

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

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

**COVER SHEET FOR FIRST COMBINED MONTHLY FEE STATEMENT OF
ERNST & YOUNG LLP FOR COMPENSATION AND REIMBURSEMENT OF
EXPENSES AS THE DEBTORS’ AUDIT SERVICES PROVIDER FOR
THE PERIOD FROM MARCH 12, 2024 THROUGH JUNE 30, 2024**

Name of Applicant:	Ernst & Young LLP (“ <u>EY LLP</u> ”)
Authorized to Provide Professional Services as:	Audit Services Provider
Date of Retention:	August 6, 2024, effective as of March 12, 2024
Period for which Compensation and Reimbursement are Sought:	March 12, 2024 through June 30, 2024
Total Amount of Fees Requested:	\$139,055.00
Less 20% Holdback:	\$27,811.00
80% of Compensation Sought as Actual, Reasonable, and Necessary:	\$111,244.00
Total Amount of Expenses Requested:	\$0.00
Total Amount of Fees and Expenses Requested:	\$111,244.00

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



This is a(n): Monthly Interim Final Application

No prior application was filed for this Fee Period.

Pursuant to sections 327, 330 and 331 of Title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the Order Authorizing the Retention and Employment of Ernst & Young LLP as Audit Services Provider to the Debtors entered August 6, 2024 [ECF No. 922], the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief*, entered on April 12, 2024 [Docket No. 317] (the “Interim Compensation Order”) and the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Eastern District of Virginia (the “Local Bankruptcy Rules”), Ernst & Young LLP (“EY LLP”) hereby files this combined first monthly statement to request compensation as audit services provider to the above-captioned Debtors (this “Statement”). By this Statement, EY LLP respectfully requests allowance of \$139,055.00 and payment of 111,244.00 (which equals 80% of such amount) as compensation, with respect to services provided by EY LLP to the Debtors during the period from March 12, 2024 through June 30, 2024 (the “Fee Period”).

Itemization of Services Rendered and Disbursements Incurred

1. In support of this Statement, EY LLP has attached the following:
 - **Exhibit A** is a summary of the prior fee statements and applications submitted by EY LLP and the amounts allowed by the Court in connection with these chapter 11 cases.
 - **Exhibit B** is a schedule of the number of hours expended (on an aggregate basis) by EY LLP’s professionals during the Fee Period with respect to each of the subject matter categories established by EY LLP in accordance with its internal billing procedures.
 - **Exhibit C** is a schedule providing certain information regarding the EY LLP professionals for whose work on these chapter 11 cases compensation is sought in this Statement.

- **Exhibit D** is a schedule setting forth the total amount of reimbursement sought with respect to each category of expenses for which EY LLP is seeking reimbursement in this Statement.

Representations

2. Although every effort has been made to include all fees and expenses incurred in the Fee Period, some fees and expenses might not be included in this Statement due to delays caused by accounting and processing during the Fee Period. EY LLP reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent fee statements and applications will be filed in accordance with the Bankruptcy Code, Bankruptcy Rules, Local Bankruptcy Rules, and Interim Compensation Order.

Notice

Pursuant to the Interim Compensation Order, notice of this Statement has been or will shortly be provided to the Application Recipients (as defined in the Interim Compensation Order).

WHEREFORE, EY LLP hereby respectfully requests allowance of \$139,055.00 in accordance with the procedures set forth in the Interim Compensation Order (*i.e.*, payment of 80% of the compensation sought) as compensation, with respect to services provided for the Debtors during the Fee Period.

Dated: September 13, 2024

/s/ Tyler P. Dorn

Tyler P. Dorn
Ernst & Young LLP

EXHIBIT A

Prior Fee Statement, Applications, and Allowances

Filing Name, Filing Date, Docket No.	Period Covered	Total Fees	Requested		Preliminarily Allowed	
			Fees	Expenses	Fees	Expenses
N/A						

EXHIBIT B

Statement of Fees by Project Category During the Fee Period

Project Category	Category Description	Total Hours	Total Fees
Core Audit Services (Variable/Hourly Fee Services)	Conduct an audit of the Debtors' consolidated financial statements for the financial year ended December 31, 2023, in accordance with the standards of the Public Company Accounting Oversight Board (the "PCAOB") (the "Core Audit Services").	219.1	\$139,055.00
Total		219.1	\$139,055.00

EXHIBIT C

Professionals Rendering Services During the Fee Period

The EY LLP professionals who rendered professional services in these cases during the

Fee Period include:

Name	Rank	Hours	Hourly Rate	Total Individual Fees
Tyler Dorn	Partner	43.7	\$900.00	\$39,330.00
Robbie Thompson	Partner	23.7	\$900.00	\$21,330.00
Jaymi Blewis	Senior Manager	22.0	\$600.00	\$13,200.00
Christina Anderson	Senior Manager	25.5	\$600.00	\$15,300.00
Coby Emery	Manager	1.6	\$450.00	\$720.00
Josh Sumner	Senior	17.9	\$300.00	\$5,370.00
Ethan Eisenstein	Senior	17.2	\$300.00	\$5,160.00
Alex Olivera Quinones	Staff	12.1	\$200.00	\$2,420.00
Sarah Ervin	Staff	2.5	\$200.00	\$500.00
Christina Mitarotonda	Manager	24.9	\$450.00	\$11,205.00
Joanne Elliott	Partner	0.5	\$900.00	\$450.00
Joseph McGrath	Partner	1.0	\$900.00	\$900.00
Matthew Jacoby	Partner	0.5	\$900.00	\$450.00
Robert Vogt	Partner	7.0	\$900.00	\$6,300.00
Carol Palmer Winig	Partner	17.3	\$900.00	\$15,570.00
Joshua Day	Executive Director	0.7	\$750.00	\$525.00
Deni Hamzaraj	Manager	0.5	\$450.00	\$225.00
Dennis Asudulayev	Staff	0.5	\$200.00	\$100.00
Total		219.1		\$139,055.00

EXHIBIT D

Summary of Expenses Incurred During the Fee Period

Expense Category	Amount (\$)
N/A	N/A
TOTAL EXPENSES:	\$0.00

EXHIBIT E

Detailed Invoice of Fees and Expenses Incurred During the Fee Period

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
Alex Ariel Olivera Quinones	Staff	3/13/24	Workpaper Preparation	Preparing and documenting audit evidence related to restructuring	0.4	\$200.00	\$80.00
Alex Ariel Olivera Quinones	Staff	3/13/24	Workpaper Preparation	Documentation of close the books control evidence to retain (populations of audit data provided)	1.7	\$200.00	\$340.00
Alex Ariel Olivera Quinones	Staff	3/13/24	Workpaper Preparation	Review of close the books controls (plant accruals)	1.6	\$200.00	\$320.00
Alex Ariel Olivera Quinones	Staff	3/13/24	Meetings	Internal meeting with C. Anderson, J. Sumner, E. Einstein, A. Olivera Quinones, J. Blewis to discuss substantive procedures and test of controls	0.4	\$200.00	\$80.00
Christina Anderson	Senior Manager	3/13/24	Project Management	Reviewed EVA 8-K disclosure describing Chapter 11 filing	0.4	\$600.00	\$240.00
Christina Anderson	Senior Manager	3/13/24	Workpaper Preparation	Reviewed depreciation analysis workpaper	0.7	\$600.00	\$420.00
Christina Anderson	Senior Manager	3/13/24	Project Management	Prepared presentation materials for external meeting with client over audit status	0.4	\$600.00	\$240.00
Christina Anderson	Senior Manager	3/13/24	Meetings	Executive status meeting with C. Anderson J. Blewis, R. Thompson, and T. Dorn to discuss audit status and developments of client and bankruptcy filing	0.5	\$600.00	\$300.00
Christina Anderson	Senior Manager	3/13/24	Workpaper Review	Answered questions regarding payroll test of controls related to bonus accrual	0.2	\$600.00	\$120.00
Christina Anderson	Senior Manager	3/13/24	Meetings	Internal meeting with C. Anderson, J. Sumner, E. Einstein, A. Olivera	0.4	\$600.00	\$240.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
				Quinones, J. Blewis to discuss substantive procedures and test of controls			
Coby Emery	Manager	3/13/24	Meetings	Inventory - catch-up on finished goods testing and improvement points for client - live meeting between C. Emery and E. Eisenstein	1.0	\$450.00	\$450.00
Ethan Eisenstein	Senior	3/13/24	Workpaper Preparation	Preparing finished goods quantity testing workpaper (part 1)	4.1	\$300.00	\$1,230.00
Ethan Eisenstein	Senior	3/13/24	Meetings	Inventory - catch-up on finished goods testing and improvement points for client - live meeting between C. Emery and E. Eisenstein	1.0	\$300.00	\$300.00
Ethan Eisenstein	Senior	3/13/24	Meetings	Internal meeting with C. Anderson, J. Sumner, E. Einstein, A. Olivera Quinones, J. Blewis to discuss substantive procedures and test of controls	0.4	\$300.00	\$120.00
Jaymi Blewis	Senior Manager	3/13/24	Workpaper Review	Time spent reviewing key revenue control RV-06 documentation for test of controls	0.8	\$600.00	\$480.00
Jaymi Blewis	Senior Manager	3/13/24	Meetings	Internal status meeting to discuss outstanding items with management with J. Blewis and R. Thompson	0.4	\$600.00	\$240.00
Jaymi Blewis	Senior Manager	3/13/24	Meetings	Internal status meeting with C. Anderson, J. Blewis, R. Thompson, and T. Dorn to discuss audit status and developments of client and bankruptcy filing	0.5	\$600.00	\$300.00
Jaymi Blewis	Senior Manager	3/13/24	Meetings	Internal meeting with C. Anderson, J. Sumner, E. Einstein, A. Olivera Quinones, J. Blewis to discuss substantive procedures and test of controls	0.4	\$600.00	\$240.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
Josh Sumner	Senior	3/13/24	Meetings	Internal meeting with C. Anderson, J. Sumner, E. Einstein, A. Olivera Quinones, J. Blewis to discuss substantive procedures and test of controls	0.4	\$300.00	\$120.00
Robbie Thompson	Partner	3/13/24	Workpaper Review	Review of government incentives accrual year-end 2023	0.4	\$900.00	\$360.00
Robbie Thompson	Partner	3/13/24	Meetings	Internal status meeting to discuss outstanding items with management with J. Blewis and R.Thompson	0.4	\$900.00	\$360.00
Robbie Thompson	Partner	3/13/24	Meetings	Meeting with client to discuss key outstanding audit deliverables, timing of audit to be completed and tasks still outstanding	0.4	\$900.00	\$360.00
Robbie Thompson	Partner	3/13/24	Meetings	Executive status meeting with C. Anderson J. Blewis, R. Thompson, and T. Dorn to discuss audit status,developments of client and bankruptcy filing	0.5	\$900.00	\$450.00
Tyler Dorn	Partner	3/13/24	Meetings	Executive status meeting with C. Anderson, J. Blewis, R. Thompson, and T. Dorn to discuss audit status, developments of client and bankruptcy filing	0.5	\$900.00	\$450.00
Alex Ariel Olivera Quinones	Staff	3/14/24	Workpaper Preparation	Email sent to Enviva internal audit team over close the books audit evidence provided	0.2	\$200.00	\$40.00
Alex Ariel Olivera Quinones	Staff	3/14/24	Workpaper Preparation	Drafting and email regarding status "ready for review" for Accruals and close the books controls CP-04, CP-05, CB-04b and CB-32 for general reviewer Jaymi Blewis.	0.3	\$200.00	\$60.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
Alex Ariel Olivera Quinones	Staff	3/14/24	Workpaper Preparation	Documentation of close the books control evidence to retain	0.4	\$200.00	\$80.00
Alex Ariel Olivera Quinones	Staff	3/14/24	Workpaper Preparation	Review and documentation of raw material inventory controls (analytics, memos) provided by internal audit team	1.4	\$200.00	\$280.00
Alex Ariel Olivera Quinones	Staff	3/14/24	Meetings	Internal call with A. Olivera and E.Eisenstein to live review documentation approach and provide feedback on Raw Materials controls	1.9	\$200.00	\$380.00
Christina Anderson	Senior Manager	3/14/24	Project Management	Researched EY guidance for example Fixed Asset control language and related risks - as requested by P. Rajbhandari and G. Farnan	1.1	\$600.00	\$660.00
Christina Anderson	Senior Manager	3/14/24	Project Management	Prepared presentation materials for external meeting with C. McCart and P. Rajbhandari to discuss audit items still outstanding with Casey McCart and items needed to complete them.	0.3	\$600.00	\$180.00
Christina Anderson	Senior Manager	3/14/24	Workpaper Review	Addressed Partner review comments from T.Dorn in depreciation analysis	0.4	\$600.00	\$240.00
Christina Anderson	Senior Manager	3/14/24	Meetings	Meeting with C. Anderson and J. Sumner to discuss underlying calculations in depreciation analysis	0.4	\$600.00	\$240.00
Christina Anderson	Senior Manager	3/14/24	Meetings	Meeting with C. Anderson and J. Sumner to discuss required documentation updates to capital labor memo and calculation	0.1	\$600.00	\$60.00
Christina Anderson	Senior Manager	3/14/24	Workpaper Review	Reviewed and addressed comments in capital labor workpapers	0.2	\$600.00	\$120.00
Christina Anderson	Senior Manager	3/14/24	Meetings	Meeting with C Anderson and J. Sumner to discuss required documentation updates to depreciation analysis	0.3	\$600.00	\$180.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
Christina Anderson	Senior Manager	3/14/24	Meetings	Meeting with C. Anderson, R. Thompson and J. Sumner to discuss review of depreciation analysis	0.5	\$600.00	\$300.00
Christina Anderson	Senior Manager	3/14/24	Meetings	External meeting with client to discuss audit deliverables and timing - EY attendees included C. Anderson J. Blewis, R. Thompson, C. Emery. EVA attendees included C. McCart, P. Rajbhandari	0.3	\$600.00	\$180.00
Coby Emery	Manager	3/14/24	Workpaper Review	Finished goods quantity inventory testing	0.1	\$450.00	\$45.00
Coby Emery	Manager	3/14/24	Meetings	External meeting with client to discuss audit deliverables and timing - EY attendees included C. Anderson J. Blewis, R. Thompson, C. Emery. EVA attendees included C. McCart, P. Rajbhandari	0.3	\$450.00	\$135.00
Coby Emery	Manager	3/14/24	Meetings	Enviva status meeting with key client members (G. Farnan) to discuss audit updates	0.1	\$450.00	\$45.00
Ethan Eisenstein	Senior	3/14/24	Meetings	Internal call with A. Olivera and E. Eisenstein to live review documentation approach and provide feedback on Raw Materials controls	1.9	\$300.00	\$570.00
Ethan Eisenstein	Senior	3/14/24	Workpaper Preparation	Preparation of adjusted testing approach for substantive analytical procedure to evaluate Finished goods cost per metric ton	0.5	\$300.00	\$150.00
Ethan Eisenstein	Senior	3/14/24	Workpaper Preparation	Preparing finished goods quantity testing workpaper (part 2)	3.5	\$300.00	\$1,050.00
Jaymi Blewis	Senior Manager	3/14/24	Workpaper Review	Time spent reviewing key revenue control RV-02a documentation for test of controls	0.8	\$600.00	\$480.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
Jaymi Blewis	Senior Manager	3/14/24	Meetings	External meeting with client to discuss audit deliverables and timing - EY attendees included C. Anderson J. Blewis, R. Thompson, C. Emery. EVA attendees included C. McCart, P. Rajbhandari	0.3	\$600.00	\$180.00
Josh Sumner	Senior	3/14/24	Meetings	Meeting with C. Anderson and J. Sumner to discuss underlying calculations in depreciation analysis	0.4	\$300.00	\$120.00
Josh Sumner	Senior	3/14/24	Meetings	Meeting with C. Anderson and J. Sumner to discuss required documentation updates to capital labor memo and calculation	0.1	\$300.00	\$30.00
Josh Sumner	Senior	3/14/24	Meetings	Meeting with C. Anderson, R. Thompson and J. Sumner to discuss review of depreciation analysis	0.5	\$300.00	\$150.00
Josh Sumner	Senior	3/14/24	Meetings	Meeting with C Anderson and J. Sumner to discuss required documentation updates to depreciation analysis	0.3	\$300.00	\$90.00
Robbie Thompson	Partner	3/14/24	Meetings	Meeting with C. Anderson, R. Thompson and J. Sumner to discuss review of depreciation analysis	0.5	\$900.00	\$450.00
Robbie Thompson	Partner	3/14/24	Meetings	External meeting with client to discuss audit deliverables, timing, and time to be for audit to be completed - EY attendees included C. Anderson J. Blewis, R. Thompson, C. Emery. EVA attendees included C. McCart, P. Rajbhandari	0.3	\$900.00	\$270.00
Robbie Thompson	Partner	3/14/24	Workpaper Review	Review of depreciation expense workpapers	1.0	\$900.00	\$900.00
Robbie Thompson	Partner	3/14/24	Workpaper Review	Research on bankruptcy/liquidation basis of accounting to consider	1.2	\$900.00	\$1,080.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
				incremental accounting and disclosure impacts of the bankruptcy filing			
Alex Ariel Olivera Quinones	Staff	3/15/24	Workpaper Preparation	Testing over audit evidence provided internal audit team related to finished goods inventory	0.8	\$200.00	\$160.00
Alex Ariel Olivera Quinones	Staff	3/15/24	Workpaper Preparation	Preparation and review of close the books control audit evidence to retain (account reconciliations and corporate accruals)	1.9	\$200.00	\$380.00
Alex Ariel Olivera Quinones	Staff	3/15/24	Workpaper Preparation	Preparing testing of close the books controls (accruals)	0.5	\$200.00	\$100.00
Alex Ariel Olivera Quinones	Staff	3/15/24	Workpaper Preparation	Preparing testing for close the books controls (account reconciliations)	0.6	\$200.00	\$120.00
Christina Anderson	Senior Manager	3/15/24	Workpaper Review	Reviewed updated documentation for depreciation analysis	0.4	\$600.00	\$240.00
Christina Anderson	Senior Manager	3/15/24	Workpaper Review	Reviewed lease receivable workpaper and made additional testing selections	1.0	\$600.00	\$600.00
Christina Anderson	Senior Manager	3/15/24	Meetings	Meeting with C. Anderson and J. Sumner to debrief meeting regarding depreciation analysis and updated documentation - continuation of task	0.2	\$600.00	\$120.00
Christina Anderson	Senior Manager	3/15/24	Meetings	Meeting with C. Anderson R. Thompson and J. Sumner to discuss depreciation analysis and updated documentation - continuation of task	0.5	\$600.00	\$300.00
Ethan Eisenstein	Senior	3/15/24	Workpaper Preparation	Preparing finished goods quantity testing workpaper (part 3)	2.6	\$300.00	\$780.00
Jaymi Blewis	Senior Manager	3/15/24	Workpaper Review	Time spent reviewing test of control work for the close the books/close the plants process	1.4	\$600.00	\$840.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
Jaymi Blewis	Senior Manager	3/15/24	Meetings	Monthly SOX Projects Review meeting with J. Day, K. Maxey (Enviva) and J. Blewis. Enviva provided an overview of on-going IT Projects which may have an impact on SOX	0.1	\$600.00	\$60.00
Josh Sumner	Senior	3/15/24	Meetings	Meeting with C. Anderson and J. Sumner to debrief meeting regarding depreciation analysis and updated documentation - continuation of task	0.2	\$300.00	\$60.00
Josh Sumner	Senior	3/15/24	Meetings	Meeting with C. Anderson, R. Thompson and J. Sumner to discuss depreciation analysis and updated documentation – continuation of task	0.5	\$300.00	\$150.00
Robbie Thompson	Partner	3/15/24	Workpaper Review	Review of depreciation expense workpapers	0.6	\$900.00	\$540.00
Robbie Thompson	Partner	3/15/24	Meetings	Meeting with C. Anderson, R. Thompson and J. Sumner to discuss depreciation analysis and updated documentation - continuation of task	0.5	\$900.00	\$450.00
Deni Hamzaraj	Manager	3/15/24	Meetings	Call with D. Asudulayev, D. Hamzaraj, J. Elliott, J. Day, M. Jacobyto discuss bankruptcy code	0.5	\$450.00	\$225.00
Dennis Asudulayev	Staff	3/15/24	Meetings	Call with D. Asudulayev, D. Hamzaraj, J. Elliott, J. Day, M. Jacobyto discuss bankruptcy code	0.5	\$200.00	\$100.00
Joanne Elliott	Partner	3/15/24	Meetings	Call with D. Asudulayev, D. Hamzaraj, J. Elliott, J. Day, M. Jacobyto discuss bankruptcy code	0.5	\$900.00	\$450.00
Joshua Day	Executive Director	3/15/24	Meetings	Call with D. Asudulayev, D. Hamzaraj, J. Elliott, J. Day, M. Jacobyto discuss bankruptcy code	0.5	\$750.00	\$375.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
Joshua Day	Executive Director	3/15/24	Meetings	Monthly SOX Projects Review meeting with J. Day, K. Maxey (Enviva) and J. Blewis. Enviva provided an overview of on-going IT Projects which may have an impact on SOX	0.1	\$750.00	\$75.00
Joshua Day	Executive Director	3/15/24	Meetings	Status call held with M. Krakaur (Enviva), members of Internal Audit, and J. Sergent to discuss proposed changes to SOX controls and impact on the audit	0.1	\$750.00	\$75.00
Matthew Jacoby	Partner	3/15/24	Meetings	Call with D. Asudulayev, D. Hamzaraj, J. Elliott, J. Day, M. Jacoby to discuss bankruptcy code	0.5	\$900.00	\$450.00
Tyler Dorn	Partner	3/18/24	Other (See Description)	Meeting with G. Nunziata (Enviva) to discuss engagement representation letter language	1.5	\$900.00	\$1,350.00
Christina Anderson	Senior Manager	3/19/24	Meetings	Meeting with C. Anderson, J. Blewis, R. Thompson and T. Dorn to discuss outstanding company deliverables and bankruptcy filing status	0.4	\$600.00	\$240.00
Jaymi Blewis	Senior Manager	3/19/24	Meetings	Meeting with C. Anderson, J. Blewis, R. Thompson and T. Dorn to discuss outstanding company deliverables and bankruptcy filing status	0.4	\$600.00	\$240.00
Robbie Thompson	Partner	3/19/24	Meetings	Meeting with C. Anderson, J. Blewis, R. Thompson and T. Dorn to discuss outstanding company deliverables and bankruptcy filing status	0.4	\$900.00	\$360.00
Tyler Dorn	Partner	3/19/24	Meetings	Meeting with C. Anderson J. Blewis, R. Thompson and T. Dorn to discuss outstanding company deliverables and bankruptcy filing status	0.4	\$900.00	\$360.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
Carol Palmer Winig	Partner	3/19/24	Other (See Description)	Drafting of representation letter	0.4	\$900.00	\$360.00
Christina Anderson	Senior Manager	3/20/24	Meetings	Executive meeting with C. Anderson, R. Thompson, T. Dorn and J. Blewis to discuss company bankruptcy position and planned response	0.5	\$600.00	\$300.00
Ethan Eisenstein	Senior	3/20/24	Project Management	Research on possible independence restrictions for audit engagement re-approval process post-bankruptcy filing	2.0	\$300.00	\$600.00
Jaymi Blewis	Senior Manager	3/20/24	Meetings	Executive meeting with C. Anderson, R. Thompson, T. Dorn and J. Blewis to discuss company bankruptcy position and planned response	0.5	\$600.00	\$300.00
Robbie Thompson	Partner	3/20/24	Meetings	Update meeting with J. Geraghty, R. Thompson, and T. Dorn to discuss outstanding audit deliverables, tasks, and timing for audit to be completed	0.6	\$900.00	\$540.00
Robbie Thompson	Partner	3/20/24	Meetings	Meeting with R.Thompson and T. Dorn to discuss status of outstanding audit procedures	0.3	\$900.00	\$270.00
Robbie Thompson	Partner	3/20/24	Meetings	Executive meeting with C. Anderson, R. Thompson, T. Dorn and J. Blewis to discuss company bankruptcy position and planned response	0.5	\$900.00	\$450.00
Tyler Dorn	Partner	3/20/24	Meetings	Meeting with G. Nunziata (Enviva), J. Geraghty, G.Farnan and T. Dorn to discuss management's proposed response to the special committee's representation letter	0.5	\$900.00	\$450.00
Tyler Dorn	Partner	3/20/24	Meetings	Executive meeting with C. Anderson, R. Thompson, T. Dorn and J. Blewis to discuss company bankruptcy position and planned response	0.5	\$900.00	\$450.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
Carol Palmer Winig	Partner	3/20/24	Other (See Description)	Drafting of representation letter continued	0.2	\$900.00	\$180.00
Christina Anderson	Senior Manager	3/21/24	Meetings	Meeting with C. Anderson, J. Blewis and R. Thompson to discuss presentation materials for meeting with management	0.4	\$600.00	\$240.00
Christina Anderson	Senior Manager	3/21/24	Project Management	Updated audit materials per request of J. Geraghty relating to timing status of audit items	0.4	\$600.00	\$240.00
Jaymi Blewis	Senior Manager	3/21/24	Meetings	Meeting with C. Anderson, J. Blewis and R. Thompson to discuss presentation materials for meeting with management on overall audit status	0.4	\$600.00	\$240.00
Robbie Thompson	Partner	3/21/24	Meetings	Preparation for Audit Committee meeting - internal meeting with T. Dorn	0.3	\$900.00	\$270.00
Robbie Thompson	Partner	3/21/24	Meetings	Meeting with C. Anderson, J. Blewis and R. Thompson to discuss presentation materials for meeting with management	0.4	\$900.00	\$360.00
Tyler Dorn	Partner	3/21/24	Other (See Description)	Time to evaluate representation letter language	0.9	\$900.00	\$810.00
Tyler Dorn	Partner	3/21/24	Meetings	Preparation for Audit Committee meeting	0.3	\$900.00	\$270.00
Christina Anderson	Senior Manager	3/22/24	Meetings	Meeting with C. Anderson and R. Thompson to discuss AC presentation	0.5	\$600.00	\$300.00
Christina Anderson	Senior Manager	3/22/24	Project Management	Prepared presentation for AC meeting	1.3	\$600.00	\$780.00
Robbie Thompson	Partner	3/22/24	Project Management	Preparation of materials for meeting with AC on March 26th	0.1	\$900.00	\$90.00
Robbie Thompson	Partner	3/22/24	Meetings	Meeting with C. Anderson and R. Thompson to discuss AC presentation	0.5	\$900.00	\$450.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
Christina Anderson	Senior Manager	3/25/24	Meetings	Meeting with C. Anderson and C. Winig to discuss journal entry testing workpaper	0.4	\$600.00	\$240.00
Tyler Dorn	Partner	3/25/24	Meetings	Meeting with Baker Botts representatives K.Clark, B. Moore and C.Winig (EY) to discuss investigation	1.0	\$900.00	\$900.00
Carol Palmer Winig	Partner	3/25/24	Meetings	Meeting with C. Anderson, and C. Winig to discuss journal entry testing workpaper	0.4	\$900.00	\$360.00
Carol Palmer Winig	Partner	3/25/24	Meetings	Meeting with Baker Botts representatives K.Clark, B. Moore and C.Winig (EY) to discuss investigation	1.0	\$900.00	\$900.00
Jaymi Blewis	Senior Manager	3/26/24	Workpaper Preparation	Time spent preparing the special committee representation letter	0.7	\$600.00	\$420.00
Robbie Thompson	Partner	3/26/24	Meetings	Meeting with R. Thompson and T. Dorn re audit committee	0.5	\$900.00	\$450.00
Tyler Dorn	Partner	3/26/24	Meetings	Meeting with R. Thompson and T. Dorn re audit committee	0.5	\$900.00	\$450.00
Tyler Dorn	Partner	3/26/24	Meetings	Meeting with C.Winig and T. Dorn to discuss representation language	0.5	\$900.00	\$450.00
Carol Palmer Winig	Partner	3/26/24	Meetings	Meeting with C.Winig and T. Dorn to discuss representation language	0.5	\$900.00	\$450.00
Christina Anderson	Senior Manager	3/27/24	Meetings	Meeting with C. Anderson, R. Thompson, J. Blewis and T. Dorn to discuss company deliverables, timing, and debrief audit committee meeting	0.4	\$600.00	\$240.00
Jaymi Blewis	Senior Manager	3/27/24	Meetings	Meeting with C. Anderson, R. Thompson, J. Blewis and T. Dorn to discuss company deliverables, timing, and debrief audit committee meeting	0.4	\$600.00	\$240.00
Robbie Thompson	Partner	3/27/24	Meetings	Meeting with C. Anderson, R. Thompson, J. Blewis and T. Dorn to	0.4	\$900.00	\$360.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
				discuss company deliverables, timing, and debrief audit committee meeting			
Tyler Dorn	Partner	3/27/24	Meetings	Meeting with C. Anderson, R. Thompson, J. Blewis and T. Dorn to discuss company deliverables, timing, and debrief audit committee meeting	0.4	\$900.00	\$360.00
Tyler Dorn	Partner	3/27/24	Meetings	Meeting with C.Winig and T. Dorn to discuss representation language – continued	0.5	\$900.00	\$450.00
Carol Palmer Winig	Partner	3/27/24	Meetings	Meeting with C.Winig and T. Dorn to discuss representation language – continued	0.5	\$900.00	\$450.00
Christina Anderson	Senior Manager	3/28/24	Project Management	Prepared deliverable for timing of procedures for YE and Q1 2024	1.1	\$600.00	\$660.00
Jaymi Blewis	Senior Manager	3/28/24	Meetings	Meeting with J.Blewis (EY), G. Farnan (Enviva), and P.Rajbhandari (Enviva) to discuss audit timeline	0.4	\$600.00	\$240.00
Tyler Dorn	Partner	3/28/24	Meetings	Meeting with C.Winig and T. Dorn to discuss representation language – continued	0.5	\$900.00	\$450.00
Carol Palmer Winig	Partner	3/28/24	Meetings	Meeting with C.Winig and T. Dorn to discuss representation language – continued	0.5	\$900.00	\$450.00
Jaymi Blewis	Senior Manager	4/1/24	Workpaper Preparation	Preparing the revised engagement letter	0.4	\$600.00	\$240.00
Christina Anderson	Senior Manager	4/2/24	Meetings	Meeting with C. Anderson, R. Thompson, J. Blewis and T. Dorn to discuss company deliverables and audit timing	0.4	\$600.00	\$240.00
Jaymi Blewis	Senior Manager	4/2/24	Meetings	Meeting with C. Anderson, R. Thompson, J. Blewis and T. Dorn to discuss company deliverables and audit timing	0.4	\$600.00	\$240.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
Robbie Thompson	Partner	4/2/24	Meetings	Meeting with C. Anderson, R. Thompson, J. Blewis and T. Dorn to discuss company deliverables and audit timing	0.4	\$900.00	\$360.00
Tyler Dorn	Partner	4/2/24	Meetings	Meeting with C. Anderson, R. Thompson, J. Blewis and T. Dorn to discuss company deliverables and audit timing	0.4	\$900.00	\$360.00
Jaymi Blewis	Senior Manager	4/5/24	Fee Preparation/Review	Time spent preparing bankruptcy reporting documents	1.1	\$600.00	\$660.00
Robbie Thompson	Partner	4/5/24	Meetings	Status meeting with G. Farnan (Enviva)	0.7	\$900.00	\$630.00
Jaymi Blewis	Senior Manager	4/8/24	Project Management	Preparing open item list for the 2023 audit procedures	0.5	\$600.00	\$300.00
Sarah Margarette Ervin	Staff	4/8/24	Project Management	Reviewing audit procedures and updated audit requests	1.5	\$200.00	\$300.00
Tyler Dorn	Partner	4/8/24	Meetings	Meeting with C. Winig and EY GCO to discuss alternatives to representation letter language	0.6	\$900.00	\$540.00
Tyler Dorn	Partner	4/8/24	Meetings	Meeting with C. Winig and EY GCO to discuss alternatives to representation letter language	0.6	\$900.00	\$540.00
Jaymi Blewis	Senior Manager	4/9/24	Project Management	Preparing the Q1 2024 client deliverable list	0.6	\$600.00	\$360.00
Tyler Dorn	Partner	4/9/24	Meetings	Meeting with Carol C. Winig and EY GCO to discuss alternatives to representation letter language	0.6	\$900.00	\$540.00
Tyler Dorn	Partner	4/9/24	Meetings	Meeting with Carol C. Winig and EY GCO to discuss alternatives to representation letter language	0.6	\$900.00	\$540.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
Christina Anderson	Senior Manager	4/10/24	Meetings	Meeting with C. Anderson, R. Thompson, J. Blewis and T. Dorn to discuss company deliverables and audit timing	0.4	\$600.00	\$240.00
Jaymi Blewis	Senior Manager	4/10/24	Meetings	Meeting with C. Anderson, R. Thompson, J. Blewis and T. Dorn to discuss company deliverables and audit timing	0.4	\$600.00	\$240.00
Robbie Thompson	Partner	4/10/24	Meetings	Meeting with C. Anderson, R. Thompson, J. Blewis and T. Dorn to discuss company deliverables and audit timing	0.4	\$900.00	\$360.00
Tyler Dorn	Partner	4/10/24	Meetings	Meeting with C. Anderson, R. Thompson, J. Blewis and T. Dorn to discuss company deliverables and audit timing	0.4	\$900.00	\$360.00
Carol Palmer Winig	Partner	4/11/24	Other (See Description)	Drafting sufficiency memo	0.3	\$900.00	\$270.00
Jaymi Blewis	Senior Manager	4/12/24	Project Management	Performing risk assessment documentation	0.2	\$600.00	\$120.00
Christina Anderson	Senior Manager	4/17/24	Meetings	Meeting with C. Anderson, J. Blewis and T. Dorn to discuss company deliverables and audit timing	0.4	\$600.00	\$240.00
Jaymi Blewis	Senior Manager	4/17/24	Meetings	Meeting with C. Anderson, J. Blewis and T. Dorn to discuss company deliverables and audit timing	0.4	\$600.00	\$240.00
Robbie Thompson	Partner	4/17/24	Meetings	Call with O. Young (Enviva) and G. Farnan (Enviva) to discuss demurrage accounting	0.3	\$900.00	\$270.00
Tyler Dorn	Partner	4/17/24	Meetings	Meeting with C. Anderson, J. Blewis and T. Dorn to discuss company deliverables and audit timing	0.4	\$900.00	\$360.00
Tyler Dorn	Partner	4/19/24	Meetings	Meeting with C. Winig and T. Dorn to discuss sufficiency memo	1.0	\$900.00	\$900.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
Carol Palmer Winig	Partner	4/19/24	Meetings	Meeting with C. Winig and T. Dorn to discuss sufficiency memo	1.0	\$900.00	\$900.00
Tyler Dorn	Partner	4/24/24	Meetings	Meeting with C. Winig and T.Dorn to discuss investigation – continued	1.0	\$900.00	\$900.00
Carol Palmer Winig	Partner	4/24/24	Meetings	Meeting with C. Winig and T.Dorn to discuss investigation – continued	1.0	\$900.00	\$900.00
Tyler Dorn	Partner	4/29/24	Meetings	Meeting with C. Winig and T.Dorn to discuss investigation – continued	1.6	\$900.00	\$1,440.00
Carol Palmer Winig	Partner	4/29/24	Meetings	Meeting with C. Winig and T.Dorn to discuss investigation – continued	1.6	\$900.00	\$1,440.00
Tyler Dorn	Partner	4/30/24	Other (See Description)	Drafting of proposed representation letter language	1.6	\$900.00	\$1,440.00
Tyler Dorn	Partner	5/1/24	Other (See Description)	Drafting of proposed representation letter language -continued	1.6	\$900.00	\$1,440.00
Christina Anderson	Senior Manager	5/2/24	Meetings	Meeting with C. Anderson, R. Thompson and J. Blewis to debrief EY meeting with Enviva CFO G. Nunziata on audit status	0.5	\$600.00	\$300.00
Jaymi Blewis	Senior Manager	5/2/24	Meetings	Meeting with C. Anderson, R. Thompson and J. Blewis to debrief EY meeting with Enviva CFO G. Nunziata on audit status	0.5	\$600.00	\$300.00
Robbie Thompson	Partner	5/2/24	Meetings	Meeting with C. Anderson, R. Thompson and J. Blewis to debrief EY meeting with Enviva CFO G. Nunziata on audit status	0.5	\$900.00	\$450.00
Tyler Dorn	Partner	5/2/24	Other (See Description)	Drafting of proposed representation letter language	1.6	\$900.00	\$1,440.00
Tyler Dorn	Partner	5/3/24	Meetings	Meeting with C. Winig and T.Dorn to discuss investigation – continued	1.0	\$900.00	\$900.00
Carol Palmer Winig	Partner	5/3/24	Meetings	Meeting with C. Winig and T.Dorn to discuss investigation – continued	1.0	\$900.00	\$900.00
Tyler Dorn	Partner	5/7/24	Other (See Description)	Discuss investigation with EY GCO	1.1	\$900.00	\$990.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
Robbie Thompson	Partner	5/8/24	Meetings	Discussion with T. Dorn, J. McGrath, R Thompson, and EY GCO re representation letter	1.0	\$900.00	\$900.00
Tyler Dorn	Partner	5/8/24	Meetings	Discussion with R. Vogt, T. Dorn, J. McGrath, R Thompson, and EY GCO re representation letter	1.0	\$900.00	\$900.00
Joseph McGrath	Partner	5/8/24	Meetings	Discussion with R. Vogt, T. Dorn, J. McGrath, J. Pater, R Thompson re representation letter	1.0	\$900.00	\$900.00
Robert Vogt	Partner	5/8/24	Workpaper Review	Review of representation letter	0.5	\$900.00	\$450.00
Robert Vogt	Partner	5/8/24	Meetings	Discussion with R. Vogt, T. Dorn, J. McGrath, J. Pater, R Thompson re representation letter	1.0	\$900.00	\$900.00
Jaymi Blewis	Senior Manager	5/9/24	Project Management	Preparing RWE test plan documentation for consultation with EY national	0.7	\$600.00	\$420.00
Jaymi Blewis	Senior Manager	5/9/24	Meetings	Discussion with T. Dorn, R. Thompson, J. Blewis, T. Molnar re representation letter	0.5	\$600.00	\$300.00
Robbie Thompson	Partner	5/9/24	Meetings	Discussion with T. Dorn, R. Thompson, J. Blewis, T. Molnar re representation letter	0.5	\$900.00	\$450.00
Tyler Dorn	Partner	5/9/24	Meetings	Discussion with R. Vogt, T. Dorn, R. Thompson, J. Blewis, T. Molnar re representation letter	0.5	\$900.00	\$450.00
Tyler Dorn	Partner	5/9/24	Meetings	Meeting with Baker Botts representatives K. Clark and B. Moore and C. Winig (EY) to discuss investigation	1.1	\$900.00	\$990.00
Carol Palmer Winig	Partner	5/9/24	Meetings	Meeting with Baker Botts representatives K. Clark and B. Moore and T. Dorn (EY) to discuss investigation	1.0	\$900.00	\$900.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
Robert Vogt	Partner	5/9/24	Meetings	Discussion with R. Vogt, T. Dorn, R. Thompson, J. Blewis, T. Molnar re representation letter	0.5	\$900.00	\$450.00
Robbie Thompson	Partner	5/10/24	Meetings	Status meeting with G. Nunziata, J. Geraghty, R. Thompson and T. Dorn	0.4	\$900.00	\$360.00
Tyler Dorn	Partner	5/10/24	Meetings	Status meeting with G. Nunziata, J. Geraghty, R. Thompson and T. Dorn	0.4	\$900.00	\$360.00
Tyler Dorn	Partner	5/14/24	meetings	Discussion with R. Vogt, T. Dorn, T. Molnar and J. Jones regarding audit committee representations	0.5	\$900.00	\$450.00
Robert Vogt	Partner	5/14/24	Meetings	Discussion with R. Vogt, T. Dorn, T. Molnar and J. Jones regarding audit committee representations	0.5	\$900.00	\$450.00
Christina Anderson	Senior Manager	5/15/24	Meetings	Meeting with C. Anderson, J. Blewis and T. Dorn to discuss audit deliverables, management procedures and audit timing	0.5	\$600.00	\$300.00
Jaymi Blewis	Senior Manager	5/15/24	Meetings	Meeting with C. Anderson, J. Blewis and T. Dorn to discuss audit deliverables, management procedures and audit timing	0.5	\$600.00	\$300.00
Tyler Dorn	Partner	5/15/24	Meetings	Meeting with C. Anderson, J. Blewis and T. Dorn to discuss audit deliverables, management procedures and audit timing	0.5	\$900.00	\$450.00
Robert Vogt	Partner	5/15/24	Workpaper Review	Review of audit committee representation edits	0.5	\$900.00	\$450.00
Robbie Thompson	Partner	5/17/24	Meetings	Meeting with G. Nunziata (Enviva), J. Geraghty (Enviva) and T. Dorn and R. Thompson to discuss representation letter	0.5	\$900.00	\$450.00
Tyler Dorn	Partner	5/17/24	Meetings	Meeting with G. Nunziata (Enviva), J. Geraghty (Enviva) and T. Dorn and R.	0.5	\$900.00	\$450.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
				Thompson to discuss representation letter			
Tyler Dorn	Partner	5/17/24	Other (See Description)	Drafting of proposed representation letter	1.1	\$900.00	\$990.00
Tyler Dorn	Partner	5/20/24	Meetings	Call with R. Vogt, T. Dorn, C. Winig, G. Nunziata (Enviva) and representatives of Baker Botts K.Clark and B.Moore regarding form IL003	0.5	\$900.00	\$450.00
Carol Palmer Winig	Partner	5/20/24	Meetings	Call with R. Vogt, T. Dorn, C. Winig, G. Nunziata (Enviva) and representatives of Baker Botts K.Clark and B.Moore regarding form IL003	0.5	\$900.00	\$450.00
Robert Vogt	Partner	5/20/24	Meetings	Call with R. Vogt, T. Dorn, C. Winig, G. Nunziata (Enviva) and representatives of Baker Botts K.Clark and B.Moore regarding form IL003	1.0	\$900.00	\$900.00
Tyler Dorn	Partner	5/21/24	Meetings	Call with R. Vogt, T. Dorn, C. Winig, G. Nunziata (Enviva) and representatives of Baker Botts K.Clark and B.Moore regarding form IL003	1.0	\$900.00	\$900.00
Carol Palmer Winig	Partner	5/21/24	Meetings	Call with R. Vogt, T. Dorn, C. Winig, G. Nunziata (Enviva) and representatives of Baker Botts K.Clark and B.Moore regarding form IL003	1.0	\$900.00	\$900.00
Robert Vogt	Partner	5/21/24	Meetings	Call with R. Vogt, T. Dorn, C. Winig, G. Nunziata (Enviva) and representatives of Baker Botts K. Clark and B.Moore regarding form IL003	0.5	\$900.00	\$450.00
Tyler Dorn	Partner	5/22/24	Meetings	Meeting with G. Nunziata (Enviva) to give an update to investigation	0.5	\$900.00	\$450.00
Tyler Dorn	Partner	5/30/24	Other (See Description)	Preparation of retention application	1.5	\$900.00	\$1,350.00
Tyler Dorn	Partner	5/31/24	Other (See Description)	Edits to engagement letter	2.0	\$900.00	\$1,800.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
Robbie Thompson	Partner	6/3/24	Meetings	Status update call with G. Farnan (Enviva)	0.5	\$900.00	\$450.00
Tyler Dorn	Partner	6/3/24	Other (See Description)	Preparation of the retention application continued	2.0	\$900.00	\$1,800.00
Tyler Dorn	Partner	6/4/24	Meetings	Meeting with Baker Botts representative K. Clark and B. Moore and T. Dorn (EY) and C. Winig (EY) on investigation	1.0	\$900.00	\$900.00
Carol Palmer Winig	Partner	6/4/24	Meetings	Meeting with Baker Botts representative K. Clark and B. Moore and T. Dorn (EY) and C. Winig (EY) on investigation - continued.	1.0	\$900.00	\$900.00
Christina Anderson	Senior Manager	6/5/24	Project Management	Research of executive turnover timeline and reading of 8-Ks	1.6	\$600.00	\$960.00
Tyler Dorn	Partner	6/5/24	Other (See Description)	Preparation of retention application follow up	0.5	\$900.00	\$450.00
Robbie Thompson	Partner	6/6/24	Meetings	Internal discussion (T. Dorn, R. Thompson, R. Vogt, C. Winig) regarding representation letter developments and investigation update	1.5	\$900.00	\$1,350.00
Tyler Dorn	Partner	6/6/24	Meetings	Internal discussion (T. Dorn, R. Thompson, R. Vogt, C. Winig) regarding representation letter developments and investigation update	1.5	\$900.00	\$1,350.00
Carol Palmer Winig	Partner	6/6/24	Meetings	Internal discussion (T. Dorn, R. Thompson, R. Vogt, C. Winig) regarding representation letter developments and investigation update	1.5	\$900.00	\$1,350.00
Carol Palmer Winig	Partner	6/6/24	Workpaper Review	Work paper review of Baker Botts investigation	0.4	\$900.00	\$360.00
Robert Vogt	Partner	6/6/24	Meetings	Internal discussion (T. Dorn, R. Thompson, R. Vogt, C. Winig) regarding representation letter developments and investigation update	1.5	\$900.00	\$1,350.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
Robbie Thompson	Partner	6/10/24	Meetings	Update call with R. Vogt, C. Winig, T. Dorn, R. Thompson regarding status of special committee representation letter	0.5	\$900.00	\$450.00
Robbie Thompson	Partner	6/10/24	Meetings	Update call with R. Vogt, C. Winig, T. Dorn, R. Thompson regarding status of special committee representation letter	0.5	\$900.00	\$450.00
Tyler Dorn	Partner	6/10/24	Meetings	Update call with R. Vogt, C. Winig, T. Dorn, R. Thompson regarding status of special committee representation letter	0.5	\$900.00	\$450.00
Tyler Dorn	Partner	6/10/24	Meetings	Update call with R. Vogt, C. Winig, T. Dorn, R. Thompson regarding status of special committee representation letter	0.5	\$900.00	\$450.00
Carol Palmer Winig	Partner	6/10/24	Workpaper Review	Work paper review of investigation - continued	0.5	\$900.00	\$450.00
Robert Vogt	Partner	6/10/24	Meetings	Update call with R. Vogt, C. Winig, T. Dorn, R. Thompson regarding status of special committee representation letter	0.5	\$900.00	\$450.00
Tyler Dorn	Partner	6/11/24	Other (See Description)	Edits to bankruptcy application	0.5	\$900.00	\$450.00
Christina Anderson	Senior Manager	6/12/24	Project Management	Research regarding special committee representations	0.4	\$600.00	\$240.00
Tyler Dorn	Partner	6/12/24	Meetings	Call with GCO on preparation of the retention application	0.5	\$900.00	\$450.00
Christina Anderson	Senior Manager	6/13/24	Project Management	Research of additional procedures required as result of special committee representations	0.6	\$600.00	\$360.00
Christina Anderson	Senior Manager	6/14/24	Project Management	Research of additional procedures required as result of special committee representations	2.0	\$600.00	\$1,200.00
Carol Palmer Winig	Partner	6/14/24	Workpaper Review	Work paper review of Baker Botts investigation cont.	0.4	\$900.00	\$360.00
Christina Anderson	Senior Manager	6/17/24	Project Management	Research to determine additional audit procedures required for 2023 audit	1.0	\$600.00	\$600.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
Christina Anderson	Senior Manager	6/17/24	Meetings	Meeting with J. Blewis to discuss additional procedures to perform over PY rep letters	0.8	\$600.00	\$480.00
Jaymi Blewis	Senior Manager	6/17/24	Meetings	Meeting with J. Blewis to discuss additional procedures to perform over PY rep letters	0.8	\$600.00	\$480.00
Robbie Thompson	Partner	6/17/24	meetings	Discussion with Tyler Dorn and Katherine Marshalek regarding team staffing and timing of audit procedures	0.5	\$900.00	\$450.00
Sarah Margarete Ervin	Staff	6/17/24	Workpaper Preparation	Added in cash disbursement and cash receipts requests to the portal.	0.5	\$200.00	\$100.00
Tyler Dorn	Partner	6/17/24	Meetings	Meeting with Tyler Dorn, Christina Anderson and Jaymi Blewis to discuss timing, coordination and plan for resuming our audit procedures	0.5	\$900.00	\$450.00
Christina Mitarotonda	Manager	6/17/24	Project Management	Reviewing Enviva sufficiency memo that goes as an attachment to the NOCLAR memo as part of the audit workpapers	5.5	\$450.00	\$2,475.00
Christina Anderson	Senior Manager	6/18/24	Meetings	Meeting with R. Thompson, J. Blewis and T. Dorn to discuss management representations and additional procedures, audit timeline and procedures to finalize 2023 audit	0.5	\$600.00	\$300.00
Jaymi Blewis	Senior Manager	6/18/24	Meetings	Meeting with R. Thompson, J. Blewis and T. Dorn to discuss management representations and additional procedures, audit timeline and procedures to finalize 2023 audit	0.5	\$600.00	\$300.00
Robbie Thompson	Partner	6/18/24	Meetings	Meeting with T. Dorn, C. Anderson and J. Blewis to discuss timing, coordination and plan for resuming our audit procedures	0.5	\$900.00	\$450.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
Tyler Dorn	Partner	6/18/24	meetings	Discussion with T. Dorn and K. Marshalek regarding team staffing and timing of audit procedures	0.5	\$900.00	\$450.00
Christina Mitarotonda	Manager	6/18/24	Project Management	Reviewing Enviva sufficiency memo that goes as an attachment to the NOCLAR memo as part of the audit workpapers cont.	4.8	\$450.00	\$2,160.00
Jaymi Blewis	Senior Manager	6/19/24	Meetings	Meeting with J. J. Gurevich (Deloitte) to discuss controls status for the 2023 audit.	1.5	\$600.00	\$900.00
Robbie Thompson	Partner	6/19/24	Workpaper Review	Review of historical management representation letters and assessment of representation points for which management may need to perform incremental procedures in light of AC representation letter qualifications	0.8	\$900.00	\$720.00
Carol Palmer Winig	Partner	6/19/24	Workpaper Review	Workpaper review of BB investigation - continued	0.3	\$900.00	\$270.00
Christina Mitarotonda	Manager	6/19/24	Project Management	Reviewing Enviva sufficiency memo that goes as an attachment to the NOCLAR memo as part of the audit workpapers - continued	6.1	\$450.00	\$2,745.00
Robbie Thompson	Partner	6/20/24	Meetings	Meeting with G. Nunizata (Enviva), J. Geraghty (Enviva), G. Farnan (Enviva) and T.Dorn to discuss management's proposed response to the special committee's representation letter	1.0	\$900.00	\$900.00
Carol Palmer Winig	Partner	6/20/24	Workpaper Preparation	Drafting sufficiency memo	0.4	\$900.00	\$360.00
Christina Anderson	Senior Manager	6/21/24	Meetings	Meeting with T. Dorn, R. Thompson, J. Blewis, S. Ervin, to discuss restart of 2023 audit and remaining procedures to complete	0.5	\$600.00	\$300.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
Jaymi Blewis	Senior Manager	6/21/24	Meetings	Meeting with T. Dorn, R. Thompson, J. Blewis, S. Ervin, to discuss restart of 2023 audit and remaining procedures to complete	0.5	\$600.00	\$300.00
Robbie Thompson	Partner	6/21/24	Meetings	Discussion with R. Thompson, T. Dorn, R. Vogt and C. Winig regarding management's response to the special committee representation letter	0.5	\$900.00	\$450.00
Robbie Thompson	Partner	6/21/24	Meetings	Meeting with T. Dorn, R. Thompson, J. Blewis, S. Ervin, to discuss restart of 2023 audit and remaining procedures to complete	0.5	\$900.00	\$450.00
Sarah Margarete Ervin	Staff	6/21/24	Meetings	Meeting with T. Dorn, R. Thompson, J. Blewis, S. Ervin, to discuss restart of 2023 audit and remaining procedures to complete	0.5	\$200.00	\$100.00
Tyler Dorn	Partner	6/21/24	Meetings	Discussion with R. Thompson, T.Dorn, R. Vogt and C.Winig regarding management's response to the special committee representation letter	0.5	\$900.00	\$450.00
Tyler Dorn	Partner	6/21/24	Meetings	Meeting with T. Dorn, R. Thompson, J. Blewis, S. Ervin, to discuss restart of 2023 audit and remaining procedures to complete	0.5	\$900.00	\$450.00
Carol Palmer Winig	Partner	6/21/24	Meetings	Discussion with R. Thompson, T.Dorn, R. Vogt and C. Winig regarding management's response to the special committee representation letter	0.5	\$900.00	\$450.00
Robert Vogt	Partner	6/21/24	Meetings	Discussion with R. Thompson, T.Dorn, R. Vogt and C. Winig regarding management's response to the special committee representation letter	0.5	\$900.00	\$450.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
Christina Anderson	Senior Manager	6/24/24	Meetings	Meeting with C. Anderson, J. Summer regarding fixed asset procedures and requests received from management	0.5	\$600.00	\$300.00
Christina Anderson	Senior Manager	6/24/24	Meetings	Meeting with C. Anderson and J. Blewis regarding 2023 audit timing, staffing and discussions with client	0.5	\$600.00	\$300.00
Jaymi Blewis	Senior Manager	6/24/24	Meetings	Meeting with C. Anderson and J. Blewis regarding 2023 audit timing, staffing and discussions with client	0.5	\$600.00	\$300.00
Josh Sumner	Senior	6/24/24	Meetings	Meeting with C. Anderson, J. Summer regarding fixed asset procedures and requests received from management	0.5	\$300.00	\$150.00
Christina Mitarotonda	Manager	6/24/24	Project Management	Reviewing Enviva sufficiency memo that goes as an attachment to the NOCLAR memo as part of the audit workpapers - continued	5.5	\$450.00	\$2,475.00
Jaymi Blewis	Senior Manager	6/25/24	Meetings	Meeting with G. Farnan (Enviva) to discuss company updates during the audit pause	2.0	\$600.00	\$1,200.00
Josh Sumner	Senior	6/25/24	Workpaper Review	Canvas/Email review to populate planning workbook for team - Review of substantive workpapers to populate testing agenda (FA/Prepays/Accruals)	6.1	\$300.00	\$1,830.00
Robbie Thompson	Partner	6/25/24	Workpaper Review	Review of management's initial draft response regarding representation letters	1.0	\$900.00	\$900.00
Carol Palmer Winig	Partner	6/25/24	Workpaper Preparation	Preparing sufficiency memo and making edits as needed	0.4	\$900.00	\$360.00
Christina Mitarotonda	Manager	6/25/24	Project Management	Reviewing Enviva sufficiency memo that goes as an attachment to the NOCLAR memo as part of the audit workpapers cont.	3.0	\$450.00	\$1,350.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
Christina Anderson	Senior Manager	6/26/24	Meetings	Meeting with C. Anderson, J. Blewis, G. Farnan (Enviva), P. Rajbhandari (Enviva), C. McCart, J. Day and J. Farvich to discuss 2023 audit re-starts do status of PBC requests and additional events that have occurred since March	0.5	\$600.00	\$300.00
Christina Anderson	Senior Manager	6/26/24	Meetings	Discussion with C. Anderson, J. Sumner regarding fixed asset procedures performed by management and audit timing	0.2	\$600.00	\$120.00
Ethan Eisenstein	Senior	6/26/24	Meetings	Call with E. Eisenstein and J. Sumner to talk audit approach/team assignments for team restart	0.7	\$300.00	\$210.00
Ethan Eisenstein	Senior	6/26/24	Project Management	Planning out team assignments for Audit Restart.	0.5	\$300.00	\$150.00
Jaymi Blewis	Senior Manager	6/26/24	Meetings	Meeting with C. Anderson, J. Blewis, G. Farnan (Enviva), P. Rajbhandari (Enviva), C. McCart, J. Day and J. Farvich to discuss 2023 audit re-starts do status of PBC requests and additional events that have occurred since March	0.5	\$600.00	\$300.00
Jaymi Blewis	Senior Manager	6/26/24	Project Management	Time spent reviewing audit status and determining approach to audit restart	0.4	\$600.00	\$240.00
Josh Sumner	Senior	6/26/24	Meetings	Call with E. Eisenstein and J. Sumner to talk audit approach/team assignments for team restart	0.7	\$300.00	\$210.00
Josh Sumner	Senior	6/26/24	Meetings	Discussion with C. Anderson, J. Sumner regarding fixed asset procedures performed by management and audit timing	0.2	\$300.00	\$60.00
Tyler Dorn	Partner	6/26/24	Meetings	Meeting with T. Dorn and C. Winig to discuss sufficiency memo comments	1.0	\$900.00	\$900.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
Carol Palmer Winig	Partner	6/26/24	Meetings	Meeting with T. Dorn and C. Winig to discuss sufficiency memo comments	1.0	\$900.00	\$900.00
Christina Anderson	Senior Manager	6/27/24	Meetings	Meeting with C. Anderson, R. Thompson, J. Blewis and T. Dorn to discuss audit timing and status of outstanding PBC requests	0.5	\$600.00	\$300.00
Coby Emery	Manager	6/27/24	Meetings	Call with J. Sumner and C. Emery to discuss Enviva - Payroll testing	0.1	\$450.00	\$45.00
Jaymi Blewis	Senior Manager	6/27/24	Project Management	Reviewing audit status and determining approach to audit restart - continued	0.3	\$600.00	\$180.00
Jaymi Blewis	Senior Manager	6/27/24	Meetings	Meeting with C. Anderson, R. Thompson, J. Blewis and T. Dorn to discuss audit timing and status of outstanding PBC requests	0.5	\$600.00	\$300.00
Josh Sumner	Senior	6/27/24	Meetings	Call with J. Sumner and C. Emery to discuss Enviva - Payroll testing	0.1	\$300.00	\$30.00
Robbie Thompson	Partner	6/27/24	Meetings	Meeting with C. Anderson, R. Thompson, J. Blewis and T. Dorn to discuss audit timing and status of outstanding PBC requests	0.5	\$900.00	\$450.00
Robbie Thompson	Partner	6/27/24	Meetings	Discussion with R. Thompson, G. Nunziata (Enviva), J. Geraghty (Enviva) and G. Farnan (Enviva) regarding representation letters	0.9	\$900.00	\$810.00
Tyler Dorn	Partner	6/27/24	Meetings	Meeting with C. Anderson, R. Thompson, J. Blewis and T. Dorn to discuss audit timing and status of outstanding PBC requests	0.5	\$900.00	\$450.00
Jaymi Blewis	Senior Manager	6/28/24	Project Management	Time spent reviewing audit status and determining approach to audit restart - continued	0.8	\$600.00	\$480.00

Name	Rank	Date	Type of Work	Description	Hours	Hourly Rate	Fee
Josh Sumner	Senior	6/28/24	Project Management	Populating independence intake form, review of updated org chart and D&O listing	4.0	\$300.00	\$1,200.00
Josh Sumner	Senior	6/28/24	Project Management	Populating Audit approach for TOCs and substantive areas	2.0	\$300.00	\$600.00
Josh Sumner	Senior	6/28/24	Project Management	Review of payroll workpapers	0.9	\$300.00	\$270.00
Josh Sumner	Senior	6/28/24	Project Management	Email correspondence with specialist(s) for independence to confirm update testing procedures	0.2	\$300.00	\$60.00
Josh Sumner	Senior	6/28/24	Project Management	Review of supporting documentation provided by client for fixed assets	0.8	\$300.00	\$240.00
Total					219.1		\$139,055.00