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11 ATTORNEYS FOR JONATHAN D. KING AS CHAPTER 7 TRUSTEE

12
13 **UNITED STATES BANKRUPTCY COURT**
CENTRAL DISTRICT OF CALIFORNIA
14 **LOS ANGELES DIVISION**

15 In re:
16 ZETTA JET USA, INC., a California
17 corporation,
18 Debtor.

Lead Case No.: 2:17-bk-21386-SK
Chapter 7
Jointly Administered With:
Case No.: 2:17-bk-21387-SK

19 In re:
20 ZETTA JET PTE, LTD., a Singaporean
21 corporation,
22 Debtor.

**FIRST INTERIM FEE APPLICATION OF
PRICEWATERHOUSECOOPERS ADVISORY
SERVICES LLC FOR FORENSIC ACCOUNTING,
TECHNOLOGY, AND ADVISORY SERVICES FOR
THE PERIOD FROM JANUARY 22, 2018
THROUGH JANUARY 31, 2020**

- 23
24 Affects Both Debtors
25 Affects Zetta Jet USA, Inc., a
California corporation, only
26 Affects Zetta Jet PTE, Ltd., a
Singaporean corporation, only
27

Hearing:
Date: June 17, 2020
Time: 10:00 a.m. (PDT)
Place: Courtroom 1575
255 East Temple Street
Los Angeles, CA 90012

1	To: The Notice Parties	
2	Name of Applicant:	<u>PricewaterhouseCoopers Advisory Services LLC</u>
3	Authorized to Provide Professional	<u>Forensic Accounting, Technology, and Advisory</u>
4	Services to:	<u>Services to the Chapter 7 Trustee</u>
5	Date of Retention:	<u>February 28, 2018 <i>nunc pro tunc</i> to January 22, 2018¹</u>
6	Period for which compensation and	
7	reimbursement are sought:	<u>January 22, 2018 through January 31, 2020</u>
8	Amount of compensation sought as actual,	
9	reasonable, and necessary:	<u>\$333,859.50</u>
10	Amount of expense reimbursement sought	
	as actual, reasonable, and necessary:	<u>\$0.00</u>

11 This is a(n): _____ monthly X interim _____ Final application

12 PricewaterhouseCoopers Advisory Services LLC (“**PwC**” or the “**Applicant**”), provider of
 13 forensic accounting, technology, and advisory services for the Chapter 7 Trustee in connection with the
 14 above-captioned cases (the “Chapter 7 Cases”), hereby submits its First Interim Fee Application (this
 15 “**Application**”) for allowance and payment of compensation for professional services rendered for the
 16 period commencing January 22, 2018 through January 31, 2020 (the “**Fee Period**”). Applicant
 17 incorporates by reference the narrative history of this matter contained in, and the Declaration of
 18 Jonathan D. King attached to, the *First Interim Application of DLA Piper for Allowance of Compensation*
 19 *for Services Rendered and for Reimbursement of Expenses as Counsel to the Chapter 7 Trustee for the*
 20 *Period From December 4, 2017 Through January 31, 2020* [Docket No. 1219], filed on April 21, 2020.

21 By this Application, PwC requests Interim allowance and payment of \$333,859.50 as
 22 compensation for professional services rendered to the Trustee during the Fee Period (subject to a 20%
 23 holdback). Applicant is not seeking and allowance and payment for reimbursement for actual and
 24 necessary expenses incurred by PwC during the Fee Period.

25 Annexed hereto as Exhibit A is a summary of hours and fees for each of the services covered by
 26 _____

27 ¹ On February 28, 2018, the Court entered the *Order Granting Chapter 7 Trustee’s Application to Employ*
 28 *PricewaterhouseCoopers Advisory Services LLC to Provide Forensic Accounting, Technology, and Advisory Services,*
Pursuant to Sections 327(a) and 328 of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Bankruptcy Rule 2014-1,
nunc pro tunc to January 22, 2018 [Dkt. No. 632] (the “**Retention Order**”).

1 this Application during the Fee Period. Attached hereto as **Exhibit B** is the name of each professional
2 who performed services for the Trustee in connection with these Chapter 7 Cases during the Fee Period
3 covered by this Application, including the name and position of each professional, cumulative hours
4 worked by project, hourly billing rates for the hourly compensation and the corresponding compensation
5 requested for each project. Attached hereto as **Exhibit C** is the detail time descriptions including the
6 activity description, time and billing rate associated with each activity.

7 During the Fee Period, PwC provided various forensic accounting, technology, and advisory
8 services to the Chapter 7 Trustee at the instruction of his counsel. Below is a summary of the various
9 services provided, but not limited to:

- 10 • PwC assisted counsel in the analysis of computers and other media obtained from Zetta
11 Jet to identify electronic mail (“email”) files where another service provider was unable
12 to identify relevant data. PwC identified, extracted and processed a significant quantity
13 of email data which was provided back to the Trustee’s counsel to support their analysis.
14 This allowed the Trustee and his counsel to perform searches of email as part of their
15 analysis of potential avenues of recovery to the Estate, including possible preference
16 payments and fraudulent transfers.
- 17 • PwC completed an initial analysis and report of findings of all payments made by Zetta
18 Jet examining in particular the so-called “Directors’ accounts” to support the Trustee and
19 his counsel in litigation related to the arrest of a key asset of the estate in Australia, the
20 Dragon Pearl.
- 21 • Preparation of an affidavit to support the litigation in Australia related to the Dragon
22 Pearl.
- 23 • Analysis of all payments made by Zetta Jet from credit cards and accounts payable, and
24 analysis of claims made by Geoffery Cassidy. Payments were classified to support
25 potential claims for recovery by the Trustee and his counsel.
- 26 • Preparation of formal report of findings for the Trustee and his counsel. The report
27 quantified, based on the evidence provided and analyzed, different categories of payments
28 to assist the Trustee and his Counsel to determine potential sources of recovery for the
estate.
- Preparation of analyses at the request of Counsel to quantify the various categories of
payments made and provide supporting documentation, invoices and other business
documents.

25 This Application includes details of the services provided by PwC for the Trustee, including, in
26 each instance, the identity of the professionals involved in the provision of such services, the dates of
27 service, the time expended, and a brief description of the services sought. The services detailed above
28 were reasonable and necessary in order for PwC to perform its duties and obligations for the Trustee and

1 this Bankruptcy Court, applying PwC's usual and customary billing rates for the types of services
2 performed, except where, as noted, discounts were applied in accordance with the Engagement
3 Agreement.

4 Section 331 of the Bankruptcy Code provides for interim compensation of professionals and
5 incorporates the substantive standards of Section 330 of the Bankruptcy Code to govern the Court's
6 award of such compensation. 11 U.S.C. § 331. Section 330 provides that, subject to Section 328 of the
7 Bankruptcy Code, a Court may award a professional employed under Section 327 of the Bankruptcy
8 Code "reasonable compensation for actual, necessary services rendered and reimbursement for actual,
9 necessary expenses."

10 The Retention Order approved Applicant's compensation and expense reimbursement pursuant
11 to section 328 of the Bankruptcy Code, subject to the terms of the Retention Order. Accordingly,
12 compensation is sought subject to the standard of review set forth in Section 328 of the Bankruptcy
13 Code, and not the standard set forth in Section 330, but subject to the terms of the Retention Order.

14 In rendering these services, PwC made every effort to maximize the benefit for the Trustee and
15 to work with other professionals employed in the case to avoid duplication of effort. PwC believes that
16 the level of services rendered to achieve the results obtained for the benefit of the Chapter 7 Trustee was
17 reasonable in light of the number and complexity of the issues involved in this case at the time the
18 services were rendered. PwC judiciously allocated responsibilities to minimize possible duplication of
19 effort.

20 PwC respectfully submits that the fees requested herein represent reasonable compensation for
21 the actual and necessary services rendered based upon the time, nature and value of such services. PwC
22 further asserts that the costs of services rendered are comparable to the cost of similar services and
23 expenses in matters other than under the Bankruptcy Code and consistent with PwC's Retention
24 Application.

25 In summary, by this Application, PwC requests Interim allowance and approval of compensation
26 for fees in the total amount of \$333,859.50 incurred on behalf of the Chapter 7 Trustee for reasonable
27 and necessary professional services rendered by PwC; (ii) payment to the Applicant of eighty percent
28 (80%) of allowed compensation (\$267,087.60); and (iii) granting such other and further relief to the

1 Applicant as is just and appropriate under the circumstances.

2 WHEREFORE, PwC requests that they be allowed reimbursement for fees and expenses incurred
3 during the Fee Period and that such fees and expenses be paid as administrative expenses of the Debtors'
4 estates.

5 Dated: May 20, 2020

6 By: 

7 Ryan Murphy, Partner
8 PricewaterhouseCoopers Advisory Services LLC
9 *Forensic Accounting, Technology, and Advisory*
10 *Services to the Chapter 7 Trustee*
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EXHIBIT A
(List of Professionals)

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Name	Position	Hours	Rate	Fees
Humphrey, Bryan	Partner	1.50	\$797.00	\$ 1,195.50
Murphy, Ryan	Partner	13.70	\$797.00	10,918.90
Tek, Chan Kheng	Partner	4.50	\$797.00	3,586.50
Wilson, Bradlee	Director	2.00	\$606.00	1,212.00
Stephens, Brian	Director	8.60	\$606.00	5,211.60
Riley, Philip	Director	97.40	\$606.00	59,024.40
Fu, Daniel	Director	47.50	\$606.00	28,785.00
Dhruva, Purak	Senior Manager	10.10	\$606.00	6,120.60
Sullivan, Dan	Manager	30.00	\$504.00	15,120.00
Ho, Benjamin	Manager	165.00	\$504.00	83,160.00
Jhung, Rebecca	Senior Associate	91.50	\$414.00	37,881.00
Shan, Shu	Senior Associate	185.00	\$414.00	76,590.00
Hill, Devon	Associate	7.00	\$361.00	2,527.00
Oswalt, Kurt	Associate	1.00	\$361.00	361.00
Clem, Madison	Associate	3.00	\$361.00	1,083.00
Furlett, Zachary	Associate	3.00	\$361.00	1,083.00
TOTALS:		670.80		\$333,859.50

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EXHIBIT B
(Summary of Fees by Service)

Task	Hours	Fees
Correspondence with DLA	37.10	\$ 21,220.60
Review of Financial Documents, Legal Records	62.40	29,627.40
Preparation of Summary of Findings	68.00	33,876.00
Preparation of Independent Accountant Report	432.30	209,353.40
Preparation of Ad-hoc Supporting Documents	25.10	14,053.30
Preparation of Ardmore Park Supporting Documents	11.00	4,746.00
Forensic Technology Advice	10.60	6,423.60
Preparation of Dragon Pearl Affidavit	12.20	7,928.00
Case Administration	10.00	5,244.00
Fee / Retention Application	2.10	1,387.20
TOTALS	673.80	\$333,859.50

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EXHIBIT C
(Time Records)

ZETTA JET PTE, LTD

Exhibit A

PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee

Summary by Project Category and Billing Category

For the Period January 22, 2018 through January 31, 2020

Project Category and Billing Category	Hours	Total Compensation
Hourly Services		
<i>Forensic Accounting Services</i>		
Calls, Discussions and Meetings with DLA Piper	37.10	\$21,220.60
Review of financial documents and legal records provided by DLA Piper	62.40	\$29,627.40
Preparation of the Summary of Findings - Directors' Account in relation to the Australian Proceedings	68.00	\$33,876.00
Preparation of the Independent Accountant Report	432.30	\$209,353.40
Preparation of ad-hoc supporting document requests and clarifications from DLA Piper	25.10	\$14,053.30
Preparation of supporting documents - Ardmore Park	11.00	\$4,746.00
Forensic Technology advice to preserve and analyze electronically stored information	10.60	\$6,423.60
Preparation of Affidavit - Dragon Pearl	12.20	\$7,928.00
Case Administration / Other	10.00	\$5,244.00
Fee Application/Retention	2.10	\$1,387.20
<i>Subtotal - Hours and Compensation - Calls, Discussions and Meetings with DLA Piper</i>	670.80	\$333,859.50
Subtotal - Hours and Compensation - Hourly Services	670.80	\$333,859.50
Total - Hours and Compensation Sought for Reimbursement	670.80	\$333,859.50

ZETTA JET PTE, LTD

Exhibit B

PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee
 Hourly Services and Case Administration - Summary of Hours / Fees by Project and Professional
 For the Period January 22, 2018 through January 31, 2020

Project Category and Professional	Position	Rate	Hours	Total Compensation
Hourly Services				
<i>Forensic Accounting Services</i>				
Bryan Humphrey	Partner	\$797	1.50	\$1,195.50
Ryan Murphy	Partner	\$797	13.70	\$10,918.90
Chan Kheng Tek	Partner	\$797	4.50	\$3,586.50
Bradlee Wilson	Director	\$606	2.00	\$1,212.00
Brian Stephens	Director	\$606	8.60	\$5,211.60
Philip Riley	Director	\$606	97.40	\$59,024.40
Daniel Fu	Director	\$606	47.50	\$28,785.00
Purak Dhruva	Senior Manager	\$606	10.10	\$6,120.60
Dan Osullivan	Manager	\$504	30.00	\$15,120.00
Benjamin Ho	Manager	\$504	165.00	\$83,160.00
Rebecca Jhung	Senior Associate	\$414	91.50	\$37,881.00
Shu Shan	Senior Associate	\$414	185.00	\$76,590.00
Devon Hill	Associate	\$361	7.00	\$2,527.00
Kurt Oswalt	Associate	\$361	1.00	\$361.00
Madison Clem	Associate	\$361	3.00	\$1,083.00
Zachary Furlett	Associate	\$361	3.00	\$1,083.00
<i>Subtotal - Hours and Compensation - Forensic Accounting Services</i>			670.80	\$333,859.50
Subtotal - Hours and Compensation - Hourly Services			670.80	\$333,859.50
Total - Hours and Compensation - Hourly Services			670.80	\$333,859.50

ZETTA JET PTE, LTD

Exhibit C

**PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee
 Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
 For the Period January 22, 2018 through January 31, 2020**

Date	Name	Position	Description	Rate	Hours	Total Compensation
Hourly Services						
<i>Forensic Accounting Services</i>						
<u>Calls, Discussions and Meetings with DLA Piper</u>						
4/17/2018	Dan Osullivan	Manager	Call with DLA Piper and PwC team (J. King, J. Lyons, K. Allison) and PwC (P. Riley, R. Murphy, D. O'Sullivan) to discuss progress on case and to request further support from PwC Singapore	\$504	0.50	\$252.00
4/23/2018	Bryan Humphrey	Partner	Call with DLA Piper (J. King, J. Lyons, K. Allison) and PwC (P. Riley, R. Murphy, D. O'Sullivan, K. Tek Chan, D. Fu, B. Ho) to discuss historical work performed and scope of future work.	\$797	1.00	\$797.00
4/23/2018	Dan Osullivan	Manager	Call with DLA Piper (J. King, J. Lyons, K. Allison) and PwC to discuss historical work performed and scope of future work.	\$504	2.00	\$1,008.00
4/23/2018	Philip Riley	Director	Call with DLA Piper (J. King, J. Lyons, K. Allison) and PwC (P. Riley, R. Murphy, D. O'Sullivan, K. Tek Chan, D. Fu, B. Ho) to discuss historical work performed and scope of future work.	\$606	0.80	\$484.80
4/24/2018	Philip Riley	Director	Call with Mike Goldman about data and information	\$606	0.60	\$363.60
4/25/2018	Dan Osullivan	Manager	Check to his calendar to see if this another meeting or if it was other activity in relation to the scope of work required by DLA	\$504	2.00	\$1,008.00
5/1/2018	Dan Osullivan	Manager	Discuss progress on case and to request further support from PwC Singapore	\$504	0.50	\$252.00
5/11/2018	Shu Shan	Senior Associate	Call with DLA Piper Singapore lawyers to discuss areas of focus	\$414	0.50	\$207.00

ZETTA JET PTE, LTD

PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period January 22, 2018 through January 31, 2020

Date	Name	Position	Description	Rate	Hours	Total Compensation
5/11/2018	Benjamin Ho	Manager	Call with DLA Piper Singapore lawyers to discuss areas of focus	\$504	0.50	\$252.00
5/23/2018	Daniel Fu	Director	Preparation and call with DLA Piper US and Singapore regarding status update and urgent matters	\$606	1.00	\$606.00
5/23/2018	Daniel Fu	Director	Preparation and call with DLA Piper Australia and Singapore regarding areas to focus in the Australian Proceedings	\$606	1.00	\$606.00
5/23/2018	Benjamin Ho	Manager	Preparation and call with DLA Piper US and Singapore regarding status update and urgent matters	\$504	1.00	\$504.00
5/23/2018	Benjamin Ho	Manager	Preparation and call with DLA Piper Australia and Singapore regarding areas to focus in the Australian Proceedings	\$504	1.00	\$504.00
5/23/2018	Shu Shan	Senior Associate	Preparation and call with DLA Piper Australia and Singapore regarding areas to focus in the Australian Proceedings	\$414	1.00	\$414.00
5/23/2018	Shu Shan	Senior Associate	Preparation and call with DLA Piper US and Singapore regarding status update and urgent matters	\$414	1.00	\$414.00
6/7/2018	Daniel Fu	Director	Preparation and call with DLA Piper US and Singapore regarding status update and clarification matters regarding draft Summary of Findings in the Australian Proceedings	\$606	2.00	\$1,212.00
6/18/2018	Philip Riley	Director	Calls with Katie Allison	\$606	0.60	\$363.60
6/27/2018	Philip Riley	Director	Calls with Katie Allison	\$606	0.60	\$363.60
7/3/2018	Ryan Murphy	Partner	Call with DLA to discuss Affidavit.	\$797	0.40	\$318.80
7/5/2018	Ryan Murphy	Partner	Call with DLA to discuss pwc report and approach.	\$797	1.00	\$797.00

ZETTA JET PTE, LTD

PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period January 22, 2018 through January 31, 2020

Date	Name	Position	Description	Rate	Hours	Total Compensation
7/8/2018	Ryan Murphy	Partner	Discussion with DLA to discuss Affidavit.	\$797	0.70	\$557.90
7/16/2018	Ryan Murphy	Partner	Update emails to DLA	\$797	0.10	\$79.70
7/27/2018	Philip Riley	Director	Discussions re report	\$606	0.30	\$181.80
7/31/2018	Philip Riley	Director	Discussions re report	\$606	0.20	\$121.20
8/1/2018	Ryan Murphy	Partner	Discussions re report	\$797	0.10	\$79.70
8/14/2018	Shu Shan	Senior Associate	Call with DLA Piper Singapore to clarify queries on the draft Independent Accountant Report	\$414	1.00	\$414.00
8/14/2018	Daniel Fu	Director	Call with DLA Piper Singapore to clarify queries on the draft Independent Accountant Report	\$606	1.00	\$606.00
8/14/2018	Benjamin Ho	Manager	Call with DLA Piper Singapore to clarify queries on the draft Independent Accountant Report	\$504	1.00	\$504.00
8/27/2018	Ryan Murphy	Partner	Discussion with DLA on reporting.	\$797	0.80	\$637.60
8/29/2018	Ryan Murphy	Partner	Call with DLA to discuss pwc report and approach.	\$797	0.70	\$557.90
8/30/2018	Daniel Fu	Director	Calls with DLA Piper and PwC US on Jetcraft transactions	\$606	2.00	\$1,212.00
8/30/2018	Shu Shan	Senior Associate	Preparation and call with DLA Piper and PwC US on Jetcraft transactions	\$414	3.00	\$1,242.00
9/6/2018	Daniel Fu	Director	Call with PwC US to clarify queries on the draft Independent Accountant Report	\$606	2.00	\$1,212.00
9/12/2018	Benjamin Ho	Manager	Call with DLA Piper SG to discuss requests from CAD and scanning procedures	\$504	1.00	\$504.00
1/15/2019	Philip Riley	Director	Call with DLA, emails with PwC Singapore	\$606	0.40	\$242.40
1/16/2019	Philip Riley	Director	Call with DLA, emails with PwC Singapore	\$606	0.30	\$181.80

ZETTA JET PTE, LTD

Exhibit C

**PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee
 Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
 For the Period January 22, 2018 through January 31, 2020**

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/28/2019	Philip Riley	Director	Call with DLA, emails with PwC Singapore	\$606	0.80	\$484.80
4/24/2019	Philip Riley	Director	Call with DLA	\$606	0.50	\$303.00
4/25/2019	Philip Riley	Director	Call with DLA	\$606	0.50	\$303.00
4/26/2019	Philip Riley	Director	Call with DLA	\$606	0.50	\$303.00
7/24/2019	Philip Riley	Director	Call with DLA	\$606	1.00	\$606.00
1/16/2020	Ryan Murphy	Partner	Update email to counsel.	\$797	0.10	\$79.70
1/27/2020	Ryan Murphy	Partner	Emails from counsel and internal emails to submit fee application.	\$797	0.10	\$79.70
Subtotal - Hours and Compensation - Calls, Discussions and Meetings with DLA Piper					37.10	\$21,220.60
Review of financial documents and legal records provided by DLA Piper						
4/25/2018	Philip Riley	Director	Correspondence with DLA	\$606	0.40	\$242.40
5/9/2018	Benjamin Ho	Manager	Review of ZJPL's accounting system - Quickbooks	\$504	1.00	\$504.00
5/11/2018	Shu Shan	Senior Associate	Review of General Ledger accounts provided	\$414	1.50	\$621.00
5/11/2018	Benjamin Ho	Manager	Review of financial and accounting records of ZJPL	\$504	1.50	\$756.00
5/14/2018	Shu Shan	Senior Associate	Review of Affidavits and court submission documents	\$414	4.00	\$1,656.00
5/14/2018	Shu Shan	Senior Associate	Review of ZJPL's accounting system - Quickbooks, and Directors Accounts	\$414	2.00	\$828.00
5/14/2018	Shu Shan	Senior Associate	Review of documents requested from Crown's warehouse in relation to payment vouchers and bank statements	\$414	2.00	\$828.00
5/14/2018	Benjamin Ho	Manager	Review of Affidavits and court submission documents	\$504	6.00	\$3,024.00
5/15/2018	Benjamin Ho	Manager	Review of Dragon Pearl's account and related transactions	\$504	2.00	\$1,008.00

ZETTA JET PTE, LTD

PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period January 22, 2018 through January 31, 2020

Date	Name	Position	Description	Rate	Hours	Total Compensation
5/15/2018	Shu Shan	Senior Associate	Review of payment vouchers and bank statements in relation to Director Accounts	\$414	2.00	\$828.00
5/15/2018	Shu Shan	Senior Associate	Review of payment vouchers and bank statements in relation to Dragon Pearl's Account and bank statements	\$414	3.00	\$1,242.00
5/15/2018	Benjamin Ho	Manager	Review of payment vouchers and bank statements in relation to Director Accounts	\$504	6.00	\$3,024.00
5/15/2018	Shu Shan	Senior Associate	Review of payment vouchers and bank statements in relation to Ardmore Park and bank statements	\$414	3.00	\$1,242.00
5/16/2018	Benjamin Ho	Manager	Review of transactions relating to Ardmore Park	\$504	2.00	\$1,008.00
5/16/2018	Benjamin Ho	Manager	Review of payment vouchers and bank statements in relation to Director Accounts	\$504	2.00	\$1,008.00
5/16/2018	Shu Shan	Senior Associate	Review of payment vouchers and bank statements in relation to Ardmore Park and bank statements	\$414	2.00	\$828.00
5/16/2018	Benjamin Ho	Manager	Review of Dragon Pearl's account and related transactions	\$504	2.00	\$1,008.00
5/16/2018	Shu Shan	Senior Associate	Review of payment vouchers and bank statements in relation to Dragon Pearl's Account and bank statements	\$414	6.00	\$2,484.00
5/17/2018	Benjamin Ho	Manager	Review of transactions regarding intercompany accounts of ZJPL	\$504	4.00	\$2,016.00
5/17/2018	Shu Shan	Senior Associate	Review of transactions regarding intercompany accounts of ZJPL	\$414	2.00	\$828.00
5/22/2018	Daniel Fu	Director	Review of Affidavits and court submission documents	\$606	4.00	\$2,424.00
5/23/2018	Daniel Fu	Director	Review of payment vouchers and bank statements in relation to Director Accounts	\$606	2.00	\$1,212.00
5/31/2018	Benjamin Ho	Manager	Review of amounts in relation to AAC's accounts	\$504	2.00	\$1,008.00

ZETTA JET PTE, LTD

PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period January 22, 2018 through January 31, 2020

Date	Name	Position	Description	Rate	Hours	Total Compensation
Subtotal - Hours and Compensation - Review of financial documents and legal records provided by DLA Piper					62.40	\$29,627.40
Preparation of the Summary of Findings - Directors' Account in relation to the Australian Proceedings						
5/17/2018	Shu Shan	Senior Associate	Drafting the Summary of Findings surrounding Director Accounts	\$414	6.00	\$2,484.00
5/18/2018	Shu Shan	Senior Associate	Verification of numbers in the draft Summary of Findings	\$414	8.00	\$3,312.00
5/18/2018	Benjamin Ho	Manager	Drafting the Summary of Findings surrounding Director Accounts	\$504	8.00	\$4,032.00
5/21/2018	Shu Shan	Senior Associate	Amendments and updating of draft Summary of Findings	\$414	4.00	\$1,656.00
5/21/2018	Benjamin Ho	Manager	Drafting and verification of numbers in the draft Summary of Findings surrounding Director Accounts	\$504	8.00	\$4,032.00
5/24/2018	Daniel Fu	Director	Review of working papers and draft Summary of Findings in relation to Director Accounts	\$606	4.00	\$2,424.00
5/28/2018	Benjamin Ho	Manager	Amendments and updates to the Summary of Findings in relation to Director Accounts	\$504	4.00	\$2,016.00
5/30/2018	Benjamin Ho	Manager	Amendment and updates to the Summary of Findings in relation to Director Accounts	\$504	8.00	\$4,032.00
5/30/2018	Daniel Fu	Director	Review and edits to the draft Summary of Findings in relation to Director Accounts	\$606	2.00	\$1,212.00
5/31/2018	Benjamin Ho	Manager	Response to urgent email from DLA Piper on amounts in Director Accounts	\$504	2.00	\$1,008.00
5/31/2018	Daniel Fu	Director	Review and edits to the draft Summary of Findings in relation to Director Accounts with inputs from DLA Piper	\$606	4.00	\$2,424.00
5/31/2018	Benjamin Ho	Manager	Amendment to the Summary of Findings in relation to Director with inputs from DLA Piper	\$504	4.00	\$2,016.00

ZETTA JET PTE, LTD

PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period January 22, 2018 through January 31, 2020

Date	Name	Position	Description	Rate	Hours	Total Compensation
6/1/2018	Benjamin Ho	Manager	Amendment to the Summary of Findings in relation to Director Accounts with inputs from PwC US	\$504	4.00	\$2,016.00
6/1/2018	Daniel Fu	Director	Review of the Summary of Findings in relation to Director Accounts with inputs from PwC US	\$606	2.00	\$1,212.00
Subtotal - Hours and Compensation - Preparation of the Summary of Findings - Directors' Account in relation to the Australian Proceedings					68.00	\$33,876.00
<u>Preparation of the Independent Accountant Report</u>						
3/8/2018	Benjamin Ho	Manager	Updates and amendments to the draft Independent Accountant Report	\$504	3.00	\$1,512.00
5/1/2018	Philip Riley	Director	Review of first draft of report	\$606	0.80	\$484.80
5/17/2018	Philip Riley	Director	Review of first draft of report	\$606	0.40	\$242.40
5/22/2018	Philip Riley	Director	Review of first draft of report	\$606	0.60	\$363.60
5/22/2018	Benjamin Ho	Manager	Drafting the Independent Accountant Report	\$504	4.00	\$2,016.00
5/22/2018	Shu Shan	Senior Associate	Drafting the Independent Accountant Report	\$414	4.00	\$1,656.00
5/23/2018	Shu Shan	Senior Associate	Drafting the Independent Accountant Report	\$414	6.00	\$2,484.00
5/23/2018	Benjamin Ho	Manager	Drafting the Independent Accountant Report	\$504	6.00	\$3,024.00
5/24/2018	Benjamin Ho	Manager	Drafting the Independent Accountant Report	\$504	8.00	\$4,032.00
5/24/2018	Shu Shan	Senior Associate	Drafting the Independent Accountant Report	\$414	6.00	\$2,484.00
5/25/2018	Philip Riley	Director	Review of first draft of report	\$606	0.40	\$242.40
5/30/2018	Philip Riley	Director	Review of first draft of report	\$606	1.20	\$727.20
5/31/2018	Philip Riley	Director	Review summary director's account report, correspondence with PwC SG	\$606	2.40	\$1,454.40

ZETTA JET PTE, LTD

PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period January 22, 2018 through January 31, 2020

Date	Name	Position	Description	Rate	Hours	Total Compensation
6/1/2018	Philip Riley	Director	Correspondence with PwC Singapore	\$606	0.60	\$363.60
6/4/2018	Philip Riley	Director	Review of first draft of report	\$606	0.40	\$242.40
6/5/2018	Philip Riley	Director	Review of first draft of report	\$606	0.20	\$121.20
6/6/2018	Daniel Fu	Director	Review of supporting documents in relation draft Independent Accountant Report	\$606	2.00	\$1,212.00
6/8/2018	Benjamin Ho	Manager	Verification of the internal consistency of numbers in the draft Independent Account Report	\$504	2.00	\$1,008.00
6/12/2018	Daniel Fu	Director	Review of supporting documents in relation draft Independent Accountant Report	\$606	2.00	\$1,212.00
7/3/2018	Benjamin Ho	Manager	Drafting the Independent Accountant Report	\$504	4.00	\$2,016.00
7/4/2018	Shu Shan	Senior Associate	Drafting the Independent Accountant Report	\$414	8.00	\$3,312.00
7/5/2018	Shu Shan	Senior Associate	Verification of numbers within Independent Accountant Report and scanned documents	\$414	5.00	\$2,070.00
7/8/2018	Benjamin Ho	Manager	Updates and amendments to the draft Independent Accountant Report	\$504	3.00	\$1,512.00
7/27/2018	Shu Shan	Senior Associate	Drafting the Independent Accountant Report	\$414	8.00	\$3,312.00
7/30/2018	Benjamin Ho	Manager	Drafting the Independent Accountant Report	\$504	8.00	\$4,032.00
7/31/2018	Daniel Fu	Director	Discussion and review on the presentation of findings within Independent Accountant Report	\$606	2.00	\$1,212.00
7/31/2018	Benjamin Ho	Manager	Verification of numbers within Independent Accountant Report and scanned documents	\$504	4.00	\$2,016.00
8/1/2018	Benjamin Ho	Manager	Updates and amendments to the draft Independent Accountant Report	\$504	2.00	\$1,008.00

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PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period January 22, 2018 through January 31, 2020

Date	Name	Position	Description	Rate	Hours	Total Compensation
8/3/2018	Chan Kheng Tek	Partner	Review and discussion on Independent Accountant Report	\$797	2.00	\$1,594.00
8/3/2018	Shu Shan	Senior Associate	Updates and amendments to the draft Independent Accountant Report	\$414	8.00	\$3,312.00
8/6/2018	Shu Shan	Senior Associate	Verification of the internal consistency of numbers in the draft Independent Account Report	\$414	2.00	\$828.00
8/6/2018	Shu Shan	Senior Associate	Updates and amendments to the draft Independent Accountant Report	\$414	5.00	\$2,070.00
8/7/2018	Chan Kheng Tek	Partner	Review and discussion on the updated amendments on Independent Account Report	\$797	2.00	\$1,594.00
8/7/2018	Shu Shan	Senior Associate	Updates and amendments to the draft Independent Accountant Report	\$414	4.00	\$1,656.00
8/7/2018	Daniel Fu	Director	Review of numbers on the findings within Independent Accountant Report	\$606	2.00	\$1,212.00
8/8/2018	Philip Riley	Director	Review of first draft of report	\$606	1.50	\$909.00
8/8/2018	Benjamin Ho	Manager	Review of supporting documents for draft Independent Accountant Report	\$504	2.00	\$1,008.00
8/8/2018	Shu Shan	Senior Associate	Preparation and compilation of supporting documents for draft Independent Accountant Report	\$414	8.00	\$3,312.00
8/9/2018	Philip Riley	Director	Review of first draft of report	\$606	2.50	\$1,515.00
8/10/2018	Philip Riley	Director	Review of first draft of report	\$606	7.00	\$4,242.00
8/10/2018	Dan Osullivan	Manager	Review of first draft of report	\$504	0.50	\$252.00
8/10/2018	Ryan Murphy	Partner	Review report.	\$797	1.00	\$797.00

ZETTA JET PTE, LTD

PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period January 22, 2018 through January 31, 2020

Date	Name	Position	Description	Rate	Hours	Total Compensation
8/10/2018	Zachary Furlett	Associate	Review of report and double-checking of quantification and analysis	\$361	3.00	\$1,083.00
8/10/2018	Madison Clem	Associate	Review of report and double-checking of quantification and analysis	\$361	3.00	\$1,083.00
8/11/2018	Daniel Fu	Director	Review of draft Independent Accountant amendments with inputs from PwC US	\$606	0.50	\$303.00
8/11/2018	Benjamin Ho	Manager	Amendment to draft Independent Accountant Report with inputs from PwC US	\$504	1.00	\$504.00
8/11/2018	Shu Shan	Senior Associate	Amendments and updates based on review by PwC US on draft Independent Accountant Report	\$414	2.00	\$828.00
8/11/2018	Philip Riley	Director	Review of first draft of report	\$606	1.40	\$848.40
8/12/2018	Philip Riley	Director	Report draft	\$606	0.70	\$424.20
8/13/2018	Ryan Murphy	Partner	Review report.	\$797	0.30	\$239.10
8/13/2018	Shu Shan	Senior Associate	Updates and amendments to the draft Independent Accountant Report with input from DLA Piper Singapore	\$414	8.00	\$3,312.00
8/13/2018	Benjamin Ho	Manager	Amendment to draft Independent Accountant Report with inputs from PwC US	\$504	6.00	\$3,024.00
8/13/2018	Benjamin Ho	Manager	Preparation of response to DLA Piper Singapore's questions on the draft Independent Accountant Report	\$504	2.00	\$1,008.00
8/13/2018	Daniel Fu	Director	Review of draft Independent Accountant amendments with inputs from PwC US	\$606	1.00	\$606.00
8/14/2018	Chan Kheng Tek	Partner	Review and discussion on the updated amendments on Independent Account Report	\$797	0.50	\$398.50

ZETTA JET PTE, LTD

Exhibit C

**PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee
 Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
 For the Period January 22, 2018 through January 31, 2020**

Date	Name	Position	Description	Rate	Hours	Total Compensation
8/14/2018	Benjamin Ho	Manager	Updates and amendments to the draft Independent Accountant Report with input from DLA Piper Singapore	\$504	7.00	\$3,528.00
8/14/2018	Shu Shan	Senior Associate	Updates and amendments to the draft Independent Accountant Report with input from DLA Piper Singapore	\$414	7.00	\$2,898.00
8/14/2018	Daniel Fu	Director	Review of draft Independent Accountant amendments	\$606	2.00	\$1,212.00
8/15/2018	Philip Riley	Director	Call with PwC Singapore	\$606	1.00	\$606.00
8/15/2018	Philip Riley	Director	Review of first draft of report	\$606	1.50	\$909.00
8/16/2018	Philip Riley	Director	Review of first draft of report	\$606	1.50	\$909.00
8/16/2018	Daniel Fu	Director	Call with PwC US to clarify queries on the draft Independent Accountant Report	\$606	1.00	\$606.00
8/16/2018	Ryan Murphy	Partner	Review report.	\$797	0.10	\$79.70
8/17/2018	Ryan Murphy	Partner	Read report	\$797	1.00	\$797.00
8/21/2018	Philip Riley	Director	Review of first draft of report	\$606	0.60	\$363.60
8/22/2018	Philip Riley	Director	Review of first draft of report	\$606	2.00	\$1,212.00
8/27/2018	Philip Riley	Director	Review of first draft of report	\$606	2.20	\$1,333.20
8/28/2018	Philip Riley	Director	Review of first draft of report	\$606	2.50	\$1,515.00
8/29/2018	Philip Riley	Director	Review of first draft of report	\$606	3.50	\$2,121.00
8/29/2018	Rebecca Jhung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	5.50	\$2,277.00
8/30/2018	Philip Riley	Director	Review of first draft of report	\$606	4.50	\$2,727.00

ZETTA JET PTE, LTD

PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period January 22, 2018 through January 31, 2020

Date	Name	Position	Description	Rate	Hours	Total Compensation
8/30/2018	Rebecca Jhung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	7.50	\$3,105.00
8/31/2018	Philip Riley	Director	Review of first draft of report	\$606	0.50	\$303.00
8/31/2018	Rebecca Jhung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	9.00	\$3,726.00
9/4/2018	Ryan Murphy	Partner	Review report	\$797	0.10	\$79.70
9/4/2018	Philip Riley	Director	Report and correspondence with Singapore team	\$606	2.00	\$1,212.00
9/4/2018	Rebecca Jhung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	7.50	\$3,105.00
9/5/2018	Philip Riley	Director	Report, correspondence with Singapore team	\$606	2.50	\$1,515.00
9/5/2018	Rebecca Jhung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	3.50	\$1,449.00
9/6/2018	Rebecca Jhung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	7.00	\$2,898.00
9/6/2018	Rebecca Jhung	Senior Associate	Call with Singapore Team	\$414	2.00	\$828.00

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PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period January 22, 2018 through January 31, 2020

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/6/2018	Philip Riley	Director	Report	\$606	0.20	\$121.20
9/6/2018	Benjamin Ho	Manager	Preparation of response to PwC US's questions on the draft Independent Accountant Report	\$504	2.00	\$1,008.00
9/6/2018	Philip Riley	Director	Call with Singapore Team	\$606	2.00	\$1,212.00
9/7/2018	Philip Riley	Director	Zetta report and follow-up to PwC Singapore	\$606	0.80	\$484.80
9/7/2018	Rebecca Jhung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	8.50	\$3,519.00
9/7/2018	Dan Osullivan	Manager	Review and analysis of the report provided by the Singapore team. Q&A, report updates, internal meetings, etc.	\$504	3.00	\$1,512.00
9/8/2018	Rebecca Jhung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	5.00	\$2,070.00
9/9/2018	Rebecca Jhung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	2.50	\$1,035.00
9/10/2018	Rebecca Jhung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	0.50	\$207.00

ZETTA JET PTE, LTD

PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period January 22, 2018 through January 31, 2020

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/10/2018	Dan Osullivan	Manager	Review and analysis of the report provided by the Singapore team. Q&A, report updates, internal meetings, etc.	\$504	3.00	\$1,512.00
9/10/2018	Benjamin Ho	Manager	Amendment to draft Independent Accountant Report with inputs from PwC US	\$504	4.00	\$2,016.00
9/11/2018	Philip Riley	Director	Report updates	\$606	0.50	\$303.00
9/11/2018	Rebecca Jhung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	2.00	\$828.00
9/11/2018	Dan Osullivan	Manager	Review and analysis of the report provided by the Singapore team. Q&A, report updates, internal meetings, etc.	\$504	3.00	\$1,512.00
9/12/2018	Dan Osullivan	Manager	Review and analysis of the report provided by the Singapore team. Q&A, report updates, internal meetings, etc.	\$504	3.00	\$1,512.00
9/12/2018	Rebecca Jhung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	2.00	\$828.00
9/12/2018	Devon Hill	Associate	Review of report and double-checking of quantification and analysis	\$361	2.50	\$902.50
9/12/2018	Philip Riley	Director	Report updates	\$606	1.00	\$606.00
9/13/2018	Dan Osullivan	Manager	Review and analysis of the report provided by the Singapore team. Q&A, report updates, internal meetings, etc.	\$504	0.50	\$252.00

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PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period January 22, 2018 through January 31, 2020

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/13/2018	Devon Hill	Associate	Review of report and double-checking of quantification and analysis	\$361	3.50	\$1,263.50
9/13/2018	Rebecca Jung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	1.00	\$414.00
9/13/2018	Philip Riley	Director	Report updates	\$606	1.00	\$606.00
9/14/2018	Philip Riley	Director	Report updates	\$606	0.50	\$303.00
9/14/2018	Devon Hill	Associate	Review of report and double-checking of quantification and analysis	\$361	1.00	\$361.00
9/17/2018	Ryan Murphy	Partner	review report	\$797	0.10	\$79.70
9/17/2018	Philip Riley	Director	Report updates	\$606	2.50	\$1,515.00
9/17/2018	Dan Osullivan	Manager	Review and analysis of the report provided by the Singapore team. Q&A, report updates, internal meetings, etc.	\$504	1.00	\$504.00
9/18/2018	Dan Osullivan	Manager	Review and analysis of the report provided by the Singapore team. Q&A, report updates, internal meetings, etc.	\$504	1.00	\$504.00
9/18/2018	Rebecca Jung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	2.50	\$1,035.00
9/18/2018	Philip Riley	Director	Report updates	\$606	2.50	\$1,515.00
9/19/2018	Philip Riley	Director	Report	\$606	0.50	\$303.00

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PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period January 22, 2018 through January 31, 2020

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/20/2018	Philip Riley	Director	Zetta report	\$606	1.50	\$909.00
9/20/2018	Rebecca Jung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	0.50	\$207.00
9/21/2018	Philip Riley	Director	Report updates	\$606	0.50	\$303.00
9/26/2018	Philip Riley	Director	Report	\$606	1.00	\$606.00
9/26/2018	Ryan Murphy	Partner	Read report	\$797	1.00	\$797.00
9/27/2018	Philip Riley	Director	Report updates	\$606	1.00	\$606.00
9/28/2018	Kurt Oswalt	Associate	Review of report and double-checking of quantification and analysis	\$361	1.00	\$361.00
9/28/2018	Philip Riley	Director	Report updates	\$606	1.00	\$606.00
9/28/2018	Rebecca Jung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	1.00	\$414.00
9/29/2018	Rebecca Jung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	2.00	\$828.00
9/30/2018	Rebecca Jung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	0.50	\$207.00
10/1/2018	Philip Riley	Director	Report updates	\$606	1.00	\$606.00

ZETTA JET PTE, LTD

Exhibit C

**PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee
 Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
 For the Period January 22, 2018 through January 31, 2020**

Date	Name	Position	Description	Rate	Hours	Total Compensation
10/1/2018	Ryan Murphy	Partner	Edits to report.	\$797	0.50	\$398.50
10/1/2018	Rebecca Jung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	3.00	\$1,242.00
10/2/2018	Philip Riley	Director	Report updates	\$606	0.50	\$303.00
10/2/2018	Ryan Murphy	Partner	Report.	\$797	0.50	\$398.50
10/3/2018	Philip Riley	Director	Report updates	\$606	0.30	\$181.80
10/8/2018	Benjamin Ho	Manager	Amendment to draft Independent Accountant Report with inputs from PwC US	\$504	8.00	\$4,032.00
10/9/2018	Benjamin Ho	Manager	Amendment to draft Independent Accountant Report with inputs from PwC US	\$504	8.00	\$4,032.00
10/11/2018	Philip Riley	Director	Report updates	\$606	0.50	\$303.00
10/11/2018	Daniel Fu	Director	Review of draft Independent Accountant amendments with inputs from PwC US	\$606	3.00	\$1,818.00
10/12/2018	Daniel Fu	Director	Review of draft Independent Accountant amendments with inputs from PwC US	\$606	2.00	\$1,212.00
10/12/2018	Philip Riley	Director	Report updates	\$606	1.00	\$606.00
10/16/2018	Philip Riley	Director	Report updates	\$606	0.50	\$303.00
10/17/2018	Philip Riley	Director	Report updates	\$606	0.50	\$303.00
10/24/2018	Philip Riley	Director	Report updates	\$606	0.50	\$303.00
10/24/2018	Shu Shan	Senior Associate	Updates and amendments to the draft Independent Accountant Report	\$414	8.00	\$3,312.00

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PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period January 22, 2018 through January 31, 2020

Date	Name	Position	Description	Rate	Hours	Total Compensation
10/25/2018	Benjamin Ho	Manager	Updates and amendments to the draft Independent Accountant Report	\$504	3.00	\$1,512.00
10/25/2018	Shu Shan	Senior Associate	Updates and amendments to the draft Independent Accountant Report	\$414	3.00	\$1,242.00
10/26/2018	Shu Shan	Senior Associate	Updates and amendments to the draft Independent Accountant Report	\$414	3.00	\$1,242.00
10/26/2018	Daniel Fu	Director	Review of draft Independent Accountant amendments	\$606	1.00	\$606.00
11/1/2018	Philip Riley	Director	Report updates	\$606	0.50	\$303.00
11/2/2018	Philip Riley	Director	Report updates	\$606	0.80	\$484.80
11/2/2018	Rebecca Jhung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	2.50	\$1,035.00
11/5/2018	Philip Riley	Director	Report updates	\$606	0.80	\$484.80
11/5/2018	Rebecca Jhung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	1.00	\$414.00
11/6/2018	Philip Riley	Director	Report updates	\$606	1.00	\$606.00
11/7/2018	Philip Riley	Director	Report updates	\$606	0.20	\$121.20
11/7/2018	Philip Riley	Director	Call with PwC Singapore	\$606	1.00	\$606.00
11/7/2018	Rebecca Jhung	Senior Associate	Call with PwC Singapore	\$414	1.00	\$414.00

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PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period January 22, 2018 through January 31, 2020

Date	Name	Position	Description	Rate	Hours	Total Compensation
11/7/2018	Rebecca Jhung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	2.50	\$1,035.00
11/8/2018	Rebecca Jhung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	6.50	\$2,691.00
11/8/2018	Philip Riley	Director	Report updates	\$606	0.30	\$181.80
11/8/2018	Shu Shan	Senior Associate	Updates and amendments to the draft Independent Accountant Report with input from PWC US	\$414	7.00	\$2,898.00
11/8/2018	Shu Shan	Senior Associate	Call with PwC US to clarify queries on the draft Independent Accountant Report	\$414	1.00	\$414.00
11/8/2018	Benjamin Ho	Manager	Review updates and amendments to the draft Independent Accountant Report	\$504	1.00	\$504.00
11/8/2018	Benjamin Ho	Manager	Call with PwC US to clarify queries on the draft Independent Accountant Report	\$504	1.00	\$504.00
11/9/2018	Shu Shan	Senior Associate	Verification of the internal consistency of numbers in the draft Independent Account Report	\$414	8.00	\$3,312.00
11/9/2018	Rebecca Jhung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	3.50	\$1,449.00
11/9/2018	Philip Riley	Director	Report updates	\$606	0.40	\$242.40

ZETTA JET PTE, LTD

PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period January 22, 2018 through January 31, 2020

Date	Name	Position	Description	Rate	Hours	Total Compensation
11/11/2018	Rebecca Jhung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	0.50	\$207.00
11/12/2018	Rebecca Jhung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	0.50	\$207.00
11/12/2018	Philip Riley	Director	Report updates	\$606	2.50	\$1,515.00
11/12/2018	Shu Shan	Senior Associate	Verification of the internal consistency of numbers in the draft Independent Account Report	\$414	8.00	\$3,312.00
11/13/2018	Daniel Fu	Director	Review of draft Independent Accountant amendments	\$606	1.00	\$606.00
11/13/2018	Philip Riley	Director	Report updates	\$606	0.80	\$484.80
11/13/2018	Rebecca Jhung	Senior Associate	Analyses related to the report: performing analysis to confirm the numbers being presented, formatting the document, reviewing the work performed by PwC Singapore, performing quantifications	\$414	0.50	\$207.00
11/14/2018	Philip Riley	Director	Report updates	\$606	0.70	\$424.20
7/23/2019	Bryan Humphrey	Partner	Internal call with PR and others to discuss requirements of Independent Accountant Report	\$797	0.50	\$398.50
Subtotal - Hours and Compensation - Preparation of the Independent Accountant Report					432.30	\$209,353.40

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PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period January 22, 2018 through January 31, 2020

Date	Name	Position	Description	Rate	Hours	Total Compensation
<u>Preparation of ad-hoc supporting document requests and clarifications from DLA Piper</u>						
7/4/2018	Benjamin Ho	Manager	Compiling and reviewing of scanned payment voucher documents and verifying the list of scanned deliverable submitted to Commercial Affairs Department for DLA Piper Singapore	\$504	2.00	\$1,008.00
7/6/2018	Benjamin Ho	Manager	Preparation and review of Payment Vouchers regarding DLA Piper US request on the supplier - AVIC	\$504	1.00	\$504.00
7/8/2018	Benjamin Ho	Manager	Review of email deliverables surrounding questions posed by PwC US and DLA US regarding urgent affidavit to be submitted in Australia Proceeding	\$504	1.00	\$504.00
7/9/2018	Shu Shan	Senior Associate	Preparation of information surrounding engagement terms, scope of services and outstanding areas for PwC US in drafting the affidavit for DLA Piper US.	\$414	2.00	\$828.00
7/16/2018	Shu Shan	Senior Associate	Preparation and review of Payment Vouchers regarding DLA Piper Singapore request on Financier documents	\$414	1.00	\$414.00
7/25/2018	Shu Shan	Senior Associate	Preparation and review of Payment Vouchers to Cavic Aviation Leasing based on DLA Piper Singapore request	\$414	1.00	\$414.00
9/25/2018	Benjamin Ho	Manager	Preparation of Payment Vouchers regarding DLA Piper Singapore's request on the supplier - Holman Fenwick	\$504	1.00	\$504.00
3/1/2019	Philip Riley	Director	Preparation of further analysis and schedules of detailed supporting documentation for the Ardmore Park related payments identified in the Independent Accountant Report	\$606	0.50	\$303.00
3/4/2019	Philip Riley	Director	Preparation of further analysis and schedules of detailed supporting documentation for the Ardmore Park related payments identified in the Independent Accountant Report	\$606	1.00	\$606.00

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Exhibit C

**PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee
 Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
 For the Period January 22, 2018 through January 31, 2020**

Date	Name	Position	Description	Rate	Hours	Total Compensation
3/5/2019	Philip Riley	Director	Preparation of further analysis and schedules of detailed supporting documentation for the Ardmore Park related payments identified in the Independent Accountant Report	\$606	0.60	\$363.60
3/6/2019	Philip Riley	Director	Preparation of further analysis and schedules of detailed supporting documentation for the Ardmore Park related payments identified in the Independent Accountant Report	\$606	1.20	\$727.20
3/6/2019	Dan Osullivan	Manager	Review of report and supporting documentation prepared by the PwC Singapore team. Conducting a QC and requesting further supporting evidence.	\$504	2.00	\$1,008.00
3/7/2019	Philip Riley	Director	Review of PwC Singapore work, updates, and emails	\$606	2.50	\$1,515.00
1/7/2020	Ryan Murphy	Partner	Emails on additional documents needed from DLA. Discussions with Singapore team and pwc US team to identify and provide documents.	\$797	0.80	\$637.60
1/7/2020	Ryan Murphy	Partner	Emails on additional documents needed from DLA. Discussions with Singapore team and pwc US team to identify and provide documents.	\$797	0.40	\$318.80
1/7/2020	Purak Dhruva	Senior Manager	Emails on additional documents needed from DLA. Discussions with Singapore team and pwc US team to identify and provide documents.	\$606	0.40	\$242.40
1/7/2020	Purak Dhruva	Senior Manager	Emails on additional documents needed from DLA. Discussions with Singapore team and pwc US team to identify and provide documents.	\$606	0.80	\$484.80
1/8/2020	Purak Dhruva	Senior Manager	Review of affidavit / materials previously provided to DLA Piper related to additional documents / analyses requested by DLA Piper	\$606	1.80	\$1,090.80

ZETTA JET PTE, LTD

PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period January 22, 2018 through January 31, 2020

Date	Name	Position	Description	Rate	Hours	Total Compensation
1/8/2020	Ryan Murphy	Partner	Emails on additional documents needed from DLA. Discussions with Singapore team and pwc US team to identify and provide documents.	\$797	0.50	\$398.50
1/9/2020	Purak Dhruva	Senior Manager	Preparation of further analysis and schedules of detailed supporting documentation for personal spend on Cassidy's American Express Corporate Credit Cards	\$606	1.60	\$969.60
1/14/2020	Purak Dhruva	Senior Manager	Preparation of further analysis and schedules of detailed supporting documentation for personal spend on Cassidy's American Express Corporate Credit Cards	\$606	0.40	\$242.40
1/15/2020	Purak Dhruva	Senior Manager	Liaising with PwC Singapore in relation to additional documents / analyses requested by DLA Piper	\$606	0.50	\$303.00
1/15/2020	Purak Dhruva	Senior Manager	Preparation of further analysis and schedules of detailed supporting documentation for personal spend on Cassidy's American Express Corporate Credit Cards	\$606	0.60	\$363.60
1/16/2020	Purak Dhruva	Senior Manager	Preparation of further analysis and schedules of detailed supporting documentation for personal spend on Cassidy's American Express Corporate Credit Cards	\$606	0.50	\$303.00
Subtotal - Hours and Compensation - Preparation of ad-hoc supporting document requests and clarifications from DLA Piper					25.10	\$14,053.30
<u>Preparation of supporting documents - Ardmore Park</u>						
3/5/2019	Shu Shan	Senior Associate	Preparation and compilation of supporting documents in relation to Ardmore Park	\$414	8.00	\$3,312.00
3/5/2019	Daniel Fu	Director	Review of supporting documents in relation to Ardmore Park and inputs from PwC US	\$606	0.70	\$424.20
3/7/2019	Shu Shan	Senior Associate	Updates of supporting documents with inputs from PwC US	\$414	2.00	\$828.00

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PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period January 22, 2018 through January 31, 2020

Date	Name	Position	Description	Rate	Hours	Total Compensation
3/7/2019	Daniel Fu	Director	Review of supporting documents in relation to Ardmore Park and inputs from PwC US	\$606	0.30	\$181.80
Subtotal - Hours and Compensation - Preparation of supporting documents - Ardmore Park					11.00	\$4,746.00
<u>Forensic Technology advice to preserve and analyze electronically stored information</u>						
5/30/2018	Bradlee Wilson	Director	Coordination on evidence pickup and next steps	\$606	0.50	\$303.00
5/31/2018	Bradlee Wilson	Director	Coordination on evidence pickup	\$606	1.50	\$909.00
6/1/2018	Brian Stephens	Director	Obtain ESI from DLA, process and analyze, provide back to DLA for their review	\$606	1.20	\$727.20
6/4/2018	Brian Stephens	Director	Obtain ESI from DLA, process and analyze, provide back to DLA for their review	\$606	0.80	\$484.80
6/5/2018	Brian Stephens	Director	Obtain ESI from DLA, process and analyze, provide back to DLA for their review	\$606	0.70	\$424.20
6/14/2018	Brian Stephens	Director	Obtain ESI from DLA, process and analyze, provide back to DLA for their review	\$606	0.80	\$484.80
6/18/2018	Brian Stephens	Director	Obtain ESI from DLA, process and analyze, provide back to DLA for their review	\$606	0.40	\$242.40
6/19/2018	Brian Stephens	Director	Obtain ESI from DLA, process and analyze, provide back to DLA for their review	\$606	1.20	\$727.20
6/21/2018	Brian Stephens	Director	Obtain ESI from DLA, process and analyze, provide back to DLA for their review	\$606	0.50	\$303.00
6/27/2018	Brian Stephens	Director	Obtain ESI from DLA, process and analyze, provide back to DLA for their review	\$606	0.50	\$303.00
6/28/2018	Brian Stephens	Director	Obtain ESI from DLA, process and analyze, provide back to DLA for their review	\$606	0.20	\$121.20

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PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period January 22, 2018 through January 31, 2020

Date	Name	Position	Description	Rate	Hours	Total Compensation
7/10/2018	Brian Stephens	Director	Obtain ESI from DLA, process and analyze, provide back to DLA for their review	\$606	0.50	\$303.00
7/11/2018	Brian Stephens	Director	Obtain ESI from DLA, process and analyze, provide back to DLA for their review	\$606	0.50	\$303.00
7/17/2018	Brian Stephens	Director	Obtain ESI from DLA, process and analyze, provide back to DLA for their review	\$606	0.50	\$303.00
7/19/2018	Brian Stephens	Director	Obtain ESI from DLA, process and analyze, provide back to DLA for their review	\$606	0.50	\$303.00
8/21/2018	Brian Stephens	Director	Obtain ESI from DLA, process and analyze, provide back to DLA for their review	\$606	0.30	\$181.80
Subtotal - Hours and Compensation - Forensic Technology advice to preserve and analyze electronically stored information					10.60	\$6,423.60
<u>Preparation of Affidavit - Dragon Pearl</u>						
7/4/2018	Ryan Murphy	Partner	Discussion with PR on format of Affidavit.	\$797	0.30	\$239.10
7/4/2018	Ryan Murphy	Partner	Various emails to PwC Singapore to discuss affidavit.	\$797	0.20	\$159.40
7/6/2018	Ryan Murphy	Partner	Review draft of Affidavit from DLA.	\$797	0.50	\$398.50
7/7/2018	Philip Riley	Director	Dragon Pearl affidavit	\$606	1.50	\$909.00
7/7/2018	Ryan Murphy	Partner	Drafting of Affidavit with PR.	\$797	1.50	\$1,195.50
7/8/2018	Philip Riley	Director	Review of first draft of report	\$606	5.50	\$3,333.00
7/8/2018	Ryan Murphy	Partner	Drafting of Affidavit.	\$797	0.30	\$239.10
7/9/2018	Philip Riley	Director	Review of first draft of report	\$606	0.70	\$424.20
7/11/2018	Philip Riley	Director	Review of first draft of report	\$606	0.20	\$121.20

ZETTA JET PTE, LTD

PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period January 22, 2018 through January 31, 2020

Date	Name	Position	Description	Rate	Hours	Total Compensation
7/26/2018	Philip Riley	Director	Review of first draft of report	\$606	1.50	\$909.00
Subtotal - Hours and Compensation - Preparation of Affidavit - Dragon Pearl					12.20	\$7,928.00
<u>Case Administration / Other</u>						
4/19/2018	Dan Osullivan	Manager	Call with PwC Singapore to discuss report and effort require to continue with initial report.	\$504	2.00	\$1,008.00
6/19/2019	Dan Osullivan	Manager	Liaising with PwC Singapore in relation to the time incurred to date on case.	\$504	2.00	\$1,008.00
6/20/2019	Dan Osullivan	Manager	Collation of information for DLA Piper (Gregg Steinman) and analysis of case fees from PwC US and Singapore.	\$504	4.00	\$2,016.00
1/6/2020	Purak Dhruva	Senior Manager	Review of affidavit / materials previously provided to DLA Piper related to additional documents / analyses requested by DLA Piper	\$606	1.40	\$848.40
1/6/2020	Purak Dhruva	Senior Manager	Liaising with PwC Singapore in relation to additional documents / analyses requested by DLA Piper	\$606	0.60	\$363.60
Subtotal - Hours and Compensation - Case Administration / Other					10.00	\$5,244.00
<u>Fee Application/Retention</u>						
1/27/2020	Ryan Murphy	Partner	Emails from counsel and internal emails to submit fee application.	\$797	0.30	\$239.10
1/29/2020	Ryan Murphy	Partner	Emails from counsel and internal emails to submit fee application.	\$797	0.30	\$239.10
1/29/2020	Purak Dhruva	Senior Manager	Preparation of fee application	\$606	0.50	\$303.00
1/30/2020	Purak Dhruva	Senior Manager	Preparation of fee application	\$606	1.00	\$606.00
Subtotal - Hours and Compensation - Fee Application/Retention					2.10	\$1,387.20

ZETTA JET PTE, LTD

PricewaterhouseCoopers Advisory Services LLC - Advisory Services to the Trustee

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period January 22, 2018 through January 31, 2020

Date	Name	Position	Description	Rate	Hours	Total Compensation
<i>Subtotal - Hours and Compensation - Forensic Accounting Services</i>					<i>670.80</i>	<i>\$333,859.50</i>
Subtotal - Hours and Compensation - Hourly Services					670.80	\$333,859.50
Total - Hours and Compensation - Hourly Services					670.80	\$333,859.50

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EXHIBIT D
(King Declaration)

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Fax: (312) 236-7516

11 Attorneys for Jonathan D. King as Chapter 7 Trustee

12 **UNITED STATES BANKRUPTCY COURT**
13 **CENTRAL DISTRICT OF CALIFORNIA**
LOS ANGELES DIVISION

14 In re:
ZETTA JET USA, INC., a California
15 corporation,
Debtor.

Lead Case No.: 2:17-bk-21386-SK
Chapter 7
Jointly Administered With:
Case No.: 2:17-bk-21387-SK

16 In re:
17 ZETTA JET PTE, LTD., a Singaporean
corporation,
18 Debtor.

**DECLARATION AND CERTIFICATION
OF JONATHAN D. KING**

19
20 I, Jonathan D. King, under the penalty of perjury, certify as follows:

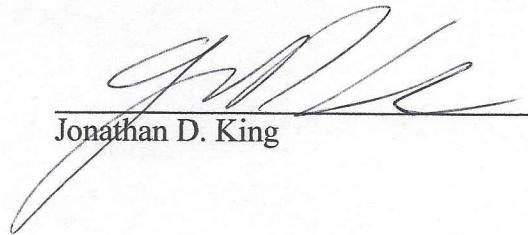
- 21 1. I am the duly-appointed chapter 7 trustee for the above-captioned bankruptcy estates.
22 2. I have reviewed the *First Interim Application of PricewaterhouseCoopers Advisory*
23 *Services LLC for Forensic Accounting, Technology, and Advisory Services for the Period From January*
24 *22, 2018 Through January 31, 2020* (the "Application"), including the Fee Statements attached as
25 Exhibit C to the Application.
26 3. I have reviewed the requirements of the *Guidelines for Reviewing Applications for*
27 *Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330* (the "Guidelines"), and I
28

1 believe that the Application substantially complies with the Guidelines.

2 4. I hereby certify to the best of my knowledge, information and belief, formed after
3 reasonable inquiry that the compensation and expense reimbursement sought in the Application is
4 reasonable.

5 I hereby declare the foregoing to be true under penalty of perjury pursuant to 28 U.S.C. § 1746
6 this 20th day of May, 2020.

7
8 DATED: May 20, 2020
9 Lake Forest, IL



Jonathan D. King

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