

LAWRENCE FRANKLIN HACKNEY, CPA

d/b/a

L. FRANKLIN HACKNEY CPA, PLLC

Independent Consultant

analysis + logic + critical thinking = *data solutions*

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Contract and Sub-Contract Clients of L. FRANKLIN HACKNEY CPA, PLLC :

Freeport-McMoRan Oil & Gas (NYSE: FCX)

(November 2000 to Present)

Accounting:

- Designed and periodically update the company's Monthly Operating Results (MOR) report.
- Gathered data to prepare and update the company's responsibility reporting cost/profit center roll-up structure related to the \$4.3 billion acquisition of Pogo Producing Company.
- Created Microsoft Access based database to help automate the company's consolidation and reporting process which reduced the preliminary consolidation process from several days to a few hours.
- Updated and upgraded the company's financial models used to help provide quarterly guidance to industry analysts.
- Further work performed in the company's property, capital, joint interest billing, full cost pool and lease operating expense accounting area.
- Additional responsibilities included assistance in preparation of the company's SEC reporting documents (i.e. Form 10K, Form 10Q, etc.).

Operations Planning:

- Liaison between Operations Planning and Operations Accounting; assisted in forecasting calculations and analysis involved in steam cost, gas purchase hedges, cash and non-cash gains & losses, accruals, Full Cost vs. Successful Efforts accounting, SEC disclosures, etc.
- Prepared database to convert historical lease operating data from acquired company records to PXP format to assist in the forecasting and budgeting processes. Data was converted from multiple legacy systems including Excalibur, Oracle and KEAS.
- Created Excel models for corporate wide forecast and budget reporting used to prepare Wall Street guidance information.
- Prepared all pro-forma operational data during several of the company's acquisitions and divestment projects including Nuevo, 3TEC & Bentley-Simonson, Inc.

Property Administration:

- Prepared well and lease exhibits for the company's \$1.75 billion Permian Basin & San Juan Valley divestments to Oxy and XTO.
- Assisted in preparation of the company's SEC 10K well count and drilling activity disclosure for several years.
- Prepared and accumulated well data in the company's \$865 million property divestment.
- Lead consultant role in updating and cleaning up the company's Excalibur Well Master. Well Master cleanup project needed to comply with the company's Sarbanes Oxley requirements.

Procurement:

- Created database to provide management with vendor history data across all legacy accounting systems.

Marketing:

- Compiled data and provided analysis to assist marketing managers in several presentations.

Contract and Sub-Contract Clients of L. FRANKLIN HACKNEY CPA, PLLC : (continued)

Energy XXI (Bermuda), Ltd. (NASDAQ: EXXI) (July 2009 to Present)

- Developed process to reconcile the company's monthly State of Louisiana Severance Tax and Royalty payable accounts as well as their ONRR (MMS) Royalty payable accounts. Process involved retrieving data from the company's ERP accounting and financial systems and creating a sub-ledger database for all historical transactions.
- Created a process to help reconcile the company's monthly ONRR 2014 volume reports to OGOR filings.
- Set up a process to analyze the company's monthly Revenue transactions. Process involved retrieving data from the company's ERP accounting and financial systems and preparing transaction level analysis in Excel.

Direct Energy Marketing, Ltd.

(December 2008 to March 2009)

(January 2010 to March 2010)

(October 2011 to Present)

- Developed procedure and database to recalculate outside broker commissions based on actual volumes sold. Procedure involved retrieving data from ERCOT SQL databases and the company's ERP accounting and financial systems. Company wanted to verify commission payments for potential over/under payments.
- Created database to analyze synchronization of volumes, revenues and expenses between the company's several operating units and business segments. The 'Sync' project helped verify that all customers and their related activities were being reported in the correct business unit.
- Prepared financial model to help the company perform its monthly operating expense allocations between departments. Model involved retrieving data from the company's ERP accounting and financial systems and developing an automated spreadsheet to perform the calculations. Model allowed the client the ability to review the effects of the monthly allocations to all departments and regions on a functional and mixed currency basis.
- Developed process to test report integrity of new AR platform the Company adopted in an acquisition. In the process of considering to migrate legacy AR data to the new platform; testing was required to determine if new reports were functioning properly.
- Developed process to test and review the migration of customer AR data from legacy platforms to the new AR platform purchased in an acquisition. Over 1.25 million customers were migrated in this process.
- Developed process to test the integrity of the AR platform interface to the Company's general ledger (SAP). Performed initial testing of the interface before 'go live' and perform daily and monthly tests of the interface.
- Help provide routine and ad-hoc AR analysis to assist in the Company's half year and year-end audits with PwC.

Contract and Sub-Contract Clients of L. FRANKLIN HACKNEY CPA, PLLC : (continued)

**Service Corporation International (NYSE: SCI) (September 2006 to March 2009)
(February 2012 to May 2012)**

- Engaged to review vendor price list for proper application discounts, price changes and data integrity. Developed process to review nine (9) month period purchases over two (2) pricing contract periods.
- Performed monthly conversion of GL data in the company's consolidation of Wilson Financial Group (WFG).
- Prepared data associated with the WFG to SCI GAAP & tax fixed asset conversion into Lawson. Worked closely with NaviSite (the company's Lawson application service provider) to perform and test this conversion.
- Developed procedure to accurately reconcile monthly transactions from the company's largest vendor (approx. 17,000 invoices/\$10MM per month).
- Reconciled historical open/unapplied invoices from 2001 to 2007 for the company's largest vendor helping the company save approx. \$1MM in 'lost' discounts, recoup \$150M in cash over payments and reverse \$450M in historically over accrued expenses.
- Prepared historical (2001 to 2007) financial databases and gathered data for the company's Financial Reporting group related to properties included in the Stonemor divestment.
- Developed a database to capture 2006 operating data and prepare pro-forma operating statements for the former Alderwoods Group (AWGI) locations. Executive management used this data to compare year-over-year (2007 over 2006) operational performance by market. This data is also used by Executive Management for outside analyst conference calls and press releases.
- Gathered information and prepared documentation related to operational accounting differences between AWGI and SCI accounting policies. Knowledge gained from this exercise was used to help prepare the 2006 pro-forma operating statements mentioned above.
- Prepared data associated with the AWGI to SCI GAAP fixed asset conversion into Lawson. Worked closely with NaviSite to perform and test this conversion.
- Designed database to test the post-acquisition GL to GL interface (SC900) between AWGI Lawson and SCI Lawson accounting systems. Prepared documentation and presentation materials for SCI/OPI employees and PwC auditors to help understand the GL conversion process and related testing. Worked closely with netASPx to complete this work. Testing was performed monthly from December 2006 to December 2007.
- Initially engaged to document all accounting related issues involved in the \$1 billion acquisition of AWGI (second largest operator of funeral homes and cemeteries in North America).

ChevronPhillips Chemical Company, LP (September 2002 to February 2003)

- Assisted in the company's procurement sourcing initiative to study vendor contracts and relationships of its petrochemical plants.
- Created databases to summarize and outline vendor spend patterns from detail history.

IFCO Systems NA, Inc. (October 2001 to July 2002)

- Automated several monthly reports used in accounting and treasury functions.
- Assisted in data gathering related to several due diligence projects.
- Provided assistance with several audit related issues including intercompany account reconciliations and recommendation of policy and procedure.
- Additional work performed in the company's database consolidation project.

American International Petroleum Corporation (March 2001)

- Engaged to assist the Corporate Controller prepare and update the company's SEC Form 10K for the year ended December 31, 2000.

Contract and Sub-Contract Clients of L. FRANKLIN HACKNEY CPA, PLLC : (continued)

Ridgway's Corporation (July 2000 - September 2000)

- Engaged to assist the client in its reverse merger and spin off of selected subsidiaries to a larger company within the reprographics industry.
- Prepared pro-forma financial statements used to assist in negotiations with the minority shareholders and the buyer.
- Additional information prepared to help the client obtain an \$18 million revolving credit facility from a major banking institution.
- Auditor-Client Liaison to assist the outside auditors (Hein + Associates LLP) in preparation of various schedules including assistance in preparation comparative P&Ls during the audit.

Universal Compression Holdings, Inc. (NYSE: UCO) (May 2000 - August 2000)

- Contracted to create and update the company's five year financial model to include new financing from their \$160 million common stock IPO with additional financing from a \$200 million "off balance sheet" financing operating lease facility and new \$50 million revolving credit facility.
- Creation of this model helped management create 'what if' scenarios to provide insight to stock market analysts and better direct capital spending by segment and market.
- Subsequently engaged to update the model for a \$43 million merger the company recently went through in the acquisition of one of its competitors.

American Pad & Paper Company (December 1999 - May 2000)

- Created a financial model to provide FASB 121 analysis to determine long-lived asset impairment loss (if any) in one of the company's subsidiaries.
- Liaison between the company and an external firm hired by the company to perform an appraisal of the company's fixed assets in fourteen (14) locations throughout the country.
- Prepared reconciliation between the company's accounting records and the detail provided by the outside appraisers, which included a detailed analysis of the company's operating leases.

Chase Bank - Texas (August 1999 - January 2000)

- Performed duties in the bank's debt service billing area within the Corporate Trust Services department.
- Responsible for calculating variable rates on many of the department's variable rate bond issues.
- Additional service provided in the department's CUSIP project which involved verifying CUSIP numbers for several bond issues which had been newly transferred to the Dallas facility.
- Assisted in clearing cash account exceptions created during the bond issue payment process.

Paging Network, Inc. (PageNet) (March 1998 - August 1999)

- Created a financial model to calculate asset and liability balances and interest expense for all of the company's capital leases.
- Performed duties in the company's ongoing balance sheet review project.
- Designed spreadsheet application model to reconcile intercompany and other clearing accounts.
- Documented accounting procedures used in the company's human resource and benefits areas.
- Created Microsoft Access database models to automate cash disbursement, fixed asset and inventory reconciliations.
- Prepared FCC, NANPA and State Universal Service Fee (USF) filings.

Contract and Sub-Contract Clients of L. FRANKLIN HACKNEY CPA, PLLC : (continued)

Wallace Sanders & Company

(January 1998 - March 1998)

(May 1997 - June 1997)

- Engaged to perform substantive and compliance audit procedures on real estate properties which qualified under the Housing and Urban Development (HUD) regulations, including completion of the audit report.
- Performed review procedures for a real estate corporation and its associated limited partnerships.

Dallas County Community College District

(June 1997 - February 1998)

- Established procedures and created a spreadsheet model to prepare and complete cash reconciliation of multiple cash accounts within the Community College system.
- New procedures allowed DCCCD to bring reconciliations up to date and remain current from 6 months in arrears.
- These new procedures helped reduce Phase I of the reconciliation procedure from five (5) business days or longer to two (2) business days or less.

On Command Corporation

(October 1996 - May 1997)

- Auditor - Client Liaison in the merger and acquisition of SpectraVision, Inc.
- Created a financial model to determine the opening balance sheet for the new corporate entity formed when On Command Corporation merged and acquired SpectraVision, Inc. out of bankruptcy.
- Created an additional financial model to help management predict its intercompany cash borrowing needs from its parent company in Denver, CO.
- Performed additional duties including general accounting and supervision during wind down of the acquired entity in Dallas, TX.

Columbia Hospital Corporation

**(August 1995 - July 1996 &
November 1996 - April 1997)**

- Responsible for analysis in budget planning process.
- Designed and implemented an accounting and billing system for all physician tenants.
- Prepared account reconciliations and performed month-end close duties.
- Other duties included system conversion output analysis, support and consulting through periods of staffing shortage, PC support and special analysis of hospital entities.

Previous Employers:

Browning-Ferris Industries, Inc.

(June 1992 - August 1995)

Operations Manager (District #1213)

New York, NY

Performed duties as Operations Manager in the start up of the New York City district.

Regional Routing Specialist (Northern Region)

Pittsburgh, PA

Traveled (99%) throughout the Districts and Divisions of the Northern Region performing tasks including route audits, route and customer profitability analysis through financial models I developed.

District Controller (Districts 879/1142/1189)

Valley Cottage, NY

Performed duties as District Controller for these three districts with total annualized revenues of approximately \$18 Million. Involved in accounting and budgeting of district consolidations in the New York Medical Waste market. Further involved in accounting consolidations within the Northern Region.

Senior Auditor (Corporate)

Houston, TX

Developed audit programs in the performance of operational and financial audits with extensive travel (50%+) throughout the Districts and Regions of the Corporation.

Occidental Petroleum Corporation

(February 1991 - June 1992)

Staff Auditor

Tulsa, OK

Deloitte & Touche

(January 1989 - February 1991)

In-Charge Auditor

Dallas, TX

Education:

Florida A&M University

Tallahassee, Florida

B.S. Accounting

August 1984 to December 1988

Skills:

Personal Computer (PC) skills include:

Proficient with Windows 7, Windows XP, Windows 2000, Windows NT, Windows 98, Windows 95, Windows 3.11, Windows 3.1 and DOS operating systems for PC based systems.

Extensive Excel, Access/SQL, Monarch, Lotus 1-2-3 and Quattro Pro application skills.

Also competent in Word and Word Perfect applications.

Familiar with main frame and AS/400 accounting related applications of clients and previous employers.

Certifications:

Certified Public Accountant

Certified Minority Business Enterprise

Associations:

Texas Society of Certified Public Accountants
Petroleum Accountants Society of Houston (PASH/COPAS)

Internships:

Honeywell, Inc		
Price Waterhouse	Minneapolis, MN	May 1988 - August 1988
U.S. Home	New York, NY	December 1986 - April 1987
Bank of Boston	Houston, TX	May 1986 - August 1986
	Boston, MA	September 1985 - December 1985

Additional Contact Information:

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References furnished upon request.