

EXHIBIT A

Proposed Order

**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. __

**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**

Upon the application (the “Application”)² of the Debtors for entry of an order (this “Order”) pursuant to sections 327(a), 328(a) and 330 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rules 2014-1 and 2016-1, authorizing the Debtors to employ and retain BDO USA, P.C. (“BDO”) as tax accountant, on the terms set forth in the Services Agreement annexed to the Application; and upon the Wilkes Declaration annexed to the Application; all as more fully set forth in the Application; and the United States District Court for the District of Delaware having jurisdiction to consider this Application under 28 U.S.C. § 1334, which was referred to this Court under 28 U.S.C. § 157 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and that this Court may enter a final order consistent with Article III of the United States Constitution; and

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.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Application.

this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that venue of this proceeding and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Application is in the best interests of the Debtors, their creditors, and other parties in interest; and this Court having found that the Debtors notice of the Application and opportunity for a hearing on the Application were appropriate and that no other notice need be provided; and this Court having reviewed the Application; and this Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Application is APPROVED as set forth herein.
2. The Debtors are hereby authorized to retain BDO as tax accountant to the Debtors, effective as of June 9, 2024, on the terms set forth in the Services Agreement, as modified by this Order; *provided that*, notwithstanding anything in the Services Agreement to the contrary, BDO shall only seek reimbursement of reasonable expenses that BDO actually incurs.
3. BDO shall file fee applications and be compensated in accordance with sections 330 and 331 of the Bankruptcy Code, applicable Bankruptcy Rules, the Local Rules, this Order and any other applicable orders of this Court; *provided, however*, that the requirements of the Bankruptcy Code, the Bankruptcy Rules, and Local Rules are hereby modified such that BDO shall not be required to keep contemporaneous time records of the services performed in one-tenth (0.1) hour increments and by project category, but instead BDO shall provide, as an exhibit to each fee application that BDO files in these Chapter 11 Cases: (a) a narrative describing in summary

detail the services rendered; and (b) time records maintained contemporaneously in one-half (0.5) hour increments.

4. The indemnification provisions included in the Services Agreement and approved, subject to the following:

- a. No individual entity (“Indemnified Agent”) in the BDO Group (as that term is defined in the Services Agreement) shall be entitled to indemnification, contribution, or reimbursement pursuant to the Services Agreement for services, unless such services and the indemnification, contribution, or reimbursement are approved by the Court.
- b. The Debtors shall have no obligation to indemnify any Indemnified Agent, or provide contribution or reimbursement to any Indemnified Agent, for any claim or expense to the extent it is either: (i) judicially determined (the determination having become final and no longer subject to appeal) to have arisen from any Indemnified Agent’s gross negligence, willful misconduct or bad faith; (ii) for a contractual dispute in which the Debtors allege breach of BDO’s contractual obligations, unless this Court determines that indemnification, contribution, or reimbursement would be permissible pursuant to applicable law; or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) above, but determined by this Court, after notice and a hearing pursuant to subparagraph (c) hereof to be a claim or expense for which the Indemnified Agent should not receive indemnity, contribution, or reimbursement under the terms of the Services Agreement, as modified by this Order.

- c. If, before the earlier of (i) the entry of an order confirming a chapter 11 plan in the Chapter 11 Cases (that order having become a final order no longer subject to appeal) and (ii) the entry of an order closing the Chapter 11 Cases, an Indemnified Agent believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution, and/or reimbursement obligations under the Services Agreement (as modified by this Order), including without limitation, the advancement of defense costs, the Indemnified Agent must file an application therefore in this Court, and the Debtors may not pay any such amounts to the Indemnified Agent before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which this Court shall have jurisdiction over any request for fees and expenses by any Indemnified Agent for indemnification, contribution, and/or reimbursement, and not a provision limiting the duration of the Debtors' obligation to indemnify, or make contributions or reimbursements to, the Indemnified Agents. All parties in interest shall retain the right to object to any demand by any Indemnified Agent for indemnification, contribution, and/or reimbursement.

5. The limitation of liability set forth in paragraph 3 of the Terms and Conditions Letter shall not be applicable with respect to any claim the Debtors have against BDO with respect to Services performed and provided pursuant to this Order for the Debtors from the Petition Date through the effective date of the Debtors' chapter 11 plan.

6. Any request for compensation under the terms of the Services Agreement shall be subject to the standard of review set forth in section 330 of the Bankruptcy Code by all interested parties.

7. Prior to any increases in BDO's rates, BDO shall provide notice of such increase to the Debtors and the U.S. Trustee. A supplemental affidavit shall explain the basis for the requested rate increases in accordance with section 330(a)(3)(F) of the Bankruptcy Code and state whether the Debtors have consented to the rate increase. The U.S. Trustee retains all rights to object to any rate increase on all grounds including, but not limited to, the reasonableness standard provided for in section 330 of the Bankruptcy Code, and all rates and rate increases are subject to review by the Court.

8. To the extent informed by the Debtors, BDO shall use its best efforts to avoid any duplication of services provided by any of the Debtors' other retained professionals in the Chapter 11 Cases.

9. Notwithstanding any contained in the Application, the Services Agreement, or any documents ancillary thereto, absent a change in controlling law, BDO shall not be compensated or reimbursed for, or in connection with, the defense of its fee applications.

10. Notwithstanding any provision in the Services Agreement, including paragraph 20, BDO shall have whatever obligations applicable law would impose upon it.

11. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

12. To the extent there is inconsistency between the terms of the Services Agreement, the Application, and this Order, the terms of this Order shall govern.

13. Notice of the Application satisfies the requirements of Bankruptcy Rule 6004(a).

14. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Application.

15. This Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order. Notwithstanding anything in the Services Agreement to the contrary, this Court shall retain exclusive jurisdiction.

EXHIBIT B

Services Agreement



Tel: 312-856-9100
Fax: 312-856-1379
www.bdo.com

330 N. Wabash, Suite 3200
Chicago, IL 60611

June 10, 2022

Michael Caruso, CFO
Vyair Holding Company and Subsidiaries
26125 N. Riverwoods Blvd
Mettawa, IL 60045

Re: Agreement for Professional Services

Dear Mr. Caruso:

Thank you for selecting BDO USA, LLP. We appreciate the opportunity to provide exceptional professional services to Vyair Holding Company and Subsidiaries ("Client" or "you"). Your services will be provided by BDO USA, LLP and any of our wholly owned subsidiaries or affiliates (collectively "BDO" or "we") who execute a Statement of Work agreeing to be bound to the Terms and Conditions (as defined below).

The attached Terms and Conditions of the Master Services Agreement ("Terms and Conditions") sets forth the standard terms and conditions that will govern our provision of professional services to you. For each new engagement or additional service that BDO performs for you, BDO and Client shall agree upon a description of such services and engagement-specific terms in a Statement of Work (each a "SOW"). This letter, along with the Terms and Conditions shall constitute the agreement for professional services ("Agreement") between BDO and Client. This Agreement shall be effective for a period of three (3) years beginning on the date of this letter (the "Effective Date"). Work not set forth in a specific SOW form will (i) be governed by this Agreement, (ii) be billed at our standard rates, or rates otherwise agreed to, and (iii) include charges for related expenses.

Please acknowledge your acceptance of the foregoing by signing and returning a copy of this Agreement to Keith Mannor.

If you have any questions, please contact Keith Mannor. We look forward to working with you.

Very truly yours,

BDO USA, LLP

By: 
Name: Keith Mannor
Title: Partner

The Data Privacy Policy for BDO USA, LLP and its subsidiaries is located at <https://www.bdo.com/legal-privacy/client-data-privacy-policy>. If you have questions about this Privacy Policy, please contact us at privacy@bdo.com.

BDO USA, LLP
Terms & Conditions of the Master Services Agreement

1. **General.** This Agreement will apply to all services BDO performs at Client's request and pursuant to the Client's directions (the "Services") even if such Services are not expressly covered by a SOW. To the extent there is any conflict or inconsistency between the Agreement and any SOW and, unless the parties specifically state in writing that they intend to modify a term of this Agreement, the terms of this Agreement shall prevail.

2. **Termination.** Each party shall have the right to terminate this Agreement and/or any SOW, as applicable, at any time by giving written notice to the other party not less than 30 business days before the proposed effective date of termination. If this Agreement terminates or is terminated while one or more SOWs (or Services not covered by a SOW) remain outstanding, the terms of this Agreement shall continue to apply to the SOW and any other outstanding Services, and this Agreement shall be deemed finally terminated only upon termination of all outstanding SOWs, or completion of the Services thereunder. Termination of one or more SOWs will not automatically terminate this Agreement. In addition, BDO may terminate this Agreement and/or any SOW and outstanding Services immediately if BDO reasonably determines that it must do so to comply with applicable professional standards, applicable laws or regulations (e.g., a conflict of interest arises). Those provisions in this Agreement and any SOW hereunder that, by their very nature, are intended to survive termination shall survive after the termination of this Agreement or any SOW, including, but not limited to, the parties' obligations related to any of the following provisions: indemnification, limitations on liability, confidentiality, dispute resolution, payment and reimbursement obligations, limitations on use or reliance, and non-solicitation.

If this Agreement and/or any SOW is terminated (or any other Services not covered by a SOW are terminated), Client agrees to compensate BDO for the Services performed

and expenses incurred through the effective date of termination. To the extent Client terminates any SOW that includes any licensing arrangements under which Client receives from BDO a license to use, or obtain access to, External Computing Options (as defined below), Client agrees that it will be responsible for all fees and expenses associated with such licenses for External Computing Options through and including the date that is thirty days after date the Client provides such termination notice to BDO.

3. **Indemnification and Limitation of Liability.** As the Services are intended for Client and not third parties, Client agrees to release, indemnify and hold harmless BDO and its partners, principals, employees, affiliates, contractors and agents (collectively "BDO Group") from and against all claims, liabilities, damages or expenses (including attorneys' fees) of any kind relating to the Services or this Agreement, whether arising in contract, statute, tort (including without limitation, negligence) or otherwise (collectively, the "Claims") that are brought by a third party. Client further agrees to release, indemnify and hold harmless BDO Group from all Claims relating to the Services or this Agreement attributable to any misrepresentations made by Client. Except to the extent finally determined to have resulted from BDO Group's fraud or intentional misconduct, BDO Group's aggregate liability to Client for all direct or third-party Claims shall not exceed the amount of fees paid by Client to BDO during the 12 months preceding the date of the Claim pursuant to the applicable SOW or such other work performed outside a SOW, under which the Claim arose. In no event shall BDO Group be liable for consequential, special, indirect, incidental, punitive, or exemplary losses or damages, loss of profits or losses resulting from loss of data, business or goodwill relating to the Agreement, regardless of whether BDO has been advised of the possibility of such damages. Client shall bring any Claims related to the Services or otherwise related to this Agreement no later than one year after (i)

the completion of the Services set forth in SOW under which the Claims arose or (ii) if the applicable SOW or this Agreement was terminated prior to completion of the Services, the date the applicable SOW or this Agreement was terminated. In no event shall the preceding sentence extend any otherwise legally applicable period of limitations on such Claims.

4. **Third-Parties and Use.** All Services and deliverables hereunder shall be solely for Client's use and benefit pursuant to our client relationship. This engagement does not create privity between BDO and any person or party other than Client and is not intended for the express or implied benefit of any third party. No third party is entitled to rely, in any manner or for any purpose, on the Services or deliverables of BDO hereunder.

5. **BDO Responsibilities.** BDO's Services will not constitute an audit, review, compilation, examination or other form of attest engagement. BDO shall have no responsibility to address any legal matters or questions of law. After completion of the Services, BDO will have no responsibility to update its advice, recommendations or work product for changes or modifications to the law and regulations or for subsequent events or transactions, unless Client separately engages BDO in writing to do so.

6. **Client Responsibilities.** For BDO to remain independent, professional standards require BDO to maintain certain respective roles and relationships with Client regarding the Services. Client understands and agrees that BDO will not perform management functions or make management decisions on behalf of Client. However, BDO will provide advice and recommendations to assist management of Client in performing its functions and fulfilling its responsibilities. In connection with BDO's provision of Services, Client agrees that Client shall perform the following functions: (a) make all management decisions and perform all management functions with respect to the Services performed by BDO; (b) assign an individual who possesses suitable skill, knowledge and experience to oversee such Services and to

evaluate the adequacy and results of such Services; and (c) accept responsibility for the results of such Services.

Because professional and certain regulatory standards require us to be independent, in both fact and appearance, with respect to the Client in the performance of our Services, any discussions that you have with personnel of BDO regarding employment could pose a threat to our independence. Therefore, BDO requests that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence.

7. **Client Materials.** BDO shall be entitled to rely on and assume, without independent verification, that all representations, assumptions, information and data supplied by or on behalf of Client, its personnel, representatives, and agents (the "Client Materials") are complete and accurate. Client is responsible for ensuring that all Client Materials provided to BDO may be transferred to BDO and processed in accordance with the terms of this Agreement and applicable laws, and that to the extent required thereunder Client has obtained all consents required for BDO's receipt and use of the Client Materials. Client agrees that it will not transmit or make accessible to BDO in any manner personally identifiable information unless reasonably required for BDO's performance of the Services. BDO will not audit or otherwise verify the accuracy or completeness of the data you submit, although we may need to ask you for clarification of some of the information. Client shall be responsible for maintenance and retention of its records. Unless otherwise agreed to by the parties, BDO shall not assume any responsibility for any financial reporting with respect to the Services.

8. **Ownership of Working Papers.** In connection with the performance of the Services, we will prepare records and deliverables as set forth in the SOW. We also will prepare documents that support our work and include items such as work programs and analyses that do not constitute part of Client's

records (“Working Papers”). The Working Papers prepared pursuant to this Agreement are the property of BDO. The Working Papers constitute confidential, proprietary, and trade secret information, and will be retained by BDO in accordance with our policies and procedures and all applicable laws.

9. Consent for Disclosure. If BDO is engaged in the preparation of tax returns, Internal Revenue Code Sections 6713 and 7216 require BDO to obtain your consent before using or disclosing information that you furnish to us in connection with the preparation of your return(s).

You hereby consent to BDO’s use of Client’s information for the purpose of providing you with materials and information, including newsletters or other business-related items of interest, news about BDO, and invitations to BDO-sponsored events.

You also consent to BDO’s disclosure of Client’s information to entities owned in whole or in part by BDO (“Affiliates”), members of the BDO Alliance USA (a nationwide association of independently-owned local and regional accounting, consulting and service firms, (“Alliance Firms”), independent member firms of the international BDO network (“Member Firms”), and independent contractors, including but not limited to parties who render auxiliary services (“Contractors” and, together with Affiliates, Alliance Firms and Member Firms, collectively, “Third-Party Service Providers”) for the purpose of assisting BDO in preparing Client’s tax returns and/or rendering other services requested by Client. You consent to disclosure of Client’s information to Third-Party Service Providers outside the United States and consent to the participation of Third-Party Service Providers in making substantive determinations affecting the tax liability reported by Client. This consent applies to all information required to be included in tax returns prepared pursuant to this Agreement and all tax return information relevant to the services provided pursuant to this Agreement unless you request a more limited disclosure in writing sent to taxdisclosure@bdo.com. Unless limited or

revoked in writing, the duration of this consent is the same as the term of this Agreement. BDO will not condition its services on your consent except where BDO seeks to disclose Client’s tax return information to a Third-Party Service Provider for purposes of performing services related to preparation of Client’s tax return.

10. Fees and Expenses. The fees and expenses under this Agreement shall be set forth in the applicable SOW. If no SOW is in place, fees will be at our standard rates, or rates otherwise agreed to, and related expenses will be charged to Client. BDO may charge additional fees if Client requests that BDO perform services in addition to the Services described in any SOW. The amount of our fees is based upon the expectation that certain information and assistance will be received by BDO in a timely manner from Client as set forth in this Agreement. If BDO believes an additional fee is required as the result of the failure of Client to meet any of these requests for information or for any other reason, BDO will inform you in a timely manner.

Unless otherwise agreed to in a SOW, our standard practice is to render our invoices on a monthly basis. Payment of our invoices is due upon receipt. Invoices that are unpaid 30 days past the invoice date are deemed delinquent and we reserve the right to charge interest on the past due amount at the lesser of 1.0% per month or the maximum amount permitted by law. If an account has fees that are not paid in a timely manner, we then reserve the right to suspend our Services, terminate the licensing arrangements under which you receive a license to use, or suspend your access to, External Computing Options provided through BDO, withhold delivery of any deliverables, or withdraw from this engagement entirely. If any collection action is required, you agree to reimburse us for all our costs of collection, including without limitation, attorneys’ fees.

11. Assignment and Sole Recourse. In performing the Services hereunder, BDO may assign its rights to perform a portion of the Services to, and may engage, the service of

Third-Party Service Providers. If a Third-Party Service Provider is utilized or assignment is made, Client agrees that, unless Client contracts directly with the Third-Party Service Provider, substantially all of the applicable terms and conditions set forth in the Agreement, shall apply to the Third-Party Service Provider. BDO agrees that it shall not permit the Third-Party Service Provider to perform any work relating to the Services until the Third-Party Service Provider agrees to be bound by the applicable terms and conditions of the Agreement. BDO further agrees that it will remain primarily responsible for the Services, unless Client and BDO agree otherwise, and BDO will ensure that the work of the Third-Party Service Provider is performed in accordance with this Agreement. Although applicable privacy laws may vary depending on the jurisdiction and may provide less or different protection than those of Client's home country, BDO requires Third-Party Service Providers to agree to maintain the confidentiality of Client's information and observe BDO's policies concerning any confidential client information that BDO provides to Third-Party Service Providers. To the extent you have any Claims against a Member Firm that is a Third Party Service Provider in any way arising from, in respect of or in connection with the Services or this Agreement, you agree that you shall bring such Claim(s) against BDO instead of such Member Firm, except to the extent finally judicially determined to have resulted from the fraud or intentional misconduct of such Member Firm. A Member Firm may enforce any limitations or exclusions of liability available to BDO under this Agreement.

Without our prior written consent, Client may not assign this Agreement except to a party that acquires substantially all of your assets and operations.

12. Dispute Resolution. Any dispute or claim between you and BDO arising out of or relating to the Agreement or a breach of the Agreement, including, without limitation, claims for breach of contract, professional negligence, breach of fiduciary duty, misrepresentation, fraud or claims based in

whole or in part on any other common-law, statutory, regulatory, legal or equitable theory, and disputes regarding all fees, including attorneys' fees of any type, and/or costs charged under this Agreement ("Arbitration Claims") (except to the extent provided below) shall be submitted to binding arbitration administered by the American Arbitration Association ("AAA"), in accordance with its Commercial Arbitration Rules. Arbitration Claims shall be brought in a party's individual capacity, and not as a plaintiff or class member in any purported class or representative proceeding. Arbitration Claims shall be heard by a panel of three (3) arbitrators, to be chosen as follows: within fifteen (15) days after the commencement of arbitration, each party shall select one person to act as arbitrator; thereafter, the two individually selected arbitrators shall select a third arbitrator within ten (10) days of their appointment. If the arbitrators selected by the parties are unable or fail to agree upon the third arbitrator, the third arbitrator shall be selected by the AAA. The arbitration panel shall have the power to rule upon its own jurisdiction and authority, including any objection to the initial or continuing existence, validity, effectiveness or scope of this arbitration agreement. The arbitration panel may not consolidate more than one person's claims and may not otherwise preside over any form of a representative or class proceeding. The arbitration panel shall have no authority to award non-monetary or equitable relief, but nothing herein shall be construed as a prohibition against a party from pursuing non-monetary or equitable relief in a federal or state court. The place of arbitration shall be the city in which the BDO office providing the majority of the Services involved is located, unless the parties agree in writing to a different location. Regardless of where the arbitration proceeding actually takes place, all aspects of the arbitration and the Agreement shall be governed by the provisions of the laws of the State of New York (except if there is no applicable state law providing for such arbitration, then the Federal Arbitration Act shall apply) and the

procedural and substantive law of such state shall be applied without reference to conflict of law rules. The parties shall bear their own legal fees and costs for all Arbitration Claims. The award of the arbitrators shall be accompanied by a reasoned opinion, and judgment on the award rendered by the arbitration panel may be entered in any court having jurisdiction thereof. Except as may be required by law or to enforce an award, neither a party nor an arbitrator may disclose the existence, content, or results of any arbitration hereunder without the prior written consent of the parties to the Agreement.

The parties to the Agreement acknowledge that by agreeing to this arbitration provision, they are giving up the right to litigate claims against each other, and important rights that would be available in litigation, including the right to trial by judge or jury, to extensive discovery and to appeal an adverse decision. The parties acknowledge that they have read and understand this arbitration provision, and that they voluntarily agree to binding arbitration.

13. **Conflicts of Interest.** BDO is not aware of any conflicts of interest with respect to any of the names Client has provided. BDO is not responsible for continuously monitoring other potential conflicts that could arise during the course of the engagement, although we will inform Client promptly should any come to our attention. We reserve the right to resign from this engagement at any time if conflicts of interest arise or become known to us. Additionally, our engagement by Client will in no way preclude us from being engaged by any other party in the future. Notwithstanding anything contained in confidentiality provisions set forth herein, BDO shall be permitted to disclose that it is engaged to provide the Services to Client under this Agreement if BDO in its reasonable professional judgment determines that such disclosure is required in connection with BDO's provision of services on behalf of other clients of BDO, including, without limitation, professional services engagements under which BDO personnel act

as professionals in legal proceedings that require disclosures, arbitrators in post-acquisition disputes or act as expert witnesses.

14. **Power and Authority.** Each of the parties hereto has all requisite power and authority to execute and deliver this Agreement and to carry out and perform its respective obligations hereunder. This Agreement constitutes the legal, valid and binding obligations of each party, enforceable against such party in accordance with its terms.

15. **Subpoenas.** If Client requests BDO to object to or respond to, or BDO receives and responds to, a validly issued third party subpoena, court order, government regulatory inquiry, or other similar request for, or legal process for the production of, documents and/or testimony relative to information we obtained and/or prepared during the course of this or any prior engagements with Client, you agree to compensate us for all time BDO expends in connection with such response, at our standard rates, and to reimburse BDO for all related out-of-pocket costs (including outside attorneys' fees) that we incur.

16. **Email Communications.** BDO disclaims and waives, and the Client releases BDO from all liability for the interception or unintentional disclosure of e-mail transmissions or for the unauthorized use or failed delivery of e-mails transmitted or received by BDO in connection with the performance of the Services.

17. **External Computing Options.** If, at the Client's request, any member of the BDO Group agrees to use certain external commercial services, including but not limited to services for cloud storage, remote access, third party software and/or file sharing options (collectively "External Computing Options"), that are outside of BDO's standard security protocol, the Client acknowledges that such External Computing Options may be associated with heightened security and privacy risks. Accordingly, BDO Group disclaims, and the Client agrees to release

BDO Group from, and indemnify BDO Group for, all liability arising out of or related to the use of such External Computing Options.

18. Electronic Transmissions. This Agreement may be transmitted in electronic format and shall not be denied legal effect solely because it was formed or transmitted, in whole or in part, by electronic record; however, this Agreement must then remain capable of being retained and accurately reproduced, from time to time, by electronic record by the parties to this Agreement and all other persons or entities required by law. An electronically transmitted signature to this Agreement will be deemed an acceptable original for purposes of consummating this Agreement and binding the party providing such electronic signature.

19. Severability. If any portion of this Agreement is held to be void, invalid, or otherwise unenforceable in whole or in part, for any reason whatsoever, such portion of this Agreement shall be amended to the minimum extent required to make the provision enforceable and the remaining portions of this Agreement shall remain in full force and effect.

20. Independent Contractor. BDO is providing the Services to Client as an independent contractor bound by the terms hereof to perform the Services pursuant to the Client's instructions. BDO's obligations to Client are exclusively contractual in nature. This Agreement does not create any agency, employment, partnership, joint venture, trust, or other fiduciary relationship between the parties. Neither BDO nor Client shall have the right to bind the other to any third party or otherwise to act in any way as a representative or agent of the other except as otherwise agreed in writing between the parties.

21. Confidentiality. Each of the parties hereto shall treat and keep all the "Confidential Information" as confidential, with at least the same degree of care as it accords to its own confidential information, but in no event less than a reasonable degree of care. Each party shall disclose the

Confidential Information only to its employees, partners, contractors, agents or its legal or other advisors, provided that they have: (i) each been informed of the confidential, proprietary and secret nature of the Confidential Information, or are subject to a binding, preexisting obligation of confidentiality no less stringent than the requirements of this Agreement and (ii) a demonstrable need to review such Confidential Information. "Confidential Information" means all non-public information that is marked as "confidential" or "proprietary" or has commercial value in the party's business and is obtained by one party (the "Receiving Party") from the other party (the "Disclosing Party"). All terms of this Agreement are considered Confidential Information. Notwithstanding the foregoing, Confidential Information shall not include any information that was or is: (a) known to the Receiving Party prior to disclosure by the Disclosing Party; (b) as of the time of its disclosure, or thereafter becomes, part of the public domain through a source other than the Receiving Party; (c) made known to the Receiving Party by a third person who is not subject to any confidentiality obligation known to Receiving Party and such third party does not impose any confidentiality obligation on the Receiving Party with respect to such information; (d) required to be disclosed pursuant to governmental authority, professional obligation, law, decree regulation, subpoena or court order; or (e) independently developed by the Receiving Party. If BDO is providing tax services for the Client, in no case shall the tax treatment or the tax structure of any transaction be treated as confidential as provided in Treas. Reg. sec. 1.6011-4(b)(3). If disclosure is required pursuant to subsection (d) above, the Receiving Party shall (other than in connection with routine supervisory examinations by regulatory authorities with jurisdiction and without breaching any legal or regulatory requirement), to the extent legally permissible, provide prior written notice thereof to allow the Disclosing Party to seek a protective order or other appropriate relief. Upon the request of the Disclosing Party, the Receiving Party shall return or destroy all of the Confidential Information

except for: (y) copies retained in work paper files retained to comply with a party's professional or legal obligations; and (z) such Confidential Information retained in accordance with the Receiving Party's normal data back-up procedures.

22. Restricted Federal Data. The parties agree that the Services are not intended to involve the processing of Restricted Data, defined as data subject to laws, regulations or government-wide policies that require safeguarding or dissemination controls, including the Federal Acquisition Regulations ("FAR"), the Defense Federal Acquisition Regulation Supplement ("DFARS"), the International Traffic in Arms Regulation ("ITAR"), the Export Administration Regulations ("EAR"), and the Arms Export Control Act ("AECA"). For clarity, and without limiting the foregoing, controlled unclassified information ("CUI") shall be included in the definition of Restricted Data. Client shall not provide or otherwise make available Restricted Data to BDO unless expressly agreed to in advance in writing by BDO. If Client becomes aware that any known or suspected Restricted Data will be or has been disclosed to BDO by Client or otherwise in connection with the Services, Client will immediately notify BDO in writing to regulatedgovtdata@bdo.com and will cease any further transfer of such data unless and until BDO expressly agrees in writing. Client will fully cooperate with BDO in the investigation of and response to any known or suspected Restricted Data that Client has disclosed to BDO notwithstanding the foregoing. Client further agrees that it will be responsible for all fees, costs and expenses associated with processing of Restricted Data, including without limitation additional fees, costs and expenses related to compliance with obligations with respect to such Restricted Data.

23. Intellectual Property. BDO shall retain the right to reuse the ideas, concepts, know-how, and techniques derived from the rendering of the Services so long as it does not require the disclosure of any of Client's Confidential Information (as defined above). BDO shall be entitled to all protections

afforded under State and Federal statutory or common law with respect to any report, computer program (source code and object code) or programming and/or material documentation, manual, chart, specification, formula, database architecture, template, system model, copyright, diagram, description, screen display, schematic, blueprint drawing, tape, license, listing, invention, record, development frameworks, code libraries, best practices, general knowledge, skills and experience, or other materials preexisting the execution of this Agreement ("BDO Intellectual Property"). Unless otherwise specifically stated in this Agreement, the reproduction, distribution or transfer, by any means or methods, whether direct or indirect, of any of BDO's or its agents' Intellectual Property or proprietary information by the Client is strictly prohibited.

24. Licensing Representation. To the extent necessary for BDO to perform its obligations described in an applicable SOW, Client represents and warrants that it will obtain, maintain and comply with all of the licenses, consents, permits, approvals and authorizations that are necessary to allow BDO and its employees, contractors and subcontractors to access and use the services or software provided for the benefit of Client under Client's third-party services contracts, licenses or other contracts granting Client the right to access, use or receive services or software (each a "Licensing Representation"). Upon BDO's request, Client will provide BDO any references available evidencing the Licensing Representation (e.g., order number, customer support identifier). Tools subject to this Licensing Representation are hereby deemed External Computing Options (as defined in this Agreement). Client hereby releases BDO Group from all claims and liabilities resulting from (i) BDO's reliance on a Licensing Representation and (ii) the functionality of any third-party software or services used or accessed by BDO.

25. Non-CPA Notice Requirement. BDO is owned by professionals who hold CPA licenses. Depending on the nature of the Services being provided, from time to time non-CPA

personnel may be involved in providing certain Services hereunder.

26. **Entire Agreement.** This Agreement sets forth the entire agreement between the parties with respect to the subject matter herein, superseding all prior agreements, negotiations, or understandings, whether oral or written, with respect to the subject matter herein. This Agreement may not be changed,

modified, or waived in whole or part except by an instrument in writing signed by both parties.

[Signature Page to Follow]

By signing below, the authorized signatory represents that he/she has power and authority and has obtained all approvals, authorizations and consents necessary to enter into this Agreement on behalf of the Client set forth below for whom the authorized signatory is executing this Agreement. The authorized signatory represents that this Agreement constitutes the legal, valid and binding obligation of the Client set forth below for whom the authorized signatory is executing this Agreement and is enforceable against the Client in accordance with its terms and conditions.

Accepted and Agreed to by:

Vyaire Holding Company and Subsidiaries

DocuSigned by:

By: _____
Name: Michael Caruso
Title: CFO

(Please sign and return to us one copy; retain a copy for your files)

EXHIBIT C

Wilkes Declaration

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

In re:	)	
	)	Chapter 11
VYAIRE MEDICAL, INC., <i>et al.</i> , ¹	)	
	)	Case No. 24-11214 (BLS)
Debtors.	)	
	)	(Jointly Administered)

**DECLARATION OF KEVIN WILKES IN SUPPORT 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 IN POSSESSION EFFECTIVE AS OF THE
PETITION DATE, AND MODIFYING CERTAIN TIMEKEEPING REQUIREMENTS**

Pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and 28 U.S.C. § 1746, I, Kevin Wilkes hereby declare as follows:

I am a principal of BDO USA, P.C. (“BDO USA”). I provide this declaration (the “Declaration”) on behalf of BDO USA in support of the application (the “Application”) of Vyair Medical, Inc., *et al.*, (the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”) for an order authorizing the Debtors employment and retention of BDO USA, effective as of June 9, 2024, as tax accountant in accordance with the terms and conditions set forth in that certain letter, the “Terms and Conditions of the Master Services Agreement” dated June 10, 2022, by and among the Debtors and BDO (the “Terms and Conditions Letter”), a copy of which is attached hereto as **Exhibit B**, together with any future statements of work (the “SOWs”) by and among the Debtors and BDO USA (the “SOWs” and, together with the Terms and Conditions

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.

Letter, the “Services Agreement”). Unless otherwise defined, all capitalized terms used herein shall have the meanings given to them in the Application.

1. The Debtors have selected BDO USA as the Debtors’ tax accountant due to (i) the firm’s extensive experience in and knowledge of the Debtors’ operations that BDO USA has obtained by providing accounting services to the Debtors since approximately 2022 and (ii) BDO USA’s outstanding reputation as a provider of accounting services generally.

2. BDO USA is a leading full-service accounting, tax, and business advisory firm with offices, principals, and professional staff located throughout the United States. BDO USA is a United States firm of a global network of separate, independent member firms that operate in countries and offices throughout the world.

3. BDO International Limited (“BDO International”) is a company limited by guarantee incorporated under the laws of England and Wales. The board of directors for BDO International is composed of the CEOs of the seven largest BDO International member firms across the Americas, EMEA, and Asia-Pacific region. BDO International does not provide client services. Rather, the international BDO network is a global network of separate, independent member firms (each an “Independent Member Firm”) that operate in 150 countries and over 1,300 offices throughout the world (collectively, the “BDO Global Network”). BDO USA is the U.S. Independent Member Firm of BDO International and is a leading full-service accounting, tax, and business advisory firm that, together with its subsidiaries, has over 75 offices and more than 12,000 professionals in the United States.

4. The Independent Member Firms are separate and independent from BDO USA and do not constitute affiliates or subsidiaries of BDO USA, each other, or any entity holding itself out as a global parent. The Independent Member Firms are more aptly described as a network of

independent organizations practicing under a common brand. The Independent Member Firms enter into a services agreement with Brussels Worldwide Services (“Brussels Worldwide”), a Belgian limited liability company. Brussels Worldwide coordinates the services provision within the global BDO network on the basis of central costs such as the global office for BDO International, global webpage, etc. that are allocated amongst all BDO Independent Member Firms based upon the Independent Member Firms’ revenues and volume of referred work.

5. Independent Member Firms are granted a distinct and exclusive territory in which they can operate under the BDO brand name that does not overlap with the territory of any other member firm. The Independent Member Firms are organized and operated in accordance with the laws and jurisdictions of the country or region in which each Independent Member Firm is located. To the best of my knowledge, partners and/or principals of each Independent Member Firm are either directly or indirectly the sole owners of their respective Independent Member Firms depending on the equity construction with respect to the holding companies for each of the Independent Member Firms. There is no overlap with respect to a partner’s and/or principal’s ownership in its respective Independent Member Firm and any other Independent Member Firm. The Independent Member Firms also do not share officers and directors. Neither profits nor losses are shared between or among the Independent Member Firms. The Independent member firms also do not share staff. To the extent a member firm wishes to use the employee of another member firm, the parties enter into an arm’s-length employee lease agreement.

6. No Independent Member Firm or BDO Rise (as defined below) will be used to provide services in these Chapter 11 Cases.

7. BDO USA has considerable experience providing accounting, tax, auditing, and financial advisory services to businesses in chapter 11 and has been employed in numerous cases

under the Bankruptcy Code, such as *In re Acorda Therapeutics, Inc.*, Case No. 24-22284 (DSJ) (Bankr. S.D.N.Y. May 29, 2024) (authorizing the retention of BDO USA), *In re Purdue Pharma, L.P.*, Case No. 19-23649 (SHL) (Bankr. S.D.N.Y. Apr. 24, 2024) (same), *In re Inmet Mining, LLC*, Case No. 23-70113 (GRS) (Bankr. E.D. Ky. June 6, 2023) (same), *In re 1 GC Collections*, Case No. 18-19121 (RAM) (Bankr. S.D. Fla. Feb. 28, 2022) (same), *In re Richardson Foods Inc.*, Case No. 20-11203 (SCC) (Bankr. S.D.N.Y. Sept. 1, 2021) (same), *In re AeroCentury Corp.*, Case No. 21-10636 (JTD) (Bankr. D. Del. May 4, 2021) (same), and *In re Emerge Energy, Inc.*, Case No. 19-11563 (KBO) (Bankr. D. Del. Oct. 7, 2019) (same).

8. Subject to further order of the Court, and consistent with the Services Agreement, the Debtors request the employment and retention of BDO USA to perform certain tax accounting and consulting services for the Debtors, including (i) federal and state income tax return preparation; (ii) federal and state income tax provision; (iii) unclaimed property and audit defense; (iv) income tax consulting related to potential sales, including cancellation of indebtedness income tax analysis; and (v) other tax accounting services requested by the Debtors (collectively, the “Services”).

9. BDO USA’s standard hourly rates for each level of professional are set forth in the following schedule:²

² In accordance with firm-wide adjustments, these rates will increase 5% effective August 1, 2024, and annually thereafter. These hourly rates are subject to further periodic adjustments to reflect economic and other conditions. Like many of its peer firms, BDO increases the hourly billing rate of professionals and paraprofessionals once a year in the form of (a) market increases in the ordinary course and (b) periodic increases within each professional’s and paraprofessional’s current level of seniority.

Resource	Standard Rate
Principals/ Managing Director	\$725-\$1,150
Director	\$650-\$850
Manager	\$550-\$750
Seniors	\$375-\$625
Associates	\$175-\$375

10. In addition to the rates described above, the Debtors and BDO USA have agreed that the Debtors shall reimburse BDO USA for actual expenses incurred in connection with BDO USA's performance of the Services.

11. BDO USA has advised the Debtors that for tax accountant engagements, it is not BDO USA's general practice to keep detailed time records similar to those customarily maintained by attorneys or restructuring professionals. Despite this general practice, BDO USA intends to include as an exhibit to its fee applications filed with the Court a description of the services provided as well as time detail regarding the hours, in half hour (0.5) increments, spent by each professional to support the requested fees.

PAYMENTS RECEIVED PRIOR TO THE PETITION DATE

12. As set forth above, set forth above, BDO USA has provided services to the Debtors since approximately 2022. The payments that BDO USA received within the 90 days before the Petition Date are as follows:

<u>Invoice Date</u>	<u>Invoice Amount</u>	<u>Dates of Services Covered by Invoice</u>	<u>Payment Date</u>	<u>Payment Amount</u>	<u>Purpose of Payment</u>
01/02/2024	002136684	11/02/2023 thru 01/02/2024	3/25/2024	\$103,520.00	Payment for Services
01/25/2024	002149017	10/30/2023 thru 01/25/2024	4/22/2024	\$123,395.00	Payment for Services
02/05/2024	002156518	12/01/2023 thru 02/05/2024	4/22/2024	\$11,315.00	Payment for Services

As of the Petition Date, approximately \$228,908.50 remains due and owing to BDO USA. BDO USA understands and agrees that if the Court grants the relief requested in this Application, BDO USA shall waive this prepetition claim.

BDO USA'S CONFLICTS CHECK PROCEDURES

13. As part of its practice, BDO USA appears in cases, proceedings, and transactions involving many different attorneys, financial advisors, and creditors, some of which may represent or be claimants and/or parties in interest in these cases. In connection with the preparation of this declaration, BDO USA obtained from the Debtors the names of individuals and entities that may be parties in interest in the Chapter 11 Cases, and such parties are listed on **Schedule 1** attached hereto, which include, but are not limited to the:

- A. Bank
- B. Benefit Provider
- C. Committee Professionals
- D. Lender
- E. Customer
- F. Directors & Officers
- G. Equipment Lessors
- H. Filing Entity
- I. Insurer-Broker

- J. Insurer-Insurance
- K. Insurer-Surety
- L. Judicial
- M. Landlord
- N. Lender Advisor
- O. Lender Counsel
- P. Litigation
- Q. Material Contract
- R. Non-Debtor Entity
- S. OCP
- T. Rx Professional
- U. Taxing Authority
- V. Temp Agency
- W. Top 30 GUC
- X. Utilities
- Y. Vendor
- Z. Facility Leases
- AA. Lender
- BB. Committee Member

14. To ensure that any and all conflicts are properly identified, BDO USA conducts three levels of review (collectively, the “Conflict Review Process”).

15. First, BDO USA inputs all interested parties into a database (the “BDO USA Conflict System”) shared by BDO USA and all of its subsidiaries.³ The interested parties that were run through the BDO USA Conflict System are those set forth on Schedule 1 attached hereto. The BDO USA Conflict System then generates a detailed list of any potential connections within BDO USA. Then, using the generated list, BDO USA’s conflicts team sends an email to the engagement leader of each potential connection identified to determine whether the connection (i) creates a conflict, (ii) is a connection that should be disclosed as required by the Bankruptcy Code, and/or (iii) otherwise prevents BDO USA from being engaged.

16. Second, the Debtors’ significant vendors and trade creditors and any other significant parties are sent in one of the two emails (the “Conflict Correspondence”) that is sent out by BDO USA each day to all BDO USA professionals and all professionals of subsidiaries of BDO USA (collectively, the “BDO Professionals”). The BDO Professionals are required to review the Conflict Correspondence and respond by clicking on the embedded link within the email to any connection exclusively between any of the BDO Professionals’ clients and any party listed in the Conflict Correspondence.⁴ Conflict Correspondence is performed on a daily basis by BDO USA.

17. Third, in addition to the foregoing conflict review processes, the parties on Schedule 1 attached hereto were input into the independence and conflict system maintained by BDO International (the “International Conflict Check System”).

³ As discussed below, BDO USA formed an entity as part of a joint venture with the Independent Member firm located in India (“BDO India”) called BDO RISE Private Limited (“BDO Rise”) that is located and incorporated in India. BDO Rise performs services exclusively for clients of BDO USA or its wholly owned subsidiaries. Accordingly, all of the clients for whom BDO Rise performs services are also checked as part of the BDO USA Conflict System. BDO India, as an Independent Member Firm, operates in accordance with the International Conflict Check System (as defined herein).

⁴ Given the number of BDO Professionals in the BDO Global Network, BDO Professionals may have professional, business, working, or social relationships with firms, professionals, or companies that may be connected to these cases. Additionally, many BDO Professionals have family who may work at other firms or companies that may be connected to these cases.

18. Through this system, BDO USA submits a question asking all of the other Independent Member Firms if they have provided services to the Debtors or are representing any entities with any connection to the Debtors. All of the other Independent Members are required to respond to BDO USA's inquiry to indicate if they have provided any services to the Debtors or any other entities listed on **Schedule 1**. Any responses received through the International Conflict Check System are included in the disclosures submitted as set forth on **Schedule 2** attached hereto.

BDO CAPITAL

19. BDO Capital Advisors, LLC ("**BDO Capital**") is a licensed broker dealer registered with the Financial Industry Regulatory Authority and the Securities and Exchange Commission. BDO Capital is not an investment advisor, nor does it invest capital on behalf of its clients. Rather, BDO Capital is strictly an advisor to private companies with respect to mergers, acquisitions, and ESOP transactions. BDO Capital is a part of the BDO USA Conflict System and, thus, was included with the checks of the parties in interest lists.

INDIAN OPERATIONS

20. As noted above, BDO Rise is an entity formed in India as a result of a joint venture by BDO USA and BDO India. BDO USA owns the majority of the equity in BDO Rise and BDO India owns the remainder of the equity. The majority of the BDO Rise board of directors are officers, directors, or principals of BDO USA and the executive managing director of BDO Rise is a principal of BDO USA. BDO USA and BDO Rise have no other staff in common.

21. BDO Rise's annual profits will be paid to both BDO USA and to BDO India. Moreover, BDO Rise, BDO USA, and BDO India have entered into a royalty agreement whereby BDO India will receive a tiered annual royalty payment from BDO Rise. BDO USA and BDO

India provide certain services to BDO Rise, which are paid for on an arm's-length, cost-plus basis by BDO Rise.

22. As noted above, BDO Rise will only perform services for BDO USA clients and thus, all of its clients would necessarily be checked as part of the BDO USA Conflict System. As also set forth above, BDO Rise will not provide any services in these Chapter 11 Cases.

**BDO'S CONNECTIONS WITH PARTIES IN
INTEREST IN THESE CHAPTER 11 CASES**

23. BDO USA conducted the Conflict Review Process, the result of which disclosed that neither BDO USA nor any of the other Independent Member Firms currently represent any entity having an adverse interest to the Debtors. Based upon the analysis of the results that was conducted at my request, I determined that, other than as set forth below, BDO USA does not have any connection with the Debtors, their creditors, or other parties in interest other than as set forth on **Schedule 2** attached hereto, and including BDO USA's provision of services for Vyaire Medical Products ULC ("**VMP**" which is a Non-Debtor Affiliate) and Vyaire Medical ULC ("**VMU**" which BDO understands is an affiliate of VMP). BDO USA concluded this engagement in May of 2024 and no funds remain due and owing to BDO USA as of the Petition Date.

24. Notwithstanding the foregoing, BDO USA (i) does not have any connections with the U.S. Trustee, or any person employed by the Office of the U.S. Trustee other than as set forth on **Schedule 2** attached hereto, (ii) are "disinterested persons," as defined in Section 101(14) of the Bankruptcy Code, (iii) does not own any debt securities or equity securities of the Debtors, and (iv) does not hold or represent any interest adverse to the Debtors. Further, the BDO Professionals that will be assisting the Debtors in the Chapter 11 Cases (i) do not own any stock in the Debtors, (ii) do not have any connections with the bankruptcy judges from this district or the U.S. Trustee

or any person employed by the Office of the U.S. Trustee, (iii) have not been an officer, director, or employee of the Debtors, or (iv) do not have any connection to the Debtors.

25. As neither the term “connection,” as used in Bankruptcy Rule 2014, nor the proper scope of a professional’s search for “connection” has been defined, BDO USA has set forth on **Schedule 2** attached hereto the names of the interested parties where BDO USA or its subsidiaries have performed and presently may be performing auditing, audit-related, tax, or consulting services unrelated to the Debtors for creditors or other parties of interest. To the best of my knowledge, each of these engagements relate to matters totally unrelated to the Chapter 11 Cases for which BDO USA is seeking to be engaged. If new relationships arise, or if BDO USA discovers additional information that BDO USA believes requires additional disclosure, BDO USA will file a supplemental disclosure with the Court as promptly as possible.

26. Except as otherwise set forth herein, BDO USA has not shared or agreed to share any of its compensation in connection with this matter with any other person.

27. Except for the modifications requested in the Application, BDO USA intends to apply to the Court for payment of compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules of this Court, and the Services Agreement, and pursuant to any additional procedures that may be established by the Court in these cases.

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, information, and belief.

Dated: July 9, 2024

A handwritten signature in cursive script, appearing to read "Kevin Wilkes", written in black ink.

By: Kevin Wilkes
Principal
BDO USA, P.C.

Schedule 1

Parties in Interest List

Bank

Bank of America
Wilmington Trust
Bank Commercial Italiano Parma
Barclays UK
Deutsche Bank AG
Handelsbanken
Hypo Vereinsbank
JPMorgan Chase Bank, N.A.
UBS

Benefit Provider

AssuredPartners
Cigna
Cigna Behavioral Health
CVS Caremark
Fidelity
HealthEquity
Kaiser Permanente
MetLife
The Standard
Vision Service Plan (VSP)
WageWorks

Committee Professionals

McDermott Will & Emery LLP

Lender

AlbaCore Capital
Alcentra Limited
Alcentra NY LLC
Apax Partners LLP
Ares Management LLC
Atalaya Capital Management
Bank of America
Benefit Street Partners LLC
Black Rock Global LLC
BlackRock Financial Management Inc
BlackRock Investment Management
BNP Paribas
Ellington Management
Empower Funds Inc.
First Eagle Alternative Credit LLC
Great-West Capital Management, LLC
GSO Capital Partners LP
Halcyon Asset Management LLC

ING Capital LLC
JPMorgan Chase Bank, National Association
Mizuho Bank, Ltd. New York
Morgan Stanley Bank National Association
MV Credit Partners LLP
Natixis, New York Branch
Newport Global Advisors
Nuveen Asset Management, LLC
Providence Equity Partners Inc
Providence Equity Partners LLC
Quadrant Capital Advisors
Royal Bank of Canada New York Branch
Symphony Asset Management LLC
TIAA CREF Investment Services
UBS AG Stamford Branch
Mezzvet Luxembourg III. S.a.r.l.
MV Lux IV S.a.r.l.
TFG Asset Management

Customer

Agiliti Health
Atlantic Health System
Cardinal Health
Childrens Healthcare Atlanta
GE Precision Healthcare
Gen Med
HCA Management
I.M.I. Co., Ltd
Integrated Medical Systems, Inc.
McKesson
Medline Industries
MHCCNA
N Z Techno Handels
Northwell Health
Partssource, Inc
PMSNA SSD Andove
Quality Medical
Respiratory Care Africa
Servicios De Ingenieria En Medicina S A De Cv
Thomas Jefferson Univ Hospital
Trillamed, LLC
Trudell Healthcare
USMED Equipment
Venture Respirators

Directors & Officers

Ajay Gopal
Anna Mardiana Alisjahbana
Bret Wise
Cally Kothmann
Chris Tue

David Barse
Gijsbert van Kampen
Jasper Carpaij
John Bibb
John Elwood
June Johnson
Kim Contreras
Kira Brown
Marcelo Tadeu Fontinha Ferreira
Martin Fritz Silberstein
Martin Silberstein
Mary Trout
Nicholas William Throp
Paul Aronzon
Phung Minh Ha
Rachel Lisenby
Ronald Labrum
Roy McKenzie
Saurabh Talwar
Siti Junainah Binti Dewa
Stephan Tamas
Steven Dyson
Tammy Noll
Terrie McDaniel
Thomas Aebischer
Tom Ernst
Vikram Bajaj
Will Throp

Equipment Lessors

Area LLC
Briel & Kjaer Northamerica
Chicago Office Technology Group Inc
Hack Formenbau GMBH
OPG-3 Inc
Telsonic UK Ltd
Wolseley Industrial Group (Ferguson)
Xerox Financial Services LLC

Filing Entity

CareFusion U.K. 235 Limited
Vyaire Finance B.V.
Vyaire Medical 203, Inc.
Vyaire Medical Srl
Bird Products Corporation
Breathe US Holdco, Inc.
Breathe US Holdings LP
CareFusion U.K. 232 Limited
EME Medical, Inc.
Intermed Equipamento Medico Hospitalar LTDA
Revolutionary Medical Devices, Inc.

SensorMedics Corporation
VIASYS Holdings Inc.
Vyaire Company
Vyaire Holding Company
Vyaire Medical 202, INC.
Vyaire Medical 205, Inc.
Vyaire Medical 206, Inc.
Vyaire Medical 211, Inc.
Vyaire Medical BR LLC
Vyaire Medical Capital LLC
Vyaire Medical Consumables LLC
Vyaire Medical Cooperatief U.A.
Vyaire Medical GmbH
Vyaire Medical International LLC
Vyaire Medical LLC
Vyaire Medical Payroll LLC
Vyaire Medical, Inc.
Vyaire Respiratory Diagnostics LLC

Insurer-Broker

Marsh USA, Inc.

Insurer-Insurance

AXIS Insurance Company
Berkshire Hathaway Specialty Insurance Company
Chubb
Old Republic Professional Liability, Inc.
AIG
Hartford
Midvale Indemnity Company (Bowhead)

Insurer-Surety

Hartford Fire Insurance Company

Judicial

Al Lugano
Amanda Hrycak
Andrew Vara
Ashley M. Chan
Benjamin Hackman
Brendan L. Shannon
Cacia Batts
Catherine Farrell
Christine Green
Claire Brady
Craig T Goldblatt
Danielle Gadson
Demitra Yeager
Diane Giodano
Dion Wynn
Edith A. Serrano

Fang Bu
Hannah M. McCollum
Holly Dice
J. Kate Stickles
James R. O'Malley
Jane Leamy
Jill Walker
John T Dorsey
Jonathan Lipshie
Jonathan Nyaku
Joseph Cudia
Joseph McMahon
Karen B Owens
Laure Selber Silverstein
Laura Haney
Lauren Attix
Laurie Capp
Linda Casey
Linda Richenderfer
Lora Johnson
Malcolm M. Bates
Marquetta Lopez
Mary F Walrath
Michael Girello
Nickita Barksdale
Nyanquoi Jones
Paula Subda
Rachel Bello
Richard Schepacarter
Robert Cavello
Rosa Sierra-Fox
Shakima L. Dortch
Thomas M Horan
Timothy J. Fox, Jr.

Landlord

Aviemore Chineham Park No. 1 Limited
Aviemore Chineham Park No. 2 Limited
Dell Reality Company
EXETER 6201 GLOBAL DISTRIBUTION, LLC
Irvine Company
Kilmainham Vyaire, LLC
TICIC SUB LLC

Lender Advisor

Rothschild & Co.
Houlihan Lokey

Lender Counsel

Gibson, Dunn, and Crutcher
Paul, Weiss, Rifkind, Wharton & Garrison LLP

Litigation

Amy Warrington
Kyashia Middleton, as personal representative for the estate of Rylee Jones
Connita Ransom, as the surviving legal parents and guardian of JRB
Erich Greer
Juan Williams, as special representative of the estate of Audrea Hardwicks-Williams
John Vidal
Jonathon Abed
Kara Baumgartner
Mike Kavanaugh
Sleep Management LLC, d/b/a VieMed
Westchester Surplus Lines Insurance Company
U.S. Government / Dept. of Defense, Office of the Inspector General
Gordon Boshears
Terry Bryant

Material Contract

Ascension Health Resource and Supply Management Group, LLC
Ascension Providence Hospital
Cardinal Health 200, LLC
HealthTrust Purchasing Group, L.P.
McKesson Medical-Surgical Inc.
Medline Industries, Inc.
Northwell Health Alliance, Inc. and Northwell Health Regional Alliance
Owens & Minor Distribution, Inc.
Premier Healthcare Alliance, L.P.
TrillaMed, LLC
VIZIENT SUPPLY, LLC

Non-Debtor Entity

Acutronic Medical Systems AG (Switzerland)
Advanced Respiratory Care AG (Switzerland)
Apax VIII Fund
Ariel EquityCo GP LLC
Ariel EquityCo LP
imtmedical ag (Switzerland)
imtmedical Pte. Ltd. (Singapore)
Mary Trout
MIM Medizinische Instrumente und Monitoring GmbH (Germany)
RBW Investment GMBH & Co KG
Servicios De Assistencia Tecnica A Equipamento Medico Hospitalar LTDA (Brazil)
VM Finance Sub, LLC (US)
Vyaire B.V. (Netherlands)
Vyaire DMCC (UAE)
Vyaire Financial Holdings LLC (US)
Vyaire GmbH (Germany)
Vyaire Intermediate HoldCo GP LLC
Vyaire Intermediate HoldCo LP

Vyair Limited Liability Company (Russia)
Vyair Medical AB (Sweden)
Vyair Medical B.V. (Netherlands)
Vyair Medical Denmark, Filial af Vyair Medical AB (Denmark Branch)
Vyair Medical Holdings B.V. (Netherlands)
Vyair Medical International B.V. (Netherlands)
Vyair Medical Korea Ltd. (South Korea)
Vyair Medical Private Limited (India)
Vyair Medical Products (Shanghai) Co., Ltd (China)
Vyair Medical Products (Shanghai) Co., Ltd. (Beijing Branch)
Vyair Medical Products Limited (Spolka z ograniczonaodpowiedzialniscia) (Poland Branch)
Vyair Medical Products Limited (UK)
Vyair Medical Products ULC (Canada)
Vyair Medical Pte. Ltd. (Singapore)
Vyair Medical Pty Ltd. (Australia)
Vyair Medical Sarl (Switzerland)
Vyair Medical SDN BHD (Malaysia)
Vyair Receivables LLC (US)
Vyair TSR Midco, LLC
Vyair TSR Sub, LLC (US)
Vyair Turkey Tibbi Cihazlar Ticaret Anonim Şirketi (Turkey)
Vyair UK 236 Limited (UK)
Vyair S.r.l

OCP

BAKER MCKENZIE LLP
COVINGTON & BURLING LLP
ERNST & YOUNG US LLP
FOX ROTHSCHILD LLP
FRAGOMEN, DEL REY, BERNSEN & LOEWY
GORDON REES SCULLY MANSUKHANI LLP
HOGAN LOVELLS US LLP
HYMAN PHELPS & MCNAMARA PC
IRWIN FRITCHIE URQUHART & MOORE LLC
LINKLATERS LLP
LITTLER MENDELSON PC
MORGAN LEWIS & BOCKIUS LLP
POL SINELLI PC

Rx Professional

AlixPartners
Kirkland & Ellis LLP
PJT Partners
Omni Agent Solutions, Inc.
Cole Schotz

Taxing Authority

OHIO BUREAU OF WORKERS'
STATE OF NORTH CAROLINA -EPROC
US CBP FPF OFFICE

US FOOD AND DRUG ADMINISTRATION

"Alabama - Revenue Discovery Systems Autauga, Birmingham, Chilton, Clanton, Dale, Dothan, Florence, Hamilton, Henry, Jackson, Lauderdale, Pike, Scottsboro "

City of Montgomery

Alabama - STACS

City of Sheffield

Colbert County

Franklin County

Alabama Department of Revenue

Alabama Department of Revenue

Alaska Department of Revenue

Arizona Department of Revenue

Arizona Department of Revenue

Arkansas Department of Finance & Administration

Ascension Parish Sales and Use Tax Authority

Avoyelles Parish School Board

Baldwin County

Bureau of Revenue & Taxation

Caddo Shreveport Sales & Use Tax Commission

Calcasieu Parish

California Department of Tax and Fee Administration

City of Alabaster

City of Arvada

City of Aurora Revenue Division

City of Baton Rouge Parish of East Baton Rouge

City of Boulder

City of Bremerton

City of Colorado Springs

City of Craig

City of Daphne

City of Durango

City of Englewood

City of Everett

City of Foley Revenue Department

City of Fort Collins

City of Golden

City of Grand Junction

City of Greeley

City of Greenwood Village

City of Gunnison

City of Huntsville

City of Lakewood

City of Lamar

City of Littleton

City of Lone Tree

City of Longmont

City of Longview

City of Mobile

City of Monroe/Ouachita Parish

City of New Orleans

City of Parker

City of Pueblo
City of Seattle
City of Steamboat Springs
City of Thornton
Colorado Department of Revenue
Commerce City Tax Division
Comptroller of Maryland
Connecticut Department of Revenue Services
Cullman County
DeKalb County Revenue Department
Delaware Division of Revenue
Denver Department of Finance
Department of the Treasury
Internal Revenue Service
District of Columbia
District of Columbia
Evangeline Parish Sales/Use Tax Commission
Florida Department of Revenue
Georgia Department of Revenue
Georgia Department of Revenue
Hawaii Department of Taxation
Hawaii Department of Taxation
Iberia Parish School Board Sales & Use Tax Department
Idaho State Tax Commission
Idaho State Tax Commission
Illinois Department of Revenue
Illinois Department of Revenue
Indiana Department of Revenue
Indiana Department of Revenue
Iowa Department of Revenue
Iowa Department of Revenue
Jefferson County Department of Revenue
Kansas Department of Revenue
Kansas Department of Revenue
Kentucky Department of Revenue
Kentucky Revenue Cabinet
Lafayette Parish School System
Lafourche Parish School Board
Lincoln Parish
Louisiana - St. Charles
Louisiana - St. John
Louisiana - St. Landry
Louisiana - St. Mary
Louisiana - St. Tammany
Louisiana - Vernon
Louisiana - Washington
Louisiana - Webster
Louisiana Department of Revenue
Louisiana Department of Revenue
Madison County
Maine Department of Revenue

Maine Revenue Services
Maryland Revenue Administration
Massachusetts Department of Revenue
Massachusetts Department of Revenue
Michigan Department of Treasury
Michigan Department of Treasury
Minnesota Department of Revenue
Minnesota Department of Revenue
Mississippi Department of Revenue
Mississippi Department of Revenue
Missouri Department of Revenue
Missouri Department of Revenue
Mobile County
Montana Department of Revenue
Montgomery County Commission Tax & Audit Department
Nebraska Department of Revenue
Nebraska Department of Revenue
Nevada Department of Taxation
New Hampshire Department of Revenue Administration
New Jersey Division of Taxation
New Jersey Division of Taxation
New Mexico Taxation & Revenue Department
New Mexico Taxation & Revenue Department
New York Department of Taxation and Finance
New York Department of Taxation and Finance
North Carolina Department of Revenue
North Carolina Department of Revenue
North Dakota Office of State Tax Commissioner
North Dakota Office of State Tax Commissioner
Ohio Department of Taxation
Oklahoma Tax Commission
Oklahoma Tax Commission
Oregon Department of Revenue
Oregon Department of Revenue
Parish Of Acadia
Pennsylvania Department of Revenue
Pennsylvania Department of Revenue
Plaquemines Parish
Rapides Parish
Rhode Island Division of Taxation
Rhode Island Division of Taxation
Shelby County Business Revenue Office
South Carolina Department of Revenue
South Carolina Department of Revenue
South Dakota Department of Revenue
State of Arkansas
Tennessee Department of Revenue
Tennessee Department of Revenue
Texas Comptroller of Public Accounts
Texas Comptroller of Public Accounts
Utah State Tax Commission

Utah State Tax Commission
Vermont Department of Taxes
Vermont Department of Taxes
Virginia Tax Office of Customer Services
Virginia Tax Office of Customer Services
Washington State Department of Revenue
West Virginia State Tax Department
West Virginia Tax Division
Wisconsin Department of Revenue
Wisconsin Department of Revenue
Wyoming Department of Revenue

Temp Agency

ABM INDUSTRY GROUP LLC
AEROTEK INC
ASTON CARTER INC
AUGUSTA HITECH SOFT SOLUTIONS LLC
CONCEPT DYNAMICS LTD
CONNEXIO HEALTH LLC
FORTE DGTL LLC
GISPATH INC
GLOBAL REGULATORY WRITING &
LYN MEDICAL
OXFORD GLOBAL RESOURCES LLC
PRN STAFFING
REAL STAFFING GROUP
SPARK DSG LLC
SPIN RECRUITMENT INC
THE EDUCE GROUP INC
VERTEX INC
WAVICLE DATA SOLUTIONS LLC
ZENSAR TECHNOLOGIES INC
David M. Lewis Company, LLC
Actalent, Inc.
Gravity Talent Solutions (Airlife)

Top 30 GUC

A PLUS INTERNATIONAL INC.
ADVANCED PRINTING
AMERICAN CRATING
ANALYTICAL INDUSTRIES INC.
BCP SYSTEMS INC.
BEST SOURCE ELECTRONICS CORP.
CASS INFORMATION SYSTEMS INC
CEVA INTERNATIONAL INC
CLAYTON CONTROLS
DA/PRO RUBBER INC
DATA MODUL INC
DEEL INC
GE HEALTH CARE
GREATBATCH MEDICAL

HEALTHTRUST PURCHASING GROUP
HOUSE OF BATTERIES
INDIANA UNIVERSITY HEALTH
INVENTUS POWER, INC.
KUEHNE & NAGEL INC
MER MAR, INC.
MICHAEL W ALABRAN
MICROSOFT CORPORATION
NYPRO HEALTHCARE BAJA INC
PARKER HANNIFIN - PORTER DIVISION
PHILLIPS-MEDISIZE COSTA MESA LLC
SERVICEMAX INC
SIEMENS INDUSTRY SOFTWARE INC
SYNTEL INC
TPI - CUSTOM SOLUTIONS
YUSEN LOGISTICS AMERICAS INC

Utilities

AT&T CORP
AT&T GLOBAL NETWORK SERVICES
AT&T ILLINOIS
AT&T MOBILITY II LLC
CHEMTREC
CLEAN HARBORS
FLEXIM US CORPORATION
FRONTIER COMMUNICATIONS CORPORATION
GRANITE TELECOMMUNICATIONS
LOUISVILLE GAS & ELECTRIC CO
PRO MACH INC
RINGCENTRAL INC
SAFETY-KLEEN
T-MOBILE USA, INC.
ZAYO GROUP LLC
Southern California Edison Company
Commonwealth Edison Company - ComEd
Palm Springs Disposal Service, Inc.
Nalco Company LLC dba Nalco Water Pretreatment Solutions LLC
Southern California Gas Company dba The Gas Company; SoCalGas
State Water Resources Control Board - Water Boards
Desert Water Agency
Culligan Water

Vendor

ACCENT PLASTICS
ADVANCED MOTION CONTROLS
ADVANCED PRINTING
AMAZON WEB SERVICES INC
AMBRIT ENGINEERING
ARYAKA NETWORKS INC
ASSURED PARTNERS CAPITAL INC
AVNET, INC.

CAREFUSION - MEXICALI
CEVA LOGISTICS
CLAYTON CONTROLS
CLEO COMMUNICATIONS US, LLC
COGNIZANT TECHNOLOGY SOLUTIONS US C
DAVID M LEWIS COMPANY LLC
DELL MARKETING LP
ENLABEL GLOBAL SERVICES INC
ERASMUS UNIVERSITY MEDICAL
EUROFINS ELECTRICAL &
HEALTHTRUST PURCHASING GROUP LP
IPAN INTELLECTUAL PROPERTY ASSOCIAT
ITD CORPORATION
JABIL CIRCUIT (SHANGHAI) LTD.
MARLEE MFG.
MAXTEC
MONDAY.COM LTD
MOOG COMPONENTS GROUP, INC
NEWARK CORPORATION
NONIN MEDICAL
ORANGE COAST PNEUMATICS
PERMA PURE
PINNACLE PRECISION SHEET METAL CORP
PORTESCAP INDIA PVT. LTD.
PREMIER HEALTHCARE ALLIANCE LP
PRESIDIO HOLDINGS INC
RESTRUCTURING PARTNERS & ASSO LLC
SALESFORCE.COM INC
SEBASTIAN MASANET
STAR EXHIBITS & ENVIRONMENTS INC
STRAN & COMPANY INC
TELEDYNE ANALYTICAL INSTRUMENTS
THE WEST GROUP
TOTEX MANUFACTURING
UNIVERSITY HEALTH NETWORK
VERITIV OPERATING COMPANY
VERTEX INC
VINCENT MEDICAL
VIZIENT INC
WORKDAY INC
SunMed Group Holdings LLC
FLEXIM US CORP
DELL REALTY COMPANY
THE ALEXANDER GROUP

Facility Leases

Aviemore Chineham Park No 1 Ltd
Chineham Park
Yurbal Real Estate BV

Lender

ACM ASOF VII Cayman Holdco LP
ACM ASOF VIII Secondary C LP
AlbaCore Investment Opportunities LP
AlbaCore Liquid Income Designated Activity Company
Albacore Partners II Investment Holdings D Designated Activity Company
AlbaCore Partners III Investment Holdings Fin III Designated Activity Company
APAX Global Alpha Limited
ASG Merkel I Sarl
Balta Investments Designated Activity Company
BDCA SLF Funding LLC
Benefit Street Partners Capital Opportunity Fund II SPV 1 LP
BENEFIT STREET PARTNERS CAPITAL OPPORTUNITY FUND SPV LLC
BENEFIT STREET PARTNERS CLO II LTD
BENEFIT STREET PARTNERS CLO III LTD
Benefit Street Partners CLO IV Ltd
BENEFIT STREET PARTNERS CLO IX LTD
Benefit Street Partners Clo V B Ltd
BENEFIT STREET PARTNERS CLO VI B LTD
BENEFIT STREET PARTNERS CLO VIII LTD
BENEFIT STREET PARTNERS CLO X LTD
BENEFIT STREET PARTNERS CLO XI LTD
Benefit Street Partners CLO XII Ltd
BENEFIT STREET PARTNERS CLO XIV LTD
Benefit Street Partners CLO XIX Ltd
BENEFIT STREET PARTNERS CLO XV LTD
BENEFIT STREET PARTNERS CLO XVI LTD
Benefit Street Partners CLO XVII Ltd
BENEFIT STREET PARTNERS CLO XXIII LTD
BENEFIT STREET PARTNERS DEBT FUND IV SPV LP BENEFIT STREET PARTNERS DEBT FUND IV LP
BENEFIT STREET PARTNERS DEBT FUND IV NON US SPV LP BENEFIT STREET PARTNERS DEBT FUND IV MASTER NON US LP
BENEFIT STREET PARTNERS DEBT FUND IV NON US SPV LP BENEFIT STREET PARTNERS DEBT FUND IV MASTER NON US LP
BENEFIT STREET PARTNERS DEBT FUND IV SPV LP BENEFIT STREET PARTNERS DEBT FUND IV LP
BSP SENIOR SECURED DEBT FUND SPV 1 LP BENEFIT STREET PARTNERS SENIOR SECURED OPPORTUNITIES FUND LP
BENEFIT STREET PARTNERS SENIOR SECURED OPPORTUNITIES U MASTER FUND NON US LP
BENEFIT STREET PARTNERS SMA C SPV LP BENEFIT STREET PARTNERS SMA C LP
BENEFIT STREET PARTNERS SMA C SPV LP BENEFIT STREET PARTNERS SMA C LP
Benefit Street Partners SMA K SPV LP
BlackRock EMMPD II INVESTMENT S A R L
BSP SENIOR SECURED DEBT FUND NON US SPV 1 LP SEE NOTES
BSP SENIOR SECURED DEBT FUND SPV 1 LP BENEFIT STREET PARTNERS SENIOR SECURED OPPORTUNITIES FUND LP
BSP SMA T 2020 SPV LP
CALIFORNIA STREET CLO IX LIMITED PARTNERSHIP
COMMONWEALTH LAND TITLE INSURANCE COMPANY

CUTWATER 2014 I LTD
CUTWATER 2015 I LTD
Diamond CLO 2018 1 Ltd GSO DIAMOND PORTFOLIO FUND LP
DIAMOND TARGETCO 1 LLC
Diversified Loan Fund Private Debt B S A R L
Diamond CLO 2018 1 Ltd GSO DIAMOND PORTFOLIO FUND LP
ELLINGTON CLO I LTD
ELLINGTON CLO II LTD
Ellington CLO III Ltd
ELLINGTON CLO IV LTD
EMMPD ASG Sarl
EMMPD INVESTMENT S A R L
EMPLOYEES AND AGENTS PENSION PLAN GWL AND A FINANCIAL INC
EMPOWER SHORT DURATION BOND FUND
Fidelity National Title Insurance Company
GOLDMAN SACHS TRUST II GOLDMAN SACHS MULTI MANAGER NON CORE FIXED
INCOME FUND
HALCYON LOAN ADVISORS FUNDING 2015 1 LTD
HALCYON LOAN ADVISORS FUNDING 2015 2 LTD
HALCYON LOAN ADVISORS FUNDING 2015 3 LTD FKA CITI LOAN FUNDING HLM LLC
CITIBANK NA
JPMORGAN CHASE BANK NATIONAL ASSOCIATION
LANDMARK WALL SMA SPV LPLANDMARK WALL SMA LP
MENARD INC BY SYMPHONY ASSET MANAGEMENT LLC
MV PRIVATE DEBT CE SARL
MV PRIVATE DEBT GC SARL
MV PRIVATE DEBT OP1 SARL
NEWPORT GLOBAL CREDIT FUND MASTER LP
Nuveen Alternative Investment Funds SICAV SIF Nuveen US Senior Loan Fund
NUVEEN FLOATING RATE INCOME FUND
Nuveen Alternative Investment Funds SICAV SIF Nuveen US Senior Loan Fund
NUVEEN FLOATING RATE INCOME FUND A SERIES OF NUVEEN INVESTMENT TRUST III
NUVEEN SENIOR LOAN FUND LP
PENSIONDANMARK PENSIONSFORSIKRINGSAKTIESELSKAB BY SYMPHONY ASSET
MANAGEMENT LLC
PONTUS HOLDINGS LTD
PRINCIPAL DIVERSIFIED REAL ASSET CIT FKA DIVERSIFIED REAL ASSET CIT
PRINCIPAL FUNDS INC DIVERSIFIED REAL ASSET FUND
PROVIDENCE DEBT FUND III NON US SPV LP PROVIDENCE DEBT FUND III MASTER
PROVIDENCE DEBT FUND III SPV LP PROVIDENCE DEBT FUND III LP
Separate Investment Account P3 Diversified Bond I Account of Massachusetts Mutual Life Insurance
Company
Separate Investment Account P5 Diversified Bond II Account of Massachusetts Mutual Life Insurance
Company
Shackleton 2014 V R CLO Ltd
SHACKLETON 2019 XIV CLO LTD
SHACKLETON 2021 XVI CLO LTD
SYMPHONY CLO XIX LTD
SYMPHONY CLO XV LTD
SYMPHONY CLO XVI LTD
SYMPHONY CLO XVII LTD

SYMPHONY CLO XVIII LTD

Symphony CLO XX Ltd

SYMPHONY FLOATING RATE SENIOR LOAN FUND

TCI SYMPHONY CLO 2016 1 LTD

TCI SYMPHONY CLO 2017 1 LTD

TIAA GLOBAL PUBLIC INVESTMENTS LLC SERIES LOAN TEACHERS INSURANCE AND ANNUITY

US BUSINESS OF THE CANADA LIFE ASSURANCE COMPANY THE

Committee Member

Sunmed Group Holdings, LLC (d/b/a Airlife)

Zensar Technologies, Inc.

Cognizant Worldwide, Ltd.

Presido

Vizient, Inc.

David M. Lewis Company

Data Modul, Inc.

Schedule 2
BDO Schedule of Relationships with Parties-in-Interest

Bank

JPMorgan Chase Bank, N.A.
UBS

Benefit Provider

AssuredPartners
Fidelity
MetLife
Vision Service Plan (VSP)

Lender

Alcentra Limited
BlackRock Investment Management
JPMorgan Chase Bank, National Association
Morgan Stanley Bank National Association

Committee Professionals

McDermott Will & Emery LLP

Customer

Cardinal Health
McKesson

Insurer-Insurance

AIG
Chubb

Landlord

Irvine Company

Lender Advisor

Houlihan Lokey

OCP

Covington & Burling LLP
Fox Rothschild LLP
Fragomen, Del Rey, Bernsen & Loewy
Hogan Lovells US LLP
Littler Mendelson PC
Morgan Lewis & Bockius LLP

Rx Professional

PJT Partners

Taxing Authority

District of Columbia

West Virginia State Tax Department

Temp Agency

Vertex Inc.

Top 30 GUC

Deel Inc

Microsoft Corporation

Parker Hannifin - Porter Division

Utilities

Culligan Water

T-Mobile USA, Inc.

Vendor

Aryaka Networks Inc

Assured Partners Capital Inc

Workday Inc

Lender

JPMorgan Chase Bank National Association

Providence Debt Fund III SPV LP Providence Debt Fund III LP

Committee Member

Zensar Technologies, Inc.