



<b>Summary of Hours, Fees, and Expenses:</b>	
<b>Total fees requested for payment in this Application:</b>	\$232,929.50
<b>Total hours covered by this Application:</b>	656.3
<b>Average hourly rate for professionals in this Application:</b>	\$354.91
<b>Total expenses requested for payment in this Application:</b>	\$0.00
<b>Total fees and expenses requested in this Application:</b>	\$232,929.50

**Primary Benefits:** Conduct an audit of the Debtors' consolidated financial statements and Employee Benefit Plan. Additional audit work to perform incremental audit services such as research and/or accounting consultation with management. 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. Tax Services related to tax analysis of plan of transaction-related documents, transaction cost analysis, cash tax modeling and tax advice regarding settlement of debt.

**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 this Application will have until noon (Prevailing Central Time), on the 21<sup>st</sup> day after the filing of this Application, to object to the requested fees and expenses. Upon the expiration of such 21-day period, the Court, in its discretion, may approve an interim fee application without the need for a hearing if no objections are filed.**

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 "Compensation Procedures Order") [Docket No. 342], Ernst & Young LLP ("EY LLP"), as Audit and Tax Services Provider to the Debtor, hereby files its *First Interim Fee Application for Compensation of Services Rendered and Reimbursement of Expenses as Audit and Tax Services Provider to the Debtor for the Period from May 21, 2024 through August 31, 2024* ("Interim Fee Period").

1. By this Interim Fee Application, and pursuant to the Compensation Procedures Order, EY LLP seeks payment of \$232,929.50 as compensation for professional services rendered to the Debtor during the period from May 21, 2024 through August 31, 2024 (the “Interim 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 this Application, EY LLP submits the following:

- a. A Summary by Professional for the Interim Fee Period, attached hereto as **Exhibit A**.
- b. A Summary by Category for the Interim Fee Period, attached hereto as **Exhibit B**.
- c. A Detailed Record of Fees as Audit and Tax Services Provider for the Interim Fee Period, attached hereto as **Exhibit C**.

3. Pursuant to the Compensation Procedures Order, any party objection to this Application must do so by noon (prevailing Central time) on the twenty-first day after service. The Court, in its direction, may approve an Application without the need for a hearing if no objections are filed. The Debtors shall be authorized to pay Ernst & Young LLP promptly for all requested fees (including the 20% fee holdback) and expenses not paid previously upon approval of the Application.

4. Although every effort has been made to include all fees and expenses incurred in the Interim Fee Period, some fees and expenses might not be included in this Interim Fee Application due to delays caused by accounting and processing during the Interim 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 fee statements will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, and the Compensation Procedures Order.

5. WHEREFORE, EY LLP hereby respectfully requests interim allowance of fees and expenses incurred during the Interim Fee Period in the total amount of \$232,929.50 of the fees incurred for professional services rendered during the Interim Fee Period, and \$0.00, representing actual and necessary expenses incurred during the Interim Fee Period.

Dated: September 24, 2024

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

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

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<b>In re:</b>	)	<b>Chapter 11</b>
	)	
<b>ZACHRY HOLDINGS, INC., et al.,<sup>1</sup></b>	)	<b>Case No. 24-90377 (MI)</b>
	)	
<b>Debtors</b>	)	<b>(Jointly Administered)</b>
	)	

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**ORDER GRANTING INTERIM COMPENSATION  
AND REIMBURSEMENT OF EXPENSES  
(Docket No. \_\_\_\_)**

The Court has considered the *First Interim Fee Application of Ernst & Young LLP, Audit and Tax Services Provider to the Debtors, for the Fee Period from May 21, 2024 through August 31, 2024* (the “Application”), filed by Ernst & Young LLP (the “Applicant”). The Court orders:

1. The Applicant is allowed interim compensation and reimbursement of expenses in the amount of \$232,929.50 for the period set forth in the Application.
2. The Debtors are authorized to disburse any unpaid amounts allowed by paragraph 1 of this Order.

Dated: \_\_\_\_\_, 2024  
Houston, Texas

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MARVIN ISGUR  
UNITED STATES BANKRUPTCY JUDGE

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<sup>1</sup> 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](http://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.

**EXHIBIT A****SUMMARY BY PROFESSIONAL FOR THE INTERIM FEE PERIOD**

<b>Core Audit Services (Fixed)</b>		
<b>Name</b>	<b>Rank</b>	<b>Hours</b>
Alison Meng	Staff	0.6
Elizabeth Ayers Goode	Staff	0.6
Joe Gaughan	Partner	0.6
Ricardo Sanchez	Staff	40.6
Taylor Witherell	Manager	0.6
Zach Roberts	Senior Manager	0.6
<b>Total</b>		<b>43.6</b>

**Total Fees Sought for Fixed Fee Core Audit During Interim Fee Period: \$124,320.00**

<b>Employee Benefit Plan Audit (Fixed)</b>		
<b>Name</b>	<b>Rank</b>	<b>Hours</b>
Alison Meng	Senior	52.6
Bryan Lorcha	Senior	48.0
Catherine Lappe	Senior Manager	1.0
Gherlie Pena	Partner	11.6
Ivy Tumacas Codera	Senior	41.1
Levi Seville Dacanay	Manager	36.9
Nicole Khyle Dungao Viray	Staff	140.7
Zach Roberts	Senior Manager	26.7
<b>Total</b>		<b>358.6</b>

**Total Fees Sought for Fixed Fee Employee Benefit Plan Audit During Interim Fee Period: \$26,000.00**

<b>Additional Audit Services (Variable/Hourly)</b>				
<b>Name</b>	<b>Rank</b>	<b>Hours</b>	<b>Hourly Rate</b>	<b>Total Individual Fees</b>
Alison Meng	Senior	36.5	\$275.00	\$10,037.50
Ben Suarez	Senior Manager	0.6	\$595.00	\$357.00
Elizabeth Ayers Goode	Staff	104.1	\$175.00	\$18,217.50
Greg Manos	Partner	0.4	\$995.00	\$398.00
Joe Gaughan	Partner	3.6	\$995.00	\$3,582.00
Peter Hornecker	Partner	0.6	\$995.00	\$597.00
Rebecca Beck	Senior Manager	0.4	\$595.00	\$238.00
Ricardo Sanchez	Senior	31.3	\$275.00	\$8,607.50
Roxi Mae Reese	Senior	0.2	\$275.00	\$55.00
Roxi Reese	Senior	0.6	\$275.00	\$165.00
Shaowei Feng	Senior Manager	0.4	\$595.00	\$238.00
Taylor Witherell	Manager	36.8	\$375.00	\$13,800.00
Trey Tschirhart	Partner	0.4	\$995.00	\$398.00
Zach Roberts	Senior Manager	16.6	\$595.00	\$9,877.00
<b>Total</b>		<b>232.5</b>		<b>\$66,567.50</b>

<b>Tax Services (Variable/Hourly)</b>				
<b>Name</b>	<b>Rank</b>	<b>Hours</b>	<b>Hourly Rate</b>	<b>Total Individual Fees</b>
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	3.2	\$1,250.00	\$4,000.00
Elicia Hsiao	Manager	0.6	\$850.00	\$510.00
Rebecca Beck	Senior Manager	1.2	\$685.00	\$822.00
Trey Tschirhart	Partner	8.8	\$825.00	\$7,260.00
Vickie Yang	Senior Manager	0.6	\$950.00	\$570.00
<b>Total</b>		<b>15.6</b>		<b>\$14,542.00</b>

<b>Fee Application</b>				
<b>Name</b>	<b>Rank</b>	<b>Hours</b>	<b>Hourly Rate</b>	<b>Total Individual Fees</b>
Debra Duncker	Staff	6.0	\$250.00	\$1,500.00
<b>Total</b>		<b>6.0</b>		<b>\$1,500.00</b>

<b>Total</b>		<b>656.3</b>		<b>\$232,929.50</b>
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**EXHIBIT B****SUMMARY BY CATEGORY FOR THE FEE PERIOD**

<b>Project Category</b>	<b>Category Descriptions</b>	<b>Total Hours</b>	<b>Total Fees</b>
Core Audit Services (Fixed Fee Services)	Audit of the consolidated financial statements for the financial year ended December 31, 2023, in accordance with the standards of the American Institute of Certified Public Accountants (the "AICPA") (the "Core Audit Services").	43.6	\$124,320.00
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").	358.6	\$26,000.00
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.	232.5	\$66,567.50
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.	15.6	\$14,542.00
Fee Application	Review of data gathered by the engagement team in order to assist in the preparation of the Monthly Fee Statement in format required by the Court.	6.0	\$1,500.00
	<b>Total</b>	<b>656.3</b>	<b>\$232,929.50</b>



**EXHIBIT C**  
**DETAILED RECORD OF FEES FOR THE FEE PERIOD**

**Core Audit Services**

<b>Name</b>	<b>Rank</b>	<b>Date</b>	<b>Project Category</b>	<b>Description</b>	<b>Hours Charged</b>
Ricardo Sanchez	Staff	7/18/2024	Substantive Testing	Performed a detailed review of Joint Venture related Prepaid Expenses testing.	8.0
Ricardo Sanchez	Staff	7/19/2024	Substantive Testing	Performed a detailed review of Joint Venture related Accrued Expenses testing.	7.0
Ricardo Sanchez	Staff	7/22/2024	Substantive Testing	Closing review notes for areas such as: Cash, Deferred compensation, Leases, and estimates lead.	6.0
Ricardo Sanchez	Staff	7/24/2024	Substantive Testing	Direct review of Accounts Payable for Joint Ventures	4.0
Ricardo Sanchez	Staff	7/24/2024	Substantive Testing	Direct review of subsequent events round 1-4 for Zachry Industrial and Joint Ventures.	2.0
Ricardo Sanchez	Staff	7/25/2024	Substantive Testing	Selected transactions from the Subsequent Events populations for purposes of performing our accounts payables testing.	2.0
Ricardo Sanchez	Staff	7/25/2024	Substantive Testing	Direct review of subsequent events round 1-4 for Zachry Industrial and Joint Ventures. Day 2	4.0
Ricardo Sanchez	Staff	7/26/2024	Meetings	Meeting with EY GCO, G. Pena, Z. Roberts, R. Beck, T. Tschirhart, J. Gaughan, T. Witherell, R. Sanchez and E. Goode.to discuss time keeping requirements for bankruptcy audit	0.6
Elizabeth Ayers Goode	Staff	7/26/2024	Meetings	Meeting with R. Sanchez, A. Meng, Z. Roberts, T. Witherell, J. Gaughan, EY GCO, R. Beck, T. Tschirhart, and G. Pena to discuss time keeping requirements for a bankruptcy audit.	0.6
Alison Meng	Staff	7/26/2024	Meetings	Meeting with EY GCO, G. Pena, Z. Roberts, R. Beck, T. Tschirhart, J. Gaughan, T. Witherell, R.Sanchez and E. Goode. to discuss time keeping requirements for bankruptcy audit.	0.6
Joe Gaughan	Partner	7/26/2024	Meetings	Meeting with EY GCO, G. Pena, Z. Roberts, J. Gaughan, T. Witherell, R.Sanchez and E. Goode. to discuss time keeping requirements for bankruptcy audit.	0.6
Taylor Witherell	Manager	7/26/2024	Meetings	Meeting with EY GCO, G. Pena, Z. Roberts, J. Gaughan, T. Witherell, R.Sanchez and E. Goode. to discuss time keeping requirements for bankruptcy audit.	0.6

<b>Name</b>	<b>Rank</b>	<b>Date</b>	<b>Project Category</b>	<b>Description</b>	<b>Hours Charged</b>
Zach Roberts	Senior Manager	7/26/2024	Meetings	Meeting with EY GCO G. Pena, Z. Roberts, R. Beck, T. Tschirhart, J. Gaughan, T. Witherell, R.Sanchez and E. Goode. to discuss time keeping requirements for bankruptcy audit.	0.6
Ricardo Sanchez	Staff	7/29/2024	Substantive Testing	Time spent to review rounds 1-4 of subsequent events. Time includes following up on follow ups, review of testing, documentation.	7.0
<b>Total</b>					<b>43.6</b>

**Employee Benefit Plans**

<b>Name</b>	<b>Rank</b>	<b>Date</b>	<b>Project Category</b>	<b>Description</b>	<b>Hours Charged</b>
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
Ivy Tumacas Codera	Senior	6/7/2024	EBP Audit Procedures	Prepared the initial planning materiality assessment for the ZHI 401k Retirement Savings Plan.	6.5
Ivy Tumacas Codera	Senior	6/14/2024	EBP Audit Procedures	Prepared agenda prior to meeting with the client related to the ZHI 401k Retirement Savings Plan.	1.7
Ivy Tumacas Codera	Senior	6/27/2024	EBP Audit Procedures	Walkthrough of tasks: Materiality Planning Audit Strategy Addendum	2.0
Ivy Tumacas Codera	Senior	6/28/2024	EBP Audit Procedures	Prepared the request list to be sent to the Client for the initial set of audit documents prior to fieldwork beginning in July.	3.4
Ivy Tumacas Codera	Senior	6/28/2024	EBP Audit Procedures	Review of tasks: Materiality Planning Audit Strategy Addendum	6.0
Ivy Tumacas Codera	Senior	7/1/2024	EBP Audit Procedures	Initial Review of Planning Audit Strategy Addendum and Materiality Tasks Walkthrough	2.0
Levi Seville Dacanay	Manager	7/3/2024	EBP Audit Procedures	ZHI 2023 Audit - Planning activities	4.0
Ivy Tumacas Codera	Senior	7/3/2024	EBP Audit Procedures	Performed an initial assessment of planning materiality utilizing the Plan of Trust Assets.	3.0

Name	Rank	Date	Project Category	Description	Hours Charged
Ivy Tumacas Codera	Senior	7/5/2024	EBP Audit Procedures	Performed the required EY Sampling for the transaction selections for the EBP Benefits Testing strategy.	5.0
Ivy Tumacas Codera	Senior	7/5/2024	EBP Audit Procedures	Performed updates to the documentation of the Audit Strategy Memorandum after concluding on strategy for the various EBP accounts during the team executive discussions.	2.0
Nicole Khyle Dungao Viray	Staff	7/8/2024	EBP Audit Procedures	Performed testing of the schedule of Plan Trust Assets for purposes of our audit of the EBP.	8.0
Nicole Khyle Dungao Viray	Staff	7/9/2024	EBP Audit Procedures	Performed Participants Contribution Sample Selection procedures to perform the required audit testing for the EBP Audit.	2.0
Nicole Khyle Dungao Viray	Staff	7/10/2024	EBP Audit Procedures	Performed Benefit Sample Selection procedures to perform the required audit testing for the EBP Audit.	1.5
Ivy Tumacas Codera	Senior	7/12/2024	EBP Audit Procedures	Walkthrough and Review of Contribution Testing Sample Selection.	2.0
Nicole Khyle Dungao Viray	Staff	7/12/2024	EBP Audit Procedures	Performed sampling procedures on the Benefit Withdrawals report for the EBP Audit.	3.5
Ivy Tumacas Codera	Senior	7/15/2024	EBP Audit Procedures	Review of Planning Audit Strategy Addendum	1.5
Nicole Khyle Dungao Viray	Staff	7/15/2024	EBP Audit Procedures	Addressed executive review comments within the Participant Contribution report for the EBP Audit.	2.5
Alison Meng	Staff	7/16/2024	EBP Audit Procedures	Client communication - send out selection requests and follow up with Patricia Halpin on outstanding PBC requests	0.5
Levi Seville Dacanay	Manager	7/16/2024	EBP Audit Procedures	Benefit testing sample selection review	1.5
Levi Seville Dacanay	Manager	7/16/2024	EBP Audit Procedures	Individual Participant testing sample selection review	1.5
Levi Seville Dacanay	Manager	7/16/2024	EBP Audit Procedures	Planning Audit Strategy Addendum and Audit Strategy Memorandum review	1.2

Name	Rank	Date	Project Category	Description	Hours Charged
Levi Seville Dacanay	Manager	7/16/2024	EBP Audit Procedures	Review of supports and documents request for samples selected on benefit testing, Individual Participant Account testing, remittance testing, and loan testing	2.0
Alison Meng	Staff	7/16/2024	EBP Audit Procedures	Review of the Planning Materiality Workpapers	0.5
Nicole Khyle Dungao Viray	Staff	7/16/2024	EBP Audit Procedures	ZHI Investigation and Review of documentation within the Planning Audit Strategy Addendum	1.5
Levi Seville Dacanay	Manager	7/16/2024	EBP Audit Procedures	Remittance testing and loan testing samples review	1.0
Ivy Tumacas Codera	Senior	7/16/2024	EBP Audit Procedures	Performed a detail review of the Scope and Strategy workpapers for the EBP Audit.	5.0
Zach Roberts	Senior Manager	7/16/2024	EBP Audit Procedures	Perform detailed review of the Retirement Plan Audit Strategy Memorandum.	3.2
Zach Roberts	Senior Manager	7/16/2024	EBP Audit Procedures	Perform detailed review of the retirement plan materiality analysis and significant account scoping.	2.8
Nicole Khyle Dungao Viray	Staff	7/16/2024	EBP Audit Procedures	ZHI Finalizing Sample Selection of Individual Participant Account and Benefit Payment Testing	1.5
Levi Seville Dacanay	Manager	7/16/2024	EBP Audit Procedures	Planning Audit Strategy Addendum and Audit Strategy Memorandum review	1.2
Levi Seville Dacanay	Manager	7/16/2024	EBP Audit Procedures	Benefit testing sample selection review	1.5
Levi Seville Dacanay	Manager	7/16/2024	EBP Audit Procedures	Individual Participant Account testing sample selection review	1.5
Levi Seville Dacanay	Manager	7/16/2024	EBP Audit Procedures	Remittance testing and loan testing samples review	1.0
Levi Seville Dacanay	Manager	7/16/2024	EBP Audit Procedures	Review of client requests to be sent for samples selections for the benefit testing, Individual Retirement Account testing, remittance testing, and loan testing associated with the EBP Audit.	2.0

Name	Rank	Date	Project Category	Description	Hours Charged
Nicole Khyle Dungao Viray	Staff	7/16/2024	EBP Audit Procedures	ZHI Meeting with Z. Roberts, A. Meng, L. Dacanay, I. Codera, N. Viray, to discuss GDS working progress and client updates.	0.5
Nicole Khyle Dungao Viray	Staff	7/16/2024	EBP Audit Procedures	Finalization of the Sample Selection for the Individual participant accounts for purposes of the ZHI EBP Audit.	1.5
Alison Meng	Staff	7/17/2024	EBP Audit Procedures	Review of Planning Audit Strategy Addendum	2.1
Nicole Khyle Dungao Viray	Staff	7/17/2024	EBP Audit Procedures	ZHI Contribution Funding data Rollforward and updated file using PBC	2.5
Ivy Tumacas Codera	Senior	7/17/2024	EBP Audit Procedures	Scope and Strategy Task review for purposes of the ZHI Benefit Plan workpapers.	1.0
Nicole Khyle Dungao Viray	Staff	7/17/2024	EBP Audit Procedures	ZHI Contribution Funding data Rollforward and updated file using PBC support	2.5
Nicole Khyle Dungao Viray	Staff	7/18/2024	EBP Audit Procedures	ZHI Meeting with Z. Roberts, A. Meng, L. Dacanay, I. Codera, N. Viray, to discuss GDS working progress and client updates.	0.3
Nicole Khyle Dungao Viray	Staff	7/19/2024	EBP Audit Procedures	ZHI Rollforward and updated testing workbooks and uploaded related files Loan Testing Workpapers.	2.0
Nicole Khyle Dungao Viray	Staff	7/19/2024	EBP Audit Procedures	ZHI Rollforward and updated testing workbooks and uploaded related files within the Benefits Payment Testing workprogram	2.0
Nicole Khyle Dungao Viray	Staff	7/19/2024	EBP Audit Procedures	ZHI Rollforward and updated testing workbooks and uploaded related files for Loans and Benefit Payment	2.0
Alison Meng	Staff	7/22/2024	EBP Audit Procedures	Meeting with Z. Roberts, N. Viray and I. Codera to discuss global delivery service (GDS) working progress and communicate client updates	0.5
Nicole Khyle Dungao Viray	Staff	7/22/2024	EBP Audit Procedures	Addressing the executive review comments within the Planning Audit Strategy Addendum & Materiality analysis for the EBP Audit.	0.5
Nicole Khyle Dungao Viray	Staff	7/22/2024	EBP Audit Procedures	ZHI Review of Minutes Summary of significant matters discussed during meetings	1.5

Name	Rank	Date	Project Category	Description	Hours Charged
Gherlie Pena	Partner	7/23/2024	EBP Audit Procedures	Meeting with Gherlie Pena, Catherine Lappe, Zach Roberts, Levi S. Dacanay, Alison Meng, Ivy Codera, Nicole Khyle Viray for executive discussion and approval points meeting to discuss audit planning and strategies.	1.0
Zach Roberts	Senior Manager	7/23/2024	EBP Audit Procedures	Meeting with Gherlie Pena, Catherine Lappe, Zach Roberts, Levi S. Dacanay, Alison Meng, Ivy Codera, Nicole Khyle Viray for executive discussion and approval points meeting to discuss audit planning and strategies.	1.0
Alison Meng	Staff	7/23/2024	EBP Audit Procedures	Prepared audit files to document updated executive meeting agenda and updated audit strategies and risk assessments	2.3
Levi Sevill Dacanay	Manager	7/23/2024	EBP Audit Procedures	Meeting with Gherlie Pena, Catherine Lappe, Zach Roberts, Levi S. Dacanay, Alison Meng, Ivy Codera, Nicole Khyle Viray for executive discussion and approval points meeting to discuss audit planning and strategies.	1.0
Levi Sevill Dacanay	Manager	7/23/2024	EBP Audit Procedures	Review Trial Balance tieout with trust statements	2.0
Levi Sevill Dacanay	Manager	7/23/2024	EBP Audit Procedures	Planning analytics review	2.0
Levi Sevill Dacanay	Manager	7/23/2024	EBP Audit Procedures	Materiality and combined risk assessment review	1.0
Levi Sevill Dacanay	Manager	7/23/2024	EBP Audit Procedures	Walkthrough requirements checking	1.0
Nicole Khyle Dungao Viray	Staff	7/23/2024	EBP Audit Procedures	Meeting with Gherlie Pena, Catherine Lappe, Zach Roberts, Levi S. Dacanay, Alison Meng, Ivy Codera, Nicole Khyle Viray for executive discussion and approval points meeting to discuss audit planning and strategies.	1.0
Nicole Khyle Dungao Viray	Staff	7/23/2024	EBP Audit Procedures	ZHI Prior Year Form 5500 Canvas forms progress checking	0.5
Catherine Lappe	Senior Manager	7/23/2024	EBP Audit Procedures	Meeting with Gherlie Pena, Catherine Lappe, Zach Roberts, Levi S. Dacanay, Alison Meng, Ivy Codera, Nicole Khyle Viray for executive discussion and approval points meeting to discuss audit planning and strategies.	1.0

Name	Rank	Date	Project Category	Description	Hours Charged
Zach Roberts	Senior Manager	7/23/2024	EBP Audit Procedures	Meeting with Gherlie Pena, Catherine Lappe, Zach Roberts, Levi S. Dacanay, Alison Meng, Ivy Codera, Nicole Khyle Viray for executive discussion and approval points meeting to discuss audit planning and strategies.	1.0
Alison Meng	Staff	7/23/2024	EBP Audit Procedures	Meeting with Gherlie Pena, Catherine Lappe, Zach Roberts, Levi S. Dacanay, Alison Meng, Ivy Codera, Nicole Khyle Viray for executive discussion and approval points meeting to discuss audit planning and strategies.	1.0
Alison Meng	Staff	7/24/2024	EBP Audit Procedures	Meeting with client including M. Grahmann, P. Rivera and P. Halpin for audit client assistance list progress discussion	0.3
Zach Roberts	Senior Manager	7/24/2024	EBP Audit Procedures	Meeting with client including Melinda Grahmann, Priscilla Rivera and Patricia Halpin for audit client assistance list progress discussion.	0.3
Alison Meng	Staff	7/24/2024	EBP Audit Procedures	Meeting with Z. Roberts and N. Viray to discuss global delivery service (GDS) working progress and communicate client updates	0.3
Alison Meng	Staff	7/24/2024	EBP Audit Procedures	Senior level review of the documentation and assessment on the certification of investment information	2.4
Nicole Khyle Dungao Viray	Staff	7/25/2024	EBP Audit Procedures	ZHI Meeting with Zach M. Roberts, Nicole Khyle D Viray, Alison Meng, to discuss GDS working progress and client updates.	0.3
Alison Meng	Staff	7/29/2024	EBP Audit Procedures	Prepared documents for review of process risk assessment performed.	1.4
Alison Meng	Staff	7/29/2024	EBP Audit Procedures	Prepare probing inquiry meeting material	1.2
Alison Meng	Staff	7/29/2024	EBP Audit Procedures	Meeting with P. Halpin for probing inquires performed	0.3
Levi Seville Dacanay	Manager	7/30/2024	EBP Audit Procedures	Performing audit plan updates for purposes of the EBP	3.0
Levi Seville Dacanay	Manager	7/30/2024	EBP Audit Procedures	Performed a detailed review of remittance testing	2.0
Levi Seville Dacanay	Manager	7/30/2024	EBP Audit Procedures	Performed a detailed review of independence procedures utilizing the client lookup tool	1.0

Name	Rank	Date	Project Category	Description	Hours Charged
Levi Seville Dacanay	Manager	7/30/2024	EBP Audit Procedures	Performed detailed review of investment certification documentation.	0.5
Nicole Khyle Dungao Viray	Staff	7/30/2024	EBP Audit Procedures	ZHI Meeting with Levi S. Dacanay, Nicole Khyle Viray to discuss GDS progress and audit plan.	0.3
Nicole Khyle Dungao Viray	Staff	7/30/2024	EBP Audit Procedures	ZHI Audit plan monitoring status and deadline	1.2
Levi Seville Dacanay	Manager	7/31/2024	EBP Audit Procedures	Performed review of testing performed on Individual Participant Account for the EBP, and Significant Classes of Transaction workpapers	2.0
Alison Meng	Staff	7/31/2024	EBP Audit Procedures	Prepared and documents for the inquires performed for process risk assessment	1.8
Alison Meng	Staff	7/31/2024	EBP Audit Procedures	Meeting with client including M. Grahmann, P. Rivera and P. Halpin for audit client assistance list progress discussion	0.2
Nicole Khyle Dungao Viray	Staff	7/31/2024	EBP Audit Procedures	ZHI Performing testing of ZHI Contribution for employees and employer for purposes of the employee benefit plan audit	5.0
Nicole Khyle Dungao Viray	Staff	7/31/2024	EBP Audit Procedures	ZHI Performing independence procedures utilizing the Client Tool Lookup	0.3
Levi Seville Dacanay	Manager	7/31/2024	EBP Audit Procedures	Checking of required fidelity downloads and information screens	3.0
Nicole Khyle Dungao Viray	Staff	7/31/2024	EBP Audit Procedures	ZHI Performing testing of ZHI Remittances for purposes of the employee benefit plan audit	1.0
Nicole Khyle Dungao Viray	Staff	7/31/2024	EBP Audit Procedures	ZHI Meeting with Levi S. Dacanay, Nicole Khyle Viray to discuss Remittance Testing	0.3
Nicole Khyle Dungao Viray	Staff	7/31/2024	EBP Audit Procedures	ZHI Performing testing of ZHI Remittances for purposes of the employee benefit plan audit	5.2
<b>Total</b>					<b>358.6</b>

**Total Fees Sought for Fixed Fee Employee Benefit Plan Audit During Interim Fee Period: \$26,000.00**



**Additional Audit Services**

<b>Name</b>	<b>Rank</b>	<b>Date</b>	<b>Project Category</b>	<b>Description</b>	<b>Hours</b>	<b>Hourly Rate</b>	<b>Fee</b>
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

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
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
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

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
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
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

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
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, questions from staff, and support received from the client.	0.7	\$275.00	\$192.50
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,	0.9	\$375.00	\$337.50

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	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
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

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
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
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

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
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
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



Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
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
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



Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
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
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
Zach Roberts	Senior Manager	28-May-24	Attend Meeting	Attend meeting upon Zachry bankruptcy filing with Zach Roberts from the Core Audit Team and Peter Hornecker and Ben Suarez from EY FAAS to discuss implications on the fiscal year 2023	0.6	\$595.00	\$357.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
				financial statement audit including topics associated with Accounting Standards 852 related to disclosures in the current year financial statements.			
Peter Hornecker	Partner	28-May-24	Attend Meeting	Attend meeting upon Zachry bankruptcy filing with Zach Roberts from the Core Audit Team and Peter Hornecker and Ben Suarez from EY FAAS to discuss implications on the fiscal year 2023 financial statement audit including topics associated with Accounting Standards 852 related to disclosures in the current year financial statements.	0.6	\$995.00	\$597.00
Ben Suarez	Senior Manager	28-May-24	Attend Meeting	Attend meeting upon Zachry bankruptcy filing with Zach Roberts from the Core Audit Team and Peter Hornecker and Ben Suarez from EY FAAS to discuss implications on the fiscal year 2023 financial statement audit including topics associated with Accounting Standards 852 related to disclosures in the current year financial statements.	0.6	\$595.00	\$357.00
Zach Roberts	Senior Manager	10-Jun-24	Bankruptcy Retention	Drafting engagement letters for the debtor entities to be submitted along with EY's retention application to the bankruptcy court.	2.6	\$595.00	\$1,547.00
Zach Roberts	Senior Manager	11-Jun-24	Bankruptcy Retention	Drafting the declaration for EY's retention as a professional services firm to be submitted for approval with the bankruptcy court.	1.7	\$595.00	\$1,011.50
Roxi Reese	Senior	20-Jun-24	Bankruptcy Documents	Documented and collated the filed court orders associated with the Zachry bankruptcy filing to be included in audited workpapers for the fiscal year 2023 audit as a post-balance sheet subsequent event.	0.6	\$275.00	\$165.00
Zach Roberts	Senior Manager	28-Jun-24	Attend Meeting	Meeting with Gilbert Wiatrek, Rocco Coletta, and Joe Gaughan to discuss the implications of the bankruptcy on accounting treatment of the Company's assets and equity.	0.9	\$595.00	\$535.50
Joe Gaughan	Partner	28-Jun-24	Attend Meeting	Meeting with Gilbert Wiatrek, Rocco Coletta, and Joe Gaughan to discuss the implications of the bankruptcy on accounting treatment of the Company's assets and equity.	0.9	\$995.00	\$895.50

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Roxi Mae Reese	Senior	16-Jul-24	Bankruptcy Documents	Documented and collated the filed retention documents associated with the Zachry bankruptcy filing to be included in audited workpapers for the fiscal year 2023 audit as a post-balance sheet subsequent event.	0.1	\$275.00	\$27.50
Zach Roberts	Senior Manager	30-Jul-24	Attend Meeting	Team executive update call with Z. Roberts, T. Witherell, R. Beck, J. Gaughan, and T. Tschirhart to discuss management's plan for bankruptcy claims and recognizing losses.	0.4	\$595.00	\$238.00
Taylor Witherell	Manager	30-Jul-24	Attend Meeting	Team executive update call with Z. Roberts, T. Witherell, R. Beck, J. Gaughan, and T. Tschirhart to discuss management's plan for bankruptcy claims and recognizing losses.	0.4	\$375.00	\$150.00
Rebecca Beck	Senior Manager	30-Jul-24	Attend Meeting	Team executive update call with Z. Roberts, T. Witherell, R. Beck, J. Gaughan, and T. Tschirhart to discuss management's plan for bankruptcy claims and recognizing losses.	0.4	\$595.00	\$238.00
Joe Gaughan	Partner	30-Jul-24	Attend Meeting	Team executive update call with Z. Roberts, T. Witherell, R. Beck, J. Gaughan, and T. Tschirhart to discuss management's plan for bankruptcy claims and recognizing losses.	0.4	\$995.00	\$398.00
Trey Tschirhart	Partner	30-Jul-24	Attend Meeting	Team executive update call with Z. Roberts, T. Witherell, R. Beck, J. Gaughan, and T. Tschirhart to discuss management's plan for bankruptcy claims and recognizing losses.	0.4	\$995.00	\$398.00
Roxi Mae Reese	Senior	31-Jul-24	Bankruptcy Documents	Documented and collated the filed settlement documents associated with the Zachry bankruptcy filing to be included in audited workpapers for the fiscal year 2023 audit as a post-balance sheet subsequent event.	0.1	\$275.00	\$27.50
Zach Roberts	Senior Manager	31-Jul-24	Fee Application	Time spent compiling the May through July 2024 fee applications for Zachry Holdings, Inc. for submission to the bankruptcy court.	2.8	\$595.00	\$1,666.00
				<b>Total</b>	<b>232.5</b>		<b>\$66,567.50</b>

## 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

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
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
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
Trey Tschirhart	Partner	25-Jul-24	Tax Services	Read Golden Pass settlement term sheet and identify steps with federal income tax implications to debtor entities - Day 1	1.4	\$825.00	\$1,155.00
Trey Tschirhart	Partner	26-Jul-24	Tax Services	Teleconference with G. Wiatrek and E. Cardenas to discuss Golden Pass settlement term sheet and related tax implications to Zachry debtor entities	0.9	\$825.00	\$742.50
Trey Tschirhart	Partner	29-Jul-24	Tax Services	Continued review Golden Pass settlement term sheet for federal income tax implications to debtor group - Day 2	0.8	\$825.00	\$660.00
Brian Albert Korbutt	Partner	29-Jul-24	Tax Services	Read interim Golden Pass (GPX) Settlement Order filed on July 25, 2024 and consider tax implications	2.2	\$1,250.00	\$2,750.00
				<b>Total</b>	<b>15.6</b>		<b>\$14,542.00</b>

**Fee Application**

<b>Employee Name</b>	<b>Rank</b>	<b>Date</b>	<b>Project Category</b>	<b>Description</b>	<b>Hours</b>	<b>Hourly Rate</b>	<b>Fee</b>
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
				<b>Total</b>	<b>6.0</b>		<b>\$1,500.00</b>

<b>Acronym Legend</b>	
<b>Acronym</b>	<b>Explanation</b>
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