

**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)
Reorganized Debtors. <sup>1</sup>	)	
	)	(Jointly Administered)

**COVER SHEET FOR FIFTH MONTHLY FEE STATEMENT OF  
ERNST & YOUNG LLP FOR COMPENSATION AND REIMBURSEMENT OF  
EXPENSES AS THE DEBTORS' AUDIT SERVICES PROVIDER FOR  
THE PERIOD FROM OCTOBER 1, 2024 THROUGH OCTOBER 31, 2024**

Name of Applicant:	Ernst & Young LLP ("EY LLP")
Authorized to Provide Professional Services as:	Audit Services Provider
Date of Retention:	September 6, 2024, effective as of March 12, 2024
Period for which Compensation and Reimbursement are Sought:	October 1, 2024 through October 31, 2024
Total Amount of Fees Requested:	\$171,085.00
Less 20% Holdback:	\$34,217.00
80% of Compensation Sought as Actual, Reasonable, and Necessary:	\$136,868.00
Total Amount of Expenses Requested:	\$88.85
Total Amount of Fees and Expenses Requested:	\$171,173.85

This is a(n):                        x   Monthly                         Interim                         Final Application

<sup>1</sup> Due to the large number of Debtors in these jointly administered chapter 11 cases, a complete list of the Debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list may be obtained on the website of the Debtors' claims and noticing agent at [www.veritaglobal.net/enviva](http://www.veritaglobal.net/enviva). The location of the Debtors' corporate headquarters is: 7500 Old Georgetown Road, Suite 1400, Bethesda, MD 20814.



2410453241216000000000006

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 [Docket 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 Fifth 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 \$171,085.00 and payment of \$136,868.00 (which equals 80% of such amount) as compensation, with respect to services provided by EY LLP to the Debtors during the period from October 1, 2024 through October 31, 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.

- **Exhibit E** is a schedule setting forth the detail time and expense reimbursement sought 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 \$171,085.00 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: December 16, 2024

/s/ Tyler P. Dorn

Tyler P. Dorn  
Ernst & Young LLP

**EXHIBIT A**

**Prior Fee Statements, Applications, and Allowances**

Filing Name, Filing Date, Docket No.	Period Covered	Total Fees	Requested		Preliminarily Allowed	
			Fees (80%)	Expenses	Fees	Expenses
First Monthly, 9/13/24, [No. 1088]	3/12/24 – 6/30/24	\$139,055.00	\$111,244.00	\$0.00	\$111,244.00	\$0.00
Second Monthly, 9/19/24, [No. 1105]	7/1/24 – 7/31/24	\$314,500.00	\$251,600.00	\$1,251.29	\$251,600.00	\$1,251.29
Third Monthly, 10/15/24, [No. 1205]	8/1/24 – 8/31/24	\$649,640.00	\$519,712.00	\$1,424.29	\$649,640.00	\$1,424.29
First Interim, 10/16/24, [No. 1225]	3/12/24 – 8/31/24	\$1,103,195.00	N/A	\$2,675.58	\$1,103,195.00	\$2,675.58
Fourth Monthly, 11/20/24, [No. 1405]	9/1/24 – 9/30/24	\$1,239,115.00	\$991,292.00	\$320.95	\$991,292.00	\$320.95

**EXHIBIT B**

**Statement of Fees by Project Category During the Fee Period**

<b>Project Category</b>	<b>Category Description</b>	<b>Total Hours</b>	<b>Total Fees</b>
Core Audit 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").	275.0	\$152,275.00
Financial Audit Information Technology	Part of Core Audit Services.	0.5	\$225.00
Tax Provision Services	Part of Core Audit Services.	2.9	\$2,610.00
Preparation of Fee Applications	Review and preparation of Third monthly fee statement (covering 8/1/24 thru 8/31/24) and First and Second Interim fee application (covering 3/12/24 thru 8/31/24) in format required by Bankruptcy Court.	35.5	\$15,975.00
<b>Total</b>		<b>313.9</b>	<b>\$171,085.00</b>

## **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:

<b>Core Audit Team (Variable/Hourly)</b>				
<b>Name</b>	<b>Rank</b>	<b>Hours</b>	<b>Hourly Rate</b>	<b>Total Individual Fees</b>
Tyler Dorn	Partner	27.0	\$900.00	\$24,300.00
Robbie Thompson	Partner	22.8	\$900.00	\$20,520.00
Jaymi Blewis	Senior Manager	13.9	\$600.00	\$8,340.00
Christina Anderson	Senior Manager	21.5	\$600.00	\$12,900.00
Ishita Garg	Senior Manager	24.8	\$600.00	\$14,880.00
Coby Emery	Manager	31.5	\$450.00	\$14,175.00
Josh Sumner	Senior	19.8	\$300.00	\$5,940.00
Collin Hoffmann	Senior	16.5	\$300.00	\$4,950.00
Ethan Eisenstein	Manager	26.6	\$450.00	\$11,970.00
Alex Olivera Quinones	Senior	9.1	\$300.00	\$2,730.00
Sarah Ervin	Staff	30.8	\$200.00	\$6,160.00
Frank Villaflor	Managing Director	4.1	\$750.00	\$3,075.00
Bob Vogt	Partner	6.0	\$900.00	\$5,400.00
Sean Riegler	Partner	8.0	\$900.00	\$7,200.00
Deirdre Wolski	Senior Manager	3.6	\$600.00	\$2,160.00
Carol Palmer Winig	Partner	2.0	\$900.00	\$1,800.00
David Howard	Executive Director	3.2	\$750.00	\$2,400.00
Bryan Bonner	Executive Director	0.3	\$750.00	\$225.00
Joseph McGrath	Partner	3.5	\$900.00	\$3,150.00
<b>Total</b>		<b>275.0</b>		<b>\$152,275.00</b>

<b>FAIT Team (Variable/hourly )</b>				
<b>Name</b>	<b>Rank</b>	<b>Hours</b>	<b>Hourly Rate</b>	<b>Total Individual Fees</b>
Julia Sergent	Manager	0.5	\$450.00	\$225.00
<b>Total</b>		<b>0.5</b>		<b>\$225.00</b>

<b>Tax Team (Variable/hourly )</b>				
<b>Name</b>	<b>Rank</b>	<b>Hours</b>	<b>Hourly Rate</b>	<b>Total Individual Fees</b>
Irene Lau	Partner	2.9	\$900.00	\$2,610.00
<b>Total</b>		<b>2.9</b>		<b>\$2,610.00</b>

Preparation of Fee Applications				
Name	Rank	Hours	Hourly Rate	Total Individual Fees
Connie Ingram	Manager	35.5	\$450.00	\$15,975.00
Total		35.5		\$15,975.00
Grand Total		313.9		\$171,085.00

**EXHIBIT D**

**Summary of Expenses Incurred During the Fee Period**

Expense Category	Total
Lunch	\$88.85
<b>Total</b>	<b>\$88.85</b>



**EXHIBIT E**

**Detailed Time and Expenses Incurred During the Fee Period**

**Audit Services – Core Audit**

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Sarah Ervin	Staff	10/1/2024	Workpaper Preparation	Documentation of newest 10-K version. Moved over all tie outs and comments	1.0	\$200.00	\$200.00
Sarah Ervin	Staff	10/1/2024	Meetings	Internal status call to discuss high priority items and items to complete the audit. Attendees were S. Ervin, A. Olivera, J. Sumner, C. Hoffmann, E. Eisenstein, C. Emery, C. Anderson, J. Blewis, I. Garg, R. Thompson, F. Villafior	0.5	\$200.00	\$100.00
Sarah Ervin	Staff	10/1/2024	Meetings	Meeting to discuss items still left in the archive preparation file. Closed down items within. Attendees were S. Ervin, A. Olivera, and C. Hoffmann	0.9	\$200.00	\$180.00
Sarah Ervin	Staff	10/1/2024	Fee Preparation/Review	Preparation of time reconciliation file for all people working on the Audit	1.3	\$200.00	\$260.00
Sarah Ervin	Staff	10/1/2024	Workpaper Preparation	Updated documentation within the file for completeness and accuracy procedures	1.2	\$200.00	\$240.00
Sarah Ervin	Staff	10/1/2024	Workpaper Preparation	Communicated via email with Deloitte to get updated file for human resources control HR-09b containing no broken formulas	0.9	\$200.00	\$180.00
Alex Olivera Quinones	Senior	10/1/2024	Meetings	Internal status call to discuss high priority items and items to complete the audit. Attendees were S. Ervin, A. Olivera, J. Sumner, C. Hoffmann, E. Eisenstein, C. Emery, C. Anderson, J. Blewis, I. Garg, R. Thompson, F. Villafior	0.5	\$300.00	\$150.00
Alex Olivera Quinones	Senior	10/1/2024	Meetings	Meeting to discuss items still left in the archive preparation file. Closed down items within. Attendees were S. Ervin, A. Olivera, and C. Hoffmann	0.9	\$300.00	\$270.00
Alex Olivera Quinones	Senior	10/1/2024	Project Management	Continuation of prior days task - preparation of archive.	1.3	\$300.00	\$390.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Alex Olivera Quinones	Senior	10/1/2024	Workpaper Preparation	Time spent making final updates to restatement bridge workpaper and clearing all comments by J. Blewis.	2.1	\$300.00	\$630.00
Alex Olivera Quinones	Senior	10/1/2024	Workpaper Preparation	Time spent closing comments related to inventory update testing by J. Blewis.	0.3	\$300.00	\$90.00
Alex Olivera Quinones	Senior	10/1/2024	Workpaper Preparation	Time spent clearing comments related to SG&A expenses workbook left by F. Villafior.	0.4	\$300.00	\$120.00
Alex Olivera Quinones	Senior	10/1/2024	Project Management	Time spent closing completed tasks in canvas.	0.1	\$300.00	\$30.00
Josh Sumner	Senior	10/1/2024	Meetings	Internal status call to discuss high priority items and items to completed the audit. Attendees were S. Ervin, A. Olivera, J. Sumner, C. Hoffmann, E. Eisenstein, C. Emery, C. Anderson, J. Blewis, I. Garg, R. Thompson, F. Villafior	0.5	\$300.00	\$150.00
Josh Sumner	Senior	10/1/2024	Workpaper Review	Assessment and review of stock compensation restatement entries.	1.1	\$300.00	\$330.00
Josh Sumner	Senior	10/1/2024	Meetings	Meeting to discuss partner T. Dorn's comments on Form 127 (account level risk assessment form) on account scoping and how to update documentation. EY attendees are J. Sumner and E. Eisenstein.	0.3	\$300.00	\$90.00
Josh Sumner	Senior	10/1/2024	Meetings	Meeting to discuss depreciation analytic for quarterly restatement bridge. EY Attendees: C. Anderson and J. Sumner. EVA attendees: P. Rajbhandari, E. Nolan and G. Farnan	0.5	\$300.00	\$150.00
Josh Sumner	Senior	10/1/2024	Meetings	Meeting to discuss depreciation analytic for quarterly restatement bridge and EY procedures. EY Attendees: C. Anderson and J. Sumner.	0.5	\$300.00	\$150.00
Josh Sumner	Senior	10/1/2024	Meetings	Meeting to discuss FA bridge entry workpaper. EY attendees: C. Anderson and J. Sumner	0.5	\$300.00	\$150.00
Josh Sumner	Senior	10/1/2024	Meetings	External status meeting to discuss open items. Internal Attendees: J. Blewis, J. Sumner, C. Emery, C. Anderson. Enviva Attendees: J. Geraghty, G. Farnan, E. Nolan, B. Michaels, C. McCart, P. Rajbhandari, B. Bannon	0.5	\$300.00	\$150.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Ethan Eisenstein	Manager	10/1/2024	Meetings	Internal status call to discuss high priority items and items to completed the audit. Attendees were S. Ervin, A. Olivera, J. Sumner, C. Hoffmann, E. Eisenstein, C. Emery, C. Anderson, J. Blewis, I. Garg, R. Thompson, F. Villafior	0.5	\$450.00	\$225.00
Ethan Eisenstein	Manager	10/1/2024	Meetings	Meeting with quality network to discuss close-out of comments on recoverability testing. Internal Attendees: T. Dorn, J. Blewis, E. Eisenstein, D. Howard, D. Wolski	0.5	\$450.00	\$225.00
Ethan Eisenstein	Manager	10/1/2024	Meetings	Meeting to discuss partner T. Dorn's comments on Form 127 (account level risk assessment form) on account scoping and how to update documentation. EY attendees are J. Sumner and E. Eisenstein.	0.3	\$450.00	\$135.00
Ethan Eisenstein	Manager	10/1/2024	Workpaper Preparation	Updating inventory substantive testing documentation to address remaining comments.	1.1	\$450.00	\$495.00
Ethan Eisenstein	Manager	10/1/2024	Workpaper Review	Updating documentation on related Trial Balance and Untested by FSLI workpapers (continuation).	9.1	\$450.00	\$4,095.00
Collin Hoffmann	Senior	10/1/2024	Meetings	Internal status call to discuss high priority items and items to completed the audit. Attendees were S. Ervin, A. Olivera, J. Sumner, C. Hoffmann, E. Eisenstein, C. Emery, C. Anderson, J. Blewis, I. Garg, R. Thompson, F. Villafior	0.5	\$300.00	\$150.00
Collin Hoffmann	Senior	10/1/2024	Meetings	Meeting to discuss items still left in the archive preparation file. Closed down items within. Attendees were S. Ervin, A. Olivera, and C. Hoffmann	0.9	\$300.00	\$270.00
Collin Hoffmann	Senior	10/1/2024	Project Management	Finalize internal EY documentation/comments to prepare for archiving the engagement.	5.1	\$300.00	\$1,530.00
Collin Hoffmann	Senior	10/1/2024	Workpaper Preparation	Preparation of internal EY documentation to prepare for archiving of the engagement.	1.6	\$300.00	\$480.00
Coby Emery	Manager	10/1/2024	Meetings	Internal status call to discuss high priority items and items to completed the audit. Attendees were S. Ervin, A. Olivera, J. Sumner, C. Hoffmann, E. Eisenstein, C. Emery, C. Anderson, J. Blewis, I. Garg, R. Thompson, F. Villafior	0.5	\$450.00	\$225.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Coby Emery	Manager	10/1/2024	Meetings	External meeting to discuss questions on the cashflow statement. EY Attendees: J. Blewis, C. Emery. Enviva Attendees: O. Young, Y. De Armas, W. Melton	0.5	\$450.00	\$225.00
Coby Emery	Manager	10/1/2024	Meetings	External meeting to discuss questions resolution of comments on the cashflow statement. EY Attendees: J. Blewis, C. Emery. Enviva Attendees: O. Young, Y. De Armas, W. Melton, G. Farnan, E. Nolan	0.5	\$450.00	\$225.00
Coby Emery	Manager	10/1/2024	Meetings	External status meeting to discuss open items. Internal Attendees: J. Blewis, J. Sumner, C. Emery, C. Anderson. Enviva Attendees: J. Geraghty, G. Farnan, E. Nolan, B. Michaels, C. McCart, P. Rajbhandari, B. Bannon	0.5	\$450.00	\$225.00
Coby Emery	Manager	10/1/2024	Meetings	External meeting to discuss questions resolution of comments on the cashflow statement. EY Attendees: C. Emery. Enviva Attendees: O. Young, W. Melton, G. Farnan, E. Nolan	0.5	\$450.00	\$225.00
Coby Emery	Manager	10/1/2024	Workpaper Preparation	Preparation of workpapers to audit the company's restated quarterly cash flow statements	2.7	\$450.00	\$1,215.00
Coby Emery	Manager	10/1/2024	Workpaper Review	Clearing of partner review comments in the inventory audit workpapers	0.2	\$450.00	\$90.00
Coby Emery	Manager	10/1/2024	Workpaper Preparation	Preparation of workpapers to audit the company's restated quarterly cash flow statements	8.0	\$450.00	\$3,600.00
Ishita Garg	Senior Manager	10/1/2024	Meetings	Internal status call to discuss high priority items and items to completed the audit. Attendees were S. Ervin, A. Olivera, J. Sumner, C. Hoffmann, E. Eisenstein, C. Emery, C. Anderson, J. Blewis, I. Garg, R. Thompson, F. Villafior	0.5	\$600.00	\$300.00
Ishita Garg	Senior Manager	10/1/2024	Meetings	Meeting to discuss independence workpapers. Attendees are I. Garg, F.Villafior	0.4	\$600.00	\$240.00
Ishita Garg	Senior Manager	10/1/2024	Workpaper Review	Review of update test of controls for SCOTs such as Treasury, payroll.	3.0	\$600.00	\$1,800.00
Ishita Garg	Senior Manager	10/1/2024	Workpaper Review	Review of taxes controls	4.1	\$600.00	\$2,460.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Christina Anderson	Senior Manager	10/1/2024	Meetings	Internal status call to discuss high priority items and items to completed the audit. Attendees were S. Ervin, A. Olivera, J. Sumner, C. Hoffmann, E. Eisenstein, C. Emery, C. Anderson, J. Blewis, I. Garg, R. Thompson, F. Villaflo	0.5	\$600.00	\$300.00
Christina Anderson	Senior Manager	10/1/2024	Meetings	Meeting to discuss depreciation analytic for quarterly restatement bridge. EY Attendees: C. Anderson and J. Sumner. EVA attendees : P. Rajbhandari, E. Nolan and G. Farnan	0.5	\$600.00	\$300.00
Christina Anderson	Senior Manager	10/1/2024	Meetings	Meeting to discuss depreciation analytic for quarterly restatement bridge and EY procedures. EY Attendees: C. Anderson and J. Sumner.	0.5	\$600.00	\$300.00
Christina Anderson	Senior Manager	10/2/2024	Meetings	Meeting to discuss QN comments on FA recoverability model and updates made. EY attendees: C. Anderson and T. Dorn.	0.5	\$600.00	\$300.00
Christina Anderson	Senior Manager	10/2/2024	Meetings	Meeting to discuss updates to FA recoverability model. EY attendees: C. Anderson and T. Dorn	0.5	\$600.00	\$300.00
Christina Anderson	Senior Manager	10/1/2024	Workpaper Preparation	Time spent updating FA recoverability model for QN comments ((continued))	2.0	\$600.00	\$1,200.00
Christina Anderson	Senior Manager	10/1/2024	Workpaper Preparation	Time spent preparing workpaper for FA bridge adjusting entries	2.2	\$600.00	\$1,320.00
Christina Anderson	Senior Manager	10/1/2024	Meetings	Meeting to discuss FA bridge entry workpaper. EY attendees: C. Anderson and J. Sumner	0.5	\$600.00	\$300.00
Christina Anderson	Senior Manager	10/1/2024	Workpaper Preparation	Time spent agreeing out of period adjusting entries in TB to SAB99 analysis ((continued))	0.5	\$600.00	\$300.00
Christina Anderson	Senior Manager	10/1/2024	Workpaper Preparation	Time spent clearing partner comments in PPE workpapers	1.0	\$600.00	\$600.00
Christina Anderson	Senior Manager	10/2/2024	Meetings	Meeting to discuss PPD comments in SAB99 analysis. EY attendees: R. Thompson and C. Anderson	0.5	\$600.00	\$300.00
Christina Anderson	Senior Manager	10/1/2024	Workpaper Preparation	Time spent updating SAD consult memo for PPD comments	0.4	\$600.00	\$240.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Christina Anderson	Senior Manager	10/1/2024	Meetings	External status meeting to discuss open items. Internal Attendees: J. Blewis, J. Sumner, C. Emery, C. Anderson. Enviva Attendees: J. Geraghty, G. Farnan, E. Nolan, B. Michaels, C. McCart, P. Rajbhandari, B. Bannon	0.4	\$600.00	\$240.00
Jaymi Blewis	Senior Manager	10/1/2024	Meetings	Internal status call to discuss high priority items and items to completed the audit. Attendees were S. Ervin, A. Olivera, J. Sumner, C. Hoffmann, E. Eisenstein, C. Emery, C. Anderson, J. Blewis, I. Garg, R. Thompson, F. Villafior	0.5	\$600.00	\$300.00
Jaymi Blewis	Senior Manager	10/1/2024	Meetings	External status meeting to discuss open items. Internal Attendees: J. Blewis, J. Sumner, C. Emery, C. Anderson. Enviva Attendees: J. Geraghty, G. Farnan, E. Nolan, B. Michaels, C. McCart, P. Rajbhandari, B. Bannon	0.5	\$600.00	\$300.00
Jaymi Blewis	Senior Manager	10/1/2024	Meetings	External status meeting to discuss open items - afternoon session. Internal Attendees: J. Blewis, R. Thompson. Enviva Attendees: J. Geraghty, G. Farnan, E. Nolan, B. Michaels, C. McCart, P. Rajbhandari, B. Bannon	0.5	\$600.00	\$300.00
Jaymi Blewis	Senior Manager	10/1/2024	Workpaper Review	Time spent reviewing inventory update testing	2.8	\$600.00	\$1,680.00
Jaymi Blewis	Senior Manager	10/1/2024	Meetings	Meeting with quality network to discuss close-out of comments on recoverability testing. Internal Attendees: T. Dorn, J. Blewis, E. Eisenstein, D. Howard, D. Wolski	0.5	\$600.00	\$300.00
Jaymi Blewis	Senior Manager	10/1/2024	Meetings	External meeting to discuss questions on the cashflow statement. EY Attendees: J. Blewis, C. Emery. Enviva Attendees: O. Young, Y. De Armas, W. Melton	0.5	\$600.00	\$300.00
Jaymi Blewis	Senior Manager	10/1/2024	Meetings	External meeting to discuss questions resolution of comments on the cashflow statement. EY Attendees: J. Blewis, C. Emery. Enviva Attendees: O. Young, Y. De Armas, W. Melton, G. Farnan, E. Nolan	0.5	\$600.00	\$300.00
Jaymi Blewis	Senior Manager	10/1/2024	Workpaper Review	Time spent reviewing the cash flow statement, specifically for accounting treatment of RWE	1.3	\$600.00	\$780.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Jaymi Blewis	Senior Manager	10/1/2024	Project Management	Time spent preparing the audit file for wrap-up, including coordinating sign-offs, open tasks, clearance of comments, etc. (continued)	0.8	\$600.00	\$480.00
Robbie Thompson	Partner	10/1/2024	Meetings	Internal status call to discuss high priority items and items to completed the audit. Attendees were S. Ervin, A. Olivera, J. Sumner, C. Hoffmann, E. Eisenstein, C. Emery, C. Anderson, J. Blewis, I. Garg, R. Thompson, F. Villaflor	0.5	\$900.00	\$450.00
Robbie Thompson	Partner	10/1/2024	Workpaper Review	Review of fixed assets substantive workpapers.	6.3	\$900.00	\$5,670.00
Robbie Thompson	Partner	10/1/2024	Meetings	External status meeting to discuss open items - afternoon session. Internal Attendees: J. Blewis, R. Thompson. Enviva Attendees: J. Geraghty, G. Farnan, E. Nolan, B. Michaels, C. McCart, P. Rajbhandari, B. Bannon	0.5	\$900.00	\$450.00
Frank Villaflor	Managing Director	10/1/2024	Meetings	Internal status call to discuss high priority items and items to completed the audit. Attendees were S. Ervin, A. Olivera, J. Sumner, C. Hoffmann, E. Eisenstein, C. Emery, C. Anderson, J. Blewis, I. Garg, R. Thompson, F. Villaflor	0.5	\$750.00	\$375.00
Frank Villaflor	Managing Director	10/1/2024	Meetings	Meeting to discuss independence workpapers. Attendees are I. Garg, F. Villaflor	0.4	\$750.00	\$300.00
Frank Villaflor	Managing Director	10/1/2024	Workpaper Review	Clearance of comments in independence workpapers	0.9	\$750.00	\$675.00
Frank Villaflor	Managing Director	10/1/2024	Workpaper Review	Review of POGAP form	1.1	\$750.00	\$825.00
Frank Villaflor	Managing Director	10/1/2024	Workpaper Review	Clearance of comments from lease workpapers	0.3	\$750.00	\$225.00
Frank Villaflor	Managing Director	10/1/2024	Workpaper Review	Review of other long-term liabilities workpaper	0.6	\$750.00	\$450.00
Frank Villaflor	Managing Director	10/1/2024	Workpaper Review	Clearance of comments from expense workpapers	0.3	\$750.00	\$225.00
Tyler Dorn	Partner	10/1/2024	Meetings	Meeting with quality network to discuss close-out of comments on recoverability testing. Internal Attendees: T. Dorn, J. Blewis, E. Eisenstein, D. Howard, D. Wolski	0.5	\$900.00	\$450.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
David Howard	Executive Director	10/1/2024	Meetings	Meeting with quality network to discuss close-out of comments on recoverability testing. Internal Attendees: T. Dorn, J. Blewis, E. Eisenstein, D. Howard, D. Wolski	0.5	\$750.00	\$375.00
Deirdre Wolski	Senior Manager	10/1/2024	Meetings	Meeting with quality network to discuss close-out of comments on recoverability testing. Internal Attendees: T. Dorn, J. Blewis, E. Eisenstein, D. Howard, D. Wolski	0.5	\$600.00	\$300.00
Josh Sumner	Senior	10/1/2024	Workpaper Preparation	Clearing partner comments on debt to enhance year over year analysis flux consideration	0.1	\$300.00	\$30.00
Josh Sumner	Senior	10/1/2024	Workpaper Preparation	Clearing partner and senior manager comments on disposal errors and tie-out to the SAB99	0.3	\$300.00	\$90.00
Josh Sumner	Senior	10/1/2024	Workpaper Preparation	Clearing senior manager comments on disposal errors and tie-out to summary of misstatement workpapers	0.4	\$300.00	\$120.00
Josh Sumner	Senior	10/1/2024	Workpaper Preparation	Clearing partner comments on depreciation expense.	1.8	\$300.00	\$540.00
Josh Sumner	Senior	10/1/2024	Meetings	External status meeting to discuss depreciation expense. EY attendee was Josh Sumner. Enviva attendee was P. Rajbhandari.	0.6	\$300.00	\$180.00
Josh Sumner	Senior	10/1/2024	Workpaper Preparation	Clearing comments from senior manager to clarify procedures performed around general ledger detail to trial balance completeness procedures	0.3	\$300.00	\$90.00
Josh Sumner	Senior	10/1/2024	Workpaper Review	Review of Jackson County Port Authority confirmation retained within the file and reference to the control log	0.2	\$300.00	\$60.00
Josh Sumner	Senior	10/1/2024	Workpaper Preparation	Finalizing incremental procedures/workpaper to reflect comfort over Property, plant, and equipment adjustments booked by the company within the restatement presentation	2.0	\$300.00	\$600.00
Josh Sumner	Senior	10/1/2024	Workpaper Preparation	Updating use of specialist form for stock compensation	0.4	\$300.00	\$120.00
Josh Sumner	Senior	10/1/2024	Workpaper Preparation	Clearing comments from senior manager to enhance documentation around long-term incentive controls	0.4	\$300.00	\$120.00
Josh Sumner	Senior	10/1/2024	Other (See Description)	Email drafted to GCSP for approval to process independence adjustments within the GIS tree	0.3	\$300.00	\$90.00



Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Josh Sumner	Senior	10/1/2024	Workpaper Preparation	Clearing comments related to planning workpapers to document final testing approach for inventory, property plant equipment, and expenses	0.6	\$300.00	\$180.00
Josh Sumner	Senior	10/1/2024	Workpaper Preparation	Clearing partner comments on fixed asset roll forward to tie out impairment and disposal activity	0.4	\$300.00	\$120.00
Deirdre Wolski	Senior Manager	10/1/2024	Workpaper Review	Final review of recoverability workpapers and coaching of PPE recoverability.	3.1	\$600.00	\$1,860.00
Joseph McGrath	Partner	10/1/2024	Workpaper Review	Review of final SAB 99 memo	2.5	\$900.00	\$2,250.00
Bryan Bonner	Executive Director	10/1/2024	Workpaper Review	Time spent on embedded derivative review and questions related to documentation	0.3	\$750.00	\$225.00
Tyler Dorn	Partner	10/1/2024	Workpaper Review	Final review of the financial statements.	7.5	\$900.00	\$6,750.00
Sarah Ervin	Staff	10/2/2024	Fee Preparation/Review	Preparation of estimated fee file for September to send to management.	0.8	\$200.00	\$160.00
Sarah Ervin	Staff	10/2/2024	Workpaper Preparation	Preparation and documentation of human resources control HR-09b for updated support file	1.1	\$200.00	\$220.00
Sarah Ervin	Staff	10/2/2024	Project Management	Reconciliation of canvas archive file to canvas comments. Prepared list of what still needed sign offs by team members	0.3	\$200.00	\$60.00
Alex Olivera Quinones	Senior	10/2/2024	Meetings	Meeting to discuss inventory summary memo and required adjustments for documentation. EY attendees are A. Quinones and E. Eisenstein.	0.6	\$300.00	\$180.00
Alex Olivera Quinones	Senior	10/2/2024	Meetings	Internal status call to discuss high priority items and last items to be finished for the audit. Attendees were A. Olivera, J. Sumner, E. Eisenstein, C. Hoffmann, C. Anderson, J. Blewis, R. Thompson, C. Emery, I. Garg, T. Dorn.	0.2	\$300.00	\$60.00
Alex Olivera Quinones	Senior	10/2/2024	Workpaper Preparation	Continuation of prior day's task - updating permanent file tracker.	1.4	\$300.00	\$420.00
Alex Olivera Quinones	Senior	10/2/2024	Project Management	Time spent ensuring final task had canvas sign offs by everyone in the team.	0.5	\$300.00	\$150.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Josh Sumner	Senior	10/2/2024	Meetings	External status meeting to discuss open items. Internal Attendees: R. Thompson, J. Blewis, C. Emery, J. Sumner. Enviva Attendees: J. Geraghty, G. Farnan, E. Nolan, B. Michaels, C. McCart, P. Rajbhandari, B. Bannon	0.4	\$300.00	\$120.00
Josh Sumner	Senior	10/2/2024	Meetings	Meeting to discuss Equity roll forward. EY attendees are C. Emery, E. Eisenstein and J. Sumner.	0.6	\$300.00	\$180.00
Josh Sumner	Senior	10/2/2024	Meetings	Internal status call to discuss high priority items and last items to be finished for the audit. Attendees were A. Olivera, J. Sumner, E. Eisenstein, C. Hoffmann, C. Anderson, J. Blewis, R. Thompson, C. Emery, I. Garg, T. Dorn.	0.2	\$300.00	\$60.00
Josh Sumner	Senior	10/2/2024	Meetings	Meeting to discuss final partner comments in FA workpapers. EY attendees included C. Anderson, J. Sumner and R. Thompson	0.3	\$300.00	\$90.00
Ethan Eisenstein	Manager	10/2/2024	Meetings	Meeting to discuss related Trial Balance, Untested by FSLI aggregation and JE testing workpapers. Attendees were T. Dorn and E. Eisenstein.	1.5	\$450.00	\$675.00
Ethan Eisenstein	Manager	10/2/2024	Meetings	Meeting to discuss inventory summary memo and required adjustments for documentation. EY attendees are A. Quinones and E. Eisenstein.	0.6	\$450.00	\$270.00
Ethan Eisenstein	Manager	10/2/2024	Meetings	Meeting to discuss Equity roll forward. EY attendees are C. Emery, E. Eisenstein and J. Sumner.	0.6	\$450.00	\$270.00
Ethan Eisenstein	Manager	10/2/2024	Workpaper Review	Update JE testing documentation workpaper and trial balance to prepare for audit finalization.	3.8	\$450.00	\$1,710.00
Ethan Eisenstein	Manager	10/2/2024	Workpaper Review	Review and update Permanent File Tracker for retention in EY canvas.	3.5	\$450.00	\$1,575.00
Ethan Eisenstein	Manager	10/2/2024	Workpaper Review	Update documentation within SG&A expense testing workpaper.	0.8	\$450.00	\$360.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Ethan Eisenstein	Manager	10/2/2024	Meetings	Internal status call to discuss high priority items and last items to be finished for the audit. Attendees were A. Olivera, J. Sumner, E. Eisenstein, C. Hoffmann, C. Anderson, J. Blewis, R. Thompson, C. Emery, I. Garg, T. Dorn.	0.2	\$450.00	\$90.00
Collin Hoffmann	Senior	10/2/2024	Meetings	Internal status call to discuss high priority items and last items to be finished for the audit. Attendees were A. Olivera, J. Sumner, E. Eisenstein, C. Hoffmann, C. Anderson, J. Blewis, R. Thompson, C. Emery, I. Garg, T. Dorn.	0.2	\$300.00	\$60.00
Collin Hoffmann	Senior	10/2/2024	Workpaper Preparation	Preparation of internal EY documentation	3.3	\$300.00	\$990.00
Collin Hoffmann	Senior	10/2/2024	Project Management	Clean up of internal EY documentation/comments	4.1	\$300.00	\$1,230.00
Coby Emery	Manager	10/2/2024	Workpaper Preparation	Preparation of workpapers to audit the company's restated quarterly cash flow statements	6.6	\$450.00	\$2,970.00
Coby Emery	Manager	10/2/2024	Meetings	Meeting to discuss the interim restated Cash Flow Statement. Attendees are I. Garg, C. Emery	1.2	\$450.00	\$540.00
Coby Emery	Manager	10/2/2024	Meetings	External status meeting to discuss open items. Internal Attendees: R. Thompson, J. Blewis, C. Emery, J. Sumner. Enviva Attendees: J. Geraghty, G. Farnan, E. Nolan, B. Michaels, C. McCart, P. Rajbhandari, B. Bannon	0.4	\$450.00	\$180.00
Coby Emery	Manager	10/2/2024	Meetings	Meeting to discuss Equity roll forward. EY attendees are C. Emery, E. Eisenstein and J. Sumner.	0.6	\$450.00	\$270.00
Coby Emery	Manager	10/2/2024	Meetings	Internal status call to discuss high priority items and last items to be finished for the audit. Attendees were A. Olivera, J. Sumner, E. Eisenstein, C. Hoffmann, C. Anderson, J. Blewis, R. Thompson, C. Emery, I. Garg, T. Dorn.	0.2	\$450.00	\$90.00
Ishita Garg	Senior Manager	10/2/2024	Meetings	Internal status call to discuss high priority items and last items to be finished for the audit. Attendees were A. Olivera, J. Sumner, E. Eisenstein, C. Hoffmann, C. Anderson, J. Blewis, R. Thompson, C. Emery, I. Garg, T. Dorn.	0.2	\$600.00	\$120.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Ishita Garg	Senior Manager	10/2/2024	Meetings	Meeting to discuss the interim restated Cash Flow Statement. Attendees are I. Garg, C. Emery	1.2	\$600.00	\$720.00
Ishita Garg	Senior Manager	10/2/2024	Workpaper Review	Review of interim restated Cash Flow Statement.	6.6	\$600.00	\$3,960.00
Christina Anderson	Senior Manager	10/2/2024	Meetings	Internal status call to discuss high priority items and last items to be finished for the audit. Attendees were A. Olivera, J. Sumner, E. Eisenstein, C. Hoffmann, C. Anderson, J. Blewis, R. Thompson, C. Emery, I. Garg, T. Dorn.	0.2	\$600.00	\$120.00
Christina Anderson	Senior Manager	10/2/2024	Workpaper Review	Time spent reviewing FA bridge entry workpaper	1.6	\$600.00	\$960.00
Christina Anderson	Senior Manager	10/2/2024	Meetings	Meeting to discuss final partner comments in FA workpapers. EY attendees included C. Anderson, J. Sumner and R. Thompson	0.3	\$600.00	\$180.00
Christina Anderson	Senior Manager	10/2/2024	Workpaper Preparation	Time spent updating Form AP	2.6	\$600.00	\$1,560.00
Jaymi Blewis	Senior Manager	10/2/2024	Meetings	External status meeting to discuss open items. Internal Attendees: R. Thompson, J. Blewis, C. Emery, J. Sumner, C. Anderson. Enviva Attendees: J. Geraghty, G. Farnan, E. Nolan, B. Michaels, C. McCart, P. Rajbhandari, B. Bannon	0.4	\$600.00	\$240.00
Jaymi Blewis	Senior Manager	10/2/2024	Workpaper Review	Treasury test of control review	0.1	\$600.00	\$60.00
Jaymi Blewis	Senior Manager	10/2/2024	Meetings	Internal status call to discuss high priority items and last items to be finished for the audit. Attendees were A. Olivera, J. Sumner, E. Eisenstein, C. Hoffmann, C. Anderson, J. Blewis, R. Thompson, C. Emery, I. Garg, T. Dorn.	0.2	\$600.00	\$120.00
Jaymi Blewis	Senior Manager	10/2/2024	Workpaper Review	Time spent reviewing deliverables for audit filing including the opinions and letters of communications	2.1	\$600.00	\$1,260.00
Jaymi Blewis	Senior Manager	10/2/2024	Project Management	Time spent preparing the audit file for wrap-up including coordinating sign-offs, open tasks, clearance of comments, etc. (continued)	2.4	\$600.00	\$1,440.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Robbie Thompson	Partner	10/2/2024	Meetings	External status meeting to discuss open items. Internal Attendees: R. Thompson, J. Blewis, C. Emery, J. Sumner. Enviva Attendees: J. Geraghty, G. Farnan, E. Nolan, B. Michaels, C. McCart, P. Rajbhandari, B. Bannon	0.4	\$900.00	\$360.00
Robbie Thompson	Partner	10/2/2024	Meetings	Internal status call to discuss high priority items and last items to be finished for the audit. Attendees were A. Olivera, J. Sumner, E. Eisenstein, C. Hoffmann, C. Anderson, J. Blewis, R. Thompson, C. Emery, I. Garg, T. Dorn.	0.2	\$900.00	\$180.00
Robbie Thompson	Partner	10/2/2024	Meetings	Meeting to discuss PPD comments in SAB99 analysis. EY attendees: R. Thompson and C. Anderson	0.5	\$900.00	\$450.00
Robbie Thompson	Partner	10/2/2024	Meetings	Meeting to discuss final partner comments in FA workpapers. EY attendees included C. Anderson, J. Sumner and R. Thompson	0.3	\$900.00	\$270.00
Robbie Thompson	Partner	10/2/2024	Workpaper Review	Review of fixed assets substantive workpapers.	1.3	\$900.00	\$1,170.00
Robbie Thompson	Partner	10/2/2024	Other (See Description)	Review of draft Form 10-K.	3.0	\$900.00	\$2,700.00
Tyler Dorn	Partner	10/2/2024	Meetings	Meeting to discuss related Trial Balance, Untested by FSLI aggregation and JE testing workpapers. Attendees were T. Dorn and E. Eisenstein.	1.5	\$900.00	\$1,350.00
Tyler Dorn	Partner	10/2/2024	Meetings	Internal status call to discuss high priority items and last items to be finished for the audit. Attendees were A. Olivera, J. Sumner, E. Eisenstein, C. Hoffmann, C. Anderson, J. Blewis, R. Thompson, C. Emery, I. Garg, T. Dorn.	0.2	\$900.00	\$180.00
Tyler Dorn	Partner	10/2/2024	Meetings	Meeting to discuss QN comments on FA recoverability model and updates made. EY attendees: C. Anderson and T. Dorn.	0.5	\$900.00	\$450.00
Tyler Dorn	Partner	10/2/2024	Meetings	Meeting to discuss updates to FA recoverability model. EY attendees: C. Anderson and T. Dorn	0.5	\$900.00	\$450.00
Josh Sumner	Senior	10/2/2024	Workpaper Preparation	Live review w/Coby	0.2	\$300.00	\$60.00
Josh Sumner	Senior	10/2/2024	Project Management	Preparing list of high priority items to management	0.3	\$300.00	\$90.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Josh Sumner	Senior	10/2/2024	Project Management	Prepare for archive, cleared out highlights/documentation within workpapers. Also reviewed any hidden tabs and closed comments.	0.4	\$300.00	\$120.00
Josh Sumner	Senior	10/2/2024	Project Management	Prepare for archive, cleared out highlights/documentation within workpapers. Also reviewed any hidden tabs and closed comments.	0.2	\$300.00	\$60.00
Josh Sumner	Senior	10/2/2024	Project Management	Prepare for archive, cleared out highlights/documentation within workpapers. Also reviewed any hidden tabs and closed comments.	0.8	\$300.00	\$240.00
Josh Sumner	Senior	10/2/2024	Project Management	Prepare for archive, cleared out highlights/documentation within workpapers. Also reviewed any hidden tabs and closed comments.	0.8	\$300.00	\$240.00
Josh Sumner	Senior	10/2/2024	Project Management	Prepare for archive, cleared out highlights/documentation within workpapers. Also reviewed any hidden tabs and closed comments.	0.2	\$300.00	\$60.00
Josh Sumner	Senior	10/2/2024	Project Management	Prepare for archive, cleared out highlights/documentation within workpapers. Also reviewed any hidden tabs and closed comments.	0.4	\$300.00	\$120.00
Josh Sumner	Senior	10/2/2024	Project Management	Prepare for archive, cleared out highlights/documentation within workpapers. Also reviewed any hidden tabs and closed comments.	0.5	\$300.00	\$150.00
Josh Sumner	Senior	10/2/2024	Project Management	Prepare for archive, cleared out highlights/documentation within workpapers. Also reviewed any hidden tabs and closed comments.	0.7	\$300.00	\$210.00
Josh Sumner	Senior	10/2/2024	Project Management	Prepare for archive, cleared out highlights/documentation within workpapers. Also reviewed any hidden tabs and closed comments.	0.5	\$300.00	\$150.00
Josh Sumner	Senior	10/2/2024	Workpaper Preparation	Preparing letters to send to management (transmittal letter, ICFR opinion, financial statement opinion, internal control communication letter).	0.3	\$300.00	\$90.00
Josh Sumner	Senior	10/2/2024	Workpaper Preparation	Live review w/Ethan	0.5	\$300.00	\$150.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Bob Vogt	Partner	10/2/2024	Workpaper Review	Time incurred finalizing review of CAMs and ICFR report and restatement related consultation.	1.5	\$900.00	\$1,350.00
Bob Vogt	Partner	10/2/2024	Workpaper Review	Time incurred to review revisions to restatement and NOCLAR consultation memos	2.3	\$900.00	\$2,070.00
Bob Vogt	Partner	10/2/2024	Workpaper Review	Participation in discussions with engagement team regarding consultation matters.	1.2	\$900.00	\$1,080.00
Bob Vogt	Partner	10/2/2024	Workpaper Review	Time incurred to review revised drafts of consultation memos	1.0	\$900.00	\$900.00
Joseph McGrath	Partner	10/2/2024	Workpaper Review	Continuation of previous day's task - review of final SAB 99 memo	1.0	\$900.00	\$900.00
Carol Palmer Winig	Partner	10/2/2024	Workpaper Review	Review of responses to non-compliance with securities laws documentation	2.0	\$900.00	\$1,800.00
Tyler Dorn	Partner	10/2/2024	Workpaper Review	Final review of the statement of cash flows.	7.5	\$900.00	\$6,750.00
Coby Emery	Manager	10/3/2024	Meetings	External status meeting to discuss open items. Internal Attendees: I. Garg, C. Emery, C. Anderson, R. Thompson. Enviva Attendees: J. Geraghty, G. Farnan, E. Nolan, B. Michaels, C. McCart, P. Rajbhandari, B. Bannon	0.4	\$450.00	\$180.00
Ishita Garg	Senior Manager	10/3/2024	Meetings	External status meeting to discuss open items. Internal Attendees: I. Garg, C. Emery, C. Anderson, R. Thompson. Enviva Attendees: J. Geraghty, G. Farnan, E. Nolan, B. Michaels, C. McCart, P. Rajbhandari, B. Bannon	0.4	\$600.00	\$240.00
Ishita Garg	Senior Manager	10/3/2024	Meetings	Internal status meeting to discuss remaining open items. EY attendees: C. Anderson, R. Thompson, I. Garg.	0.4	\$600.00	\$240.00
Ishita Garg	Senior Manager	10/3/2024	Workpaper Review	Review of interim restated CFS, 10-K tie-outs, archive	7.2	\$600.00	\$4,320.00
Christina Anderson	Senior Manager	10/3/2024	Meetings	External status meeting to discuss open items. Internal Attendees: I. Garg, C. Emery, C. Anderson, R. Thompson. Enviva Attendees: J. Geraghty, G. Farnan, E. Nolan, B. Michaels, C. McCart, P. Rajbhandari, B. Bannon	0.4	\$600.00	\$240.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Christina Anderson	Senior Manager	10/3/2024	Meetings	Internal status meeting to discuss remaining open items. EY attendees: C. Anderson, R. Thompson, I. Garg.	0.4	\$600.00	\$240.00
Christina Anderson	Senior Manager	10/3/2024	Other (See Description)	Time spent preparing opinions and other materials for filing	3.0	\$600.00	\$1,800.00
Robbie Thompson	Partner	10/3/2024	Meetings	External status meeting to discuss open items. Internal Attendees: I. Garg, C. Emery, C. Anderson, R. Thompson. Enviva Attendees: J. Geraghty, G. Farnan, E. Nolan, B. Michaels, C. McCart, P. Rajbhandari, B. Bannon	0.4	\$900.00	\$360.00
Robbie Thompson	Partner	10/3/2024	Meetings	Internal status meeting to discuss remaining open items. EY attendees: C. Anderson, R. Thompson, I. Garg.	0.4	\$900.00	\$360.00
Robbie Thompson	Partner	10/3/2024	Other (See Description)	Review of draft Form 10-K.	8.2	\$900.00	\$7,380.00
Tyler Dorn	Partner	10/3/2024	Workpaper Preparation	Preparation of the final audit documentation	7.5	\$900.00	\$6,750.00
Tyler Dorn	Partner	10/3/2024	Workpaper Preparation	Preparation and sending of the transmittal letter and audit opinion to Enviva management.	0.5	\$900.00	\$450.00
Coby Emery	Manager	10/3/2024	A-binder	Review of the company's restated statement of cash flow workpapers used in preparation of the filed 10K	6.4	\$450.00	\$2,880.00
Sean Riegler	Partner	10/4/2024	Workpaper Review	Review of the final financial statements by the engagement quality reviewer (EQR)	5.7	\$900.00	\$5,130.00
Sean Riegler	Partner	10/4/2024	Workpaper Review	Review of final CAMs (Critical audit matters) files by engagement quality reviewer (EQR)	2.3	\$900.00	\$2,070.00
David Howard	Executive Director	10/4/2024	Workpaper Review	Work performed related to customer asset and fixed asset impairment analysis including various calls with applicable individuals to discuss the wrap up of the coaching	2.7	\$750.00	\$2,025.00
Coby Emery	Manager	10/7/2024	A-binder	Time spent preparing billing schedule to be used in preparation of fee application. Reconciled all team member's time.	0.3	\$450.00	\$135.00



Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Sarah Ervin	Staff	10/8/2024	Meetings	Internal meeting to discuss Enviva's overall position at this point in bankruptcy, what their options are going forward, and how this impacts the EY audit team. Attendees were S. Ervin, T. Dorn, R. Thompson, J. Blewis, C. Hoffmann, J. Sumner, I. Garg, and A. Olivera Quinones C. Emery joined for second half of meeting (0.4 hours)	0.8	\$200.00	\$160.00
Sarah Ervin	Staff	10/8/2024	Fee preparation/Review	Time spent to prepare the September fee schedule	2.2	\$200.00	\$440.00
Alex Olivera Quinones	Senior	10/8/2024	Meetings	Internal meeting re go-forward strategy. Attendees were S. Ervin, T. Dorn, R. Thompson, J. Blewis, C. Hoffmann, J. Sumner, I. Garg, A. Olivera Quinones, C. Emery (partial).	0.8	\$300.00	\$240.00
Josh Sumner	Senior	10/8/2024	Meetings	Internal meeting re go-forward strategy. Attendees were S. Ervin, T. Dorn, R. Thompson, J. Blewis, C. Hoffmann, J. Sumner, I. Garg, A. Olivera Quinones, C. Emery (partial).	0.8	\$300.00	\$240.00
Collin Hoffmann	Senior	10/8/2024	Meetings	Internal meeting re go-forward strategy. Attendees were S. Ervin, T. Dorn, R. Thompson, J. Blewis, C. Hoffmann, J. Sumner, I. Garg, A. Olivera Quinones, C. Emery (partial).	0.8	\$300.00	\$240.00
Jaymi Blewis	Senior Manager	10/8/2024	Meetings	Internal meeting re go-forward strategy. Attendees were S. Ervin, T. Dorn, R. Thompson, J. Blewis, C. Hoffmann, J. Sumner, I. Garg, A. Olivera Quinones, C. Emery (partial).	0.8	\$600.00	\$480.00
Ishita Garg	Senior Manager	10/8/2024	Meetings	Internal meeting re go-forward strategy. Attendees were S. Ervin, T. Dorn, R. Thompson, J. Blewis, C. Hoffmann, J. Sumner, I. Garg, A. Olivera Quinones, C. Emery (partial).	0.8	\$600.00	\$480.00
Tyler Dorn	Partner	10/8/2024	Meetings	Internal meeting re go-forward strategy. Attendees were S. Ervin, T. Dorn, R. Thompson, J. Blewis, C. Hoffmann, J. Sumner, I. Garg, A. Olivera Quinones, C. Emery (partial).	0.8	\$900.00	\$720.00
Robbie Thompson	Partner	10/8/2024	Meetings	Internal meeting re go-forward strategy. Attendees were S. Ervin, T. Dorn, R. Thompson, J. Blewis, C. Hoffmann, J. Sumner, I. Garg, A. Olivera Quinones, C. Emery (partial).	0.8	\$900.00	\$720.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Coby Emery	Manager	10/8/2024	Meetings	Internal meeting re go-forward strategy. Attendees were S. Ervin, T. Dorn, R. Thompson, J. Blewis, C. Hoffmann, J. Sumner, I. Garg, A. Olivera Quinones, C. Emery (partial).	0.4	\$450.00	\$180.00
Coby Emery	Manager	10/8/2024	A-binder	Time spent preparing billing schedule to be used in preparation of fee application. Reconciled all team member's time.	1.2	\$450.00	\$540.00
Coby Emery	Manager	10/11/2024	A-binder	Debrief of closing week of audit field work specifically the work around statement of cash flows and related restatements	0.4	\$450.00	\$180.00
Sarah Ervin	Staff	10/14/2024	Meetings	Meeting to discuss how to put together the interim fee file. Attendees were S. Ervin and C. Ingram	0.3	\$200.00	\$60.00
Sarah Ervin	Staff	10/14/2024	Fee preparation/Review	Time spent to prepare the interim fee schedule used for preparation of fee application.	4.2	\$200.00	\$840.00
Ethan Eisenstein	Manager	10/15/2024	Fee Preparation/Review	Bankruptcy Interim Fee schedule preparation (covering 3/12 - 8/31) used for preparation of fee application..	3.1	\$450.00	\$1,395.00
Sarah Ervin	Staff	10/15/2024	Fee Preparation/Review	Time spent preparing the interim fee schedule used for preparation of fee application.	2.2	\$200.00	\$440.00
Sarah Ervin	Staff	10/17/2024	Fee Preparation/Review	Time spent reconciling all team members' time and sending follow ups to those who were not current on their time.	1.5	\$200.00	\$300.00
Sarah Ervin	Staff	10/18/2024	Fee preparation/Review	Time spent preparing the September billing file	8.0	\$200.00	\$1,600.00
Sarah Ervin	Staff	10/21/2024	Fee Preparation/Review	Time spent finalizing the September fee file	2.6	\$200.00	\$520.00
Christina Anderson	Senior Manager	10/24/2024	Project Management	Time spent performing required document preservation activities per GCO request	3.0	\$600.00	\$1,800.00
Ethan Eisenstein	Manager	10/30/2024	Fee Preparation/Review	Time spent reviewing the September fee schedule used for preparation of fee application.	1.0	\$450.00	\$450.00
Sarah Ervin	Staff	10/31/2024	Fee Preparation/Review	Preparation of October fee schedule used for preparation of fee application.	1.0	\$200.00	\$200.00
<b>Total</b>					<b>275.0</b>		<b>\$152,275.00</b>

**Financial Audit Information Technology Services**

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Julia Sergeant	Manager	10/1/2024	Project Management	Prepare workpapers for archiving and issuance.	0.5	\$450.00	\$225.00
<b>Total</b>					<b>0.5</b>		<b>\$225.00</b>

**Tax Services**

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Irene Lau	Partner	10/1/2024	Substantive: Taxes	Review of the tax provision workpapers and tax memo.	1.1	\$900.00	\$990.00
Irene Lau	Partner	10/2/2024	Substantive: Taxes	Continuation of prior day's task - Review of the tax provision workpapers and tax memo.	1.8	\$900.00	\$1,620.00
<b>Total</b>					<b>2.9</b>		<b>\$2,610.00</b>

### Preparation of Fee Applications

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Ingram, Connie J.	Manager	01 Oct 2024	Preparation of Fee Applications	Return Third monthly fee schedule (covering 8/1/24 thru 8/31/24) to team with comments and name format change requested by Paul Weiss.	5.3	\$450.00	\$2,385.00
Ingram, Connie J.	Manager	09 Oct 2024	Preparation of Fee Applications	Review Third monthly fee statement and exhibits (covering 8/1/24 thru 8/31/24).	5.7	\$450.00	\$2,565.00
Ingram, Connie J.	Manager	10 Oct 2024	Preparation of Fee Applications	Finalize, prepare, and review Third monthly fee statement and exhibits (covering 8/1/24 thru 8/31/24).	3.5	\$450.00	\$1,575.00
Ingram, Connie J.	Manager	11 Oct 2024	Preparation of Fee Applications	Reviewing First Interim fee schedule (covering 3/12/24 thru 8/31/24).	2.0	\$450.00	\$900.00
Ingram, Connie J.	Manager	14 Oct 2024	Preparation of Fee Applications	Make corrections received from Paul Weiss for Third monthly fee statement (covering 8/1/24 thru 8/31/24).	2.0	\$450.00	\$900.00
Ingram, Connie J.	Manager	15 Oct 2024	Preparation of Fee Applications	Continued review of First Interim fee schedule (covering 3/12/24 thru 8/31/24).	5.6	\$450.00	\$2,520.00
Ingram, Connie J.	Manager	16 Oct 2024	Preparation of Fee Applications	Continued review of First Interim fee schedule (covering 3/12/24 thru 8/31/24).	7.4	\$450.00	\$3,330.00
Ingram, Connie J.	Manager	17 Oct 2024	Preparation of Fee Applications	Prepare and finalize First Interim fee application (covering 3/12/24 thru 8/31/24).	4.0	\$450.00	\$1,800.00
<b>Total</b>					<b>35.5</b>		<b>\$15,975.00</b>

## Acronyms

Acronym	Explanation
606 or ASC 606	Accounting Revenue Standard Guidance
A&A	Apportionment & Allocation
A&M	Alvarez and Marsal
AC	Audit Committee
ADP	Automatic Data Processing
AJE	Adjusting Journal Entry
AP	Accounts Payable
AR	Accounts Receivable
BK	Bankruptcy
BON	Bond - a new development project in place for client
BS	Balance Sheet
CAM	Critical Audit Matter
CIP	Construction in process
COGS	Cost of Goods Sold
CRA	Control Risk Assessment
CTB	Close the Books
Ctd	Continued from prior days' work
D365	General Ledger system
DIP	Debt Issuance Proceedings
DT	Deloitte and Touche
DTA	Deferred Tax Asset
DTConnect	Portal for Deloitte (Enviva's internal audit team) to provide support
DTL	Deferred Tax Liability
EPE	Epes - a new development project in place for client
EQR	Engagement Quality Reviewer
EVA	Enviva, Inc.
FA	Fixed Assets
FAAS	Financial Accounting Advisory Services
FAIT	Financial Audit Information Technology
FAS	Accounting information system
FSLI	Financial Statement Line Item
GAAP	Generally Accepted Accounting Principles
GCO	General Counsel's Office
GIS	Global Independence System
GL	General Ledger
GLA	General Ledger Analyzer - EY audit tool
GRE	Greenwood - location of a plant owned by the Company
HR	Human Resources
hxPSP	EY technology used to deliver data and analytics
IA	Internal Audit
IPE	Information Produced by the Entity

Acronym	Explanation
IRC	Internal Revenue Code
IRS	Internal Revenue Service
IS	Income Statement
ISM	Independence Summary Memorandum
IT	Information Technology
ITAC	Information Technology Application Controls
ITGC	Information Technology General Controls
JCPA	Jackson County Port Authority
JE	Journal Entry
LIMS	Inventory Management System
LT/ST	Long Term / Short Term
LTIP	Long Term Incentive Program
MGT	MGT Teeside - significant customer of Enviva
NMTC	New Market Tax Credit
NOCLAR	Non-Compliance with Laws and Regulations
OAR	Overall Analytical Review workpaper
OCA	Other Current Assets
PBC	"Provided by the client"
PFI	Projected financial information used in estimates
POGAP	Program for General Audit Procedures
PPD	EY Partner, Principal, Director
PPE	Property Plant & Equipment
PY	Prior Year
RF	Roll forward
RSA	Restructuring Support Agreement
RWE	RWE Supply & Trading - significant customer of Enviva
SAB99	Staff Accounting Bulletin #99 - Formal guidance on materiality
SAD	Summary of Audit Differences
SCOT	Significant class of transaction
SDC	Service Delivery Center
SEC	Securities & Exchange Commission
SG&A	Selling general and administrative
SOC	Service Organization Controls
SOW	Statement of Work
SOX	Sarbanes-Oxley Act
SURL	Search for Unrecorded Liabilities
TAAG	EY Technical Accounting and Advisory Group
TOC	Tests of Control
TRM	Tax Review Memorandum
U602	EY documentation form related to independence requirements
VA	Valuation Allowance

**DETAIL EXPENSES**

Name	Date	Expense Description	Amount	Description
Sarah Ervin	1-Oct-24	Lunch	\$88.85	Working during lunch on audit. Meeting held to discuss the overall status of the audit by reviewing each substantive area and receive updates from the relevant team member(s) as to their progress. Team members in attendance were S. Ervin, A. Olivera Quinones, E. Eisenstein, and F. Villaflor.
<b>Total</b>			<b>\$88.85</b>	