Exhibit C

Rieger-Paganis Declaration

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re	:	**Chapter 11**
KABBAGE, INC. d/b/a KSERVICING, *et al.*,	:	**Case No. 22-10951 ( )**
Debtors.[1]	:	**(Joint Administration Requested)**

DECLARATION OF DEBORAH RIEGER-PAGANIS IN SUPPORT OF DEBTORS' APPLICATION TO EMPLOY AND RETAIN ALIXPARTNERS, LLP AS FINANCIAL ADVISOR TO THE DEBTORS EFFECTIVE AS OF THE PETITION DATE

I, Deborah Rieger-Paganis, make this Declaration pursuant to 28 U.S.C. § 1746, and state:

1. I am a Managing Director of AlixPartners, LLP ("**AlixPartners**"), which has a principal place of business at 909 Third Avenue, Floor 30, New York, New York 10022.

2. I submit this declaration (the "**Declaration**") on behalf of AlixPartners in support of the *Debtors' Application for an Order Authorizing Debtors to Retain and Employ AlixPartners, LLP as Financial Advisor Effective as of the Petition Date* (the "**Application**"),[2] by which the Debtors are seeking retention of AlixPartners on the terms and conditions set forth in the Application and the engagement letter attached to the Application as **Exhibit B** (the

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, as applicable are: Kabbage, Inc. d/b/a KServicing (3937); Kabbage Canada Holdings, LLC (N/A); Kabbage Asset Securitization LLC (N/A); Kabbage Asset Funding 2017-A LLC (4803); Kabbage Asset Funding 2019-A LLC (8973); and Kabbage Diameter, LLC (N/A). Kabbage is a trademark of American Express used under license; Kabbage, Inc. d/b/a KServicing is not affiliated with American Express. The Debtors' mailing and service address is 925B Peachtree Street NE, Suite 383, Atlanta, GA 30309.

[2] Capitalized terms used but not otherwise defined herein have the meanings set forth in the Application.

"**Engagement Letter**"). Except as otherwise noted,[3] I have personal knowledge of the matters set forth herein. If called and sworn as a witness, I could, and would, testify competently to the matters set forth herein.

AlixPartners' Qualifications

3. AlixPartners is an internationally recognized restructuring and turnaround firm with substantial experience in providing financial advisory services and has an excellent reputation for services it has rendered in large and complex chapter 11 cases on behalf of debtors and creditors throughout the United States. In light of the size and complexity of these Chapter 11 Cases, the Debtors require a qualified and experienced financial advisor with the resources, capabilities, and experience of AlixPartners to assist them in pursuing the transaction(s) that are crucial to the success of the Debtors' Chapter 11 Cases. AlixPartners performs critical services that complement the services provided by the Debtors' other professionals.

4. AlixPartners has assisted, advised, and provided strategic advice to debtors, creditors, bondholders, investors, and other entities in numerous chapter 11 cases of similar size and complexity to these Chapter 11 Cases. Its professionals have provided restructuring or crisis management services in numerous large cases, including recent filings in this district. *See, e.g.*, *In re MD Helicopters, Inc.,* No. 22-10263 (KBO) (Bankr. D. Del. Apr. 25, 2022); *In re Alto Maipo Delaware LLC*, No. 21-11507 (KBO) (Bankr. D. Del. Dec. 16, 2021); *In re Riverbed Tech., Inc.*, No. 21-11503 (CTG) (Bankr. D. Del. Dec. 8, 2021); *In re Alpha Latam Mgmt., LLC*, No. 21-11109 (JKS) (Bankr. D. Del. Sept. 15, 2021); *In re Nine Point Energy, LLC*, No. 21-10570 (MFW) (Bankr. D. Del. Apr. 20, 2021); *In re HighPoint Res. Corp.*, No. 21-10565 (CSS) (Bankr. D. Del. Apr. 13, 2021); *In re Mallinckrodt plc*, No. 20-12522 (JTD) (Bankr. D. Del. Nov. 19, 2020); *In re*

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[3] Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at AlixPartners and are based on information provided by them.

RGN-Grp. Holdings, LLC, No. 20-11961 (BLS) (Bankr. D. Del. Sept. 15, 2020); *In re Skillsoft Corp.*, No. 20-11532 (MFW) (Bankr. D. Del. July 23, 2020); *In re Celadon Grp., Inc.*, No. 19-12606 (KBO) (Bankr. D. Del. Jan. 3, 2020); *In re Bumble Bee Parent, Inc.*, No. 19-12505 (LSS) (Bankr. D. Del. Dec. 26, 2019); *In re Hexion Holdings LLC*, No. 19-10684 (KG) (Bankr. D. Del. May 1, 2019; *In re David's Bridal,* No. 18-12635 (LSS) (Bankr, D. Del. Dec. 18, 2018); *In re Mattress Firm, Inc.*, No. 18-12241 (CSS) (Bankr. D. Del. Nov. 7, 2018); *In re Am. Tire Distribs.*, No. 18-12221 (KJC) (Bankr. D. Del. Nov. 1, 2018); *In re The Bon-Ton Stores, Inc.,* No. 18-10248 (MFW) (Bankr. D. Del. Mar. 6, 2018; *In re Charming Charlie Holdings, Inc.*, No. 17-12906 (CSS) (Bankr. D. Del. Jan. 20, 2018); and *In re Prospector Offshore Drilling S.à r.l.*, No. 17-11572 (CSS) (Bankr. D. Del. Oct. 2, 2017).

5. The Debtors have selected AlixPartners as their financial advisor because of AlixPartners' experience and reputation for providing financial advisory services in large, complex chapter 11 cases such as those listed above. Furthermore, AlixPartners has performed significant prepetition work for the Debtors, and as a result has acquired significant knowledge of the Debtors and their businesses, and familiarity with the Debtors' financial affairs, debt structure, operations, and related matters. Likewise, in providing prepetition services to the Debtors, AlixPartners' professionals have worked closely with the Debtors' management and their other advisors. Accordingly, AlixPartners has experience, expertise, and specifically relevant knowledge regarding the Debtors that will assist it in providing effective and efficient services in these Chapter 11 Cases. The Debtors submit that the retention of AlixPartners on the terms and conditions set forth herein are necessary and appropriate, in the best of the Debtors' estates, creditors, and all other parties in interest, and should be granted in all respects.

6. If the Application is approved, AlixPartners' Personnel, all with substantial expertise in the areas discussed above, will continue to provide services to the Debtors. Such

personnel will work closely with the Debtors' management and other professionals throughout the restructuring process. By virtue of the expertise of its restructuring personnel and the significant prepetition work that AlixPartners performed for the Debtors, AlixPartners is well-qualified to provide services to and represent the Debtors' interests in these Chapter 11 Cases.

Services to be Provided

7. Prior to the Petition Date, the Debtors and AlixPartners entered into the Engagement Letter, which governs the relationship between them. The terms and conditions of the Engagement Letter were negotiated between the Debtors and AlixPartners and reflect the parties' mutual agreement as to the substantial efforts that will be required in this engagement. Under the Engagement Letter, AlixPartners has assisted, and it is expected that AlixPartners will continue to assist, the Debtors in matters throughout the course of these Chapter 11 Cases, including, but not limited to, the following:

Restructuring

- Work with the Debtors and their team to further identify and implement both short-term and long-term liquidity-generating and cost reduction initiatives.
- Assist the Debtors in developing a global wind-down plan and a detailed work plan identifying key milestones and in setting appropriate priorities.
- Assist Debtors' management and their professionals specifically assigned to sourcing, negotiating and implementing any financing in conjunction with the Chapter 11 Plan and the overall restructuring, as applicable.
- Assist Debtors' management in the design and implementation of a restructuring strategy designed to maximize value, taking into account the unique interests of all constituencies.
- Work with senior management to negotiate and implement restructuring initiatives and evaluate strategic alternatives.

Communication with Outsiders

- Assist in negotiations with stakeholders and their representatives regarding the restructuring.
- Assist in negotiations with potential acquirers of the Debtors' assets.

- Assist in communication and/or negotiate and implement restructuring initiatives and evaluate strategic alternatives.

Bankruptcy Case Management

- Assist in managing the "working group" professionals who are assisting the Debtors in the wind down process or who are working for the Debtors' various stakeholders to improve coordination of their efforts and individual work product to be consistent with the Debtors' overall restructuring goals.
- Assist in obtaining and presenting information required by parties in interest in the Debtors' bankruptcy process, including official committees appointed by the Court and the Court itself.
- Assist the Debtors in other business and financial aspects of a Chapter 11 proceeding, including, but not limited to, development of a disclosure statement, Chapter 11 Plan, first day motions and petitions.
- Assist with the preparation of the statement of affairs, schedules and other regular reports required by the Court, as well as provide assistance in areas such as testimony before the Court on matters that are within AlixPartners' areas of expertise.
- Assist as requested in supporting any litigation that may be brought against the Debtors in the Court.
- Assist as requested in analyzing preferences and other avoidance actions.
- Manage the claims reconciliation processes.
- Assist the Debtors with electronic data collection.

Finance and Cash Management

- Assist the Debtors with providing financial leadership and support.
- Assist the Debtors and their management in developing and maintaining a short-term cash flow forecasting tool and related methodologies and to assist with planning for alternatives as requested by the Debtors.
- Assist the Debtors in developing an actual to forecast variance reporting mechanism including written explanations of key differences.

Miscellaneous

- Assist with such other matters as may be requested that fall with AlixPartners' expertise and that are mutually agreeable.

8. Such financial advisory services are necessary to the Debtors' restructuring efforts and in the ongoing operation and management of the Debtors' businesses while subject to chapter 11 of the Bankruptcy Code.

9. When necessary, the individuals working on this matter (the "**AlixPartners Personnel**") will be assisted by or replaced by various professionals at various levels.

No Duplication of Services

10. AlixPartners understands that the Debtors may retain additional professionals during the term of its engagement and will work cooperatively with such professionals to integrate any respective work conducted by the professionals on behalf of the Debtors. The services provided by AlixPartners will complement, and not duplicate, the services to be rendered by any other professional retained in these Chapter 11 Cases.

Professional Compensation and Expense Reimbursement

11. AlixPartners' decision to accept this engagement to provide services to the Debtors is conditioned upon its ability to be retained in accordance with its customary terms and conditions of employment, compensated for its services, and reimbursed for the out-of-pocket expenses it incurs in accordance with its customary billing practices, as set forth in **Schedule 1** of the Engagement Letter (the "**Fee and Expense Structure**").

12. AlixPartners' current standard hourly rates for 2022, subject to periodic adjustments, are as follows:

Title	Hourly Rate
Managing Director	$1,060 – $1,335
Director	$840 – $990
Senior Vice President	$700 – $795
Vice President	$510 – $685
Consultant	$190 – $505
Paraprofessional	$320 – $340

13. AlixPartners reviews and revises its billing rates on a semi-annual basis. Changes in applicable hourly rates will be noted on the invoices for the first time period in which the revised rates become effective.

14. To the extent the Debtors request services related to electronic discovery and data collection, certain monthly hosting fees and consulting fees will apply, as further detailed and outlined by the Engagement Letter.

15. In addition to compensation for professional services rendered by AlixPartners Personnel, AlixPartners will seek reimbursement for reasonable and necessary expenses incurred in connection with these Chapter 11 Cases, including but not limited to transportation costs, lodging, and meals.

16. To the extent that AlixPartners requires services of its international divisions or personnel from specialized practices, the standard hourly rates for that international division or specialized practice will apply.

17. To the extent AlixPartners uses the services of independent contractors (the "**Contractors**") in these Chapter 11 Cases, AlixPartners shall: (a) pass through the cost of such Contractors to the Debtors at the same rate that AlixPartners pays the Contractors; (b) seek reimbursement for actual costs only; (c) ensure that the Contractors are subject to the same conflict checks as required for AlixPartners; and (d) file with the Court such disclosures required by Bankruptcy Rule 2014.

18. AlixPartners intends to apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with these Chapter 11 Cases, subject to this Court's approval and in compliance with applicable provisions of the Bankruptcy Code, including sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local

Rules, and any other applicable procedures and orders of this Court and consistent with the proposed terms of compensation set forth in the Engagement Letter.

19. AlixPartners will maintain records in support of any fees (in 1/10th of an hour increments), costs, and expenses incurred in connection with services rendered in these Chapter 11 Cases. Records will be arranged by category and nature of the services rendered and will include reasonably detailed descriptions of those services provided on behalf of the Debtors.

20. AlixPartners often provides services for compensation that includes hourly-based fees and performance-based, contingent-incentive compensation earned upon achieving meaningful results. AlixPartners does not request a success fee in connection with these Chapter 11 Cases.

21. The Fee and Expense Structure is consistent with and typical of compensation arrangements entered into by AlixPartners and other comparable firms that render similar services under similar circumstances. AlixPartners believes that the Fee and Expense Structure is reasonable, market-based, and designed to compensate AlixPartners fairly for its work and to cover fixed and routine overhead expenses.

22. Prior to the Petition Date, AlixPartners received a retainer in the amount of $500,000 from the Debtors (the "**Retainer**"). According to AlixPartners' books and records, during the 90-day period prior to the Petition Date, the Debtors paid AlixPartners $2,653,545.74 in aggregate for professional services performed and expenses incurred, including advanced payments and excluding the Retainer.

23. AlixPartners is requesting that any balance of the Retainer constitute an evergreen retainer as security for post-petition services and expenses. I believe that an evergreen retainer is appropriate in these Chapter 11 Cases because it reflects normal business terms in the

marketplace and because AlixPartners and the Debtors are sophisticated business entities that have negotiated the Retainer at arm's length.

24. Due to the ordinary course and unavoidable reconciliation of fees and submission of expenses immediately prior, and subsequent to, the Petition Date, AlixPartners may have incurred fees and reimbursable expenses that relate to the prepetition period which remain unpaid. Approval is sought from this Court for AlixPartners to apply the Retainer and advanced payments to these unpaid amounts. Upon entry of an order approving the relief requested in the Application, the Debtors will not owe AlixPartners any sums for prepetition services.

Indemnification

25. The Engagement Letter contains standard indemnification language with respect to AlixPartners' services including, without limitation, an agreement by the Debtors to indemnify AlixPartners and its affiliates, partners, directors, officers, employees and agents (each, an "**AlixPartners Party**" and collectively, the "**AlixPartners Parties**") from and against all claims, liabilities, losses, expenses and damages arising out of or in connection with the engagement of AlixPartners that is the subject of the Engagement Letter, except to the extent caused by gross negligence, willful misconduct, or fraud of any AlixPartners Party.

26. The Debtors and AlixPartners believe that the indemnification provisions contained in the Engagement Letter, as may be amended in the Proposed Order, are customary and reasonable for AlixPartners and comparable firms providing financial advisory services, and as would be modified pursuant to the foregoing limitations, reflect the qualifications and limitations on indemnification provisions that are customary in this district and others. *See, e.g., In re TNT Crane & Rigging, Inc.*, No. 20-11982 (BLS) (Bankr. D. Del. Sept. 18, 2020) (approving similar modified indemnification provisions for the retention and employment of FTI Consulting, Inc.); *In re VIVUS, Inc.*, No. 20-11779 (LSS) (Bankr. D. Del. Aug. 24, 2020) (approving similar modified

indemnification provisions for the retention and employment of Ernst & Young LLP); *In re Lucky Brand Dungarees, LLC*, No. 20-11768 (CSS) (Bankr. D. Del. July 29, 2020) (approving similar modified indemnification provisions for the retention and employment of Houlihan Lokey Capital, Inc.); *In re Paddock Enters., LLC*, No. 20-10028 (LSS) (Bankr. D. Del. June 24, 2020) (approving similar modified indemnification provisions for the retention and employment of Alvarez & Marsal North America, LLC); *In re Longview Power, LLC*, No. 20-10951 (BLS) (Bankr. D. Del. May 18, 2020) (approving similar modified indemnification provisions for the retention and employment of Houlihan Lokey Capital, Inc.); *In re Fred's Inc.*, No. 19-11984 (CSS) (Bankr. D. Del. Oct. 30, 2019) (approving similar modified indemnification provisions for the retention and employment of Alvarez & Marsal North America, LLC).

27. Moreover, the terms and conditions of the indemnification provisions were negotiated by the Debtors and AlixPartners at arm's length and in good faith. The provisions contained in the Engagement Letter, viewed in conjunction with the other terms of AlixPartners' proposed retention, are reasonable and in the best interest of the Debtors, their estates, and creditors in light of the fact that the Debtors require AlixPartners' services to successfully restructure. Accordingly, as part of this Application, the Debtors request that this Court approve the indemnification provisions as set forth in the Engagement Letter, as may be amended by the Proposed Order (setting forth the foregoing limitations).

AlixPartners' Disinterestedness

28. In connection with its proposed retention by the Debtors in these Chapter 11 Cases, AlixPartners undertook a complex process, the details of which are set forth in **Schedule 2**, to determine whether it had any conflicts or other relationships that might cause it not to be disinterested or to hold or represent an interest adverse to the Debtors' estates. Specifically, AlixPartners obtained from the Debtors and/or their representatives a potential parties in interest

list in these Chapter 11 Cases (each party a "**Party in Interest**," and collectively the "**Parties in Interest List**"). The Parties in Interest List is attached hereto as **Schedule 1.** A search was performed for connections to each Party in Interest as to AlixPartners Holdings, LLP, AlixPartners' parent company ("**Holdings**"), and each of Holdings' U.S. and non-U.S. subsidiaries ("**Holdings Enterprise**", collectively "**AP**"). The results for connections found on the Parties in Interest List are disclosed on **Schedule 2**.

29. Based on that review, AlixPartners represents that, to the best of its knowledge, AlixPartners knows of no fact or situation that would represent a conflict of interest for AlixPartners with regard to the Debtors, as it does not or hold or represent an interest adverse to the Debtors' estates.

30. AlixPartners and its affiliates are advisors and crisis managers providing services and advice in many areas, including restructuring and distressed debt. As part of its diverse practice, AlixPartners appears in numerous cases, proceedings, and transactions involving many different attorneys, accountants, investment bankers, and financial consultants, some of whom may represent claimants and parties in interest in these Chapter 11 Cases. Further, AlixPartners has in the past, and may in the future, be represented by various attorneys and law firms, some of whom may be involved in these Chapter 11 Cases. In addition, AlixPartners has been in the past, and likely will be in the future, engaged in matters unrelated to the Debtors or these Chapter 11 Cases in which it works with or in opposition to other professionals involved in these Chapter 11 Cases. Moreover, AlixPartners might have referred work to other professionals who are retained in these Chapter 11 Cases. Likewise, certain such professionals who are retained in these Chapter 11 Cases might have referred work to AlixPartners. To the best of my knowledge, information and belief, insofar as I have been able to ascertain after reasonable inquiry, none of these business relationships constitute interests adverse to the Debtors.

31. From time to time, AlixPartners has provided services, and likely will continue to provide services, to certain creditors of the Debtors and various other parties adverse to the Debtors in matters wholly unrelated to these Chapter 11 Cases. As described herein, however, AlixPartners has undertaken a detailed search to determine, and to disclose, whether it is providing or has provided services to any significant creditor, equity security holder, insider or other party in interest in such unrelated matters.

32. To the best of my knowledge, information and belief, insofar as I have been able to ascertain after reasonable inquiry, none of the AlixPartners Personnel (a) have any connection with the United States Trustee for the District of Delaware (the "**U.S. Trustee**"), or any employee in the Office of the U.S. Trustee; or (b) are related or connected to any United States Bankruptcy Judge for the District of Delaware, except as otherwise set forth **Schedule 2**.

33. To the best of my knowledge, none of the members of the engagement team or AP is a direct holder of any of the Debtors' securities. It is possible that members of the engagement team or certain of AlixPartners employees, managing directors, board members, equity holders, or an affiliate of any of the foregoing, may own interests in mutual funds or other investment vehicles (including various types of private funds) that own the Debtors' or other parties in interest's debt or equity securities or other financial instruments, including bank loans and other obligations. Typically, the holders of such interests have no control over investment decisions related to such investment funds or financial instruments. AlixPartners' policy prohibits its employees from personally trading in the Debtors' securities.

34. To the best of my knowledge, information and belief, insofar as I have been able to ascertain after reasonable inquiry, AlixPartners has not been retained to assist any entity or person other than the Debtors on matters relating to, or in direct connection with, these Chapter 11 Cases. AlixPartners will continue to provide professional services to entities that may be creditors

or equity security holders of the Debtors or other parties in interest in these Chapter 11 Cases, provided that such services do not relate to, or have any direct connection with, these Chapter 11 Cases.

35. Certain of AlixPartners' employees, managing directors, board members, equity holders, or an affiliate of any of the foregoing may have financial accounts or insurance relationships with a potential party in interest.

36. Despite the efforts described above to identify and disclose the connections that AP and its affiliates have with parties in interest in these Chapter 11 Cases, because the Debtors form a large enterprise with numerous creditors and other relationships, AlixPartners is unable to state with certainty that every client relationship or other connection has been identified and disclosed.

37. In accordance with section 504 of the Bankruptcy Code and Bankruptcy Rule 2016, neither I nor AlixPartners has entered into any agreements, express or implied, with any other party in interest, including the Debtors, any creditor, or any attorney for such party in interest in these Chapter 11 Cases, (a) for the purpose of sharing or fixing fees or other compensation to be paid to any such party in interest or its attorneys for services rendered in connection therewith, (b) for payment of such compensation from the assets of the estates in excess of the compensation allowed by this Court pursuant to the applicable provisions of the Bankruptcy Code, or (c) for payment of compensation in connection with these Chapter 11 Cases other than in accordance with the applicable provisions of the Bankruptcy Code.

38. Accordingly, except as otherwise set forth herein, insofar as I have been able to determine, neither I, AlixPartners nor any AlixPartners Personnel holds or represents any interest adverse to the Debtors or their estates, and AlixPartners 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 AlixPartners and its professionals and employees who will work on the engagement:

(a) are not creditors, equity security holders, or insiders of the Debtors;

(b) were not, within two years before the Petition Date, a director, officer or employee of the Debtors; and

(c) do not have an interest materially adverse to the interest of the Debtors' estates or 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.

39. If AlixPartners discovers additional information that requires disclosure, AlixPartners will promptly file a supplemental disclosure with this Court as required by Bankruptcy Rule 2014. AlixPartners reserves the right to supplement this Declaration in the event that AlixPartners discovers any facts bearing on matters described in this Declaration regarding AlixPartners' employment by the Debtors.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: October 4, 2022

ALIXPARTNERS, LLP

By: *\/s/ Deborah Rieger-Paganis*
Deborah Rieger-Paganis
Managing Director

Schedule 1

Potential Parties in Interest

KServicing Retention Checklist Category

1. Debtors – exact Corporate Name (name should be the same as in the articles of incorporation)
2. Non Debtor Affiliates and Subsidiaries (including any partnerships and JV partners)
3. Debtors' Trade Names and Aliases (up to 8 years) (a/k/a, f/k/a, d/b/a)
4. Banks/Bank Accounts
5. Banks – Servicing
6. Bankruptcy Judges and Staff (District of Delaware)
7. Benefit Providers (Workers Compensation/Pension Plans/Third Party Administrators)
8. Clerk of the Court
9. Committees and Committee Members (including UCC)
10. Non-Debtor Professionals (law firms, accountants, and other professionals)
11. Contract Counterparties (includes patents and intellectual property)
12. Current Officers and Directors (include senior management)
13. Affiliations of Current Officers and Directors
14. Debtors Professionals (law firms, accountants and other professionals)
15. Former Officers and Directors (include senior management if readily available) (3 years)
16. Affiliation of Former Officers and Directors (as of last day with company)
17. Insurance/Insurance Provider
18. Landlords and parties to leases
19. Lenders, Noteholders, Administrative Agents and Indenture Trustees (includes ABL Lenders/Term Loan Lender/Revolver/Collateral Agents/Prepetition & Proposed Postpetition)
20. List of Secured Creditors
21. Top 30 Unsecured Creditors
22. Litigation Counterparties/Litigation Pending Lawsuits (includes threatened litigation)
23. Litigation - Governmental Investigations Agencies
24. Other Parties in Interest (Notice of Appearance Parties, Ombudsman, any other person or group appointed)
25. Other Professionals
26. Regulatory and Government (Federal, State, and Local)
27. Significant Customers
28. Significant Shareholders (more than 5% of equity)
29. Taxing Authorities (Federal, State, and Local; trust fund, use property, franchise, sales)
30. UCC Search Results/UCC Lien Search Results
31. Unions
32. United States Attorney's Office for the District of Delaware
33. United States Trustee and Staff (District of Delaware)
34. Utility Providers/Utility Brokers
35. Vendors/Suppliers (includes critical, foreign, common carrier, shippers, warehousemen, customs duties, brokers charges, facilities provider, etc.)

1. <u>Debtors</u>

(1) Kabbage, Inc.
(2) Kabbage Canada Holdings, LLC
(3) Kabbage Asset Securitization LLC
(4) Kabbage Asset Funding 2017-A LLC
(5) Kabbage Asset Funding 2019-A LLC
(6) Kabbage Diameter, LLC

2. <u>Non-Debtor Affiliates and Subsidiaries (including any partnerships and JV partners)</u>

(1) Kabbage Financial Services Limited (UK entity)
(2) Kabbage India Private Limited (India entity)

3. <u>Debtors' Trade Names and Aliases (up to 8 years) (a/k/a, f/k/a, d/b/a)</u>

(1) d/b/a KServicing
(2) d/b/a KServicing Corp.
(3) d/b/a KServicing, Inc.

4. <u>Banks/Bank Accounts</u>

(1) Celtic Bank
(2) Primis Bank
(3) Synovus Bank (Synovus Financial Corp.)

5. <u>Banks – Servicing</u>

(1) Celtic Bank
(2) Cross River Bank
(3) Customers Bank
(4) HCG (a/k/a Home Capital Group Inc.)
(5) Stone Ridge

6. <u>Bankruptcy Judges and Staff for the District of Delaware</u>

(1) Chief Judge Laurie Selber Silverstein
(2) Cacia Batts
(3) Lora Johnson
(4) Judge John T. Dorsey
(5) Laura Haney
(6) Robert Cavello
(7) Judge Craig T. Goldblatt
(8) Demitra Yeager
(9) Nickita Barksdale
(10) Judge Karen B. Owens
(11) Claire Brady
(12) Marquietta Lopez
(13) Judge Brendan L. Shannon
(14) Jill Walker
(15) Rachel Bello

(16) Judge J. Kate Stickles
(17) Paula Subda
(18) Al Lugano
(19) Judge Mary F. Walrath
(20) Catherine Farrell
(21) Laurie Capp
(22) Judge Ashely M. Chan
(23) Joan Ranieri

7. Benefit Providers (Workers Compensation/Pension Plans/Third Party Administrators)

(1) Blue Cross Blue Shield of California
(2) Hawaii Medical Service Association (HMSA) - Blue Cross Blue Shield of Hawaii
(3) Insperity, Inc.
(4) Kaiser Permanente
(5) New York Life
(6) New York Life (f/k/a Cigna)
(7) Optum Bank
(8) UnitedHealthcare
(9) UnitedHealthcare Dental
(10) UnitedHealthcare of California
(11) VSP Choice

8. Clerk of the Court

(1) Una O'Boyle

9. Committees and Committee Members

[Unknown at this time]

10. Non-Debtors Professionals (law firms, accountants, and other professionals)

(1) Cleary Gottlieb Steen & Hamilton LLP
(2) Holland & Knight LLP
(3) Quinn Emmanuel Urquhart & Sullivan LLP
(4) [UCC Legal]
(5) [UCC Financial]

11. Contract Counterparties (includes patents and intellectual property)

(1) Abel Commercial Funding
(2) Airbnb, Inc.
(3) American Nation Bank
(4) Alexandra Schieren
(5) A-Lign Assurance
(6) A-Lign Compliance and Security, Inc.
(7) Altabank
(8) American Express Travel Related Services Company, Inc.
(9) Andy Mei
(10) Anthony Gallucci

(11) Apisero, Inc.
(12) Aprio, LLP
(13) Automation Anywhere, Inc.
(14) Azlo Business, Inc.
(15) Bank of Bird in Hand
(16) Become Technological Solutions, Inc.
(17) Better Impression Ltd.
(18) Bhayva Brundavanam
(19) Big Think Capital
(20) Biz2credit
(21) BlackLine Systems, Inc.
(22) Bonduel State Bank
(23) Bradley Wells
(24) Carter Bank & Trust
(25) Catherine Pargeter
(26) Celtic Bank Corporation
(27) CentSai
(28) Cobbs Allen Capital, LLC d/b/a CAC Specialty
(29) CommerceOne Bank
(30) Community Financial Services Bank
(31) Community National Bank
(32) CoreCard Software, Inc.
(33) Credit Suisse
(34) Crestmont Capital, LLC
(35) Cross River Bank
(36) CSC
(37) Cullum Financial LLC d/b/a Walloot
(38) Customer Bank
(39) David Rodin
(40) David Snitkof
(41) David Stein d/b/a Law Office of David Stein d/b/a David Stein Law Group
(42) Daysmart
(43) Debt Settlement Info Bank
(44) Docusign
(45) Dorado Real Estate, Inc d/b/a Host Financial
(46) Dynamic Recovery Solutions, LLC
(47) Endurance International Group, Inc.
(48) East West Bank
(49) Emprise Bank
(50) Erik Goshin
(51) Evangelical Christian Credit Union (ECCU)
(52) Ernst & Young LLP
(53) Farm Credit East, ACA
(54) Farm Credit West, ACA
(55) Federal Reserve
(56) First Florida Credit Union
(57) First National Bank of Syracuse
(58) five9 Inc.
(59) FNBC Bank and Trust
(60) Forensic Risk Alliance Inc.
(61) Fortis Advisors, LLC

(62) Fortis Private Bank
(63) Frank Sauer
(64) Fraz Khalil
(65) GoDaddy.com, LLC
(66) Guggenheim Securities, LLC
(67) Guideline
(68) Guillaume Poirier
(69) Hi Tech Capital
(70) Hyperion Bank
(71) Innovative Funding Solutions, Inc.
(72) Investar Bank, National Association
(73) Investment 360
(74) InscribeAI, Inc.
(75) Insperity
(76) Invariant LLC
(77) iAdvance Now Inc.
(78) James Candalino
(79) James Frohnhofer
(80) Jason Dolinger
(81) Jason Hwa
(82) Jonathan Kelfer
(83) Jones Day
(84) Karrot
(85) KLDiscovery Ontrack, LLC
(86) Kroll Associates, Inc.
(87) Legacy Bank Colorado
(88) Lendio, Inc.
(89) Level Up Funding LLC
(90) LexisNexis Risk Solutions FL Inc.
(91) Lexolution, LLC
(92) Liam Von Thien
(93) LIG International LLC
(94) Lincoln and Morgan, LLC
(95) Llano National Bank
(96) Macquarie
(97) Major, Lindsey & Africa
(98) Marqeta, Inc
(99) MasterCard International Incorporated
(100) Matt Burton
(101) Mechanics Bank
(102) Merchant and Manufacturers Bank
(103) Mission Capital d/b/a SBG Funding
(104) Moore Colson & Company, P.C.
(105) MorganFranklin Consulting, LLC
(106) Mountainseed Real Estate Services, LLC
(107) National Check Resolution, Inc.
(108) Natural Intelligence Ltd.
(109) Nicholas DelZingaro
(110) Northern California National Bank
(111) Northwest Farm Credit Services, FLCA
(112) Okta, Inc.

(113) OnCourse Learning d/b/a BankersEdge
(114) Option 1 Partners, LLC
(115) Orchard App, Inc.
(116) P.A.R. Consulting d/b/a US Business Funding
(117) People Bank
(118) PharmaCentra LLC
(119) Prospera Credit Union
(120) Providence Bank
(121) Quick Funding Solutions LLC
(122) Radius Intelligence, Inc.
(123) Redwood Growth Capital, LLC
(124) Red River Bank
(125) ReliaQuest Holdings, LLC
(126) Resource Bank
(127) Salesforce
(128) Sam Zakalik
(129) Sound Point Capital Management, LP
(130) South State Bank
(131) Stericycle Inc.
(132) Strategic Capital
(133) Synovus
(134) The Law Office of Hayes & Welsh
(135) The National Directory of Registered Tax Return Preparers & Professionals Ltd
(136) The Poplar Grove State Bank
(137) The Provident Bank
(138) TransUnion Risk and Alternative Data Solutions, Inc. (TRADS)
(139) Trevelino/Keller and Groovy Studios
(140) TrustArc Inc.
(141) United Capital Source Inc
(142) United Resources Enterprise Corp. d/b/a Brickell Capital Finance
(143) Upwise Capital, LLC
(144) URS Technologies Solutions LLC
(145) Vaco LLC
(146) Venture Lending & Leasing VII, Inc.
(147) Venture Lending & Leasing VIII, Inc.
(148) Visa U.S.A. Inc.
(149) Vital Outsourcing Services, Inc.
(150) Walker Morris
(151) WeTravel, Inc.
(152) Wheaten Financial, Inc.
(153) Xact Data Discovery
(154) Yuhui Yang
(155) Zendesk
(156) Zip Capital Group, LLC
(157) ZMC & Associates LLC

12. Current Officers and Directors (include senior management)

Current Officers

(1) Salim Kafiti

(2) Ian Cox
(3) Holly Loiseau
(4) David Walker
(5) Laquisha Milner
(6) Donna Evans

Current Directors

(1) Laquisha Milner
(2) Robin Gregg
(3) Eric Hartz (dba CorporateHartz, LLC)
(4) John Hebert
(5) Lawrence X. Taylor

Current Independent Manager

(1) John Hebert

13. Affiliations of Current Officers and Directors

(1) Solomon's Temple
(2) Vector Solutions
(3) M2 Business Group, LLC
(4) Point Predictive
(5) DRUM Technologies
(6) Roadsync
(7) Lending Science
(8) PadSplit
(9) Emory Goizueta Business School
(10) American Chemistry Council
(11) Nexus Circular
(12) Corporation Service Company (CSC)
(13) 1847 Holdings
(14) Item 9 Labs
(15) Barrie House Coffee Roasters
(16) CLP Holdings III, LLC
(17) Taylor Strategy Group
(18) National Association of Corporate Directors
(19) Arizona State University
(20) Major Lindsey & Africa
(21) Automatic Data Processing, Inc. (ADP)
(22) Clairvoyant Ventures, LLC
(23) Kafiti Real Estate Group, Inc.
(24) Electrolux AB
(25) Libra Risk Management
(26) Creative Essentials, LLC
(27) National Bar Association Executive Committee, Commercial Law Section
(28) Moore Colson
(29) Magnolia Trust Company

14. Debtors Professionals (law firms, accountants and other professionals)

(1) AlixPartners, LLP
(2) Forensic Risk Alliance Inc.
(3) Greenberg Traurig, LLP
(4) Jones Day
(5) KPMG
(6) McGuireWoods LLP
(7) Omni Agent Solutions
(8) Richard Layton & Finger
(9) Weil, Gotshal & Manges LLP

15. Former Officers and Directors (include senior management if readily available) (3 years)

(1) Daniel Scott Eidson
(2) Jon Hoffman
(3) Julia McCullough
(4) Kathryn Petralia
(5) Kimberly Withrow
(6) L. Scott Askins
(7) Marc Gorlin
(8) Oneal Bhambani
(9) Robert Frohwein
(10) Spencer Robinson
(11) Troy Deus

16. Affiliation of Former Officers and Directors (as of last day with company)

(1) Corporation Service Company (CSC)
(2) Keep Financial
(3) DRUM Technologies, Inc.
(4) Tricolor Auto Group, LLC
(5) PadSplit
(6) Kimberly F. Withrow Law
(7) eCapital Corp.
(8) Bibby Financial Services
(9) American Express
(10) Roadie
(11) Flutterwave
(12) Keep Financial Technologies, Inc.

17. Insurance/Insurance Provider

(1) AIG Specialty Insurance Company
(2) Atlantic Specialty Insurance Company
(3) Berkshire Hathaway Specialty Insurance Company
(4) Cobbs Allen Capital, LLC d/b/a CAC Specialty
(5) Endurance American Insurance Company c/o Sompro Pro
(6) Everest National Insurance Company
(7) Marsh USA Inc.
(8) National Union Fire Insurance Company of Pittsburgh, Pa.
(9) QBE Insurance Corporation

(10) XL Specialty Insurance Company

18. Landlords and Parties to Leases

(1) 730 Midtown SVP, LLC (Lincoln Property Company)

19. Lenders, Noteholders, Administrative Agents and Indenture Trustees

(1) Credit Suisse
(2) Guggenheim
(3) Macquarie
(4) U.S. Bank

20. List of Secured Creditors

(1) Reserve Bank of San Francisco

[The Company only has one secured creditor]

21. Top 30 Unsecured Creditors

(1) Cross River Bank
(2) Customers Bank
(3) Federal Reserve Bank of San Francisco
(4) U.S. Department of Justice
(5) Federal Trade Commission
(6) Small Business Bureau
(7) American Express Kabbage Inc.
(8) Biz2Credit
(9) Vital Outsourcing Services Inc
(10) MorganFranklin Consulting, LLC
(11) Vaco LLC
(12) RSM US LLP
(13) Transunion Risk and Alternative Data Solutions
(14) URS Technologies Solutions LLC
(15) KLDiscovery Ontrack, LLC
(16) Amazon Web Services
(17) Allegis Group Holdings Inc
(18) Google Workspace
(19) Moore Colson
(20) Option 1 Partners LLC
(21) Libra Risk Management
(22) Marcell Birk
(23) Slack
(24) Box
(25) Goodwin Proctor
(26) Marcus Carr
(27) Kenny Ajetunmobi
(28) Moyin Omotayo
(29) Thomas E. Austin Jr. LLC
(30) Corporation Service Company

22. Litigation Counterparties/Litigation Pending Lawsuits – includes threatened litigation

(1) 365 Sun LLC
(2) Alison F. Kanne
(3) Bosco Seungchul Baek
(4) Calvin L. Erby, II
(5) Candice Worthy
(6) Carlton Morgan
(7) Celtic Bank Corporation d/b/a Celtic Bank
(8) Christina R. King
(9) Cole Ratias
(10) Customers Bank
(11) Douglas Biviano
(12) Edward Ford Services, LLC
(13) Eric L. Lifschitz
(14) Eva Merian Spahn
(15) First Home Bank
(16) Florida Veterinary Behavior Service
(17) George Pullen
(18) Greenberg Traurig
(19) Henry Anesthesia Associates, LLC
(20) Holland & Knight, LLP
(21) Jason Russell Carr
(22) Jennifer Pullen
(23) Jeremy Sternberg
(24) John P. Mertens
(25) Joshua Borger
(26) JP Morgan Chase Bank, N.A.
(27) Justin E. Proper
(28) Keith W. Berglund
(29) LaDonna Wiggins
(30) Latoya Clark
(31) Lauren B. Veggian
(32) Law Office of James A. Flanagan
(33) Law Offices of Eric L. Lifschitz
(34) Leslie K. Rinaldi
(35) Lexington National Insurance Corporation
(36) Love Watch Hill & Sailors Haven, Inc.
(37) Luxx Lashes by Lay, LLC
(38) Marco Bell
(39) MaryBeth V. Gibson
(40) Melissa Davis Lowe
(41) Ogier, Rothschild & Rosenfeld P.C.
(42) Pia Hoyt Law Firm
(43) Power Bail Bonds
(44) Rice Pugatch Robinson Storfer & Cohen PLLC,
(45) Richard A. Marshack
(46) Richard Storfer
(47) Shulman Bastian Friedman & Bui LLP
(48) SM Novelties

(49) Smooth & EZ Merchant Funding
(50) Squeeze-It Corp.
(51) Strategic Elements, LLC
(52) Tamara Miles Ogier, Chapter 11 Subchapter V Trustee
(53) Tastetunup, LLC
(54) The Berglund Group
(55) The Cardoza Law Corporation
(56) The Finley Firm, P.C
(57) Vicki LeMaster
(58) Wandro & Associates, P.C.
(59) White & Williams, LLP

23. Litigation - Governmental Investigations Agencies

(1) U.S. Federal Trade Commission
(2) U.S. Department of Justice – Massachusetts
(3) U.S. Department of Justice – Eastern District of Texas
(4) The Small Business Administration (SBA)
(5) The United States House Representatives Select Subcommittee on the Coronavirus Crisis

24. Other Parties in Interest (Notice of Appearance Parties, Ombudsman, any other person or group appointed)

[Unknown at this time]

25. Other Professionals

(1) Akin Gump Strauss Hauer & Feld LLP
(2) Bailey Duquette
(3) Dentons US LLP
(4) Davis Polk & Wardwell LLP
(5) Goodwin Procter LLP
(6) Green & Sklartz
(7) Hayes & Welsh
(8) Mandelbaum Salsburg, P.C.
(9) RSM US LLP
(10) Sidley Austin LLP
(11) Thomas E. Austin
(12) Windham Brannon

26. Regulatory and Government (Federal, State, and Local)

(1) Delaware Attorney General – Kathy Jennings
(2) Federal Deposit Insurance Corporation
(3) Federal Reserve
(4) Federal Trade Commission
(5) Internal Revenue Service
(6) Office of Foreign Assets Control
(7) Small Business Administration
(8) U.S. Securities and Exchange Commission
(9) United States Attorney for the District of Delaware – David C. Weiss

(10) United States Department of Justice

27. Significant Customers

(1) Celtic Bank
(2) Cross River Bank
(3) Customers Bank
(4) HCG (a/k/a Home Capital Group Inc.)
(5) Stone Ridge
(6) FleetCor Technologies, Inc.
(7) Relief Without Borders LLC
(8) SJ MEDICAL PLLC
(9) GO AFRICA GLOBAL LLC
(10) CUISANE 365 MOBILE INC
(11) New Legend, Inc
(12) JLITE MORTORS
(13) BOOM REWARDS LLC
(14) David Horvath PA
(15) Wiggins & Graham Enterprise LLC
(16) Pink Lady Line
(17) R and L ARCADE INC
(18) Potomac Valley Operator LLC
(19) Source Allies, Inc.
(20) European Service at Home Inc
(21) Tigris, LLC
(22) AREPII SA Hotel LLC
(23) ASPEN RIVER CANDLE COMPANY
(24) BIG SHOT LLC
(25) Wesley Aron Mock LLC
(26) Club One Casino, Inc
(27) Brian Bui Inc
(28) repairo llc
(29) California Freight Solutions Corp
(30) Torque Power Equipment Repairs
(31) PG Medical Lab
(32) ENERGY EFFICIENT CONSTRUCTION SOLUTIONS
(33) TRUSTEDCOMMUNICATIONS LLC
(34) Horizon 5 Lakes LLC
(35) WINGFIELD LEIGH INDUSTRIES, INC
(36) Allegro School, Inc.
(37) Dog Training With Mario Holland LLC
(38) A ONE ROOF MANAGEMENT & CONSTRUCTION, INC.
(39) Koger Industrial Staffing, LLC
(40) PROVIDENT INVESTMENT REALTY, LLC
(41) FLAIR GROUP INC
(42) REX Therapeutics LLC
(43) IMR CONTRACTING CORP
(44) Gods Anointed Youth Ministry
(45) SHOWTIME ON THE PIERS, LLC.
(46) SUMMIT TRUCK LINE
(47) K Weaver Properties LLC

(48) ENCES SERVICES INC
(49) Federal Credit Union
(50) Heart Living Centers of Colorado, LLC
(51) Agee Construction Corporation
(52) 1 PONCE DE LEON LLC
(53) Bustro Inc
(54) Francis Joseph Capital Inc
(55) DataSync Inc
(56) SMELifestyle, inc
(57) Crown Management Services, LLC
(58) SUITE Media Productions & Management LLC
(59) Gourmet Nut Inc
(60) Propel Opportunity Fund Inc.
(61) Keystrokes Transcription Service Inc
(62) E. Mishan & Sons
(63) RUSSELL ROAD FOOD AND BEVERAGE LLC

28. <u>Significant Shareholders (more than 5% of equity)</u>

(1) Softbank Vision Fund (AIV M2) L.P.
(2) Blue Run Ventures IV, L.P.
(3) Thomvest Ventures Ltd.
(4) MDV Ix, L.P. c/o Mohr Davidow Ventures
(5) SoftBank PriceVille Investments, L.P.

29. <u>Taxing Authorities (Federal, State, and Local; trust fund, use property, franchise, sales)</u>

(1) Alabama Department of Revenue
(2) California Franchise Tax Board
(3) Georgia Department of Revenue
(4) Internal Revenue Service
(5) North Carolina Department of Revenue
(6) New York State Department of Finance
(7) New York City Department of Finance
(8) Pennsylvania Department of Revenue

30. <u>UCC Search Results/UCC Lien Search Results</u>

(1) CHTD Company
(2) CIT
(3) CIT Bank, N.A.
(4) Cross River Bank
(5) CSC
(6) Direct Capital Corporation
(7) Federal Reserve Bank of San Francisco
(8) Financial Agent Services
(9) Fulton County, Georgia Tax Commissioner
(10) Secured Lender Solutions, LLC
(11) U.S. Bank
(12) Wilmington Savings Fund Society, FSB

31. Unions

N/A

32. United States Attorney's Office for the District of Delaware

(1) David C. Weiss

33. United States Trustee and Staff for the District of Delaware

(1) Andrew R. Vara
(2) Joseph McMahon
(3) David Buchbinder
(4) Linda Casey
(5) Joseph Cudia
(6) Timothy J. Fox, Jr.
(7) Benjamin Hackman
(8) Jane Leamy
(9) Hannah M. McCollum
(10) Linda Richenderfer
(11) Juliet Sarkessian
(12) Richard Schepacarter
(13) Rosa Sierra-Fox
(14) Lauren Attix
(15) Shakima L. Dortch
(16) Christine Green
(17) Ramona Harris
(18) Angelique Okita
(19) Edith A. Serrano
(20) Dion Wynn
(21) Denis Cooke
(22) Holly Dice
(23) Nyanquoi Jones
(24) James R. O'Malley
(25) Michael Panacio
(26) Diane Giordano

34. Utility Providers/Utility Brokers

(1) Cogent Communications, Inc.
(2) Five9 Inc.

35. Vendors/Suppliers (includes critical, foreign, common carrier, shippers, warehousemen, customs duties, brokers charges, facilities provider, etc.)

(1) A-Lign
(2) Allegis Group Holdings Inc
(3) American Express Kabbage Inc.
(4) Biz2X LLC
(5) BlackLine Systems, Inc.

(6) Box
(7) DataBricks
(8) Five9
(9) Fusion Cloud Services LLC
(10) Google Duo
(11) Google Workspace
(12) HP Holdings, Inc. (dba Invariant LLC)
(13) InscribeAI, Inc.
(14) KLDiscovery Ontrack, LLC
(15) Kroll Associates, Inc.
(16) Lexolution
(17) Libra Risk Management
(18) MLA
(19) Moore Colson
(20) MorganFranklin Consulting, LLC
(21) Option 1 Partners LLC
(22) ReliaQuest Holdings, LLC
(23) Salesforce.com
(24) Sage Intacct, Inc.
(25) Slack
(26) TLO
(27) Transunion Risk and Alternative Data Solutions
(28) URS Technologies Solutions LLC
(29) Vaco LLC
(30) Vital Outsourcing Services Inc.
(31) Willis Towers Watson US LLC
(32) Zendesk

Schedule 2

AlixPartners' Disinterestedness

- In connection with the proposed employment and retention of AlixPartners, LLP ("**AlixPartners**") by the Debtors in these Chapter 11 Cases, AlixPartners undertook a complex process, the details of which are set forth below, to determine whether it had any conflicts or other relationships that might cause it not to be disinterested or to hold or represent an interest adverse to the Debtors' estates.

  AlixPartners Holdings, LLP, AlixPartners' parent company ("**Holdings**"), directly or indirectly owns Holdings' U.S. and non-U.S. subsidiaries (collectively, the "**Holdings Enterprise**"). The equity capital of Holdings is owned by the following investors:

  (i) Lakeview Capital Holdings, Inc., the Jay Alix Living Trust and other trusts established by Jay Alix (collectively the "**Lakeview Parties**");
  (ii) Caisse de dépôt et placement du Québec ("**CDPQ**");
  (iii) Investcorp Holdings B.S.C. ("**IVC**");
  (iv) Public Sector Pension Investment Board ("**PSP**"); and
  (v) current and certain former Managing Directors of AP (as defined below) and their individual and family trusts, as well as certain other individuals, including current members of the Boards (as hereinafter defined) and employees of the Lakeview Parties, and their individual and family trusts.

  (Collectively, (i) – (v) above are hereinafter referred to as the "**Investors**", and the subset (ii) – (iv) above are hereinafter referred to as the "**Institutional Investors**").

  Holdings and AlixPartners, each have a board of directors (together, the "**Boards**"). No individual or entity controls either of the Boards. Designees of each of the Investors (i) – (iv) above serve as members of the Boards. The Holdings Enterprise does not invest in distressed assets of any class, nor does it have any investment affiliates.

  CDPQ is one of Canada's largest institutional investment managers. It manages investments on behalf of most of Quebec Canada's public and parapublic pension and insurance funds. CDPQ invests globally in numerous industries.

  IVC is a leading global provider and manager of alternative investment products.

  PSP is one of Canada's largest pension investment managers. It invests funds for the pension plans of the Public Service, the Canadian Armed Forces, the Royal Canadian Mounted Police and the Reserve Force. PSP manages a diversified global portfolio in numerous industries throughout the world.

  The Lakeview Parties and related entities are entities owned or controlled by Jay Alix that, among other things, make investments on behalf of Mr. Alix and his family.

In addition to their investments in Holdings, the Institutional Investors have substantial investments unrelated to AlixPartners.

The Boards are not involved in the delivery of client services and their members do not have access to client files, except for a minority of members of the Boards that are AlixPartners employees. As a precautionary matter, AlixPartners maintains information barriers and guidelines designed to prevent certain confidential client information, including the names of clients likely to be involved in a not-yet-filed case under the Bankruptcy Code, from being shared with the Investors or their designees on the Boards.

To that end, no material nonpublic information about the Debtors (including, before the filing of these Chapter 11 Cases, the fact that AlixPartners was about to undertake an assignment involving the Debtors) has been or will be furnished by AlixPartners to the Investors or their Board designees, and AlixPartners will continue to abide by its confidentiality obligations to the Debtors. Each Investor is independent of each other Investor and is governed by its own board of directors or similar body and managed by its own management team. AlixPartners operates independently and does not share employees, officers or other management with any of the Investors. AlixPartners and each of the Investors have separate offices in separate buildings, use separate internet email addresses, and do not otherwise share IT systems.

AlixPartners has one database where connections are stored for all entities in the Holdings Enterprise. The process for the preparation of disclosures is as follows: upon receipt of a potential parties in interest list from the Debtors and/or their representatives (the "**Parties in Interest List**"), all such parties are input to the database by team members familiar with the database. A report of the "hits" is generated, and the team members review those "hits" for connections. Where there is a connection, a disclosure is drafted. After the team completes draft disclosures, the disclosures are reviewed by an in-house bankruptcy attorney. The attorney coordinates with the team to finalize the disclosures, which are then reviewed by the engagement AlixPartners managing director. These initial disclosures (the "**Initial Disclosures**") are thereafter filed with the Bankruptcy Court as part of the retention pleadings.

Promptly thereafter, a bankruptcy paralegal in the firm uses the Initial Disclosures and the parties in interest list to draft a firmwide email for each bankruptcy filing, including the Debtors' cases. This email is sent to every firm employee as well as the members of the Boards and the Lakeview Parties. The firmwide email requests each recipient to review the attached file that includes the parties in interest and corresponding disclosures, and asks that every recipient: (a) contact the legal department in the event that they have a connection or relationship with an interested party that is not included in our disclosures; (b) if they have a connection or relationship with an interested party that is included in our disclosures, confirm that it is accurately described; and (c) contact the legal department if they own securities of the Debtors. Members of the legal team review all email responses and draft any supplemental disclosures appropriate to reflect information received in response to the firmwide email. After the review process described in the immediately preceding paragraph, supplemental disclosures are thereafter filed with the Bankruptcy Court.

After the Initial Disclosures are filed with the Bankruptcy Court, AlixPartners also provides the names of the Debtors, their owners/investors, lenders and, on a case-by-case basis, other named entities (collectively, the "**Investor Search Parties**"), to the Institutional Investors, and requests that each Institutional Investor run a check of the Investor Search Parties across all investment portfolios including, upon reasonable investigation, (i) private and public funds, (ii) loan positions, and (iii) known positions across CLO holdings (all of the foregoing subject to the exceptions listed below, the "**Investor Connections Check**"). The exceptions to the Investor Connections Check are (i) investments over which the Institutional Investors do not possess actual investment authority and discretion ("direct control"), (ii) index replication position, (iii) investments owned in separate accounts managed by independent parties not affiliated with the Institutional Investors, and (iv) pooled investment vehicles in which the Institutional Investors do not exercise actual control or in which the Institutional Investors do not have visibility sufficient to ascertain such vehicle's investments. Members of the legal team review all responses received from the Institutional Investors and draft disclosures appropriate to reflect information received from the Institutional Investors that, following review, are filed with the Bankruptcy Court.

Upon receipt of the responses from the Institutional Investors to the Investor Connections Check, AlixPartners will file any supplemental disclosures which may be required.

To the extent AlixPartners learns of connections that are not included herein, AlixPartners will promptly file a supplemental disclosure.

Further, AlixPartners may have had, currently have or may in the future have business relationships with, among other entities, portfolio companies of the Institutional Investors and portfolio companies of private equity funds in which they are limited partners, in matters unrelated to the Debtors or their affiliates in these Chapter 11 Cases. Based on, among other things, the business separation between each of the Investors and AlixPartners, the contractual client confidentiality obligations of AlixPartners and the information barriers referred to above, AlixPartners believes that it does not hold or represent an interest adverse to the estate with respect to any such engagement.

Other than as specifically noted herein, AlixPartners has not undertaken to determine the existence, nature, and/or full scope of any business relationships or connections that the Investors may have with the Investor Search Parties, the Debtors and their affiliates, and other parties in interest in these Chapter 11 Cases.

Specifically, AlixPartners obtained from the Debtors and/or their representatives the Parties in Interest List, which is attached hereto as Schedule 1 and conducted a search for connections in accordance with the procedures set forth above.

AlixPartners represents that, to the best of its knowledge, it knows of no fact or situation that would represent a conflict of interest, cause it not to be disinterested or hold or represent an interest adverse to the Debtors' estates, and furthermore wishes to the disclose the following with respect to the Holdings Enterprise (collectively, "**AP**", unless otherwise noted):

- AP interacts with U.S. Bankruptcy Court judges and representatives of the U.S. Trustee Program regularly in its capacity as a professional consulting firm that offers turnaround and restructuring services.

- AP has issued debt in the form of a USD-denominated senior secured term loan, and a Euro-denominated senior secured term loan (collectively, the "**Term Loans**"), as well as a Revolving Credit Facility.

  Bank of America, N.A. serves as the Administrative Agent for the Term Loans and the Revolving Credit Facility and as such manages all trading of the Term Loans and Revolving Credit Facility between investors. Many of the holders of the Term Loans are pools organized by banks, mutual fund management companies and other fund managers (collectively, "**Fund Managers**") who pool debt instruments issued by multiple / different borrowers and offer interests in the pools to investors. The identities of the investors in the pools cannot be ascertained by AP. The Term Loans are actively traded. Thus, the list of Fund Managers and other investors directly holding the Term Loans can become outdated quickly. On a monthly basis, AP reviews the list of investors in the Term Loans for the purpose of making relationship disclosures in chapter 11 cases. As of the last monthly report, no Fund Manager or other investor in the Term Loans held greater than 10% of the combined US-denominated and Euro-denominated Term Loans. In the event that any entity accumulates a 10% or greater interest in the combined US-denominated and Euro-denominated Term Loans, AP will disclose the name of such entity.

  The participants in the Revolving Credit Facility are Bank of America, N.A., Credit Suisse, Deutsche Bank AG Host Bank, Goldman Sachs Lending Partners LLC, HSBC Bank USA, NA, and JPMorgan Chase Bank N.A.

- The Internal Revenue Service ("**IRS**") is a current and former AP client in matters unrelated to the Debtors. The IRS is a lienholder and adverse litigation party to current and former AP clients in matters unrelated to the Debtors. The IRS is a former employer of a current AP employee.

- The United States Department of Justice ("**DOJ**"), including the United States Attorney General's Office, is a current and former client of AP in matters unrelated to the Debtors. The DOJ is a litigation party, adverse litigation party, lessor and professional to current and former AP clients in matters unrelated to the Debtors.

- AP follows a practice to solicit from the members of its Boards their connections to the parties in interest independent of AP. In response, one or more of the members of its Boards have offered the following disclosures:

- American Express Kabbage Inc. and American Express Travel Related Services, top creditors, vendors and contract counterparties to the Debtors, and affiliates, are vendors to an AP investor or one of its affiliates.

- Blue Cross Blue Shield of California and Blue Cross Blue Shield of Hawaii, benefits providers to the Debtors, and affiliates, are vendors to an AP investor or one of its affiliates.

- Holland & Knight LLP, counsel to a litigation counterparty to the Debtors and a professional in this bankruptcy matter, is a current or former legal services provider to an AP investor or one of its affiliates.

- JP Morgan Chase Bank, N.A., a litigation counterparty to the Debtors, and affiliates, are vendors to an AP investor or one of its affiliates.

- Kroll Associates, Inc. and affiliates ("**Kroll**") are contract counterparties and vendors to the Debtors. AP's current CEO was formerly the CEO of Kroll.

- Quinn Emmanuel Urquhart & Sullivan LLP, a professional in this bankruptcy matter, is a current or former legal services provider to an AP investor or one of its affiliates.

- U.S. Bank, a lender/noteholder/agent/indenture trustee and UCC lien search party to the Debtors, and affiliates, are vendors to an AP investor or one of its affiliates.

- UnitedHealthcare, UnitedHealthcare Dental and UnitedHealthcare of California, and affiliates ("**United**") are benefits providers to the Debtors. An AP board member is on the Board of Trustees of United.

- Adobe, a top creditor to the Debtors, and affiliates, are vendors to AP.

- AIG Specialty Insurance Company, an insurance provider to the Debtors, and affiliates ("**AIG**") are bondholders, adverse litigation parties, lenders and lessors to current and former AP clients in matters unrelated to the Debtors. AIG is a current and former AP client in matters unrelated to the Debtors. AIG is a former employer of current AP employees. Illinois National Insurance Company, an affiliate of AIG, is a former insurance provider to AP. Illinois National Insurance Company was adverse to AP in a former litigation regarding an insurance dispute in matters unrelated to the Debtors.

- Airbnb, Inc., a contract counterparty to the Debtors, is a former AP client in matters unrelated to the Debtors.

- Akin Gump Strauss Hauer & Feld LLP ("**Akin Gump**"), a professional to the Debtors, is a professional, counsel and opposing counsel to current and former AP clients in matters unrelated to the Debtors. Akin Gump is a current and former AP client in matters unrelated to the Debtors. Akin Gump is a legal services provider to AP.

- A-Lign, A-Lign Assurance and A-Lign Compliance and Security, Inc., vendors and contract counterparties to the Debtors, and affiliates ("**A-Lign**") are professionals to a current AP client in matters unrelated to the Debtors. A-Lign is a vendor to AP.

- Allegis Group Holdings Inc., a vendor to the Debtors, and affiliates, are former employers of a current AP employee.

- Amazon Webservices, a top creditor to the Debtors, and affiliates ("**Amazon**") are litigation parties, adverse litigation parties and professionals to current and former AP clients in matters unrelated to the Debtors. Amazon is a current and former AP client in matters unrelated to the Debtors. Amazon is a former employer of current AP employees. Amazon is a vendor to AP.

- American Express Kabbage Inc. and American Express Travel Related Services, top creditors, vendors, contract counterparties and director-affiliated companies to the Debtors, and affiliates ("**AmEx**") are lessors, lienholders and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. AmEx was a member of the official committee of unsecured creditors that retained AP in in Aegean Marine Petroleum Network, Inc., a former bankruptcy matter unrelated to the Debtors. AmEx is a former employer of current AP employees. AmEx is a vendor to AP.

- Atlantic Specialty Insurance Company, an insurance provider to the Debtors, and affiliates ("**Atlantic Specialty**") are bondholders, director-affiliated companies and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Atlantic Specialty is an insurance provider to AP.

- Automatic Data Processing Inc. (ADP), a director-affiliated company to the Debtors, is an adverse litigation party and professional to current and former AP clients in matters unrelated to the Debtors. ADP is a current AP client in matters unrelated to the Debtors. ADP is a former employer of current AP employees. ADP is an employee benefits provider to AP.

- Automation Anywhere, Inc., a contract counterparty to the Debtors, is a former employer of a current AP employee.

- Berkshire Hathaway Specialty Insurance Company, an insurance provider to the Debtors, and affiliates ("**Berkshire Hathaway**") are investors, bondholders, litigation parties, adverse litigation parties, parent companies and shareholders to current and former AP clients in matters unrelated to the Debtors. Berkshire Hathaway is a current AP client in matters unrelated to the Debtors. Berkshire Hathaway is an insurance provider to AP.

- Bibby Financial Services, a director-affiliated company to the Debtors, and affiliates ("**Bibby**") are related parties to a former AP client in matters unrelated to the Debtors. Bibby is a former AP client in matters unrelated to the Debtors.

- Blue Cross Blue Shield of California and Blue Cross Blue Shield of Hawaii, benefits providers to the Debtors, and affiliates ("**BCBS**") are adverse litigation parties, director-affiliated companies, investors, lenders, lienholders and professionals to current and former AP clients in matters unrelated to the Debtors. BCBS is a former employer of current AP employees. BCBS is a member of the official committee of unsecured creditors that retained AP in in LTL Management LLC, a current bankruptcy matter unrelated to the Debtors.

- Box, a vendor and top creditor to the Debtors, is an adverse litigation party to a former AP client in matters unrelated to the Debtors. Box is a vendor to AP.

- CIT and CIT Bank, N.A., UCC lien search parties to the Debtors, and affiliates ("**CIT**") are lenders, bondholders, lessors, lienholders, adverse litigation parties and shareholders to current and former AP clients in matters unrelated to the Debtors. CIT was a member of the official committee of unsecured creditors that retained AP in Modell's Sporting Goods, Inc., a former bankruptcy matter unrelated to the Debtors.

- Cleary Gottlieb Steen & Hamilton LLP ("**Cleary**"), a professional in this bankruptcy matter, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors. Cleary is a current and former AP client in matters unrelated to the Debtors.

- Cobbs Allen Capital, LLC d/b/a CAC Specialty, an insurance provider to the Debtors, is a bondholder and adverse litigation party to former AP clients in matters unrelated to the Debtors. CAC Specialty is an insurance provider to AP.

- Corporation Service Company (CSC), a contract counterparty, UCC lien search party and director-affiliated company to the Debtors, is a professional to current and former AP clients in matters unrelated to the Debtors. CSC is a vendor to AP.

- Credit Suisse, a contract counterparty and lender/noteholder/agent/indenture trustee to the Debtors, and affiliates ("**Credit Suisse**") are bondholders, litigation parties, adverse litigation parties, director-affiliated companies, investors, lenders, lienholders, limited partners, parent companies, professionals and shareholders to current and former AP clients in matters unrelated to the Debtors. Credit Suisse is a current and former AP client in matters unrelated to the Debtors. Credit Suisse is a former employer of current AP employees.

- DataBricks, a vendor to the Debtors, is a vendor to AP through AP's vendor relationship with Microsoft Azure.

- Davis Polk & Wardwell LLP ("**Davis Polk**"), a top creditor and professional to the Debtors, is a professional, counsel and opposing counsel to current and former AP clients in matters unrelated to the Debtors. Davis Polk is a current and former AP client in matters unrelated to the Debtors.

- Dentons US LLP, a top creditor and professional to the Debtors, and affiliates ("**Dentons**") are professionals, counsel and opposing counsel to current and former AP clients in matters unrelated to the Debtors. Dentons is a current AP client in matters unrelated to the Debtors. Dentons is a former legal services provider to AP.

- DocuSign, a contract counterparty to the Debtors, is a vendor to AP.

- Duo, a top creditor to the Debtors, and affiliates ("**Duo**") are former employers of a current AP employee. Duo is a vendor to AP.

- East West Bank, a contract counterparty to the Debtors, is a lender to current and former AP clients in matters unrelated to the Debtors.

- Electrolux AB, a director-affiliated company to the Debtors, and affiliates, are adverse litigation parties to a former AP client in matters unrelated to the Debtors.

- Endurance American Insurance Company c/o Sompro Pro and Endurance International Group, Inc., insurance providers and contract counterparties to the Debtors, and affiliates ("**Endurance**") are bondholders, related parties, litigation parties, joint venture entities and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Endurance is a former AP client in matters unrelated to the Debtors. Endurance is an insurance provider to AP.

- Ernst & Young LLP, a contract counterparty to the Debtors, and affiliates ("**E&Y**") are adverse litigation parties, director-affiliated companies and shareholders to current and former AP clients in matters unrelated to the Debtors. E&Y is a current and former AP client in matters unrelated to the Debtors. E&Y is a former employer of current AP employees. E&Y is a vendor to AP.

- Everest National Insurance Company, an insurance provider to the Debtors, and affiliates ("**Everest**") are litigation parties and adverse litigation parties to current AP clients in matters unrelated to the Debtors. Everest is an insurance provider to AP.

- Federal Deposit Insurance Corporation, a governmental regulatory agency to the Debtors, is a current AP client in matters unrelated to the Debtors.

- Federal Reserve and Federal Reserve Bank of San Francisco, contract counterparties, top creditors, governmental regulatory agencies and UCC lien search parties to the Debtors, and affiliates ("**Federal Reserve**") are litigation parties and related parties to a current AP client in matters unrelated to the Debtors. Federal Reserve is a current AP client in matters unrelated to the Debtors.

- First Home Bank, a litigation counterparty to the Debtors, is a lienholder to a current AP client in matters unrelated to the Debtors.

- First National Bank of Syracuse, a contract counterparty to the Debtors, and affiliates, are lenders, lienholders and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.

- Forensic Risk Alliance, a contract counterparty, top creditor and professional to the Debtors, is a former employer of a current AP employee.

- Fortis Advisors, LLC and Fortis Private Bank, contract counterparties to the Debtors, and affiliates, are former AP clients in matters unrelated to the Debtors.

- Fusion Cloud Services LLC, a vendor to the Debtors, and affiliates ("**Fusion**") are current AP clients in matters unrelated to the Debtors. AP was retained by Fusion (a debtor) in Fusion Connect, a former bankruptcy matter unrelated to the Debtors.

- GoDaddy.com, LLC, a contract counterparty to the Debtors, is a former AP client in matters unrelated to the Debtors.

- Goodwin Procter LLP ("**Goodwin Procter**"), a professional to the Debtors, is a professional, counsel and opposing counsel to current and former AP clients in matters unrelated to the Debtors. Goodwin Procter is a former AP client in matters unrelated to the Debtors.

- Google Workspace, a vendor to the Debtors, and affiliates ("**Google**") are adverse litigation parties and lessors to current and former AP clients in matters unrelated to the Debtors. Google is a current and former AP client in matters unrelated to the Debtors. Google is a former employer of a current AP employee.

- Greenberg Traurig, LLP ("**Greenberg Traurig**"), counsel to a litigation counterparty to the Debtors, is a professional, counsel and opposing counsel to current and former AP clients in matters unrelated to the Debtors. Greenberg Traurig is a former AP client in matters unrelated to the Debtors.

- Guggenheim Securities, LLC, a contract counterparty and lender/noteholder/agent/indenture trustee to the Debtors, and affiliates ("**Guggenheim**") are bondholders, adverse litigation parties, investors, lenders, lienholders and professionals to current and former AP clients in matters unrelated to the Debtors. Guggenheim is a former AP client in matters unrelated to the Debtors.

- Holland & Knight LLP ("**Holland & Knight**"), counsel to a litigation counterparty to the Debtors and a professional in this bankruptcy matter, is a professional, counsel and opposing counsel to current and former AP clients in matters unrelated to the Debtors. Holland & Knight is a former AP client in matters unrelated to the Debtors.

- Jones Day, a contract counterparty, top creditor, and professional to the Debtors, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors. Jones Day is a current and former AP client in matters unrelated to the Debtors. Jones Day is a legal services provider to AP.

- JP Morgan Chase Bank, N.A., a litigation counterparty to the Debtors, and affiliates ("**JPM**") are affiliates, bondholders, litigation parties, adverse litigation parties, investors, lenders, lessees, lessors, lienholders, limited partners, parent companies, professionals and shareholders to current and former AP clients in matters unrelated to the Debtors. JPM is a current and former AP client in matters unrelated to the Debtors. JPM is a former employer of current AP employees. The spouse of an attorney who works in AP's Legal department is a lawyer employed by JPM advising on distressed investments. Strict confidentiality obligations pertaining to all AP employees, as well as general legal professional responsibility, prohibit the AP attorney from discussing or exchanging non-public information related to AP's client engagements, including this bankruptcy matter, with third parties, including spouses

- Kaiser Permanente, a benefits provider to the Debtors, and affiliates ("**Kaiser**") are associated companies, litigation parties, adverse litigation parties, lenders, lessors and shareholders to current and former AP clients in matters unrelated to the Debtors. Kaiser is a former AP client in matters unrelated to the Debtors.

- KLDiscovery Ontrack, LLC, a contract counterparty, vendor and top creditor to the Debtors, and affiliates ("**KLDiscovery**") are former AP clients in matters unrelated to the Debtors. KLDiscovery is a former employer of current AP employees. KLDiscovery is a vendor to AP.

- KPMG LLP, a top creditor and professional to the Debtors, and affiliates ("**KPMG**") are professionals and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. KPMG is a former employer of current AP employees. KPMG is an auditor to AP.

- Kroll Associates, Inc., a contract counterparty and vendor to the Debtors, and affiliates ("**Kroll**") are affiliates to current AP clients in matters unrelated to the Debtors. Kroll is a current AP client in matters unrelated to the Debtors. Kroll is a former employer of current AP employees. Kroll is a vendor to AP.

- Lexington National Insurance Corporation, a litigation counterparty to the Debtors, and affiliates, are litigation parties and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.

- LexisNexis Risk Solutions FL Inc., a contract counterparty to the Debtors, and affiliates ("**LexisNexis**") are professionals to a current AP client in matters unrelated to the Debtors. LexisNexis is a current and former AP client in matters unrelated to the Debtors. LexisNexis is a vendor to AP.

- Macquarie, a contract counterparty and lender/noteholder/agent/indenture trustee to the Debtors, and affiliates ("**Macquarie**") are bondholders, litigation parties, adverse litigation parties, investors, lenders, lessors, lienholders and shareholders to current and former AP clients in matters unrelated to the Debtors. Macquarie is a current and former AP client in matters unrelated to the Debtors. Macquarie is a former employer of current AP employees.

- Major, Lindsey & Africa ("**Major**"), a director-affiliated company to the Debtors, is a professional to a former AP client in matters unrelated to the Debtors. Major is a vendor to AP.

- Marsh USA Inc., an insurance provider to the Debtors, and affiliates ("**Marsh**") are litigation parties and professionals to former AP clients in matters unrelated to the Debtors. Marsh is an insurance provider to AP.

- MasterCard International Incorporated, a contract counterparty to the Debtors, and affiliates ("**MasterCard**") are litigation parties to current AP clients in matters unrelated to the Debtors. MasterCard is a former employer of current AP employees.

- McGuireWoods LLP ("**McGuireWoods**"), a top creditor and professional to the Debtors, is a professional, counsel and opposing counsel to current and former AP clients in matters unrelated to the Debtors. McGuireWoods is a former AP client in matters unrelated to the Debtors.

- Mechanics Bank, a contract counterparty to the Debtors, is a former AP client in matters unrelated to the Debtors.

- Microsoft, a top creditor to the Debtors, and affiliates ("**Microsoft**") are adverse litigation parties, lessors and shareholders to current and former AP clients in matters unrelated to the Debtors. Microsoft is a current and former AP client in matters unrelated to the Debtors. Microsoft is a former employer of current AP employees. Microsoft is a vendor to AP.

- National Association of Corporate Directors, a director-affiliated company to the Debtors, is a director-affiliated company to a former AP client in matters unrelated to the Debtors.

- National Union Fire Insurance Company of Pittsburgh, Pa., an insurance provider to the Debtors, and affiliates, are bondholders, litigation parties and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.

- New York City Department of Finance, a taxing authority to the Debtors, is a litigation party to a former AP client in matters unrelated to the Debtors.

- New York State Department of Finance ("**NYS Finance**"), a taxing authority to the Debtors, is a professional, litigation party and adverse litigation party to current and former AP clients in matters unrelated to the Debtors. NYS Finance is a former AP client in matters unrelated to the Debtors.

- New York Life (f/k/a Cigna), a benefits provider to the Debtors, and affiliates ("**New York Life**") are bondholders, litigation parties, adverse litigation parties, lenders, lessors, lienholders and shareholders to current and former AP clients in matters unrelated to the Debtors. New York Life is a current and former AP client in matters unrelated to the Debtors.

- Omni Agent Solutions, a professional to the Debtors, and affiliates, are professionals to current and former AP clients in matters unrelated to the Debtors. Omni is a former AP client in matters unrelated to the Debtors.

- Optum Bank, a benefits provider to the Debtors, is a litigation party and associated company to current and former AP clients in matters unrelated to the Debtors. Optum Bank is a vendor to AP.

- Pennsylvania Department of Revenue, a taxing authority to the Debtors, is an adverse litigation party to a former AP client in matters unrelated to the Debtors.

- People's Bank, a contract counterparty to the Debtors, and affiliates, are lenders, lessees and lienholders to current and former AP clients in matters unrelated to the Debtors. People's Bank is a former employer of current AP employees.

- QBE Insurance Corporation, an insurance provider to the Debtors, and affiliates ("**QBE**") are lenders, litigation parties and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. QBE is a former AP client in matters unrelated to the Debtors. QBE is an insurance provider to AP.

- Quinn Emmanuel Urquhart & Sullivan LLP ("**Quinn**"), a professional in this bankruptcy matter, is a professional, counsel and opposing counsel to current and former AP clients in matters unrelated to the Debtors. Quinn is a current and former AP client in matters unrelated to the Debtors.

- Richards Layton & Finger ("**Richards**"), a professional to the Debtors, is a professional, counsel and opposing counsel to current and former AP clients in matters unrelated to the Debtors. Richards is a current and former AP client in matters unrelated to the Debtors. Richards is a current legal services provider to AP.

- RSM US LLP, a professional to the Debtors, and affiliates ("**RSM**") are litigation parties and professionals to current and former AP clients in matters unrelated to the Debtors. RSM is a former AP client in matters unrelated to the Debtors. RSM is a former employer of current AP employees.

- Salesforce and Salesforce.com, contract counterparties and vendors to the Debtors, and affiliates ("**Salesforce**") are investors to a current AP client in matters unrelated to the Debtors. Salesforce is a vendor to AP.

- Sidley Austin LLP ("**Sidley**"), a top creditor and professional to the Debtors, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors. Sidley is a current and former AP client in matters unrelated to the Debtors. Sidley is a current legal services provider to AP.

- Small Business Administration (SBA), a top creditor and governmental regulatory agency to the Debtors, is a lender and lienholder to current AP clients in matters unrelated to the Debtors.

- Softbank PriceVille Investments, L.P. and Softbank Vision Fund (AIV M2) L.P., shareholders to the Debtors, and affiliates ("**Softbank**") are litigation parties, adverse litigation parties, lenders, lessors, parent companies and shareholders to current and former

AP clients in matters unrelated to the Debtors. Softbank is a current and former AP client in matters unrelated to the Debtors. Softbank is a vendor to AP.

- Sound Point Capital Management, LP, a contract counterparty to the Debtors, and affiliates ("**Sound Point**") are bondholders, adverse litigation parties, lenders, lienholders and shareholders to current and former AP clients in matters unrelated to the Debtors. Sound Point is a current and former AP client in matters unrelated to the Debtors.

- Stericycle, a contract counterparty to the Debtors, and affiliates ("**Stericycle**") are bondholders to a current AP client in matters unrelated to the Debtors. Stericycle is a former employer of a current AP employee. Stericycle is a vendor to AP.

- Stone Ridge, a banking services provider to the Debtors, and affiliates, are shareholders to a former AP client in matters unrelated to the Debtors.

- Synovus and Synovus Bank (Synovus Financial Corp.), contract counterparties and banking services providers to the Debtors, and affiliates, are lenders and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.

- Transunion Risk and Alternative Data Solutions, Inc. (TRADS), a top creditor to the Debtors, and affiliates, are adverse litigation parties to a former AP client in matters unrelated to the Debtors.

- U.S. Bank, a lender/noteholder/agent/indenture trustee and UCC lien search party to the Debtors, and affiliates ("**U.S. Bank**") are bondholders, litigation parties, adverse litigation parties, lenders, lessors, lienholders, professionals and shareholders to current and former AP clients in matters unrelated to the Debtors. U.S. Bank is a current and former AP client in matters unrelated to the Debtors. U.S. Bank was a member of the official committee of unsecured creditors that retained AP in Tops Holding II Corporation, a former bankruptcy matter unrelated to the Debtors.

- U.S. Federal Trade Commission, a litigation party, top creditor, and governmental regulatory agency to the Debtors, is an adverse litigation party to current and former AP clients in matters unrelated to the Debtors.

- U.S. Securities and Exchange Commission ("**SEC**"), a governmental regulatory agency to the Debtors, is a litigation party and adverse litigation party to current and former AP clients in matters unrelated to the Debtors. SEC is a current and former AP client in matters unrelated to the Debtors. SEC is a former employer of current AP employees.

- UnitedHealthcare, UnitedHealthcare Dental and UnitedHealthcare of California, benefits providers to the Debtors, and affiliates ("**UnitedHealthcare**") are litigation parties, adverse litigation parties and associated companies to current and former AP clients in matters unrelated to the Debtors. UnitedHealthcare is a former AP client in matters unrelated to the Debtors. UnitedHealthcare is an employee benefits provider to AP.

- Vaco LLC, a top creditor, contract counterparty and vendor to the Debtors, is a vendor to AP.

- Vector Solutions, a director-affiliated company to the Debtors, is a current AP client in matters unrelated to the Debtors.

- Venture Lending & Leasing VII, Inc. and Venture Lending & Leasing VIII, Inc., contract counterparties to the Debtors, and affiliates, are lenders to current AP clients in matters unrelated to the Debtors.

- Visa U.S.A. Inc., a contract counterparty to the Debtors, and affiliates ("**Visa**") are related parties and litigation parties to current and former AP clients in matters unrelated to the Debtors. Visa is a current AP client in matters unrelated to the Debtors. Visa is a vendor to AP.

- VSP Choice, a benefits provider to the Debtors, and affiliates, are employee benefits providers to AP.

- Weil, Gotshal & Manges LLP ("**Weil**"), a professional to the Debtors, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors. Weil is a current and former AP client in matters unrelated to the Debtors. Weil is a current legal services provider to AP.

- White & Williams, LLP, counsel to a litigation counterparty to the Debtors, is a professional to a current AP client in matters unrelated to the Debtors.

- Willis Towers Watson US LLC, a vendor to the Debtors, and affiliates ("**WTW**") are professionals, adverse litigation parties and lessors to current and former AP clients in matters unrelated to the Debtors. WTW is a former employer of current AP employees. WTW is a vendor to AP.

- Wilmington Savings Fund Society FSB ("**WSFS**"), a UCC lien search party to the Debtors, is a lender, adverse litigation party and professional to current and former AP clients in matters unrelated to the Debtors. WSFS is a former AP client in matters unrelated to the Debtors. WSFS was a member of the official committee of unsecured creditors that retained AP in in Extraction Oil & Gas, Inc. and EP Energy Corporation, former bankruptcy matters unrelated to the Debtors.

- Windham Brannon, a professional to the Debtors, is a professional to a current AP client in matters unrelated to the Debtors.

- XL Specialty Insurance Company, an insurance provider to the Debtors, and affiliates ("**XL**") are bondholders, litigation parties, adverse litigation parties and lessors to current and former AP clients in matters unrelated to the Debtors. XL is an insurance provider to AP.

- Zendesk, a contract counterparty and vendor to the Debtors, is a related party to a current AP client in matters unrelated to the Debtors.