

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

<p>In re:</p> <p>ZACHRY HOLDINGS, INC., <i>et al.</i>,¹</p> <p style="text-align: center;">Debtors</p>	<p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p>	<p>Chapter 11</p> <p>Case No. 24-90377 (MI)</p> <p>(Jointly Administered)</p>
--	---	--

**ERNST & YOUNG’S SECOND MONTHLY FEE STATEMENT FOR
COMPENSATION OF SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS AUDIT AND TAX SERVICES PROVIDER TO THE DEBTOR
FOR THE PERIOD FROM AUGUST 1, 2024 THROUGH AUGUST 31, 2024**

Name of Applicant:	Ernst & Young LLP	
Applicant’s Role in Case:	Audit and Tax Services Provider to the Debtors	
Date Order of Employment Signed:	July 15, 2024 [Docket No. 482]	
	Beginning of Period	End of Period
Time Period Covered by this Statement:	8/1/24	8/31/24
Summary of Hours, Fees, and Expenses:		
Total fees requested for payment in this Statement:	\$81,693.50	
Total expenses requested for payment in this Statement:	\$0.00	
Total fees and expenses requested for payment in this Statement (excluding 20% holdback amount):	\$65,354.80	
Total fees and expenses for the period covered by this Statement (includes the 20% holdback amount):	\$81,693.50	
Total professional hours covered by this Statement:	439.9	
Average hourly rate for professionals:	\$185.71	
Total paraprofessional hours covered by this Statement:	0	

¹ The last four digits of Zachry Holdings, Inc.’s tax identification number are 6814. A complete list of each of the Debtors in these chapter 11 cases and the last four digits of their federal tax identification numbers may be obtained on the website of the Debtors’ claims and noticing agent at www.veritaglobal.net/ZHI. The location of the Debtors’ service address in these chapter 11 cases is: P.O. Box 240130, San Antonio, Texas 78224.



In accordance with the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and (II) Granting Related Relief* [Docket No. 342], each party receiving notice of the monthly fee statement will have until noon (Prevailing Central Time), 14 days after service of the monthly fee statement to object to the requested fees and expenses. Upon the expiration of such 14-day period, the Debtors are authorized to pay the Professional an amount of 80% of the fees and 100% of the expenses requested in the applicable monthly fee statement.

Pursuant to §§ 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”), Rule 2016-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”), and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* (the “Fee Procedures Order”) [Docket No. 342], Ernst & Young LLP (“EY LLP”), as Audit and Tax Services Provider to the Debtor, hereby files its *Second Monthly Fee Statement for Compensation of Services Rendered and Reimbursement of Expenses as Audit and Tax Services Provider to the Debtor for the Period from August 1, 2024 through August 31, 2024* (“Monthly Fee Statement”).

1. By this Monthly Fee Statement, and pursuant to the Fee Procedures Order, EY LLP seeks payment of \$65,354.80 (80% of \$81,693.50) as compensation for professional services rendered to the Debtor during the period from August 1, 2024 through August 31, 2024 (the “Fee Period”), and reimbursement of actual and necessary expenses in the amount of \$0.00 to be paid upon expiration of the objection deadline.

2. In support of the Monthly Fee Statement, EY LLP submits a *Summary by Professional for the Fee Period*, attached hereto as **Exhibit A**, a *Summary by Category for the Fee Period*, attached hereto as **Exhibit B**, and a *Detailed Record of Fees as Audit and Tax Services Provider for the Fee Period*, attached hereto as **Exhibit C**.

3. Pursuant to the Fee Procedures Order, any party objecting to the payment of the compensation and reimbursement of expenses requested herein shall, within fourteen (14 days) of service of the Monthly Fee Statement, serve via email to EY LLP, and the following Application Recipients (as defined in the Fee Procedures Order), a written notice setting forth the precise nature of the objection and the amount at issue (the “Notice of Objection”) on or before noon (prevailing Central Time) fourteen days after service of this Monthly Fee Statement:

- (i) the Debtors: Zachry Holdings, Inc., 527 Logwood Avenue San Antonio, Texas 78221, Attn: Jay Old (oldj@zachrygroup.com);
- (ii) proposed counsel to the Debtors: White & Case LLP, 111 South Wacker Drive, Suite 5100, Chicago, IL 60606, Attn: Bojan Guzina (bojan.guzina@whitecase.com), Andrew F. O’Neill (aoneill@whitecase.com), and Stephen E. Ludovici (stephen.ludovici@whitecase.com);
- (iii) counsel to any statutory committees, if any, appointed in these chapter 11 cases; and
- (iv) the U.S. Trustee for the Southern District of Texas: 515 Rusk Street, Suite 3516, Houston, TX 77001, Attn: Jana Smith Whitworth (jana.whitworth@usdoj.gov) and Andrew Jimenez (andrew.jimenez@usdoj.gov).

4. 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 Monthly Fee Statement due to delays caused by accounting and processing during the Fee Period. EY LLP reserves the right to make further application to the Court for allowance of such fees and expenses not included herein. Subsequent Monthly Fee Statements will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, and the Fee Procedures Order.

5. WHEREFORE, EY LLP hereby respectfully requests allowance of fees and expenses incurred during the Fee Period in the total amount of \$65,354.80 (80% of \$81,693.50) of the fees incurred for professional services rendered during the Fee Period, and \$0.00, representing actual and necessary expenses incurred during the Fee Period.

Dated: September 20, 2024

/s/ Trey Tschirhart
Partner/Principal
Ernst & Young LLP

EXHIBIT A**SUMMARY BY PROFESSIONAL FOR THE FEE PERIOD****Employee Benefit Plan Audit (Fixed)**

Name	Rank	Hours
Alison Meng	Staff	37.8
Bryan Lorcha	Senior	48.0
Nicole Khyle Dungao Viray	Staff	89.8
Zach Roberts	Senior Manager	18.4
Gherlie Pena	Partner	10.6
Total		204.6

Total Fees Sought for Fixed Fee Employee Benefit Plan Audit During Fee Period: \$13,000.00

Additional Audit Services (Variable/Hourly)

Name	Rank	Hours	Hourly Rate	Total Individual Fees
Alison Meng	Senior	36.5	\$275.00	\$10,037.50
Elizabeth Ayers Goode	Staff	104.1	\$175.00	\$18,217.50
Greg Manos	Partner	0.4	\$995.00	\$398.00
Joe Gaughan	Partner	2.3	\$995.00	\$2,288.50
Ricardo Sanchez	Senior	31.3	\$275.00	\$8,607.50
Shaowei Feng	Senior Manager	0.4	\$595.00	\$238.00
Taylor Witherell	Manager	36.4	\$375.00	\$13,650.00
Zach Roberts	Senior Manager	7.6	\$595.00	\$4,522.00
Total		219.0		\$57,959.00

Tax Services (Variable/hourly)

Name	Rank	Hours	Hourly Rate	Total Individual Fees
Allison Somphou	Managing Director	0.6	\$1,150.00	\$690.00
Amy Sargent	Managing Director	0.6	\$1,150.00	\$690.00
Brian Albert Korbitt	Partner	1.0	\$1,250.00	\$1,250.00
Elicia Hsiao	Manager	0.6	\$850.00	\$510.00
Rebecca Beck	Senior Manager	1.2	\$685.00	\$822.00
Trey Tschirhart	Partner	5.7	\$825.00	\$4,702.50
Vickie Yang	Senior Manager	0.6	\$950.00	\$570.00
Total		10.3		\$9,234.50

Fee Applications Preparation

Name	Rank	Hours	Hourly Rate	Total Individual Fees
Debra Duncker	Staff	6.0	\$250.00	\$1,500.00

Grand Total		439.9		\$81,693.50
--------------------	--	--------------	--	--------------------

EXHIBIT B**SUMMARY BY CATEGORY FOR THE FEE PERIOD**

Project Category	Category Descriptions	Total Hours	Total Fees
Employee Benefit Plans (Fixed Fee Services)	Audit of the 2023 financial statements, related notes, and supplemental schedules of Zachry Holdings, Inc.'s 401(k) (the "Benefit Plan Audit").	204.6	\$13,000.00
Additional Audit Services (Variable/Hourly Services)	Additional audit work to perform incremental audit services such as research and/or accounting consultation with management ("Additional Audit Services"). The performance of Additional Audit Services may result from unanticipated changes in the scope of the Core Audit Services or the inability of the Debtors to provide the expected support and assistance contemplated when determining the fees for the Core Audit Services.	219.0	\$57,959.00
Tax Services (Variable/Hourly Services)	Provided services which included tax analysis of plan of transaction-related documents (such as plan of reorganization and disclosure schedules), transaction alternative modelling and supporting tax structuring advice, tax attribute planning and analysis and related computations (e.g., analysis of cancellation of indebtedness income, tax basis, earnings and profits, Section 382, unified loss rule), transaction cost analysis, cash tax modeling, and tax advice regarding settlement of intercompany debt.	10.3	\$9,234.50
Fee application	Preparation of the May through July fee statements (5/21/24 - 7/31/24).	6.0	\$1,500.00
	Total	439.9	\$81,693.50

EXHIBIT C
DETAILED RECORD OF FEES FOR THE FEE PERIOD

Employee Benefit Plans

Name	Rank	Date	Project Category	Description	Hours Charged
Nicole Khyle Dungao Viray	Staff	8/1/2024	EBP Audit Procedures	Performed detail testing of the benefit withdrawal samples for the accounts of the employee benefit plan.	3.2
Nicole Khyle Dungao Viray	Staff	8/1/2024	EBP Audit Procedures	Documented the required forms for the Fidelity Service Organization Reports.	1.0
Nicole Khyle Dungao Viray	Staff	8/1/2024	EBP Audit Procedures	Performed sample selection procedures for the Employee Loan testing.	0.1
Nicole Khyle Dungao Viray	Staff	8/1/2024	EBP Audit Procedures	Prepared the current year forms related to the contribution walkthroughs.	1.0
Nicole Khyle Dungao Viray	Staff	8/2/2024	EBP Audit Procedures	Performed detail testing of samples for the individual participant accounts of the Employee benefit Plan.	8.0
Nicole Khyle Dungao Viray	Staff	8/3/2024	EBP Audit Procedures	Performed detail testing of samples for the employer contribution accounts of the Employee benefit Plan.	8.0
Alison Meng	Senior	8/5/2024	EBP Audit Procedures	Researched and gathered required support from the fidelity portal for substantive testing within the EBP workpapers.	4.0
Alison Meng	Senior	8/6/2024	EBP Audit Procedures	Researched and gathered required support from the fidelity portal for substantive testing within the EBP workpapers continued.	0.6
Zach Roberts	Senior Manager	8/6/2024	EBP Audit Procedures	Meeting with Zach Roberts, Alison Meng, and Nicole Viray, to discuss GDS working progress and client updates.	0.3
Alison Meng	Senior	8/6/2024	EBP Audit Procedures	Meeting with Zach Roberts, Alison Meng, and Nicole Viray, to discuss GDS working progress and client updates.	0.3
Nicole Khyle Dungao Viray	Staff	8/6/2024	EBP Audit Procedures	Meeting with Zach Roberts, Alison Meng, and Nicole Viray, to discuss GDS working progress and client updates.	0.3
Nicole Khyle Dungao Viray	Staff	8/6/2024	EBP Audit Procedures	Documented the Putnam Stable Certification Support for the EBP Audit.	0.2
Nicole Khyle Dungao Viray	Staff	8/6/2024	EBP Audit Procedures	Performed detailed testing of samples for the individual participant testing workpapers.	5.5
Alison Meng	Senior	8/7/2024	EBP Audit Procedures	Researched and gathered required support from the fidelity portal for substantive testing within the EBP workpapers continued.	1.1

Name	Rank	Date	Project Category	Description	Hours Charged
Zach Roberts	Senior Manager	8/7/2024	EBP Audit Procedures	Meeting with N. Viray, A. Meng, Z.Roberts to discuss working progress and client updates.	0.2
Alison Meng	Senior	8/7/2024	EBP Audit Procedures	Meeting with N. Viray, A. Meng, Z.Roberts to discuss working progress and client updates.	0.2
Nicole Khyle Dungao Viray	Staff	8/7/2024	EBP Audit Procedures	Meeting with N. Viray, A. Meng, Z.Roberts to discuss working progress and client updates.	0.2
Nicole Khyle Dungao Viray	Staff	8/7/2024	EBP Audit Procedures	Performed detailed testing within the workbook for forfeiture computations.	1.0
Nicole Khyle Dungao Viray	Staff	8/7/2024	EBP Audit Procedures	Performed recalculations of within the individual participant testing to resolve deferral percentage issues.	1.0
Nicole Khyle Dungao Viray	Staff	8/7/2024	EBP Audit Procedures	Performed required tax status documentation in relation to the Form 5500.	2.0
Zach Roberts	Senior Manager	8/7/2024	EBP Audit Procedures	Meeting with client with A. Meng & Z. Roberts for audit client assistance list progress discussion.	0.4
Alison Meng	Senior	8/7/2024	EBP Audit Procedures	Meeting with client with A. Meng & Z. Roberts for audit client assistance list progress discussion.	0.4
Alison Meng	Senior	8/8/2024	EBP Audit Procedures	Prepared the audit conclusion memorandum for the Employee Benefit Plan Audit.	2.5
Bryan Lorcha	Senior	8/8/2024	EBP Audit Procedures	Performed a detailed review of the participant data testing for the EBP Audit.	3.0
Bryan Lorcha	Senior	8/8/2024	EBP Audit Procedures	Performed a detailed review of the benefit testing for the EBP Audit.	3.0
Bryan Lorcha	Senior	8/8/2024	EBP Audit Procedures	Performed a detailed review of the fee detail report for the EBP Audit.	2.0
Nicole Khyle Dungao Viray	Staff	8/8/2024	EBP Audit Procedures	Performed detailed testing of the benefit withdrawals for the Zachry Defined contribution plan.	3.2
Nicole Khyle Dungao Viray	Staff	8/8/2024	EBP Audit Procedures	Documented the Fidelity Fee Detail Report, including performing computation of revenue and share credits.	2.0
Bryan Lorcha	Senior	8/9/2024	EBP Audit Procedures	Performed a detailed review of the required tax forms to assess the Company's tax status at December 31st.	3.0
Bryan Lorcha	Senior	8/9/2024	EBP Audit Procedures	Performed a detailed review of the deferral percentage for the EBP Audit.	3.0

Name	Rank	Date	Project Category	Description	Hours Charged
Bryan Lorcha	Senior	8/9/2024	EBP Audit Procedures	Performed a detailed review of the default loan schedule for the EBP Audit.	0.7
Bryan Lorcha	Senior	8/9/2024	EBP Audit Procedures	Performed a detailed review of the forfeiture computation for the EBP Audit.	1.3
Zach Roberts	Senior Manager	8/12/2024	EBP Audit Procedures	Meeting with N. Viray, A. Meng, and Z.Roberts to discuss working progress and client updates.	0.3
Alison Meng	Senior	8/12/2024	EBP Audit Procedures	Meeting with N. Viray, A. Meng, and Z.Roberts to discuss working progress and client updates.	0.3
Bryan Lorcha	Senior	8/12/2024	EBP Audit Procedures	Prepared the financial statement Tie outs; including performing reconciliation to the Form 5500.	2.0
Bryan Lorcha	Senior	8/12/2024	EBP Audit Procedures	Performed a detailed review of the Materiality working papers for the EBP Audit.	2.0
Bryan Lorcha	Senior	8/12/2024	EBP Audit Procedures	Performed a detailed review of the Contribution funding data for the EBP Audit.	2.0
Bryan Lorcha	Senior	8/12/2024	EBP Audit Procedures	Performed a detailed review of the summary of net trust assets for the EBP Audit.	2.0
Nicole Khyle Dungao Viray	Staff	8/12/2024	EBP Audit Procedures	Prepared the Benefit testing for Defined Contribution Plan Testing workpapers.	2.0
Nicole Khyle Dungao Viray	Staff	8/12/2024	EBP Audit Procedures	Prepared the Loan testing Defined Contribution Plan Testing workpapers.	2.5
Bryan Lorcha	Senior	8/13/2024	EBP Audit Procedures	Performed a detailed review of the annual loan balance for the EBP Audit.	2.0
Bryan Lorcha	Senior	8/13/2024	EBP Audit Procedures	Performed a detailed review of the review of Board of directors minutes for the EBP Audit.	2.0
Bryan Lorcha	Senior	8/13/2024	EBP Audit Procedures	Performed a detailed review of the Zachry and madison payroll system narrative for the EBP Audit.	1.0
Bryan Lorcha	Senior	8/13/2024	EBP Audit Procedures	Performed a detailed review of the fidelity workplace EBP appendix related to the Service Organization report.	1.0
Bryan Lorcha	Senior	8/13/2024	EBP Audit Procedures	Performed a detailed review of the Deemed Contributions for the EBP Audit.	1.0
Bryan Lorcha	Senior	8/13/2024	EBP Audit Procedures	Performed a detailed review of the Interest Reasonableness test for the EBP Audit.	1.0

Name	Rank	Date	Project Category	Description	Hours Charged
Nicole Khyle Dungao Viray	Staff	8/12/2024	EBP Audit Procedures	Meeting with N. Viray, A. Meng, and Z.Roberts to discuss working progress and client updates.	0.3
Alison Meng	Senior	8/14/2024	EBP Audit Procedures	Performed detailed review of the Loan substantive testing for the EBP audit	3.4
Alison Meng	Senior	8/14/2024	EBP Audit Procedures	Meeting with N. Viray, A. Meng, and Z.Roberts to discuss working progress and client updates.	0.3
Zach Roberts	Senior Manager	8/14/2024	EBP Audit Procedures	Meeting with N. Viray, A. Meng, and Z.Roberts to discuss working progress and client updates.	0.3
Alison Meng	Senior	8/14/2024	EBP Audit Procedures	Meeting with M. Grahmann (client), A. Meng, Z.Roberts for audit client assistance list progress discussion.	0.5
Zach Roberts	Senior Manager	8/14/2024	EBP Audit Procedures	Meeting with M. Grahmann (client), A. Meng, Z.Roberts for audit client assistance list progress discussion.	0.5
Nicole Khyle Dungao Viray	Staff	8/14/2024	EBP Audit Procedures	Prepared the Financial Statement overall analytical review for the EBP Audit.	2.0
Nicole Khyle Dungao Viray	Staff	8/14/2024	EBP Audit Procedures	Performed a detailed tie out from the statement of plan assets to the financial statements of the 401k plan.	0.5
Nicole Khyle Dungao Viray	Staff	8/14/2024	EBP Audit Procedures	Documented the Annual Loan Balance workpapers for the EBP audit.	0.5
Nicole Khyle Dungao Viray	Staff	8/14/2024	EBP Audit Procedures	Documented the Benefit Withdrawal walkthrough workpapers.	2.0
Nicole Khyle Dungao Viray	Staff	8/14/2024	EBP Audit Procedures	Tested the Zachry Contribution Fundings for purposes of the EBP Audit.	1.0
Nicole Khyle Dungao Viray	Staff	8/14/2024	EBP Audit Procedures	Reviewed subsequent board of directors meeting minutes for the EBP Audit.	1.0
Nicole Khyle Dungao Viray	Staff	8/14/2024	EBP Audit Procedures	Addressed open comments within the financial statement overall analytical review.	2.0
Nicole Khyle Dungao Viray	Staff	8/14/2024	EBP Audit Procedures	Addressed open comments within the summary of plan assets workpapers.	0.5
Nicole Khyle Dungao Viray	Staff	8/14/2024	EBP Audit Procedures	Prepared Annual Loan Balance workpapers for the EBP Audit.	0.5
Nicole Khyle Dungao Viray	Staff	8/14/2024	EBP Audit Procedures	Completed the documentation of the loan walkthrough for the EBP Audit.	2.0

Name	Rank	Date	Project Category	Description	Hours Charged
Nicole Khyle Dungao Viray	Staff	8/14/2024	EBP Audit Procedures	Meeting with N. Viray, A. Meng, and Z.Roberts to discuss working progress and client updates.	0.3
Nicole Khyle Dungao Viray	Staff	8/15/2024	EBP Audit Procedures	Updated the GAAP Disclosure Checklist for the financial statement tie out procedures.	3.0
Nicole Khyle Dungao Viray	Staff	8/16/2024	EBP Audit Procedures	Updated the System Narratives for the Payroll systems of Zachry and Madison.	0.5
Nicole Khyle Dungao Viray	Staff	8/16/2024	EBP Audit Procedures	Documented the analysis of the Service Organization Reports for purposes of reliance in the 401k Workpapers.	1.0
Nicole Khyle Dungao Viray	Staff	8/16/2024	EBP Audit Procedures	Addressed open comments within the Benefit Contribution testing.	0.3
Nicole Khyle Dungao Viray	Staff	8/16/2024	EBP Audit Procedures	Performed tie outs from the Loan Workpapers to the respective statement of plan operations for the EBP Workpapers.	1.2
Nicole Khyle Dungao Viray	Staff	8/16/2024	EBP Audit Procedures	Checked and updated audit plan for monitoring of the audit status of the EBP.	2.0
Nicole Khyle Dungao Viray	Staff	8/16/2024	EBP Audit Procedures	Performed Fidelity EBP Participant data testing for the defined contribution plan.	5.0
Nicole Khyle Dungao Viray	Staff	8/16/2024	EBP Audit Procedures	Addressed open comments within the individual participant testing for the defined contribution plan.	0.3
Nicole Khyle Dungao Viray	Staff	8/16/2024	EBP Audit Procedures	Prepared deemed distribution and interest reasonable testing workpaper.	1.2
Nicole Khyle Dungao Viray	Staff	8/16/2024	EBP Audit Procedures	Checked and updated audit plan for monitoring of the audit status of the EBP.	2.0
Nicole Khyle Dungao Viray	Staff	8/16/2024	EBP Audit Procedures	Completed Fidelity EBP Participant data testing for the defined contribution plan.	3.0
Alison Meng	Senior	8/19/2024	EBP Audit Procedures	Prepared financial statement close process walkthrough for the EBP Workpapers.	0.7
Alison Meng	Senior	8/19/2024	EBP Audit Procedures	Performed a detailed review of financial statements tie out for the 401k Financials.	2.2
Alison Meng	Senior	8/20/2024	EBP Audit Procedures	Meeting with N. Viray and A. Meng to discuss working progress and client updates.	0.4
Bryan Lorcha	Senior	8/19/2024	EBP Audit Procedures	Performed a detailed review of the Loan Walkthrough for the EBP Audit.	1.0

Name	Rank	Date	Project Category	Description	Hours Charged
Bryan Lorcha	Senior	8/19/2024	EBP Audit Procedures	Performed a detailed review of the Benefit Payment Testing Sample Walkthrough	1.0
Bryan Lorcha	Senior	8/19/2024	EBP Audit Procedures	Performed a detailed review of the Participant Data Sample Walkthrough	1.0
Bryan Lorcha	Senior	8/19/2024	EBP Audit Procedures	Prepared the financial statement Tie outs; including performing reconciliation to the Form 5500.	5.0
Alison Meng	Senior	8/20/2024	EBP Audit Procedures	Performed senior review of the contributions walkthroughs workpapers.	3.8
Alison Meng	Senior	8/20/2024	EBP Audit Procedures	Performed detailed review work on the Service Organization reports for the Fidelity Trust and Recordkeeper to review complimentary user entity controls.	2.2
Bryan Lorcha	Senior	8/20/2024	EBP Audit Procedures	Performed a detailed review of the loan testing for the EBP Audit.	2.0
Bryan Lorcha	Senior	8/20/2024	EBP Audit Procedures	Performed a detailed review of the Benefit Testing for the EBP Audit.	3.0
Bryan Lorcha	Senior	8/20/2024	EBP Audit Procedures	Performed a detailed review of the Contribution Testing for the EBP Audit.	3.0
Nicole Khyle Dungao Viray	Staff	8/20/2024	EBP Audit Procedures	Meeting with N. Viray and A. Meng to discuss working progress and client updates.	0.4
Nicole Khyle Dungao Viray	Staff	8/20/2024	EBP Audit Procedures	Documented the Contribution Remittances Memo for the EBP Audit.	1.0
Nicole Khyle Dungao Viray	Staff	8/20/2024	EBP Audit Procedures	Addressed open comments related to the Benefit testing and walkthrough workpapers	5.0
Nicole Khyle Dungao Viray	Staff	8/20/2024	EBP Audit Procedures	Completed internal and external tie outs to Summary Of Plan Operations	0.6
Nicole Khyle Dungao Viray	Staff	8/20/2024	EBP Audit Procedures	Addressed open comments within loan testing working papers and walkthrough	2.0
Alison Meng	Senior	8/21/2024	EBP Audit Procedures	Prepared legal letter request for the employee benefit plan.	3.2
Alison Meng	Senior	8/21/2024	EBP Audit Procedures	Meeting with client (M. Grahmann), A. Meng, and G. Pena for audit client assistance list progress discussion.	1.1
Zach Roberts	Senior Manager	8/21/2024	EBP Audit Procedures	Meeting with N. Viray, A. Meng, and Z.Roberts to discuss working progress and client updates.	0.5

Name	Rank	Date	Project Category	Description	Hours Charged
Alison Meng	Senior	8/21/2024	EBP Audit Procedures	Meeting with N. Viray, A. Meng, and Z.Roberts to discuss working progress and client updates.	0.5
Gherlie Pena	Partner	8/21/2024	EBP Audit Procedures	Meeting with client (M. Grahmann), A. Meng, and G. Pena for audit client assistance list progress discussion.	1.1
Zach Roberts	Senior Manager	8/21/2024	EBP Audit Procedures	Meeting with L.Dacanay, N.Viray, A.Meng and Z.Roberts for Bi-weekly internal status to discuss working progress and client updates.	0.3
Alison Meng	Senior	8/22/2024	EBP Audit Procedures	Prepare Significant class of transaction documentations	2.4
Gherlie Pena	Partner	8/22/2024	EBP Audit Procedures	Performed a partner review of Planning documents	0.5
Gherlie Pena	Partner	8/22/2024	EBP Audit Procedures	Performed a partner review of Financial Statement Draft Report	0.5
Nicole Khyle Dungao Viray	Staff	8/21/2024	EBP Audit Procedures	Meeting with N. Viray, A. Meng, and Z.Roberts to discuss working progress and client updates.	0.5
Nicole Khyle Dungao Viray	Staff	8/22/2024	EBP Audit Procedures	Prepared the Summary Review Memorandum for the EBP Audit.	1.0
Nicole Khyle Dungao Viray	Staff	8/22/2024	EBP Audit Procedures	Completed 451(R) Reassess and evaluate form and 438 Documentation assembly form	1.0
Nicole Khyle Dungao Viray	Staff	8/22/2024	EBP Audit Procedures	Addressed open comments from benefit testing workpapers and walkthrough	1.5
Nicole Khyle Dungao Viray	Staff	8/22/2024	EBP Audit Procedures	Addressed open comments from contribution testing workpapers and walkthrough	1.0
Alison Meng	Senior	8/23/2024	EBP Audit Procedures	Prepared independence related documentation for the employee benefit plan.	2.9
Gherlie Pena	Partner	8/23/2024	EBP Audit Procedures	Partner in Charge review of Audit Workpapers (Planning and Execution related workpapers)	5.0
Zach Roberts	Senior Manager	8/23/2024	EBP Audit Procedures	Performing a general review of the Contribution testing performed for purposes of the EBP Audit.	2.5
Zach Roberts	Senior Manager	8/23/2024	EBP Audit Procedures	Performed a general review of the benefits testing as part of the required EBP Audit procedures.	3.6
Zach Roberts	Senior Manager	8/23/2024	EBP Audit Procedures	Performed a review of the tax qualification status documents for the 401k status of the EBP plan.	1.9

Name	Rank	Date	Project Category	Description	Hours Charged
Alison Meng	Senior	8/26/2024	EBP Audit Procedures	Senior review of testing performed for contributions testing within the Employee Benefit Testing workpapers.	4.3
Gherlie Pena	Partner	8/26/2024	EBP Audit Procedures	Partner in Charge review of Audit Workpapers (Execution and Reporting related workpapers)	3.5
Zach Roberts	Senior Manager	8/26/2024	EBP Audit Procedures	Compile required communications for those charged with governance of the Employee Benefit plan.	3.5
Zach Roberts	Senior Manager	8/26/2024	EBP Audit Procedures	Performed a review of the Participant testing of the Zachry 401k plan.	4.1
Alison Meng	Senior	8/28/2024	EBP Audit Procedures	Continued senior review of testing performed for Contributions testing within the Employee Benefit Testing Workpapers.	0.5
Nicole Khyle Dungao Viray	Staff	8/28/2024	EBP Audit Procedures	Added and documented the required Permanent file checklist and verified that all permanent files were included in the audit workpapers.	1.0
Nicole Khyle Dungao Viray	Staff	8/29/2024	EBP Audit Procedures	Addressed open review notes on the contributions substantive testing.	1.5
Total					204.6

Total Fees Sought for Fixed Fee Employee Benefit Plan Audit During Fee Period: \$13,000.00

Additional Audit Services

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Elizabeth Ayers Goode	Staff	5-Aug-24	Attend Meeting	Internal meeting with Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss tasks for the week and close the 2023 audit. Talked through questions on testing AP and revenue.	1.5	\$175.00	\$262.50
Elizabeth Ayers Goode	Staff	5-Aug-24	Subsequent Events	Addressed open items within investments workpapers, including agreeing balance totals between subledgers and translating foreign currency amounts with independently researched exchange rates.	3.8	\$175.00	\$665.00
Taylor Witherell	Manager	5-Aug-24	Attend Meeting	Internal meeting with Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss tasks for the week and close the 2023 audit. Talked through questions on testing AP and revenue.	1.5	\$375.00	\$562.50
Alison Meng	Senior	5-Aug-24	Attend Meeting	Internal meeting with Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss tasks for the week and close the 2023 audit. Talked through questions on testing AP and revenue.	1.5	\$275.00	\$412.50
Ricardo Sanchez	Senior	5-Aug-24	Attend Meeting	Internal meeting with Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss tasks for the week and close the 2023 audit. Talked through questions on testing AP and revenue.	1.5	\$275.00	\$412.50
Ricardo Sanchez	Senior	5-Aug-24	Subsequent Events	Performed a detail review of the Joint Venture Search for Unrecorded liabilities.	5.8	\$275.00	\$1,595.00
Elizabeth Ayers Goode	Staff	6-Aug-24	Joint Ventures	Continuation of translating foreign currency amounts for investments	4.6	\$175.00	\$805.00
Elizabeth Ayers Goode	Staff	6-Aug-24	Financial Statement Disclosures	Tie-out of financial statements and footnotes to underlying supporting files	1.5	\$175.00	\$262.50
Ricardo Sanchez	Senior	6-Aug-24	Subsequent Events	Performed a detail review of the Subsequent Event Cash disbursement analysis.	4.2	\$275.00	\$1,155.00
Elizabeth Ayers Goode	Staff	7-Aug-24	Attend Meeting	Internal meeting with T. Witherell, A. Meng, and R. Sanchez to discuss tasks for the week and close the 2023 audit. Talked through questions on testing AP and revenue.	0.3	\$175.00	\$52.50
Elizabeth Ayers Goode	Staff	7-Aug-24	Financial Statement Disclosures	Tie-out of financial statements and footnotes to underlying supporting files	7.9	\$175.00	\$1,382.50

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Taylor Witherell	Manager	7-Aug-24	Attend Meeting	Internal meeting with T. Witherell, A. Meng, and R. Sanchez to discuss tasks for the week and close the 2023 audit. Talked through questions on testing AP and revenue.	0.4	\$375.00	\$150.00
Alison Meng	Senior	7-Aug-24	Attend Meeting	Internal meeting with T. Witherell, A. Meng, and R. Sanchez to discuss tasks for the week and close the 2023 audit. Talked through questions on testing AP and revenue.	0.4	\$275.00	\$110.00
Ricardo Sanchez	Senior	7-Aug-24	Attend Meeting	Internal meeting with T. Witherell, A. Meng, and R. Sanchez to discuss tasks for the week and close the 2023 audit. Talked through questions on testing AP and revenue.	0.4	\$275.00	\$110.00
Ricardo Sanchez	Senior	7-Aug-24	Revenue Testing	Documented memorandums related to key percentage of completion contracts.	1.9	\$275.00	\$522.50
Alison Meng	Senior	7-Aug-24	Revenue Testing	Performing Percentage of Completion revenue testing for key contracts.	3.5	\$275.00	\$962.50
Taylor Witherell	Manager	8-Aug-24	Walkthroughs	Reviewing walkthroughs to ensure they are in line with our understanding of the process	2.1	\$375.00	\$787.50
Alison Meng	Senior	8-Aug-24	Revenue Testing	Performing Percentage of Completion revenue testing for key contracts continued.	4.9	\$275.00	\$1,347.50
Taylor Witherell	Manager	9-Aug-24	Attend Meeting	Discussing as a team, including Alison Meng, Ricardo Sanchez, and Taylor Witherell tasks performed for the week and closing or updating documentation	0.4	\$375.00	\$150.00
Taylor Witherell	Manager	9-Aug-24	Financial Statement Disclosures	Reviewing the GAAP disclosure checklist prepared by management	1.1	\$375.00	\$412.50
Alison Meng	Senior	9-Aug-24	Attend Meeting	Discussing as a team, including Alison Meng, Ricardo Sanchez, and Taylor Witherell tasks performed for the week and closing or updating documentation	0.4	\$275.00	\$110.00
Ricardo Sanchez	Senior	9-Aug-24	Attend Meeting	Discussing as a team, including Alison Meng, Ricardo Sanchez, and Taylor Witherell tasks performed for the week and closing or updating documentation	0.4	\$275.00	\$110.00
Alison Meng	Senior	12-Aug-24	Attend Meeting	Meeting with Zach Roberts and Alison Meng for internal status regards to open items related to revenue and AR	0.6	\$275.00	\$165.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Zach Roberts	Senior Manager	12-Aug-24	Attend Meeting	Meeting with Zach Roberts and Alison Meng for internal status regards to open items related to revenue and AR	0.6	\$595.00	\$357.00
Taylor Witherell	Manager	13-Aug-24	Attend Meeting	Discussing with Zach Roberts and Melinda Grahmann open client items and estimated time to receive from the Director of Financial Accounting	0.8	\$375.00	\$300.00
Zach Roberts	Senior Manager	13-Aug-24	Attend Meeting	Discussing with Zach Roberts and Melinda Grahmann open client items and estimated time to receive from the Director of Financial Accounting	0.8	\$595.00	\$476.00
Taylor Witherell	Manager	13-Aug-24	Subsequent Events	Performing general review over subsequent events testing performed	1.0	\$375.00	\$375.00
Elizabeth Ayers Goode	Staff	13-Aug-24	Subsequent Events	Tested the Zachry subsequent cash receipts for the Joint Venture Zachry Industrial Companies, LLC. subsequent cash disbursements.	7.8	\$175.00	\$1,365.00
Alison Meng	Senior	13-Aug-24	Subsequent Events	Reviewed supports received to perform substantive testing for revenue	4.3	\$275.00	\$1,182.50
Elizabeth Ayers Goode	Staff	14-Aug-24	Subsequent Events	Addressed open items for joint venture subsequent cash disbursements	6.2	\$175.00	\$1,085.00
Elizabeth Ayers Goode	Staff	14-Aug-24	Financial Statement Disclosures	Agreed financial statement balances of Zachry Plant Services Holdings, Inc. to Zachry Holdings, Inc.	1.3	\$175.00	\$227.50
Elizabeth Ayers Goode	Staff	14-Aug-24	Attend Meeting	Internal meeting with T. Witherell, A. Meng, and R. Sanchez to discuss the tasks we received this week, questions from staff, and support received from the client.	0.7	\$175.00	\$122.50
Taylor Witherell	Manager	14-Aug-24	Attend Meeting	Internal meeting with T. Witherell, A. Meng, and R. Sanchez to discuss the tasks we received this week, questions from staff, and support received from the client.	0.7	\$375.00	\$262.50
Ricardo Sanchez	Senior	14-Aug-24	Attend Meeting	Internal meeting with T. Witherell, A. Meng, and R. Sanchez to discuss the tasks we received this week, questions from staff, and support received from the client.	0.7	\$275.00	\$192.50
Ricardo Sanchez	Senior	14-Aug-24	Subsequent Events	Performed detail review of Joint Venture subsequent cash receipts testing.	6.7	\$275.00	\$1,842.50
Alison Meng	Senior	14-Aug-24	Attend Meeting	Internal meeting with T. Witherell, A. Meng, and R. Sanchez to discuss the tasks we received this week,	0.7	\$275.00	\$192.50

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
				questions from staff, and support received from the client.			
Taylor Witherell	Manager	15-Aug-24	Bankruptcy	Performing research on disclosure requirements for bankruptcy filings	3.2	\$375.00	\$1,200.00
Zach Roberts	Senior Manager	15-Aug-24	Bankruptcy	Held meeting with management including Rocco Coletta, Gilbert Wiatrek, Joe Gaughan, Taylor Witherell and Zach Roberts to discuss progress of goodwill impairment testing and booking of revenue adjustments	0.8	\$595.00	\$476.00
Taylor Witherell	Manager	15-Aug-24	Bankruptcy	Held meeting with management including Rocco Coletta, Gilbert Wiatrek, Joe Gaughan, Taylor Witherell and Zach Roberts to discuss progress of goodwill impairment testing and booking of revenue adjustments	0.8	\$375.00	\$300.00
Joe Gaughan	Partner	15-Aug-24	Bankruptcy	Held meeting with management including Rocco Coletta, Gilbert Wiatrek, Joe Gaughan, Taylor Witherell and Zach Roberts to discuss progress of goodwill impairment testing and booking of revenue adjustments	0.8	\$995.00	\$796.00
Taylor Witherell	Manager	15-Aug-24	Subsequent Events	Reviewing support related to a subsequent disbursement transaction and following up with the client for questions	1.0	\$375.00	\$375.00
Elizabeth Ayers Goode	Staff	15-Aug-24	Financial Statement Disclosures	Continuation of agreeing financial statement balances of Zachry Plant Services Holdings, Inc. to Zachry Holdings, Inc.	0.7	\$175.00	\$122.50
Elizabeth Ayers Goode	Staff	15-Aug-24	Subsequent Events	Addressed open items for Zachry subsequent cash receipts	7.7	\$175.00	\$1,347.50
Alison Meng	Senior	15-Aug-24	Subsequent Events	Reviewed supports received in association with procedures performed over substantive testing for Accounts Receivable	3.5	\$275.00	\$962.50
Taylor Witherell	Manager	16-Aug-24	Attend Meeting	Internal meeting with T. Witherell, A. Meng, and R. Sanchez to discuss the tasks we received this week, questions from staff, and support received from the client.	0.9	\$375.00	\$337.50
Ricardo Sanchez	Senior	16-Aug-24	Attend Meeting	Internal meeting with T. Witherell, A. Meng, and R. Sanchez to discuss the tasks we received this week,	0.9	\$275.00	\$247.50

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
				questions from staff, and support received from the client.			
Ricardo Sanchez	Senior	16-Aug-24	Subsequent Events	Review of subsequent events and communication with client to discuss follow up questions.	1.3	\$275.00	\$357.50
Alison Meng	Senior	16-Aug-24	Attend Meeting	Internal meeting with T. Witherell, A. Meng, and R. Sanchez to discuss the tasks we received this week, questions from staff, and support received from the client.	0.9	\$275.00	\$247.50
Taylor Witherell	Manager	19-Aug-24	Subsequent Events	Researching and testing support for subsequent events testing to determine if selections were recorded appropriately	3.1	\$375.00	\$1,162.50
Taylor Witherell	Manager	19-Aug-24	Attend Meeting	Internal meeting with E. Goode, Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	0.4	\$375.00	\$150.00
Elizabeth Ayers Goode	Staff	19-Aug-24	Attend Meeting	Internal meeting with E. Goode, Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	0.4	\$175.00	\$70.00
Elizabeth Ayers Goode	Staff	19-Aug-24	Joint Ventures	Addressed open items for joint venture Accounts Payable unusual items testing.	1.0	\$175.00	\$175.00
Elizabeth Ayers Goode	Staff	19-Aug-24	Subsequent Events	Tested and addressed open items for joint venture subsequent cash receipt as part of required subsequent event procedures.	6.7	\$175.00	\$1,172.50
Alison Meng	Senior	19-Aug-24	Subsequent Events	Prepared substantive revenue testing memo related to the Venture Global Contract.	4.4	\$275.00	\$1,210.00
Alison Meng	Senior	19-Aug-24	Attend Meeting	Internal meeting with E. Goode, Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	0.4	\$275.00	\$110.00
Ricardo Sanchez	Senior	19-Aug-24	Attend Meeting	Internal meeting with E. Goode, Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	0.4	\$275.00	\$110.00
Zach Roberts	Senior Manager	19-Aug-24	Attend Meeting	Internal meeting with E. Goode, Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	0.4	\$595.00	\$238.00
Taylor Witherell	Manager	20-Aug-24	Financial Statement Disclosures	Performing an overall analytical review of financial statement information which includes reviewing client explanations for material fluctuations	1.5	\$375.00	\$562.50

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Elizabeth Ayers Goode	Staff	20-Aug-24	Subsequent Events	Addressed open items for Zachry cash disbursements related to required subsequent event procedures.	4.2	\$175.00	\$735.00
Elizabeth Ayers Goode	Staff	20-Aug-24	Financial Statement Disclosures	Continued tie-out of Zachry Holdings, Inc. and Zachry Industrial, Inc. financial statements and footnotes to underlying supporting files.	2.7	\$175.00	\$472.50
Taylor Witherell	Manager	21-Aug-24	Attend Meeting	Internal meeting with E. Goode, T. Witherell, and A. Meng to discuss progress of weekly tasks.	0.5	\$375.00	\$187.50
Taylor Witherell	Manager	21-Aug-24	Financial Statement Disclosures	Reviewed client memorandum for assessment of implementing new credit allowance standard and supporting evidence	2.1	\$375.00	\$787.50
Elizabeth Ayers Goode	Staff	21-Aug-24	Attend Meeting	Internal meeting with E. Goode, T. Witherell, and A. Meng to discuss progress of weekly tasks.	0.5	\$175.00	\$87.50
Elizabeth Ayers Goode	Staff	21-Aug-24	Joint Ventures	Continued to address open items for joint venture Accounts Payable unusual items testing.	0.8	\$175.00	\$140.00
Elizabeth Ayers Goode	Staff	21-Aug-24	Subsequent Events	Performed substantive testing of joint venture subsequent cash disbursements.	5.6	\$175.00	\$980.00
Elizabeth Ayers Goode	Staff	21-Aug-24	Financial Statement Disclosures	Continued tie-out of Zachry Industrial, Inc. financial statements and footnotes to underlying supporting files.	1.3	\$175.00	\$227.50
Alison Meng	Senior	21-Aug-24	Attend Meeting	Internal meeting with E. Goode, T. Witherell, and A. Meng to discuss progress of weekly tasks.	0.5	\$275.00	\$137.50
Taylor Witherell	Manager	22-Aug-24	Golden Pass Settlement	Meeting with F. Butt (client), J. Gaughan, Z. Roberts, T. Witherell for Golden Pass Margin Calculation discussion.	1.1	\$375.00	\$412.50
Zach Roberts	Senior Manager	22-Aug-24	Golden Pass Settlement	Meeting with F. Butt (client), J. Gaughan, Z. Roberts, T. Witherell for Golden Pass Margin Calculation discussion.	1.1	\$595.00	\$654.50
Joe Gaughan	Partner	22-Aug-24	Golden Pass Settlement	Meeting with F. Butt (client), J. Gaughan, Z. Roberts, T. Witherell for Golden Pass Margin Calculation discussion.	1.1	\$995.00	\$1,094.50
Alison Meng	Senior	22-Aug-24	Golden Pass Settlement	Meeting with F. Butt (client), J. Gaughan, Z. Roberts, T. Witherell for Golden Pass Margin Calculation discussion.	1.1	\$275.00	\$302.50
Alison Meng	Senior	22-Aug-24	Golden Pass Settlement	Documented detailed notes from meeting between the client and EY regarding the Golden Pass Margin Analysis and prepared client follow up requests.	1.9	\$275.00	\$522.50

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Taylor Witherell	Manager	22-Aug-24	Walkthroughs	Reviewed walkthrough support provided by the client for year-end processes	2.9	\$375.00	\$1,087.50
Elizabeth Ayers Goode	Staff	22-Aug-24	Joint Ventures	Addressed open items for EY's testing of Joint Venture Accounts Payable review of unusual items	0.4	\$175.00	\$70.00
Elizabeth Ayers Goode	Staff	22-Aug-24	Subsequent Events	Performed substantive testing of joint venture cash disbursements for EY's required subsequent event procedures.	4.6	\$175.00	\$805.00
Taylor Witherell	Manager	23-Aug-24	Attend Meeting	Internal meeting with E. Goode, Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	0.6	\$375.00	\$225.00
Taylor Witherell	Manager	23-Aug-24	Walkthroughs	Reviewed walkthrough support provided by the client for year-end processes	2.9	\$375.00	\$1,087.50
Elizabeth Ayers Goode	Staff	23-Aug-24	Attend Meeting	Internal meeting with E. Goode, Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	0.6	\$175.00	\$105.00
Elizabeth Ayers Goode	Staff	23-Aug-24	Subsequent Events	Performed substantive testing of joint venture cash disbursements for EY's required subsequent event procedures.	7.5	\$175.00	\$1,312.50
Zach Roberts	Senior Manager	23-Aug-24	Attend Meeting	Internal meeting with Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	0.6	\$595.00	\$357.00
Alison Meng	Senior	23-Aug-24	Attend Meeting	Internal meeting with Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	0.6	\$275.00	\$165.00
Ricardo Sanchez	Senior	23-Aug-24	Attend Meeting	Internal meeting with Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	0.6	\$275.00	\$165.00
Zach Roberts	Senior Manager	26-Aug-24	Goodwill Impairment Assessment	Discussion between core audit team including Taylor Witherell, Zach Roberts Joe Gaughan and internal specialists including Shaowei Feng and Greg Manos to provide background information of the audit client and timing of goodwill impairment testing	0.4	\$595.00	\$238.00
Taylor Witherell	Manager	26-Aug-24	Goodwill Impairment Assessment	Discussion between core audit team including Taylor Witherell, Zach Roberts Joe Gaughan and internal specialists including Shaowei Feng and Greg Manos to provide background information of the audit client and timing of goodwill impairment testing	0.4	\$375.00	\$150.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Shaowei Feng	Senior Manager	26-Aug-24	Goodwill Impairment Assessment	Discussion between core audit team including Taylor Witherell, Zach Roberts Joe Gaughan and internal specialists including Shaowei Feng and Greg Manos to provide background information of the audit client and timing of goodwill impairment testing	0.4	\$595.00	\$238.00
Greg Manos	Partner	26-Aug-24	Goodwill Impairment Assessment	Discussion between core audit team including Taylor Witherell, Zach Roberts Joe Gaughan and internal specialists including Shaowei Feng and Greg Manos to provide background information of the audit client and timing of goodwill impairment testing	0.4	\$995.00	\$398.00
Joe Gaughan	Partner	26-Aug-24	Goodwill Impairment Assessment	Discussion between core audit team including Taylor Witherell, Zach Roberts Joe Gaughan and internal specialists including Shaowei Feng and Greg Manos to provide background information of the audit client and timing of goodwill impairment testing	0.4	\$995.00	\$398.00
Taylor Witherell	Manager	26-Aug-24	Subsequent Events	Discussion between the client and audit team, specifically Melinda Grahmann and Taylor Witherell on subsequent event testing and understanding support provided	0.4	\$375.00	\$150.00
Elizabeth Ayers Goode	Staff	26-Aug-24	Subsequent Events	Performed substantive testing of joint venture cash disbursements for EY's required subsequent event procedures.	7.9	\$175.00	\$1,382.50
Ricardo Sanchez	Senior	26-Aug-24	Subsequent Events	Performed Detail review of subsequent events and discuss internal questions with staff.	3.5	\$275.00	\$962.50
Alison Meng	Senior	26-Aug-24	Subsequent Events	Performed year-end substantive testing of the accounts receivable significant account.	1.9	\$275.00	\$522.50
Elizabeth Ayers Goode	Staff	27-Aug-24	Subsequent Events	Performed substantive testing of joint venture cash disbursements for EY's required subsequent event procedures.	7.6	\$175.00	\$1,330.00
Alison Meng	Senior	27-Aug-24	Subsequent Events	Performed year-end substantive testing of the accounts receivable significant account.	0.8	\$275.00	\$220.00
Alison Meng	Senior	27-Aug-24	Subsequent Events	Prepared percentage of completion contract documentation, specifically prepare substantive testing documentation for key contracts.	3.1	\$275.00	\$852.50
Taylor Witherell	Manager	28-Aug-24	Bankruptcy	Documenting considerations for the bankruptcy filing and changes to the planned risk assessment or incremental procedures to be performed continued	2.3	\$375.00	\$862.50

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Taylor Witherell	Manager	28-Aug-24	Attend Meeting	Internal meeting with E. Goode, Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	1.1	\$375.00	\$412.50
Elizabeth Ayers Goode	Staff	28-Aug-24	Attend Meeting	Internal meeting with E. Goode, Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	1.1	\$175.00	\$192.50
Elizabeth Ayers Goode	Staff	28-Aug-24	Subsequent Events	Addressed open items for Zachry subsequent cash receipts audit procedures.	7.2	\$175.00	\$1,260.00
Ricardo Sanchez	Senior	28-Aug-24	Attend Meeting	Internal meeting with E. Goode, Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	1.1	\$275.00	\$302.50
Ricardo Sanchez	Senior	28-Aug-24	Subsequent Events	Detailed review of subsequent event testing over cash receipts.	1.9	\$275.00	\$522.50
Alison Meng	Senior	28-Aug-24	Attend Meeting	Internal meeting with E. Goode, Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	1.1	\$275.00	\$302.50
Zach Roberts	Senior Manager	28-Aug-24	Attend Meeting	Internal meeting with E. Goode, Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	1.1	\$595.00	\$654.50
Taylor Witherell	Manager	29-Aug-24	Bankruptcy	Documenting considerations for the bankruptcy filing and changes to the planned risk assessment or incremental procedures to be performed	3.2	\$375.00	\$1,200.00
Zach Roberts	Senior Manager	31-Aug-24	Fee Application	Collating and assembling monthly fee application documentation for the Zachry bankruptcy court fee application.	1.8	\$595.00	\$1,071.00
				Total	219.0		\$57,959.00

Tax Services

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Trey Tschirhart	Partner	16-Aug-24	Tax Services	Review tax authorities supporting treatment of transaction costs in chapter 11 bankruptcy	0.4	\$825.00	\$330.00
Trey Tschirhart	Partner	15-Aug-24	Tax Services	Call with Zachry to discuss cash tax forecast for debtor group and related book-tax differences; E Cardenas, G Wiatrek, T Tschirhart	0.7	\$825.00	\$577.50
Allison Somphou	Managing Director	14-Aug-24	Tax Services	Teleconference to discuss treatment of debtor groups expected bankruptcy costs for appropriate tax treatment; T Tschirhart; A Somphou; A Sargent, R Beck, V Yang	0.6	\$1,150.00	\$690.00
Amy Sargent	Managing Director	14-Aug-24	Tax Services	Teleconference to discuss treatment of debtor groups expected bankruptcy costs for appropriate tax treatment; T Tschirhart; A Somphou; A Sargent, R Beck, V Yang	0.6	\$1,150.00	\$690.00
Rebecca Beck	Senior Manager	14-Aug-24	Tax Services	Teleconference to discuss treatment of debtor groups expected bankruptcy costs for appropriate tax treatment; T Tschirhart; A Somphou; A Sargent, R Beck, V Yang	0.6	\$685.00	\$411.00
Trey Tschirhart	Partner	14-Aug-24	Tax Services	Teleconference to discuss treatment of debtor groups expected bankruptcy costs for appropriate tax treatment; T Tschirhart; A Somphou; A Sargent, R Beck, V Yang	0.6	\$825.00	\$495.00
Vickie Yang	Senior Manager	14-Aug-24	Tax Services	Teleconference to discuss treatment of debtor groups expected bankruptcy costs for appropriate tax treatment; T Tschirhart; A Somphou; A Sargent, R Beck, V Yang	0.6	\$950.00	\$570.00
Trey Tschirhart	Partner	12-Aug-24	Tax Services	Review client's taxable income forecast for debtor group and consideration of tax treatment for transaction costs	1.1	\$825.00	\$907.50
Trey Tschirhart	Partner	5-Aug-24	Tax Services	Teleconference with Zachry, White & Case and M3 Partners to discuss estimated tax liability for debtor group and existing Tax Sharing Agreement. (T Tschirhart, G Wiatrek, E Cardenas, R Frames, W Murphy, J Miller, D Dreier, A O'Neill, S Herman)	0.5	\$825.00	\$412.50
Trey Tschirhart	Partner	5-Aug-24	Tax Services	Call to discuss tax implications of Zachry settlement term sheet (T Tschirhart, B Korbutt)	0.4	\$825.00	\$330.00
Trey Tschirhart	Partner	5-Aug-24	Tax Services	Read Zachry Tax Sharing Agreement and research tax implications of Golden Pass settlement term sheet.	0.7	\$825.00	\$577.50

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Brian Albert Korbutt	Partner	5-Aug-24	Tax Services	Call to discuss tax implications of Zachry settlement term sheet (T Tschirhart, B Korbutt)	0.4	\$1,250.00	\$500.00
Trey Tschirhart	Partner	2-Aug-24	Tax Services	Call with Zachry to discuss tax sharing agreement and cash tax liabilities of debtor group (T Tschirhart, G Wiatrek, E Cardenas)	0.7	\$825.00	\$577.50
Rebecca Beck	Senior Manager	1-Aug-24	Tax Services	Call to discuss background of the bankruptcy filing (T Tschirhart, R Beck, B Korbutt, E Hsiao)	0.6	\$685.00	\$411.00
Trey Tschirhart	Partner	1-Aug-24	Tax Services	Call to discuss background of the bankruptcy filing (T Tschirhart, R Beck, B Korbutt, E Hsiao)	0.6	\$825.00	\$495.00
Brian Albert Korbutt	Partner	1-Aug-24	Tax Services	Call to discuss background of the bankruptcy filing (T Tschirhart, R Beck, B Korbutt, E Hsiao)	0.6	\$1,250.00	\$750.00
Elicia Hsiao	Manager	1-Aug-24	Tax Services	Call to discuss background of the bankruptcy filing (T Tschirhart, R Beck, B Korbutt, E Hsiao)	0.6	\$850.00	\$510.00
				Total	10.3		\$9,234.50

Fee Application

Employee Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Duncker, Debra	Staff	August 21, 2024	Preparation of Fee Application	Prepare draft of combined first monthly fee statement (covering 5/21/24 thru 7/31/24)	1.3	\$250.00	\$325.00
Duncker, Debra	Staff	August 21, 2024	Preparation of Fee Application	Review of combined first monthly fee schedules (covering 5/21/24 thru 7/31/24)	2.1	\$250.00	\$525.00
Duncker, Debra	Staff	August 22, 2024	Preparation of Fee Application	Continue review of combined first monthly fee schedules (covering 5/21/24 thru 7/31/24)	1.8	\$250.00	\$450.00
Duncker, Debra	Staff	August 23, 2024	Preparation of Fee Application	Finalize first combined monthly fee statement for filing and forward to partner for approval; forward to Debtor's Counsel for filing. (covering 5/21/24 thru 7/31/24)	0.8	\$250.00	\$200.00
				Total	6.0		\$1,500.00

Acronym Legend	
Acronym	Explanation
ZHI	Zachry Holdings, Inc.
CMIS	Zachry Accounting System
PFI	Projected Financial Information
Cyborg	Zachry Payroll System
PBC	Provided by the client
GDS	Global delivery services
SaaS	Software as a Service
SOC	Service Organization Controls
GAAP	Generally Accepted Accounting Principles
FAAS	Financial Accounting Advisory Services
FAIT	Financial Audit Information Technology
CODI	Cancellation of Indebtedness Income - tax related services
ROCA	Routine On-Call Advisory Services
BK	Bankruptcy
EBP	Employee Benefit Plan
RSA	Restructuring Support Agreement