

David S. Meyer (admitted *pro hac vice*)
Jessica C. Peet (admitted *pro hac vice*)
VINSON & ELKINS LLP
The Grace Building
1114 Avenue of the Americas, 32nd Floor
New York, New York 10036-7708
Telephone: (212) 237-0000
Facsimile: (212) 237-0100

Matthew J. Pyeatt (admitted *pro hac vice*)
Trevor G. Spears (admitted *pro hac vice*)
VINSON & ELKINS LLP
Trammell Crow Center
2001 Ross Avenue, Suite 3900
Dallas, Texas 75201
Telephone: (214) 220-7700
Facsimile: (214) 220-7716

Michael A. Condyles (VA 27807)
Peter J. Barrett (VA 46179)
Jeremy S. Williams (VA 77469)
KUTAK ROCK LLP
901 East Byrd Street, Suite 1000
Richmond, Virginia 23219-4071
Telephone: (804) 644-1700
Facsimile: (804) 783-6192

Co-Counsel and 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. ¹)		(Jointly Administered)
)		
)		

**DEBTORS' APPLICATION FOR
ENTRY OF AN ORDER AUTHORIZING
THE RETENTION AND EMPLOYMENT OF
DELOITTE & TOUCHE LLP AS ACCOUNTING ADVISORY SERVICES
PROVIDER TO THE DEBTORS EFFECTIVE AS OF THE PETITION DATE**

The above-captioned debtors and debtors in possession (collectively, the "*Debtors*")
file this *Debtors' Application for Entry of an Order Authorizing the Retention and Employment of*

¹ 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. The location of the Debtors' corporate headquarters is: 7272 Wisconsin Avenue, Suite 1800, Bethesda, MD 20814.



Deloitte & Touche LLP as Accounting Advisory Services Provider to the Debtor, 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), 328(a), and 1107(b) 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*”).

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 Deloitte & Touche LLP (“*Deloitte & Touche*”) as an accounting advisory services provider effective as of the Petition Date, in accordance with the terms and conditions set forth in: (a) that certain engagement letter between Deloitte & Touche and the Debtors, dated July 12, 2022 and effective as of June 10, 2022, a copy of which is attached hereto as **Exhibit C-1**, as amended by that certain change order dated June 30, 2023 (the “*Change Order*”), a copy of which is attached hereto as

Exhibit C-2 (collectively, the “*2022 Engagement Letter*”); (b) that certain engagement letter between Deloitte & Touche and the Debtors, dated February 21, 2023, a copy of which is attached hereto as **Exhibit C-3** as amended by that certain first amendment dated February 5, 2024, a copy of which is attached hereto as **Exhibit C-4** (collectively, the “*2023 Engagement Letter*”); (c) that certain statement of work, dated February 5, 2024, entered into pursuant to the 2023 Engagement Letter (the “*February 2024 On-Call SOW*”), a copy of which is attached hereto as **Exhibit C-5**; and (d) that certain statement of work, dated March 28, 2024, entered into pursuant to the 2023 Engagement Letter (the “*March 2024 On-Call SOW*,” and, together with the February 2024 On-Call SOWs, the “*2024 On-Call SOWs*”), a copy of which is attached hereto as **Exhibit C-6** (together, the March 2024 On-Call SOW, the February 2024 On-Call SOW, the 2023 Engagement Letter and the 2022 Engagement Letter, the “*Engagement Letters*”),² subject to the modifications provided for in the Proposed Order. In support of this Application, the Debtors submit the *Declaration of Disinterestedness of Reebu George in Support of Debtors’ Application for Entry of an Order Authorizing the Retention and Employment of Deloitte & Touche LLP as Accounting Advisory Services Provider to the Debtors Effective as of the Petition Date* (the “*George Declaration*”), attached hereto as **Exhibit B** and incorporated herein by reference.

FACTS SPECIFIC TO RELIEF REQUESTED

A. Qualifications

8. The Debtors seek to employ Deloitte & Touche to provide accounting advisory services. Deloitte & Touche is a professional services firm with offices across the United States. Deloitte & Touche has significant experience providing accounting advisory services, including

² Capitalized terms used but not otherwise defined in this Application shall have the meanings ascribed to such terms in the Engagement Letters.

to businesses in a chapter 11 environment, and Deloitte & Touche professionals have been employed in numerous cases under the Bankruptcy Code. The Debtors believe that such experience renders Deloitte & Touche well qualified and able to provide services to the Debtors in a cost-effective, efficient, and timely manner. Deloitte & Touche's services fulfill an important need and are not provided by any of the Debtors' other professionals.³

9. Since approximately July 2022, Deloitte & Touche has provided certain professional services to the Debtors. In providing such prepetition professional services to the Debtors, Deloitte & Touche has become familiar with the Debtors and their businesses, including the Debtors' financial affairs, debt structure, operations, and related matters. Accordingly, the Debtors believe that Deloitte & Touche is well qualified to provide accounting advisory services to the Debtors during these chapter 11 cases in an efficient and timely manner.

10. Deloitte & Touche 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 Deloitte & Touche provides to the Debtors will be: (a) at the request of the Debtors; and (b) appropriately directed by the Debtors so as to avoid unnecessary duplication of efforts among the Debtors' other professionals retained in these chapter 11 cases.

³ The Court approved the engagement of PwC [Docket No. 371] to provide certain tax compliance, tax restructuring, and tax consulting services that do not overlap with the scope of services to be provided by Deloitte & Touche.

B. Scope of Services

11. Deloitte & Touche has agreed to provide the following accounting advisory services (the “*Professional Services*”), as requested by the Debtors and in accordance with the terms and conditions set forth in the Engagement Letters:⁴

a. March 2024 On-Call SOW:

Pursuant to the terms and conditions of the March 2024 On-Call SOW and the 2023 Engagement Letter, Deloitte & Touche has agreed to provide the Debtors assistance with certain on-call accounting and internal control matters affecting the Debtors in accordance with the Statement on Standards for Consulting Services issued by the American Institute of Certified Public Accountants (AICPA), as follows:

- i. Research accounting and prepare draft documentation for the Debtors’ management’s review and consideration as it relates to accounting during the 1st Quarter 2024 under ASC 852 related to the Debtors’ Chapter 11 bankruptcy filing;
- ii. Research accounting and prepare draft documentation for the Debtors’ management’s review and consideration as it relates to the Debtors’ debtor-in-possession financing agreement; and
- iii. Hold discussions with the Debtors’ management and external auditors, as necessary, in response to questions regarding the topics addressed in clause (i) and (ii) above.

b. February 2024 On-Call SOW:

Pursuant to the terms and conditions of the February 2024 On-Call SOW and the 2023 Engagement Letter, Deloitte & Touche has agreed to provide the Debtors assistance with certain on-call accounting and internal control matters affecting the Debtors, as follows:

- i. Research accounting and prepare draft documentation for the Debtors’ management’s review and consideration as it relates to accounting for contract modifications under ASC 606;

⁴ 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.

- ii. Research accounting and prepare draft documentation for the Debtors' management's review and consideration as it relates to newly executed contracts under ASC 606; and
- iii. Hold discussions with management and external auditors, as necessary, in response to questions regarding the topics addressed in clause (i) and (ii) above.

c. **2023 Engagement Letter:**

Pursuant to the terms and conditions of the 2023 Engagement Letter, Deloitte & Touche has agreed to provide certain accounting and internal-control-related services, if requested and agreed to by Deloitte & Touche, as follows:

- i. Research of the relevant accounting literature applicable to certain Debtor transactions, as mutually agreed, and documentation or verbal communication of the results of that research for consideration in evaluating the appropriate accounting treatment;
- ii. Assisting in the preparation of the documentation of the results of the transaction evaluations and accounting research using the Debtors' documentation methodology and templates;
- iii. Research and analysis of the effects of the implementation of new accounting pronouncements under U.S. GAAP or U.S. Securities and Exchange Commission rules and regulations, and documentation or verbal communication of the results of that research and analysis;
- iv. Assisting in the preparation of documentation of (1) new accounting policies and procedures or (2) enhancements to current accounting policies and procedures, as mutually agreed; and
- v. Preparation and delivery of training materials for the Debtors' personnel on accounting issues.

d. **2022 Engagement Letter:**

Pursuant to the terms and conditions of the 2022 Engagement Letter, Deloitte & Touche has agreed to provide certain Internal Control over Financial Reporting ("**ICFR**") managed services for the Debtors as set forth below:

- i. **Annual SOX Risk Assessment and scoping.** Assist the Debtors in performing the Annual SOX Risk Assessment with the objective of identifying financial reporting risks and selecting controls to mitigate those risks that will serve as a basis for the Debtors' annual assessment for ICFR. In addition, Deloitte & Touche will assist the Debtors in selecting and mapping controls to mitigate the identified Risk of Material Misstatement;

- ii. **Process Walkthrough.** For In-Scope processes, assist the Debtors in performing walkthroughs of processes to identify likely sources of material misstatements;
- iii. **Design and Implementation (“D&I”) Testing.** Assist the Debtors in testing D&I for In-Scope controls;
- iv. **Operating Effectiveness (“OE”) Testing.** Assist the Debtors in testing the OE for In-Scope controls;
- v. **Review of Statement on Standards for Attestation Engagement (“SSAE”) 18 Report for Outsourced Service Provider (“OSP”).** Assist the Debtors in reviewing the SSAE 18 reports for In-Scope OSPs;
- vi. **Reporting and Quarterly Meetings.** Provide standard reporting to the Debtors of testing status, testing results, and findings to date;
- vii. **External Audit Coordination Assistance.** Assist the Debtors in Debtors’ coordination with its external auditor to review testing results, testing status, and findings to date; and
- viii. **Deficiency Reporting and Aggregation.** Assist the Debtors in compiling exceptions (i.e., potential Control Deficiencies) reported through testing procedures, identifying mitigating controls, developing remediation plan, and assessing the Potential Magnitude of Misstatement (“PMM”) individually and in the aggregate.

12. If the Debtors request that Deloitte & Touche perform additional services not contemplated by the Engagement Letters, the Debtors and Deloitte & Touche 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, Deloitte & Touche will continue to provide the requested services, subject to any prior order entered by the Court on Deloitte & Touche’s retention and employment.

C. Professional Compensation

13. Pursuant to the terms and conditions of the Engagement Letters, and subject to the Court’s approval, Deloitte & Touche 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 (collectively, the “*Fee and Expense Structures*”):

a. 2024 On-Call SOWs:

- i. Pursuant to the terms and conditions of the February 2024 On-Call SOW and the March 2024 On-Call SOW, Deloitte & Touche will charge the Debtors based on the hourly rates set forth below:

Professional Level	Rate Per Hour
Partner/Principal/Managing Director	\$800
Senior Manager	\$600
Manager	\$400

b. 2023 Engagement Letter:

- i. Pursuant to the terms and conditions of the 2023 Engagement Letter, Deloitte & Touche will charge the Debtors based on the hourly rates set forth below:

Professional Level	Rate Per Hour
Partner/Principal/Managing Director	\$800
Senior Manager	\$600
Manager	\$400
Senior	\$350

c. 2022 Engagement Letter:

- i. Pursuant to the terms and conditions of the 2022 Engagement Letter, Deloitte & Touche will charge the Debtors an annual fixed fee for the services performed thereunder, as set forth below:

Year During Schedule Term	SOX Program Annual Fees
Year 1	\$650,000
Year 2	\$830,000
Year 3	\$815,000

- ii. Pursuant to the terms of the Change Order, Deloitte & Touche will bill the Debtors a fixed fee of \$1,057,640, exclusive of expenses, for the additional services that are specified in the Change Order, which account for the variance in the amount of controls, documentation, and reports requested by the Debtors.
- iii. For any additional services performed under the 2022 Engagement Letter, Deloitte & Touche will charge the Debtors for such services based on the actual incurred charges at the hourly rates set forth in the table below:

Professional Level	SOX/Generalist Hourly Rates	Internal Audit Specialist Rates
Partner / Principal / Managing Director	\$400	\$525
Senior Manager	\$300	\$395
Manager	\$250	\$300
Senior Consultant	\$200	\$275
Consultant/Analyst	\$175	\$220

14. In addition to the fees set forth above, the Debtors will reimburse Deloitte & Touche’s actual, reasonable, and necessary expenses incurred in connection with Deloitte & Touche’s retention in these chapter 11 cases, including but not limited to expenses related to travel and lodging, report production, delivery services, and other expenses incurred in providing the Professional Services described herein.

15. Some services incidental to the tasks to be performed by Deloitte & Touche in these chapter 11 cases may be performed by personnel now employed by, or associated with, affiliates of Deloitte & Touche, such as Deloitte & Touche Tax LLP, Deloitte Financial Advisory Services LLP, Deloitte Transactions and Business Analytics LLP, and Deloitte Consulting LLP, or their respective subsidiaries, including subsidiaries located outside the United States. In particular, Deloitte & Touche may subcontract a portion of the services to its indirect wholly-owned subsidiary, Deloitte & Touche Assurance & Enterprise Risk Services India Private Limited (“*Deloitte & Touche India*”). In such case, a specifically assigned team of personnel from Deloitte

& Touche India assists in such services under the supervision, and with the input, of personnel of Deloitte & Touche. The hourly rates charged to the clients by Deloitte & Touche for services performed by Deloitte & Touche India personnel are comparable to the rates charged for similar services by Deloitte & Touche, but do not directly correlate with the hourly rates attributed to such services by Deloitte & Touche India. The connections of Deloitte & Touche India (along with the connections of Deloitte & Touche and its other affiliates) to the Potential Parties in Interest searched by Deloitte & Touche are set forth on **Schedule 2** of the George Declaration.

16. Deloitte & Touche will apply to the Court for allowances of compensation for professional services rendered and reimbursement of expenses incurred in connection with these chapter 11 cases, subject to the Court's approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the certain operating guidelines established by the U.S. Trustee (the "*U.S. Trustee Guidelines*"), and any other applicable procedures and orders of the Court, consistent with the Fee and Expense Structures set forth in the Engagement Letters.

17. Deloitte & Touche's hourly rates are revised periodically in the ordinary course of its business to reflect changes in responsibilities, increased experience, geographic differentials, and increased costs of doing business. Deloitte & Touche shall advise the Debtors of any new rates should it institute a rate change during these chapter 11 cases. Such changes will be noted on the invoices for the first time period in which a revised rate becomes effective.

18. As set forth in the George Declaration, Deloitte has no agreement with any nonaffiliated or unrelated entity to share any compensation paid by the Debtors in these chapter 11 cases.

D. Indemnification

19. As part of the overall compensation payable to Deloitte & Touche under the terms of the Engagement Letters, the Debtors agreed to certain indemnification obligations described in the Engagement Letters and subject to 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 indemnification provisions of the Engagement Letters, as modified by the Proposed Order, are appropriate under the circumstances.

E. No Duplication of Services

20. The Professional Services provided by Deloitte & Touche will not unnecessarily duplicate or overlap with the services performed by the Debtors' other retained professionals. Deloitte & Touche will use reasonable efforts to coordinate with the Debtors to avoid the unnecessary duplication of services.

F. Deloitte & Touche's Prepetition Compensation

21. Prior to the Petition Date, Deloitte & Touche provided professional services to the Debtors and received payments of approximately \$1,202,580 in the ninety (90) days prior to the Petition Date on account of invoices issued prior to such date. As of the Petition Date, no amounts were outstanding with respect to the invoice(s) issued and/or services performed by Deloitte & Touche prior to such date.

22. Prior to the Petition Date, Deloitte & Touche FAS provided professional services to the Debtors and received no payments in the ninety (90) days prior to the Petition Date on account of invoices issued prior to such date. As of the Petition Date, no amounts were outstanding with respect to the invoice(s) issues by Deloitte & Touche FAS prior to such date.

G. Disinterestedness

23. In connection with the proposed retention of Deloitte & Touche in these chapter 11 cases, Deloitte & Touche obtained from the Debtors the names of individuals and entities that may be parties in interest in these chapter 11 cases (the “*Potential Parties in Interest*”).

24. Deloitte & Touche has informed the Debtors that, except as set forth in the George Declaration, Deloitte & Touche: (a) has no connection to the Debtors or Potential Parties in Interest; (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.

25. As set forth in the George Declaration, because Deloitte & Touche is a nationwide firm with thousands of personnel, and given the large number of Potential Parties in Interest in these chapter 11 cases, and despite Deloitte & Touche’s efforts to identify and disclose Deloitte & Touche’s relationships with Potential Parties in Interest, Deloitte & Touche is unable to state with certainty that every client relationship or other connection has been disclosed in the George Declaration. In the event that Deloitte & Touche discovers additional material information that it determines requires disclosure, or any information disclosed requires amendment, modification or supplementation, Deloitte & Touche will promptly file a supplemental disclosure with the Court.

BASIS FOR RELIEF REQUESTED

A. The Debtors’ Retention and Employment of Deloitte & Touche Is Appropriate Pursuant to Sections 327(a), 328(a), and 1107(b) of the Bankruptcy Code and Bankruptcy Rule 2014.

26. 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).

27. Section 1107(b) of the Bankruptcy Code elaborates upon sections 101(14) and 327(a) of the Bankruptcy Code as those sections relate to cases under chapter 11 of the Bankruptcy Code, providing that “a person is not disqualified for employment under section 327 of the Bankruptcy Code by a debtor in possession solely because of such person’s employment by or representation of the debtor before the commencement of the case.” *Id.* § 1107(b). As discussed above and as further detailed in the George Declaration, to the best of the Debtors’ knowledge, Deloitte & Touche is a “disinterested person” within the meaning of section 101(14) of the Bankruptcy Code and does not hold or represent an interest adverse to the Debtors’ estates.

28. 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).

29. Bankruptcy Rule 2014 provides, in relevant part, that an application for retention include:

specific facts showing the necessity for the employment, the name of the [firm] to be employed, the reasons for the selection, the professional services to be rendered, any proposed arrangement for compensation, and, to the best of the applicant’s knowledge, all of the [firm’s] connections with the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United

States trustee, or any person employed in the office of the United States trustee.

Fed. R. Bankr. P. 2014(a).

30. The Court's approval of the Debtors' retention of Deloitte & Touche in accordance with the terms and conditions of the Engagement Letters is warranted. As set forth above, the Debtors have selected Deloitte & Touche to provide the Professional Services set forth in the Engagement Letters and described herein because Deloitte & Touche is a well-respected professional services firm. Deloitte & Touche's professionals possess extensive experience in the areas of accounting advisory services that will be useful to the Debtors, and Deloitte & Touche 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. As set forth in the George Declaration, Deloitte & Touche began providing services to the Debtors prior to the commencement of these chapter 11 cases and as a result has become familiar with the Debtors' business. The Debtors believe that Deloitte & Touche is well-qualified to provide its services to the Debtors in a cost-effective, efficient, and timely manner. As set forth in the George Declaration, the Fee and Expense Structures appropriately reflect the nature of the services Deloitte & Touche will provide in connection with these chapter 11 cases, and is consistent with, and typical of, arrangements Deloitte & Touche and other services firms enter to render comparable services for clients similar to the Debtors, both in and out of chapter 11 bankruptcy. The Debtors also believe that the Fee and Expense Structures are reasonable and consistent with 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) Deloitte & Touche professionals' substantial experience with

respect to the Professional Services; and (d) the nature and scope of work to be performed by Deloitte & Touche in connection with these chapter 11 cases.

31. Furthermore, not granting the relief requested herein would force the Debtors to engage new accounting advisory services providers to replace Deloitte & Touche, causing the Debtors to needlessly expend additional time and resources at a critical stage of their chapter 11 cases, disadvantaging the Debtors and all parties in interest. Accordingly, the Debtors submit that the services provided by Deloitte & Touche are critical to the success of these chapter 11 cases.

B. Retroactive Relief is Warranted.

32. Employment of Deloitte & Touche, effective as of the Petition Date, is warranted under the circumstances of these chapter 11 cases. At the Debtors' request, Deloitte & Touche has provided the requested Professional Services in anticipation that its requested retention would be approved, effective as of the Petition Date. Deloitte & Touche 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. To the best of the Debtors' knowledge, approval of this Application will not prejudice any parties in interest because, among other things, the services provided by Deloitte & Touche will assist the Debtors in their restructuring efforts, as well as other accounting-related matters, which are necessary and in the best interest of the Debtors' estates, their creditor constituencies, and other parties in interest.

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

33. The 2022 Engagement Letter provides the terms under which Deloitte & Touche and the Debtors will be obligated to indemnify the other (the "*Indemnification Provisions*"). The Indemnification Provisions are standard engagement provisions and reflect the qualifications and

limits on such terms that are customary for Deloitte & Touche and other similar accounting advisory services providers.

34. The Debtors believe that the Indemnification Provisions, as set forth in the Proposed Order, are customary and reasonable for accounting advisory 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

35. 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) Akin Gump and Hirschler Fleischer as co-counsel to 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

36. 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 Proposed 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: May 14, 2024

/s/ Jeremy S. Williams

KUTAK ROCK LLP

Michael A. Condyles (VA 27807)
Peter J. Barrett (VA 46179)
Jeremy S. Williams (VA 77469)
901 East Byrd Street, Suite 1000
Richmond, Virginia 23219-4071
Telephone: (804) 644-1700
Facsimile: (804) 783-6192
Email: michael.condyles@kutakrock.com;
peter.barrett@kutakrock.com;
jeremy.williams@kutakrock.com

VINSON & ELKINS LLP

David S. Meyer (admitted *pro hac vice*)
Jessica C. Peet (admitted *pro hac vice*)
The Grace Building
1114 Avenue of the Americas, 32nd Floor
New York, New York 10036-7708
Telephone: (212) 237-0000
Facsimile: (212) 237-0100
Email: dmeyer@velaw.com;
jpeet@velaw.com

- and -

Matthew J. Pyeatt (admitted *pro hac vice*)
Trevor G. Spears (admitted *pro hac vice*)
Trammell Crow Center
2001 Ross Avenue, Suite 3900
Dallas, Texas 75201
Telephone: (214) 220-7700
Facsimile: (214) 220-7716
Email: mpyeatt@velaw.com;
tspears@velaw.com

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

EXHIBIT A

Proposed Order

David S. Meyer (admitted *pro hac vice*)
 Jessica C. Peet (admitted *pro hac vice*)
VINSON & ELKINS LLP
 The Grace Building
 1114 Avenue of the Americas, 32nd Floor
 New York, New York 10036-7708
 Telephone: (212) 237-0000
 Facsimile: (212) 237-0100

Matthew J. Pyeatt (admitted *pro hac vice*)
 Trevor G. Spears (admitted *pro hac vice*)
VINSON & ELKINS LLP
 Trammell Crow Center
 2001 Ross Avenue, Suite 3900
 Dallas, Texas 75201
 Telephone: (214) 220-7700
 Facsimile: (214) 220-7716

Michael A. Condyles (VA 27807)
 Peter J. Barrett (VA 46179)
 Jeremy S. Williams (VA 77469)
KUTAK ROCK LLP
 901 East Byrd Street, Suite 1000
 Richmond, Virginia 23219-4071
 Telephone: (804) 644-1700
 Facsimile: (804) 783-6192

Co-Counsel and 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. ¹)		(Jointly Administered)
)		
)		

**ORDER AUTHORIZING THE
 RETENTION AND EMPLOYMENT OF
 DELOITTE & TOUCHE LLP AS ACCOUNTING ADVISORY SERVICES
 PROVIDER TO THE DEBTORS EFFECTIVE AS OF THE PETITION DATE**

Upon the application (the “*Application*”)² of the above-captioned debtors and debtors in possession (collectively, the “*Debtors*”) for entry of an order (the “*Order*”) authorizing the Debtors to employ and retain Deloitte & Touche LLP (“*Deloitte & Touche*”) as accounting advisory

¹ 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. The location of the Debtors’ corporate headquarters is: 7272 Wisconsin Avenue, Suite 1800, Bethesda, MD 20814.

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

services provider to the Debtors effective as of the Petition Date, pursuant to sections 327(a), 328(a), and 1107(b) 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 Deloitte & Touche 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 George 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), 328(a), and 1107(b) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016(a) and Local Rules 2014-1 and 2016-1, to employ and retain Deloitte & Touche as accounting advisory 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. Deloitte & Touche is authorized to provide the Debtors with the services described in the Application, as modified by this Order.

4. The terms and conditions set forth in the Engagement Letters, including, without limitation, the Fee and Expense Structures, are reasonable and are hereby approved. Deloitte & Touche shall be compensated and reimbursed in accordance with the terms of the Engagement Letters, subject to Court approval and as modified by this Order.

5. Notwithstanding anything in the Application, George Declaration or Engagement Letters to the contrary, the Bankruptcy Court shall retain jurisdiction over any and all matters arising under or in connection with Deloitte & Touche's engagement by the Debtors and the Engagement Letters with respect to the services performed thereunder from the Petition Date through the effective date of any chapter 11 plan, unless such jurisdiction is relinquished.

6. Deloitte & Touche 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, any applicable U.S. Trustee Guidelines, and any applicable orders of the Court, including the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* [Docket No. 317]. Deloitte & Touche shall include in any such fee applications,

among other things, contemporaneous time records setting forth a description of the services rendered by each professional and the amount of time spent on each date by each such individual in rendering services on behalf of the Debtors in one-tenth hour increments. Solely as to any fixed fee compensation requests: (a) Deloitte & Touche shall be excused from keeping time records in tenth of an hour (0.10) increments and may keep such records in half-hour (0.5) 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. Notwithstanding any provision to the contrary in this Order, the U.S. Trustee shall have the right to object to Deloitte & Touche's request(s) for interim and final compensation based on the reasonableness standard provided in section 330 of the Bankruptcy Code. This Order and the record relating to the Court's consideration of the Application shall not prejudice or otherwise affect the rights of the U.S. Trustee to challenge the reasonableness of Deloitte & Touche's fees under the standard set forth in the preceding sentence. Accordingly, nothing in this Order or the record shall constitute a finding of fact or conclusion of law binding the U.S. Trustee, on appeal or otherwise, with respect to the reasonableness of Deloitte & Touche's fees.

i. If the Debtors request and Deloitte & Touche agrees to provide additional services, Deloitte & Touche and the Debtors may enter into supplemental agreements, engagement agreements, or statements of work for such services. Any supplemental agreement, engagement agreement, or statements of work 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, Deloitte & Touche shall be deemed authorized and approved to provide and be compensated for such additional services pursuant to this Order and the terms of such supplemental agreement, engagement agreement, or statement of work. If any parties object to

such proposed supplemental agreement, engagement agreement, or statement of work, the Debtors will promptly schedule a hearing before the Court within ten (10) days of receipt of any such objection or as soon thereafter as is practicable. Any additional services shall be subject to the provisions of this Order.

8. Prior to any increases in the disclosed hourly rates for any Deloitte & Touche professional providing services in these cases, Deloitte & Touche shall file a supplemental declaration with the Court, providing at least ten (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. Notwithstanding anything in the Engagement Letters to the contrary, the respective Indemnification Provisions set forth in the Engagement Letters are hereby approved, subject to the following modifications with respect to the services performed thereunder from the Petition Date through the effective date of any chapter 11 plan:

- a. Deloitte & Touche shall not be entitled to indemnification, contribution, or reimbursement pursuant to the Engagement Letters for services, unless such services and the indemnification, contribution, or reimbursement therefore are approved by the Court;
- b. The Debtors shall have no obligation to indemnify Deloitte & Touche for any claim or expense that is either: (i) judicially determined (the determination having become final) to have arisen from Deloitte & Touche's gross negligence, willful misconduct, fraud, breach of fiduciary duty (if any), bad faith or self-dealing; (ii) for a contractual dispute in which the Debtors allege the breach of Deloitte & Touche's contractual obligations if the Court determines that indemnification, contribution or reimbursement would not be permissible pursuant to *In re United Artists Theatre Company*, 315 F.3d 217 (3d Cir. 2003); or (iii) settled prior to a judicial determination as to Deloitte & Touche's gross negligence, willful

misconduct, breach of fiduciary duty (if any), or bad faith or self-dealing but determined by this Court, after notice and a hearing to be a claim or expense for which Deloitte & Touche should not receive indemnity, contribution, or reimbursement under the terms of the Engagement Letters as modified by this Order; and

- c. If, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these chapter 11 cases (that order having become a final order no longer subject to appeal) and (ii) the entry of an order closing these chapter 11 cases, Deloitte & Touche believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification obligations under the Engagement Letters (as modified by this Order), including without limitation, the advancement of defense costs, Deloitte & Touche must file an application therefor in this Court, and the Debtors may not pay any such amounts to Deloitte & Touche before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which this Court shall have jurisdiction over any request for fees and expenses by Deloitte & Touche for indemnification, contribution and/or reimbursement, and not a provision limiting the duration of the Debtors' obligation to indemnify Deloitte & Touche. All parties in interest shall retain the right to object to any demand by Deloitte & Touche for indemnification.

10. In the event that, during the pendency of these cases, Deloitte & Touche seeks reimbursement for any attorneys' fees and/or expenses, the invoices and supporting time records from such attorneys shall be included in Deloitte & Touche's fee applications and such invoices and time records shall be in compliance with the Local Rules, and shall be subject to the applicable U.S. Trustee Guidelines and approval of the Court under the standards of Bankruptcy Code sections 330 and 331, without regard to whether such attorney has been retained under Bankruptcy Code section 327; *provided, however*, that Deloitte & Touche shall not seek reimbursement from the Debtors' estates for any attorney's fees incurred in defending any objections filed with respect to Deloitte & Touche's fee applications in these chapter 11 cases.

11. Notwithstanding anything in the Application or the Engagement Letters to the contrary, Deloitte & Touche shall, to the extent that Deloitte & Touche uses the services of third party subcontractors, who are not a subsidiary of, or otherwise affiliated with, Deloitte & Touche (collectively, the "**Contractors**") in these chapter 11 cases, Deloitte & Touche shall (i) pass

through the cost of such Contractors to the Debtors at the same rate that Deloitte & Touche pays the Contractors, (ii) seek reimbursement for actual costs only, (iii) ensure that the Contractors are subject to the same conflict checks as required for Deloitte & Touche, and (iv) file with the Court such disclosures required by Bankruptcy Rule 2014.

12. To the extent there may be any inconsistency between the terms of the Application, the George Declaration, the Engagement Letters, and this Order, the terms of this Order shall govern.

13. The Debtors and Deloitte & Touche are authorized to take all actions necessary to implement the relief granted pursuant to this Order in accordance with the Application.

14. The requirements of Bankruptcy Rule 6004(a) are waived.

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

16. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

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)
KUTAK ROCK LLP
901 East Byrd Street, Suite 1000
Richmond, Virginia 23219-4071
Telephone: (804) 644-1700
Facsimile: (804) 783-6192

- and -

David S. Meyer (admitted *pro hac vice*)
Jessica C. Peet (admitted *pro hac vice*)
VINSON & ELKINS LLP
The Grace Building
1114 Avenue of the Americas, 32nd Floor
New York, New York 10036-7708
Telephone: (212) 237-0000
Facsimile: (212) 237-0100

- and -

Matthew J. Pyeatt (admitted *pro hac vice*)
Trevor G. Spears (admitted *pro hac vice*)
VINSON & ELKINS LLP
Trammell Crow Center
2001 Ross Avenue, Suite 3900
Dallas, Texas 75201
Telephone: (214) 220-7700
Facsimile: (214) 220-7716

Co-Counsel and 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/ DRAFT

EXHIBIT B

George Declaration

**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. ¹)	(Jointly Administered)
)	

**DECLARATION
OF DISINTERESTEDNESS
OF REEBU GEORGE IN SUPPORT
OF DEBTORS’ APPLICATION FOR ENTRY OF
AN ORDER AUTHORIZING THE RETENTION AND
EMPLOYMENT OF DELOITTE & TOUCHE LLP AS ACCOUNTING ADVISORY
SERVICES PROVIDER TO THE DEBTORS EFFECTIVE AS OF THE PETITION DATE**

I, Reebu George, pursuant to 28 U.S.C. § 1746, hereby declare that the following is true and correct:

1. I am a principal of the firm of Deloitte & Touche LLP (“*Deloitte & Touche*”), which has an office at 1700 Market Street, Suite 2700, Philadelphia, PA 19103. I am duly authorized to make and submit this declaration (the “*Declaration*”) on behalf of Deloitte & Touche in accordance with sections 327(a) and 328(a) of title 11 of the United States Code (the “*Bankruptcy Code*”), Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “*Bankruptcy Rules*”), and Rules 2014-1 and 2016-1 of the Local Rules for the United States Bankruptcy Court for the Eastern District of Virginia (the “*Local Rules*”) in support of the *Debtors’ Application for Entry of an Order*

¹ 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’ proposed claims and noticing agent at www.kccllc.net/enviva. The location of the Debtors’ corporate headquarters is: 7272 Wisconsin Avenue, Suite 1800, Bethesda, MD 20814.

*Authorizing the Retention and Employment of Deloitte & Touche LLP as Accounting Advisory Services Provider to the Debtors Effective as of the Petition Date (the “**Application**”).²*

2. The Debtors seek to retain and employ Deloitte & Touche pursuant to the terms and conditions set forth in: (a) that certain engagement letter between Deloitte & Touche and the Debtors, dated July 12, 2022 and effective as of June 10, 2022, as amended by that certain change order dated June 30, 2023 (the “**Change Order**”), to provide certain Internal Control over Financial Reporting (“**ICFR**”) managed services via the Deloitte SOXwise Solution for the period as of June 10, 2022 until April 1, 2025 (together with the Change Order, the “**2022 Engagement Letter**”); (b) that certain engagement letter between Deloitte & Touche and the Debtors, dated February 21, 2023, as amended, to provide certain accounting and internal control-related services (the “**2023 Engagement Letter**”); (c) that certain statement of work, dated February 5, 2024, entered into pursuant to the 2023 Engagement Letter, to provide certain on-call accounting and internal control advisory services (the “**February 2024 On-Call SOW**”); and (d) that certain statement of work, dated March 28, 2024, entered into pursuant to the 2023 Engagement Letter, to provide certain on-call accounting and internal control advisory services (the “**March 2024 On-Call SOW**”, together with the February 2024 On-Call SOW, the 2023 Engagement Letter and the 2022 Engagement Letter, the “**Engagement Letters**”). Copies of the Engagement Letters are attached to the Application as Exhibit C.

3. The statements set forth in this Declaration are based upon my personal knowledge, information and belief, and/or client matter records kept in the ordinary course of business that were reviewed by me or other personnel of Deloitte & Touche or its affiliates.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Application.

Deloitte & Touche's Qualifications

4. Deloitte & Touche is a professional services firm with offices across the United States. Deloitte & Touche has significant experience in providing the relevant professional services, and has provided similar services to businesses in numerous chapter 11 cases. Such experience renders Deloitte & Touche well qualified and able to provide services to the Debtors during the pendency of these chapter 11 cases in a cost effective, efficient, and timely manner. Deloitte & Touche's services fulfill an important need and are not provided by any of the Debtors' other professionals.

5. In addition, since approximately July 2022, Deloitte & Touche has provided certain professional services to the Debtors. In providing such prepetition professional services to the Debtors, Deloitte & Touche has become familiar with the Debtors and their businesses, including the Debtors' financial affairs, debt structure, operations, and related matters. Having worked with the Debtors' management, Deloitte & Touche has developed relevant experience and knowledge regarding the Debtors that will assist it in providing effective and efficient services during these chapter 11 cases. Accordingly, Deloitte & Touche is both well-qualified and able to provide the aforementioned services for the Debtors in these chapter 11 cases in an efficient and timely manner.

Disinterestedness

6. Subject to the information, to the best of my information, knowledge, and belief based on reasonable inquiry: (a) neither I, Deloitte & Touche, nor any partner, principal, or managing director of Deloitte & Touche that is anticipated to provide the services for which Deloitte & Touche is to be retained (the "***Deloitte & Touche Engagement Partners/Principals/Managing Directors***") hold any interest adverse to the Debtors with respect to the matters on which Deloitte & Touche is to be retained in their chapter 11 cases; and (b) Deloitte & Touche has no relationship to the Debtors, their significant creditors, certain other parties-in-interest, or to the attorneys that are known to be assisting the Debtors in their chapter 11 cases, except as stated herein or in any attachment hereto.

7. In connection with its proposed retention by the Debtors, Deloitte & Touche undertook a search to determine and to disclose whether it or its affiliates are or have been employed by or have other relationships with the Debtors or their affiliates, subsidiaries, directors, or officers, or any of the Debtors' significant creditors, customers, equity security holders, professionals, or other entities with significant relationships with the Debtors, whose specific names were provided to Deloitte & Touche by the Debtors (the "*Potential Parties-in-Interest*"), listed on **Schedule 1** attached hereto. To check upon and disclose possible relationships with significant Potential Parties-in-Interest in the chapter 11 cases, Deloitte & Touche researched its client databases and performed reasonable due diligence to determine whether it or its affiliates had any relationships with the Debtors or significant Potential Parties-in-Interest.

8. Deloitte & Touche and/or its affiliates have relationships with thousands of clients, some of which may be creditors of the Debtors or other Potential Parties-in-Interest. Accordingly, Deloitte & Touche and/or its affiliates have or may have provided professional services, may currently provide professional services, and/or may in the future provide professional services in matters unrelated to the chapter 11 cases to certain of the Potential Parties-in-Interest. Additionally, certain of these Potential Parties-in-Interest have or may have provided goods or services, may currently provide goods or services, and/or may in the future provide goods or services to Deloitte & Touche and/or its affiliates and the Deloitte & Touche Engagement Partners/Principals/Managing Directors in matters unrelated to the chapter 11 cases. A listing of parties with such connections to Deloitte & Touche and/or its affiliates is attached to this Declaration as **Schedule 2**.

9. With respect to Deloitte & Touche's conflicts checks conducted in these chapter 11 cases, if a database query identified a potential connection between a Potential Party-in-Interest and a Deloitte U.S. Entity or DTTL Member Firm, an email was sent to certain of the Deloitte U.S. Entity's and/or DTTL Member Firm's individuals, as applicable, associated with such Potential Party-in-Interest to confirm whether or not the relationship with such Potential Party-in-Interest related

or currently relates to the chapter 11 cases. Responses to these emails were consolidated and subsequently reviewed. As stated in this Declaration, these processes result in the disclosures that are set forth herein, including the disclosure of certain connections with Potential Parties-in-Interest that do not relate to the chapter 11 cases. The identified potential connections to the Potential Parties-in-Interest are included on **Schedule 2** appended hereto, and such connections do not relate to the chapter 11 cases.

10. Deloitte & Touche believes that the relationships described herein or reflected on **Schedule 2** have no bearing on the services for which Deloitte & Touche's retention is being sought by the Debtors in these chapter 11 cases. Furthermore, such relationships do not impair Deloitte & Touche's disinterestedness, and Deloitte & Touche does not represent an adverse interest in connection with these chapter 11 cases.

11. To the best of my knowledge, based on the searches discussed above, Deloitte & Touche has determined that certain relationships should be disclosed as follows.

- a. Deloitte & Touche and its affiliates provide services in matters unrelated to the chapter 11 cases to certain of the Debtors' largest unsecured and secured creditors and other Potential Parties-in-Interest or their affiliates listed on **Schedule 2**.
- b. Law firms identified on **Schedule 2**, including Addleshaw Goddard LLP; Akin Gump Strauss Hauer & Feld LLP; Allen & Overy LLP; Alston & Bird LLP; Bakter & Hostetler LLP; Baker Botts LLP; Blank Rome LLP; Bradley Arant Boult Cummings LLP; Bryan Cave Leighton Paisner LLP; Butler Snow LLP; Davis Polk LLP; Dentons Europe LLP; Dentons Luatviet; Dentons UK & Middle East LLP; Fisher & Phillips LLP; Foley Hoag LLP; Holland & Hart LLP; Jones Day; Jones Walker LLP; Kilpatrick Townsend & Stockton LLP; Latham & Watkins LLP; Nelson Mullins Riley & Scarborough LLP; Orrick Herrington & Sutcliffe LLP; Richards Layton & Finger PA; Vinson & Elkins LLP; White & Case LLP; and Womble Bond Dickinson US LLP, have provided, currently provide and may in the future provide legal services to Deloitte & Touche or its affiliates in matters unrelated to the Debtors' chapter 11 cases, and/or Deloitte & Touche or its affiliates have provided, currently provide and may in the future provide services to such firms or their clients.
- c. In the ordinary course of its business, Deloitte & Touche and its affiliates have business relationships in unrelated matters with its principal competitors, which together with their affiliates may be Potential Parties-in-Interest in their chapter 11 cases. For example, from time to time, Deloitte & Touche and one or more of such

entities may work on assignments for the same client or may otherwise engage each other for various purposes.

- d. Certain financial institutions or their respective affiliates (including Aegon NV; AIG; Allianz Global Risk US Ins. Co.; Allianz SE; Bank of New York Mellon Corp.; Barclays; Barclays Bank PLC; Barclays Capital Inc.; Bank of America Merrill Lynch Proprietary Trading; Bank of Montreal; Blue Cross & Blue Shield; Capital One; Citibank; Citibank, N.A.; Citicorp North America; Citigroup Global Markets Inc.; Hanover Insurance Company; HSBC Bank; HSBC Bank, USA N.A.; HSBC Securities (USA) Inc.; J.P. Morgan Securities LLC; JP Morgan Chase Bank NA; JP Morgan Equipment Finance; JP Morgan Chase; National Union Fire Ins. Co. of Pittsburgh, PA; PNC Bank NA; Royal Bank of Canada; Truist Bank; US Bank National Association; Wells Fargo & Co.; and Wells Fargo Equipment Finance Inc. listed on Schedule 2 (i) are lenders to an affiliate of Deloitte & Touche (Deloitte & Touche is a guarantor of such indebtedness) and/or (ii) have financed a portion of the capital and/or capital loan requirements of various managing partners and principals, respectively, of Deloitte & Touche and its affiliates. In addition, certain institutions or their respective affiliates, including Barclays; Capital One; BlackRock; BMO Capital Markets Corporation; Goldman Sachs; Goldman Sachs Bank USA; Invesco Ltd.; J.P. Morgan Securities LLC; JP Morgan Chase Bank NA; Neuberger Berman Investment Advisors; PIMCO; Truist Bank; Truist Equipment Finance Corp.; and Truist Securities, Inc., provide asset management services, and/or have a similar role with respect to investments of, certain pension, benefit and similar funds sponsored by affiliates of Deloitte & Touche.
- e. Certain Potential Parties-in-Interest may be adverse to and/or involved in litigation matters with Deloitte & Touche or its affiliates in connection with matters unrelated to the chapter 11 cases.
- f. Deloitte & Touche has provided and continues to provide audit services to certain Potential Parties-in-Interest and/or their affiliates, in matters unrelated to these chapter 11 cases. In its capacity as independent auditor, Deloitte & Touche also provides such clients with ordinary course auditing services and conducts typical audit procedures that may arise from such Potential Parties-in-Interests' business arrangements with the Debtors.
- g. Deloitte Consulting and certain of its affiliates, have provided and will continue to provide services to the Executive Office of the United States Trustee in matters unrelated to these chapter 11 cases.

12. Furthermore, through reasonable inquiry, I do not believe there is any connection between the personnel of Deloitte & Touche or its affiliates who are anticipated to provide services to the Debtors and the United States Bankruptcy Judge presiding in these chapter 11 cases,

the United States Trustee for Region 4, the Assistant United States Trustee for the Eastern District of Virginia, or the attorneys therefor assigned to these chapter 11 cases.

13. Despite the efforts described above to identify and disclose Deloitte & Touche's connections with the Potential Parties-in-Interest in these chapter 11 cases, because Deloitte & Touche is a nationwide firm with thousands of personnel, and because the Debtors are a large enterprise, Deloitte & Touche is unable to state with certainty that every client relationship or other connection has been disclosed. In this regard, if Deloitte & Touche discovers additional material information that it determines requires disclosure, it will promptly file a supplemental disclosure with the Court.

14. Except as may be disclosed herein, to the best of my knowledge, information, and belief, Deloitte & Touche and the Deloitte & Touche Engagement Partners/Principals/Managing Directors do not hold or represent any interest adverse to the Debtors, and I believe that Deloitte & Touche 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.

Scope of Services

15. As set forth more fully in the Engagement Letters, Deloitte & Touche has agreed to provide certain accounting advisory services for the Debtors, in accordance with the terms and conditions set forth in the Engagement Letters, and as requested by the Debtors and agreed to by Deloitte & Touche, as follows:

A. 2022 Engagement Letter. Pursuant to the terms of the 2022 Engagement Letter, Deloitte & Touche will provide certain ICFR managed services for the Debtors as set forth below:

- i. **Annual SOX Risk Assessment and scoping.** Assist the Debtors in performing the Annual SOX Risk Assessment with the objective of identifying financial reporting risks and selecting controls to mitigate those risks that will serve as a basis for the Debtors' annual assessment for ICFR. In addition, Deloitte & Touche will assist the Debtors in selecting and mapping controls to mitigate the identified Risk of Material Misstatement.

- ii. **Process Walkthrough.** For In-Scope processes, assist the Debtors in performing walkthroughs of processes to identify likely sources of material misstatements.
- iii. **Design and Implementation (“D&I”) Testing.** Assist the Debtors in testing D&I for In-Scope controls.
- iv. **Operating Effectiveness (“OE”) Testing.** Assist the Debtors in testing the OE for In-Scope controls.
- v. **Review of SSAE 18 Report for Outsourced Service Provider (“OSP”).** Assist the Debtors in reviewing the Statement of Standards for Attestation Engagements No. 18 (SSAE 18) reports for In-Scope OSPs.
- vi. **Reporting and Quarterly Meetings.** Provide standard reporting to the Debtors of testing status, testing results, and findings to date.
- vii. **External Audit Coordination Assistance.** Assist the Debtors in Debtors’ coordination with its external auditor to review testing results, testing status, and findings to date.
- viii. **Deficiency Reporting and Aggregation.** Assist the Debtors in compiling exceptions (i.e., potential Control Deficiencies) reported through testing procedures, identifying mitigating controls, developing remediation plan, and assessing the Potential Magnitude of Misstatement (PMM) individually and in the aggregate.

B. 2023 Engagement Letter. Pursuant to the terms of the 2023 Engagement Letter, Deloitte & Touche will provide certain accounting and internal-control-related services, if requested and agreed to by Deloitte & Touche as follows:

- i. Research of the relevant accounting literature applicable to certain Debtors transactions, as mutually agreed, and documentation or verbal communication of the results of that research for consideration in evaluating the appropriate accounting treatment.
- ii. Assisting in the preparation of the documentation of the results of the transaction evaluations and accounting research using the Debtors’ documentation methodology and templates.
- iii. Research and analysis of the effects of the implementation of new accounting pronouncements under U.S. GAAP or U.S. Securities and Exchange Commission rules and regulations, and documentation or verbal communication of the results of that research and analysis.
- iv. Assisting in the preparation of documentation of (1) new accounting policies and procedures or (2) enhancements to current accounting policies and procedures, as mutually agreed.

- v. Preparation and delivery of training materials for the Debtors personnel on accounting issues.

C. February 2024 On-Call SOW. Pursuant to the terms of the February 2024 On-Call SOW and the 2023 Engagement Letter, Deloitte & Touche has agreed to provide the Debtors assistance with certain on-call accounting and internal control matters affecting the Debtors, as follows:

- i. Research accounting and prepare draft documentation for the Debtors management's review and consideration as it relates to accounting for contract modifications under ASC 606.
- ii. Research accounting and prepare draft documentation for the Debtors management's review and consideration as it relates to newly executed contract under ASC 606.
- iii. Hold discussions with management and external auditors, as necessary, in response to questions regarding the topics addressed in clause (i) and (ii) above.

D. March 2024 On-Call SOW. Pursuant to the terms of the March 2024 On-Call SOW and the 2023 Engagement Letter, Deloitte & Touche has agreed to provide the Debtors assistance with certain on-call accounting and internal control matters affecting the Debtors in accordance with the Statement on Standards for Consulting Services issued by the American Institute of Certified Public Accountants (AICPA), as follows:

- i. Research accounting and prepare draft documentation for the Debtors management's review and consideration as it relates to accounting during the 1st Quarter 2024 under ASC 852 related to the Debtors' chapter 11 bankruptcy filing.
- ii. Research accounting and prepare draft documentation for the Debtors management's review and consideration as it relates to the Debtors' Debtor-In-Possession Financing agreement.
- iii. Hold discussions with management and external auditors, as necessary, in response to questions regarding the topics addressed in clause (i) and (ii) above.

Professional Compensation

16. Deloitte & Touche's retention by the Debtors is conditioned upon its ability to be retained in accordance with its terms and conditions of employment, including the proposed compensation arrangements, set forth in the Engagement Agreements.

17. Pursuant to the terms of the 2022 Engagement Letter, Deloitte & Touche will charge the Debtors a fixed fee annually for such services, as set forth in the table below:

Year During Schedule Term	SOX Program Annual Fees
Year 1	\$650,000
Year 2	\$830,000
Year 3	\$815,000

18. Pursuant to the terms of the Change Order, Deloitte & Touche will bill the Debtors a fixed fee of \$1,057,640, excluding expenses, for the additional services that are specified in the Change Order, which account for the variance in the amount of controls, documentation, and reports requested by the Debtors.

19. For any additional services performed under the 2022 Engagement Letter, Deloitte & Touche will charge the Debtors for such services based on the actual incurred charges at the hourly rate as set forth in the table below:

Professional Level	SOX/Generalist Hourly Rates	Internal Audit Specialist Rates
Partner / Principal / Managing Director	\$400	\$525
Senior Manager	\$300	\$395
Manager	\$250	\$300
Senior Consultant	\$200	\$275
Consultant/Analyst	\$175	\$220

20. Pursuant to the terms of the 2023 Engagement Letter, Deloitte & Touche will charge the Debtors based on the actual time incurred by each professional on the engagement at the applicable hourly rate, set forth below:

Professional Level	Hourly Rate
Partner / Principal / Managing Director	\$800
Senior Manager	\$600
Manager	\$400
Senior	\$350

21. Pursuant to the terms of the February 2024 On-Call SOW and the March 2024 On-Call SOW, Deloitte & Touche will charge the Debtors for such services at the following hourly rates, as set forth in the table below:

Professional Level	Hourly Rate
Partner / Principal / Managing Director	\$800
Senior Manager	\$600
Manager	\$400

22. The fee structures set forth above are consistent with, and typical of, arrangements Deloitte & Touche enters to render comparable services for clients similar to the Debtors, both in and out of chapter 11 bankruptcy. In the normal course of business, Deloitte & Touche revises its hourly rates to reflect changes in responsibilities, increased experience, geographic differentials, and increased costs of doing business. Deloitte & Touche shall advise the Debtors of any new rates should it institute a rate-change during the chapter 11 cases. Such changes will be noted on the invoices for the first time period in which a revised rate becomes effective.

23. In addition to the fees set forth above, actual, reasonable and necessary expenses, including, but not limited to, expenses related to travel and lodging, report production, delivery services, and other expenses incurred in providing Deloitte & Touche's services, will be included in the total amount billed.

24. Some services incidental to the tasks to be performed by Deloitte & Touche in these chapter 11 cases may be performed by personnel now employed by or associated with affiliates of Deloitte & Touche, such as Deloitte Tax, Deloitte Financial Advisory Services LLP, Deloitte Transactions and Business Analytics LLP, and Deloitte Consulting, or their respective subsidiaries, including subsidiaries located outside of the United States. In particular, Deloitte & Touche may subcontract a portion of the services to its indirect wholly-owned subsidiary, Deloitte & Touche Assurance & Enterprise Risk Services India Private Limited ("*Deloitte & Touche India*"). In such case, a specifically assigned team of personnel from Deloitte & Touche India assists in such services

under the supervision, and with the input, of personnel of Deloitte & Touche. The hourly rates charged to the clients by Deloitte & Touche for services performed by Deloitte & Touche India personnel are comparable to the rates charged for similar services by Deloitte & Touche, but do not directly correlate with the hourly rates attributed to such services by Deloitte & Touche India. The connections of Deloitte & Touche India (along with the connections of Deloitte & Touche and its other affiliates) to the Potential Parties in Interest searched by Deloitte & Touche are set forth on **Schedule 2** attached hereto.

25. Prior to the Petition Date, Deloitte & Touche provided professional services to the Debtors. In the ninety (90) days prior to the Petition Date, the Debtors paid Deloitte & Touche approximately \$1,202,580 on account of invoices issued prior to such date. As of the Petition Date, no amounts were outstanding with respect to the invoice(s) issued and/or services performed by Deloitte & Touche prior to such date.

26. Prior to the Petition Date, Deloitte FAS provided professional services to the Debtors. In the ninety (90) days prior to the Petition Date, the Debtors paid Deloitte FAS no amounts on account of invoices issued prior to such date. As of the Petition Date, no amounts were outstanding with respect to the invoice(s) issued by Deloitte FAS prior to such date.

27. Deloitte & Touche 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. Deloitte & Touche has no agreement with any nonaffiliated or unrelated entity to share any compensation earned in these chapter 11 cases.

No Duplication of Services

28. To my knowledge, I believe that the services Deloitte & Touche provides to the Debtors will not duplicate the services that other professionals will be providing to the Debtors in these chapter 11 cases. Specifically, I believe that Deloitte & Touche will perform unique services and

will use reasonable efforts to coordinate with the Debtors to avoid the unnecessary duplication of services.

[Remainder of Page Intentionally Left Blank]

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: May 10, 2024

By: /s/ Reebu George
Reebu George
Principal
Deloitte & Touche LLP

Schedule 1

Potential Parties in Interest List

2Ms Publishing Co Inc	Ace Fire Extinguisher Service Inc
360 Forest Products Inc	Ace Hardware of Ahoskie Inc
3K Lumber	Ace Industries Inc
3N1 Project Management LLC	Ace Pole Acquisition LLC
3nergy Limited	Ace Supply
4B Components Ltd	Aces Global Quality Services USA LLC
4B Elevator Components Limited	Acig Insurance Agency
4P Timber Company LLC	Acoem USA Inc
4R Properties Inc	Adam Graddick
5 POINTS LAWN CENTER INC	Adam Lenarz
8X8 Inc	Adam R Graddick
A & P Timber Co Inc	Adams and Reese LLP
A Plus Management LLC	Adams-Warnock Inc
A&B Propane Inc	AdashAmerica Inc
A&J Pest Service Inc	Added Value Printing
A1 Furniture Holdings LLC	Addleshaw Goddard LLP
A-1 Trucking	ADM GERMANY
AAA Cooper Transportation	Adorama Inc
AAA Tree Experts Inc	Advanced Electronic Services Inc
Aaron Boyd	Advanced Emergency Services Training Inc
Aaron Gehrig	Advanced Technology Services Inc
Aaron R Leftwich	Advanced Valve & Instrument Inc
Aaron R Rozier	Aegon NV
ABB Inc	Aeromechanical LLC
ABB Motors and Mechanical Inc	Aerotek Inc
ABC Fire Equipment Co	Aezel Del Remedio
Abdul Jalil Macauley	AFCO Credit Corporation
Abendock Security Solutions Inc	Affordable Office Cleaning Service
Absolute Freight Brokerage LLC	Affordable Staffing LLC
AC Controls Company Inc	African Sisters Shipping Co. Ltd (Bahamas)
ACAS LLC	Afton Schneider
Accurate Marine Environmental LLC	AG Electrical LLC
AccuScreen LLC	Agfirst Farm Credit Bank
ACE American Ins Co	Aggreko LLC

AGI Tramco	Alex J Cruz
Agra Industries Inc dba Merrill Fab Inc	Alexander Espiritu
Ahern Rentals Inc	Alexander J Catlaw
AIG	Alexandra Campbell
AIP, LLC	Alfred H Knight North America Ltd
Air Control Techniques PC	ALGS Inc
Air Filter Sales and Service Inc	Alicia Piland
Air Filters Inc	Alimak Group USA Inc
Air Production and Service Inc	Alison P Montgomery
Air Solutions Inc	All Industrial Electric Supply Inc
Airco Industrial Services LLC	All Roads Equipment LLC
Aircon Corporation	ALL4 LLC
Airgas USA LLC	Allan Weeks
Airmatic Inc	ALLEN & OVERY LLP
AirTek Construction Inc	Allen M Brewer
Ajilon	Allen Owens Construction and Paving Inc
Akhurst Machinery Inc	Allfirst LLC
Akin Gump Strauss Hauer & Feld LLP	Alliance Aviation Group LLC
Akin Welding	AllianceBernstein
AL LUGANO	Allianz Global Risk US Ins Co
Ala GA Roll-Off Containers Inc	Allianz SE
Alabama Bearings Inc	Allied Universal Security Servi
Alabama Department of Conservation and Natural Resources	ALLIED WORLD ASSURANCE COMPANY, LTD.
Alabama Department of Revenue	Allspring Global Investments, LLC (U.S.)
Alabama Electric Company Inc of Dothan	Allstate Gasket & Packing Inc
Alabama Forestry Association	Alpha Environmental Services LLC
Alabama Power Company	Alpha Fabrication and Installation
Alabama Railroad & Construction Company LLC	Alpine Group Partners LLC
Alan Cottingham	Alpos Logging LLC
ALAN KILMORE	Alro Steel Corp
Albarrie Environmental Services Ltd	Alston & Bird LLP
ALBIOMA	Alta Construction Equipment Florida
Alcohol and Drug Services of Guilford	Altair Equipment Company Inc
Alcor Underwriting Bermuda Limited	Altmayer Ltd Partnership
Alejandro Flores	AL-Tom Forest Products Inc
Alert Media Inc	Alvarez & Marsal North America LLC

ALVAREZ AND MARSAL, LLC	Amory Paint & Home Center LLC
Alvaro G Garate	Amory School District
AMANDA HRYCAK	Amory Water and Electric
Amanda J Paquin	Amphenol EEC
Amandus Kahl GmbH & Co KG	Amundi Asset Management S.A.S.
Amandus Kahl USA Corp	Amwins Brokerage Of Georgia, Llc.
Amazon Capital Services INC	Amy R Thompson
AMBASSADOR COMPANY	Amy Rogers
Amber D Carter	Ana Livadaru
Amber Road Inc	Anago Franchising Inc
American Agcredit	Andrea Bisconti
American Chamber of Commerce in Poland	Andrea Bronson
American Concrete & Demolition LLC	Andrea E Nielsen
American Forest Foundation	Andrea Lamont Macklin
American Forest Management	Andress Engineering Associates Inc
American Forests	Andrew Prohaska
American Home Life Insurance	Andrew Toney
American International Relocation Solutions LLC	Andrew W Downs
American Johnny Inc	Andrews & Cole LLC
American Loggers Council	Andrews Brothers Inc
American Material Specialists	Andritz Iggesund Tools Inc
AMERICAN MECHANICAL - ALWP LLC	Andritz Inc.
American Natural Soda Ash Corporation (ANSAC)	Angel Oak Capital Advisors
American Pole & Piling Inc	Angel Oleta Bell
American Remediation & Environmental Inc	Angel R Santiago Velez
American Rewinding of NC Inc	Angela K Wilson
American Scaffold Inc	Angelo Forde
American Seal & Packing	Ankura Trust Company, LLC
American Stainless and Supply	Ann Hudomint
American Stock Transfers & Trust Com	Ann Marie Pulsch
American Track Generations LLC dba American Track	Anna C Cammayo
Amerisure Mutual Insurance	Anna M Johnson
Ameritas Life Insurance Corporation	Annie Ruth Wilson
Ametek Arizona Instrument LLC dba Ametek Brookfield	Anson Mechanical Piping Inc
Ametek Land Inc	Antawan L Joe
Amory Hardware LLC	Anthony Brown
	Anthony M Sutton

Antonio Mouer	ASHELY M. CHAN
Anver Corporation	Ashleigh C Illig
ANVIL ATTACHMENTS LLC	Ashley Farms and Trucking LLC
Anvil Corporation	Ashley Gunn Attorney at Law PLLC
AO Electric Co	Ashley Stump
Aon Risk Services Southwest Inc	Ashlin Wilkins
Aon UK Limited	Asset Allocation & Management Company, LLC
AOT	Asset Management Partners Inc
Apalachee Forestry Services LLC	AssetPoint LLC
Aperture Investors, LLC	AssetWatch Inc
Applied GeoSolutions LLC	Associated Engineering Resource Inc
Applied Industrial Technologies Dixie Inc	Association Resource Group Inc
Applied Technical Services Inc	AST Storage LLC
April Linton	AT&T
Aramark Refreshment Services	AT&T Corp
Arbill	AT&T U-verse
Arbor Tech Forest Products Inc	ATC Alma Telephone Co Inc
Arc Energy Services Inc	ATIS Elevator Inspections LLC
ARC3 Gases Inc	Atkins Data & Telephone Services LLC
Arch Insurance	Atlantech Online Inc
Arcola Lumber Company Inc	Atlantic Coast Heating & Cooling Inc
Arena Capital Advisors, LLC	Atlantic Constructors Inc
Arena Fire Protection Inc	Atlantic Firebrick & Supply Co In
Ares Management	Atlantic Lift Systems Inc
Argonautica Shipping Investments B.V.	Atlas Copco Compressors LLC
Argus Media Inc	Atlas Copco USA Holdings Inc
Arkitech IT Limited	Atlas RFID Solutions Store LLC
Arosa Capital Management, L.P.	AtlasElektro
Arrow LLC	Atlassian US LLC
ARROWHEAD ENVIRONMENTAL SERVICES LLC	Atmos Energy Corporation
Arvard J Sandifer	AUBURN FILTERSENSE LLC
ASAP Expediting & Logistics	Auditboard Inc
Ascendum Machinery Inc	Aulander Medical Practice PA
Ascentium Capital LLC	Austin L Rummel
Ascot Insurance Company	Austin M Harvey
ASGCO Manufacturing Inc	Austin Peterson
	Auto Supply Company of Carroll County Inc

Automated Systems Design Inc	BARCLAYS CAPITAL INC.
Automatic Controls Company Inc	Barge Forest Products LLC
Auxadi Contadores & Consultores Portugal LDA	Barings
AV Products Inc	Barksdale Enterprises Inc
Avery Sanderfer	Barn of Dothan LLC
AXA XL	Barron Hewetson
Axis Enterprises Inc dba Axis Promotions	Barry Boyd
Axis Excess Insurance	Barry Parrish
AXIS Ins Co	BASF Corporation
AXIS Surplus Insurance Company	Basic Training LLC
AXSMarine SAS	Basit Adeyoola
B Equipment Inc	Bass Electronics Inc
B&B Crane Service, LLC	Bateman Logging Co Inc
B&B Hose & Rubber Co Inc	Bates Willamette LLC
B&B Industrial Supply Co Inc	Battle Lumber Co Inc
B&B Lumber	Bay Disposal LLC
B&B Sawmill	Bay Line Railroad LLC
B&D Industrial Inc	BAYERISCHE LANDESBANK
B&D Technologies	BayernInvest Kapitalverwaltungsgesellschaft mbH
B&G Equipment of Hattiesburg LLC	Bayou Concrete LLC
B. Webb King	Bayview Physician Services PC
B.A.M.A. Mill Services Inc	BAYWA
B+B Ice of Tampa Bay Inc	BBI International Inc
Bag Supply Co Inc	BBP Sales LLC
Baker & Hostetler LLP	BCC Waste Solutions LLC
Baker Botts LLP	BDO USA LLP
Baker Lewis & Stone Inc	Beach Point Capital Management, L.P.
Baker Tilly Capital LLC	Beach Timber Co Inc
Baldwin Pole and Piling Co Inc	Beadles & Balfour LLC
Baldwin Sales & Leasing Inc	Beal Lumber Co Inc
Baltic Exchange Ltd	Beamon & Johnson Inc
Bank of America Merrill Lynch Proprietary Trading	Beard Equipment Company Inc
Bank of Montreal	Bearing & Supply of Tupelo
Bank of New York Mellon Corp	Bearings & Drives Inc dba B&D Industrial
Bar Forest Products LLC	Beasley Forest Products Inc
Barclays	Beasley Timber Co Inc
BARCLAYS BANK PLC	Beazley

Beazley Syndicates AFB	Billy (Joe) Gable
Bedenbaugh Logging Of Prosperity	Billy Barnes Enterprises
Belastingdienst Apeldoorn	Billy J Sanderson
Bell and Sons Trucking Co inc	Billy Yarbrough Jr
Bella Kim	Bin Master
Bellwether Resources LLC	Binderholz Enfield LLC
Belzona Carolina Inc	Binderholz Live Oak LLC
Belzona Mississippi INC	Bioenergy Europe aisbl
Benchmark Buildings & Irrigation Inc	Bioleic
Benetech Inc	Biomass Energy Labs
Benjamin C Weiland	Black Family Land Trust Inc
Benjamin Garnett	Blackrock
BENJAMIN HACKMAN	BlackRock Material Handling LLC
Benjamin Zepeda	Blackstar Solutions Inc
Benjamin Ziccardy	Blackstone
BENJAMIN, JACQUAN	Blake & Pendleton Inc
Bennett Trucking & Logging LLC	Blake Latimer
Benson Timber Services Inc	Blake Power
Berkley Environmental	Blanchard Machinery Company
Bessemer Group	Blank Rome LLP
Best Repair Co Inc	Blasting Solutions Inc
Best Sand & Gravel Inc	Bliss Industries LLC
Best Wade Petroleum Inc	BLOOMBERG FINANCE LP
Bestest International	Blue Cross & Blue Shield
Bete Fog Nozzle Inc	Blue Sky Network LLC
Beth Marcinowski	Bluewater Rentals LLC
Betty B Walker	Blythe Land Clearing
BFPE International	BM&M Screening Solutions
BGI Millwork	BMG Metals Inc
BHC Trucking Inc	BMH Processing Inc
BI Management AS/Denmark	BMO CAPITAL MARKETS CORPORATION
Bibha Adhikari	BMO Global Asset Management
Biewer Sawmill Newton LLC	BNP PARIBAS
Big Top Manufacturing Inc	Boatright Glass Co LLC
Big Top Services Inc	Bobby C Chandler
Bill Carone Chevrolet GMC Buick	Bobby Williams
Bill.com	Boise Cascade Wood Products LLC

Bollinger Shipyards LLC	Brian Nola
BONDBLOXX INV MANAGEMENT	Brigade Capital Management
Boone Logging Co. Inc.	Briggs Equipment Inc
Border States Industries Inc	Broadridge ICS
Borregaard ASA	Broadway Technologies Inc
Bowdon Tire & Radiator LLC	Brown Plumbing & Septic LLC
Bowling Logging Inc	BROWN, ANTHONY
BOXHUB	BROWNING, WILLIAM
Boyden	Brownlee Morrow Co Inc
Boykin Erectors Inc	Bruce Burton
Boys & Girls Club of the Crescent Region	Bruce J Salonek
Braden Heathcock	Bruks Siwertell Inc
Bradley Arant Boult Cummings LLP	Brunswick Financial Advisory LLP
Bradley E Young	Bryan Cave Leighton Paisner LLP
Bradley Weatherington	Bryan D Barnett
Brady Childers	Bryan L Grissett
Brady Trane Service Inc	Bryan Snyder
Brandi A. Colander	Bryson R Singletary
Brandon J Holbrook	BSI Mechanical Sales & service
Brandon Louis Shields	Buchanan Hardwood Flooring LLC
Brandon Perry	Buchanan Lumber
Brandon Poirier	Buck Timber Co Inc
Branton Schomburg	Buddy T Bowman
Bravo Services LLC	Buddy's Sand and Gravel Inc
Braxton Senior Care	Buettner Energy and Drying Systems North America LLC
Braydon Charlton	Buhler Inc
Brenda Hill Ball	Bulk Bag Depot Inc
Brenda Thompson	Bulk Conveyors Inc
BRENDAN L. SHANNON	Bullock Brothers Equipment Co
Brennen L Parham	Bundy Logging Co Inc
Brenntag Mid South Inc	Bunnell Lammons Engineering Inc
Brett McHenry Logging LLC	Bureau Veritas UK Limited
Brewer Company Ace	Burgerworld Inc
Brewer Equipment Co Corp	Burkes Mechanical Inc
Brewer Tree Service LLC	Burns Cooley Dennis Inc
Brian J Frys	Burt Davis Solutions
Brian K. Carter	

Business Wire Inc	Canteen
Busy B Rental	CAP SPECIALTY INSURANCE
Butler Snow LLP	Cape Fear Generators
Buzhardt's Trash Service Inc	Capital City Consulting LLC
BVN Thanh Chuong Joint Stock Company	Capital One
C Craig Pepple Consulting LLC	Capital Research & Management Company
C H Reed Inc	Capital Tractor Inc
C&M Sawmill LLC	Capitol Advocacy LLC
Cabin Lumber LLC	Cardelro Jones
CACIA BATTS	Carefirst BlueCross BlueShield
Cadence Petroleum Group	Caressa LaSalle
Cagle Sawmill Inc	Carey Locke Logging Co Inc
Cahill Gordon & Reindel LLP	Cargill Inc
Cahoon Brothers Logging LLC	Carlos A Hernandez
Cahoon Logging Co Inc	Carolina Cat
Cajun Industries LLC	Carolina Commonwealth Forest Products
Cakes and More	Carolina East Forest Products LLC
Cal Investments	Carolina Equipment Hauling
Calhoun Timber Inc	Carolina Fiber Communications Inc
California Public Employees Retirement System	Carolina Forest Products Inc
Callie Kay's General Store & Outfitters	Carolina Handling LLC
CALLOWAY, DON	Carolina Ice Company Inc
Calvert Investment Management	Carolina Industrial Filtration LLC
Calvert-Spradling Engineers Inc	Carolina Loggers Association Inc
Calvin R Redman	Carolina Loggers Foundation
Camcorp Inc	Carolina Pine & Hardwood Inc
Campbell Oil Company	Carolina Scales Inc
Canadys Termite & Pest Control Inc	Carolina Shavings INC
Canal Wood Laurenburg Wallace Regalwo	Carolina Striping of North Carolina Inc
Can-Am Chains	Carolina Stromwater Consultants LLC
Candace D Pineau	Carolina Timber Brokers LLC
Canfor Southern Pine Inc	Carolina Wood Enterprises Inc
Canfor Southern Pine Inc CAMDEN	CARROLL COUNTY TAX COMMISSIONER
Canfor Southern Pine Inc Darlington	Carroll EMC
Canfor Southern Pines Inc Conway	Carson Lyman
Canon Financial Services Inc	Carter & Dwyer PC
Canopus Managing Agents Limited	Carter Day International Inc

Carter Machinery Company Inc	Chalmers & Kubeck South
Carter Signs LLC	Chaminda A. Wijetilleke
CASA of Southeast Mississippi Inc	Champion Media LLC
Cashie Forest Products Inc	Chandler Construction Services Inc
CastleKnight Management, L.P.	CHAPEL STEEL CORP
Caterpillar Financial Services Corporation	Charles A Brasington
Catherine A Turner	Charles B Buckner
CATHERINE FARRELL	Charles B Stone
Catherine Thomas Grazioli	Charles Black & Associates Inc.
Cattron North America Inc	Charles C Elliott
CBR Equipment Rental	Charles Doolittle
CBRE Inc	CHARLES F HIGGINBOTHAM IV
CC Jensen Inc	Charles P Watkins
CCH Incorporated	Charlie Barksdale
CDW Direct LLC	Charlie Garner
CE Thurston & Sons Inc	Charlotte C Rector
Cecelia A. Weschler	Charter Communications
Cecil Eunice Trucking Co Inc	Charter Communications Holding
Cedar Creek land and Timber Inc	Chase Riddick
Cedar Creek Timber Company Inc	Chasity Yarborough
Celebration Church	CHATHAM COUNTY TAX COMMISSIONER
CEM Machine Inc	Chatham Hedging Advisors LLC
Center for Energy Education	Chem-Aqua Inc
Center for Heirs Property Preservation	Childress Enterprises Xpress LLC
Center for Toxicology & Environmental Health LLC	Chipola Quick Care
CenterPoint Energy Resources Corp	Chips Repair and Towing Service
Centrifuge Chicago Corporation	Choice OpCo, LLC
Centro Inc	Chris Oliver
Centurion Industries Inc	Christian Kalup
Century Link	Christian Prohaska
Century Spring Corp	Christina Hudson
Certags LLC	CHRISTINE GREEN
Certex USA Inc	Christopher A Doyal
Certified Laboratories	Christopher A Smith
CET Fire Pumps MFG	Christopher B Belcher
CFF Stainless Steels Inc	Christopher Brown
Chainparency Inc	Christopher Canyon

Christopher Fry	City of Franklin
Christopher Harrell	City of Franklin Treasurer
Christopher M Bird	City of Marianna
CHRISTOPHER M. SWEENEY	City of Panama City
Christopher Neuberger	CITY OF PANAMA CITY BUSINESS DEPT
Christopher P Bulls	City of Suffolk Virginia
Christopher P. Seifert	CITY OF SUFFOLK, RONALD H WILLIAMS, CITY TREASURER
Christopher Pascal	City of Waycross
Christopher S Tomlinson	Civil Works Contracting LLC
Christopher Seifert	CL Dickert Lumber Company Inc
Christopher Sirak	CLAIRE BRADY
Christopher W Davison	Clarence W. Nottingham
Christopher Wardwell	Clarkes Sheet Metal Inc
Chromalox Inc	Clary Lumber Co Inc
Chubb	Classic Controls Inc
Chubb Bermuda Insurance Ltd.	Claybourn Walters Logging Co Inc
CHUCK PERDUE TAX COLLECTOR	Clayton Electric Motor Repair Inc
Cierra Ray	Clean Energy Buyers Association
CIFC Asset Management, LLC	Clean Harbors Industrial Services Inc
Cigna Health and Life Insurance	Clean Sweep
Cincinnati Fan & Ventilator Co Inc	Clear Creek Wood Products Inc
Cindy Wiegand/Byrne	Clear Possibilities LLC
Cintas Corporation	Clements Mechanical Inc
Cion Ares Management	Cleveland Cascades Ltd
Circle C Tractor LLC	Cleveland Punch and Die Company
Circle S Ranch Inc Circle S Shavings	Clickstop Inc
Circle T Ltd Inc	Climate Control Systems Inc
Cisco Systems Capital Corporation	Climax Metal Products Company
Citibank	Clinton C Heathcock
Citibank, N.A.	Clinton D Pearce
Citicorp North America	Clive J Edmondson
CITIGROUP GLOBAL MARKETS INC.	CM BIOMASS PARTNERS
City Electric Supply	CM Biomass Partners AS
City of Amory	CMF Inc
CITY OF BOWDON	CMS Small Engines LLC
City of Chesapeake	CN Brown Plastics Inc
CITY OF CHESAPEAKE TREASURER	

CO DEPARTMENT OF REVENUE	Communications International Inc
Coastal Carolina Land and Timber LLC	Community Coffee Company LLC
Coastal Forestry Services Inc	Compliance Assurance Associates Inc
Coastal Forklift and Hydraulics In	Compliance Signs Inc
Coastal Pines Technical College Foundation	CompostNow Inc
Coastal Plain Timber Co Inc	Compressed Air Technologies, Inc.
Coastal Rail Scales LLC	CompTraK Inc
Coastal Staffing LLC	COMPROLLER OF MARYLAND
Coastal Temp Heating and Cooling	COMPROLLER OF UTAH
Cobb's Corner Inc	COMPROLLER OF VIRGINIA
Coburn Forest Products LLC	Concur Technologies Inc
COCA SALES INC	Conductix Inc dba Conductix Wampfler
CODY L CORDON TRUCKING LLC	Condustrail Inc
Cofields Locksmith	Conetoe Land & Timber LLC
Cogburn Bros Inc	Conlan Tire Co LLC
Cogent Industrial Technologies Ltd	Conley Sheet Metal Works Inc
Colby Service & Supply LLC	Connection Technology Center Inc
Colby T Stiles	Connector Specialists Inc
Coldwater Timber Company	Connell Finance Company Inc
Cole Fence LLC	Conner Holdings LLC
Cole Parmer Instrument Company LLC	Consolidated Mill Supplies LLC
Coley Road Landfill	Consolidated Pipe & Supply Company Inc
Collin R Carr	Continental Agra Equipment Inc
Colonial Oil Industries Inc	Continental Conveyor & Machine Works Ltd
Colony Tire Corporation	Contoural Inc
Columbia Gas of Virginia Inc	Control Union Canada Inc
Columbia Threadneedle Investments	Control Union USA Inc
Columbus Rubber & Gasket Co Inc	Control Union Viet Nam Co Ltd
Combustion & Controls, LLC	Convenient Glass Service Inc
Comcast Corporation	Conveyor Components Company Inc
Comcast of Maryland	Conveyor Engineering & Manufacturing
Comfort Systems USA Southeast Inc	Cooling and Herbers PC
Comin and Partners S.R.L	Cooper Marine & Timberlands Corp
Commercial Management Liability	Cora Systems Limited
Commercial Power Sweeping	Corbett Timber Company
Commercial Ready Mix Products Inc	Core & Main LP
Commonwealth Strategy Group LLC	Corley's Market and Grill Inc

Cornelio Hernandez Jr	Crescent Supply Co Inc
Corporation Service Company	CRIGLER ENTERPRISES INC
Cort Business Services Corporation	Crimson Electric Inc
Cory Balicki	Crofton Construction Services Inc
Cory W Hewitt	Crosby Equipment Co Inc
Cosfar Marine International Co Ltd	Cross City Lumber LLC
Cotton Commercial USA Inc	Crossties Plus LLC
Cotton Creek Chip Company	Crow Burlingame Co dba Bumper to Bumper
COTTONDALE HIGH SCHOOL	Crowder Supply Co
Cottdonale Recreation Association	Crown Equipment Corporation
COUNTY OF ALBEMARLE	Crystal Springs Inc
COUNTY OF HENRICO, VA, DEPT OF FINANCE	CSX Transportation, Inc.
COUNTY OF RICHMOND	CT Corporation System
Courtney Hires	CT Lien Solutions
Covenant Media of South Carolina LLC	Culligan Water
Covington Heavy Duty Parts Inc	Culligan Water Conditioning
Cowin Equipment Company Inc	Culligan Water of Goldsboro
Cowling Bros Inc	Cummins Inc dba Cummins Sales and Services
Cox Business	Curbell Plastics Inc
CP 7272 Wisconsin Avenue LLC	Custom Advanced Connections
CP 7272 WISCONSIN AVENUE LLC C/O CARR PROPERTIES	Custom Lawn Services LLC
CPG Inc	Custom Quality Scaffolding Inc
Crab Trucking LLC	CV Technology Inc
Craig A. Lorraine	CVS CAREMARK
CRAIG SPENCER AND SONS INC	CW Moore & Sons LLC
CRAIG T. GOLDBLATT	CWT Inc
Crane Industry Services Inc	Cyrus Capital Partners, L.P. (U.S.)
Crane Tech LLC	D and R Industrial Services LLC
Craneworks Inc	D Taylor Company
CRAWFORD ELECTRIC SUPPLY CO INC	D&D Fabrication
Crawfords Contracting Services	D&D Mechanical Inc
Crawley Timber Co	D&J Farms Inc
Creamer Metal Products Inc	D&R Industrial Services LLC
Creative Business Solutions Inc	D&T Sawmill
Credit Agricole Group	D&V Services Inc
Creedmoor Forest Products Inc	Daiichi Chuo Kinkai Kaisha
	Daiichi Chuo Kisen Kaisha

Dale Davis	David O. Jarrett
Daniel A Shaw	David Rosado
Daniel Artis	DAVID SAMMON
Daniel Bacon	David T Pickle Timber Co Inc
Daniel Breland	David W Avery
Daniel C Fairley	David White Crane Service LLC
Daniel J Edwards	David Wofford
Daniel L Isbell	Davis Enterprizes
Daniel Perg	Davis Logging of VA Inc
Daniel Tubbs	Davis Lovelace
Danielle Eaton	Davis Polk
DANIELLE GADSON	DAVIS, ANDREW
Danny Cox	DAVIS, DA'QUANTE
Danny Maness	Day Lumber & Pallet LLC
Danos Investments LP	Daybreak Insulaiton Co Inc
Darden Logging LLC	Dayna Mace
Darren Graveel	DC Treasurer
Darrin Skinner Jr	DCL Inc
Data Weighing Systems Inc	De Lage Landen Financial Services Inc
Data2Go Wireless	Dean C. Johnson
Datawatch Systems Inc	Dean Johnson
DATO Technologies	Dean S McGaughey
David Beasley	Deanna A Vete
David C Raynor Logging Inc	Deans Landscaping Inc dba Deans Excavating
David Dawson	Debra Weekly/Howard
David Fagen	Deep South Equipment Co
David G Rodenkirch	Deep South Machine Works & Hydraulics LLC
David Gharkany	Deere Credit, INC.
David H Watson	Deerpoint Timber Products Inc
David Howell	DekaBank Deutsche Girozentrale
David Jarrett	Delaware Secretary of State
David Knowles	Delfin Industrial Corporation
David Lewis	Delinea Inc
David M. Leuschen	Delta Industries Inc
David Manoukian	Deltek Inc
David N Brehmer	DEMITRA YEAGER
David Najera	De'Mondrae J Harris

Denise Davis	Dilmar Oil Co Inc
Denise Williams	Dimitri T Williams
Denisha Perry	DION WYNN
Dentons Europe LLP	DISCOUNT TWO WAY RADIO CORPORATION
Dentons Luatviet	Discovery Benefits LLC HRA
Dentons UK & Middle East LLP	Discovery Benefits LLC HSA
DEPT OF FINANCE, COUNTY OF HENRICO - BUS LICENSE TAX	Distinguished Young Women of Roanoke Valley
Derek B Corbett	Diversified Industrial Products Inc
Derrick T Steelman	Diversified Search LLC
Deseret Cattle & Timber	Diversified Wood Products Inc
Deshazo LLC	Dixie Land Timber Company LLC
Design Plumbing & Mechanical Inc	Dixie Rubber & Belting Co
Designs of the Times Inc	DJ Powers Co Inc
Desoto Timber Inc	DM Hill Trucking LLC
Desoto Treated Materials Inc	Dobbs Equipment Southeast LLC
Deutsche Bank AG	Docebo NA
Deutz Corporation	Doctors Co An Interinsurance Excha
Devco Corporation	DocuSign Inc
Devin C Hodges	Dodge Mechanical Power Transmission Company
Devin Rogers	Domestic Fuels & Lubes Inc
Devin S Wyatt	Domestic Uniform Rental
Dewayne Waters	Dominic Blane Tarleton
Dex Imaging LLC	Dominick Douglas
Deyo & Associates LLC	Dominion North Carolina Power
DF King & Co Inc	Dominion Virginia Power
DFS Contruction Coporation	Domtar Paper Company LLC
DH Pace Company Inc	Don Grant
DHATT, TAJE	Don K Jackson Jr
Dialpad Inc	Donald J Quick
Diameter Capital Partners, L.P.	Donald Post
Diana Morehead	Donald R Jernigan III
DIANE GIORDANO	Donald R Young Logging Inc
Dieffenbacher Customer Support LLC	Donald S Applewhite
Diligent Corporation	Donald Sumner
Dillon Booth	Donaldson Company Inc
Dillon Supply Company	Donaldsons Backhoe Service LLC
	Donovan C Williams

Don's Locksmith	Dynaway AS
Dorssers Inc	E Fire Inc
Double Creek Rodeo Company	E J Bryant Logging Co Inc
Double Diamond Enterprises LLC	E&S Cranes LLC
Douglas A Rembisz	E&S Custom Fabrication
Douglas G Bailey III	E. Royal Smith
Douglas R Stanford	EADS Distribution LLC
Douglas Roche	Ean Services LLC
Douglasville Office Equipment Co Inc.	Earl W Colbard Inc DBA Boulevard
Dozier Crane & Rigging LLC	Early Childhood Western Tidewater
DR Davies Contractor LLC	Earthworm Advisers
Dr Joe Fleetwood Scholarship Fund	Earthworm Foundation
Drake Sawmill LLC	East Carolina Timber LLC
Drax Power Limited	East Coast Terminal Company
Drew Bennett	East Coast Umbrella
Driftwood Corporation	East Coast Welding LLC
Driver Contractors Inc	Eastern Crane & Hoist Inc
DS Services of America Inc	Eastern Electrical Corporation
DTN LLC	Eastern Virginia Forestry Services LLC
Ducts Unlimited Inc	Eaton Corporation
Dudley Lumber Co Inc	Eaton Vance Corp
Duke Energy	Eaton Vance Management
Dun & Bradstreet Emerging Businesses Corp	Eco-Intelligence LLC
Dunn Service Group Inc	Economy Printing Inc
Duong Linh Production Company Limited	ECS Mid Atlantic LLC
Dupont Pine Products LLC	ED Pew Timber Co Inc
Duragrind Inc	Eddie Rains Shavings Inc
Durr Systems Inc	Edgar Arias Blanco
Dust Control Technology Inc	Edgar Fogleman
Dustex LLC dba LDX Solutions	Edgefield Timber Inc
Dustin A Deloatch	Edgeworth Excavation LLC
Dustin F Powers	EDITH A. SERRANO
Dwight Gerding	Edsel G Barnes III LLC
DWS Investments UK, LTD	Edward Artis
Dylan Cross	Edward R Smith
Dynagest S.A	Edward Souders
Dynamic Quest LLC	Edwards Exterior Services LLC

Edwards Inc	Empire Pipe and Supply Company Inc
Edwards Wood Products Inc	Employment Background Investigations Inc
Edwin Martinus Paul Rijbroek	Empremedia RE DAC
EF Thompson Geotechnologies Inc	Endress & Hauser Inc
eFax Corporate	Endurance American Insurance Company (Sompo)
Efird Land & Timber Co Inc	Endurance Assurance Corp
Efrem Morgan	Endustra Filter Manufacturers
Elaina Dobay	Energy Post Productions BV
Elberta Crate & Box Company	Energy Systems Southeast LLC
Eldridge Hardware Co Inc	Enfield Timber LLC
Electric Motor & Contracting Co Inc	ENGIE
Electric Motor And Repair Inc	Engie Energy Management SCRL
Electric Motor Sales & Service Inc	Engineered Outdoor Products LLC
Electric Motor Service Of Clinton Inc	Engineered Software Products Inc
Electric Motor Shop of Wake Forest Inc	ENGINEERED SYSTEMS INC
Electric Power Inc	Englewood Electrical Supply
Electric Supply & Equipment Co	Enqlare AB
Electrical Equipment Company	Enspire Energy LLC
Electromatic Equipment Co Inc	Entech Products Corporation
Electronic Maintenance Associates Inc	Enterprise Fleet Management Trust
Electronic Security Solutions	Envirofluid Inc
Elektran Inc	Environmental Acoustical Research Inc dba EAR Inc
Element One Inc	Environmental Fluid Systems Pty Ltd
Elijah Davis	Environmental Hydrogeological Consultants Inc dba EHC Environmental
Elite Refractory LLC	Environmental Pneumatics Inc
Eliza Zelaya	Environmental Sitekeeper LLC
Elizabeth Cobb	Environmental Solutions LLC
Elizabeth Drawl	Environmental Systems Research Institute
Elizabeth River Project	Environmental Technical Services Inc
Elizabeth S McCombs	Envirosmart Inc
Elkins Sawmill Inc	Enviva Aircraft Holdings Corp.
Elogic Trucking LLC	Enviva Development Finance Company, LLC
Emerald Ink & Stitches	Enviva Energy Services Cooperatief, U.S.
Emerald Welding LLC	Enviva Energy Services, LLC
Emergency Systems Inc	Enviva Fiberco, LLC
Emily D Huegel	Enviva GP, LLC
Emily Ulrich	

Enviva Holdings GP, LLC	Enviva Port of Wilmington, LLC
Enviva Holdings, LP	Enviva Preferred Holdings, LLC
Enviva Inc.	Enviva Shipping Holdings, LLC
Enviva Lucedale Operator, LLC	Enviva Tooling Services Company, LLC
Enviva Management Company, LLC	Enviva Wilmington Holdings, LLC
Enviva Management Germany GmbH	Enviva, LP
Enviva Management International Holdings, Limited	EPES Logistics Services Inc
Enviva Management Japan K.K.	Epperson & Company
Enviva Management UK, Limited	Epperson And Co Inc
Enviva MLP Holdco, LLC	Equiniti Trust Company LLC
Enviva MLP International Holdings, LLC	Equinox Fitness Clubs
Enviva Partners Finance Corp.	Equipment Repair & Service NC Inc
Enviva Partners GP, LLC	EquipmentShare.com Inc
Enviva Pellets Ahoskie, LLC	Equitable Holdings Inc
Enviva Pellets Amory II, LLC	Equity Methods LLC
Enviva Pellets Amory, LLC	Eric Monaghan
Enviva Pellets Bond, LLC	Erick A Collins
Enviva Pellets Cottdale, LLC	Erie Family Life Insurance Co
Enviva Pellets Courtland, LLC	Eriez Manufacturing Co
Enviva Pellets Epes Finance Company, LLC	Erika Back
Enviva Pellets Epes Holdings, LLC	Eriks North America Inc
Enviva Pellets Epes, LLC	Ernest J Newmes
Enviva Pellets Gree	Ernst & Young Product Sales
Enviva Pellets Greenwood Holdings II, LLC	Ernst & Young US LLP
Enviva Pellets Greenwood Holdings, LLC	ERP Automated LLC
Enviva Pellets Hamlet, LLC	Esco Corporation
Enviva Pellets Lucedale, LLC	eSentire Inc
Enviva Pellets Newco, LLC	Eskridge Trucking Co Inc
Enviva Pellets Northampton, LLC	Estes Express Lines
Enviva Pellets Sampson, LLC	Estial Vernon Reynolds III
Enviva Pellets Southampton, LLC	Ethan K Reece
Enviva Pellets Waycross, LLC	Ethan Richardson
Enviva Pellets, LLC	Eurofins Environment Testing Southeast LLC
Enviva Port of Chesapeake, LLC	Eva Tiffany Zlotnicka
Enviva Port of Panama City, LLC	Evans Plumbing & AC Inc
Enviva Port of Pascagoula, LLC	EVEN, SHAI S.
Enviva Port of Savannah, LLC	Evercore Inc

Everest Indemnity Insurance Company	Federal Express Corp
Everest Scale Inc	Federated Hermes Inc
Evergreen Harvesting LLC	Federated Investment Management Company
Evergreen Packaging LLC	FedEx Freight Inc
Everlaw Inc	Feng Guang Green Energy Enterprise Inc
Express Employment Professionals	Ferguson US Holdings Inc
Extra Table	FFM Inc
Eye Med	FIA Timber Partners II LP
EZ Recycling LLC	Fidelity
Ezzell Trucking Inc	Fidelity Investments Institutional Operations Company LLC
F&L CoSec Limited	Fidelity Investments Institutional Operations Co Inc
FA Williams Ent LLC	FIDELITY NATIONAL TITLE INSURANCE COMPANY
Fabreeka International Holdings Inc	Fike Corporation
Factiva Inc	FIL Ltd
FAGEN, DAVID	Filpro Corporation
Fagus GreCon Inc	Filters For Industry INC
Fairbanks Scales Inc	Financial Accounting Standards Board
Faith Assembly Outreach Ministries Boys to Mentor Program	FINECO ASSET MANAGEMENT DAC
Faith Harvesting LLC	Finney Impression Die Corporation
Faithful and Gould	Fire Connections Inc
Falling Creek Log Yard Inc	Fire Guard of MS Inc
Falling Oak Enterprises LLC	Fire Protection Equipment Co Inc
Family Tree Forestry LLC	Fire Recovery USA LLC
FANUCCHI, DUSTIN	FireHoseDirect
Farleys Forest Products Inc	FIRST CALL TRUCK PARTS
Farm and Builders Supply LLC	First Degree Heating and Air LLC
Farm Credit East	First Environmental Nationwide Inc
Farmers Bulk Supply LLC	First Insurance Funding
Farmers Produce Co	First Public Relations SP ZOO
Farrest B Brock	Fisher and Phillips LLP
Fastech Graphics	Fitch Ratings Inc
Fastenal Company Corp	FL Turlington Lumber Company Inc
Fastener Service Inc	Flamex Inc
Fastpath Inc	Flatwoods Forest Products Inc
FC&E Engineering LLC	Fleet Response
FCCI Mutual Insurance Co	Flender Corporation

Fletcher Oil Company	Forrest F Whitehurst Jr
Flextech Engineering Inc	Fountain Creek Timber LLC
Flint River Timber Co of GA Inc	Four A Loader Work LLC
FloQast	Fowlkes Plumbing LLC
Florence Electric & Rewinding Inc	Fox Equipment LLC
FLORIDA DEPARTMENT OF AGRICULTURE & CONSUMER SERVICES	FP Mailing Solutions
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION	FPC Vinings
Florida Department of Revenue	FPL NW FL
Florida Forestry Association	FQS Bear Equipment Inc
Florida Gas Transmission Co LLC	FRAM
Florida Hose & Rubber LLC	Francis Midyette
FLORIDA STATE EMERGENCY RESPONSE COMMISSION SERC	Frank & Sons Logging
Flower Timber Company Inc	Frank Recruitment Group Inc
Flowers Forestry LLC	Frankie R Taylor
Fluid Engineering Inc	Franklin Bolton
Fluid Flow Products Inc	Franklin Castillo
Fluid Solutions LLC	Franklin Disposal & Recycling LLC
Fluke Electronics Corporation	Franklin Experience Inc
Fly Timber	Franklin Futrell
Flycast Partners Inc	Franklin K Hinton
FMR LLC	Franklin Lumber LLC
FNA Inc dba Firefly North America Inc	Franklin Southampton Chamber of Commerce
Fogo Data Centers	Fred Fayard Inc
Foley Hoag LLP	Freeland & Associates Inc
Foley Material Handling Co Inc	Freinds of Andy Gipson
Food Bank of Greenwood County	Frenzelit Sealing Systems Inc
Foothills Forest Products Inc	FRIEDMAN, EDWARD
Footwear Plus LLC	Fulford Fill Dirt Landscaping Inc
FOR2FI	Fulghum Industries Inc
Forbright	Full Source LLC
Forest Landowners	Fulton Haley Metal Products Inc
Forest Resources Association Inc	Furman R Moore
Forest Stewardship Council US	Furr Facilities Inc
Forest2Market Inc	Furr Grading & Paving Inc
Forestry Association of South Carolina	Future Farmers of America State Cottdonale FFA Alumni Assoc
	Fuze Inc

FYBR Solutions Inc	George D Patterson
G&M Carr Trucking	George L Handler
GA West and Co Inc	Georgia Biomass Holding LLC
GAM Holding AG	Georgia Biomass, LLC
Gannett Fleming Inc	Georgia Department Of Natural Resources
Gary E Fink	GEORGIA DEPARTMENT OF NATURAL RESOURCES
Gary L. Whitlock	Georgia Department of Revenue
Gary Rhoads	Georgia Forestry Association - Political Action Committee
Gary S Williams	Georgia Forestry Association - SFI
Gary Whitlock	Georgia Forestry Association - Tree Farm
Gas South LLC	Georgia Mill Supply Inc
Gasburg Equipment Co Inc	Georgia Natural Gas Company
Gasburg Land & Timber Company Inc	Georgia Pacific WFS LLC
Gates County Extension	Georgia Petroleum Inc
Gates Milling Inc	GEORGIA POWER COMPANY
Gator Wood Inc	Gerhart Systems & Control Corporation
Gautam Mirchandani	Gerrard & Associates Inc
GBT Associates LLC	Gerrit L. Lansing, Jr.
GDI Services Inc	GERTJEGERDES, HELMUT
Gecko Robotics Inc	Gibson Industrial Inc
General Air Products Inc	Gibson Oil & Gas Co Inc
General Bearing Industrial of Waycross LLC	Gilkey Lumber Company Inc
General Iron and Steel Co Inc	Gilmore Puckett Lumber Co
General Millwright Solutions LLC	Girl Scouts of Greater Mississippi
General Truck Parts and Equipment	Gittleson Tools LLC
Genesis III Inc	Glass Lewis & Co LLC
Genuine Parts Co dba NAPA Auto Parts	Glassdoor Inc
George A Israel Jr Inc	Glassgow Trucking Inc
George C Allen	Gleaner Life Insurance Society Inc
George County Board Of Supervisors	Gleason Reel Corp
George County Chamber of Commerce	Glen Henderson Logging & Trucking Co Inc
George County High School	Glenn Machine Works Inc
George County High School Band Booster Club	Glenn Mozingo
George County High School Quarterback Club	Glenn Nunziata
George County Sheriffs Office Benefit Fund Inc	Glenn Schiffman
GEORGE COUNTY TAX ASSESSOR-COLLECTOR	Glenn T. Nunziata

Glenn Tech International Group LP	GreenX Utility
Glennville Electric Motors	Greer Enterprises LLC
Global Equipment Company Inc	Greg Turner
Global Industrial	Gregory Bunch
Global Timber Solutions LLC	Gregory Cabe
Globo Maintenance and Cleaning Services LLC	Gregory D. Cabe
GLS Staffing	Gregory J Dzurinda
Going Broke Trucking LLC	Gregory J Mercado
Gold Hills Forest Products LLC	Gregory Poole Equipment Company
Goldman Sachs	Gregory Vincent Rhodes
Goldman Sachs & Co. LLC	Gregory W Long
Goldman Sachs Bank USA	Greyson W Bailey
Goodgames Incorporated	Grice & Sons Port A Potti LLC
Goodville Mutual Casualty Co	Griffin Exterminating Co Inc
Goshen Medical Center Inc	GRIZZLY INDUSTRIAL INC
Gourmet Gang Inc	Groeneveld Lubrication Solutions Inc
Grain Processing Corporation	Ground Penetrating Radar Systems LLC
GrassRoots Pork Co/Jones Farms	GSI Group LLC
Gray & Sons Construction Inc	GTI Services LLC
Graybar Electric Company Inc	Guardian Fire Equipment Inc
GREAT MIDWEST INSURANCE COMPANY	Guardian Life Insurance Co
Great South Timber & Lumber LLC	Gudme Raaschou Invest A/S
Great Southern Wood Preserving Inc	Guidepoint LLC
Great Woods Companies LLC	Gulf Breeze Landscaping LLC
Green Circle Bio Energy, Inc.	Gulf Coast Air & Hydraulics Inc
Green Strategies Inc	Gulf Coast Business Supply Co
Greenforest Land And Timber Inc	Gulf Coast Emergency Response Academy
GreenGasUSA LLC	Gulf Forests Products LLC
Greenhouse Software Inc	Gulf Sales & Supply Inc
Greenstone Farm Credit Services	Gulf SouthCommunication
GreenTrees LLC	H&L Logging Inc
Greenwich Insurance Company	H&L Outdoor Services
Greenwood County	H&M CONSTRUCTION CO LLC
Greenwood County Forestry Association	H&M Woodworks Inc
GREENWOOD COUNTY TAX COLLECTOR	Habitat for Humanity of the NC Sandhills Inc
Greenwood Genetic Center Foundation	Hackworth Reprographics Inc
Greenwood SC Chamber Of Commerce	Halifax Community College Foundation

Halifax Works Industrial Medicine	Health Options Inc
Halls Fire & Safety Inc	Heat Transfer Sales LLC
Hamilton Brothers Construction Co LLC	Heather Berry
Hamlet Post 49 Baseball	Heaton Construction Inc
Hammond Electric Motors Inc	Heavy Equipment Repair LLC
Hampton Inn Greenwood	Heidi Poda
Hampton Roads Crane & Rigging Company	Heidi S Medlin
Hampton Roads Insulation	HeirShares LLC
Hampton Roads Tire Service Inc	Helaba Invest KAGmbH/Germany
Hampton Roads Utility Billing Service	Helmut Gertjegerdes
Hand Arendall Harrison Sale LLC	Henderson Timber Felling Inc
Hankins Inc	Hensortech LLC
Hankins Lumber Company Inc	Hepaco LLC
Hankins Timbers LLC	Herald Leasing Inc
HANNAH M. MCCOLLUM	Herald Office Supply Inc
Hannah R Turner	Herc Rentals Inc
Hanover Electric Motors & Supply Inc	Heritage Land & Timber
HANOVER INSURANCE COMPANY	HERRING ELECTRIC
Hapman	Hertford County
Hardy Technologies LLC	Hertford County High School
Hargrove and Associates, Inc.	HERTFORD COUNTY TAX COLLECTOR
Harmon Trucking	Heumann Enviromental Co LLC
Harold Beck & Sons Inc	Hexagons Asset Lifecycle Intelligence division
Harold T Cardwell	Hi Line Inc
Harpole Steel Buildings Inc	Hieco LLC
HARRIS, KRISTOPHER	Hien Ngo
Harsha Patel	Higgins Electric Inc of Dothian
Hartford Accident & Indemnity Co	High Rock Forest Products Inc
Hartford Financial Services Group Inc	Highground Services Inc
Hartford Fire Insurance Co	Hill Construction LLC
Harvey & Associates Inc	Hill Dickinson LLP
Hauni Richmond Inc	Hiller Companies Inc
Hawkins Tire Center LLC	Hilti Inc
Hawkins Wright Ltd	Hiscox Insurance Company Inc.
Hawthorne Lane LLC	HM REVENUE + CUSTOMS
HCSC Insurance Services Co	Hodges Lawn & Landscape Inc
HDI Global Specialty SE - UK Branch	Hoffmann Quality Tools USA Inc

Hofler Logging Inc	Huguenot Laboratories Division of O Leary & Associates Inc
Hogentogler & Co Inc	Hunt Forest Resources LLC
Hoists Direct LLC	Hunter Sizemore
HOKURIKU ELECTRIC POWER COMPANY	Hunterdale Ruritan Foundation
Holden America IL LLC	Hunton Andrews Kurth LLP
Holden Temporaries Inc	Hurst Boiler & Welding Co Inc
Holiday Cleaners LLC	Hux Safety Solutions LLC
Holiday Ice Inc	HW Culp Lumber Company
Holland & Hart LLP	Hydradyne LLC
Holland Industrial Supply Co	Hydraulic Hose Depot Inc
Holland Manufacturing Co Inc	Hydraulic Service Company Inc
Hollands Trucking	Hydraulic Shop LLC
Holloway Company Inc	HYG Financial Services Inc
HOLLY DICE	I&M Industrials Inc
Holmes Murphy and Associates LLC	Ian C Dobinson
Holmes Tools & Engineering	Ian Trask
Holston Gases Inc	IBX Lumber LLC
Holthouse Carlin & Van Trigt LLP	ICE Systems Inc
Holy Cross Lutheran Church Troop 58 BSA	ICHIHARA YAWATAFUTO BIOMASS POWER GK
Homan Forest Products Inc	ICI Mutual Insurance
Home Oil Company Inc	ICR LLC
Homeland Insurance Co of New York	IEP Technologies LLC
Hometrust Bank	IES Commercial, Inc.
Hood Industries Inc	IFM Efactor Inc
Hope Berrios	IHE Holdings, LLC
Horizon Healthcare Services Inc	IL DEPARTMENT OF REVENUE
Hospitals Insurance Co Inc	Ilene M. Sims
Host Agency LLC	Impact Fire Services LLC
Houldson Consulting Inc	Inclusive Capital Partners LP
Howell & Sons Lumber CO LLC	Indeed Inc
HP Inc	Indian Harbor Ins Company (XL)
HP Wood Products of Bladen	Indians Spring Water Company
HRT Marine Services LLC	indigro plant design LLC
HSBC Bank	Industrial Air Technology Inc
HSBC Bank, USA N.A.	Industrial Conveyor Belt Systems LLC
HSBC SECURITIES (USA) INC.	Industrial Cutting Tool Inc
Hudson Bay Capital Management, L.P.	

Industrial Development Authority of Sumter County	Intertrust
Industrial Electrical Supply LLC	Intrinergy Amory, LLC
Industrial Kiln & Dryer Group Inc	Intrinergy Holdings GP,L.L.C
Industrial Lubrication Services LLC	Intrinergy Holdings, L.P.
Industrial Machine Integration Inc	Intrinergy Operating GP, L.L.C.
Industrial Magnetics Inc	Intrinergy Operating, L.P.
Industrial Products Conveyors & Drives Inc	Intrinergy Valorbois LLC
Industrial Reliability and Repair LLC	Invesco Ltd
Industrial Rubber & Supply of Augusta LLC	Investis Digital Inc
Industrial Software Solutions 1 LLC	IPEC Inc
Industrial TurnAround Corporation dba ITAC	IPromoteu.com Inc
Inez Forest Industries Inc	Iron Mountain Inc
InfinityQS International Inc	Irondale Industrial Contractors Inc
Influence Spain S.L	IRONGATE
Infra-Metals, Co.	Irvin Auto Parts
Ingersoll Rand Industrial US Inc	Irwin Timber Co
INKA INTERNATIONALE KAGMBH	Isaac C. Rodwell
Innoveyor Inc	Isaac P Kichak
Insight Direct USA Inc	Isaac White
Insight Services Inc	Isabel S Ahmadiyar
Insignia Financial Ltd	Iscola Inc
InSource Software Solutions	ISLE OF WIGHT COUNTY TREASURER
INSTAR GROUP LLC	Isle of Wight Forest Products Inc
Instel Power Services Inc	ISN Software Corp
Insulating Services Inc	ITAD Technologies LLC
Intec Thermal Energy	IV & Claridge Construction LLC
Intech Process Automation Inc	IVC Technologies
Integrated Power Services LLC	IWPS
Integris USA LLC	J Frank Associates LLC
Interfor US Inc	J Henry Holland
InterMat LLC	J Philip Bain Jr
Internal Revenue Service	J Safra Sarasin Investmentfonds AG
International Machine Technology	J&A Lawn and Tractor Service
International Minute Press	J. KATE STICKLES
International Paper Company	J.P. MORGAN SECURITIES LLC
International Welding & Fabrication	Jaamsim Software Inc
Interstate Products Inc	Jack Batte & Sons Inc

Jack I. Frankel	James S Miller
Jackson County Board of County Commissioners	James Self Jr
JACKSON COUNTY BOARD OF SUPERVISORS	James T Partin
Jackson County Chamber of Commerce Inc FLA	James Weber
Jackson County Chamber of Commerce MS	James Zinter
Jackson County Economic Development Foundation Inc	Jamie Locklear
Jackson County Planning Commission	Jamie Pearson
Jackson County Port Authority	JANE LEAMY
JACKSON COUNTY TAX COLLECTOR	Janell Wheeler
Jackson County Times	Janet S. Wong
Jackson County Utilities	Jared Edins
Jackson Hospital Foundation Inc	Jared Ward
Jacob A Rude	Jasmine Pittman
Jacob P Green	Jason Blane Davis
Jacob Westfall	Jason D Bunton
Jacquan Benjamin	Jason E. Paral
JAK Mouldings & Supply Inc	Jason Edwards
Jakon C Mcleod	Jason Paral
James A Fountain	Jason S. Eberstein
James Cella Jr	JAVELIN
James Cox	Jay Industrial Repair Inc
James Cummings	Jayesh Shah
James D Macdonald	JC Industrial Services Inc
James Engraving & Awards	JCT Enterprise & Co LLC
James F Hummer	JE Kerr Timber Company
James Gage	Jeff Shaver & Sons LLC
James Geraghty	Jefferies, LLC
James Hayden Nobles	JEFFERIES, RORRIE C. (EEOC)
James K Arledge	Jeffery N Erkhart
James M McDaniel	Jeffery Thomas
James P. Geraghty	Jeffery W. Ubben
James Patterson	Jeffrey Grimes
James Pest Control	Jeffrey L Barckert
James R Fincher Timber Co Inc	Jeffrey M Keeton
JAMES R. O'MALLEY	Jeffrey R Fink
James River Equipment Va LLC	Jeffrey Retherford
	Jeffrey Russell Fink

Jeffrey Walker	JK Moving & Storage Inc
Jenean W Booher	JL Farms and Development LLC
Jenkins Automotive & Industrial Supply Inc	JM Miles Construction Inc
JENKINS, JENNIFER	JMP Equipment Company LLC
Jennifer Chen	JMS Southeast Inc
Jennifer Dunn	JMW Logging LLC
Jennifer Hinkle	JOAN RANIERI
Jennifer Skelton	Joco Lumber Inc
Jens P. Wolf	Jody Bazemore
Jens Wolf	Joe Moore & Company Inc
JER HR Group LLC	Joe Powell and Associates Inc
Jeremiah Harrell	Joe R Hinton
Jeremys Timber Inc	Joel Charboneau
Jernigan Forest Products LLC	Joey Chancelor Trucking LLC
Jernigan Oil Company Inc	John A Cruce Jr Inc
Jerry Blount Forestry & Construction	John A Strolis
Jerry C Padrta III	John C Bumgarner
Jerry Cox Logging	John C. Bumgarner, Jr.
Jerry G Williams & Sons Lumber Inc	JOHN DAVIS CWI/ASNT II, LLC
Jerry Ward	John Deere Construction & Forestry Company
JES Equipment Sales & Service	John Deere Financial Inc
Jesco Inc	John F Stroud and Son
Jesse Ryan Morgan	John G Guthrie and Sons Inc
Jessica Alexander	John H Carter Co Inc
Jessica Baskerville	John H Scott
Jessie Dzura	John Hancock Life Insurance Company (U.S.A.)
JET Farms LLC	John K. Keppler
Jett & Sellers	John Keppler
JGH II Inc	John L King IV
JH Wright & Associates Inc	John L Osborne III
JILL WALKER	John Lovito
Jim H. Derryberry	John M Ratliff
Jim Whitehead's Best One Tire & Service	John Moody
Jimmie Crowder Excavating & Land Clearing Inc	John P Monahan
Jimmie L Gallmon	John Scott
Jimmy D Nelms Logging Inc	John Shellnutt
Jiudicy Inc dba Labor Finders	JOHN T. DORSEY

John W Baird Jr	Joshua Taylor
John W Bennett	Jot Em Down
John W Cox	Joyce Dayton Corp
John W Jones	Joyful Noise Enterprises LLC dba Honeybaked Ham
John W Poucher	Joyner Trucking LLC
John-Paul D. Taylor	JP Morgan Chase Bank NA
Johnson Controls Fire Protection LP	JP Morgan Equipment Finance
Johnson Sawmill	JPMorgan Chase
JOHNSON, MICHAEL A.	Jr Frazier
Jon D Pearson	JS Sewell Timber Co
Jonathan Boggs	Juan P Forero
Jonathan Brabham	Judge Brian F. Kenney
Jonathan Horton Sr	Judge Frank J. Santoro
Jonathan L. Moore	Judge Keith L. Phillips
Jonathan M Perry	Judge Kevin R. Huennekens
Jonathan Moore	Judge Klinette H. Kindred
Jonathan Todd	Judge Stephen C. St. John
Jonathan V Jimenez	Judy E Clark
Jones & Carter PA	Judy Hall
Jones Day	Julian L Johnson
Jones Walker LLP	JULIET SARKESSIAN
Jones Welding Company Inc	June E. Turner
Jordan Innovative FabricationLLC	Junior Auxiliary of Amory MS Inc
Jordan Lumber & Supply Inc	Jupiter Fund Management
Jose Velasquez	Justifacts Credential Verification
JOSEPH CUDIA	Justin Alfano
Joseph D Hammond	Justin Bailey
Joseph E Lashley	Justin Burgess
Joseph Evans	Justin Coffey
Joseph Harrell	Justin Daniels
Joseph M Kittrell Jr	Justin G Stalmach
JOSEPH MCMAHON	Justin M Spencer
Joseph Melendez	Justin Milteer
Josey Lumber Company Inc	JW Cole Consulting LLC
Joshua C Wearley	JW Jones Lumber Company Inc
Joshua D Erdei	JW Tarver Jr & Co Inc
Joshua Richards	JWF Technologies LLC

Jyske Bank/Zurich	Kennedy Forest Products Inc
Jyske Invest	Kenneth C Holland
K and J Transport	Kenneth Graves
K Machine Industrial Services LLC	Kenneth N. Whitehurst, III
K&G Industrial Services LLC	Kenneth R Hodges
K&J Winsupply Industrial PVF	Kepley Frank Hardwood Co Inc
K&S Lumber LLC	KEPPLER, JOHN K.
K&W Welding LLC	Kermit Broome & Sons Woodchipping Inc
Kaeser Compressors Inc	Keshaan R Cuffee
Kai Simonsen	Keshia Petty
Kaity Sandford	Kevin C Swinney
Kamal M Rush	Kevin H Logan
KandJ Winsupply Industrial PVF	Keyence Corporation of America
KAREN B. OWENS	Keyframe Capital Partners, L.P.
Karen Kidd	Kice Industries Inc
Kari Walker	Kiker Resource Management LLC
Karl E Dodge	Kilpatrick Townsend & Stockton LLP
Karl Nicolaus	Kim C McGrath
Katherine L. Maxey	Kim Lloyd
Kathryn R. Montgomery	Kimball Midwest
Kathryn R. Walsh	Kimberly Chandler
Kaufman & Canoles PC	Kimberly DuBose
Kaylie N Hogan	King Lumber Inc of Liberty SC
Kaylyn Glenn	Kingstree Forest Products Inc
KC Supply Holdings LLC	Kipling Enterprises Inc
KCW Contracting LLC	Kirk McRae
Keen Plumbing Co	Kluber Lubrication NA LP
Keens Portable Buildings INC	KMA Electrical Services
Keith Dunlevy	K-Machine Industrial Services Llc
Keith W Sullivan	Knight Material Technologies LLC
Kekst and Company Inc	Knighthawk Engineering Inc
Kelaca LLC	KOENIG Communications LLC
Kelleen Lonergan	Koger Air Corp
Kelligent LLC	Kokopelli Cleaning Services
Kelvin Banks	Konecranes Inc
Ken Larson	Koorsen Fire & Security
Kenison Dudley & Crawford LLC	Korber Technologies Inc

Kornegay Company LLC dba Sleep Inn & Suites	Larry K Bechiom
Kornegay Logging	Larry L Conner
Kornitzer Capital Management Inc	Lassiters Portable Toilets
KPM Analytics North America Corporation	Latham & Watkins LLP
KR Snead Trucking Inc	LAURA HANEY
Kraft PowerCon Inc	Laura Rendon
Kristen S. Eustis	Laurel Rubber & Gasket Co Inc
Kristofer Bisci	Lauren A Geis
Kristopher Harris	LAUREN ATTIX
Kristopher J Giltinan	Lauren Killian
KTR Corporation	Laurent Kosakowski
Kurbside Kitchen LLC	LAURIE CAPP
Kurgan Landcare Inc	Laurie Ross
Kurt A Rosario	LAURIE SELBER SILVERSTEIN
KURTZMAN CARSON CONSULTANTS	Lauritzen Bulkera A/S
Kustom Mobile Detailing LLC	Law Marot Milpro Inc
Kutak Rock LLP	Law Office of Gregory M Varner & Assoc.
Kykenkee Inc	Law Office of Pamela Harrigan-Young
Kyle Kershaw	Lawn Hoppers
Kyle Prendergast	Lawrence D Sullivan
Kylia Christian	Lawrence P Dugger Logging LLC
L & J Engineering INC	Lawrence Ricci Industrial Equipment Services Inc
Lacey Stewart	Lawson Products Inc
Laidig Systems Inc	Layton Curd
Lakelands Overhead Door LLC	Lazard Freres & Co. LLC
Lakeside Timber & Land Management LLC	Le Bleu Sary Distributing, Inc
Lakeview Harvesting LLC	LE Smith Consulting LLC
Lam Luf US LLC	LeAnn Hamm
Lampe & Malphrus Lumber Co Inc	Lee Hardware & Building Supply Inc
Lancaster Electric Company Corp	Lee Jackson
Lancaster Safety Consulting Inc	LEE SPRING LLC
Land and Ladies LLC	Lees Storm Shelter Inc
Landon Barrier	Legacy Land Management
Landrum Timber Company LLC	Lena L Caisley
Langdale Forest Products Co Inc	Lenovo Financial Services
Larger Hydraulic Services	Leon Murph
Larry Ellisor	Lewis and Raulerson Inc

Lewis Brothers Logging	Loman Garrett LLC
Lewis Brothers Lumber Company Inc	Long Timber Co Inc
Lewis S Yawn	Longleaf Alliance Inc
Lewis Smith Supply Corp	Longleaf Consultants LLC
Lexco Inc	Longleaf Freight LLC
Lexington Insurance Company	LOOP CAPITAL MARKETS LLC
LHOIST SA	LOPEZ, Rebekah (EEOC Raleigh)
Liberty Electric LLC	LORA JOHNSON
Liberty Fire Protection Inc	LORAD LLC
Liberty Mutual Insurance Company	Lord Abbett & Co
Liberty Specialty Markets Agency Limited	Lorenzo Concrete Services LLC
LiftOne LLC	Lorenzo Thompson
Light Vending Co Inc dba Lighthouse Coffee Co	Louis M Harris Jr
LINDA CASEY	Lowe Construction Co LLC
LINDA RICHENDERFER	Lowe Electric Supply Co
Linda Wishart	Loyd W Whitt
Linde Inc	LPS Equipment & Acquisition Co Inc
Lindentor 1016. VV GmbH	Lubrication Engineers Inc
Lineberger's Tree Service Inc	Lucas Oliver-Frost
LinkedIn Corporation	Lucedale Fine Arts Club
LIQUID HANDLING EQUIPMENT INC	Luhr Crosby LLC
Lisa D. Franklin	Luke Spach
Litera	LumbeJack LLC
Little Reds Small Engines	Lumber River Timber Company Inc
Livingston & Haven LLC	Lundberg LLC dba LDX Solutions
Livingston Cash Saver	Lynda C McCarty
Livingstone Graphics	Lynemouth Power Limited
Lloyd's London	M and M Welding and Mechanical LLC
Lockers Unlimited Inc	M J Price Construction Co Inc
Locomotive Specialist Inc	M&J Carroll LLC
Lofts at Bethesda Apartments Owner LLC	M&M Biomass PTE LTD
Log A Load for Kids Fund	M&M Industrial Maintenance Inc
Log Creek Timber Company	M&M Tire Company Inc
Logan Flowers	M&N Electrical Services Inc
Logan Green	M&W and Associates Inc
Logan V Lancaster	MA Rigoni Inc
LogicMonitor Inc	Mabrey Trucking Inc

Macabacus LLC	Marine & Mainland Hydraulic Services Inc
MacAljon/SCL Inc	Marine Equipment Supply LLC
Macfred Benson	Marine Inspection LLC
Mack Manufacturing Inc	Marine Oil Service Inc
Mackenzie C Morgan	Marius Hachenberg
Mackenzie Heaslip	Mark A. Coscio
Mackeys Ferry Sawmill Inc	Mark D Lemons
Macomb Group Inc	Mark D Morris
Macquarie Asset Management (NZ), LTD	Mark E. Steven
Macroseal Inc	Mark Haser
Macs Supply of Savannah LLC	Mark Inge
MADD Clean LLC	Mark Keatts
Madem Moorecraft Reels USA Inc	Mark Mize
Mader Bearing Supply Inc	Mark Technik
Madison Cox	Markair Inc
Madison Wood Products Inc	Markel American
Magette Well and Pump Co Inc	Markit Group Limited
Magnetic Systems International	Markit North America Inc
Magnolia Forest Resources Inc	Marlow Fabrication Inc
Magnolia Land & Timber LLC	Marmac LLC
Mai N Cao	MARMON KEYSTONE LLC
Major Lindsey & Africa	MARQUETTA LOPEZ
Make A Wish Foundation of Mississippi	Marsh Road Lumber Co
Mallette Brothers Construction Co Inc	Martha J. Watson
Mangums Inc	Martin Engineering Company
MANSFIELD POWER AND GAS, LLC	Martin N. Davidson
Maples Enterprise	Martin Sprocket & Gear Inc
Marcus Gaddy	MARUBENI CORP.
Marcus N Hernandez	Marvin Mills
Marcus Natividad	Mary C Brodar
Margaret K. Garber	MARY F. WALRATH
Maria C. Moreno	Mary Jane Zabala
Maria Moreno	MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION
Maribel Arellano	Masaba Leasing Inc
Marietta Dry Kiln LLC	Masergy Communications Inc
Marietta Wood Supply	Masibanda Construction Engineering
Marine & Industrial Rigging and Testing Solutions	

Material Handling Exchange Inc	Mec Tric Control Co
Matheson Tri Gas Inc	Mechanical Equipment Comany
Mathis Plumbing & Heating Co Inc	Mediant Communications Inc
Matrix Resources Inc	Medlin Forest Products LLC
Matros Technologies Inc	Meehan Fuel & Energy Solutions Inc
Matt Szambelan	Mega Force Staffing Group Inc
Matthew A Cutshall	Megan A Croom
Matthew Gill	Megan Donckers
Matthew J Koca	Megs House
Matthew R Lamb	Meherrin River Forest Products
Matthew Riemenschneider	Mellon Investments Corporation
Matthews Sand & Gravel LLC	Melony Bennett
Maurice D. Jackson	Meltwater News US Inc
Max A Holdo Baggott	Melvin M Waters Logging Inc
Maxar Intelligence Inc	Mercer Global Investments Management
Maxim Systems Inc	Mercer International
Maximum Tools	Merchants Bank Equipment Finance
Mayer Electric Supply Company Inc	Meridian Compensations Partners LLC
Maynard Cooper & Gale PC	Meridian International Center
MC Dixon Lumber Company Inc	Merit Electrical Inc
McAbee Construction Inc	Mervin R Culpepper
Mcarther Andrews Trucking	Messer Cutting Systems Inc
McCarthy Tire Service Co of NC Inc	Messer Hardware Inc
McDowell Lumber Co Inc	Metal Tech Inc
McKinsey & Company Inc	Metal Technologies of Mufreesboro Inc
McLanahan Corporation	METH, THOMAS
McLeod Health Foundation	Metso Outotec USA Inc
McLoughlin Timber LLC	Metso USA Inc
McMaster-Carr Supply Company	Mettler Toledo LLC
McNaughton McKay Electric Company	MFS Investment Management
McPherson Companies Inc dba McPherson Oil	MGK LLC
McWhorter Land And Timber	MGT Teesside Limited
MD Trucking of Lucedale MS LLC	M-I LLC dba Sweco
MDL Contracting Inc	Michael A Hurley
MDS Industrial Racking	Michael A Leary
ME REVENUE SERVICES	Michael A Myers
Meat on Main LLC	Michael Andrew Johnson

Michael B Taylor	Miller & Chevalier Chartered
Michael Bernat	Miller Mechanical Services Inc
Michael Berthold	MILLER TRANSPORT LLC
Michael Blejwas	Milliken Advisors Inc
Michael Burch	Milliken Forestry Company Inc
Michael C Greene	Milton J Wood Company
Michael Collins	Milton J Wood Fire Protection Inc
Michael Flint	Minitab Inc
Michael Forcade	Miquel Lopez
Michael Fordham	Miracle L Lovejoy
Michael Hedegaard	Miss Julies Market LLC
Michael J Gaines	Mississippi Department of Environmental Quality
Michael K Floyd	Mississippi Department of Revenue
Michael Krakaur	Mississippi Export Railroad Company
Michael L Crisler	Mississippi Forestry Association
Michael L Goodson Logging Inc	Mississippi Manufacturers Association
Michael L Leary	Mississippi Military Department
Michael Mason	MISSISSIPPI POWER COMPANY
Michael McMahon	Mitchell J Splichal
Michael N Auten	MITSUBISHI - AIOI
Michael Nerbun	MITSUBISHI - TAKETOYO
Michael T. Freeman	Mitsubishi Corporation
Michael Wayne Ball	Mitsubishi HC Capital America, Inc.
Micheal Beal	Mitsui Sumitomo Insurance Company of America
Michelle Grady	MKS Group LLC
Mickale Smallwood	MMR Constructors Inc
Mickey Knapp LLC	Mobile Communications America Inc
Micronics Engineered Filtration Group	Mobile Forest Products & Biomass Inc
Microsoft Corporation	Mobile Mini Inc dba Mobile Storage Solutions
Mid Atlantic Crane and Equipment Company	Mobile Repair Solutions
Mid Ship Group LLC	Moffatt & Nichol
Mid South Engineering Company	MOL Drybulk Ltd
Middle Georgia Machine Inc	Monitor Technologies
Midsouth Mechanical Inc	Monroe County Farm and Ranch
Midway Land and Timber Co LLC	MONROE COUNTY TAX COLLECTOR
Mill Power	MONROE, RENEE
Millennium Advisors, LLC	Monroe's Small Engine Sales and Service LLC

MONTGOMERY COUNTY, MD	Murfreesboro Chamber of Commerce
Monument Policy Group LLC dba Monument Advocacy	Murphy Electric Supply Inc
Moodys Investors Service	Murray Forestry Inc
Moore & Lee LLP	Muzinich & Co
Moran Environmental Recovery LLC	MyBasePay USA LLC
Moran Hauling Inc	Myers Timber Co LLC
Morgan B Nall	Nabors Home Center of Amory LLC
Morgan Lumber Company Inc.	Nancy Jones
Morgan Stanley	NAPA Auto Parts
Morin Repair Services LLC	Natalie Hildebrand
Morris Forestry Services LLC	Nathan Chansler
Morris Timber Products Inc	Nathan T Ivey
Mosaic Consulting Group LLC	National Association of Attorney Generals
Mosaic Data Science	National Council for Air & Stream Improvement Inc
Mosely C Coleman III	National Filter Media Corporation
Motion Industries Inc	National Impact Fund, LLC
MOTION RECRUITMENT PARTNERS LLC	National Laboratory Sales
MOUER, ANTONIO	National Organization of Black Elected Legislative Women
Mount Olive Area Chamber of Commerce Inc	National Power LLC
MOYOCK FARMS ASSOCIATES INC DBA CURRITUCK SAND CO	National Union Fire Ins Co of Pitts, Pa
mPower Transport LLC	Nationwide Boiler Inc dba Pacific Combustion Engineering
MPW Industrial Services Inc	Nationwide Electric Supply Co Inc
Mr Janitor Janitorial and Carpet Cleaning Inc	Nationwide Fund Advisors
Mr. Rooter Plumbing of Virginia Beach	NaturChem Inc
MS DEPARTMENT OF REVENUE	Nautilus Ins Co
MSC Industrial Supply - Class C Solutions	Navigators Insurance Company
MSH Properties LLC	NC Dept Environmental Quality
MSP Services LLC	NC Division of Motor Vehicles
MS-SFISIC	NC Glass Company Inc
Mt. Olive Family Medicine Center	NC OSHA
MTECH INC	NC State Port Authority
Muller Communications Inc	Neal R Callaway
Multi Mart Water Association	Neil Burgess Farms
Munistrategies SUB-CDE #41, LLC	Nelson Land Services LLC
MuniStrategies, LLC	Nelson Mullins Riley & Scarborough LLP
MUR Shipping BV	Nepcon LLC

Nestec Inc	Norden
Net Results Group LLC	Nordeq Management A/S
Netarus LLC	Nordstrong Equipment Limited
Netwrix Corporation	NOREX Inc
Neuberger Berman Investment Advisors	Norfolk Bearing & Supply Co Inc
New Bethel AME Zion Church	Norfolk Machine & Welding
New Dixie Oil Corporation	Norris Randall Jay
New East Timber Co Inc	North American Capacity Insurance Company
New England Asset Management, Inc.	North Carolina Agriculture and Technical State University
NEW HANOVER COUNTY TAX OFFICE	North Carolina Chamber of Commerce
New Life Painting Services LLC	NORTH CAROLINA DEPARTMENT OF AGRICULTURE & CONSUMER SERVICES
New Mt Nebo Primitive Baptist Church	NORTH CAROLINA DEPARTMENT OF ENVIRONMENTAL QUALITY
New Pig Corporation	North Carolina Department of Revenue
New York Blower Company	North Carolina Dept of Labor
Newcomb and Company	North Carolina Forestry Association
Newsom Oil Co Inc	North Carolina Manufacturing Inc
NexGen Crane & Rigging	North Carolina Radiation Protection Section
Nexsen Pruet LLC	NORTH CAROLINA STATE EMERGENCY RESPONSE COMMISSION
Nga N Nguyen	North Duplin School Boosters Club
Nicholas Agreste	North Florida Woodlands Inc
Nicholas Monico	North Hills Tower II LP
Nicholas Norton	North Inlet Advisors LLC
Nicholas R Smith	North Mississippi EMS Authority
Nicholas S. Herron	North Mississippi Gilmore Clinics LLC
Nicholas W Sweetapple	North Point Timber LLC
NICKITA BARKSDALE	North Wind Processing Cooling Ltd
NIF SUB IV, LLC	Northampton County Chamber of Commerce
Nikki Yawn	Northampton County Public Works Dept
Nimrah A Khan	NORTHAMPTON COUNTY TAX COLLECTOR
Nisha R. Patel	Northern Blower
Nitel Inc	Northern Safety Co Inc
Nitro Software Inc	Northern Tool and Equipment
Nomura Corporate Research and Asset Management, Inc. (U.S.)	Northern Trust Global Investments, LTD
Norb Hintz	Northland Capital Equipment Finance
Norbert A. Hintz, Jr.	
Nord Gear Corporation	

Northwest Farm Credit Services	ONE ENVIRONMENTAL MID ATLANTIC LLC
Northwestern Mutual Life Insurance	One Parking 724 Inc
NorX inc	O'Neal Constructors, LLC
Nottoway Forest Resources	O'Neal Inc
Nottoway United LLC	O'Neal Steel Inc
Nova Office Strategies Inc	O'Neal Steel LLC
Nowcare Physicians PC	OneBrightDay Ltd
NS United Kaiun Kaisha Ltd	On-Site Hose of Greenville LLC
NSF International	Ontime Plumbing Inc
Nudraulix Inc	Operational Sustainability LLC
Nuveen Asset Management	Opterra Solutions Inc
NWL Inc	Oracle America Inc
NYANQUOI JONES	Orie Morgan
NYK Bulk & Projects Carriers Ltd	Orion Engineering PC
NYK Bulkship (Atlantic) NV	Orion ICS LLC
Nyki Cannon	Orion Project Services (Houston) LLC
Nykredit Asset Management A/S	Orkin LLC
NYSE Market Inc	Orrick Herrington & Sutcliffe LLP
O2 Collaborative Inc	ORSTED
Oak Mountain Harvesting LLC	Oscar M. Young, Jr.
Oak Ridge Industries LLC	Osha Bergman Watanabe and Burton LLP
Oakcrest Lumber Inc	OTJ Architects Inc
Oakman Hardwood Inc	Overhead Door Company of Norfolk
Ocean Marine	Overly Hautz Motor Base
Odyssey Fire Protection Inc	Owens Janitorial Service Inc
OFFICE OF THE UNITED STATES TRUSTEE FOR THE DISTRICT OF DELAWARE	P. Schoenfeld Asset Management, L.P.
Ogier Global Limited	P3 Hauling LLC
Ogletree Deakins Nash Smoak & Stewart PC	PA DEPARTMENT OF REVENUE
OHC Inc	Pablo A Quintana Zavala
Ohio Grating Inc	Pacific Basin Supramax Ltd
OLD DOMINION FIRE COMPANY	PADUCAH RIGGING
OLD REPUBLIC INSURANCE COMPANY	Pallet Factory Inc
Oliver Logging Company Inc	Pallet One of North Carolina Inc
Olivia L Rhodes	Pallet Source Inc
Omega Consultants	PalletOne of Virginia LLC
On Site Hose Inc	Palmetto Agribusiness Council
	Palmetto Electrical Systems

Palmetto State Fluid Power	Peacock Septic Tank Services
Palomar Excess & Surplus Ins Company	Peacock Timber and Land Solutions LLC
Pamela T Streicher	Peak Leasing LLC
Pamlico Land & Timber Co	Pearl River Land & Timber LLC
Panama City Port Authority	Pebco Inc
Panelmatic Greenville Inc	Peckar & Abramson PC
Panelmatic Inc	Peddinghaus
Panhandle Forestry Services Inc	Peggy M Cuervo
Panhandle Watermelon Festival	Peggy Rintye
Pantego Overhead Doors LLC	Peggy T. Flinchum
Pantheon Systems Inc	Pembelton Forest Products Inc
Paradise Point Marine LLC	Pennell Reynolds
PARAL, JASON E.	Pensacola Rubber & Gasket Co Inc
Parker A Mizelle	PensionDanmark
Parker and Lynch	People 2.0 North America
Parker Clark & Crumpler Attorneys	People Solutions Inc
Parker Construction Inc	PEREZ, ALEXANDER (EEOC NORFOLK)
Parker Oil & Propane	Perks Plus Landscaping
Parks Portable Toilets Inc	Perpetual Evolution Designs LLC
Parr Instrument Company	PERRY, BRANDON
Parr Lawn & Landscaping	PERSIMMON GROUP LLC
Parsons Woodworking Inc	Pete Johnson Logging
Parton Lumber Company Inc	Peter Hansen
Passport Door and Dock Systems	Peter L Clark
Patricia E Hampel	Peterson Nederland BV
Patrick Mcleod	Peterson Rotterdam B V
Patriot Shredding	Petrochem Insulation Inc
Pattons Inc	PetroChoice LLC
PAUL A WILSON	PFEIFER & LANGEN GMBH & CO. KG
Paul C Pereira	PHELPS FAN LLC
Paul C Schickler II	Phelps Industries Inc
Paul D Camp Community College Foundation	Phillip & Theophilus Logging LLC
PAULA SUBDA	Phillip E Watkins
PB Community Impact Fund, LLC	Phillip Lewis
PB Parent LLC dba Pye Barker Fire & Safety	Phillips Earthworks Inc
PBCIF SUB-CDE4, LLC	Phillips Grains
PCL Shipping PTE LTD	Phillips Lawn Care

PHILLIP'S TOWING SERVICE INC	POPPEL, CLINTON SCOTT
Phillop Barfield	POPPEL, HARVEY L.
PHU TAI BIO-ENERGY CORPORATION	POPTECH GC, LLC
Pickin Pines Inc	POPTECH, LP
Pictet Funds SA	Porters Wood Products Inc
Piedmont Electric Motor Repair Inc	PORTSMOUTH CITY TREASURER
Piedmont Fire Extinguishers	Post Advisory Group, LLC
Piedmont Hardwood Lumber Co Inc	Potomac Mechanical Contractors Inc
Piedmont Land & Timber LLC	Powell Holdings Limited LLC
Piedmont Natural Gas	Power & Rubber Supply Inc
Piedmont Pulp Inc	Power Mechanical Inc
Piedmont Technical College Foundation Inc	Powerscreen Mid Atlantic Inc
Piedmont timber Inc	PPG Timber LLC
Pierce Timber Company Inc	Practising Law Institute
Pierre F. Lapeyre, Jr.	PRADCO
PIMCO - Pacific Investment Management Company	Pramerica Management Co SA
Pine Burr Area Council	Precise Welding Services
Pine Products LLC	Precision Blasting Inc
Pine Street Strategies	Precision Communications Inc
Pinecrest Timber Co	Precision Inc
PINNACLE	Precision Machine & Manufacturing Co Inc
Piping Technology & Products, Inc.	Precision Moulding and Woodworks Inc
Pitt Electric Ori LLC	Precision Paving LLC
Pitts Logging Inc	Precision Sharpening Devices Inc dba Ace Supply
PKF Wallast Accountants & Belastingadviseurs	Precision Timber Harvesting LLC
Planet Labs PBC	Preferred by Nature FMBA
Planful Inc	Preferred Rental Company
Plant N Power Servies LLP	Preiser Scientific Inc
Plantation Enterprises Inc	PREMIER CHEMICALS & SERVICE LLC
Plaza Golf Cart Sales Inc	Preston Bush
PMI Lubricants	Price Waterhouse Coopers Belastingadviseurs NV
PNC Bank NA dba PNC Equipment Finance LLC	Prices Garage & Heavy Duty Towing
Polaris Acceptance	Pricewaterhouse Cooper LLP
Politico LLC	PRIMORIS ENERGY SERVICES CORP
Pollard Lumber Company	Prillamans Crane & Rigging Inc
Polymer Separations Inc	Primatech Inc
Pope Trucking Inc	

Princeton Excess and Surplus Lines Insurance Company	Quality Conveyor Solutions
Principal Financial Group Inc	Quality Equipment & Parts Inc
Print 1 Printing	Quality Mill Service Inc
Print O Stat Inc	Quality Plus Services Inc
Priority Insulation I LLC	Quench USA Inc
Pro Industries Inc	Quincy Compressor LLC
Process Engineering Products Co Inc dba PEPRoducts	Quitez Burke
Process Equipment Inc	Quorum Analytics Inc
Process Solutions Inc	R & M Fabrication Inc
ProChem Inc	R and L Machine Shop Inc
Proconex Inc	R E Michel Company LLC
Prodesa North America Corporation	R&L Carriers Inc
Professional Engineering Associates	R&R Security LLC
Professional Staffing Solutions	R&S Logging Inc
Profundus Holdings Inc	R+L Truckload Services LLC
Progress Rail Leasing Corporation	Raccoon Silva LLC
Project Resources Group Inc	RACHEL BELLO
Pro-Lock Locksmith Service LLC	Rachel Greenleaf
Propeller Club of Pascagoula	Rachel K. McDevitt
Prosperity Metal Recycling	Radiant Global Logistics Inc dba Service by Air
Prudential Financial Inc	Radio Communications Specialists
PrudentRx LLC	Radwell International Inc
Pruitt Lumber Co Inc	Rahein J Mayhew
PT Brokers	Raider Elite Youth
PTS Advance	Railey and Railey PC
Public Company Accounting Oversight Board	RailState LLC
Puckett Machinery Co dba Puckett Power Systems	Rainbow Spring Water Inc
Puckett Trucking Inc	Rainier Investment Management LLC
Pugh's Logging Inc	Rajiv Desai
Puneet Dwivedi	Ralph Alexander
Puritan Magnetics Inc	Ramboll US Corporation
PwC US Tax LLP	Ramin Rashidi
Q4 Inc	Randall Baldwin
QBE International Markets	Randy C White
Quaestio Capital Management SGR/It	Randy Guy
Quaestio Investments SA/Luxembourg	Randy Hayne
	Randy Spears

Ranger Transport Inc	ReliaStar Life Insurance Company
Rankin Timber Co	Renee Boatright
Rapat Corporation	Renewable Energy Innovations Inc
Raphael Christofidis	Renewable Green Inc
Rapid Wireless LLC	Renn Hooper
Rasmussen Air and Gas Energy Inc	Rent A John
Rawana Nusa	Rental Uniform Service of Statesville Inc
Ray & Son Heating & Air Conditioning Inc	Reotemp Instrument Corporation
Ray C Weaver Mechanical Contractors Inc	Repairtech LLC
Raymond Andrew Carroll	Republic Services Inc
Raymond Carroll	Resilience Cyber Insurance Solutions
RAYMOND JAMES & ASSOCIATES, INC.	Resolute Cross City LLC
Rayonier AM Products Inc	Ressourcenmangel an der Panke GmbH
Rayonier Performance Fibers LLC	REW Corporation
Rayonier TRS Holdings Inc dba Rayonier TRS Forest Operations	Rex J Frederick Jr
RB Lumber Co LLC dba DS Smith Receboro Lumber	Rex Lumber Bristol LLC
RBC CAPITAL MARKETS, LLC	Rex Lumber Company Inc
RCT Logging LLC	Rex Lumber Troy LLC
Reagan Flooring LLC	Rex M Grimmett
Reaves GovCon Group	Rhandal McGlothlin
Rebecca Marshall	Rhinehart Railroad Construction Inc
Rebecca Scott	Rhoback Inc
Recarla Wastella Denson	Ribeye's Steakhouse
Red Coats Inc	Ricardo M Porter
Redline Precision Machining Inc	Rich Square Fire & Rescue Inc
Redwines Garage and Parts sales Inc	RICH, HENRY
Redwines Salvage Sales Inc	Richard B Scott Farms
Reeves Lumber Products	Richard Bain
REF Leasing Co Inc	Richard H Short
Refreshments Inc dba Professional Coffee Service	Richard Harris
Regentech Innovations LLC	Richard Jilcott
Region Rents LLC	Richard K Turner
Regions Bank Trust NRRE	Richard Kostusiak
Reliability Plus LLC	Richard L Francis
Reliability Solutions Training LP	Richard L Robertson & Associates
Reliable Rolloff & Restroom Solutions LLC	Richard Pevey
	RICHARD SCHEPACARTER

Richard W Stevens	Robert J Reed
Richard West Company Inc	Robert A Belangia
Richards Layton & Finger PA	Robert Abbott
Richmond Community College	Robert B Harrell
Richmond County Chamber of Commerce	Robert Bradley
Richmond County Economic Development Corp	ROBERT CAVELLO
Richmond County Government Water Department	Robert D Dodson
Richmond County Schools dba Richmond Senior High School	Robert E Carroll Logging Inc
Rickies Trucking	Robert E Mason & Associates Inc
Ridgecroft School	Robert Eli Fountain Jr
Riley Gruetzmacher	Robert Half International Inc
Ringspann Corporation	Robert J Pruett
Rite-Weight Inc	Robert L. Abbott
River Edge Water Jet Technologies Inc	Robert McCormack
River Ridge Forest Products Inc	Robert Morgan Jr
River Ridge Timber LLC	Robert Muirhead
Riverstone Carlyle Management LP	Robert Niska
Riverstone Equity Partner LP	Robert Niska
Riverstone Investment Group LLC	Robert Russell Martin
Rives & Reynolds Lumber Company Inc	Robert W. Ours
RL Kunz Inc	Robert-James Sales, Inc.
RMA Worldwide Chauffeured Transportation	Roberts Landscapes and Property Management
RMI LLC	Roberts Machine & Supply Co LLC
Roadmart Inc Marianna	Robin R Edwards
Roanoke Chowan Community College Foundation	Robinson & Son Machine Inc
Roanoke Chowan New Herald	Robinson Fans Inc
Roanoke Economic Development Inc	ROBINSON, SHARON (EEOC ATLANTA)
Roanoke Port A Johns Inc	Rochelle Andrews
Roanoke Rapids Public Schools	Rock Springs Forestry Inc
Roanoke Rapids Yellow Jackets Midget Football	Rockwell Automation Inc
Roanoke Valley Chamber of Commerce	Rocky L Carmikle
Roanoke Valley Heating & Cooling Inc	Rocky Mount Radiator & A/C Inc
Roanoke Valley Youth Soccer Association	RodTech LLC
Robbins Ross Alloy Belinfante Littlefield LLC	Roger Haeusser
Robby Culp Dozer - Excavation and Forestry Services	Roland R Burnett Jr
Rober Blake	Rolison Tie & Lumber
	Ronald A Harris

Ronnie E Waters Logging LLC	S & S Frames
Ronnie Lee Crane	S&B Engineers and Constructors Ltd
Ronnie's Lumber Mill	S&L Sales Company Inc
ROSA SIERRA-FOX	S&M Timber Products Inc
Roseburg Forest Products Co	S&P Global Limited
Roseburg Resources Company	S&P Global Platts
Rosemount Inc	S&P Global Ratings
Rossum Ltd	S&S Industrial Supply Corp
Rotary Airlock LLC	S&S Sprinkler Co LLC
Rotary Club of Franklin VA Foundation	S4 Industrial
Rotary Club of Mount Olive	Sabel Steel Service Inc
Rotex Global LLC	SafeRack LLC
Roundtable Learning LLC	Safetrak
Roxanne B. Klein	Safety Kleen Systems Inc
Royal Bank of Canada	Safety Shoes Plus Inc
Royal Quality Maintenance Inc	Safety Supply America Inc
RS Bottoms Logging Inc	Salary.com LLC
RS Corcoran Co	Sales Systems Limited
RSG Specialty Llc	Salina Vortex Corporation
Rubberedge	Sam Carbis Solutions Group LLC
Rudresh Shah	Samantha J Hemingway
Rudy Villagran	Sammy's Septic Service
Ruhrpumpen Inc	Sampson Arts Council Inc
Rush Truck Leasing Inc	Sampson Community College Foundation Inc
Russ Logging LLC	Sampson County Public Works
Russell Express LLC	SAMPSON COUNTY TAX COLLECTOR
Russell Investment Management	Samsara Inc
Russell Jones	Samuel Son and Co (USA) Inc
Rutland Lumber Company Inc	Sand Hill Timber
Ruwac Inc	Sand Science Inc
RWE Renewables GmbH	Sanders Engineering & Analytical Services Inc
RWE SUPPLY & TRADING GMBH	Sandhills Consolidated Services Inc
Ryan Goodwin	SandHills Timber Company
Ryan N Laubach	Saoni Sen
Ryan Turner Specialty	Sapphire Gas Solutions LLC
Ryder Integrated Logistics Inc	Sapps Land & Excavating Inc
Ryland Environmental Inc	Sara Kathryn Mayson

Sarah DeSanctis	SEI Investments Co
Sasnett and Colie Timber Company LLC	Select Search LLC
Satellite Shelters Inc	Select Timber Services Inc
Saurabh Pandey	Self Medical Group
Savannah Apparatus	Self Regional Healthcare Foundation
Savannah Bulk Terminal LLC	SELF RISING CLEANING SERVICE CORP
Savitri Mullapudi	Sellers Forest Products Inc
Savoya LLC	Sentry Data Management LLC
Say Technologies LLC	Series One of Twin Creeks Timber LLC dba Green Diamond Manag
Scale South Inc	ServAll Welding & Fabrication Inc
Scarlett Nahas	Service Plus an Office Machines Co
Schaeffer Manufacturing Company	ServiceNow Inc
Schenck Process LLC	Seth Johnson
Schneider Electric Buildings America Inc Inc	Seth Wunderly
School District of Jackson County	SGS Canada Inc
Scot Rudolph	SGS North America Inc
Scotch Plywood Company Inc	SGS UNITED KINGDOM LTD
Scotland Occupational Health	SGS Vietnam Ltd
Scotland Wholesale of Laurinburg NC	Shades Mountain Harvesting LLC
Scott & Son Construction & Mechanical Services Inc	Shai S. Even
Scott Bowser	Shai Shimon Even
Scott Davis Chip Co Inc	SHAKIMA L. DORTCH
Scott Kinder	Shamrock Consultants Inc
Scott Palmer	Shan Hsing Fung
Scott R. Hile	Shana B Lane
Scott Richardson	Shana Wyant
Scott's Climate Control	Shane Jones
SCS Global Services	Shane Lockhart
SD Myers LLC	Shannon B King
Sea Coast Communications Inc	Shannon F. Pecoraro
Seaboard Timber Co Inc	Shannon M. Tingle
Securities & Exchange Commission	Shanta Lawford
SEDNA System Inc	Sharon McCarthy
Seedburo Equipment Company LLC	Sharp Business Systems
Seegars Fence Company Incorporated of Rocky Mount	Sharp Electronics Corporation
Segra	Shaun Wayne Sewell

Shavender Trucking LLC	SMITH, DEBBIE (EEOC)
Shaver Wood Products Inc	Smoke House Lumber Co Inc
Shawn Cook	Smyrna Ready Mix LLC
Shearin Loader Service	Snider Tire Inc dba Snider Fleet Solutions LLC
Sheats Consulting PLLC	SOBCON Concrete Company Inc
Shelly Daughtrey	Solid Machine Innovations LLC
Shenandoah Industrial Rubber Company	Soluni LLC
Sherwin Williams Co	SOMPO INTERNATIONAL
Sheryl D. Wilson	Sonata Software North America Inc
Shonda Russell-Nelems	Sonic Air Systems Inc
ShopSabre	SonicAire Inc
Shortys Septic	Soterra LLC
Showtime Logging	South Atlantic Galvanizing
Shred It USA LLC	SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL
Shuttlewagon Inc	South Carolina Department of Revenue
SHW Storage & Handling Solutions	South East Fabricators Inc
Siemens Industry Inc	Southampton County Department of Social Services
Sigma Thermal Inc	Southampton County Dept of Utilities
Sigmond Jamison	SOUTHAMPTON COUNTY TREASURER
Signature Financial LLC	Southampton Towing & Recovery
Signet Management Group Inc	Southeast Cleaning Solutions LLC
Signet Maritime Corporation	SouthEast Conveyor Inc
Silas Bender	Southeast Fiber Supply Inc
Simpson Machinery and Controls LLC	Southeast Forest Products Manufacturing Inc
Sirian Bruijstems	Southeast Industrial Equipment Inc
Sisters For Christ	Southeast Land Surveying
SITECH South LLC	Southeast Pump Specialist Inc
Slayton & Clary	Southeast Valve Inc dba SVI Industrial
Sleep Inn & Suites	Southeastern Cable Products Inc
Slover & Loftus LLP	Southeastern Freight Lines Inc
SLR International Corporation	Southeastern Industrial Contractors, LLC
Smartsheet Inc	Southeastern Industrial Plastics In
SmartSign	Southeastern Machine & Welding Company
Smash My Trash Richmond	Southeastern Precision Tools
Smith Bros Timber Company Inc	Southeastern Supply LLC
Smith Family Companies	Southeastern Timber Products
Smith Industrial Service Inc	

Southern Controls	Spivey Service Corp
Southern Earth Sciences Inc	SPRINGER ENERGY
Southern Forestry Consultants Inc	Springer Eubank Company Inc
Southern Group of South Carolina 2005 LLC	SR&R Environmental Inc
Southern Industrial Scales LLC dba Scale South	SS Janitorial LLC
Southern Land & Timber Consultants LLC	SSA Gulf Inc
Southern Light LLC dba Uniti Fiber	ST LOUIS SCREW AND BOLT
Southern Maintenance Contractor LLC	Stacey Dungan
Southern Material Handling Inc	Staclean Diffuser Company LLC
Southern Pest Control	Stacy Ann Watson
Southern Pipe & Supply Co Inc	Staff Zone
Southern Point Safety LLC	Stafford Michael Davis
Southern Smokin BBQ LLC	Stafford Nut & Bolt
Southern Soul Catering & BBQ	Stahura Conveyor Product Inc
Southern Tire Mart LLC	Standard Filter Corporation
Southern Tooling And Machine Works Inc	Stanley Mechanical & HVAC Systems LLC
Southern Truck & Equipment inc	Staples Inc
Southern Vending	Star Fire Extinguisher Inc
SouthernTimber Products Inc	Star Printing Company of Amory Inc
Southernway Restaurant & Catering	Star Service Inc of Mobile
Southland Fire Protection LLC	Starr Indemnity & Liability Company
Southland Forest Products Inc	Starr Insurance Companies
Southland Milling Company	Starr Surplus
Southway Crane & Rigging	StarStone Specialty Insurance Company
Spanish Trail Lumber Company LLC	Starwood
SPANKY'S PORTABLE TOILETS	STATE OF MISSISSIPPI DEPARTMENT OF ENVIRONMENTAL QUALITY
Spark Biomass Consulting Inc	State Street Corp
Sparrows Offshore LLC dba Hawk Bidco US Inc	Stealth Partner Group
Spec Rescue International Inc	Steamship Mutual
Special Olympics South Carolina	Steel Clad Inc
Specialty Industrial Chemical	Steel Services Incorporated
Specialty Shipping Containers LLC	Stella-Jones Corporation
Speedy McQuaig and Sons Inc	Stelter & Brinck Ltd
Spencer A Buzzard	Stephanie E Phillips
Spencer T Apple	Stephanie M Ng
Spitzer Industries Inc	Stephanie N Coulon
Spivey Rentals Inc	

Stephen L Ganucheau	Summit Logging LLC
Stephen T Booher	SUMTER COUNTY AL, ANNIE RUTH WILSON TAX COLLECTOR
Stephen W Stroud Jr	Sumter County Board of Education
Stericycle Inc dba Shred It	SUMTER COUNTY TAX TRUST ACCT
Stetson Builders Inc	Sumter County Water Authority
Steve M Ferguson	Sun Life Financial Inc
Steve Tucker	Sun Machinery Company
Steve Wellman	Sunbelt Rentals Inc
Steven Eilertson	Sunbelt Termite & Pest Control
Steven T Fair	Sunrise Network Solutions Inc
Stevie Bowie	Sunrise Shavings LLC
Stewart & Stevenson FDDA LLC	SunSource
Stewart Saw Works Inc	Suntrac Services Inc
Stone County Economic Development Partnership	Superior Boiler LLC
Stone County Society for the Prevention of Cruelty to Animal	Superior Cranes Inc
Stone R Tolbert	Superior Industrial Contractors LLC
Stone Timber Corporation	Superior Land & Timber Corporation
Stonehouse Process Safety Inc	Susan M Dickey
Stone's Machine Shop Inc	Sussex County
StormGeo Corp Inc	Sustainable Biomass Program Limited
Stribling Equipment LLC	Sustainable Forestry Initiative Inc
Stromquist & Company Inc	Suttons Safety Shoes
Strother Timber Co LLC	SUZUKAWA ENERGY CENTER LTD.
Structural Concrete & Millworks Inc	Swagelok Alabama, Central & South Florida, West Tennessee
STS Operating Inc dba SunSource	Swain & Temple Inc
Stuart C Irby Co	Swampfest Inc
Suanna Menotti	Sweco
Sudduth Industrial LLC	Swift Lumber Inc
Suez WTS Services USA Inc	Swire Bulk PTE LTD
Suez WTS USA Inc	Swiss Re Corporate Solutions Elite Insurance Corporation
Sullivan Contracting Inc	Swiss Reinsurance America Corporation
Sumitomo Corporation	Syn-Fab Inc
SUMITOMO FORESTRY CO., LTD	Systems Navigator Consultants BV
Summerlin LLC	T E G Enterprises Inc
Summit Industrial Contractors LLC	T&S Welding LLC
Summit Investment Partners Inc	

T&T Fencing Company Inc	Tencarva Machinery Company
T&T Logging LLC	Tennessee Depart of Revenue
TA Lawyers	Tenney L. Way
Taje Dhatt	TEREX USA LLC
Takeisha Glasgow	Terminix Company Inc
Tamarack Harvesting LLC	Terracon Consultants Inc
Tameas Hooker	Terrance Wakefield
Tammara Baker	Terrasource Global
Tammy S Terry	Terrell H Adams
Tank Depot	Terrence L Miller Sr
Tanner Pulpwood Company Inc	TestAmerica Laboratories Inc
TAR Land & Timber Inc	Tetra D Nails
Tar River Industrial Services LLC	TEWS of America Corp
Tate Engineering Systems Inc	Texican Holdings Inc
Tateh Atemkeng	Thayer Scale
Taylor Corporation	The Alliance Group
Taylor Pallets & Recycling Inc	The Courtland Volunteer Fire Department Inc
Taylor Sawmill Inc	The Hanger 912 Inc
Taylor Wessing Partnerschaftsgesellschaft von Rechtsanwalten	THE INDUSTRIAL DEVELOPMENT AUTHORITY OF SUMTER COUNTY
Taylor's Repair Heating Air & Electrical LLC	The Janitorial Pros LLC
TB WOODS INCORPORATED	THE MISSISSIPPI BUSINESS FINANCE CORPORATION
TC Construction Inc	The Rewritten Story Foundation
TC Logging Inc	The Weathers Group
TCH Construction Group, Inc.	Thermal Process Development LLC
TD Drake Construction Company LLC	Thermcor Inc
Teachers Insurance & Annuity Assoc	Thermo Ramsey LLC
Teal Sales Inc	Thermocouple Technology LLC
Team One Communications Inc	Thern INC
TEC Engineering Sales LLC	Thetus A Barksdale
Tech Specialist Inc	Thien Hoang Construction & Trading Co Ltd
Techmate Technologies Inc	think-cell Sales GmbH & CoKG
TECO Peoples Gas	Thomas A Crawford Jr
Tectron Engineering Company	Thomas E Dixon Sr
Teems Electric Co	Thomas E Jackson III
TEG Enterprises Inc	Thomas H Underwood
Telpage Inc	Thomas Horn

Thomas J Mclarty Jr	Timberline Trucking Inc
Thomas Kent	Time Warner Cable Enterprises LLC
THOMAS M. HORAN	TIMOTHY J. FOX, JR.
Thomas Mathews	Timothy M Morgan Jr
Thomas Wenthe	Timothy Perreault
THOMAS, JALEESA (NC DOL)	Timothy R Boney
Thompson Engineering Inc	Timothy Rogers
Thompson Forest Consultants Inc	Timothy Strachan
Thompson Industrial Services LLC	Timothy Wade Luke
Thompson Machinery Commerce Corp	Tin Nhan Company Limited
Thompson Tractor Co Inc	Tindall Enterprises Inc
Thom's Transport Co Inc	TJS Logging Co Inc
Thomson Reuters	TK Elevator Corp
Thornburg Investment Management In	TKM United States Inc
Threaded Fasteners	TLC Contracting Inc
Thrive Operations LLC	TMC Transportation
Thur O Clean Inc	TMCO Rubbish Site
Tiantian Chen	TMT Solutions Inc
Tiara Francis	TN DEPARTMENT OF REVENUE
TIC The Industrial Company	Todd Construction LLC
Tice Engineering Inc	Todd Watson
Tidewater Fleet Supply LLC	Tom C Coffee
Tidewater Land & Timber LLC	Tommy Stainback
Tidewater News	Toni R Herndon
Tidewater Value & Fitting Inc	Tony Mouer
Tifco Industries Inc	Tony R Ore
Tiffany Wilkerson	TopHand Sports
Tigrett Steel & Supply Inc	Toppan Merrill LLC
Timbco LLC	Tori Miller
Timber Automation LLC	Total Quality Logistics LLC
Timber Company LLC	Touchstone Advisors Inc
Timber Harvester Inc	Town of Ahoskie
Timber Mart-South	Town of Dobbins Heights
Timber Products Inspection Inc	Town of Epes
Timberland Products Inc	Town of Garysburg
Timberland Solutions Inc	TownePlace Suites
Timberline Forestry LLC	Toyota Industries Commercial Finance Inc

TOYOTA TSUSHO CORP.	Trinity Industries Leasing Company
TPI Engineered Systems	Trinity Manufacturing Inc dba Oltrin Solutions LLC
TR Miller Mill Company Inc	Trinova Inc
Trace-Pro Locating Service	Triple Crown Products
Tractel Inc	Triple H Specialty Co Inc
Tracys Logging LLC	Triple H Transport Inc
Traliant Holdings LLC	Triple J Tie & Timber
Trane US Inc	Triple O Enterprises Inc
Transamerica Investment Services L	Triple Oak Land & Timber Inc
Transcat Inc	Triple W Logging Inc
Transect Inc	TriTex LLC
Trash Rolloff of Bay County	Troy Group Inc
Trask Instrumentation Inc	Troy L Conway
Travis L Parker	Troy Lumber Company
Travis L Parrish	True Find Staffing
Travis R Smith	True View Window Tinting LLC
TRC Environmental Corporation	Truist Bank
TREASURER COUNTY OF SURRY	Truist Equipment Finance Corp.
Treasurer County of Surry Onike N. Ruffin Treasurer	TRUIST SECURITIES, INC.
Treasurer of Virginia	TSI Teal Sales Inc
Tree Top Timber Inc	TSS Renewables Inc
Treknocom Engineering Pvt Ltd	TSW Automation Inc
Trenton T Williams	TTL Inc
Treston B Parris	Turn Bull Lumber Co
Tri County Pole & Piling Inc	Turn2 Specialty Companies LLC
Tri State Land & Timber LLC	Turner Auto Parts
Tri State Truck Center	Turner Supply Company
Triangle East Timber Co Inc	TW Trucking
Triangle Forest Products Inc	Twelve Grounds LLC
Trico Grading Inc	Twin City Fire Insurance Co
Tricom Communication Services Inc	Twisted Hickory Lumber & Tie LLC
Tricon Wear Solutions LLC	Two Rivers Inc
Tridelta Systems LLC	Two Way Radio of Carolina Inc
Tri-Lane Rentals Inc	TX DEPARTMENT OF REVENUE
Trillium Drivers Solutions	Tyler D Till
Trimble Forestry Corporation	Tyler Hill
Trimech Solutions LLC	Tyler M Brown

Tyler Scott Barrett	US Air Filtration Inc
UB Community Development, LLC	US Bank National Association
UBCD SUB-CDE Midway, LLC	US Blades Sub LLC
UBS AG	US Cloud LC
Udemy Inc	US Hydraulic & Pneumatic Inc
UE Systems Inc	US Industrial Pellet Association
UKG Inc dba Ultimate Software Group Inc	US Machine Services Inc
Uline Inc	US Transportation Services
Under Pressure Wilmington LLC	US Wellness Inc
Underwood Fire Equipment Inc	USCA SECURITIES LLC
Underwriters at Lloyd's, London	USNR LLC
Unex Corporation	Utah State Tax Commission
Unifirst First Aid & Safety	Utech Global LLC
Unifour Fire & Safety	Uwharrie Lumber Company
UNIGUARD	Vacuum Truck Rentals LLC
Union Level Land & Timber LLC	Valley Beverage Solutions
Uniper Benelux NV	Valued Advisor Fund LLC
United Bank	Van Eck Associates Corporation
United Bulk Carriers(Cyprus) Ltd	Varn Inc
United Insulation Co of Wilmington Inc	Varn Wood Pellets
United Parcel Service Inc	Varn Wood Products LLC
United Rentals	VATTENFALL
United Rentals North America Inc	Vaughn Company LLC
United States Rail LLC	Vecta Environmental Services LLC
United States Treasury	VEGA AMERICAS INC
United Way for Jackson & George Counties MS Inc	VelvetJobs LLC
United Way of Richmond County	Venturedyne Ltd dba Dings Company
Unitherm Inc	Veolia WTS Services USA Inc
Univar Solutions USA Inc	Veolia WTS USA Inc
University Charter School	Verder Scientific Inc
University of Mount Olive Inc	VERDO
UNIVERSITY OF TEXAS AT DALLAS	Verizon Communications Inc
University of West Alabama Foundation	Verizon Wireless
Upcountry Land Management LLC	Vermeer Texas Louisiana
UPMC HLTH OPTIONS INC	Versa Integrity Groups Inc
Upper Savannah Land Trust	Vertiv Corporation
UPS Supply Chain Solutions Inc	Victoria Harrell

VICTORIA L PROFFITT, COMMISSIONER OF
THE REVENUE

Vinson & Elkins LLP

Violetta Bazyluk

Virginia Carolina Forest Products Inc

Virginia Custom Thinning and Chipping LLC

Virginia Department of Taxation

VIRGINIA DIVISION ENVIRONMENTAL
QUALITY

Virginia Forestry Association

Virginia Loggers Association

Virginia Maritime Association Inc

Virginia Staffing Group LLC

Virtu Americas, LLC

Vo Thi Hong Suong

Volta LLC

Vortex Tool Company, Inc

Voya Retirement Insurance and Annu

Voyage Power Ltd

VSC Fire & Security Inc

Vulcan Construction Materials LLC

W K Brown Timber Corp

W T Jernigan & Sons Trucking Inc

W&K Enterprise LLC

W.W. Grainger Inc

WA Jenkins LLC

Wade Cotton

Wade D Moorefield Jr

WAKE COUNTY TAX ADMINISTRATION

Walker Forest Resources LLC

Walker Machinery Co LLC

Wallace Industrial Inc

Wally's Fire and Safety Equipment Inc

Walter L West

Walthall Oil Co

Walton Clark

Walton Woodworks Inc

Ware County Board of Education

WARE COUNTY TAX COMMISSIONER

Ware Forest Inc

Waring Oil Co LLC

Warrior Waste LLC

Washington Metropolitan Area Transit Aut

Washington Wilkes Payroll Development Authority

Waste Industries LLC a GFL Environmental Co

Waste Management of Mississippi Inc

Waste Management of Panama City

Waste Management of Virginia Inc

Waste Pro of Mississippi Inc

Watco Companies LLC

Water Spigot Inc

Water Way Distributing CO Inc

Waterway Surveys & Engineering Ltd

Waycross Journal - Herald

Waycross Lawnmower Center Inc

Waycross Recycling Company, Inc.

Waycross Ware County Chamber

Waycross Winlectric Co

Wayne R Melton

Wear Conpect Inc

WearTek Inc

WeatherCall Services LLC

Weaver Electic Inc

Weg Electric Corp

WEL LLC dba Langford Auto Parts of Waycross

Wellons

Wells Fargo & Co

Wells Fargo Equipment Finance Inc

Wells Fargo Rail Corporation

Wells Mechanical Services LLC

WESCO DISTRIBUTION INC

Wesco Gas & Welding Supply Inc

Wesley Bennett Logging LLC

Wesley Hewett

Wesley J Verceles

West Alabama Youth Sports LLC	William K Reilly
West Florida Electric	William L Summerford
West Fraser Inc	William R Willard
West Salem Machinery	WILLIAM REID
Westchester Fire Insurance Co.	William Rogers
Western Oilfields Supply Company	William Schmidt
Western Pneumatics LLC	William Single, IV
Westervelt Company	Williams Brothers Trucking Inc
WESTERWALDER	Williams Fire Sprinkler Company Inc
Westly A Dorsch	Williams Patent Crusher & Pulverizer Co
Westside Electric Inc	Williams Scotsman Inc
Wex Bank dba Wright Express FSC	WILLIAMSTON FIRE EXTINGUISHER SERVICE
WEX Health Inc	Willie Freeman
Weyerhaeuser NR Company	Willie Middleton
WGSBG LLC	WILLISTON, DARRYL
Whitakers Golf Carts Inc	Willoughby Buffing and Waxing Service
White & Case LLP	Wilmington Rubber & Gasket Co Inc
White & Woodley Mechanical Contractors Inc	Wilmington Savings Fund Society, FSB
Whitfield Timber Co Inc	Wilmington Terminal Railroad LP
Whitlow Green EPA Smoke School LLC	Wilmington Trust NA
Wholesale Cash & Carry Inc	Wilmington Trust, National Association
Whoop Inc	WILSHIRE ASSOCIATES INC
Wilbourne Land & Timber Inc	Winston County Self Help Cooperative
Wildlife and Forestry Development	Wireless Watchdogs LLC
Will Altman	Wise Farm LLC
William A Booth II	WLOX
William Arrington III	WO Grubb Steel Erection Inc
William Bennett Jr	Wolf & Company PC
William C Walker	Wolseley Industrial Group
William C. Redden – Clerk of Court	Womble Bond Dickinson US LLP
William G Gordy	Wood Advisors LLC dba Wood & Co Consulting
William G Pollard	Wood Recycling of MS Inc
William H Banks III	Woodridge Timber Inc
William Henry Schmidt, Jr.	Woodrow Sapp Well Drilling Inc
William J Moss	Woodrow W King
William J Wallace	Workiva Inc
William Johnson	Workplace Integra Inc

Workrocket Inc
World Business Council for Sustainable Dev.
World Scaffold LLC
WPNT Communications LLC
Wreaths Across America
Wright Auto Supply Inc
Wushuang Ma
WW Enroughty & Son I
WW Gay Mechanical Contractor Inc
Xcova LLC
Xiaocheng Huang
XL Insurance America, Inc.
XL Specialty Insurance Co
XPO Logistics Freight Inc
XstremeMD
Xylem Dewatering Solutions Inc
Yancey Bros Co
Yanina A. Kravtsova
Yarber Forestry Products LLC
YARBROUGH BROTHERS INC
Yasser De Jesus Negrin
YMCA of Southeastern North Carolina
Yokogawa Corporation of America
Young Moore and Henderson PA
Yulia Gray
Yvonne M Weaver
Za Construction LLC
Zachary Carpenter
Zachary Christian Santos
Zea2
Zeco LLC
Zedra Global Services UK Ltd
Zee Company
Zeke-Trice LLC
Zhaohui Jiang
ZHBC Community Development Coporation Inc
Zoro Tools Inc dba Zoro

Zultys Inc
Zurich American Insurance Co
Zurich Insurance plc
ZVEZDA

Schedule 2

Potential Parties-in-Interest or their affiliates for whom Deloitte & Touche LLP or its affiliates has provided or is currently providing services in matters unrelated to these chapter 11 cases, except as set forth above, or with whom such parties have other relationships, including banking relationships.

8X8 Inc	Alabama Department of Revenue
A & P Timber Co Inc	Alabama Power Company
A-1 Trucking	ALBIOMA
ABB Inc	Alcor Underwriting Bermuda Limited
ABC Fire Equipment Co	Alert Media Inc
ACAS LLC	Alimak Group USA Inc
Accurate Marine Environmental LLC	ALLEN & OVERY LLP
ACE American Ins Co	AllianceBernstein
Ace Fire Extinguisher Service Inc	Allianz Global Risk US Ins Co
Ace Hardware of Ahoskie Inc	Allianz SE
Addleshaw Goddard LLP	Allied Universal Security Servi
Advanced Electronic Services Inc	ALLIED WORLD ASSURANCE COMPANY, LTD.
Advanced Technology Services Inc	Allspring Global Investments, LLC (U.S.)
Advanced Valve & Instrument Inc	Alpine Group Partners LLC
Aegon NV	Alro Steel Corp
Aerotek Inc	Alston & Bird LLP
AFCO Credit Corporation	Alta Construction Equipment Florida
Affordable Office Cleaning Service	Alvarez & Marsal North America LLC
Affordable Staffing LLC	ALVAREZ AND MARSAL, LLC
African Sisters Shipping Co. Ltd (Bahamas)	Amazon Capital Services INC
Agfirst Farm Credit Bank	AMBASSADOR COMPANY
Aggreko LLC	Amber Road Inc
Ahern Rentals Inc	American Agcredit
AIG	American Forests
AIP, LLC	AMERICAN MECHANICAL - ALWP LLC
Aircon Corporation	American Natural Soda Ash Corporation (ANSAC)
Airgas USA LLC	American Scaffold Inc
AirTek Construction Inc	American Stock Transfers & Trust Com
Ajilon	Amerisure Mutual Insurance
Akin Gump Strauss Hauer & Feld LLP	Ameritas Life Insurance Corporation
Alabama Department of Conservation and Natural Resources	

Ametek Arizona Instrument LLC dba Ametek Brookfield	Atlassian US LLC
Ametek Land Inc	Atmos Energy Corporation
Amphenol EEC	Auditboard Inc
Amundi Asset Management S.A.S.	Automatic Controls Company Inc
Amwins Brokerage Of Georgia, Llc.	AXA XL
Andritz Inc.	AXIS Ins Co
Angel Oak Capital Advisors	AXIS Surplus Insurance Company
Ankura Trust Company, LLC	B&D Industrial Inc
Anthony Brown	B&G Equipment of Hattiesburg LLC
Aon Risk Services Southwest Inc	Baker & Hostetler LLP
Aon UK Limited	Baker Botts LLP
AOT	Baker Tilly Capital LLC
Aperture Investors, LLC	Bank of America Merrill Lynch Proprietary Trading
Applied Industrial Technologies Dixie Inc	Bank of Montreal
Applied Technical Services Inc	Bank of New York Mellon Corp
Aramark Refreshment Services	Barclays
ARC3 Gases Inc	BARCLAYS BANK PLC
Arch Insurance	BARCLAYS CAPITAL INC.
Ares Management	Barings
Argonautica Shipping Investments B.V.	BASF Corporation
Argus Media Inc	Bay Line Railroad LLC
Arosa Capital Management, L.P.	BAYERISCHE LANDESBANK
Arrow LLC	BayernInvest Kapitalverwaltungsgesellschaft mbH
Ascendum Machinery Inc	BAYWA
Ascentium Capital LLC	BBI International Inc
Ascot Insurance Company	BDO USA LLP
Asset Management Partners Inc	Beach Point Capital Management, L.P.
AssetPoint LLC	Beazley
AT&T	Beazley Syndicates AFB
AT&T Corp	Belastingdienst Apeldoorn
AT&T U-verse	Bessemer Group
Atlantech Online Inc	Bill.com
Atlantic Lift Systems Inc	Blackrock
Atlas Copco Compressors LLC	BlackRock Material Handling LLC
Atlas Copco USA Holdings Inc	Blackstone
Atlas RFID Solutions Store LLC	Blanchard Machinery Company
	Blank Rome LLP

BLOOMBERG FINANCE LP	Carefirst BlueCross BlueShield
Blue Cross & Blue Shield	Cargill Inc
BMO CAPITAL MARKETS CORPORATION	Carolina Cat
BMO Global Asset Management	Carolina Handling LLC
BNP PARIBAS	CARROLL COUNTY TAX COMMISSIONER
Boise Cascade Wood Products LLC	Carter Day International Inc
Border States Industries Inc	Caterpillar Financial Services Corporation
Borregaard ASA	Cattron North America Inc
Boys & Girls Club of the Crescent Region	CBRE Inc
Bradley Arant Boult Cummings LLP	CCH Incorporated
Brenntag Mid South Inc	CDW Direct LLC
Brewer Company Ace	Center for Toxicology & Environmental Health LLC
Brigade Capital Management	CenterPoint Energy Resources Corp
Briggs Equipment Inc	Centro Inc
Broadridge ICS	Centurion Industries Inc
Broadway Technologies Inc	Century Link
BROWN, ANTHONY	Century Spring Corp
Bruks Siwertell Inc	Certex USA Inc
Brunswick Financial Advisory LLP	Certified Laboratories
Bryan Cave Leighton Paisner LLP	Charter Communications
Buhler Inc	Charter Communications Holding
Bureau Veritas UK Limited	Chatham Hedging Advisors LLC
Business Wire Inc	Christopher A Smith
Butler Snow LLP	Christopher S Tomlinson
Cajun Industries LLC	Christopher W Davison
California Public Employees Retirement System	Chromalox Inc
Calvert Investment Management	Chubb
Canfor Southern Pine Inc	Chubb Bermuda Insurance Ltd.
Canfor Southern Pine Inc CAMDEN	CHUCK PERDUE TAX COLLECTOR
Canfor Southern Pine Inc Darlington	CIFC Asset Management, LLC
Canfor Southern Pines Inc Conway	Cigna Health and Life Insurance
Canon Financial Services Inc	Cincinnati Fan & Ventilator Co Inc
Canopus Managing Agents Limited	Cintas Corporation
Canteen	Cion Ares Management
CAP SPECIALTY INSURANCE	Cisco Systems Capital Corporation
Capital One	Citibank
Capital Research & Management Company	Citibank, N.A.

Citicorp North America	Credit Agricole Group
CITIGROUP GLOBAL MARKETS INC.	Crimson Electric Inc
City Electric Supply	Crown Equipment Corporation
City of Panama City	CT Corporation System
CITY OF PANAMA CITY BUSINESS DEPT	CT Lien Solutions
City of Suffolk Virginia	Culligan Water
Civil Works Contracting LLC	Culligan Water Conditioning
Clean Harbors Industrial Services Inc	Culligan Water of Goldsboro
Clean Sweep	Cummins Inc dba Cummins Sales and Services
Cleveland Cascades Ltd	CVS CAREMARK
Climax Metal Products Company	CWT Inc
CO DEPARTMENT OF REVENUE	Cyrus Capital Partners, L.P. (U.S.)
Cogent Industrial Technologies Ltd	Daniel A Shaw
Cole Parmer Instrument Company LLC	David Lewis
Columbia Gas of Virginia Inc	Davis Polk
Columbia Threadneedle Investments	DC Treasurer
Comcast Corporation	De Lage Landen Financial Services Inc
Comcast of Maryland	Deere Credit, INC.
Comfort Systems USA Southeast Inc	DekaBank Deutsche Girozentrale
Comin and Partners S.R.L	Delaware Secretary of State
Commercial Management Liability	Delinea Inc
CompTraK Inc	Delta Industries Inc
COMPTROLLER OF MARYLAND	Deltek Inc
COMPTROLLER OF UTAH	Dentons Europe LLP
COMPTROLLER OF VIRGINIA	Dentons Luatviet
Concur Technologies Inc	Dentons UK & Middle East LLP
Connection Technology Center Inc	Deshazo LLC
Core & Main LP	Deutsche Bank AG
Corporation Service Company	Deutz Corporation
Cort Business Services Corporation	Dex Imaging LLC
Cox Business	DF King & Co Inc
CP 7272 Wisconsin Avenue LLC	Dialpad Inc
CP 7272 WISCONSIN AVENUE LLC C/O CARR PROPERTIES	Diligent Corporation
CPG Inc	Discovery Benefits LLC HRA
Craneworks Inc	Discovery Benefits LLC HSA
Creative Business Solutions Inc	DJ Powers Co Inc
	Docebo NA

Doctors Co An Interinsurance Excha	Enviva Energy Services, LLC
DocuSign Inc	Enviva Fiberco, LLC
Dominion North Carolina Power	Enviva GP, LLC
Dominion Virginia Power	Enviva Holdings GP, LLC
Domtar Paper Company LLC	Enviva Holdings, LP
Donaldson Company Inc	Enviva Inc.
Drax Power Limited	Enviva Lucedale Operator, LLC
DS Services of America Inc	Enviva Management Company, LLC
DTN LLC	Enviva Management Germany GmbH
Duke Energy	Enviva Management International Holdings, Limited
Dun & Bradstreet Emerging Businesses Corp	Enviva Management Japan K.K.
Durr Systems Inc	Enviva Management UK, Limited
DWS Investments UK, LTD	Enviva MLP Holdco, LLC
Dynaway AS	Enviva MLP International Holdings, LLC
EADS Distribution LLC	Enviva Partners Finance Corp.
Eastern Electrical Corporation	Enviva Partners GP, LLC
Eaton Corporation	Enviva Pellets Ahoskie, LLC
Eaton Vance Corp	Enviva Pellets Amory II, LLC
Eaton Vance Management	Enviva Pellets Amory, LLC
Edward R Smith	Enviva Pellets Bond, LLC
Edwards Inc	Enviva Pellets Cottondale, LLC
Electric Power Inc	Enviva Pellets Courtland, LLC
Electrical Equipment Company	Enviva Pellets Epes Finance Company, LLC
Electronic Security Solutions	Enviva Pellets Epes Holdings, LLC
Elizabeth River Project	Enviva Pellets Epes, LLC
Employment Background Investigations Inc	Enviva Pellets Gree
Empremedia RE DAC	Enviva Pellets Greenwood Holdings II, LLC
Endress & Hauser Inc	Enviva Pellets Greenwood Holdings, LLC
Endurance American Insurance Company (Somp)	Enviva Pellets Hamlet, LLC
Endurance Assurance Corp	Enviva Pellets Lucedale, LLC
ENGIE	Enviva Pellets Newco, LLC
Engie Energy Management SCRL	Enviva Pellets Northampton, LLC
Enterprise Fleet Management Trust	Enviva Pellets Sampson, LLC
Environmental Systems Research Institute	Enviva Pellets Southampton, LLC
Enviva Aircraft Holdings Corp.	Enviva Pellets Waycross, LLC
Enviva Development Finance Company, LLC	Enviva Pellets, LLC
Enviva Energy Services Cooperatief, U.S.	Enviva Port of Chesapeake, LLC

Enviva Port of Panama City, LLC	Fidelity
Enviva Port of Pascagoula, LLC	Fidelity Investments Institutional Operations Company LLC
Enviva Port of Savannah, LLC	Fidelity Investments Institutional Operations Co Inc
Enviva Port of Wilmington, LLC	FIDELITY NATIONAL TITLE INSURANCE COMPANY
Enviva Preferred Holdings, LLC	Fike Corporation
Enviva Shipping Holdings, LLC	FIL Ltd
Enviva Tooling Services Company, LLC	Filpro Corporation
Enviva Wilmington Holdings, LLC	Financial Accounting Standards Board
Enviva, LP	FINECO ASSET MANAGEMENT DAC
Equiniti Trust Company LLC	First Insurance Funding
Equinox Fitness Clubs	Fisher and Phillips LLP
EquipmentShare.com Inc	Fitch Ratings Inc
Equitable Holdings Inc	Flender Corporation
Erie Family Life Insurance Co	FloQast
Eriks North America Inc	FLORIDA DEPARTMENT OF AGRICULTURE & CONSUMER SERVICES
Ernst & Young Product Sales	FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION
Ernst & Young US LLP	Florida Department of Revenue
Esco Corporation	Florida Gas Transmission Co LLC
eSentire Inc	FLORIDA STATE EMERGENCY RESPONSE COMMISSION SERC
Eurofins Environment Testing Southeast LLC	Fluid Flow Products Inc
Evercore Inc	FMR LLC
Everest Indemnity Insurance Company	Foley Hoag LLP
Evergreen Packaging LLC	Forbright
Eye Med	FPL NW FL
Fabreeka International Holdings Inc	FRAM
Factiva Inc	Frank Recruitment Group Inc
Faithful and Gould	FRIEDMAN, EDWARD
Farm Credit East	Fulghum Industries Inc
Fastenal Company Corp	GAM Holding AG
Fastpath Inc	Gary S Williams
FCCI Mutual Insurance Co	GDI Services Inc
Federal Express Corp	Gecko Robotics Inc
Federated Hermes Inc	General Bearing Industrial of Waycross LLC
Federated Investment Management Company	General Truck Parts and Equipment
FedEx Freight Inc	
Ferguson US Holdings Inc	
FIA Timber Partners II LP	

Genuine Parts Co dba NAPA Auto Parts	HDI Global Specialty SE - UK Branch
Georgia Biomass Holding LLC	Helaba Invest KAGmbH/Germany
Georgia Biomass, LLC	Hepaco LLC
Georgia Department Of Natural Resou	Herc Rentals Inc
GEORGIA DEPARTMENT OF NATURAL RESOURCES	Heritage Land & Timber
Georgia Department of Revenue	Hieco LLC
Georgia Natural Gas Company	Hilti Inc
Georgia Pacific WFS LLC	Hiscox Insurance Company Inc.
GEORGIA POWER COMPANY	HM REVENUE + CUSTOMS
Girl Scouts of Greater Mississippi	Holland & Hart LLP
Glassdoor Inc	Holmes Murphy and Associates LLC
Gleaner Life Insurance Society Inc	Holy Cross Lutheran Church Troop 58 BSA
Global Industrial	Homeland Insurance Co of New York
Goldman Sachs	Hometruster Bank
Goldman Sachs & Co. LLC	Horizon Healthcare Services Inc
Goldman Sachs Bank USA	HP Inc
Grain Processing Corporation	HSBC Bank
GrassRoots Pork Co/Jones Farms	HSBC Bank, USA N.A.
Graybar Electric Company Inc	HSBC SECURITIES (USA) INC.
GREAT MIDWEST INSURANCE COMPANY	Hudson Bay Capital Management, L.P.
Green Circle Bio Energy, Inc.	Hunton Andrews Kurth LLP
GreenGasUSA LLC	HYG Financial Services Inc
Greenhouse Software Inc	ICI Mutual Insurance
Greenstone Farm Credit Services	ICR LLC
Greenwich Insurance Company	IEP Technologies LLC
Groeneveld Lubrication Solutions Inc	IHE Holdings, LLC
Ground Penetrating Radar Systems LLC	IL DEPARTMENT OF REVENUE
GSI Group LLC	Inclusive Capital Partners LP
Guardian Life Insurance Co	Indeed Inc
Habitat for Humanity of the NC Sandhills Inc	Industrial TurnAround Corporation dba ITAC
Hampton Inn Greenwood	InfinityQS International Inc
HANOVER INSURANCE COMPANY	Ingersoll Rand Industrial US Inc
Hartford Accident & Indemnity Co	INKA INTERNATIONALE KAGMBH
Hartford Financial Services Group Inc	Insight Direct USA Inc
Hartford Fire Insurance Co	INSTAR GROUP LLC
HCSC Insurance Services Co	Integris USA LLC
	Interfor US Inc

InterMat LLC	JP Morgan Chase Bank NA
Internal Revenue Service	JP Morgan Equipment Finance
International Paper Company	JPMorgan Chase
Intertrust	Jupiter Fund Management
Intrinergy Amory, LLC	Jyske Bank/Zurich
Intrinergy Holdings GP,L.L.C	K&G Industrial Services LLC
Intrinergy Holdings, L.P.	Kekst and Company Inc
Intrinergy Operating GP, L.L.C.	Keyence Corporation of America
Intrinergy Operating, L.P.	Keyframe Capital Partners, L.P.
Intrinergy Valorbois LLC	Kilpatrick Townsend & Stockton LLP
Invesco Ltd	Kimball Midwest
IPEC Inc	Konecranes Inc
IPromoteu.com Inc	Korber Technologies Inc
Iron Mountain Inc	Latham & Watkins LLP
IRONGATE	Lawson Products Inc
ISN Software Corp	Lazard Freres & Co. LLC
J Safra Sarasin Investmentfonds AG	Lenovo Financial Services
J.P. MORGAN SECURITIES LLC	Lexington Insurance Company
Jackson Hospital Foundation Inc	LHOIST SA
James River Equipment Va LLC	Liberty Electric LLC
James S Miller	Liberty Fire Protection Inc
Jason Blane Davis	Liberty Mutual Insurance Company
JAVELIN	Liberty Specialty Markets Agency Limited
Jefferies, LLC	Linde Inc
Jeffrey Walker	LinkedIn Corporation
Jesco Inc	Litera
JOHN DAVIS CWI/ASNT II, LLC	LogicMonitor Inc
John Deere Construction & Forestry Company	LOOP CAPITAL MARKETS LLC
John Deere Financial Inc	LOPEZ, Rebekah (EEOC Raleigh)
John G Guthrie and Sons Inc	Lord Abbett & Co
John Hancock Life Insurance Company (U.S.A.)	Lynemouth Power Limited
John L King IV	Macabacus LLC
Johnson Controls Fire Protection LP	Macomb Group Inc
JOHNSON, MICHAEL A.	Macquarie Asset Management (NZ), LTD
Jones Day	Major Lindsey & Africa
Jones Walker LLP	Make A Wish Foundation of Mississippi
Joyce Dayton Corp	Markel American

Markit Group Limited	Miller & Chevalier Chartered
Markit North America Inc	Miller Mechanical Services Inc
MARMON KEYSTONE LLC	Minitab Inc
Martin Engineering Company	Mississippi Department of Environmental Quality
Martin Sprocket & Gear Inc	Mississippi Department of Revenue
MARUBENI CORP.	Mississippi Military Department
MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION	MISSISSIPPI POWER COMPANY
Masergy Communications Inc	MITSUBISHI - AIOI
Matheson Tri Gas Inc	MITSUBISHI - TAKETOYO
Matrix Resources Inc	Mitsubishi Corporation
Maxar Intelligence Inc	Mitsubishi HC Capital America, Inc.
McCarthy Tire Service Co of NC Inc	Mitsui Sumitomo Insurance Company of America
McKinsey & Company Inc	Mobile Communications America Inc
McLeod Health Foundation	Mobile Mini Inc dba Mobile Storage Solutions
McMaster-Carr Supply Company	MOL Drybulk Ltd
McNaughton McKay Electric Company	Monument Policy Group LLC dba Monument Advocacy
ME REVENUE SERVICES	Moodys Investors Service
Mechanical Equipment Company	Morgan Stanley
Mediant Communications Inc	MOTION RECRUITMENT PARTNERS LLC
Mellon Investments Corporation	MPW Industrial Services Inc
Meltwater News US Inc	MS DEPARTMENT OF REVENUE
Mercer Global Investments Management	MSC Industrial Supply - Class C Solutions
Mercer International	MSH Properties LLC
Merchants Bank Equipment Finance	MTECH INC
Meridian International Center	Murfreesboro Chamber of Commerce
Messer Cutting Systems Inc	Muzinich & Co
Metso Outotec USA Inc	National Power LLC
Metso USA Inc	National Union Fire Ins Co of Pitts, Pa
Mettler Toledo LLC	Nationwide Fund Advisors
MFS Investment Management	Navigators Insurance Company
MGK LLC	NC Dept Environmental Quality
MGT Teesside Limited	NC Division of Motor Vehicles
Michael Andrew Johnson	NC OSHA
Michael Collins	NC State Port Authority
Microsoft Corporation	Nelson Mullins Riley & Scarborough LLP
Mid South Engineering Company	Nepcon LLC

Netwrix Corporation	Ogletree Deakins Nash Smoak & Stewart PC
Neuberger Berman Investment Advisors	OLD REPUBLIC INSURANCE COMPANY
New England Asset Management, Inc.	ONE ENVIRONMENTAL MID ATLANTIC LLC
New Pig Corporation	O'Neal Steel Inc
Nitel Inc	Oracle America Inc
Nitro Software Inc	Orion ICS LLC
Nomura Corporate Research and Asset Management, Inc. (U.S.)	Orkin LLC
Norden	Orrick Herrington & Sutcliffe LLP
NOREX Inc	ORSTED
North American Capacity Insurance Company	Overhead Door Company of Norfolk
North Carolina Agriculture and Technical State University	PA DEPARTMENT OF REVENUE
North Carolina Chamber of Commerce	Pallet One of North Carolina Inc
NORTH CAROLINA DEPARTMENT OF AGRICULTURE & CONSUMER SERVICES	PalletOne of Virginia LLC
NORTH CAROLINA DEPARTMENT OF ENVIRONMENTAL QUALITY	Palomar Excess & Surplus Ins Company
North Carolina Department of Revenue	Pantheon Systems Inc
North Carolina Dept of Labor	Parker and Lynch
North Carolina Radiation Protection Section	Pattons Inc
NORTH CAROLINA STATE EMERGENCY RESPONSE COMMISSION	Paul C Schickler II
Northern Tool and Equipment	PB Parent LLC dba Pye Barker Fire & Safety
Northern Trust Global Investments, LTD	People 2.0 North America
Northland Capital Equipment Finance	Peterson Nederland BV
Northwest Farm Credit Services	Peterson Rotterdam B V
Northwestern Mutual Life Insurance	Petrochem Insulation Inc
NSF International	PFEIFER & LANGEN GMBH & CO. KG
Nuveen Asset Management	Pictet Funds SA
NWL Inc	Piedmont Natural Gas
NYK Bulk & Projects Carriers Ltd	PIMCO - Pacific Investment Management Company
NYK Bulkship (Atlantic) NV	PINNACLE
Nykredit Asset Management A/S	Piping Technology & Products, Inc.
NYSE Market Inc	Planet Labs PBC
Ocean Marine	Plant N Power Servies LLP
OFFICE OF THE UNITED STATES TRUSTEE FOR THE DISTRICT OF DELAWARE	PNC Bank NA dba PNC Equipment Finance LLC
Ogier Global Limited	Polaris Acceptance
	Politico LLC
	Post Advisory Group, LLC
	Practising Law Institute
	Pramerica Management Co SA

Precision Inc	Robert Morgan Jr
Price Waterhouse Coopers Belastingadviseurs NV	Rockwell Automation Inc
Pricewaterhouse Cooper LLP	Roseburg Resources Company
Princeton Excess and Surplus Lines Insurance Company	Royal Bank of Canada
Principal Financial Group Inc	RSG Specialty Llc
ProChem Inc	Ruhrpumpen Inc
Progress Rail Leasing Corporation	Russell Investment Management
Prudential Financial Inc	RWE Renewables GmbH
Public Company Accounting Oversight Board	RWE SUPPLY & TRADING GMBH
Puckett Machinery Co dba Puckett Power Systems	Ryan Turner Specialty
PwC US Tax LLP	Ryder Integrated Logistics Inc
QBE International Markets	S&P Global Limited
Quench USA Inc	S&P Global Platts
Quincy Compressor LLC	S&P Global Ratings
R&L Carriers Inc	SafeRack LLC
Raccoon Silva LLC	Safety Kleen Systems Inc
Rainier Investment Management LLC	Salary.com LLC
Ramboll US Corporation	Samsara Inc
RAYMOND JAMES & ASSOCIATES, INC.	Samuel Son and Co (USA) Inc
Rayonier AM Products Inc	Sapphire Gas Solutions LLC
Rayonier Performance Fibers LLC	Say Technologies LLC
Rayonier TRS Holdings Inc dba Rayonier TRS Forest Operations	Schenck Process LLC
RB Lumber Co LLC dba DS Smith Receboro Lumber	Schneider Electric Buildings America Inc Inc
RBC CAPITAL MARKETS, LLC	Scott Richardson
Regions Bank Trust NRRE	Securities & Exchange Commission
ReliaStar Life Insurance Company	SEDNA System Inc
Republic Services Inc	Segra
Resilience Cyber Insurance Solutions	SEI Investments Co
Resolute Cross City LLC	Series One of Twin Creeks Timber LLC dba Green Diamond Manag
Ressourcenmangel an der Panke GmbH	ServiceNow Inc
Richards Layton & Finger PA	SGS Canada Inc
Riverstone Carlyle Management LP	SGS North America Inc
Robert J Reed	SGS UNITED KINGDOM LTD
Robert Bradley	SGS Vietnam Ltd
Robert Half International Inc	Sharp Business Systems
	Sharp Electronics Corporation

Sherwin Williams Co	Sumitomo Corporation
Siemens Industry Inc	SUMITOMO FORESTRY CO., LTD
Signature Financial LLC	Summit Investment Partners Inc
Signet Maritime Corporation	Sun Life Financial Inc
Sleep Inn & Suites	Sunbelt Rentals Inc
Smartsheet Inc	SUZUKAWA ENERGY CENTER LTD.
SmartSign	Swagelok Alabama, Central & South Florida, West Tennessee
SOMPO INTERNATIONAL	Sweco
Soterra LLC	Swift Lumber Inc
SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL	Swire Bulk PTE LTD
South Carolina Department of Revenue	Swiss Re Corporate Solutions Elite Insurance Corporation
Southeast Pump Specialist Inc	Swiss Reinsurance America Corporation
Southern Light LLC dba Uniti Fiber	Taylor Corporation
Southern Maintenance Contractor LLC	Taylor Wessing Partnerschaftsgesellschaft von Rechtsanwälten
Southern Material Handling Inc	TB WOODS INCORPORATED
Southern Pest Control	Teachers Insurance & Annuity Assoc
Southern Pipe & Supply Co Inc	TECO Peoples Gas
Southern Tire Mart LLC	Tennessee Depart of Revenue
Special Olympics South Carolina	TEREX USA LLC
SSA Gulf Inc	Terminix Company Inc
Staples Inc	Terracon Consultants Inc
Star Fire Extinguisher Inc	TestAmerica Laboratories Inc
Star Service Inc of Mobile	Thermo Ramsey LLC
Starr Indemnity & Liability Company	think-cell Sales GmbH & CoKG
Starr Insurance Companies	Thompson Tractor Co Inc
Starr Surplus	Thomson Reuters
StarStone Specialty Insurance Company	TIC The Industrial Company
Starwood	Timber Company LLC
STATE OF MISSISSIPPI DEPARTMENT OF ENVIRONMENTAL QUALITY	Time Warner Cable Enterprises LLC
State Street Corp	TK Elevator Corp
Steel Services Incorporated	TN DEPARTMENT OF REVENUE
Stella-Jones Corporation	Todd Watson
Stericycle Inc dba Shred It	Toppan Merrill LLC
Stewart & Stevenson FDDA LLC	Total Quality Logistics LLC
STS Operating Inc dba SunSource	TownePlace Suites
Stuart C Irby Co	

Toyota Industries Commercial Finance Inc	UPS Supply Chain Solutions Inc
TOYOTA TSUSHO CORP.	US Bank National Association
Traliant Holdings LLC	US Blades Sub LLC
Trane US Inc	US Transportation Services
Transamerica Investment Services L	USCA SECURITIES LLC
Transcat Inc	USNR LLC
TRC Environmental Corporation	Utah State Tax Commission
Treasurer of Virginia	Van Eck Associates Corporation
Tri State Truck Center	VATTENFALL
Tricon Wear Solutions LLC	VEGA AMERICAS INC
Trimble Forestry Corporation	Veolia WTS Services USA Inc
Trinity Industries Leasing Company	Veolia WTS USA Inc
TriTex LLC	Verizon Communications Inc
Truist Bank	Verizon Wireless
Truist Equipment Finance Corp.	Vermeer Texas Louisiana
TRUIST SECURITIES, INC.	Vertiv Corporation
TSW Automation Inc	Vinson & Elkins LLP
Twin City Fire Insurance Co	Virginia Department of Taxation
TX DEPARTMENT OF REVENUE	VIRGINIA DIVISION ENVIRONMENTAL QUALITY
UBS AG	Virtu Americas, LLC
Udemy Inc	Volta LLC
UKG Inc dba Ultimate Software Group Inc	Voya Retirement Insurance and Annu
Uline Inc	Vulcan Construction Materials LLC
Unifirst First Aid & Safety	W.W. Grainger Inc
Uniper Benelux NV	Washington Metropolitan Area Transit Aut
United Bank	Waste Management of Mississippi Inc
United Bulk Carriers(Cyprus) Ltd	Waste Management of Panama City
United Parcel Service Inc	Waste Management of Virginia Inc
United Rentals	Waste Pro of Mississippi Inc
United Rentals North America Inc	Watco Companies LLC
United States Treasury	Weg Electric Corp
United Way for Jackson & George Counties MS Inc	Wells Fargo & Co
United Way of Richmond County	Wells Fargo Equipment Finance Inc
Univar Solutions USA Inc	Wells Fargo Rail Corporation
University of Mount Olive Inc	WESCO DISTRIBUTION INC
UNIVERSITY OF TEXAS AT DALLAS	West Fraser Inc
UPMC HLTH OPTIONS INC	

West Salem Machinery
Westchester Fire Insurance Co.
Western Oilfields Supply Company
Westervelt Company
Wex Bank dba Wright Express FSC
WEX Health Inc
Weyerhaeuser NR Company
White & Case LLP
Whoop Inc
William Johnson
Williams Scotsman Inc
Wilmington Savings Fund Society, FSB
Wilmington Terminal Railroad LP
Wilmington Trust NA
Wilmington Trust, National Association
WILSHIRE ASSOCIATES INC
Wolseley Industrial Group
Womble Bond Dickinson US LLP
Workiva Inc
World Business Council for Sustainable Dev.
WW Gay Mechanical Contractor Inc
XL Insurance America, Inc.
XL Specialty Insurance Co
XPO Logistics Freight Inc
Xylem Dewatering Solutions Inc
Yancey Bros Co
YMCA of Southeastern North Carolina
Yokogawa Corporation of America
Zea2
Zedra Global Services UK Ltd
Zultys Inc
Zurich American Insurance Co
Zurich Insurance plc

EXHIBIT C-1

Engagement Letter of July 12, 2022

July 12, 2022

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

Dear Mr. Even:

This Engagement Letter (this "Engagement Letter") is to confirm the engagement of Deloitte Risk & Financial Advisory¹ ("Advisor" or "we" or "us" or "our") to provide assistance to Enviva Inc. (the "Company" or "Client" or "you") by providing Internal Control over Financial Reporting (ICFR) managed services via the Deloitte SOXwise Solution, described below (the "Services"), for the period as of June 10, 2022 until April 1, 2025, based on the criteria established in Internal Control — Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO 2013 Framework").

Capitalized terms used but not defined in this Engagement Letter shall have the meanings provided in the Definitions of Selected Terms attached hereto as Appendix A.

1 Term

The effective date of this Engagement Letter shall be June 10, 2022 (the "Effective Date"). Advisor will provide the Services described herein beginning on the Effective Date. Subject to the terms hereof, Advisor will provide the Services described herein to the Client until April 1, 2025 (the "Term"). Upon completion of the initial Term, Client will have the option to extend the Term of the engagement for successive one-year periods, subject to mutual written agreement of the parties, which includes an extension price adjustment based on the Client Environment and Advisor's current pricing at the time of renewal. An agreement to extend the initial Term and subsequent extended term(s) must be completed and noted in a Change Order to this Engagement Letter at least 90 days prior to the Term end date.

2 Scope of Services and Deliverables

Advisor will provide Services to help support Client in their procedures relating to the Company's program to address certain matters in connection with the Sarbanes-Oxley Act of 2002 or other interpretive guidance issued or adopted by the U.S. Security and Exchange Commission (SEC) or the Public Company Accounting Oversight Board (PCAOB) in effect as of the date hereof (collectively, referred to as "the Sarbanes-Oxley Act" or "SOX").

A. Service overview

The table below defines the Services provided by Advisor on an annual basis.

- Annual Risk Assessment and scoping including Control Selection for Risk Assessment (not included in Year 1)
- Process Walkthroughs (not included in Year 1)
- Design and Implementation (D&I) Testing (not included in Year 1)

¹ As used in this engagement letter, "Deloitte Risk and Financial Advisory" means Deloitte & Touche LLP

- Operating Effectiveness (OE) Testing
- Review of Statement on Standards for Attestation Engagement (SSAE) 18 Report for Outsourced Service Provider (OSP)
- Reporting and Quarterly Meetings
- External Audit Coordination Assistance (not included in Year 1)
- Deficiency Reporting and Aggregation

In Year 1 of the contract, Advisor services are limited to:

- Performing one round of operating effectiveness and remediation testing. See description of services in section B.4
- Performing the review of SSAE 18 Report for Outsourced Service Providers. See description of services in section B.5
- Reporting and Quarterly Meetings for Q3 and Q4. See description of services in section B.6
- Deficiency Reporting and Aggregation for operating effectiveness testing period. See description of services in section B.8

In Year 1 of the contract, Enviva is responsible for:

- Preparation and maintenance of SOX scoping, risk assessment, and materiality
- Performing all walkthrough and D&I testing. The results of walkthrough and D&I testing will be provided to Advisor, along with relevant supporting documentation, notes, and workpapers.

B. Approach to Services

The nature and proposed approach of Advisor's Services to perform for the Company is as follows:

B.1 Annual SOX Risk Assessment and scoping

Scope and Approach: Assist the Client in performing the Annual SOX Risk Assessment with the objective of identifying financial reporting risks and selecting controls to mitigate those risks that will serve as a basis for the Client's annual assessment for ICFR. Our approach consists of inspection of relevant Client SOX Documentation, limited inquiries of Client, and analysis of financial reporting and information technology (IT) risks, to identify financial reporting risks, as well as providing a summary of advice and recommendations related to the risk identification and control selection process, associated with the following risk assessment areas:

- Financial statements.
- In-Scope account balances and disclosures.
- In-Scope IT systems.
- In-Scope OSPs.
- Fraud risk considerations as part of above areas.

Deliverables: Documented Risk Assessment Report, which comprises the following;

1. Financial statement risk assessment scoping analysis identifying the preliminary account balances, disclosures, processes, and business units in scope at the financial statement level, considering quantitative and qualitative factors and fraud risk considerations
2. IT risk assessment identifying the preliminary mapping of IT systems and elements to the preliminary financial statement risk assessment scoping, including fraud risk considerations.

3. OSP risk assessment, reporting a preliminary risk ranking of OSPs, considering quantitative and qualitative factors and fraud risk considerations.
4. Preliminary updates to Client Risk and Control Matrices (RCMs) for account balance, disclosure, or processes related to the preliminary financial statement risk assessment scoping for changes in the identification of Risk of Material Misstatement (RoMMs), incorporating fraud risk considerations.
5. Summary of advice and recommendations related to the Annual SOX Risk Assessment.

Frequency: Recurring on an annual basis.

Client Management Approval and Decision Responsibilities:

- Determination of materiality used in the identification of RoMMs.
- Decisions regarding financial statement risk assessment scoping, IT risk identification, financial reporting risk identification, OSP risk ranking, and risk identification and control selection at the account balance, disclosure, or process level, including fraud risk considerations.
- Decisions and actions in response to advice and recommendations.

B.1.1 Control Selection for Risk Assessment

Scope and Approach: For In-Scope processes, assist Client in selecting and mapping controls to mitigate the identified RoMMs. Our approach consists of inquiries and inspection of relevant Client SOX Documentation (i.e., RCMs, Client control listing) to select and map the controls to mitigate RoMMs.

Frequency: Recurring during each annual testing period.

Deliverable: Documented Control Selection for Risk Assessment, in the form of updates to the Client's RCMs, accompanied by a summary providing advice and recommendations with regard to suggested leading practices in control selection.

Client Management Approval and Decision Responsibilities:

- Determination or approval of materiality used in the identification of RoMMs.
- Decisions regarding control selection to mitigate RoMMs.
- Decisions and actions in response to advice and recommendations.

B.2 Process Walkthrough

Scope and Approach: For In-Scope processes, assist Client in performing walkthroughs of processes to identify likely sources of material misstatements. Our approach consists of inquiries, Process Walkthrough procedures, and inspection of relevant Client SOX Documentation (e.g., RCMs, process flow diagrams) to identify likely sources of material misstatements that may be a RoMM, but that have not been identified as such in the Client RCM.

Frequency: Recurring during each annual testing period.

Deliverable: Account Balance and Disclosures RoMM Mapping, in the form of updates to Client RCMs, representing RoMMs identified in the Process Walkthrough but not in the Client RCM, accompanied by advice and recommendations with regard to suggested leading practices in identifying potential RoMMs and control selection.

Client Management Approval and Decision Responsibilities:

- Client review and Acceptance of Deliverables.

B.3 Design and Implementation (D&I) Testing

Scope and Approach: Assist Client in testing D&I for In-Scope controls. Our approach consists of inquiries, D&I Testing Meeting(s), and inspection of documentation to understand how the design of the control mitigates the Risk of Material Misstatement (RoMM). If an exception (i.e., potential Control Deficiency) is identified, our approach consists of identifying the root cause, documenting results, and retesting remediated controls upon direction from management. Client shall participate in D&I meetings as appropriate to facilitate execution.

Frequency: Recurring during each annual testing period.

Deliverable: D&I Testing Workpaper, which describes the nature, timing, and extent of testing procedures, testing results, and root cause assessment for identified exceptions (i.e., potential Control Deficiencies).

Client Management Approval and Review Responsibilities:

- Client review and Acceptance of Deliverables.

B.4 Operating Effectiveness (OE) Testing

Scope and Approach: Assist Client in testing the OE for In-Scope controls. Our approach consists of defining the testing plan, obtaining operating effectiveness evidence through inquiry, observation, inspection of documentation or reperforming the steps of the control, based on Client's testing timeline (i.e., interim and year-end), testing approach (i.e., common controls, centralized controls), and sampling methodology. When an exception (i.e., potential Control Deficiency) is identified during testing, our approach consists of documentation of root cause, reporting results in the testing workpaper, and retesting remediated controls upon direction from management.

Frequency: Recurring during each annual testing period.

Deliverable: OE Testing Workpaper, which describes the nature, timing, and extent of testing procedures, testing results, and root cause assessment for identified exceptions (i.e., potential Control Deficiencies).

Client Management Approval and Decision Responsibilities:

- Client review and Acceptance of Deliverables.

B.5 Review of SSAE 18 Report for Outsourced Service Provider (OSP) ("OSP Testing")

Scope and Approach: Assist Client in reviewing the Statement of Standards for Attestation Engagements No. 18 (SSAE 18) reports for In-Scope OSPs. Our approach consists of obtaining the relevant Client SOX Documentation (i.e., OSP SSAE 18) and performing procedures to assess whether reported items and results are relevant to the Client (i.e., affect assertions in the Client's financial statements and whether those assertions are significant to the Client's financial statements), that include, but are not limited to, an evaluation of the following areas, based on mutual written agreement:

- Coverage period of the SSAE 18 reports in relation to the Client's year-end.
- Bridge letter.
- Existence of sub-service organizations and whether the processing performed by the sub-service organizations is relevant to the Client.
- Complementary User Entity Controls (CUEC) that may be relevant to the Client.
- Client mapping of CUEC to Client control listing.
- The exceptions noted in the SSAE 18, to determine if they are relevant to the Client.

- For exceptions that are Client relevant, considering the SSAE 18 management’s response to those exceptions, and Client mapping to mitigating controls or procedures.

If an exception (i.e., potential Control Deficiency) is identified, our approach consists of helping the Client identify the root cause and documenting results.

Frequency: Recurring.

Deliverable: OSP Testing Workpaper, which describes the nature, timing, and extent of testing procedures, testing results, and root cause assessment for identified exceptions (i.e., potential Control Deficiencies).

Client Management Approval and Decision Responsibilities:

- Client review and Acceptance of Deliverables.
- Determination of whether an exception is a Control Deficiency.

B.6 Reporting and Quarterly Meetings

Scope and Approach: Provide Standard Reporting to Client of testing status, testing results, and findings to date. Our approach will be to aggregate testing results and program status data in a dashboard format with relevant details for Client to report to Client leadership. Also conduct in-person meetings with Client to review testing status, testing results, Control Deficiency reporting and findings to date, using the Standard Reporting Deliverable.

Frequency: Recurring quarterly meetings — Estimated four (4) per year.

Deliverable: Standard Reporting of testing status, testing results, and findings to date in a dashboard format with relevant details.

Client management approval and decision responsibilities:

- Client review and Acceptance of Deliverable.
- Communicating Standard Report content to relevant Client stakeholders.

B.7 External Audit Coordination Assistance

Scope and Approach: Assist Client in Client’s coordination with its external auditor to review testing results, testing status, and findings to date. Our approach will be to participate at the Client’s request, external auditor meetings at the frequency defined below.

Frequency: Recurring

Deliverable: As applicable, summary reporting of discussions and outcomes of external auditor meeting.

Client Management Approval and Decision Responsibilities:

- Client review and Acceptance of Deliverable(s).
- Client communicates Standard Report and External Audit Meeting Summary content to relevant Client stakeholders.

B.8 Deficiency Reporting and Aggregation

Scope and Approach: Assist Client in compiling exceptions (i.e., potential Control Deficiencies) reported through testing procedures, identifying mitigating controls, developing remediation plan, and assessing the Potential Magnitude of Misstatement (PMM) individually and in the aggregate. Our approach consists of inquiries and inspection of testing and control documentation to perform analysis and report results that will be assessed and reviewed by Client management.

Frequency: Recurring during each annual testing period.

Deliverable: Deficiency Report/Summary of Control Deficiencies (SOCD), which documents assessment and reports assessment of the PMM on an individual and aggregate basis accompanied by a summary providing advice, recommendations, and proposed remediation plans for Client consideration.

Client Management Approval and Decision Responsibilities:

- Client review and Acceptance of Deliverable.

3 Assumptions

A. General Assumptions

The Services provided under this Engagement Letter as described in Section 2, "Summary Description of Services and Deliverables," are based on the Service Criteria, as defined by the Client for the areas listed in Tables 6.1, 6.2, and 6.3, during pre-contract due diligence and represent a metric for services. For the purpose of the Scope of Procedures, pre-contract due diligence classification of Simple, Medium, and Complex have been defined in Appendix A to assist in determining the level of testing effort associated with the quantity and/or quality of services.

Assumptions for this engagement include:

1. Client data provided as part of due diligence procedures represents accurate facts and data for the Client's annual SOX program that includes, but is not limited to, data about In-Scope controls, processes, OSPs, IT Systems, RCMs, Control Deficiencies, and related SOX Documentation.
2. Client will sign off on all changes from their current practice before changes are incorporated into the testing program.
3. Agreed-upon Service Criteria and baselines are included in Section 6.A and Section 6.B, "Description of Payment and Invoicing Schedule."
4. Substantial and meaningful involvement of senior management, subject matter specialists, and field personnel of the Client is critical to the success of this engagement. The Client shall be responsible for ensuring that the identified Client personnel actively participate in both the planning and execution of this engagement.
5. Client retains both decision-making authority and the responsibility for decisions made with regard to this engagement and the associated deliverables and work products. Advisor will not perform management functions, make management decisions, assume any management responsibilities, or perform in a capacity equivalent to that of an employee of the Client.
6. Client is, and will continue to be, solely responsible for establishing and maintaining an effective system of internal control over financial reporting, including systems designed to assure achievement of its control objectives and its compliance with applicable laws and regulations. Client is responsible for approving the scope and the results of the project, including the final assessment of control weaknesses, and any other deliverables resulting from this Engagement Letter.
7. Client is responsible for communicating in a timely manner to Client's auditors and the audit committee of Client, and members of the Board of Directors of Client all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting that are reasonably likely to adversely affect Client's ability to record, process, summarize, and report financial information, and any fraud, whether or not material, that involves management or other employees who have a significant role in Client's internal control over financial reporting. In addition, Advisor's personnel performing the Services may communicate directly to the Company's independent accountants such findings and information that have been previously communicated to the management of the Company.

8. Advisor will not be responsible for the accuracy or completeness of any data made available to Advisor through any third-party tool, database, or software application. Client further acknowledges and agrees that Advisor will have no responsibility for evaluating the functionality of such third-party tool, database, or software application, nor for any results obtained by Advisor through the use of such third-party tool, database, or software application.

4 Governance

A. Engagement Letter Change Process

For requested changes to the terms of this Agreement (as defined in Appendix C, “General Business Terms: Managed Risk Services”) (e.g., changes to the Services, Deliverables, or other aspect of this Engagement Letter), Advisor and Client will use the following process:

1. The party requesting the change shall summarize the proposed changes and submit a written Change Request to the other party.
2. Both parties will hold discussions in order to assess the proposed changes.
3. Advisor will work with Client to document accepted changes to the terms of this Agreement using the Change Order form attached hereto as Appendix B for such changes that are acceptable to both Advisor and Client.
4. Upon review, approval, and execution of such Change Order by both Advisor and Client (“Change Order”), the Change Order will amend, and become part of, this Agreement. Neither party is obligated to change the Services, Deliverables, or any other aspect of this Engagement Letter unless a Change Order for such change has been mutually agreed to and executed by the parties.

5 Roles and Responsibilities

The table below summarizes the primary responsibilities for key roles of both Advisor and Client teams, with respect to this engagement and the Services. Advisor and Client will each notify the other of personnel performing the below roles at the beginning of the engagement. The responsibilities summarized below will be supplemented by additional responsibilities as described in the details of Services, as described in Section 2 and as otherwise agreed by the parties in Change Orders.

Team	Role	Primary Responsibilities
Client	Executive Sponsor	<ul style="list-style-type: none"> • Provides strategy and direction for the Services • Makes decisions on scope of Services • Clarifies business priorities and strategy • Governs stakeholder communications relating to the Services • Keeps the Services aligned with organization's strategy and portfolio direction
	Service Owner	<ul style="list-style-type: none"> • Serves as primary Client point of contact for Advisor team • Provides direction to Services from a strategic perspective and conducts periodic reviews with Executive Sponsor • Acts as primary change approver for the Services • Coordinates to help resolve issues identified by Advisor team or Client project team

Team	Role	Primary Responsibilities
		<ul style="list-style-type: none"> • Reviews and provides feedback on the Services and review and approves all Deliverables provided by Advisor (or delegates responsibility to Client personnel with appropriate level of responsibility and skillset) • Communicates Client’s objectives related to this engagement to Advisor • Participates in service-level performance discussions • Provides monthly and quarterly service review and Service Level Agreement (SLA) report to Executive Sponsor • Creates material for the semi-annual Steering Committee meeting • Sole responsibility for communicating information to Board, Audit Committee, Steering Committee, CFO, external auditors, and regulators
Advisor	Engagement Lead	<ul style="list-style-type: none"> • Provides oversight of the Services performed by Advisor as part of this engagement and Advisor team • Acts as the engagement’s primary point of contact for Client • Responds to issue escalations from Client related to the Services • Liaises with the Client Service Owner to communicate identified engagement issues or engagement-related communications to Client stakeholders • Provides cost and schedule estimation and risk analysis for changes relating to the Services
	Delivery Manager	<ul style="list-style-type: none"> • Communicates any changes to scope or any other modifications to Services to the appropriate stakeholders • Provides monthly and quarterly Services review to Client Service Owner • Provides input to Client Service Owner for the semi-annual Steering Committee meeting • Manages the delivery of the Services • Leads regular Services reviews covering overall Services quality • Manages escalations related to the Services and helps facilitate toward resolution • Performs root cause analysis and discusses Services quality with Client Service Owner

6 Pricing

A. Fees

Below is the summary of our Fees. See Section 6.B below for additional information on timing of invoices and calculation of true up adjustments.

Fees for the Services outlined in Section 2.B, "Approach to Services," will be determined as follows:

- Initial Fees as set forth in Table 6-2 will be assessed based on Service Criteria units in Table 6-1.
- If there are subsequent changes to the Baseline Service Criteria units, the Fees in Table 6-2 will be adjusted based on unit prices in Table 6-3.
- The Fees shall be assessed as detailed above and continue until the termination or expiration of this Engagement Letter.

Table 6-1 below is the set of estimated Service Criteria based on the assumption that all facts and data received to date are accurate in all material respects. If assumptions are different or change, in each case in any material respect, during the Due Diligence phase the Service Criteria in Table 6-1 and Summary of Pricing in Table 6-2 will be adjusted and agreed upon in a Change Order.

Table 6-1: Service Criteria Baseline at Beginning of Term

Service Criteria Baseline	Number of Units
Processes – Simple	10
Processes – Complex	6
Controls – Simple	74
Controls – Medium	142
Controls – Complex	18
Deficiencies to Remediate	45
Outsource Service Providers	4

The total control count of 234 controls is based on a total of 175 business process controls, 36 IT controls (6 IT systems), and 23 entity level controls

B. Description of Payment and Invoicing Schedule

The address for remittance of invoices is:

ATTN: Mr. Shai Even
 Enviva Inc.
 7272 Wisconsin Ave
 Bethesda, MD 20814

The following table is the summary of pricing:

Table 6-2: Summary of Pricing

Year During Schedule Term	SOX Program Annual fees
Year 1	\$650,000
Year 2	\$830,000
Year 3	\$815,000

The total annual fee is subject to adjustment pursuant to Section 6.D below. The total amount of fees shall be invoiced during the applicable year of the Schedule Term in equal instalments at the beginning of each of the Client’s fiscal quarter with the first invoice issued upon full execution of the Schedule.

For any additional activities our professional service fees for performing the services will be billed based on the actual incurred at the hourly rate in the table below and agreed through a change order if required.

For any additional activities, fees will not be incurred without explicit pre-approval. Any additional activities will be billed in the quarter subsequent to the work performed.

<u>Resource Level</u>	<u>SOX/ Generalist Hourly Rates</u>	<u>Internal Audit SME Rates</u>
Partner / Principal / Managing Director	\$ 400	\$ 525
Senior Manager	\$ 300	\$ 395
Manager	\$ 250	\$ 300
Senior Consultant	\$ 200	\$ 275
Consultant/Analyst	\$ 175	\$ 220

C. Pricing Assumptions

- Should there be changes to the Service Criteria assumptions listed in Table 6.1, the Services Fees will be adjusted according to Section 6.D, “Changes to Baselines.”
- Advisor understands that Client will reimburse Advisor for all reasonable and documented, out-of-pocket expenses incurred in performing the Services on this engagement (including our reasonable travel, meals, lodging, and mileage expenses). Expenses are estimated to be up to ten percent (10%) of fees for the 12 months of Services. Advisor will not seek reimbursement for expenses in excess of such percentage without Client’s approval, which may not be unreasonably withheld.
- Invoices will be paid pursuant to the Payment Terms of the General Business Terms attached hereto as Appendix C.

- The rate card provided is subject to inflationary increases on an annual basis and will be communicated prior to commencing any additional work.

D. Changes to Baselines

Client may add or remove Processes, Controls, Deficiencies to Remediate, and/or OSPs throughout the duration of the engagement.

1. Processes, Controls, Deficiencies to Remediate, and OSPs Tracking: The Advisor will track the total volume of Client In-Scope Processes, Controls, Deficiencies to Remediate, and OSPs on a quarterly basis. At the end of each quarter, Advisor will evaluate any change to the Service Criteria volume (Table 6-1) and will adjust the annual Service Fee, prorated for the remainder of the current contract year, in accordance with the unit prices as listed in Table 6-3.
 - a. Volume Increase: If the quarterly volume of any Service Criteria (i.e., Processes, Controls, , Deficiencies to Remediate, and OSPs) experiences an increase of more than 5 percent over the corresponding volume for the previous quarter volume, then the fees associated with such Service Criteria will be increased on a pro-rated basis for the remaining period until the end of the current annual billing cycle and will be increased on a pro-rated basis next quarter. The adjusted Service Criteria volume for any units changed will become the baseline against which volumes in future quarters will be measured. Unit pricing for Service Criteria is listed in Table 6-3.
 - b. Volume Change within Threshold: If the quarterly volume of any individual Service Criteria has a net change between -5 percent and 5 percent from the current invoiced baseline, then the invoice for the following quarter will not change.
 - c. Volume Decrease: If the quarterly volume of any individual Service Criteria decreases by more than 5 percent from the corresponding volume for the previous quarter, then the fees associated with such Service Criteria will be decreased on a pro-rated basis for the next quarter. The adjusted Service Criteria volume for any units changed will become the baseline against which volumes in future quarters will be measured. Unit pricing for Service Criteria is listed in Table 6-3.

All adjusted annual Service Fees will be held until the end of the current annual invoice period and applied against any future unit increases during the following annual period.

Should there be any adjusted annual Service Fees at the end of the Term, a refund shall be issued for the quarter(s) for which the adjusted annual Service Fees were held.

2. Annual Starting Baseline: The adjusted volume for each of the Service Criteria will become the new baseline for the annual invoice charge at the start of the next contract year, and the annual invoice will be adjusted accordingly.

Table 6-3: Processes, Controls, Deficiencies to Remediate, and OSPs Unit Pricing

Service Criteria	Annual Price/Unit
Processes – Simple	\$5,500
Processes – Complex	\$12,690
Controls – Simple	\$1,800

Service Criteria	Annual Price/Unit
Controls – Medium	\$2,100
Controls – Complex	\$3,380
Deficiencies to Remediate	\$3,300
Outsource Service Providers	\$1,750

7 Acknowledgments and Agreements

The Client specifically acknowledges and agrees to the following:

1. The Services will be performed in accordance with the *Statement on Standards for Consulting Services* issued by the AICPA. The Services shall not constitute an engagement to provide audit, compilation, review, or attestation services as described in the pronouncements on professional standards issued by the AICPA, the PCAOB, or other regulatory body and, therefore, Service Provider shall not express an opinion or any other form of assurance as a result of performing the Services.
2. Client agrees that all Client personnel who provide support for the Services outlined within this Engagement Letter have been informed of their responsibilities and obligations with respect to such Services. Client further agrees to act upon any escalation by Advisor of any failure by such Client personnel to provide the requisite support.
3. Deliverables, as well as other verbal or written comments and observations provided by Advisor in connection with the Services, shall not represent an opinion or conclusion of Advisor on any accounting position, implementation strategy, or other topic related to the Services. Client management will be solely responsible to review and make all decisions with respect to potential modifications and ultimate approval and acceptance of any comments or observations made, or deliverables provided, by Advisor.
4. The Client acknowledges to provide timely and commercially reasonable access to Client’s subject matter specialists and key stakeholders throughout the engagement.
5. The Client agrees to provide project coordination and facilitation assistance as necessary and commercially practicable to assist with the resolution of project issues, risks, and dependencies.
6. The Client agrees to provide requested information to Advisor within a commercially practicable time after the acknowledgement of information requests, including meeting requests.
7. The Client acknowledges to facilitate the timely completion of its responsibilities hereunder.
8. The Services provided under this engagement letter should not be used as the sole basis for management’s assertion in connection with the Sarbanes-Oxley Act. Advisor will make no representations or warranties nor provide any assurances that (1) the Client’s disclosure controls and procedures and the internal control and procedures for financial reporting are compliant with the certification requirement and internal control reporting requirement of the Sarbanes-Oxley Act, or (2) the Client’s plans are sufficient to address and correct any shortcomings that would prohibit the Client from making the required certification or from reporting under the Sarbanes-Oxley Act.
9. We will not conduct a legal review of any of the Client’s documents, records, contracts, or policies. In addition, we will not provide any legal advice regarding our Services nor will we provide any assurance regarding the outcome of any future audit or regulatory examination or other regulatory action; the responsibility for all legal issues with respect to these matters, such as reviewing all deliverables and work product for any legal implications to the Client, will be the Client’s.

10. This Engagement Letter contains the agreed-upon terms and conditions that shall govern Advisor's performance of the Services described herein. The Services provided for in this Engagement Letter shall not be interpreted, implied, or assumed to include any Out-of-Scope Services. During the Engagement Letter Term, Client may request Advisor to perform Out-of-Scope Services in accordance with the Engagement Letter Change Process set forth herein in Section 4.
11. All communications and supporting documentation as part of the Services will be in English language only. Translations to other languages can be performed at an additional cost through the Engagement Letter Change Process set forth herein in Section 4.
12. Services may be performed by Advisor's affiliates and related entities, whether located within or outside of the United States, including Deloitte & Touche Assurance & Enterprise Risk Services India Private Limited.
13. If Client requires customization to processes, procedures, or configurations beyond existing Services as defined in Section 2 of this Engagement Letter, Advisor reserves the right to require a Change Order as set forth herein in Section 4 for the additional level of effort required to create such customizations.
14. Advisor has no responsibility for the performance of other contractors, suppliers, or vendors engaged by Client, or delays caused by them or Client, in connection with the Services described in this Engagement Letter. Client is responsible for the contractual relationship with its third parties and ensuring that they cooperate with Advisor personnel.
15. Client and Advisor will meet regularly during the course of the work set forth in this Engagement Letter. The Advisor will identify a Delivery Manager who will be responsible for reporting status and serve as the primary escalation point for the Client. The Client will identify a Service Owner who will be responsible for coordinating and communicating with Advisor.
16. Advisor will retain copies of the deliverables and any information evidencing Advisor's performance of the Services hereunder and any Client confidential information contained in such retained materials shall remain subject to our confidentiality obligations set forth in the General Business Terms attached hereto as Appendix C.
17. Deliverables provided to the Client hereunder by Advisor may be disclosed by the Client to the Board of Directors of the Client only for their informational purposes and solely in their capacity as a member of such Board.
18. Deliverables provided to the Client hereunder by Advisor may be disclosed by the Client to the Client's independent accountants to the extent required solely in connection with their audit of the Client's financial statements. The parties acknowledge and agree that Advisor is not, and will not agree to be named as, an expert under the Securities Act of 1933, as amended, or any other state or federal securities laws.
19. Although Advisor may provide advice and recommendations concerning the specific procedures we might perform, Advisor is not responsible for the sufficiency of the procedures or for responding to the Client's obligations to shareholders, lenders, regulators, and other stakeholders. In addition, the Client remains responsible for its reporting and similar obligations.
20. We call your attention to the possibility that other professionals may perform procedures concerning the same information or data, and perhaps the same accounts and records, and reach different findings than Advisor for a variety of reasons, including the possibilities that additional or different information or data might be provided to them that was not provided to Advisor, that they might perform different procedures than did Advisor, or that professional judgments concerning complex, unusual, or poorly documented transactions may differ.

* * * * *

During the term of this Engagement Letter, the Client may request that Advisor perform additional services that are not encompassed by this Engagement Letter. Advisor may perform such additional services upon receipt of a separate signed engagement letter with terms and conditions that are acceptable to Advisor and the Client.

This Engagement Letter, together with Appendix A, "Definitions of Selected Terms"; Appendix B, "Change Order Form"; and Appendix C, "General Business Terms: Managed Risk Services," each of which is attached hereto and made a part hereof, constitute the entire agreement between the Client and Advisor with respect to this engagement, supersede all other oral and written representations, understandings, or agreements relating to this engagement, and may not be amended except by the mutual written agreement of the Client and Advisor.

Please indicate your acceptance of this Engagement Letter by signing in the space provided below and returning this Engagement Letter to us. A duplicate of this Engagement Letter is provided for your records.

Sincerely,

DELOITTE & TOUCHE LLP

By:

Adam D. Nelson

Adam Nelson, Partner

Accepted and Agreed to by Enviva Inc.:

By: Shai S. Even

Name: Shai S. Even

Title: Executive Vice President and Chief Financial Officer

Date: 7-12-2022

APPENDIX A: DEFINITIONS OF SELECTED TERMS

The following are definitions for capitalized terms not defined in the Engagement Letter.

Term	Definition
Acceptance of Deliverables	Refer to definition in Appendix C, "General Business Terms: Managed Risk Services."
Advisor's Risk and Control Library	Advisor's repository of suggested leading practice risk and controls by industry.
Client's SOX Documentation	<p>Client's SOX documentation includes, but is not limited to:</p> <ul style="list-style-type: none"> • Financial statement risk assessment • Materiality calculation • IT system summary • IT system mapping to accounts and processes • OSP listing and risk assessment • Control listing, identifying business process, general IT controls, key or non-key, and alignment to business units • Written control descriptions detailing the important attributes of controls, including frequency, inputs used in the control, steps of the control, and outputs • Risk Control Matrices • Process flow diagrams • Data flow diagrams • Control deficiency log • Documentary evidence to support the control testing • OSP SSAE 18 Reports • Client mapping of CUECs to Client controls for OSPs
Control Deficiency	<p>A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.</p> <p>A deficiency in <i>design</i> exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met.</p> <p>A deficiency in <i>operation</i> exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.</p>

Term	Definition
Control Population	The control population represents the financial or IT transactions or activities that are subject to the control activity for the In-Scope accounts, disclosures, or processes for the period of testing.
Controls — Complex	<p>The following guiding principles will serve to aid in the classification of Complex.</p> <p>Management Review Controls (MRCs): Controls with a review element are the controls management has over the reviews conducted by management or others of estimates and other kinds of financial information for reasonableness. They require judgment, knowledge, and experience. These reviews typically involve comparing recorded amounts with expectations of the reviewers based on their knowledge and experience. The reviewer’s knowledge is, in part, based on history and, in part, may depend upon examining reports and underlying documents.</p> <p>Examples of MRCs include, but are not limited to, reviews of:</p> <ul style="list-style-type: none"> • Any analysis involving an estimate or judgment • Financial results for components of a group • Transactional activity processed by a company’s IT system • Accounting for infrequent transactions or events • Comparisons of budget to actual • Fair value estimates • The impact of adoption of new accounting standards (i.e., revenue recognition or lease accounting) or new legislation (i.e., 2017 Tax Cut and Jobs Act) <p>Physical Controls and Counts: Equipment, inventories, securities, cash, and other assets are secured physically (e.g., locked or guarded storage areas with physical access restricted to authorized personnel) and are periodically counted and compared with amounts shown on control records.</p>
Controls — Medium	<p>The following guiding principles will serve to aid in the classification of Medium.</p> <p>Verifications controls: Involve multiple items that are being compared to different data or information or policy, including performing a follow-up action when the items do not match, or the item is not consistent with policy.</p> <p>Controls over IUC: Control activities over the processes to populate, update, and maintain the accuracy, completeness, and validity of IUC so that it is sufficiently reliable for its purpose.</p> <p>Automated: Control activities wholly performed through technology (e.g., automated control functions programmed into computer software).</p>
Controls — Simple	<p>The following guiding principles will serve to aid in the classification of Simple.</p> <p>Verifications: Compare two or more items with each other or compare an item with a policy, and perform a follow-up action when the two items do not match or the item is not consistent with policy.</p> <p>Authorization and Approvals: An authorization affirms that a transaction is valid (i.e., it represents an actual economic event or is within an entity’s</p>

Term	Definition
	<p>policy). An authorization typically takes the form of an approval by higher level management or a determination that the transaction is valid.</p> <p>Reconciliations: Compare two or more data elements and, if differences are identified, take action to bring data into agreement.</p>
Deficiencies to Remediate	<p>Represents an estimate during due diligence of the amount of deficiencies to remediate, based on historical trends that will require D&I testing and OE testing for Gold Service level of the same controls already In Scope.</p> <p>For the Platinum Service level, the estimate during due diligence assumes that the remediation testing is for controls not already In Scope (i.e., incremental controls).</p>
Design and Implementation (D&I) Testing Meeting	<p>A meeting facilitated by the Client control owner to describe the inputs used in the control, the steps performed, and the outputs of the control. This meeting will be supported by one example that will be used to test the design and implementation of the control.</p>
Due Diligence Phase	<p>Period of time prior to kicking off FY23 SOX engagement that Deloitte and Enviva Partners, LP can confirm final assumptions based on FY22 SOX rationalization and modernization work being performed.</p>
Expected Delivery Schedule Date	<p>The Expected Delivery Schedule Date will be a date that is agreed upon between Client and Advisor at the commencement of the testing cycle.</p>
Force Majeure	<p>Refer to definition in Appendix C, "General Business Terms: Managed Risk Services."</p>
In Scope	<p>The scope of procedures as defined by Client for the areas listed in Tables 6.1, 6.2, and 6.3, identified during pre-contract due diligence, as it relates to the SOX ICFR program.</p>
Material Weakness	<p>A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the company's annual or interim financial statements will not be prevented or detected on a timely basis.</p>
Risk and Control Matrices (RCM)	<ul style="list-style-type: none"> • A matrix report that identifies the Risks of Material Misstatements (RoMMs) and relevant assertions at the account balance, disclosure, or process level (i.e., financial reporting), including the mapping of controls selected to mitigate the RoMMs. • A matrix report that identifies the Risks Arising from IT (RAIT), the relevant IT system element, and Area of IT Controls (i.e., Data Center and Network Operations, Access Security, System Change Control), including the mapping of controls selected to mitigate the RAIT.
Out-of-Scope Services	<p>Any services not identified in the Gold or Platinum Service Tiers as described herein.</p>

Term	Definition
Outsourced Service Providers (OSPs)	Third parties who process information used in ICFR or who perform IT responsibilities that support ICFR. Third parties may issue a Statement on Standards for Attestation Engagements 18 (SSAE 18) in regard to the services they provide to the Client.
Points of Focus	Important characteristics of principles that may assist in designing, implementing, and conducting internal control and in assessing whether relevant principles are present and functioning.
Potential Magnitude of Misstatement (PMM)	<p>The Potential Magnitude of Misstatement is the magnitude of the potential misstatement from the deficiency or deficiencies, and is one of the factors considered in evaluating the severity of deficiencies, individually and in the aggregate.</p> <p>Factors that affect the magnitude of the misstatement that might result from a deficiency or deficiencies in controls are listed in PCAOB AS 2201.66 and include (but are not limited to) the following:</p> <ul style="list-style-type: none"> • The financial statement amounts or total of transactions exposed to the deficiency • The volume of activity in the account balance or class of transactions exposed to the deficiency that has occurred in the current period or that is expected in future periods
Process Walkthrough	<p>A meeting facilitated by the Client process owner(s) and/or Client key stakeholders to describe the flow of transactions related to the relevant assertions, including how the transactions are initiated, authorized, processed, and recorded. The process walkthrough and related supporting documentation should identify the following areas that are relevant to financial reporting:</p> <ul style="list-style-type: none"> • Process owners and key stakeholders • Volume of transactions subject to the process • Controls • IT systems • Reports • OSPs • RoMMs • Controls
Processes — Simple and Complex	<p>The determination of a process categorization is a matter of professional judgment. An assessment of the guiding principles will serve to aid in the classification of Simple and Complex.</p> <p>Quality of Client SOX Documentation considerations include:</p> <ul style="list-style-type: none"> • Robustness • Current state and frequency of updates • Subject to periodic certifications by owners

Term	Definition
	<p>The number of process owners and key stakeholders, including business process and IT, considerations include:</p> <ul style="list-style-type: none">• The number of sub-processes• Degree of centralization of the process <p>The relevant IT systems and/or IT elements, including applications, data warehouses, automated controls, and system-generated reports, considerations include:</p> <ul style="list-style-type: none">• The number of systems the data moves through prior to consolidation• The number of IT elements involved in the process <p>The number of OSPs and the availability of SSAE 18 reports for those OSPs considerations include:</p> <ul style="list-style-type: none">• The nature and volume of transactions subject to the OSP• The reports provided by the OSP to Client that are used in financial reporting• Volume, nature, and complexity of transactions <p>History of accounting adjustments or Control Deficiencies considerations include:</p> <ul style="list-style-type: none">• Number and materiality of adjustments• Significant Deficiencies or Material Weaknesses <p>Significant changes affecting the process considerations include:</p> <ul style="list-style-type: none">• Personnel• IT system changes• Accounting standard changes <p>General guidelines when categorizing processes as Simple include:</p> <ul style="list-style-type: none">• Robust SOX documentation with assigned owners who keep up to date to reflect current state• Less than five process owners and key stakeholders• Less than three:<ul style="list-style-type: none">- Relevant IT systems- Automated controls- System-generated reports- OSPs- Transactions that are recurring in nature and do not involve complex judgment• No history of accounting adjustments or Significant Deficiencies or Material Weaknesses• No significant changes affecting the process <p>Processes not meeting the Simple guidelines would generally be categorized as Complex.</p>

Term	Definition
Quarterly Meetings	Quarterly in-person meetings with Client to discuss Standard Reporting and other matters relating to testing program that may not be covered in the Standard Reporting.
Service Request	A Service Request is the initiation of the Gold or Platinum Service area as described in the Service Tier table in Section 2.A.
Significant Deficiency	A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those responsible for oversight of the company's financial reporting.
Standard Reporting	Periodic reporting of control testing status, testing results, and findings to date.

APPENDIX B: CHANGE ORDER FORM

CHANGE ORDER

Change Order Number: [#]

Authorized Start Date: *[Insert date]*

This Change Order ("Change Order") amends and is made a part of the engagement letter (including all appendices, including the General Business Terms, and other attachments and prior amendments (if any) thereto) between Deloitte Risk & Financial Advisory¹ ("Advisor" or "we" or "us") and Enviva Partners, LP (the "Company" or "Client" or "you"), dated June 10, 2022 (collectively, the "Engagement Letter"). Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Engagement Letter. This Change Order shall be deemed effective as of **DATE**.

Changes to Scope of Services, Deliverables, and Timeline

The following changes to scope of Services, deliverables, and/or timeline will be added to the Engagement Letter through this Change Order (the "Change Order Services"):

[Detail change in scope of Services, Deliverables, and timeline.]

This Change Order [will][will not] extend the duration of the Engagement Letter Term [to *[insert date]*].

Changes to Fees and Expenses

Advisor will perform the Change Order Services hereunder for the following fees (which are in addition to the fees set forth in the Engagement Letter), not including expenses:

[\$*XXX*] (the "Change Order Fees")

We understand that you will reimburse us for all reasonable expenses incurred in performing the Change Order Services (including our reasonable travel, meal, lodging, and mileage expenses).

Changes to Other Terms of the Engagement Letter

[Please capture any additional changes to the Engagement Letter here.]

Except to the extent expressly amended or modified by this Change Order, all terms, conditions, and provisions of the Engagement Letter shall remain unchanged and in full force and effect. In the event of any conflict between the terms of this Change Order and the terms of the Engagement Letter, the terms of this Change Order shall control.

If this Change Order is consistent with your understanding and acceptable to you, please so indicate by countersigning in the space indicated below and returning it to Advisor at your earliest convenience. If you have any questions, please contact *[insert name]* at *[insert phone number]* or *[insert email]*.

¹ As used in this engagement letter, "Deloitte Risk and Financial Advisory" means Deloitte & Touche LLP

* * * * *

Deloitte & Touche LLP

Enviva Inc.

By:

By:

Printed Name:

Printed Name:

Title:

Title:

Date:

Date:

APPENDIX C: GENERAL BUSINESS TERMS: MANAGED RISK SERVICES

1. Services. The services provided by Deloitte Risk & Financial Advisory under the engagement letter to which these terms are attached (the "Engagement Letter") (the "Services") may include advice and recommendations, but Deloitte Risk & Financial Advisory will not make any decisions on behalf of Client in connection with the implementation of such advice and recommendations. For purposes of the Engagement Letter, these terms, and any other attachments to the Engagement Letter (collectively, this "Agreement") and each Change Order, "Client" shall mean the entity as defined in the Engagement Letter.

2. Payment of Invoices. Client will compensate Deloitte Risk & Financial Advisory under the terms of this Agreement for the Services performed and expenses incurred, through the term or effective date of termination of this Agreement. Deloitte Risk & Financial Advisory's invoices are due upon receipt. If payment is not received within thirty (30) days of receipt of an invoice (a) such invoice shall accrue a late charge equal to the lesser of (i) one and one-half percent (1½%) per month or (ii) the highest rate allowable by law, in each case compounded monthly to the extent allowable by law, and (b) Deloitte Risk & Financial Advisory may also suspend or terminate the Services. Client shall be responsible for any taxes imposed on the Services or on the engagement, other than taxes imposed by employment withholding for Deloitte Risk & Financial Advisory's personnel or on Deloitte Risk & Financial Advisory's income or property.

3. Term & Termination.

a) This Agreement shall commence on the Engagement Letter Effective Date (as such term is defined in the Engagement Letter) and, unless terminated sooner as set forth below, shall terminate upon the expiration of the Engagement Letter Term (as such term is defined in the Engagement Letter) or if no such Engagement Letter Term is set forth therein, upon the first anniversary of the Engagement Letter Effective Date.

c) Either party may terminate this Agreement, with cause, by giving thirty (30) days' prior written notice to the other party. In the event of a termination for cause, the breaching party shall have the right to cure the breach within the notice period. Deloitte Risk & Financial Advisory may terminate this Agreement, or performance of any part of the Services upon written notice to Client if Deloitte Risk & Financial Advisory determines that the performance of any part of the Services would be in conflict with law, or independence or professional rules.

d) Upon the expiration of the Engagement Letter Term or at such earlier time as Client terminates the Services or this Agreement pursuant to these terms, Deloitte Risk & Financial Advisory will, to the extent not in conflict with law, or independence or professional rules, participate in the Client's planning to facilitate Client's transition from the Services by: (i) delivering to Client and any successor contractor engaged by Client all work-in-progress, including draft Deliverables, and completed Deliverables, in Deloitte Risk & Financial Advisory's possession for which payment has been made by Client; provided that any work-in-progress shall be provided on an as-is basis, without warranty or indemnity of any kind and (ii) if Client requests, at no cost to Client, make appropriate staff reasonably available to Client and to any such successor contractor during normal Business Hours within the fourteen (14)-day period following such termination (the "Transition Period") to answer questions regarding such materials and the Services which have been provided by Deloitte Risk & Financial Advisory hereunder. In performing such obligations, Deloitte Risk & Financial Advisory shall reasonably cooperate with any such successor contractor in order to accomplish a smooth and orderly transition to minimize interruption and adverse impact on Client resulting from the change in contractor. All other transition services are outside the scope of this Agreement and require a separate Change Order (as defined in the Engagement Letter) or other written agreement, which may be subject to additional fees not included in this Agreement, which will go into effect upon mutual written agreement of the parties.

4. Deliverables.

a) For purposes of this Agreement (i) "Technology" means works of authorship, materials, information, and other intellectual property; (ii) "Deloitte Risk & Financial Advisory Technology" means all Technology created prior to or independently of the performance of the Services, or created by

Advisor or its subcontractors as a tool for their use in performing the Services, plus any modifications or enhancements thereto and derivative works based thereon; and (iii) "Deliverables" means all Technology that Advisor or its subcontractors create for delivery to Client as a result of the Services.

b) Upon full payment to Deloitte Risk & Financial Advisory under this Agreement, and subject to the terms and conditions contained herein, Advisor hereby (i) assigns to Client all rights in and to the Deliverables, except to the extent they include any Deloitte Risk & Financial Advisory Technology; and (ii) grants to Client the right to use, for Client's internal business purposes, any Deloitte Risk & Financial Advisory Technology included in the Deliverables in connection with its use of the Deliverables. Except for the foregoing license grant, Deloitte Risk & Financial Advisory or its licensors retain all rights in and to all Deloitte Risk & Financial Advisory Technology.

c) To the extent any Deloitte Risk & Financial Advisory Technology provided to Client under this Agreement constitutes inventory within the meaning of section 471 of the Internal Revenue Code, such Deloitte Risk & Financial Advisory Technology is licensed to Client by Deloitte Risk & Financial Advisory as agent for Deloitte & Touche Products Company LLC on the terms and conditions contained herein. The rights granted in this Section 4 do not apply to any Deloitte Risk & Financial Advisory Technology that is subject to a separate license agreement between Client and any third party (including Deloitte Risk & Financial Advisory's affiliates).

5. Limitation on Warranties. This is a services agreement. Deloitte Risk & Financial Advisory warrants that it shall perform the Services in good faith and with due professional care. **DELOITTE RISK & FINANCIAL ADVISORY DISCLAIMS ALL OTHER WARRANTIES, EITHER EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.**

6. Limitation on Damages and Indemnification. Deloitte Risk & Financial Advisory, its subsidiaries and subcontractors, and their respective personnel shall not be liable to Client for any claims, liabilities, or expenses relating to this Agreement, or the Services ("Claims") for an aggregate amount in excess of the fees paid by Client to Deloitte Risk & Financial Advisory under this Agreement over the twelve (12)-month period immediately preceding the date on which the first cause of action giving rise to such Claim under this Agreement accrues, in each case, except to the extent resulting from the recklessness, bad faith, or intentional misconduct of Deloitte Risk & Financial Advisory or its subcontractors. In no event shall Deloitte Risk & Financial Advisory, its subsidiaries or subcontractors, or their respective personnel be liable to Client for any loss of use, data, goodwill, revenues, or profits (whether or not deemed to constitute a direct Claim), or any consequential, special, indirect, incidental, punitive, or exemplary loss, damage, or expense relating to this Agreement, or the Services.

Client shall indemnify and hold harmless Deloitte Risk & Financial Advisory, its subsidiaries and subcontractors, and their respective personnel from all Claims, except to the extent resulting from the recklessness, bad faith, or intentional misconduct of Deloitte Risk & Financial Advisory or its subcontractors.

In circumstances where any limitation on damages or indemnification provision hereunder is unavailable, the aggregate liability of Deloitte Risk & Financial Advisory, its subsidiaries and subcontractors, and their respective personnel for any Claim shall not exceed an amount that is proportional to the relative fault that the conduct of Deloitte Risk & Financial Advisory and its subcontractors bears to all other conduct giving rise to such Claim.

7. Client Responsibilities. In addition to Client's responsibilities as set forth in this Agreement, Client shall cooperate with Deloitte Risk & Financial Advisory in the performance of the Services, including (i) providing Deloitte Risk & Financial Advisory with reasonable facilities and timely access to data, information, and personnel of Client; (ii) providing experienced and qualified personnel having appropriate skills to perform their assigned tasks and duties in a competent and timely fashion; (iii) providing a stable, fully functional system infrastructure environment that will support the Services and allow Deloitte Risk & Financial Advisory and Client to work productively; and (iv) promptly notifying Deloitte Risk & Financial Advisory of any issues, concerns, or disputes with respect to the Services.

Deloitte Risk & Financial Advisory is not responsible for Client's network connections or for conditions or problems arising from or related to Client's network connections (e.g., bandwidth issues, excessive latency, network outages), or caused by the Internet. Deloitte Risk & Financial Advisory is not responsible for the results of Client's access to and use of (a) networks and systems specifications that are not provided by Deloitte Risk & Financial Advisory and/or (b) insecure transport protocols. Client is responsible for configuration, management, and maintenance of such networks and systems. Client agrees to pay any costs and expenses related to its private network connectivity and related telecommunication materials or services. Client is responsible for all costs and expenses related to remotely accessing and using software, including but not limited to acquiring and maintaining the applicable software, equipment, and telecommunications services. Notwithstanding anything contained herein or in this Agreement, Deloitte Risk & Financial Advisory does not warrant that any website or software will be or operate uninterrupted or error-free and issues in this respect may affect Services or Deliverables.

With respect to the data and information provided by Client to Deloitte Risk & Financial Advisory or its subcontractors for the performance of the Services, Client shall have all rights required to provide such data and information, and shall do so only in accordance with applicable law and with any procedures agreed upon in writing. Client shall be solely responsible for, among other things (a) the performance of its personnel and agents; (b) the accuracy and completeness of all data and information provided to Deloitte Risk & Financial Advisory for purposes of the performance of the Services; (c) making all management decisions, performing all management functions, and assuming all management responsibilities; (d) designating a competent management member to oversee the Services; (e) evaluating the adequacy and results of the Services; (f) accepting responsibility for the results of the Services; (g) establishing and maintaining internal controls, including monitoring ongoing activities; (h) providing all Client and/or third-party data or information for use in connection with the Services ("Data"); (i) maintaining in effect at all times during this Agreement Term all rights required for use of any Data or for access to and use of any software, documentation or technology provided or made available by or on behalf of Client to Deloitte Risk & Financial Advisory in connection with the Services; (j) removing any Personal Information (meaning any information relating to an identified person or an identifiable person who can be identified, directly or indirectly, in particular by reference to any identification number or to one or more factors specific to his or her physical, physiological, mental, economic, cultural or social identity) from the Data before such Data is delivered to Deloitte Risk & Financial Advisory or used in the Services; (k) obtaining and providing Data in accordance with applicable laws; and (l) obtaining and maintaining all required consents from any third party (e.g., subcontractors, partners, or vendors) necessary for Deloitte Risk & Financial Advisory and its personnel to perform the Services. Client acknowledges that it will not require Deloitte Risk & Financial Advisory to and Deloitte Risk & Financial Advisory will not (i) provide any services in any country for which the United States has issued a travel advisory, or (ii) work with any individuals and/or companies that are on the Specially Designated Nationals List (SDN) or in any country where the United States restricts a U.S. company from supporting that regime. Deloitte Risk & Financial Advisory's performance is dependent upon the timely and effective satisfaction of Client's responsibilities under this Agreement and timely decisions and approvals of Client in connection with the Services. Deloitte Risk & Financial Advisory shall be entitled to rely on all decisions and approvals of Client. Client acknowledges that the results of the services to be provided hereunder are inherently subjective and that, accordingly, there can be no assurance, representation, or warranty by Deloitte Risk & Financial Advisory that any activities consequent upon services provided under the Services can, either during the term of the Services or thereafter, be entirely acceptable to either internal or external regulatory and other governmental or quasi-governmental bodies.

8. Force Majeure. Neither party shall be liable for any delays or nonperformance directly or indirectly resulting from Force Majeure.

9. Limitation on Actions. No action, regardless of form, relating to this Agreement, or the Services may be brought by either party more than one year after the cause of action has accrued, except that an action for nonpayment may be brought by a party not later than one year following the due date of the last payment owing to the party bringing such action.

10. Independent Contractor. Each party hereto is an independent contractor and neither party is, nor shall be considered to be, nor shall purport to act as, the other's agent, partner, fiduciary, joint venturer, or representative.

11. Confidentiality and Internal Use.

a) All Services and Deliverables shall be solely for Client's benefit, and are not intended to be relied upon by any person or entity other than Client. Client shall not disclose the Services or Deliverables, or refer to the Services or Deliverables in any communication, to any person or entity except (i) as specifically set forth in this Agreement, or (ii) to Client's contractors solely for the purpose of their providing services to Client relating to the subject matter of this Agreement, provided that such contractors comply with the restrictions on disclosure set forth in this sentence. Client, however, may create its own materials based on the content of such Services and Deliverables and use and disclose such Client-created materials for external purposes, provided that, Client does not in any way, expressly or by implication, attribute such materials to Deloitte Risk & Financial Advisory or its subcontractors.

b) To the extent that, in connection with this Agreement, either party (each, the "receiving party") comes into possession of any confidential information of the other (the "disclosing party"), it will not disclose such information to any third party without the disclosing party's consent, using at least the same degree of care as it employs in maintaining in confidence its own confidential information of a similar nature, but in no event less than a reasonable degree of care. The disclosing party hereby consents to the receiving party disclosing such information: (i) as expressly permitted in this Agreement; (ii) to contractors providing administrative, infrastructure, and other support services to the receiving party and subcontractors providing services in connection with this Agreement, in each case, whether located within or outside of the United States, provided that such contractors and subcontractors have agreed to be bound by confidentiality obligations similar to those in this Section 11(b); (iii) as may be required by law or regulation, or to respond to governmental inquiries, or in accordance with applicable professional standards or rules, or in connection with litigation or arbitration pertaining to this Agreement; or (iv) to the extent such information (a) is or becomes publicly available other than as the result of a disclosure in breach hereof, (b) becomes available to the receiving party on a non-confidential basis from a source that the receiving party believes is not prohibited from disclosing such information to the receiving party, (c) is already known by the receiving party without any obligation of confidentiality with respect thereto, or (d) is developed by the receiving party independently of any disclosures made to the receiving party hereunder. Nothing in this Section 11(b) shall alter Client's obligations under Section 11(a). Deloitte Risk & Financial Advisory, however, may use and disclose any knowledge and ideas acquired in connection with the Services to the extent they are retained in the unaided memory of its personnel.

c) Notwithstanding anything else contained in this Agreement, any data and information provided by Client under this Agreement or related to the Services may be used by Deloitte Risk & Financial Advisory in connection with the Services. Client consents and agrees that any such data and information may be disclosed by Deloitte Risk & Financial Advisory to third parties, provided that such data and information does not (i) associate Client's data and information with Client; or (ii) contain any data or information that reveals Client's identity.

12. Survival and Interpretation. All provisions that are intended by their nature to survive performance of the Services shall survive such performance, or the expiration or termination of this Agreement. For purposes of this Agreement, "Deloitte Risk & Financial Advisory" or "Advisor" shall mean Deloitte & Touche LLP. No affiliated or related entity of Deloitte Risk & Financial Advisory, or such entity's personnel, shall have any liability hereunder to Client and Client will not bring any action against any such affiliated or related entity or such entity's personnel in connection with this Agreement. Without limiting the foregoing, such affiliated and related entities are intended third-party beneficiaries of this Agreement, and may in their own right enforce such terms. **Each of the provisions of this Agreement shall apply to the fullest extent of the law, whether in contract, statute, tort (such as negligence), or otherwise, notwithstanding the failure of the essential purpose of any remedy.** Any references herein to the term "including" shall be deemed to be followed by "without limitation."

13. Assignment and Subcontracting. Except as provided below, neither party may assign any of its rights or obligations (including interests or Claims) relating to this Agreement, or the Services, without the prior written consent of the other party. Client hereby consents to Deloitte Risk & Financial Advisory subcontracting or assigning any portion of the Services to any affiliate or related entity, whether located within or outside of the United States. Services performed hereunder by Deloitte Risk & Financial Advisory's subcontractors shall be invoiced as professional fees on the same basis as Services performed by Deloitte Risk & Financial Advisory's personnel unless otherwise agreed. Deloitte Risk & Financial Advisory shall be responsible to Client for the Services performed by such subcontractors to the same extent that Deloitte Risk & Financial Advisory would be responsible hereunder to Client if Deloitte Risk & Financial Advisory had performed such Services.

14. Waiver of Jury Trial. THE PARTIES HEREBY IRREVOCABLY WAIVE, TO THE FULLEST EXTENT PERMITTED BY LAW, ALL RIGHTS TO TRIAL BY JURY IN ANY ACTION, PROCEEDING, OR COUNTERCLAIM RELATING TO THIS AGREEMENT, ANY CHANGE ORDER, OR THE SERVICES.

15. Non-exclusivity. Deloitte Risk & Financial Advisory may (a) provide any services to any person or entity, and (b) develop for itself, or for others, any materials or processes, including those that may be similar to those produced as a result of the Services, provided that Deloitte Risk & Financial Advisory complies with its obligations of confidentiality set forth hereunder.

16. Non-solicitation. During the term of this Agreement and for a period of one (1) year thereafter, each party agrees that its personnel (in their capacity as such) who had substantive contact with personnel of the other party in the course of the performance of Services under this Agreement shall not, without the other party's consent, directly or indirectly employ, solicit, engage, or retain the services of such personnel of the other party. In the event a party breaches this provision, the breaching party shall be liable to the aggrieved party for an amount equal to thirty percent (30%) of the annual base compensation of the relevant personnel in his or her new position. Although such payment shall be the aggrieved party's exclusive means of monetary recovery from the breaching party for breach of this provision, the aggrieved party shall be entitled to seek injunctive or other equitable relief. This provision shall not restrict the right of either party to solicit or recruit generally in the media.

17. Entire Agreement, Amendment, and Notices. This Agreement, together with the pertinent Change Order (if any), constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all other oral and written representations, understandings, or agreements relating to the subject matter hereof. No amendment of this Agreement shall be valid unless in writing and signed by the parties thereto. In the event of any conflict or ambiguity (a) between these terms and the Engagement Letter, these terms shall control or (b) between the terms of this Agreement and the terms of a Change Order, the terms of this Agreement shall control. Notwithstanding clause (b) of the immediately preceding sentence, in the event that a Change Order expressly provides that certain provisions therein shall control over specified provisions of this Agreement, then, to the extent that such provisions of the Change Order conflict with the specified provisions of this Agreement, such provisions of the Change Order shall control. All notices under this Agreement or any Change Order shall be (a) in writing; (b) delivered to the representatives of the parties at the addresses set forth in this Agreement, unless changed by either party by notice to the other party; and (c) effective upon receipt.

18. Governing Law, Jurisdiction and Venue, and Severability. This Agreement, and all matters relating to this Agreement shall be governed by, and construed in accordance with, the laws of the State of New York (without giving effect to the choice of law principles thereof). Any action based on or arising out of this Agreement, or the Services shall be brought and maintained exclusively in any state or federal court, in each case located in New York County, the State of New York. Each of the parties hereby expressly and irrevocably submits to the jurisdiction of such courts for the purposes of any such action and expressly and irrevocably waives, to the fullest extent permitted by law, any objection that it may have or hereafter may have to the laying of venue of any such action brought in any such court and any claim that any such action has been brought in an inconvenient forum. If any provision of this Agreement is unenforceable, such provision shall not affect the other provisions, but

such unenforceable provision shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth in this Agreement.

19. Acceptance of Deliverables. Client shall accept each Deliverable that conforms in all material respects to the requirements therefor set forth in this Agreement. Except as otherwise set forth in this Agreement, acceptance of a Deliverable shall be deemed given if Client has not provided Deloitte Risk & Financial Advisory with written notice of such acceptance or with written notice that a Deliverable does not conform to the foregoing within five (5) days of delivery.

20. Cooperation with Other Service Providers. Deloitte Risk & Financial Advisory acknowledges that Client has entered into agreements and may in its discretion enter into additional agreements with its contractors other than Deloitte Risk & Financial Advisory (each, an "Other Service Provider") for the supply of hardware, software, systems, content or other products or services that are related to the Deliverables or the Services, including: (a) hardware, software, systems, content, products, or services that integrate or interface with the Deliverables or the Services; (b) contingency planning services; and (c) project management, business process, or other consulting services relating to the Deliverables or the Services. Deloitte Risk & Financial Advisory acknowledges and agrees that the performance by such Other Service Providers of their obligations, as described above, may require the co-operation and assistance of Deloitte Risk & Financial Advisory and its personnel or subcontractors. At Client's request, Deloitte Risk & Financial Advisory will reasonably cooperate with and assist, and will cause each of its personnel and subcontractors to reasonably cooperate with and assist, as described in this Agreement, the Other Service Providers in order for Client to coordinate the performance by each Other Service Provider of its obligations when the Other Service Provider's obligations are dependent on the performance of the obligations of Deloitte Risk & Financial Advisory and its personnel or subcontractors.

21. Insurance. Deloitte Risk & Financial Advisory will maintain the following insurance coverages during the term of this engagement:

- a) Workers' Compensation with statutory limits.
- b) Commercial General Liability, including Contractual Liability coverage, with minimum limits of liability of \$1,000,000 per occurrence for Bodily Injury and Property Damage and \$1,000,000 general aggregate.
- c) Professional Liability in the minimum amount of \$1,000,000 per claim.

22. Third-Party Beneficiaries. Any third parties referenced in any disclaimer or waiver of liability, limitation on damages or actions, or indemnity in these terms or the Engagement Letter are intended third-party beneficiaries of such terms and may in their own right enforce such terms. Except as set forth in this Section, (a) there are no third-party beneficiaries of these terms or the Engagement Letter, and (b) no rights, benefits, or remedies of any kind or character whatsoever are conferred upon, and neither party shall owe any duty to, any person or entity other than the other party.

EXHIBIT C-2

Change Order

CHANGE ORDER

Change Order Number: #1

Authorized Start Date: June 30, 2023

This Change Order ("Change Order") amends and is made a part of the engagement letter (including all appendices, including the General Business Terms, and other attachments and prior amendments (if any) thereto) between Deloitte Risk & Financial Advisory¹ ("Advisor" or "we" or "us") and Enviva Partners, LP (the "Company" or "Client" or "you"), dated June 10, 2022 (collectively, the "Engagement Letter"). Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Engagement Letter. This Change Order shall be deemed effective as of June 30, 2023.

Changes to Scope of Services, Deliverables, and Timeline

The following changes to scope of Services will be added to the Engagement Letter through this Change Order (the "Change Order Services"):

- Simple controls increased by 24 controls in FY23.
- Medium controls decreased by 66 controls in FY23
- Complex controls increased by 35 controls in FY23
- Addition of 5 SOC reports in FY23
- EY documentation support in Canvas
- Addition of Leases in Scope – 1 SOC and 7BP Controls, 5 ITGC Controls
- The fees below do not reflect the estimated \$50k of remediation efforts related to the material weakness. This amount is "not to exceed" and will be separately tracked and billed based upon T&M.

Changes to Fees and Expenses

Advisor will perform the Change Order Services in addition to the Scope of Services hereunder for the following fees, not including expenses for \$1,057,640

We understand that you will reimburse us for all reasonable expenses incurred in performing the Change Order Services (including our reasonable travel, meal, lodging, and mileage expenses).

Changes to Other Terms of the Engagement Letter

Except to the extent expressly amended or modified by this Change Order, all terms, conditions, and provisions of the Engagement Letter shall remain unchanged and in full force and effect. In the event of any conflict between the terms of this Change Order and the terms of the Engagement Letter, the terms of this Change Order shall control.

If this Change Order is consistent with your understanding and acceptable to you, please so indicate by countersigning in the space indicated below and returning it to Advisor at your earliest convenience.

¹ As used in this engagement letter, "Deloitte Risk and Financial Advisory" means Deloitte & Touche LLP

* * * * *

Deloitte & Touche LLP

Enviva Inc.

By:

By:

Printed Name:

Printed Name:

Adam Nelson



James P. Geraghty

Title:

Title:

Partner

SUP Finance + Accounting

Date:

Date:

08/07/23

7/28/23

EXHIBIT C-3

Engagement Letter of February 21, 2023



Deloitte & Touche LLP
1700 Market Street
Philadelphia, PA 19103-3984
USA
Tel: 215 246 2300
Fax: 215 569 2441
www.deloitte.com

February 21, 2023

Mr. Shal Even
Chief Financial Officer
Enviva Inc.
7272 Wisconsin Ave
Bethesda, MD 20814

Dear Mr. Evan:

This engagement letter is to confirm the engagement of Deloitte & Touche LLP ("D&T" or "we" or "our") to provide Enviva Inc. (the "Client" or "you" or "your") with the accounting and internal-control-related services described herein or in one or more statements of work (each, an "SOW") (the "Services").

OBJECTIVES AND SCOPE

The Services that the Client is seeking include assistance with accounting matters affecting the Client, including (1) its evaluation of the effect of new transactions, (2) assistance with the implementation or application of newly issued accounting standards under accounting principles generally accepted in the United States ("U.S. GAAP") or U.S. Securities and Exchange Commission (SEC) rules and regulations, or (3) other accounting matters that may arise during the normal course of business. Client and D&T agree that the terms of this engagement letter will apply to all services during the period from the date of this letter through February 21, 2024, unless such services are the subject of a separate written agreement entered into between D&T and the Client.

The Services to be provided by D&T are expected to consist of the following:

- Research of the relevant accounting literature applicable to certain Client transactions, as mutually agreed, and documentation or verbal communication of the results of that research for consideration in evaluating the appropriate accounting treatment, if requested.
- Assisting in the preparation of the documentation of the results of the transaction evaluations and accounting research using the Client's documentation methodology and templates, if requested.
- Research and analysis of the effects of the implementation of new accounting pronouncements under U.S. GAAP or SEC rules and regulations, and documentation or verbal communication of the results of that research and analysis, if requested.
- Assisting in the preparation of documentation of (1) new accounting policies and procedures or (2) enhancements to current accounting policies and procedures, as mutually agreed.
- Preparation and delivery of training materials for Client personnel on accounting issues.

For each specific Service identified and requested by the Client, D&T will provide the Client with an estimate of the timing, hours, and expected fees to complete requested tasks (see Timing & Fees below for more details). All requests for specific Services under this engagement letter by the Client must be confirmed with Mr. Evan or Mr. Michael Johnson, Chief Accounting Officer. If (1) desired by the Client or D&T, or (2) the estimate for a specific Service identified by Client is greater than \$20,000, or (3) the request will include a formal deliverable, D&T will prepare a proposed SOW to describe, as applicable, the scope of services, objectives, the nature and scope of the procedures to be performed by us, the engagement staffing, as well as estimated hours, fees, and timing of the work to be performed. Such SOW will be prepared using the form substantially the same as that attached hereto as Exhibit B, "Form of Statement of Work for On-Call Accounting and Internal Control Advisory Services." The Client and D&T will execute an SOW prior to the initiation of the requested services. Once executed, such SOW will be binding upon the parties to such SOW. Each SOW will specifically reference this engagement letter. All rights and obligations of the Client and D&T under this engagement letter, the General Business Terms attached hereto as Exhibit A, and any other exhibits attached hereto are deemed to apply to the applicable SOW as if fully set forth therein.

The Services will be performed in accordance with the *Statement on Standards for Consulting Services* issued by the American Institute of Certified Public Accountants (AICPA).

DELIVERABLES

Unless otherwise agreed to in an SOW, there will be no D&T report or deliverables issued in connection with this engagement. To the extent described in an SOW, the Services may consist of assisting in the preparation of documentation and analyses. Although certain documentation may be initially drafted by D&T's personnel for the Client's consideration, the Client will be solely responsible for reviewing and making ultimate decisions with respect to approval, potential modifications, and ultimate acceptance as well as any accounting or internal control conclusions reached.

Oral discussions and informal communications, or any documentation and analysis prepared by D&T in connection with the Scope of Services of this engagement letter shall merely represent the results of the engagement team's research and understanding of similar transactions in the industry and shall not represent an opinion or conclusion of D&T on any accounting position or effectiveness of internal control.

INHERENT LIMITATIONS OF AN ENTITY'S INTERNAL CONTROL

Because of the inherent limitations of internal control over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal control over financial reporting to future periods are subject to the risk that the internal control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

PROPOSED ENGAGEMENT TEAM

Our engagement team will be composed of practitioners with experience in accounting for transactions under U.S. GAAP and has been selected to align the team's skills with the technical and practical necessities of the engagement.

The primary members of our engagement team will include Erin Abreu, Partner and Chris Chiriatti, Managing Director, who, with the assistance of Anne Dugan, Senior Manager, will be responsible for performing the Services. The engagement team will, as they consider necessary, call on other individuals with specialized knowledge and experience to assist in the performance of our services.

FEES AND TIMING

The services shall commence on or around February 21, 2023 and are anticipated to be completed by February 21, 2024.

The hourly rates for general on-call accounting services reflect the complex, technical nature of the work to be performed and the need for experienced resources to perform this work. The professional fees for general on-call accounting services will be based on actual time incurred by each individual on the engagement and the respective rate for that level in the following table:

Resource Level	Hourly Rate
Partner/Principal/Managing Director	\$800
Senior Manager	\$600
Manager	\$400
Senior	\$350

Each SOW will indicate the fees related to the specific Service identified as agreed upon by the parties. Such fees may be based on (1) the hourly rates above, (2) a fixed fee, or (3) another arrangement as agreed to by the parties. Estimated fees for each specific Service identified will reflect the complex, technical nature of the work to be performed and any expected deliverables.

Unless otherwise agreed to in an SOW, on a monthly basis, we will provide you with an invoice for our services. In addition to the professional fees, we will also bill for engagement-related expenses (e.g., including, but not limited to, our reasonable travel, meals, lodging, and mileage expenses, copying, mail, and conference calls) incurred in performing the Services as well as technology- and administrative-related charges. Invoices are payable upon receipt.

During this engagement, if we determine that any estimates of fees or expenses require revision, we will discuss this with you promptly in order to reach agreement on the revised estimates or to otherwise resolve the matter.

ACKNOWLEDGMENTS AND AGREEMENTS

The Client specifically acknowledges and agrees to the following:

- The Services will not constitute an engagement to provide audit, compilation, review, or attestation services as described in the pronouncements on professional standards issued by the AICPA, the U.S. Public Company Accounting Oversight Board, or other regulatory body and, therefore, we will not express an opinion or any other form of assurance as a result of performing the Services.
- The Client will not seek D&T's opinion, and D&T will not provide any such opinion, on the application of accounting principles in connection with this engagement. Furthermore, Client management agrees that it will not represent to any third parties that it has obtained such opinion from D&T under this engagement. If such opinion is requested under the requirements of AU 625, *Reports on the Application of Accounting Principles*, any such services requested of D&T would be subject to (1) a determination by D&T as to whether such services can be rendered, (2) additional client acceptance procedures, and (3) a separate, signed engagement letter with terms and conditions that are acceptable to D&T and the Client. D&T is under no obligation to perform such an engagement, if requested.
- D&T will not perform any management functions, make management decisions, assume any management responsibilities, or otherwise perform in a capacity equivalent to that of management or an employee of the Client, including assuming any financial reporting oversight role; authorizing, executing, or consummating any transactions, or otherwise exercising authority on behalf of the Client or having the authority to do so; preparing source documents or originating data, in electronic or other form, evidencing the occurrence of any transactions; recording of any amounts in books and records of the Client; supervising employees of the Client in the performance of their activities; reporting to the board of directors on behalf of management of the Client; or providing any legal advice with respect to, or conducting a legal review of, any documents, records, or policies of the Client.
- The Client agrees that the Services may include advice and recommendations, but agrees that the Client will be solely responsible for the financial statements and all decisions regarding the accounting treatment of any item or transaction (including decisions regarding its compliance with U.S. GAAP). D&T may not be informed of, and is not responsible for, any final accounting position taken or accounting policies instituted by the Client. Furthermore, the Client shall be solely responsible for, among other things, (1) designating a member of management with appropriate technical accounting and reporting knowledge to oversee the Services and to sustain meaningful and substantial involvement in all phases of this engagement; and (2) any forward-looking information (including any models, projections, forecasts, budgets, synergies, feasibility analyses, assumptions, estimates, methodologies, or bases for support). For the avoidance of doubt, D&T will be responsible for the performance of the Services.
- The Services may include access to the work of the Client's or the business's advisors, including public accounting firms, or to financial statements, financial information, or data reported on by such advisors. The Client agrees that such access is not for the purpose of affirming or evaluating the procedures or professional standards used by such other advisors. In this regard, we call your attention to the possibility that advisors may perform procedures concerning the same information or data, and perhaps the same accounts and records, and reach different observations than D&T for a variety of reasons, including the possibilities that (1) additional or different information or data might be provided to them that was not provided to us; (2) they might perform different procedures; or (3) their professional judgments concerning, among other things, complex, unusual, or poorly documented matters may differ from ours.
- Any deliverables provided to the Client hereunder by D&T may be disclosed by the Client to the Board of Directors and the Audit Committee of the Client only for their informational purposes and solely in their capacity as a member of such Board or Committee.
- Any deliverables provided to the Client hereunder by D&T may be disclosed by the Client to the Client's independent accountants to the extent required solely in connection with their audit of the Client's financial statements.
- D&T will not be responsible for the accuracy or completeness of any data made available to D&T through any third-party tool, database, or software application. The Client further acknowledges and agrees that D&T will have no responsibility for evaluating the functionality of such third-party tool, database, or software application, nor for any results obtained by D&T through the use of such third-party tool, database, or software application.
- The assignment of any ranking or rating and resulting prioritization of recommendations is subjective; others, utilizing the same information, may arrive at different results. Client management is responsible for the final determination of the appropriate scale to be utilized for rankings, the definitions for each ranking on the scale, and the assignment of prioritization to each recommended action item. Deliverables that include any prioritization, categorization, or rating ranking will not be considered an opinion expressed by D&T.
- Because of the inherent limitations of internal control over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected.
- The Services provided under this engagement letter should not be used as the sole basis for management's assertion in connection with the Sarbanes-Oxley Act. D&T will make no representations or warranties nor provide any assurances that (1) the Client's disclosure controls and procedures and the internal control and procedures for financial reporting are

compliant with the certification requirement and internal control reporting requirement of the Sarbanes-Oxley Act, or (2) the Client's plans are sufficient to address and correct any shortcomings that would prohibit the Client from making the required certification or from reporting under the Sarbanes-Oxley Act.

- Management is responsible for informing the Client's auditors and the Audit Committee of the Client's board of directors of all deficiencies in the design or operation of internal control over financial reporting, including separately disclosing all such deficiencies that management believes to be significant deficiencies or material weaknesses in internal control over financial reporting. In addition, D&T's personnel performing the Services may communicate directly to the Client's independent accountants such findings and information that have been previously communicated to the management of the Client.
- D&T may utilize software that is currently owned by or licensed to us in connection with the performance of the Services. If the Client would like us to use other software, such software is to be acquired by and licensed to the Client, with D&T as a sublicensee for use in connection with the performance of the Services. With respect to software that is owned or licensed to us, if Client personnel will access or use such software, the Client agrees to become a licensee in accordance with terms established by D&T.
- The parties acknowledge that COVID-19 and either party's compliance with any law, rule, regulation or policy related to COVID-19 may adversely impact the fees, timeline, working arrangements, staffing, responsibilities or other obligations under this engagement letter. In the event of any such impact, the parties will work in good faith to promptly enter into an amendment to this engagement letter to eliminate such impact. If the parties fail to enter into an amendment within thirty (30) days of D&T notifying Client of such impact, D&T may suspend or terminate this engagement letter upon written notice to Client.
- Each party shall comply with all economic sanctions, export control, and import laws and regulations applicable to it in connection with this engagement letter. The parties recognize that such laws and regulations restrict the export and reexport of the Services and Deliverables to jurisdictions subject to territorial U.S. economic sanctions (currently Crimea, Cuba, Iran, North Korea, Russia, Syria, and the Donetsk and Luhansk National Republics in Ukraine).
- Substantial and meaningful involvement of senior management of the Company is critical to the success of this engagement. The Company is responsible for ensuring that the identified Company personnel actively participate in both the planning and execution of this engagement and will be available to resolve issues and make decisions in a timeframe that supports achievement of the engagement timelines and work plans.

CONFLICTS AND OTHER

Prior to beginning work on a specific Service, the Client agrees to provide D&T with the opportunity to accept or decline any request by the Client to conduct the specific Service for any reason based upon D&T's business practices, professional standards, or otherwise. The Client acknowledges that in order to determine whether to accept or decline any such request, D&T may, among other things, (1) conduct an internal search for potential conflicts or independence-impairing situations with respect to any of the parties involved, and (2) engage in internal discussions or discussions with D&T's affiliates or related entities regarding the requested work and any other matters deemed appropriate by D&T under the circumstances. Such discussions may include sensitive or confidential information related to the specific Service, and the Client hereby consents to D&T having such discussions.

The Client acknowledges that given the size and number of the affiliated and related entities of D&T, we may not identify all potential conflicts. However, should a potential conflict or independence-impairing situation come to the attention of the D&T personnel responsible for any services after beginning work on the specific Service, D&T will so advise the Client promptly. In the event of such identified potential conflict, the Client will, at its option, promptly request, in writing, (1) D&T not to proceed with the services hereunder in connection with such potential conflict or (2) D&T to proceed with such services, provided that D&T also agrees to proceed. In the event of a potential independence-impairing situation, D&T reserves the right to suspend work until such issue is remedied or cured.

* * * * *

During this engagement, you may request that D&T perform additional services that are not encompassed by this engagement letter. D&T may perform such additional services upon receipt of a separate, signed engagement letter with terms and conditions that are acceptable to D&T and the Client.

In the event of any conflict or ambiguity (1) between this engagement letter and the General Business Terms set forth in Exhibit A, the General Business Terms shall control or (2) between this engagement letter, including the General Business Terms, (collectively, the "Agreement") and the terms of an SOW, the terms of the Agreement shall control. Notwithstanding clause (2) of the immediately preceding sentence, in the event that an SOW expressly provides that certain provisions therein shall control

over specified provisions of the Agreement, then, to the extent that such provisions of the SOW conflict with the specified provisions of the Agreement, such provisions of the SOW shall control.

Please indicate your acceptance of this agreement by signing in the space provided below and returning this engagement letter to us. A duplicate of this engagement letter is provided for your records.

Yours truly,

Deloitte & Touche LLP

Accepted and Agreed to by Envia Inc.:

By: Sam Evans

Title: EVP & CFO

Date: 3-7-2023

EXHIBIT A — GENERAL BUSINESS TERMS

1. **Services.** The services provided by D&T under the engagement letter to which these terms are attached (the "Engagement Letter") and as further set forth under one or more statements of work (the form of which is attached to the Engagement Letter as Exhibit B) agreed upon in writing by D&T and Client (the "SOW") (the "Services") may include advice and recommendations, but D&T will not make any decisions on behalf of Client in connection with the implementation of such advice and recommendations. For purposes of the Engagement Letter, these terms, and any other attachments to the Engagement Letter (collectively, this "Agreement") and each SOW, "Client" shall mean the entity as defined in the Engagement Letter.
2. **Payment of Invoices.** Client will compensate D&T under the terms of this Agreement and the applicable SOW for the Services performed and expenses incurred, through the term or effective date of termination of this Agreement or such SOW. D&T's invoices are due upon receipt. If payment is not received within thirty (30) days of receipt of an invoice (a) such invoice shall accrue a late charge equal to the lesser of (i) 1½% per month or (ii) the highest rate allowable by law, in each case compounded monthly to the extent allowable by law, and (b) D&T may also suspend or terminate the Services. Client shall be responsible for any taxes imposed on the Services or on this engagement, other than taxes imposed by employment withholding for D&T's personnel or on D&T's income or property.
3. **Term.**
 - (a) This Agreement shall commence on the date of the Engagement Letter and, unless terminated sooner as set forth below, shall terminate upon the expiration of the period of time set forth in the Engagement Letter for the performance of the Services or if no such period is set forth therein, upon the first anniversary of the date of the Engagement Letter.
 - (b) Either party may terminate this Agreement at any time upon giving thirty (30) days' prior written notice to the other party. Any SOW may be terminated by either party at any time, with or without cause, by giving thirty (30) days' prior written notice to the other party. In the event of a termination for cause, the breaching party shall have the right to cure the breach within the notice period. D&T may terminate this Agreement, any SOW, or performance of any part of the Services upon written notice to Client if D&T determines that the performance of any part of the Services would be in conflict with law, or independence or professional rules.
 - (c) In the event of any termination of this Agreement, this Agreement shall continue to apply to all SOWs that are in existence at the effective date of such termination and under which the Services have not been completed. If any SOW is terminated pursuant to this Agreement, this Agreement shall continue to apply to all SOWs that have not been terminated.
4. **Deliverables.**
 - (a) D&T has rights in, and may, in connection with the performance of the Services, use, create, modify, or acquire rights in, works of authorship, materials, information, and other intellectual property (collectively, the "D&T Technology").
 - (b) Upon full payment to D&T under this Agreement or any SOW, and subject to the terms and conditions contained herein, (i) the tangible items specified as deliverables or work product in this Agreement or such SOW (the "Deliverables") shall become the property of Client, and (ii) D&T hereby grants Client a royalty-free, fully paid-up, worldwide, nonexclusive license to use the D&T Technology contained in the Deliverables in connection with the use of such Deliverables. Except for the foregoing license grant, D&T or its licensors retain all rights in and to all D&T Technology.
 - (c) To the extent any D&T Technology provided to Client under this Agreement or any SOW constitutes inventory within the meaning of section 471 of the Internal Revenue Code, such D&T Technology is licensed to Client by D&T as agent for Deloitte & Touche Products Company LLC on the terms and conditions contained herein. The rights granted in this Section 4 do not apply to any D&T Technology that is subject to a separate license agreement between Client and any third party (including D&T's affiliates).
5. **Limitation on Warranties.** This is a services engagement. D&T warrants that it shall perform the Services in good faith and with due professional care. D&T DISCLAIMS ALL OTHER WARRANTIES, EITHER EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.
6. **Limitation on Damages and Indemnification.**
 - (a) D&T, its subsidiaries and subcontractors, and their respective personnel shall not be liable to Client for any claims, liabilities, or expenses relating to this Agreement, any SOW, or the Services ("Claims") for an aggregate amount in excess of (i) the fees paid by Client to D&T under such SOW, or (ii) in the absence of an applicable SOW, the fees paid by Client to D&T with respect to the Services giving rise to such Claim, in each case, except to the extent resulting from the recklessness, bad faith, or intentional misconduct of D&T or its subcontractors. In no event shall D&T, its subsidiaries or subcontractors, or their respective personnel be liable to Client for any loss of use, data, goodwill,

revenues, or profits (whether or not deemed to constitute a direct Claim), or any consequential, special, indirect, incidental, punitive, or exemplary loss, damage, or expense relating to this Agreement, any SOW, or the Services.

- (b) Client shall indemnify and hold harmless D&T, its subsidiaries and subcontractors, and their respective personnel from all Claims, except to the extent resulting from the recklessness, bad faith, or intentional misconduct of D&T or its subcontractors.
- (c) In circumstances where any limitation on damages or Indemnification provision hereunder is unavailable, the aggregate liability of D&T, its subsidiaries and subcontractors, and their respective personnel for any Claim shall not exceed an amount that is proportional to the relative fault that the conduct of D&T and its subcontractors bears to all other conduct giving rise to such Claim.
7. **Client Responsibilities.** In addition to Client's responsibilities as set forth in the Engagement Letter and an SOW, Client shall cooperate with D&T in the performance of the Services, including providing D&T with reasonable facilities and timely access to data, information, and personnel of Client. With respect to the data and information provided by Client to D&T or its subcontractors for the performance of the Services, Client shall have all rights required to provide such data and information, and shall do so only in accordance with applicable law and with any procedures agreed upon in writing. [Client shall be solely responsible for, among other things (a) the performance of its personnel and agents; (b) the accuracy and completeness of all data and information provided to D&T for purposes of the performance of the Services; (c) making all management decisions, performing all management functions, and assuming all management responsibilities; (d) designating a competent management member to oversee the Services; (e) evaluating the adequacy and results of the Services; (f) accepting responsibility for the results of the Services; and (g) establishing and maintaining internal controls, including monitoring ongoing activities. D&T's performance is dependent upon the timely and effective satisfaction of Client's responsibilities under this Agreement and any SOW and timely decisions and approvals of Client in connection with the Services. D&T shall be entitled to rely on all decisions and approvals of Client.
8. **Force Majeure.** Neither party shall be liable for any delays or nonperformance directly or indirectly resulting from circumstances or causes beyond its reasonable control, including fire, epidemic or other casualty, act of God, strike or labor dispute, war or other violence, or any law, order, or requirement of any governmental agency or authority.
9. **Limitation on Actions.** No action, regardless of form, relating to this Agreement, any SOW, or the Services may be brought by either party more than one year after the cause of action has accrued, except that an action for nonpayment may be brought by a party not later than one year following the due date of the last payment owing to the party bringing such action.
10. **Independent Contractor.** Each party hereto is an independent contractor and neither party is, nor shall be considered to be, nor shall purport to act as, the other's agent, partner, fiduciary, joint venturer, or representative.
11. **Confidentiality and Internal Use.**
- (a) All Services and Deliverables shall be solely for Client's benefit, and are not intended to be relied upon by any person or entity other than Client. Client shall not disclose the Services or Deliverables, or refer to the Services or Deliverables in any communication, to any person or entity except (i) as specifically set forth in this Agreement or the applicable SOW, or (ii) to Client's contractors solely for the purpose of their providing services to Client relating to the subject matter of this Agreement or the applicable SOW, provided that such contractors comply with the restrictions on disclosure set forth in this sentence. Client, however, may create its own materials based on the content of such Services and Deliverables and use and disclose such Client-created materials for external purposes, provided that, Client does not in any way, expressly or by implication, attribute such materials to D&T or its subcontractors.
- (b) To the extent that, in connection with this Agreement or any SOW, either party (each, the "receiving party") comes into possession of any confidential information of the other (the "disclosing party"), it will not disclose such information to any third party without the disclosing party's consent, using at least the same degree of care as it employs in maintaining in confidence its own confidential information of a similar nature, but in no event less than a reasonable degree of care. The disclosing party hereby consents to the receiving party disclosing such information: (i) as expressly permitted in this Agreement or an SOW; (ii) to contractors providing administrative, infrastructure, and other support services to the receiving party and subcontractors providing services in connection with this engagement, in each case, whether located within or outside of the United States, provided that such contractors and subcontractors have agreed to be bound by confidentiality obligations similar to those in this Section 11(b); (iii) as may be required by law or regulation, or to respond to governmental inquiries, or in accordance with applicable professional standards or rules, or in connection with litigation or arbitration pertaining to this Agreement or an SOW; or (iv) to the extent such information (a) is or becomes publicly available other than as the result of a disclosure in breach hereof, (b) becomes available to the receiving party on a nonconfidential basis from a source that the receiving party believes is not prohibited from disclosing such information to the receiving party, (c) is already known by the receiving party without any obligation of confidentiality with respect thereto, or (d) is developed by the receiving party independently of any disclosures made to the receiving party hereunder. Nothing in this Section 11(b) shall alter Client's obligations under

Section 11(a). D&T, however, may use and disclose any knowledge and ideas acquired in connection with the Services to the extent they are retained in the unaided memory of its personnel.

- (c) No provision of this Agreement or any SOW is or is to be construed as a condition of confidentiality within the meaning of PCAOB Release 2005-014, Internal Revenue Code Sections 6011 and 6111 or the regulations thereunder, any related Internal Revenue Service guidance, or any other similar law, with respect to any Services, Deliverables, or other materials of any kind provided hereunder relating to tax treatment or tax structure (collectively referred to as "Subject Tax Planning Advice"). Notwithstanding anything herein to the contrary, no provision of this Agreement or any SOW shall place any limitation on Client's disclosure of any Subject Tax Planning Advice. The Services and Deliverables shall be solely for Client's benefit, and neither this Agreement nor any SOW shall create privity between D&T and any person or party other than Client ("third party"). Neither the Services nor any Deliverables are intended for the express or implied benefit of any third party. Unless otherwise agreed to in writing by D&T, no third party is entitled to rely in any manner or for any purpose on the Services or Deliverables.
12. **Survival and Interpretation.** All provisions that are intended by their nature to survive performance of the Services shall survive such performance, or the expiration or termination of this Agreement or the applicable SOW. For purposes of this Agreement and each SOW, "D&T" shall mean Deloitte & Touche LLP. No affiliated or related entity of D&T, or such entity's personnel, shall have any liability hereunder to Client and Client will not bring any action against any such affiliated or related entity or such entity's personnel in connection with this Agreement or any SOW. Without limiting the foregoing, such affiliated and related entities are intended third-party beneficiaries of this Agreement, and may in their own right enforce such terms. Each of the provisions of this Agreement shall apply to the fullest extent of the law, whether in contract, statute, tort (such as *negligence*), or otherwise, notwithstanding the failure of the essential purpose of any remedy. Any references herein to the term "including" shall be deemed to be followed by "without limitation."
13. **Assignment and Subcontracting.** Except as provided below, neither party may assign any of its rights or obligations (including interests or claims) relating to this Agreement, any SOW, or the Services, without the prior written consent of the other party. Client hereby consents to D&T subcontracting or assigning any portion of the Services to any affiliate or related entity, whether located within or outside of the United States. In addition, Client hereby consents to the use by D&T of a nonaffiliated or nonrelated entity subcontractor, which may be located within or outside of the United States, in connection with this Agreement or an SOW. No such subcontracting shall relieve D&T of its obligations hereunder. Services performed hereunder by D&T's subcontractors shall be invoiced as professional fees on the same basis as Services performed by D&T's personnel unless otherwise agreed.
14. **Dispute Resolution.** Any controversy or claim between the parties arising out of or relating to this Agreement, any SOW, or the Services (a "Dispute") shall be resolved by mediation or binding arbitration as set forth below.
- (a) **Mediation.** All Disputes shall first be submitted to nonbinding confidential mediation by written notice to the parties, and shall be treated as compromise and settlement negotiations under the standards set forth in the Federal Rules of Evidence and all applicable state counterparts, together with any applicable statutes protecting the confidentiality of mediations or settlement discussions. If the parties cannot agree on a mediator, the International Institute for Conflict Prevention and Resolution ("CPR"), at the written request of a party, shall designate a mediator.
- (b) **Arbitration Procedures.** If a Dispute has not been resolved within ninety (90) days after the effective date of the written notice beginning the mediation process (or such longer period, if the parties so agree in writing), the mediation shall terminate and the Dispute shall be settled by binding arbitration to be held in New York, New York. The arbitration shall be conducted in accordance with the CPR Rules for Non-Administered Arbitration that are in effect at the time of the commencement of the arbitration, except to the extent modified by this Section 14 (the "Rules").
- The arbitration shall be conducted before a panel of three arbitrators. Each of Client and D&T shall designate one arbitrator in accordance with the "screened" appointment procedure provided in the Rules and the two party-designated arbitrators shall jointly select the third in accordance with the Rules. No arbitrator may serve on the panel unless he or she has agreed in writing to enforce the terms of the Engagement Letter (and its appendices) and to abide by the terms of this Section 14. Except with respect to the interpretation and enforcement of these arbitration procedures (which shall be governed by the Federal Arbitration Act), the arbitrators shall apply the governing law set forth in Section 18 in connection with the Dispute. The arbitrators shall have no power to award damages inconsistent with this Agreement or any SOW, including the limitation on liability and indemnification provisions contained in this Agreement or such SOW. The arbitrators may render a summary disposition relative to all or some of the issues, provided that the responding party has had an adequate opportunity to respond to any such application for such disposition. Discovery shall be conducted in accordance with the Rules.
- All aspects of the arbitration shall be treated as confidential, as provided in the Rules. Before making any disclosure permitted by the Rules, a party shall give written notice to all other parties and afford such parties a reasonable opportunity to protect their interests. Further, judgment on the arbitrators' award may be entered in any court having jurisdiction.
- (c) **Costs.** Each party shall bear its own costs in both the mediation and the arbitration; however, the parties shall share the fees and expenses of both the mediators and the arbitrators equally.

15. Non-exclusivity. D&T may (a) provide any services to any person or entity, and (b) develop for itself, or for others, any materials or processes, including those that may be similar to those produced as a result of the Services, provided that D&T complies with its obligations of confidentiality set forth hereunder.
16. Non-solicitation. During the term of an SOW and for a period of one (1) year thereafter, each party agrees that its personnel (in their capacity as such) who had substantive contact with personnel of the other party in the course of the performance of Services under such SOW shall not, without the other party's consent, directly or indirectly employ, solicit, engage, or retain the services of such personnel of the other party. In the event a party breaches this provision, the breaching party shall be liable to the aggrieved party for an amount equal to thirty percent (30%) of the annual base compensation of the relevant personnel in his or her new position. Although such payment shall be the aggrieved party's exclusive means of monetary recovery from the breaching party for breach of this provision, the aggrieved party shall be entitled to seek injunctive or other equitable relief. This provision shall not restrict the right of either party to solicit or recruit generally in the media.
17. Entire Agreement, Amendment, and Notices. The Agreement, together with the pertinent SOW, constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all other oral and written representations, understandings, or agreements relating to the subject matter hereof. No amendment of this Agreement or any SOW shall be valid unless in writing and signed by the parties thereto. In the event of any conflict or ambiguity (a) between these terms and the Engagement Letter, these terms shall control or (b) between the terms of this Agreement and the terms of an SOW, the terms of this Agreement shall control. Notwithstanding clause (b) of the immediately preceding sentence, in the event that an SOW expressly provides that certain provisions therein shall control over specified provisions of this Agreement, then, to the extent that such provisions of the SOW conflict with the specified provisions of this Agreement, such provisions of the SOW shall control. All notices under this Agreement or any SOW shall be (a) in writing; (b) delivered to the representatives of the parties at the addresses set forth in the Engagement Letter or the applicable SOW, unless changed by either party by notice to the other party; and (c) effective upon receipt.
18. Governing Law and Severability. This Agreement and each SOW, and all matters relating to this Agreement and each SOW shall be governed by, and construed in accordance with, the laws of the State of New York (without giving effect to the choice of law principles thereof). If any provision of this Agreement or any SOW is unenforceable, such provision shall not affect the other provisions, but such unenforceable provision shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth in this Agreement or such SOW.

EXHIBIT B — FORM OF STATEMENT OF WORK FOR ON-CALL ACCOUNTING AND INTERNAL CONTROL ADVISORY SERVICES

STATEMENT OF WORK

Engagement Name:	<i>[Describe on-call accounting and internal control advisory services for this SOW]</i>
SOW Number:	<i>[Insert SOW Number (e.g., 201X-01)]</i>
Authorized Start Date:	<i>[Date]</i>

This statement of work (SOW) incorporates the terms and conditions of the engagement letter (including the General Business Terms attached thereto) between Deloitte & Touche LLP ("D&T" or "we" or "our") and Enviva, Inc. (the "Client" or "you"), dated February 21, 2023 (the "Agreement"), and applies to the performance of the on-call accounting and internal control advisory services described below (the "Services" or "engagement"). Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Agreement.

SCOPE OF SERVICES

The Services that we will perform for the Client are as follows:

- *[Describe the nature and scope of the on-call accounting or internal control advisory services to be provided under this SOW. Describe, as appropriate, services that are excluded from the scope of Services.]*
- ...
- ...]

DELIVERABLES

[Include the appropriate deliverable language, depending on whether or not a deliverable will be provided for the Services.]

[As further discussed in the Agreement, there will be no D&T report or deliverables issued in connection with this engagement. The Services will consist of assisting in the preparation of documentation and analyses. Although certain documentation may be initially drafted by D&T's personnel for the Client's consideration, the Client will be solely responsible for reviewing and making ultimate decisions with respect to approval, potential modifications, and ultimate acceptance.]

or

[The following deliverables will be provided to the Client in conjunction with delivering the Services:

[Describe all deliverables for this engagement, not just some or most deliverables. Also discuss the format [e.g., PowerPoint, Word], estimated timing, and general content (e.g., observations and recommendations) of each deliverable.]

- *[Insert additional deliverables, if any.]*
- *[Insert additional deliverables, if any.]*

[Describe any specific requirements regarding approval of deliverables specific to this engagement.]]

[Insert the following only if there are any changes in the engagement team applicable to the on-call accounting and internal control advisory services delivered in conjunction with this SOW:

ENGAGEMENT STAFFING

[Describe the engagement team for this engagement:

[Insert name] will participate as Engagement Leader for this engagement, maintaining overall responsibility for these on-call accounting and internal control advisory services on behalf of D&T.

[Insert name] will coordinate daily management of D&T staff for the on-call accounting and internal control advisory services for this engagement.

[Insert name(s)] [is][are] expected to assist in the performance of the Services related to this engagement.

Additional assistance may also be provided by other professionals who will be identified during the course of this engagement.]

PROFESSIONAL FEES AND TIMING

[If professional fees will be a specific fee amount and/or based on the hourly rates specified in the Agreement include the following language tailored as appropriate:

[Professional fees and expenses for this SOW are [estimated to be] \$[XX,XXX][, based on the hourly rates specified in the Agreement].]

or

If professional fees will be estimated based on hourly rates established specific to the SOW (i.e., are different from what is specified in the Agreement) include the following language:

[Professional fees and expenses for this SOW are [estimated to be] \$[XX,XXX][, based on the actual time incurred by each individual on the engagement and the respective hourly rate for that level specified below based on the nature of the scope and services to be performed under this SOW.

Resource Level	Hourly Rate
<i>[[Partner][Principal][Managing Director]]</i>	<i>\$XXX</i>
<i>Senior Manager</i>	<i>\$XXX</i>
<i>Manager</i>	<i>\$XXX</i>
<i>Senior</i>	<i>\$XXX</i>
<i>Assistant</i>	<i>\$XXX</i>

]]

This engagement is expected to start during [Insert Month, Year] and be completed by the end of [Insert Month, Year].

[Insert any additional acknowledgments and agreements applicable to this SOW:

ACKNOWLEDGMENTS AND AGREEMENTS

In addition to those acknowledgments and agreements in the engagement letter, the Client acknowledges and agrees to the following:

- *[Insert additional acknowledgments and agreements.]*
- *[Insert additional acknowledgments and agreements.]*

Deloitte & Touche LLP

Enviva, Inc.

By:

By:

Printed Name:

Printed Name:

Title:

Title:

Date:

Date:

EXHIBIT C-4

First Amendment to Engagement Letter of February 21, 2023

Deloitte.

Deloitte & Touche LLP
1700 Market Street
Philadelphia, PA 19103-3984
USA
Tel: (215) 246-2300
www.deloitte.com

February 5, 2024

James Geraghty
Senior Vice President, Finance and Accounting
Enviva Inc.
7272 Wisconsin Ave.
Bethesda, MD 20814

Dear Mr. Geraghty,

Deloitte & Touche LLP (“D&T” or “we” or “our”) is pleased to submit this first amendment (“First Amendment”) to our engagement letter dated February 21, 2023 (“Engagement Letter”) with Enviva Inc. (Client” or “you” or “your”). Except as noted in this First Amendment, all terms and conditions, including defined terms, are the same as stated in the engagement letter, including the General Business Terms thereto.

For good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree to amend the Engagement Letter as set forth below:

1. The Client and D&T agree that the terms of the Engagement Letter will apply to all services during the period from the date of the Engagement Letter through January 31, 2025.

Except as expressly amended hereby, the Engagement Letter shall remain in full force and effect in accordance with its terms.

The Engagement Letter, as modified by this First Amendment, constitutes the entire agreement between the parties with respect to its subject matter and supersedes all prior understandings, proposals, negotiations, and communications, oral or written, between the parties or their representatives with respect to the subject matter hereof.

* * * * *

In WITNESS WHEREOF, the parties have executed this First Amendment as to be effective February 5, 2024.

Very truly yours,

Deloitte & Touche LLP

Accepted and Agreed to by Enviva Inc.:

By: 

Title: EVP Finance

Date: 2/12/24

EXHIBIT C-5

February 2024 On-Call SOW

STATEMENT OF WORK

Engagement Name:	Enviva – Accounting for Contract Modifications
SOW Number:	2023-04
Authorized Start Date:	February 5, 2024

This statement of work (SOW) incorporates the terms and conditions of the engagement letter (including the General Business Terms attached thereto) between Deloitte & Touche LLP (“D&T” or “we” or “our”) and Enviva, Inc. (the “Client” or “you”), dated February 21, 2023 and as amended on February 5, 2024 (the “Agreement”), and applies to the performance of the on-call accounting and internal control advisory services described below (the “Services” or “engagement”). Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Agreement.

SCOPE OF SERVICES

The Services that we will perform for the Client are as follows:

- Research accounting and prepare draft documentation for Client management’s review and consideration as it relates to accounting for contract modifications under ASC 606
- Research accounting and prepare draft documentation for Client management’s review and consideration as it relates to newly executed contract under ASC 606
- Hold discussions with management and external auditors, as necessary, in response to questions regarding the topics addressed in the above two bullets.

DELIVERABLES

The following deliverables will be provided to the Client in conjunction with delivering the Services:

Draft documentation as it relates to accounting for contract modifications under ASC 606

Draft documentation as it relates to newly executed contract under ASC 606

Although certain documentation may be initially drafted by D&T’s personnel for the Client’s consideration, the Client will be solely responsible for reviewing and making ultimate decisions with respect to approval, potential modifications, and ultimate acceptance.

PROFESSIONAL FEES AND TIMING

Professional fees and expenses for this SOW are based on the actual time incurred by each individual on the engagement and the respective hourly rate for that level specified below based on the nature of the scope and services to be performed under this SOW.

Resource Level	Hourly Rate
Partner/Principal/Managing Director	\$800
Senior Manager	\$600
Manager	\$400

This engagement is expected to start during February 2024 and be completed by January 31, 2025.

ACKNOWLEDGMENTS AND AGREEMENTS

Deloitte & Touche LLP

By:

Erin M. Abreu

Printed Name:

Erin Abreu

Title:

Partner

Date:

February 5, 2024

Enviva, Inc.

By:

[Signature]

Printed Name:

James P. Geraghty

Title:

EVP Finance

Date:

2/12/24

EXHIBIT C-6

March 2024 On-Call SOW

STATEMENT OF WORK

Engagement Name:	Enviva – Accounting for Debtor-In-Possession Financing
SOW Number:	2024-01
Authorized Start Date:	March 28, 2024

This statement of work ("SOW") incorporates the terms and conditions of the engagement letter (including the General Business Terms attached thereto) between Deloitte & Touche LLP ("D&T" or "we" or "our") and Enviva, Inc. (the "Client" or "you"), dated February 21, 2023 and as amended on February 5, 2024 (the "Agreement"), and applies to the performance of the on-call accounting and internal control advisory services described below (the "Services" or "engagement"). Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Agreement.

SCOPE OF SERVICES

The Services that we will perform for the Client are as follows:

- Research accounting and prepare draft documentation for Client management's review and consideration as it relates to accounting during the 1st Quarter 2024 under ASC 852 related to Enviva's Chapter 11 bankruptcy filing.
- Research accounting and prepare draft documentation for Client management's review and consideration as it relates to Enviva's Debtor-In-Possession Financing agreement.
- Hold discussions with management and external auditors, as necessary, in response to questions regarding the topics addressed in the above two bullets.

The Services will be performed in accordance with the Statement on Standards for Consulting Services issued by the American Institute of Certified Public Accountants (AICPA).

DELIVERABLES

The following deliverables will be provided to the Client in conjunction with delivering the Services:

- Draft documentation as it relates to accounting during 1st Quarter 2024 under ASC 852 and for
- Draft documentation as it relates to accounting for the Enviva's Debtor-In-Possession Financing agreement.

The above deliverables, as well as other verbal or written comments and observations provided by D&T in connection with the Services shall not represent an opinion or conclusion of D&T on any accounting position, implementation strategy, or other topic related to the Services.

Although certain documentation may be initially drafted by D&T's personnel for the Client's consideration, the Client will be solely responsible for reviewing and making ultimate decisions with respect to approval, potential modifications, and ultimate acceptance.

ENGAGEMENT STAFFING

Erin Abreu will participate as Engagement Leader for this engagement, maintaining overall responsibility for these Services on behalf of D&T.

Victoria Nguyen and Emily O'Connell will coordinate daily management of D&T professionals for the Services for this engagement and will assist in the performance of the Services related to this engagement.

Additional assistance may also be provided by other professionals who will be identified during the course of this engagement.

PROFESSIONAL FEES AND TIMING

Professional fees and expenses for this SOW are based on the actual time incurred by each individual on the engagement and the respective hourly rate for that level specified below based on the nature of the scope and services to be performed under this SOW.

Resource Level	Hourly Rate
Partner/Principal/Managing Director	\$800
Senior Manager	\$600
Manager	\$400

This engagement is expected to start during March 2024 and be completed by the end of October 2024. We expect engagement hours to be approximately 75-125 hours. D&T will communicate any changes in expected engagement hours on a biweekly basis.

In addition to those acknowledgments and agreements in the engagement letter, the Client acknowledges and agrees to the following:

- Substantial and meaningful involvement of Enviva's Corporate Controller and Vice President of Technical Accounting of the Client is critical to the success of this engagement. The Client is responsible for ensuring that the identified Client personnel (1) actively participate in both the planning and execution of this engagement and (2) will be available to resolve issues and make decisions in a timeframe that supports achievement of the engagement timelines and work plans.
- Any deliverables provided to the Client hereunder by D&T may be disclosed by the Client to the Board of Directors or the Audit Committee of the Client only for their informational purposes and solely in their capacity as a member of such Board or Committee.
- Any deliverables provided to the Client hereunder by D&T may be disclosed by the Client to the Client's independent accountants to the extent required solely in connection with their audit of the Client's financial statements.

CHAPTER 11 PROCEEDINGS

As a result of the Client's commencement of a chapter 11 proceeding under the Bankruptcy Code, the Client agrees that it will promptly seek the Bankruptcy Court's (as defined below) approval of this engagement. The application, proposed order and other supporting documents (collectively, the "Application") submitted to the Bankruptcy Court seeking its approval of this engagement must be satisfactory to D&T in all respects. In addition to D&T's other rights or remedies hereunder, D&T may, in its reasonable discretion and without any liability arising therefrom, terminate this engagement in the event that (a) a third party objects or threatens to object, or D&T reasonably believes that a third party may object, in the form of an objection or otherwise, to D&T's retention by the Client on the terms and conditions set forth in this SOW, (b) a final order authorizing the employment of D&T is not issued by the Bankruptcy Court on or before sixty (60) days from the date of the commencement of any bankruptcy case by the Client on the terms and conditions set forth herein or on such other terms and conditions as are satisfactory to D&T, or (c) the Application is denied by the Bankruptcy Court. In such event, the Client hereby agrees to withdraw or amend, as soon as reasonably practicable, upon D&T's request, any Application filed or to be filed with the Bankruptcy Court to retain D&T's services in the bankruptcy proceeding.

In such event, D&T intends to apply for compensation for professional services rendered and for reimbursement of expenses incurred, in accordance with applicable provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the applicable local rules of bankruptcy procedure (the "Local Rules") and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under § 330 of the Bankruptcy Code. Payment of fees and reimbursement of expenses will be subject to ultimate allowance and approval by the Bankruptcy Court. However, in the interim, the Client will ask the Bankruptcy Court for approval to allow D&T to submit invoices in accordance with the Local Rules. Payment of these invoices will be made by the Client on an interim basis subject to approval and allowance upon application to and order by the Bankruptcy Court. D&T intends to submit fee applications seeking approval of its fees and expenses on a quarterly basis.

We will provide you with an invoice on a regular basis, with the invoice due and payable pursuant to the appropriate payment mechanism provided by the Bankruptcy Court.

For purposes of this letter, "Bankruptcy Court" shall mean the United States Bankruptcy Court for the Eastern District of Virginia.

ACKNOWLEDGMENTS AND AGREEMENTS

Deloitte & Touche LLP

By:

Erin M. Abreu

Printed Name:

Erin Abreu

Title:

Partner

Date:

March 28, 2024

Enviva, Inc.

By:

J.P. Geraghty

Printed Name:

James P. Geraghty

Title:

EVP Finance

Date:

4/24/24