

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

In re:

VYAIRE MEDICAL, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 24-11217 (BLS)

(Jointly Administered)

Re: Docket No. 238

**CERTIFICATION OF COUNSEL REGARDING DEBTORS’
APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING THE
RETENTION AND EMPLOYMENT OF BDO USA P.C. AS TAX ACCOUNTANT
FOR THE DEBTORS AND DEBTORS IN POSSESSION EFFECTIVE AS OF THE
PETITION DATE, AND MODIFYING CERTAIN TIMEKEEPING REQUIREMENTS**

The undersigned counsel to Vyaire Medical, Inc. and certain of its affiliates, the debtors and debtors in possession in the above-captioned cases (collectively, the “Debtors”), hereby certifies as follows:

1. On July 9, 2024, the *Debtors’ Application for Entry of an Order Authorizing the Retention and Employment of BDO USA P.C. as Tax Accountant for the Debtors and Debtors in Possession Effective as of the Petition Date, and Modifying Certain Timekeeping Requirements* [Docket No. 238] (the “Application”) was filed with the United States Bankruptcy Court for the District of Delaware (the “Court”). Attached thereto as Exhibit A was a proposed form of order granting the relief requested in the Application (the “Proposed Order”).

2. Pursuant to the *Notice of Debtors' Application for Entry of an Order Authorizing the Retention and Employment of BDO USA P.C. as Tax Accountant for the Debtors and Debtors*

¹ The last four digits of Debtor Vyair Medical, Inc.'s federal tax identification number are 6495. A complete list of each of the Debtors in these chapter 11 cases and each such Debtor's federal tax identification number may be obtained on the website of the Debtors' claims and noticing agent at <https://omniagentsolutions.com/Vyair>. The location of Debtor Vyair Medical, Inc.'s principal place of business and the Debtors' service address in these chapter 11 cases is 26125 North Riverwoods Boulevard, Mettawa, Illinois, USA 60045.

in Possession Effective as of the Petition Date, and Modifying Certain Timekeeping Requirements, objections or responses to the Application and entry of the Proposed Order were to be filed and served on the undersigned counsel by July 23, 2024, at 4:00 p.m. (prevailing Eastern Time) (the “Objection Deadline”).

3. Prior to the Objection Deadline, the Office of the United States Trustee for the District of Delaware (the “U.S. Trustee”) filed the *Limited Objection of the United States Trustee to Debtors’ Application to Employ BDO USA P.C.* [Docket No. 300] (the “Objection”).

4. The Debtors have not received any other objections or informal comments to the Application and Proposed Order.

5. The Debtors revised the Proposed Order to address the Objection received from the U.S. Trustee, a copy of which is attached hereto as **Exhibit 1** (the “Revised Proposed Order”).

6. The U.S. Trustee confirmed the Revised Proposed Order resolved the U.S. Trustee’s Objection.

7. A blackline comparing the Revised Proposed Order against the Proposed Order is attached hereto as **Exhibit 2**.

8. The Debtors respectfully request that the Court enter the Revised Proposed Order at its earliest convenience.

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Dated: August 7, 2024
Wilmington, Delaware

/s/ Patrick J. Reilley

COLE SCHOTZ P.C.

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