

**IN THE UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

In re:	)	Chapter 11
Quicksilver Resources Inc., <u>et al.</u> , <sup>1</sup>	)	Case No. 15-10585 (LSS)
Debtors.	)	Jointly Administered
	)	Obj. Deadline: January 4, 2016 at 4:00 p.m. (ET)

**SEVENTH MONTHLY FEE APPLICATION OF KPMG LLP FOR  
COMPENSATION FOR SERVICES RENDERED AND  
REIMBURSEMENT OF EXPENSES AS TAX CONSULTANTS  
TO THE DEBTORS AND DEBTORS IN POSSESSION FOR  
THE PERIOD FROM OCTOBER 01, 2015 THROUGH OCTOBER 31, 2015**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	Debtors and Debtors in Possession
Date of Retention:	May 08, 2015 <i>Nunc Pro Tunc</i> to March 17, 2015
Period for which compensation and reimbursement is sought:	October 01, 2015 through October 31, 2015
Amount of Compensation sought as actual, reasonable and necessary:	\$ 186,107.00
Amount of Expense Reimbursement sought as actual, reasonable and necessary:	\$ 3,577.83
This is a: <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Interim <input type="checkbox"/> Final Application	

The Application does not request compensation at this time for services rendered in preparing this Application. The Applicant intends to seek such compensation at a later date.

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Quicksilver Resources Inc. [6163]; Barnett Shale Operating LLC [0257]; Cowtown Drilling, Inc. [8899]; Cowtown Gas Processing L.P. [1404]; Cowtown Pipeline Funding, Inc. [9774]; Cowtown Pipeline L.P. [9769]; Cowtown Pipeline Management, Inc. [9771]; Makarios Resources International Holdings LLC [1765]; Makarios Resources International Inc. [7612]; QPP Holdings LLC [0057]; QPP Parent LLC [8748]; Quicksilver Production Partners GP LLC [2701]; Quicksilver Production Partners LP [9129]; and Silver Stream Pipeline Company LLC [9384]. The Debtors' address is 801 Cherry Street, Suite 3700, Unit 19, Fort Worth, Texas 76102.

**Previously Filed Fee Applications**

Date Filed	Period Covered	Requested		Approved	
		Fees	Expenses	Fees	Expenses
6/10/2015	03/17/15 to 04/30/15	\$309,299.50	\$807.50	\$247,439.60	\$807.50
7/09/2015	05/01/15 to 05/31/15	\$30,694.50	\$37.95	\$24,555.60	\$37.95
8/03/2015	06/01/15 to 06/30/15	\$104,425.00	\$813.99	\$83,540.00	\$813.99
9/09/2015	07/01/15 to 07/31/15	\$54,739.50	\$0.00	\$43,690.80*	\$0.00
10/23/2015	08/01/15 to 08/31/15	\$29,907.00	\$567.80	\$23,925.60	\$567.80
11/12/2015	09/01/15 to 09/30/15	\$105,267.50	\$0.00	\$84,214.00	\$0.00

\* This amount reflects an agreed upon deduction of \$126.00 per request from the Debtors.

**ATTACHMENT B**  
**TO FEE APPLICATION**

Professional	Position	Hourly Billing	Hours	Compensation
Alexandra Canizalez	Senior Associate - Tax	\$ 400	10.9	\$ 4,360.00
Bella Unell	Senior Manager - WNT	\$ 600	1.6	\$ 960.00
Brittney Laukhuff	Manager -Tax	\$ 500	27.6	\$ 13,800.00
Bruce DeMyer	Senior Manager - Tax	\$ 600	1.0	\$ 600.00
Deanna Harris	Senior Manager -WNT	\$ 600	2.5	\$ 1,500.00
Jared Jones	Manager - M&A	\$ 500	9.3	\$ 4,650.00
Jeffrey Robertson	Senior Associate - M&A	\$ 400 <sup>(1)</sup>	88.6	\$ 35,440.00
Kyle Kidd	Manager - M&A	\$ 500	18.3	\$ 9,150.00
Mark Hoffenberg	Principal - WNT	\$ 660	16.7	\$ 11,022.00
Minwoo Jang	Senior Manager -WNT	\$ 600	2.0	\$ 1,200.00
Monica Plangman	Associate Director- Bankruptcy	\$ 255	0.6	\$ 153.00
Paul Kugler	Director - WNT	\$ 660	0.4	\$ 264.00
Randall Gartin	Senior Manager - M&A	\$ 600	88.1	\$ 52,860.00
Reid Johnston	Manager - M&A	\$ 500	2.5	\$ 1,250.00
Robert Swiech	Director - WNT	\$ 660	3.3	\$ 2,178.00
Ross Harrison	Senior Associate - M&A	\$ 400	18.8	\$ 7,520.00
Sarah Staudenraus	Partner - WNT	\$ 660	0.3	\$ 198.00
Simon Chamakala	Senior Manager - M&A	\$ 600 <sup>(1)</sup>	1.8	\$ 1,080.00
Tim Nichols	Senior Associate - WNT	\$ 400	2.3	\$ 920.00
Tim Olson	Managing Director - Fed Tax	\$ 820 <sup>(2)</sup>	4.5	\$ 3,690.00
Tong Chen	Senior Manager - Fed Tax	\$ 660 <sup>(2)</sup>	21.7	\$ 14,322.00
Wendy Shaffer	Senior Associate - Bankruptcy	\$ 180	15.3	\$ 2,754.00
Yinka Kukoyi	Partner - M&A	\$ 660 <sup>(1)</sup>	24.6	\$ 16,236.00
<b>Total Hours and Discounted Fees</b>			<b>362.7</b>	<b>\$ 186,107.00</b>
<b>Blended Hourly Rate</b>		<b>\$ 513.12</b>		

<sup>(1)</sup> Rate increase due to promotion effective October 1, 2015.

<sup>(2)</sup> Discounted rate for Tax Provision Services per engagement letter filed on June 4, 2015 (Docket #369).

### COMPENSATION BY PROJECT CATEGORY

<b>Project Category</b>	<b>Total Hours Billed</b>	<b>Total Fees Requested</b>
Bankruptcy Tax Consulting Services	319.1	\$ 164,438.00
Retention Services	-	\$ -
Fee Statement and Fee Application Preparation	17.4	\$ 3,657.00
2015 Tax Provision Review Services	26.2	\$ 18,012.00
Total 2014 Return Review Services	-	\$ -
	<b>362.7</b>	<b>\$ 186,107.00</b>

### EXPENSE SUMMARY

<b>Service Description</b>	<b>Amount</b>
Airfare	\$ 1,920.53
Lodging	\$ 945.36
Travel Meals	\$ 126.98
Ground Transportation	\$ 584.96
Miscellaneous	\$ -
<b>Total</b>	<b>\$ 3,577.83</b>

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**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 11
	)	
Quicksilver Resources Inc., <u>et al.</u> ,	)	Case No. 15-10585 (LSS)
	)	
Debtors.	)	Jointly Administered
	)	Obj. Deadline: January 4, 2016 at 4:00 p.m. (ET)

**SEVENTH MONTHLY FEE APPLICATION OF KPMG LLP FOR  
COMPENSATION FOR SERVICES RENDERED AND  
REIMBURSEMENT OF EXPENSES AS TAX CONSULTANTS  
TO THE DEBTORS AND DEBTORS IN POSSESSION FOR  
THE PERIOD FROM OCTOBER 01, 2015 THROUGH OCTOBER 31, 2015**

KPMG LLP, (“KPMG”) as Tax Consultants to the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) files this Seventh Monthly Fee Application (the “Application”), pursuant to section 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”), and the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”). By this Application, KPMG seeks the allowance of compensation for professional services performed and actual and necessary expenses incurred by KPMG for the period from October 01, 2015 through and including October 31, 2015 (the “Compensation Period”), in the amount of \$189,684.83 and respectfully represents:

## **Background**

1. On March 17, 2015 (the “Petition Date”), each of the Debtors filed a voluntary petition with the Court under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. The Debtors filed an application to Retain and Employ KPMG LLP as a Tax Consultant on April 21, 2015 (the “Retention Application”) [D.I. 245] and in support of the Retention Application, the Debtors submitted the Declaration of Chuck Thompson (the “Thompson Declaration”).

3. By this Court’s Order, dated May 08, 2015 [D.I. 333] (the “Retention Order”), the Debtors were authorized to retain and employ KPMG LLP as a Tax Consultant *Nunc Pro Tunc* as of the Petition Date. The Retention Order authorizes the Debtors to compensate KPMG in accordance with the procedures set forth in section 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and such other procedures as were fixed by order of the Court.

4. On June 4, 2015 the Debtors filed additional engagement letters with KPMG for services to be provided related to Debtors’ 2014 federal tax return and the Debtors’ 2015 tax provision. As referenced in the Thompson Declaration, “KPMG and the Debtors may enter into additional engagement letters, as is necessary, and file, for disclosure purposes, such additional engagement letters with the Court. Unless required by the Court, the Debtors and KPMG do not intend to seek separate retention orders with regard to any additional engagement letters. Instead, any additional engagement letters will be filed with the Court and served on the applicable notice

parties, absent any objections filed within ten (10) days after the filing and service of such supplemental declarations or affidavits, KPMG's employment shall continue as authorized pursuant to the Proposed Order." The deadline to file objections to the additional engagement letters passed on June 15, 2015.

5. On July 17, 2015 the Debtors filed additional engagement letters with KPMG for services to be provided related to Debtors' amended 2011 U.S. Corporation income tax return. The deadline to file objections to the additional engagement letters passed on July 27, 2015.

### **Jurisdiction**

6. The United States Bankruptcy Court for the District of Delaware (the "Court") has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated February 29, 2012. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

7. The statutory bases for the relief requested herein are sections 327(a) and 330 of title 11 of the United States Code (the "Bankruptcy Code"), Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Local Bankruptcy Rules 2014-1 and 2016-2.

### **Summary of Application**

8. During the Compensation Period, KPMG performed the services for which it is seeking compensation on behalf of or for the Debtors and their estates and not on behalf of any committee, creditor or other person. By this Application, KPMG requests allowance of monthly compensation of professional fees totaling \$186,107.00, and payable in accordance with the Interim Compensation Order at eighty percent (80%) of fees or \$148,885.60 and reimbursement of one hundred percent (100%) of necessary and actual out-of-pocket expenses in the amount of \$3,577.83.

### **Summary of Services Rendered During the Compensation Period**

9. This Application is KPMG's Seventh Monthly Fee Application for compensation and expense reimbursement filed in these chapter 11 cases, as referenced in Attachment B. During the Compensation Period, KPMG provided significant professional services to the Debtors in their efforts to navigate their business through the chapter 11 process.

10. Set forth below is a summary of the significant professional services that KPMG rendered to the Debtors during the Compensation Period and annexed hereto as Exhibit A is a chart depicting KPMG professionals who rendered these services.

#### **Tax Consulting Services**

- Analysis of Debtors' tax attributes including net operating losses, credits, and tax basis in the stock of its subsidiaries;
- Analysis of the tax implications of various reorganization structures;

- Analysis of Section 108(b)(5) and 1017(b)(3)(D) elections;
- Analysis of the tax implications of any internal management reorganizations and proposal of restructuring alternatives;
- Analysis of the tax implications of any reorganization/bankruptcy plan of reorganization;
- Analysis of tax impact of any potential dispositions of assets in bankruptcy; and
- Analysis of tax implications of any potential merger/acquisition with third parties.

### **Fee Statement and Fee Application Preparation**

- The billing procedures required by the US Trustee Guidelines differ from KPMG's normal billing procedures and as such, the Local Rules and the Interim Compensation Order entered in these cases have required significant effort to inform the timekeepers of their responsibilities, compile the detailed time and expenses entries, prepare detailed and summary schedules of fees and expenses incurred, and draft the narratives and schedules included in the monthly fee application. In addition, KPMG prepared fee applications in acceptable format as requested by the fee examiner.

### **Tax Provision Services**

- Review necessary quarterly and year-end tax and financial information and schedules;
- Review temporary and permanent differences;
- Review income tax provision;
- Review tax related balance sheet accounts and footnote disclosures; and
- Assist Quicksilver in its efforts to work with its independent auditors to draft income tax provision work papers.

6. During the Compensation Period, KPMG billed the Debtors for time expended by professionals based on hourly rates ranging from \$180 to \$820 per hour. The rates reflected in this Application represent approximately a 20% to 44% discount from KPMG's standard rates. Of the aggregate time expended, 41.6 hours were expended by partners and principals, 8.8 were expended by managing directors, directors



and associate directors, 176.4 hours were expended by senior managers and managers, and 135.9 hours were expended by senior associates. KPMG's blended hourly rate for services provided during the Compensation Period is \$513.12.

7. In addition to Attachment B, a summary of the hours and fees incurred by professional and category is annexed hereto as Exhibit A and Exhibit B, respectively, and described in detail in the time records annexed hereto as Exhibits C1 – C6. KPMG maintains contemporaneous records of the time expended for the professional services and expenses related hereto performed in connection with these chapter 11 cases and such records are maintained in the ordinary course of business.

8. KPMG charges its fees in these cases in accordance with the terms set forth in the Retention Application and the corresponding Thompson Declaration. The fees applied for herein are based on the usual and customary fees KPMG charges to tax clients and are commensurate with the usual and customary rates charged for services performed.

9. KPMG respectfully submits that the amounts applied for herein for professional services rendered on behalf of the Debtors in these cases to date are fair and reasonable given: (a) the time expended; (b) the nature and extent of the services performed at the time at which such services were rendered; (c) the value of such services; and (d) the costs of comparable services other than in these chapter 11 cases.

10. The time and labor expended by KPMG during the Compensation Period has been commensurate with the size and complexity of these cases. In rendering

these services, KPMG has made every effort to maximize the benefit to the Debtors' estates, to work efficiently with the other professionals employed in these cases, and to leverage staff appropriately in order to minimize duplication of effort.

11. During the Compensation Period, KPMG provided a focused range of professional services as requested by the Debtors. KPMG respectfully submits that these services: (a) were necessary and beneficial to the successful and prompt administration of these cases; and (b) have been provided in a cost efficient manner.

12. Except as provided in section 504(b) of the Bankruptcy Code, KPMG has not shared, or agreed to share, any compensation received as a result of these cases with any person, firm or entity. Except as set forth in the Retention Order, no promises concerning compensation have been made to KPMG by any firm, person or entity.

**Summary of Actual and Necessary Expenses During the Compensation Period**

13. Attached hereto as Exhibit D1, and incorporated herein by reference, is a detailed description of the actual and necessary expenses incurred by KPMG in connection with its employment with the Debtors during the Compensation Period. As set forth on Exhibit D and D1, KPMG seeks reimbursement of actual and necessary expenses incurred by KPMG during the Compensation Period in the aggregate amount of \$3,577.83. These expenses are reasonable and necessary in light of the size and complexity of the Debtors' cases.

### **Reservation**

To the extent that time for services rendered or disbursements incurred relate to the Compensation Period, but were not processed prior to the preparation of this Application, KPMG reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application. Furthermore, KPMG reserves the right to seek final approval of the fees and expenses requested herein.

### **Conclusion**

WHEREFORE, subject to the terms of the Interim Compensation Order, KPMG respectfully requests that the Court approve the compensation of \$186,107.00 as compensation for professional services rendered during the Compensation Period and reimbursement for actual and necessary expenses totaling \$3,577.83 that KPMG incurred in rendering such services.

Dated: December 14, 2015

Respectfully submitted

A handwritten signature in black ink, appearing to read "Yinka Kukoyi". The signature is written in a cursive, flowing style.

Yinka Kukoyi  
KPMG LLP  
811 Main Street  
Suite 4500  
Houston, Texas 77002

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

<b>In re:</b>	)	<b>Chapter 11</b>
	)	
<b>Quicksilver Resources Inc., et al.,</b>	)	<b>Case No. 15-10585 (LSS)</b>
	)	
<b>Debtors.</b>	)	<b>Jointly Administered</b>
	)	
	)	

**DECLARATION PURSUANT TO RULE 2016-2 OF THE  
LOCAL RULES OF BANKRUPTCY PROCEDURE FOR THE  
UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE**

I, Yinka Kukoyi<sup>1</sup>, being duly sworn, deposes and says:

1. I am a Partner of KPMG LLP (“KPMG”), a professional services firm.
2. By Order dated May 08, 2015, KPMG was retained to perform Bankruptcy Tax Consulting Services for the above captioned debtors and debtors in possession (the “Debtors”). I submit this Declaration in conjunction with KPMG’s application, dated December 14, 2015 (the “Application”) for KPMG’s seventh monthly fee application for compensation and allowance of expenses for the period October 1, 2015 through October 31, 2015.
3. I have personally performed some of the services rendered by KPMG to the Debtors and am thoroughly familiar with the other work performed on behalf of the Debtors by the professionals of KPMG.
4. I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have reviewed Rule

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<sup>1</sup> KPMG Partner Yinka Kukoyi will be signing all future Applications related to KPMG services provided to Quicksilver Resources Inc.

2016-2 of the Local Rules of Bankruptcy Procedure for the United States Bankruptcy Court for the District of Delaware, and submit that the Application substantially complies with such Rule.

I declare under the penalty of perjury that the foregoing is true and correct.

Executed this 14th day of December, 2015.

A handwritten signature in black ink, appearing to read "Yinka Kukoyi". The signature is written in a cursive, flowing style.

Yinka Kukoyi  
KPMG LLP  
811 Main Street  
Suite 4500  
Houston, Texas 77002

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

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In re:	)	
	)	Chapter 11
	)	
Quicksilver Resources Inc., <u>et al.</u> , <sup>1</sup>	)	Case No. 15-10585 (LSS)
	)	
Debtors.	)	Jointly Administered
	)	
	)	<b>Obj. Deadline: January 4, 2016 at 4:00 p.m. (ET)</b>

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**NOTICE OF FEE APPLICATION**

PLEASE TAKE NOTICE that KPMG LLP, (the “Applicant”) has today filed the attached *Seventh Monthly Fee Application of KPMG LLP for Compensation for Services Rendered and Reimbursement of Expenses as Tax Consultants to the Debtors and Debtors in Possession for the Period From October 01, 2015 Through October 31, 2015* (the “Application”) with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”).

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Application must be made in accordance with the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals*, dated April 14, 2015 [Docket No. 195] (the “Interim Compensation Order”), and must be filed with the Clerk of the United States Bankruptcy Court for the District of Delaware, 824 North Market Street, Wilmington, Delaware 19801, and be served upon and received by: (i) the Debtors, Quicksilver Resources Inc., et al., 801 Cherry Street, Suite 3700, Unit 19, Fort Worth, Texas 76102; (ii) counsel to the Debtors, Akin Gump Strauss Hauer & Feld LLP, 1700 Pacific Ave., Suite 4100, Dallas, Texas 75201

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Quicksilver Resources Inc. [6163]; Barnett Shale Operating LLC [0257]; Cowtown Drilling, Inc. [8899]; Cowtown Gas Processing L.P. [1404]; Cowtown Pipeline Funding, Inc. [9774]; Cowtown Pipeline L.P. [9769]; Cowtown Pipeline Management, Inc. [9771]; Makarios Resources International Holdings LLC [1765]; Makarios Resources International Inc. [7612]; QPP Holdings LLC [0057]; QPP Parent LLC [8748]; Quicksilver Production Partners GP LLC [2701]; Quicksilver Production Partners LP [9129]; and Silver Stream Pipeline Company LLC [9384]. The Debtors’ address is 801 Cherry Street, Suite 3700, Unit 19, Fort Worth, Texas 76102.

(Attn: Charles R. Gibbs and Sarah Link Schultz); (iii) Delaware counsel to the Debtors, Richards, Layton & Finger, P.A., One Rodney Square, 920 North King Street, Wilmington, DE 19801 (Attn: Paul N. Heath and Amanda R. Steele); (iv) counsel to the global administrative agent for the first lien lenders, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, NY 10017 (Attn: Steven M. Fuhrman); (v) counsel to second lien agent, Latham & Watkins LLP, 885 Third Avenue, New York, NY 10022 (Attn: Mitchell A. Seider and David A. Hammerman); (vi) counsel to the ad hoc group of second lienholders, Milbank, Tweed, Hadley & McCloy LLP, 28 Liberty Street, New York, NY 10005 (Attn: Dennis F. Dunne and Samuel A. Khalil); (vii) the Office of the United States Trustee for the District of Delaware, 844 King Street, Room 2207, Lockbox #35, Wilmington, Delaware 19899-0035 (Attn: Jane Leamy); (viii) counsel to the Official Committee of Unsecured Creditors, Paul, Weiss, Rifkind, Wharton & Garrison LLP, 1285 Avenue of the Americas, New York, NY 10019 (Attn: Andrew N. Rosenberg, Elizabeth R. McColm and Adam M. Denhoff); and (ix) the Applicant, KPMG LLP, 717 North Harwood Street, Dallas, Texas 75201 (Attn: Chuck Thompson) no later than **4:00 p.m. (prevailing Eastern Time) on January 4, 2016** (the “Objection Deadline”).

PLEASE TAKE FURTHER NOTICE that if any responses or objections to the Application are timely filed, served, and received in accordance with this notice and the Interim Compensation Order, a hearing on the Application will be held at the convenience of the Bankruptcy Court. Only those objections made in writing and timely filed and received in accordance with the Interim Compensation Order and the procedures described herein will be considered by the Bankruptcy Court at such hearing.

PLEASE TAKE FURTHER NOTICE that, pursuant to the Interim Compensation Order, if no objection to the Application is timely filed, served and received by the Objection

Deadline, the Applicant may be paid an amount equal to the lesser of (i) 80% of the fees and 100% of expenses requested in the Application or (ii) 80% of the fees and 100% of the expenses not subject to an objection without the need for further order of the Bankruptcy Court.

Wilmington, Delaware  
Date: December 14, 2015

/s/ Amanda R. Steele

**RICHARDS, LAYTON & FINGER, P.A.**

Paul N. Heath (DE 3704)  
Amanda R. Steele (DE 5530)  
Rachel L. Biblo (DE 6012)  
One Rodney Square  
920 North King Street  
Wilmington, Delaware 19801  
Telephone: (302) 651-7700  
Facsimile: (302) 651-7701

– and –

**AKIN GUMP STRAUSS HAUER & FELD LLP**

Charles R. Gibbs (admitted *pro hac vice*)  
Sarah Link Schultz (admitted *pro hac vice*)  
1700 Pacific Avenue, Suite 4100  
Dallas, Texas 75201  
Telephone: (214) 969-2800  
Facsimile: (214) 969-4343

Ashleigh L. Blaylock (admitted *pro hac vice*)  
Robert S. Strauss Building  
1333 New Hampshire Avenue, N.W.  
Washington, DC 20036-1564  
Telephone: (202) 887-4000  
Facsimile: (202) 887-4288

**COUNSEL FOR DEBTORS AND DEBTORS IN  
POSSESSION**



**EXHIBIT A**

**Quicksilver Resources Inc., et al.,**  
 Summary Of Hours and Discounted Fees Incurred By Professional  
 October 1, 2015 through October 31, 2015

<b>Professional</b>	<b>Position</b>	<b>Current Hours Billed</b>	<b>Discounted Hourly Rate</b>	<b>Discounted Fees Billed</b>
Alexandra Canizalez	Senior Associate - Tax	10.9	\$ 400	\$ 4,360.00
Bella Unell	Senior Manager - WNT	1.6	\$ 600	\$ 960.00
Brittney Laukhuff	Manager -Tax	27.6	\$ 500	\$ 13,800.00
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Simon Chamakala	Senior Manager - M&A	1.8	\$ 600 <sup>(1)</sup>	\$ 1,080.00
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Yinka Kukoyi	Partner - M&A	24.6	\$ 660 <sup>(1)</sup>	\$ 16,236.00
<b>Total Hours and Discounted Fees</b>		<b><u>362.7</u></b>		<b><u>\$ 186,107.00</u></b>
<b>Discounted Fees</b>				<b>\$ 186,107.00</b>
Out of Pocket Expenses				\$ 3,577.83
<b>Subtotal of Fees and Out of Pocket Expenses</b>				<b>\$ 189,684.83</b>
less Holdback Adjustment (20%)				\$ (37,221.40)
<b>Net Requested Fees &amp; Out of Pocket Expenses</b>				<b><u>\$ 152,463.43</u></b>
<b>Blended Hourly Rate</b>		<b><u>\$ 513.12</u></b>		

<sup>(1)</sup> Rate increase due to promotion effective October 1, 2015.

<sup>(2)</sup> Discounted rate for Tax Provision Services per engagement letter filed on June 4, 2015 (Docket #369).

**EXHIBIT B**

Quicksilver Resources Inc., et al.,  
Estimate of Hours and Discounted Fees Incurred by Category  
October 1, 2015 through October 31, 2015

<u>Category</u>	<u>Exhibit</u>	<u>Hours</u>	<u>Fees</u>
Bankruptcy Tax Consulting Services	C1	319.1	\$ 164,438.00
Retention Services	C2	0.0	\$ -
Fee Statement and Fee Application Preparation	C3	17.4	\$ 3,657.00
2015 Tax Provision Review Services	C4	26.2	\$ 18,012.00
2014 Return Review Services	C5	0.0	\$ -
2011 Amended Tax Returns	C6	0.0	\$ -
	<b>Total</b>	<b>362.7</b>	<b>\$ 186,107.00</b>

**EXHIBIT C1**

Quicksilver Resources Inc., et al.,  
 Bankruptcy Tax Consulting Services  
 October 1, 2015 through October 31, 2015

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Alexandra Canizalez	10/01/15	Meeting with A. Canizalez, R. Gartin, S. Chamakala and R. Harrison (all KPMG) to discuss the Crestwood transaction and its effects on stock basis.	0.8	\$ 400	\$ 320.00
Randall Gartin	10/01/15	Meeting with A. Canizalez, R. Gartin, S. Chamakala and R. Harrison (all KPMG) to discuss the Crestwood transaction and its effects on stock basis.	0.8	\$ 600	\$ 480.00
Simon Chamakala	10/01/15	Meeting with A. Canizalez, R. Gartin, S. Chamakala and R. Harrison (all KPMG) to discuss the Crestwood transaction and its effects on stock basis.	0.8	\$ 600	\$ 480.00
Randall Gartin	10/01/15	Revised analysis regarding qualification of a 382(l)(5) plan of reorganization with specific regards to new information provided by client as of 10/1/15.	2.7	\$ 600	\$ 1,620.00
Randall Gartin	10/01/15	Performed Senior Manager review of current draft of QRI stock basis study as of 10/1/15.	2.8	\$ 600	\$ 1,680.00
Alexandra Canizalez	10/01/15	Perform review of SEC filings with focus on gaining insight regarding the Crestwood Transaction in order to determine its effect on the calculation of stock basis.	3.5	\$ 400	\$ 1,400.00
Ross Harrison	10/01/15	Meeting with A. Canizalez, R. Gartin, S. Chamakala and R. Harrison (all KPMG) to discuss the Crestwood transaction and its effects on stock basis.	0.8	\$ 400	\$ 320.00
Ross Harrison	10/01/15	Perform review of limited partnership agreement / contribution agreement for Quicksilver Gas Services LP in preparation for upcoming meeting on same day with project team.	1.0	\$ 400	\$ 400.00
Ross Harrison	10/02/15	Continued (from same day) to prepare spreadsheet tracking contributions to / distributions from KGS up the chain of ownership for years 2007-2010 (work related to tax basis study).	2.2	\$ 400	\$ 880.00
Ross Harrison	10/02/15	Prepare spreadsheet tracking contributions to / distributions from KGS up the chain of ownership for years 2007-2010 (work related to tax basis study).	3.9	\$ 400	\$ 1,560.00
Randall Gartin	10/03/15	Performed Senior Manager review of Cowtown subsidiary basis study.	1.3	\$ 600	\$ 780.00
Kyle Kidd	10/05/15	Created QRI tax basis balance sheet for purposes of providing Quicksilver with KPMG's structuring alternative deliverable.	1.0	\$ 500	\$ 500.00
Simon Chamakala	10/05/15	Meeting to discuss tracking contributions to / distributions from KGS up the chain of ownership for years 2007-2010 (work related to tax basis study). KPMG attendees: R. Harrison, R. Gartin, S. Chamakala.	1.0	\$ 600	\$ 600.00
Randall Gartin	10/05/15	Meeting to discuss tracking contributions to / distributions from KGS up the chain of ownership for years 2007-2010 (work related to tax basis study). KPMG attendees: R. Harrison, R. Gartin, S. Chamakala.	1.0	\$ 600	\$ 600.00
Jeffrey Robertson	10/05/15	Additional revisions to the QRI attribute reduction report based on findings/results of meeting (on same day) with KPMG project team: (M. Hoffenberg, Y. Kukoyi, R. Gartin; B. Laukhuff; K. Kidd and J. Jones).	1.5	\$ 400	\$ 600.00

**EXHIBIT C1**

Quicksilver Resources Inc., et al.,  
Bankruptcy Tax Consulting Services  
October 1, 2015 through October 31, 2015

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Randall Gartin	10/05/15	Continued (from same day) to revise the QRI attribute reduction model with regards to updated information / resolution of technical tax issues.	1.6	\$ 600	\$ 960.00
Jeffrey Robertson	10/05/15	Updated the QRI Attribute reduction report with specific regards to review notes provided by R. Gartin (KPMG Senior manager) as of 10/5/15.	2.1	\$ 400	\$ 840.00
Brittney Laukhuff	10/05/15	Meeting to discuss tasks completed related to tax attribute reduction, subsidiary stock basis, and depreciable asset basis as of 10/5/15 and next steps. KPMG attendees: (Y. Kukoyi, R. Gartin, B. Laukhuff, K. Kidd, R. Johnston, J. Robertson).	2.5	\$ 500	\$ 1,250.00
Jeffrey Robertson	10/05/15	Meeting to discuss tasks completed related to tax attribute reduction, subsidiary stock basis, and depreciable asset basis as of 10/5/15 and next steps. KPMG attendees: (Y. Kukoyi, R. Gartin, B. Laukhuff, K. Kidd, R. Johnston, J. Robertson).	2.5	\$ 400	\$ 1,000.00
Kyle Kidd	10/05/15	Meeting to discuss tasks completed related to tax attribute reduction, subsidiary stock basis, and depreciable asset basis as of 10/5/15 and next steps. KPMG attendees: (Y. Kukoyi, R. Gartin, B. Laukhuff, K. Kidd, R. Johnston, J. Robertson).	2.5	\$ 500	\$ 1,250.00
Randall Gartin	10/05/15	Meeting to discuss tasks completed related to tax attribute reduction, subsidiary stock basis, and depreciable asset basis as of 10/5/15 and next steps. KPMG attendees: (Y. Kukoyi, R. Gartin, B. Laukhuff, K. Kidd, R. Johnston, J. Robertson).	2.5	\$ 600	\$ 1,500.00
Reid Johnston	10/05/15	Meeting to discuss tasks completed related to tax attribute reduction, subsidiary stock basis, and depreciable asset basis as of 10/5/15 and next steps. KPMG attendees: (Y. Kukoyi, R. Gartin, B. Laukhuff, K. Kidd, R. Johnston, J. Robertson).	2.5	\$ 500	\$ 1,250.00
Yinka Kukoyi	10/05/15	Meeting to discuss tasks completed related to tax attribute reduction, subsidiary stock basis, and depreciable asset basis as of 10/5/15 and next steps. KPMG attendees: (Y. Kukoyi, R. Gartin, B. Laukhuff, K. Kidd, R. Johnston, J. Robertson).	2.5	\$ 660	\$ 1,650.00
Alexandra Canizalez	10/05/15	Meeting with R. Gartin, S. Chamakala, R. Harrison (all KPMG) to discuss structure of Crestwood transaction and determine tax consequences, review of publicly filed SEC documents to determine structure of transaction.	2.8	\$ 400	\$ 1,120.00
Brittney Laukhuff	10/05/15	Reviewed business plan / related financial projections provided by QRI in anticipation of internal meeting on 10/6 to discuss modeling / projections for the tax restructuring services project.	2.8	\$ 500	\$ 1,400.00
Alexandra Canizalez	10/05/15	Continued (from 10/1) to review SEC filings to gain insight regarding the Crestwood Transaction in order to determine its effect on the calculation of stock basis.	1.4	\$ 400	\$ 560.00

**EXHIBIT C1**

Quicksilver Resources Inc., et al.,  
Bankruptcy Tax Consulting Services  
October 1, 2015 through October 31, 2015

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Alexandra Canizalez	10/05/15	Performed review of QRI tax returns in order to determine tax reporting related to the Crestwood Transaction.	1.0	\$ 400	\$ 400.00
Alexandra Canizalez	10/05/15	Created documentation outlining the steps of the Crestwood transaction in order to analyze its effect on stock basis.	1.4	\$ 400	\$ 560.00
Randall Gartin	10/05/15	Revised the QRI attribute reduction model with regards to updated information / resolution of technical tax issues as of 10/5/15.	3.9	\$ 600	\$ 2,340.00
Ross Harrison	10/05/15	Meeting to discuss tracking contributions to / distributions from KGS up the chain of ownership for years 2007-2010 (work related to tax basis study). KPMG attendees: R. Harrison, R. Gartin, S. Chamakala.	1.0	\$ 400	\$ 400.00
Ross Harrison	10/05/15	Create PowerPoint slide to show contributions to / distributions from KGS as well as up the chain of ownership in preparation to send to R. Gartin (KPMG Senior Manager) for review.	1.2	\$ 400	\$ 480.00
Ross Harrison	10/05/15	Performed simultaneous review of QRI tax returns, workpapers, Form 10-Ks in order to track contributions to / distributions from KGS up the chain of ownership for years 2007-2010 (work related to tax basis study) concurrently recording findings in spreadsheet.	2.7	\$ 400	\$ 1,080.00
Minwoo Jang	10/06/15	Researched tax court cases with specific regards to how unamortized drilling cost contributed into a partnership impacts the attribute reduction under 1.1502-28 of the Treasury Regulations for applicability in QRI matter.	0.5	\$ 600	\$ 300.00
Tim Nichols	10/06/15	Conduct research regarding the application of Code section 59(e) with respect to QRI Bankruptcy (task not completed).	0.7	\$ 400	\$ 280.00
Randall Gartin	10/06/15	Prepared for meeting with M. Hoffenberg, etc. (on same day) by reviewing attribute reduction modeling / relevant tax authorities with respect to open issues to be addressed.	0.7	\$ 600	\$ 420.00
Jeffrey Robertson	10/06/15	Meeting with M. Hoffenberg (KPMG WNT expert on bankruptcy restructuring) to discuss extensive work completed to date related to QRI Bankruptcy Tax Consulting project (with respect to most favorable bankruptcy emergence restructuring plan) and the resolution of any technical, tax, legal issues related to the restructuring as a whole. Additional KPMG participants: (Y. Kukoyi; R. Gartin; B. Laukhuff; K. Kidd; J. Jones; J. Robertson).	7.9	\$ 400	\$ 3,160.00

**EXHIBIT C1**

Quicksilver Resources Inc., et al.,  
Bankruptcy Tax Consulting Services  
October 1, 2015 through October 31, 2015

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Randall Gartin	10/06/15	Meeting with M. Hoffenberg (KPMG WNT expert on bankruptcy restructuring) to discuss extensive work completed to date related to QRI Bankruptcy Tax Consulting project (with respect to most favorable bankruptcy emergence restructuring plan) and the resolution of any technical, tax, legal issues related to the restructuring as a whole. Additional KPMG participants: (Y. Kukoyi; R. Gartin; B. Laukhuff; K. Kidd; J. Jones; J. Robertson).	7.9	\$ 600	\$ 4,740.00
Brittney Laukhuff	10/06/15	Meeting with M. Hoffenberg (KPMG WNT expert on bankruptcy restructuring) to discuss extensive work completed to date related to QRI Bankruptcy Tax Consulting project (with respect to most favorable bankruptcy emergence restructuring plan) and the resolution of any technical, tax, legal issues related to the restructuring as a whole. Additional KPMG participants: (Y. Kukoyi; R. Gartin; B. Laukhuff; K. Kidd; J. Jones; J. Robertson).	7.9	\$ 500	\$ 3,950.00
Yinka Kukoyi	10/06/15	Meeting with M. Hoffenberg (KPMG WNT expert on bankruptcy restructuring) to discuss extensive work completed to date related to QRI Bankruptcy Tax Consulting project (with respect to most favorable bankruptcy emergence restructuring plan) and the resolution of any technical, tax, legal issues related to the restructuring as a whole. Additional KPMG participants: (Y. Kukoyi; R. Gartin; B. Laukhuff; K. Kidd; J. Jones; J. Robertson).	7.9	\$ 660	\$ 5,214.00
Kyle Kidd	10/06/15	Meeting with M. Hoffenberg (KPMG WNT expert on bankruptcy restructuring) to discuss extensive work completed to date related to QRI Bankruptcy Tax Consulting project (with respect to most favorable bankruptcy emergence restructuring plan) and the resolution of any technical, tax, legal issues related to the restructuring as a whole. Additional KPMG participants: (Y. Kukoyi; R. Gartin; B. Laukhuff; K. Kidd; J. Jones; J. Robertson).	7.9	\$ 500	\$ 3,950.00
Mark Hoffenberg	10/06/15	Meeting with M. Hoffenberg (KPMG WNT expert on bankruptcy restructuring) to discuss extensive work completed to date related to QRI Bankruptcy Tax Consulting project (with respect to most favorable bankruptcy emergence restructuring plan) and the resolution of any technical, tax, legal issues related to the restructuring as a whole. Additional KPMG participants: (Y. Kukoyi; R. Gartin; B. Laukhuff; K. Kidd; J. Jones; J. Robertson).	7.9	\$ 660	\$ 5,214.00

**EXHIBIT C1**

Quicksilver Resources Inc., et al.,  
Bankruptcy Tax Consulting Services  
October 1, 2015 through October 31, 2015

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Jared Jones	10/06/15	Meeting with M. Hoffenberg (KPMG WNT expert on bankruptcy restructuring) to discuss extensive work completed to date related to QRI Bankruptcy Tax Consulting project (with respect to most favorable bankruptcy emergence restructuring plan) and the resolution of any technical, tax, legal issues related to the restructuring as a whole. Additional KPMG participants: (Y. Kukoyi; R. Gartin; B. Laukhuff; K. Kidd; J. Jones; J. Robertson).	7.9	\$ 500	\$ 3,950.00
Minwoo Jang	10/07/15	Discussion with T. Nichols (KPMG Washington National Tax Senior Associate) regarding Code section 59(e) research results / tentative conclusions as of 10/7/15.	0.4	\$ 600	\$ 240.00
Tim Nichols	10/07/15	Draft email to M. Hoffenberg (KPMG) summarizing results of research conducted related to Code section 59(e).	0.4	\$ 400	\$ 160.00
Tim Nichols	10/07/15	Discussion with M. Jang (KPMG Washington National Tax Senior Manager) regarding Code section 59(e) research results and tentative conclusions as of 10/7/15.	0.4	\$ 400	\$ 160.00
Robert Swiech	10/07/15	Performed research over Oil & Gas depletion as well as section 705 basis in partnership interest in order to address questions posed by Y. Kukoyi (KPMG Managing Director).	0.5	\$ 660	\$ 330.00
Tim Nichols	10/07/15	Continue (from 10/6/15) to conduct research regarding the application of Code section 59(e) with respect to QRI Bankruptcy.	0.8	\$ 400	\$ 320.00
Bruce DeMyer	10/07/15	Perform research related to required 743(b) step-down on "G" Reorganization in order to confirm basis of the assets of TG Partners (and subsequent allocations of deductions to the company) after bankruptcy, per request from Y. Kukoyi (KPMG Partner).	1.0	\$ 600	\$ 600.00
Randall Gartin	10/07/15	Perform review of relevant tax authorities with respect to open tax issues in preparation for meeting (on same day) with M. Hoffenberg (KPMG WNT Principal)	1.0	\$ 600	\$ 600.00
Minwoo Jang	10/07/15	Performed research to determine if the QRI unamortized drilling cost should be added to the tax basis when it gets contributed to the partnership.	1.1	\$ 600	\$ 660.00
Randall Gartin	10/07/15	Respond to questions posed by B. Hawes (QRI) regarding significant modification analysis / OID calculations.	1.1	\$ 600	\$ 660.00
Yinka Kukoyi	10/07/15	Performed technical research related to attribute reduction of partnership basis.	1.3	\$ 660	\$ 858.00
Randall Gartin	10/07/15	Revised QRI attribute reduction model in order to determine whether QRI qualifies for 382(l)(5) plan to account for resolution of technical tax issues.	1.6	\$ 600	\$ 960.00

**EXHIBIT C1**

Quicksilver Resources Inc., et al.,  
 Bankruptcy Tax Consulting Services  
 October 1, 2015 through October 31, 2015

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Deanna Harris	10/07/15	Discussion with P. Kugler (KPMG WNT Director), S. Staudenraus (KPMG Tax Partner) and D. Harris (KPMG WNT Senior Manager) regarding the mandatory section 743 adjustments, its application to QRI's reorganization and the additional research necessary to confirm that no guidance indicated the view of the IRS or a court on the issue.	0.3	\$ 600	\$ 180.00
Brittney Laukhuff	10/07/15	Performed review of stalking horse bid documents filed with Bankruptcy Court in order to determine tax implications.	2.1	\$ 500	\$ 1,050.00
Jeffrey Robertson	10/07/15	Revised the QRI attribute reduction report with specific regards to results/findings related to discussion (on same day) with KPMG project team.	3.5	\$ 400	\$ 1,400.00
Ross Harrison	10/07/15	Perform review of QRI 2010 tax return in order to determine the income / loss /basis implications if treat KGS sale as occurring at the Cowtown partnership entity level.	3.6	\$ 400	\$ 1,440.00
Jeffrey Robertson	10/07/15	Meeting to discuss work completed to date for QRI with Washington National Tax bankruptcy specialist (M. Hoffenberg) and the NUBIG // RBIG and net operating loss reduction under 382(l)(5) bankruptcy emergence scenario. KPMG participants: (M. Hoffenberg, Y. Kukoyi, R. Gartin, K. Kidd, J. Robertson).	5.1	\$ 400	\$ 2,040.00
Randall Gartin	10/07/15	Meeting to discuss work completed to date for QRI with Washington National Tax bankruptcy specialist (M. Hoffenberg) and the NUBIG // RBIG and net operating loss reduction under 382(l)(5) bankruptcy emergence scenario. KPMG participants: (M. Hoffenberg, Y. Kukoyi, R. Gartin, K. Kidd, J. Robertson).	5.1	\$ 600	\$ 3,060.00
Yinka Kukoyi	10/07/15	Meeting to discuss work completed to date for QRI with Washington National Tax bankruptcy specialist (M. Hoffenberg) and the NUBIG // RBIG and net operating loss reduction under 382(l)(5) bankruptcy emergence scenario. KPMG participants: (M. Hoffenberg, Y. Kukoyi, R. Gartin, K. Kidd, J. Robertson).	5.1	\$ 660	\$ 3,366.00
Mark Hoffenberg	10/07/15	Meeting to discuss work completed to date for QRI with Washington National Tax bankruptcy specialist (M. Hoffenberg) and the NUBIG // RBIG and net operating loss reduction under 382(l)(5) bankruptcy emergence scenario. KPMG participants: (M. Hoffenberg, Y. Kukoyi, R. Gartin, K. Kidd, J. Robertson).	5.1	\$ 660	\$ 3,366.00
Kyle Kidd	10/07/15	Meeting to discuss work completed to date for QRI with Washington National Tax bankruptcy specialist (M. Hoffenberg) and the NUBIG // RBIG and net operating loss reduction under 382(l)(5) bankruptcy emergence scenario. KPMG participants: (M. Hoffenberg, Y. Kukoyi, R. Gartin, K. Kidd, J. Robertson).	5.1	\$ 500	\$ 2,550.00



**EXHIBIT C1**

Quicksilver Resources Inc., et al.,  
 Bankruptcy Tax Consulting Services  
 October 1, 2015 through October 31, 2015

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Sarah Staudenraus	10/07/15	Discussion with P. Kugler (KPMG WNT Director), S. Staudenraus (KPMG Tax Partner) and D. Harris (KPMG WNT Senior Manager) regarding the mandatory section 743 adjustments, its application to QRI's reorganization and the additional research necessary to confirm that no guidance indicated the view of the IRS or a court on the issue. -partial attendance.	0.3	\$ 660	\$ 198.00
Deanna Harris	10/07/15	Discussion (via emails) with M. Hoffenberg and Y. Kukoyi (KPMG Partner) regarding the mandatory section 743 adjustments and initial thinking as to whether it would apply to QRI's reorganization.	1.2	\$ 600	\$ 720.00
Jeffrey Robertson	10/08/15	Updated the QRI attribute reduction report by including new tab showing consequences of a taxable asset sale.	0.7	\$ 400	\$ 280.00
Deanna Harris	10/08/15	Performed follow-up research related to issue in corporate / partnership treatises in order to confirm research for purposes of section 743 application to QRI reorganization (.8); follow-up communication regarding same with P. Kugler (KPMG) (.2)	1.0	\$ 600	\$ 600.00
Kyle Kidd	10/08/15	Updated QRI attribute reduction model with respect to technical issues (as previously discussed in on-site Houston meeting).	1.0	\$ 500	\$ 500.00
Mark Hoffenberg	10/08/15	Reviewed Debtor motion for section 363 sale / stalking horse bid in order to identify any aspects of the motion that would preclude the ability to structure the transaction as a tax-free G reorganization.	1.9	\$ 660	\$ 1,254.00
Robert Swiech	10/08/15	Performed additional research over Oil & Gas sec. 59(e) IDC (Intangible Drilling & Development costs) remaining unamortized basis on a property contributed to a partnership in order to address question posed by M. Hoffenberg (KPMG Tax Principal).	2.0	\$ 660	\$ 1,320.00
Randall Gartin	10/08/15	Continue (from same day) to revise the QRI attribute reduction model to include new information received as of 10/8/15 as well as information related resolution of technical tax analysis.	0.4	\$ 600	\$ 240.00
Randall Gartin	10/08/15	Revised the QRI attribute reduction model to include new information received as of 10/8/15 as well as information related resolution of technical tax analysis.	3.9	\$ 600	\$ 2,340.00
Ross Harrison	10/08/15	Continued (from 10/7) to perform review of the QRI 2010 tax return in order to determine the income, loss, basis implications if treat KGS sale as occurring at the Cowtown partnership entity level.	2.4	\$ 400	\$ 960.00
Randall Gartin	10/08/15	Reviewed / concurrently summarized Bidding Procedures Order to provide project team with relevant court dates / related information regarding status of bankruptcy proceedings.	1.5	\$ 600	\$ 900.00
Jeffrey Robertson	10/08/15	Revised the QRI attribute report to include net present value of cash tax tabs to account for alternative minimum tax.	3.9	\$ 400	\$ 1,560.00

**EXHIBIT C1**

Quicksilver Resources Inc., et al.,  
 Bankruptcy Tax Consulting Services  
 October 1, 2015 through October 31, 2015

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Jeffrey Robertson	10/08/15	Updated the QRI Attribute reduction report - calculated percentage of lease / well equipment as well as depletable property serving as collateral.	3.9	\$ 400	\$ 1,560.00
Randall Gartin	10/09/15	Continued (from same day) to revise the QRI cash tax modeling with respect to various bankruptcy emergence scenarios.	0.6	\$ 600	\$ 360.00
Jeffrey Robertson	10/09/15	Meeting to discuss QRI intangible drilling cost calculations and proper tax treatment. KPMG Attendees: R. Gartin, K. Kidd and J. Robertson.	0.8	\$ 400	\$ 320.00
Randall Gartin	10/09/15	Meeting to discuss QRI intangible drilling cost calculations and proper tax treatment. KPMG Attendees: R. Gartin, K. Kidd and J. Robertson.	0.8	\$ 600	\$ 480.00
Kyle Kidd	10/09/15	Meeting to discuss QRI intangible drilling cost calculations and proper tax treatment. KPMG Attendees: R. Gartin, K. Kidd and J. Robertson.	0.8	\$ 500	\$ 400.00
Bella Unell	10/09/15	Analyzed the basis reduction ordering in 1.1017-1(b) in order to determine basis reduction consequences of debt workout.	1.6	\$ 600	\$ 960.00
Jeffrey Robertson	10/09/15	Meeting with R. Gartin (KPMG Senior Manager) to discuss QRI taxable asset sale consequences.	2.3	\$ 400	\$ 920.00
Jeffrey Robertson	10/09/15	Revised the QRI attribute reduction report with specific regards to adjustments related to intangible drilling costs as well as secured / unsecured property.	3.8	\$ 400	\$ 1,520.00
Randall Gartin	10/09/15	Meeting with J. Robertson (KPMG Senior Associate) to discuss QRI taxable asset sale consequences.	2.3	\$ 600	\$ 1,380.00
Randall Gartin	10/09/15	Revised the QRI cash tax modeling as of 10/9/15 with respect to various bankruptcy emergence scenarios.	0.8	\$ 600	\$ 480.00
Randall Gartin	10/10/15	Performed Senior Manager review of most recent version of QRI attribute reduction model as of 10/10/15.	2.0	\$ 600	\$ 1,200.00
Yinka Kukoyi	10/12/15	Meeting to discuss new client developments and QRI attribute reduction report revisions performed to date. KPMG attendees: (Y. Kukoyi, R. Gartin, J. Robertson).	0.5	\$ 660	\$ 330.00
Randall Gartin	10/12/15	Meeting to discuss new client developments and QRI attribute reduction report revisions performed to date. KPMG attendees: (Y. Kukoyi, R. Gartin, J. Robertson).	0.5	\$ 600	\$ 300.00
Jeffrey Robertson	10/12/15	Meeting to discuss new client developments and QRI attribute reduction report revisions performed to date. KPMG attendees: (Y. Kukoyi, R. Gartin, J. Robertson).	0.5	\$ 400	\$ 200.00
Jeffrey Robertson	10/12/15	Meeting with R. Gartin (KPMG Senior Manager) to discuss revisions to QRI attribute reduction report, including Intangible Drilling Costs (IDC) amortization amounts and calculation of taxes under E reorganization and G reorganization scenarios.	1.0	\$ 400	\$ 400.00
Jeffrey Robertson	10/12/15	Updated the QRI attribute reduction report as discussed with Y. Kukoyi and R. Gartin (in meeting on same day).	3.6	\$ 400	\$ 1,440.00

**EXHIBIT C1**

Quicksilver Resources Inc., et al.,  
 Bankruptcy Tax Consulting Services  
 October 1, 2015 through October 31, 2015

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Brittney Laukhuff	10/12/15	Call with R. Gartin, J. Robertson (KPMG) B. Morris, T. Weir, A. Blaylock (Akin) to discuss developments in the bankruptcy in anticipation of meeting with QRI on 10/14.	0.6	\$ 500	\$ 300.00
Brittney Laukhuff	10/12/15	Call with R. Gartin, B. Laukhuff, Y. Kukoyi, and J. Robertson (all KPMG) to discuss changes to model in preparation for the deliverable on 10/14 meeting.	0.6	\$ 500	\$ 300.00
Brittney Laukhuff	10/12/15	Perform follow-up with to W. Shaffer (KPMG Senior Associate) regarding services to be included in QRI 5th monthly fee application.	0.4	\$ 500	\$ 200.00
Brittney Laukhuff	10/12/15	Perform review of QRI bankruptcy filings regarding 363 sale as of 10/12/14 in preparation for client meeting on 10/14.	1.4	\$ 500	\$ 700.00
Randall Gartin	10/12/15	Meeting with J. Robertson (KPMG Senior Associate) to discuss revisions to QRI attribute reduction report, including IDC amortization amounts and calculation of taxes under E reorganization and G reorganization scenarios.	1.0	\$ 600	\$ 600.00
Jeffrey Robertson	10/12/15	Revised the QRI attribute reduction report per results of discussion with R. Gartin (KPMG Senior Manager) on same day.	3.9	\$ 400	\$ 1,560.00
Randall Gartin	10/12/15	Continue (from same day) to perform Senior Manager review of the QRI attribute reduction model with specific regards to updates related to resolution of technical tax issues, noting revisions as needed.	2.9	\$ 600	\$ 1,740.00
Randall Gartin	10/12/15	Performed Senior Manager review of the QRI attribute reduction model with specific regards to updates related to resolution of technical tax issues, noting revisions as needed.	3.9	\$ 600	\$ 2,340.00
Paul Kugler	10/13/15	Performed researched in order to determine whether a 368(a)(1)(G) reorganization is the occasion of a 743 adjustment of tax basis of partnership assets held indirectly by the corporation; this was necessary to properly determine the tax basis of assets for reporting depreciation as well as gain/loss on disposition.	0.4	\$ 660	\$ 264.00
Brittney Laukhuff	10/13/15	Call with R. Gartin (KPMG Senior Manager) and J. Robertson (KPMG Senior Associate) to discuss QRI tax attribute reduction model in preparation for 10/14 meeting.	0.5	\$ 500	\$ 250.00
Jeffrey Robertson	10/13/15	Revised current draft of the QRI Attribute Reduction Report provided by Y. Kukoyi (KPMG Partner) with specific regards to accuracy / completeness, as of 10/13/15.	0.7	\$ 400	\$ 280.00
Randall Gartin	10/13/15	Meeting with J. Robertson (KPMG Senior Associate) to discuss calculation of Alternative Minimum Tax (AMT) net operating losses and AMT credit limit.	1.3	\$ 600	\$ 780.00
Jeffrey Robertson	10/13/15	Meeting with R. Gartin (KPMG Senior Manager) to discuss calculation of Alternative Minimum Tax (AMT) net operating losses and AMT credit limit.	1.3	\$ 400	\$ 520.00

**EXHIBIT C1**

Quicksilver Resources Inc., et al.,  
 Bankruptcy Tax Consulting Services  
 October 1, 2015 through October 31, 2015

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Jeffrey Robertson	10/13/15	Finalized revisions to the QRI attribute reduction model as of 10/13/15 in preparation to convert to PowerPoint for presentation to client.	1.6	\$ 400	\$ 640.00
Jeffrey Robertson	10/13/15	Meeting with Y. Kukoyi (KPMG Partner), J. Robertson (KPMG Senior Associate) and R. Gartin (KPMG Senior Manager) to review the QRI attribute reduction model and related presentation in preparation for upcoming client meeting (on 10/14).	3.3	\$ 400	\$ 1,320.00
Randall Gartin	10/13/15	Meeting with Y. Kukoyi (KPMG Partner), J. Robertson (KPMG Senior Associate) and R. Gartin (KPMG Senior Manager) to review the QRI attribute reduction model and related presentation in preparation for upcoming client meeting (on 10/14).	3.3	\$ 600	\$ 1,980.00
Yinka Kukoyi	10/13/15	Meeting with Y. Kukoyi (KPMG Partner), J. Robertson (KPMG Senior Associate) and R. Gartin (KPMG Senior Manager) to review the QRI attribute reduction model and related presentation in preparation for upcoming client meeting (on 10/14).	3.3	\$ 660	\$ 2,178.00
Randall Gartin	10/13/15	Reviewed the QRI attribute reduction model with respect to discrepancies in technical calculations, simultaneously performing revisions as needed.	3.7	\$ 600	\$ 2,220.00
Jeffrey Robertson	10/13/15	Revised the QRI attribute reduction model per direction from Y. Kukoyi (KPMG Partner) and R. Gartin (KPMG Senior Manager) as of 10/13/15.	3.9	\$ 400	\$ 1,560.00
Jeffrey Robertson	10/14/15	Reviewed the QRI attribute reduction model with specific regards to accuracy of formulas.	1.1	\$ 400	\$ 440.00
Jeffrey Robertson	10/14/15	Continued (from 10/13) to revise the QRI Attribute Reduction Report provided by Y. Kukoyi (KPMG Partner) with specific regards to accuracy / completeness, as of 10/13/15.	1.3	\$ 400	\$ 520.00
Jeffrey Robertson	10/14/15	Meeting at QRI to discuss updates on tax projections regarding emergence alternatives from bankruptcy. QRI attendees: (R. Massey, V. Gomez, D. Erdman). KPMG attendees: (R. Gartin, Y. Kukoyi, J. Robertson). Akin Gump attendees: (A. Blaylock, T. Weir, B. Morris, C. Gibbs).	2.0	\$ 400	\$ 800.00
Randall Gartin	10/14/15	Meeting at QRI to discuss updates on tax projections regarding emergence alternatives from bankruptcy. QRI attendees: (R. Massey, V. Gomez, D. Erdman). KPMG attendees: (R. Gartin, Y. Kukoyi, J. Robertson). Akin Gump attendees: (A. Blaylock, T. Weir, B. Morris, C. Gibbs).	2.0	\$ 600	\$ 1,200.00
Brittney Laukhuff	10/14/15	Meeting at QRI to discuss updates on tax projections regarding emergence alternatives from bankruptcy. QRI attendees: (R. Massey, V. Gomez, D. Erdman). KPMG attendees: (R. Gartin, Y. Kukoyi, J. Robertson). Akin Gump attendees: (A. Blaylock, T. Weir, B. Morris, C. Gibbs).	2.0	\$ 500	\$ 1,000.00

**EXHIBIT C1**

Quicksilver Resources Inc., et al.,  
Bankruptcy Tax Consulting Services  
October 1, 2015 through October 31, 2015

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Randall Gartin	10/14/15	Revised presentation related to QRI attribute reduction (with respect to various bankruptcy emergence scenarios), specifically, to account for new analysis / information provided by client as of 10/14/15.	2.0	\$ 600	\$ 1,200.00
Yinka Kukoyi	10/14/15	Performed Partner review of draft presentation of QRI cash tax consequences of emergence transaction.	1.5	\$ 660	\$ 990.00
Yinka Kukoyi	10/14/15	Meeting with V. Lagalta (QRI) and R. Massey (QRI) to discuss tax implications of various emergence alternatives.	1.0	\$ 660	\$ 660.00
Jeffrey Robertson	10/15/15	Revised formulas in QRI attribute reduction model in order to calculate Net Operating Loss (NOL) carryover by year as well as unused NOL limitation.	3.9	\$ 400	\$ 1,560.00
Randall Gartin	10/16/15	Performed Senior Manager review of current draft of QRI attribute reduction model as of 10/16/15.	0.5	\$ 600	\$ 300.00
Jeffrey Robertson	10/16/15	Continued (from previous day) to revise formulas in the QRI attribute reduction model in order to calculate Net Operating Loss (NOL) carryover by year as well as unused NOL limitation.	1.4	\$ 400	\$ 560.00
Jeffrey Robertson	10/19/15	Revised formulas in the QRI attribute reduction model to account for net operating loss carrybacks, simultaneously adding related footnotes regarding sources of data (as needed).	3.5	\$ 400	\$ 1,400.00
Jeffrey Robertson	10/20/15	Continue (from same day) to update formulas in QRI attribute reduction model in order to verify correct results (under a variety of different asset values / cancellation of debt amounts).	0.4	\$ 400	\$ 160.00
Jeffrey Robertson	10/20/15	Update formulas in QRI attribute reduction model in order to verify correct results (under a variety of different asset values / cancellation of debt amounts).	3.9	\$ 400	\$ 1,560.00
Jeffrey Robertson	10/21/15	Call with R. Gartin (KPMG Senior Manager) to discuss modifications to the QRI attribute reduction report prior to sharing with QRI legal advisors.	0.2	\$ 400	\$ 80.00
Randall Gartin	10/21/15	Call with J. Robertson (KPMG Senior Associate) to discuss modifications to the QRI attribute reduction report prior to sharing with QRI legal advisors.	0.2	\$ 600	\$ 120.00
Jeffrey Robertson	10/21/15	Participated in call with QRI legal advisors T. Weir (Akin Gump and B. Morris (Akin Gump) to discuss the QRI Attribute Reduction Report and process in place regarding KPMG calculations.	0.3	\$ 400	\$ 120.00
Mark Hoffenberg	10/21/15	Perform review of QRI Attribute Reduction presentation in preparation for call with QRI bankruptcy / tax counsel.	0.5	\$ 660	\$ 330.00
Randall Gartin	10/21/15	Reviewed most recent draft of the QRI attribute reduction model with a focus on completeness / accuracy, simultaneously noting revisions as needed.	2.3	\$ 600	\$ 1,380.00
Randall Gartin	10/22/15	Revised the QRI attribute reduction model to reflect new post-restructuring capital expenditure information as of 10/22/15.	1.3	\$ 600	\$ 780.00

**EXHIBIT C1**

Quicksilver Resources Inc., et al.,  
 Bankruptcy Tax Consulting Services  
 October 1, 2015 through October 31, 2015

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Randall Gartin	10/22/15	Met to discuss revisions to the QRI attribute reduction presentation and updated estimates of the values of QRI assets as of 10/22/15. KPMG attendees: (J. Robertson, J. Jones and R. Gartin).	3.5	\$ 600	\$ 2,100.00
Jeffrey Robertson	10/22/15	Met to discuss revisions to the QRI attribute reduction presentation and updated estimates of the values of QRI assets as of 10/22/15. KPMG attendees: (J. Robertson, J. Jones and R. Gartin).	3.5	\$ 400	\$ 1,400.00
Jared Jones	10/22/15	Met to discuss revisions to the QRI attribute reduction presentation and updated estimates of the values of QRI assets as of 10/22/15. KPMG attendees: (J. Robertson, J. Jones and R. Gartin) - partial attendance.	1.4	\$ 500	\$ 700.00
Jeffrey Robertson	10/23/15	Performed additional revisions to the QRI attribute reduction model based on review comments provided by R. Gartin (KPMG Senior Manager) as of 10/23/15.	1.0	\$ 400	\$ 400.00
Jeffrey Robertson	10/23/15	Revised the QRI Attribute Reduction Model with respect to discussion on previous day, specifically, updated to show new asset value estimations.	1.3	\$ 400	\$ 520.00
Jeffrey Robertson	10/23/15	Reviewed current draft of the QRI Attribute Reduction Report as of 10/23/15, simultaneously noting revisions as needed.	1.3	\$ 400	\$ 520.00
Randall Gartin	10/23/15	Reviewed most current version of QRI attribute reduction presentation with focus on completeness / accuracy prior to being sent to QRI for review.	3.0	\$ 600	\$ 1,800.00
Yinka Kukoyi	10/26/15	Discussion regarding revisions to the QRI attribute reduction report including new capitalization numbers and allocation of purchase price in taxable asset sale scenario. KPMG attendees: (Y. Kukoyi, J. Robertson and R. Gartin).	1.2	\$ 660	\$ 792.00
Randall Gartin	10/26/15	Discussion regarding revisions to the QRI attribute reduction report including new capitalization numbers and allocation of purchase price in taxable asset sale scenario. KPMG attendees: (Y. Kukoyi, J. Robertson and R. Gartin).	1.2	\$ 600	\$ 720.00
Jeffrey Robertson	10/26/15	Discussion regarding revisions to the QRI attribute reduction report including new capitalization numbers and allocation of purchase price in taxable asset sale scenario. KPMG attendees: (Y. Kukoyi, J. Robertson and R. Gartin).	1.2	\$ 400	\$ 480.00
Mark Hoffenberg	10/26/15	Reviewed most recent version of KPMG's tax attribute reduction / cash tax report (to be shared with counsel for QRI's second lienholders and the UCC) in order to review the content of the document for technical accuracy / provide technical comments related to same.	1.3	\$ 660	\$ 858.00
Jeffrey Robertson	10/26/15	Updated the QRI attribute reduction report per results of discussion (on same day) with Y. Kukoyi (KPMG) and R. Gartin (KPMG).	2.0	\$ 400	\$ 800.00

**EXHIBIT C1**

Quicksilver Resources Inc., et al.,  
 Bankruptcy Tax Consulting Services  
 October 1, 2015 through October 31, 2015

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Randall Gartin	10/26/15	Reviewed the QRI attribute reduction presentation with focus on completeness / accuracy, noting revisions as needed.	2.5	\$ 600	\$ 1,500.00
Brittney Laukhuff	10/26/15	Discussion with R. Massey (QRI) regarding Canadian tax pools.	0.5	\$ 500	\$ 250.00
Brittney Laukhuff	10/26/15	Perform review of capitalization spreadsheet provided by R. Massey (QRI).	1.0	\$ 500	\$ 500.00
Jeffrey Robertson	10/27/15	Update current draft of the QRI Attribute Reduction Report as of 10/27/15 with respect to review comments provided by R. Gartin (KPMG Senior Manager).	0.5	\$ 400	\$ 200.00
Robert Swiech	10/27/15	Respond to questions posed by J. Robertson (KPMG Senior Associate) on federal income tax cost recovery options for expenditures related to intangible drilling costs, intangible completion costs, tangible drilling costs, tangible completion costs, facility costs, leasehold costs, gathering line costs, well plugging, abandonment costs.	0.8	\$ 660	\$ 528.00
Jeffrey Robertson	10/27/15	Revised the QRI attribute reduction model / QRI Attribute Reduction Report (model generates numbers that are transferred into the report) with respect to new capital expenditure numbers provided by client (different from numbers referred to on previous day's entries).	2.0	\$ 400	\$ 800.00
Randall Gartin	10/27/15	Revised the QRI attribute reduction presentation to account for new capital expenditure information received from QRI as of 10/27/15.	3.2	\$ 600	\$ 1,920.00
Randall Gartin	10/28/15	Revise / finalize computations related to the QRI attribute reduction presentation with a focus on accuracy.	3.5	\$ 600	\$ 2,100.00
Yinka Kukoyi	10/28/15	Performed Partner review of QRI cash tax analysis.	0.3	\$ 660	\$ 198.00
Brittney Laukhuff	10/28/15	Performed manager review of updated QRI attribute reduction model with specific regards to revisions requested by QRI.	3.8	\$ 500	\$ 1,900.00
<b>Total Bankruptcy Tax Consulting Services</b>			<b><u>319.1</u></b>		<b><u>\$ 164,438.00</u></b>

**EXHIBIT C2**

Quicksilver Resources Inc., et al.,  
Retention Services  
October 1, 2015 through October 31, 2015

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
		<b>Total Retention Services</b>	<u>0.0</u>		<u>\$ -</u>



**EXHIBIT C3**

Quicksilver Resources Inc., et al.,  
 Fee Statement and Fee Application Preparation  
 October 1, 2015 through October 31, 2015

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Wendy Shaffer	10/01/15	Created estimate of unbilled fees / expenses to date to proved to T. Chen (per request from B. Hawes - QRI).	0.7	\$ 180	\$ 126.00
Wendy Shaffer	10/02/15	Draft email to C. Dougherty (RL&F) to request fling of CNO related to KPMG's 4th monthly fee application.	0.1	\$ 180	\$ 18.00
Wendy Shaffer	10/02/15	Updated QRI 6th fee application exhibits to include new team member / rates as of 10/2/15.	0.2	\$ 180	\$ 36.00
Wendy Shaffer	10/02/15	Update exhibit C1 of QRI 6th fee app per new data received from professionals as of 10/02/15.	0.5	\$ 180	\$ 90.00
Brittney Laukhuff	10/05/15	Performed manager review of QRI monthly narrative / exhibits per request from W. Shaffer (KPMG Senior Associate).	1.0	\$ 500	\$ 500.00
Monica Plangman	10/05/15	Performed Associate Director review of fee application prior to finalization.	0.5	\$ 255	\$ 127.50
Wendy Shaffer	10/05/15	Performed follow-up related to services to be billed in QRI exhibit C1.	0.1	\$ 180	\$ 18.00
Wendy Shaffer	10/05/15	Updated QRI Narrative per direction from M. Plangman (KPMG Associate Director).	0.2	\$ 180	\$ 36.00
Wendy Shaffer	10/05/15	Updated exhibit C1 of QRI 6th fee application per new data received from professionals as of 10/5/15.	0.4	\$ 180	\$ 72.00
Wendy Shaffer	10/05/15	Updated QRI fee application documents per direction from M. Plangman (KPMG Associate Director) and B. Laukhuff (KPMG Manager).	0.6	\$ 180	\$ 108.00
Wendy Shaffer	10/05/15	Draft QRI Narrative for 5th monthly fee application including Schedule B / corresponding charts.	0.8	\$ 180	\$ 144.00
Wendy Shaffer	10/06/15	Update QRI 5th fee application documentation per direction from B. Laukhuff (KPMG Manager) and Y. Kukoyi (KPMG Partner).	0.2	\$ 180	\$ 36.00
Wendy Shaffer	10/06/15	Update exhibit C1 of QRI 6th monthly fee application per new data received from professionals as of 10/6/15.	0.2	\$ 180	\$ 36.00
Wendy Shaffer	10/07/15	Update the QRI 5th fee application exhibits to show reductions per direction from M. Plangman (KPMG Associate Director).	0.5	\$ 180	\$ 90.00
Wendy Shaffer	10/07/15	Updated QRI fee application Narrative / corresponding charts based on revisions to QRI exhibits as of 10/7/15.	0.8	\$ 180	\$ 144.00
Wendy Shaffer	10/07/15	Draft request to C. Thompson (KPMG Partner) to request approval of updated QRI fee application prior to filing.	0.2	\$ 180	\$ 36.00
Wendy Shaffer	10/09/15	Reviewed KPMG Work in Progress reports for QRI projects to confirm billable hours for week ending 10/02/15.	0.5	\$ 180	\$ 90.00
Wendy Shaffer	10/09/15	Updated exhibit C1 of QRI 6th fee application per new data received from professionals as of 10/9/15.	1.0	\$ 180	\$ 180.00
Wendy Shaffer	10/09/15	Updated QRI template to include new team member; send with Bankruptcy timekeeping guidelines.	0.1	\$ 180	\$ 18.00
Wendy Shaffer	10/14/15	Updated exhibit C1 of QRI 7th fee application per new data received from professionals as of 10/14/15.	0.5	\$ 180	\$ 90.00

**EXHIBIT C3**

Quicksilver Resources Inc., et al.,  
 Fee Statement and Fee Application Preparation  
 October 1, 2015 through October 31, 2015

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Brittney Laukhuff	10/15/15	Performed Manager review of QRI 5th monthly fee application per request from W. Shaffer (KPMG Senior Associate).	0.50	\$ 500	\$ 250.00
Wendy Shaffer	10/16/15	Update exhibit C1 of QRI 6th monthly fee application to include new data revived from professionals as of 10/16/15.	1.2	\$ 180	\$ 216.00
Wendy Shaffer	10/20/15	Updated QRI template to include new team members as of 10/20/15 (.2); send email to new team members with updated template / bankruptcy timekeeping guidelines (.1).	0.3	\$ 180	\$ 54.00
Wendy Shaffer	10/20/15	Reviewed KPMG Work in Progress reports for QRI projects to confirm billable hours for week ending 10/16/15.	0.6	\$ 180	\$ 108.00
Wendy Shaffer	10/20/15	Updated exhibit C1 of QRI 7th monthly fee application per new data received as of 10/20/15.	0.9	\$ 180	\$ 162.00
Wendy Shaffer	10/23/15	Finalize QRI 5th monthly fee application in preparation to send to M. Plangman (KPMG Associate Director) for final approval prior to filing.	0.4	\$ 180	\$ 72.00
Wendy Shaffer	10/23/15	Prepare KPMG 5th monthly fee application for QRI in Excel format as required for fee examiner.	0.3	\$ 180	\$ 54.00
Monica Plangman	10/26/15	Perform fee examiner file review prior to submission.	0.1	\$ 255	\$ 25.50
Wendy Shaffer	10/26/15	Prepare exhibit C3 of QRI 6th monthly fee application per new data received as of 10/26/15.	0.4	\$ 180	\$ 72.00
Wendy Shaffer	10/26/15	Update exhibit C1 of QRI 6th fee application based on new data received as of 10/26/15.	3.3	\$ 180	\$ 594.00
Wendy Shaffer	10/29/15	Update exhibit C5 of QRI 7th fee application per new data received from professionals as of 10/29.	0.2	\$ 180	\$ 36.00
Wendy Shaffer	10/29/15	Updated QRI exhibit D1 with additional expenses provide by professionals as of 10/29/15.	0.1	\$ 180	\$ 18.00
<b>Total Fee Statement and Fee Application Preparation Services</b>			<b><u>17.4</u></b>		<b><u>\$ 3,657.00</u></b>

**EXHIBIT C4**

Quicksilver Resources Inc., et al.,  
2015 Tax Provision Review Services  
October 1, 2015 through October 31, 2015

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Tong Chen	10/06/15	Draft email to B. Hawes (QRI Tax Director) regarding review comments related to the QRI 2014 provision-to-return adjustment.	0.3	\$ 660	\$ 198.00
Tong Chen	10/06/15	As part of the Q3 2013 provision review for QRI and its subsidiaries, reviewed the QRI calculation for provision to return true-up adjustment for tax year 2014 to ensure the adjustment is calculated materially current / analysis is complete.	1.9	\$ 660	\$ 1,254.00
Tong Chen	10/14/15	Analyzed the QRI trial balances for items that have tax impact to ensure those items are considered in the QRI provision calculation (as part of the Q3 Provision review for model dated October 14, 2015 for QRI and its subsidiaries) to ensure the tax provision was prepared pursuant to ASC740 without material errors.	1.2	\$ 660	\$ 792.00
Tong Chen	10/14/15	Reviewed client prepared QRI material permanent differences in order to agree to trial balance or tax supporting workpapers for US (as part of the Q3 Provision review for model dated October 14, 2015 for QRI and its subsidiaries) to ensure the tax provision was prepared pursuant to ASC740 without material errors.	1.3	\$ 660	\$ 858.00
Tong Chen	10/14/15	Reviewed (client prepared) QRI material temporary differences in order to agree to trial balance / tax supporting workpaper documentation (as part of the Q3 Provision review for model dated October 14, 2015 for QRI and its subsidiaries) to ensure the tax provision was prepared pursuant to ASC740 without material errors.	2.4	\$ 660	\$ 1,584.00
Tong Chen	10/15/15	Call with B. Hawes (QRI Tax Director) and F. Lorezo (QRI Tax Manager) regarding any updates for tax law changes, significant business transactions and accounting changes that may affect the Q3 provision.	0.8	\$ 660	\$ 528.00
Tong Chen	10/15/15	Review QRI balances focusing on tax related balance sheet accounts (as part of the Q2 Provision review for model dated July 22, 2015 for QRI and its subsidiaries) to ensure the tax provision was prepared pursuant to ASC740 without material errors.	1.1	\$ 660	\$ 726.00
Tong Chen	10/15/15	Reviewed QRI current / deferred income tax provision focusing on accuracy (as part of the Q3 Provision review for model dated October 14, 2015 for QRI and its subsidiaries) to ensure the tax provision was prepared pursuant to ASC740 without material errors.	1.6	\$ 660	\$ 1,056.00
Tong Chen	10/15/15	Reviewed client prepared QRI effective tax rate calculation in order to prove out total QRI tax expense (as part of the Q2 Provision review for model dated July 22, 2015 for QRI and its subsidiaries) to ensure the tax provision was prepared pursuant to ASC740 without material errors.	2.2	\$ 660	\$ 1,452.00

**EXHIBIT C4**

Quicksilver Resources Inc., et al.,  
2015 Tax Provision Review Services  
October 1, 2015 through October 31, 2015

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Tong Chen	10/16/15	Reviewed client prepared workpaper / documentation related to Canada tax provision to ensure permanent / temporary differences are properly calculated as well as sufficiently documented (as part of the Q3 Provision review for model dated October 15, 2015 for QRI and its subsidiaries) to ensure the tax provision was prepared pursuant to ASC740 without material errors.	2.8	\$ 660	\$ 1,848.00
Tong Chen	10/16/15	Meeting with B. Hawes (QRI Tax Director QRI) to discuss items related to the QRI Q3 provision, including Canadian income conversion into US dollars, treatment of Fortune Creek in current year deferred tax provision, recording deferred tax related to Texas margin tax, Canadian elective tax depreciation to minimize taxable income and bankruptcy fee analysis, return to provision adjustment related to foreign tax credit, etc.	3.8	\$ 660	\$ 2,508.00
Tim Olson	10/16/15	Performed Tax Managing Director review of the QRI third quarter U.S. / Canadian tax provision for the period ended 9/30/2015 - as well as concurrent review of related QRI total tax provision / valuation allowance entry (which are both key components of the client's worldwide tax provision).	4.5	\$ 820	\$ 3,690.00
Tong Chen	10/20/15	Draft / sign off on Q3 provision conclusion memo to document the procedures, conclusions related to the Q3 review.	1.0	\$ 660	\$ 660.00
Tong Chen	10/20/15	As part of the Q3 Provision review, reviewed updated provision model dated October 20, 2015 for QRI and its subsidiaries, specifically to ensure the impact of changes related the Canadian permanent book tax differences are properly reflected in the Q3 provision entries.	1.3	\$ 660	\$ 858.00
<b>Total 2015 Tax Provision Review Services</b>			<u><b>26.2</b></u>		<u><b>\$ 18,012.00</b></u>

**EXHIBIT C5**

Quicksilver Resources Inc., et al.,  
2014 Return Review Services  
October 1, 2015 through October 31, 2015

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
		<b>Total 2014 Return Review Services</b>	<u><u>0.0</u></u>		<u><u>\$ -</u></u>

**EXHIBIT C6**

Quicksilver Resources Inc., et al.,  
2011 Amended Tax Return Services  
October 1, 2015 through October 31, 2015

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
		<b>Total 2011 Amended Tax Return Services</b>	<u><b>0.0</b></u>		<u><b>\$ -</b></u>

**EXHIBIT D**  
Quicksilver Resources Inc., et al.,  
Summary of Out of Pocket Expenses  
October 1, 2015 through October 31, 2015

<u>Category</u>	<u>Amount</u>
Airfare	\$ 1,920.53
Lodging	\$ 945.36
Meals	\$ 126.98
Ground Transportation	\$ 584.96
Miscellaneous	\$ -
<b>Total</b>	<b><u>\$ 3,577.83</u></b>

**EXHIBIT D1**

Quicksilver Resources Inc., et al.,  
 Detail of Out of Pocket Expenses  
 October 1, 2015 through October 31, 2015

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Amount</b>
Mark Hoffenberg	10/05/15	Roundtrip coach class airfare (lowest fare per receipt) from Ronald Reagan Washington National Airport in Arlington, VA to Houston, TX. Depart date: 10/5/15 Return date: 10/7/15 to attend meeting related to Quicksilver bankruptcy.	\$ 1,152.20
Brittney Laukhuff	10/06/15	Roundtrip coach class airfare from Dallas, TX to Houston, TX to attend meeting related to Quicksilver bankruptcy. Depart Date: 10/6 Return Date: 10/6	\$ 374.82
Yinka Kukoyi	10/14/15	Roundtrip coach class airfare on 10/14 from Houston, TX to Ft. Worth, TX to attend QRI client meeting.	\$ 393.51
<b>Air Fare Subtotal</b>			<b>\$ 1,920.53</b>
Mark Hoffenberg	10/07/15	Hotel fee at JW Marriott incurred in Houston, TX for 2 nights (10/05/2015-10/07/2015) while performing work for Quicksilver.	\$ 945.36
<b>Lodging Subtotal</b>			<b>\$ 945.36</b>
Brittney Laukhuff	10/06/15	Out of town travel dinner fee incurred in Houston, TX while traveling to perform work for meeting related to Quicksilver bankruptcy.	\$ 17.49
Yinka Kukoyi	10/06/15	Lunch expense incurred in Houston, TX during working lunch to meet QRI client needs. Participants: Y. Kukuoyi, J. Jones, R. Gartin, J. Robertson, M. Hoffenberg, B. Laukhuff and K. Kidd (all KPMG) incurred while performing work for Quicksilver.	\$ 38.83
Yinka Kukoyi	10/06/15	Out of town dinner expense incurred in Houston, TX at Vic & Anthony's restaurant. Participants: M. Hoffenberg, K. Kidd (all KPMG) while performing work for Quicksilver.	\$ 52.00
Yinka Kukoyi	10/14/15	Out of town travel meal (breakfast in airport) while traveling in Ft. Worth, TX to perform work for Quicksilver.	\$ 6.43
Yinka Kukoyi	10/14/15	Out of town travel meal (dinner in airport) while traveling in Ft. Worth, TX to perform work for Quicksilver.	\$ 12.23
<b>Meals Subtotal</b>			<b>\$ 126.98</b>
Mark Hoffenberg	10/05/15	Taxi fare for cab in Houston, TX from airport to hotel on 10/5 to attend meeting to related to Quicksilver bankruptcy.	\$ 73.50
Brittney Laukhuff	10/06/15	Uber fee incurred in Houston, TX for travel to airport after Quicksilver client meeting in Houston, TX.	\$ 20.53
Brittney Laukhuff	10/06/15	Uber fee incurred in Dallas, TX for travel from airport to home after attending Quicksilver client meeting in Houston, TX.	\$ 12.49
Mark Hoffenberg	10/07/15	Cab fare fee incurred in Houston, TX for transportation from KPMG Houston office to airport on 10/7/15. Business purpose: to attend meeting related to Quicksilver bankruptcy.	\$ 33.82
Mark Hoffenberg	10/07/15	Parking fee incurred in from 10/05/2015 to 10/07/2015 at Ronald Reagan airport in Arlington, VA while traveling to Houston, TX to perform work for Quicksilver.	\$ 75.00
Yinka Kukoyi	10/14/15	Cab fare for travel from Quicksilver client site in Ft. Worth, TX to airport to catch return flight following QRI meeting.	\$ 30.00
Yinka Kukoyi	10/14/15	Uber fee from travel from airport to Quicksilver client site in Fort Worth, TX to attend QRI client meeting.	\$ 36.46
Yinka Kukoyi	10/14/15	Parking fee incurred in Houston, TX Airport while traveling to Quicksilver client meeting in Ft. Worth, TX.	\$ 26.00



**EXHIBIT D1**

Quicksilver Resources Inc., et al.,  
Detail of Out of Pocket Expenses  
October 1, 2015 through October 31, 2015

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Amount</b>
Randy Gartin	10/14/15	Mileage incurred in excess of normal commute for roundtrip travel to Fort Worth, TX from Spring, TX to perform client work for Quicksilver. Total of 482 miles.	\$ 277.16
		<b>Ground Transportation Subtotal</b>	<b>\$ 584.96</b>
		<b>Miscellaneous Subtotal</b>	<b>\$ -</b>
		<b>Total Out of Pocket Expenses</b>	<b>\$ 3,577.83</b>