

EXHIBIT C

Patefield Declaration

Qualifications of Professionals

2. KPMG is a firm of independent public accountants as defined under the Code of Professional Conduct of the American Institute of Certified Public Accountants.

3. The Debtors have selected KPMG as their auditor because of the firm's diverse experience and extensive knowledge in the fields of accounting, taxation, and operational controls for large sophisticated companies both in chapter 11 as well as outside of chapter 11.

4. The Debtors have employed KPMG since 2015. By virtue of its prior engagements, KPMG is familiar with the books, records, financial information and other data maintained by the Debtors and is qualified to continue to provide audit services to the Debtors. As such, retaining KPMG is an efficient and cost effective manner in which the Debtors may obtain the requisite services.

Services to be Rendered

5. Subject to approval of the Application, pursuant to an engagement letter between KPMG and one or more of the Debtors (the "Engagement Letter"), which is attached to the Application as Exhibit "B", KPMG will provide audit services as KPMG and the Debtors shall deem appropriate and feasible in order to advise the Debtors in the course of these cases, including, but not limited to the following.

Audit Services

i. Perform an audit of consolidated statement of net liabilities in liquidation of the Debtors as of December 31, 2016, and the related consolidated statement of changes in net liabilities in liquidation for the period from December 13, 2016 to December 31, 2016 and perform an audit of consolidated balance sheets as of December 12, 2016, December 31, 2015 and 2014, and the related consolidated statements of operations, changes in members' deficit, and cash flows for the period from January 1, 2016 to December 12, 2016 and for each of the years in the two-year period ended December 31, 2015, and the related notes to the consolidated financial statements; and

ii. Assist Debtors in preparing the consolidated financial statements and related notes, using the draft financial statements provided by management by providing word

processing and reproduction assistance.

6. In addition to the foregoing, KPMG will provide such other consulting, advice, research, planning, and analysis regarding audit services as may be necessary, desirable or requested from time to time.⁴

7. Subject to this Court's approval of the Application, KPMG is willing to serve as the Debtors' auditor and to perform the services described above.

Disinterestedness of Professionals

8. Based upon information supplied by Debtors' counsel, KPMG searched its client database to identify any connection or relationship with the parties listed on Schedule "1," attached hereto and incorporated herein, which lists the following categories:

- a. Debtors;
- b. Secured Lenders;
- c. Largest Creditors/Other Secured Parties;
- d. Professionals;
- e. Taxing Authorities;
- f. Insurance Parties;
- g. Noteholders;
- h. Directors and Officers (current and former);

⁴ Although, by this Application, the Debtors are seeking to retain KPMG to provide such other consulting, advice, research, planning, analysis regarding audit services as may be necessary, desirable or requested from time to time, internal KPMG procedures require that KPMG enter into additional engagement letters for additional work under certain circumstances. To the extent the Debtors request additional services not covered by the Engagement Letters, 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.

- i. Equity Interest Holders;
- j. Office of the U.S. Trustee;
- k. United States Bankruptcy Court for the District of Delaware.

9. KPMG's review consisted of queries of an internal computer database containing names of individuals and entities that are present or recent and former clients of KPMG in order to identify potential relationships.⁵ This database includes engagement activity or potential engagement activity for at least the last three years. A summary of those current potential relationships that KPMG was able to identify using its reasonable efforts is reflected in Schedule "2" attached hereto.⁶ On an ongoing basis, KPMG will conduct further reviews of its professional contacts as it becomes aware of new parties of interest, as is stated below. To the best of my knowledge and based upon the results of the relationship search described above and disclosed herein, KPMG neither holds nor represents an interest adverse to the Debtors' estates that would impair KPMG's ability to objectively perform professional services for the Debtors, in accordance with section 327 of the Bankruptcy Code.

10. To the best of my knowledge, KPMG is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, in that, KPMG:

⁵ As set forth in paragraph 15, KPMG is the United States member firm of KPMG International, a Swiss cooperative of independent member firms. While KPMG is a separate and distinct legal entity from all other member firms of KPMG International, in an attempt to identify conflicts among or between KPMG International member firms, KPMG International has a global conflict internal computer database related to the engagement activity or potential engagement activity of a majority of such member firms for at least the last three years that allows KPMG International member firms to identify potential conflicts between other KPMG International member firms. Financial information pertaining to engagement activity is the proprietary and confidential information of each individual member firm and KPMG does not have any legal right to access, or if accessed, disclose, such information relating to other KPMG International member firms.

⁶ Schedule "2" contains a list of the relationships or potential relationships of all KPMG International member firms (as opposed to solely KPMG) and one or more of the parties set forth on the conflicts checklist.

- a. is not a creditor, an equity security holder, or an insider of the Debtors;
- b. is not and was not, within two years before the date of filing of these chapter 11 cases, a director, officer, or employee of the Debtors; and
- c. does not have an interest materially adverse to the interest of the Debtors' estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors or for any other reason.

11. As of the date the Debtors filed for bankruptcy protection, KPMG was not a "creditor" of the Debtors within the meaning of section 101(10) of the Bankruptcy Code.

12. To the best of my knowledge, except as set forth herein and in Schedule "2" attached hereto and incorporated herein by reference, (a) KPMG has no connections with the creditors, any other party-in-interest, or their respective attorneys and accountants; and (b) the KPMG partners and professionals working on these matters are not relatives of and have no known connection with the United States Trustee of the District of Delaware or of any known employee in the office thereof, or any United States Bankruptcy Judge of the District of Delaware.

13. KPMG has in the past been retained by, and presently provides and likely in the future will provide services for, certain creditors of the Debtors, other parties-in-interest and their respective attorneys and accountants in matters unrelated to such parties' claims against the Debtors or interests in these chapter 11 cases. KPMG currently performs, has previously performed or may have performed such services for the entities listed in Schedule "2," however, except as disclosed herein, such services, to the extent performed by KPMG, are unrelated to the Debtors or their chapter 11 cases.

14. KPMG has not provided, and will not provide, any professional services to any of the creditors, other parties-in-interest, or their respective attorneys and accountants with regard to any matter related to these chapter 11 cases.

15. KPMG is the United States member firm of KPMG International, a Swiss cooperative of member firms, each a separate legal entity, located worldwide. Only KPMG is being retained in these matters. KPMG cannot assure that an engagement will not be accepted by a foreign member firm of KPMG International for another party that may bear upon KPMG's engagement by the Debtors. However, to the extent KPMG is aware of such engagement and believes such engagement may bear upon KPMG's engagement by the Debtors, KPMG will file a supplemental declaration with the Bankruptcy Court.

16. From time to time, KPMG may use the services of certain professionals from the other member firms of the KPMG network of independent firms and firms and entities controlled by, or under common control with, one or more such member firms (collectively, "KPMG Parties") when necessary to the performance of its professional duties and services to the Debtors. The use of such professionals allows KPMG to maximize resources and minimize costs to the Debtors' estates. KPMG will pay such KPMG Parties directly for the use of such professionals, and will include such amounts in its fee application at KPMG cost without any mark-up or increase.

17. In addition, from time to time, KPMG may use independent contractors, such as software providers. However, KPMG will not profit from the use of such persons.

18. As part of its practice, KPMG appears in many cases, proceedings, and transactions involving many different law firms, financial consultants, and investment bankers in matters unrelated to these bankruptcy cases. KPMG has not identified any material relationships

or connections with any law firm, financial consultant or investment banker involved in these chapter 11 cases that would cause it to be adverse to the Debtors, the Debtors' estates, any creditor or any other party-in-interest. If and when additional information becomes available with respect to any other relationships which may exist between KPMG, foreign member firms of KPMG International, or their partners and professionals and the Debtors, creditors, or any other parties in interest which may affect these cases, supplemental declarations describing such information shall be filed with this Court.

Professional Compensation

19. KPMG's requested compensation for audit services rendered to the Debtors will be based upon a blended hourly rate of \$300 per hour.⁷ In the normal course of KPMG's business, blended hourly rates are subject to periodic increase. To the extent such hourly rates are increased, KPMG requests that, with respect to the work to be performed after such increase, the blended rate be amended to reflect the increase.

20. The Debtors and Mammoth Energy Services, Inc. ("Mammoth") have agreed that Mammoth will pay KPMG's fees and expenses for this engagement. Accordingly, KPMG does not anticipate that it will submit any fee application in this bankruptcy proceeding. In the event that KPMG applies to the Court for the allowance of compensation for professional services rendered and reimbursement of expenses incurred, it will do so in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and orders of this Court. KPMG has agreed to accept as compensation such sums as may be allowed by the Court and understands that interim and final fee awards are subject to approval by the Court.

⁷ If in connection with any subsequent engagement letters, KPMG is retained to perform additional services at different rates, such rates will be disclosed in connection with the relevant engagement letters. As stated above, KPMG and the Debtors do not intend to seek separate retention orders with regard to any such engagement letters.

21. KPMG has agreed to modify the Engagement Letter, including the Standard Terms and Conditions attached thereto, during the course of these chapter 11 cases as set forth in the proposed order attached to the Application as Exhibit "A".

22. According to KPMG's books and records, during the 90-day period prior to the Petition Date, KPMG did not receive any payment from the Debtors.

23. To the extent the Application is granted, KPMG has agreed to waive amounts owed for professional services rendered prior to the Petition Date.

24. Except as set forth in paragraphs 16 and 17, (a) no commitments have been made or received by KPMG with respect to compensation or payment in connection with these cases other than in accordance with the provisions of the Bankruptcy Code; and (b) there is no agreement or understanding between KPMG and any other entity, other than a member, partner or regular associate of KPMG, for the sharing of compensation received or to be received for services rendered in connection with these proceedings.

25. This declaration is provided in accordance with sections 327 and 328 of the Bankruptcy Code, Bankruptcy Rule 2014 and Local Rule 2014-1.

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

Executed this 12 day of May, 2017.



Paul D. Patefield
KPMG LLP
4200 Wells Fargo Center
90 South 7th Street
Minneapolis, MN 55402-3900

SCHEDULE 1

List of Interested Parties

Debtors

Chieftain Sand and Proppant, LLC
Chieftain Sand and Proppant Barron, LLC

Secured Lenders

Energy Capital Partners Mezzanine
Opportunities Fund, LP
Energy Capital Partners Mezzanine
Opportunities Fund A, LP
Energy Capital Partners Mezzanine
Opportunities Fund B, LP

Largest Creditors/Other Secured Parties

Agri-Empresa Transload & Storage
Applied Economics Consulting Group, Inc.
Barron County Treasurer
Barron Electric Cooperative
Aring Equipment Co. Inc.
CNH Industrial Capital America LLC
Cameron Rail Site LLC
Brannt Valley Inc.
Wells Fargo Bank NA
Caldwell-Baker Company
Caterpillar Financial Services Corporation
CIT Group/Equipment Financing, Inc.
Continental Intermodal Group, LP
Dave Hanson
Iowa Northern Railway Co
Knapp Railroad Builder, Inc.
Robert Peterson
Stout Construction Inc.
Tidewater Logistics Corp
Twin Eagle Sand Logistics, LLC.
Union Pacific Railroad
Wisconsin Northern Railroad

Professionals

Gibbons P.C.
Donlin Recano & Company, Inc.
Tudor Pickering & Holt Co.
Eisner Amper
Lighthouse Management Group
Latham & Watkins LLP

Taxing Authorities

Barron County Treasurer
Texas Franchise taxes

Insurance Parties

American Mining Insurance Co
Aon Premium Finance LLC
Axis Insurance Co
Ironshore Specialty Insurance Co
Berkley National Insurance Co
Argonaut Insurance Co
Travelers Casualty and Surety Co of
America
Aon Risk Insurance Svcs West Inc
Anthem Blue Cross and Blue Shield
Delta Dental of Wisconsin
Eye Med Vision Care
Optumhealth
Unum Life Insurance Co of America

Noteholders

Russell Driver
Chris Wright
Ernst Von Metzsch
Grant Whiteside
Jim Hilary
Jim Powers
John Potter
Jon Cummings
Lane Hamilton
Robert Scannell Feehan Partners LP
Roland Von Metzsch
Scott Peters PV Partners LP 3 Har
Neal Jacobs
David Hanson

SCHEDULE 1

List of Interested Parties

Directors and Officers (current and former)

Victor Serri
Timothy Becker
David Hanson
Greg Krizan
Bob Derks
Russell Driver
Peter Labatt
Trent Kososki
Matthew Delaney

Shakima L. Dortch
Timothy J. Fox, Jr.
David Gerardi
Diane Giordano
Christine Green
Benjamin Hackman
Jeffrey Heck
Mark Kenney
Jane Leamy
Hannah M. McCollum
James R. O'Malley
Michael Panacio
Juliet Sarkessian
Richard Schepacarter
Edith A. Serrano
Karen Starr
Ramona Vinson
Michael West
Dion Wynn

Equity Interest Holders

Victor Serri
Bob Derks
Russell Driver
David Hanson – DH holdings
Amy Scott Jacobs
Chris Wright
Ernst Von Metzsch
Jim Hilary
John Potter
Jon Cummings
Lane Hamilton
Neal and Amy Jacobs
Robert Scannell – Feehan Partners LP
Roland Von Metzsch
Ron Evans
Scott Peters
Yohai Bersnstein
Jerry Mitchell
Wes Schrader
Energy Capital Partners
Grant Whiteside

**United States Bankruptcy Court
for the District of Delaware**

Hon. Brendan L. Shannon
Hon. Laurie Selber Silverstein
Hon. Kevin Gross
Hon. Mary F. Walrath
Hon. Kevin J. Carey
Hon. Christopher S. Sontchi

Office of the U.S. Trustee

Andrew R. Vara
T. Patrick Tinker
Lauren Attix
David Buchbinder
Linda Casey
Natalie Cox
Holly Dice

SCHEDULE 2

KPMG Relationships

Debtors

Chieftain Sand and Proppant, LLC
Chieftain Sand and Proppant Barron, LLC

Secured Lenders

Energy Capital Partners Mezzanine
Energy Capital Partners Mezzanine
Energy Capital Partners Mezzanine

Largest Creditors/Other Secured Parties

Applied Economics Consulting Group, Inc.
Barron County Treasurer
CNH Industrial Capital America LLC
Wells Fargo Bank NA
Caterpillar Financial Services Corporation
CIT Group/Equipment Financing, Inc.
Continental Intermodal Group, LP
Iowa Northern Railway Co
Robert Peterson
Twin Eagle Sand Logistics, LLC.
Union Pacific Railroad

Professionals

Gibbons P.C.
Donlin Recano & Company, Inc.
Tudor Pickering & Holt Co.
Eisner Amper
Lighthouse Management Group
Latham & Watkins LLP

Taxing Authorities

Barron County Treasurer
Texas Franchise taxes

Insurance Parties

American Mining Insurance Co
Aon Premium Finance LLC
Axis Insurance Co
Ironshore Specialty Insurance Co
Berkley National Insurance Co
Argonaut Insurance Co
Travelers Casualty and Surety Co of America
Aon Risk Insurance Svcs West Inc

Anthem Blue Cross and Blue Shield
Delta Dental of Wisconsin
Eye Med Vision Care
Optumhealth
Unum Life Insurance Co of America

Noteholders

Russell Driver
Chris Wright
Ernst Von Metzsch
John Potter
Robert Scannell Feehan Partners LP
Roland Von Metzsch
Neal Jacobs
David Hanson

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John Potter
Lane Hamilton
Roland Von Metzsch
Ron Evans
Scott Peters
Yohai Bersnstein
Jerry Mitchell
Energy Capital Partners

Office of the U.S. Trustee

N/A

**United States Bankruptcy Court
for the District of Delaware**

N/A