

Exhibit B

Galfus Declaration

**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)
)
)
)

**DECLARATION OF DAVID GALFUS IN SUPPORT OF APPLICATION FOR
ENTRY OF AN ORDER AUTHORIZING THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS TO RETAIN AND EMPLOY BERKELEY RESEARCH
GROUP, LLC AS FINANCIAL ADVISOR, EFFECTIVE AS OF JUNE 28, 2024**

DAVID GALFUS, pursuant to 28 U.S.C. § 1746, hereby declares as follows:

1. I am a Managing Director of Berkeley Research Group, LLC (“BRG”)², a professional services firm with numerous offices throughout the country. I am duly authorized to make this declaration (the “Declaration”) on behalf of BRG. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein and, if called as a witness, I could and would testify thereto.³

¹ The last four digits of Debtor Vyaire 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/Vyaire>. The location of Debtor Vyaire 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 All references contained herein referring to BRG pertaining to disinterestedness and disclosures of relationships with parties in interest, refer collectively to Berkeley Research Group, LLC, and all of its affiliates, subsidiaries, and parent entities.

³ Certain of the disclosures set forth herein relate to matters within the knowledge of other Managing Directors and Directors at BRG and are based on information provided by them.

2. I submit this Declaration in support of the application (“Application”)⁴ of the Official Committee of Unsecured Creditors (the “Committee”) of the above-captioned debtors (collectively, the “Debtors”) seeking entry of an order authorizing the Committee to employ BRG as financial advisor to the Committee, effective as of June 28, 2024, pursuant to section 327, 328 and 1103(a) of title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (as amended, the “Bankruptcy Code”), Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2014-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”).

3. On June 28, 2024, the Committee selected BRG to serve as its financial advisor, to perform financial advisory and litigation support services in connection with these chapter 11 cases (the “Cases”). Since its retention by the Committee, BRG has become familiar with the Debtors’ businesses and financial affairs and is therefore particularly qualified to serve as the Committee’s financial advisor.

A. Qualifications of Professionals

4. BRG is well-suited to act as financial advisor to the Committee in these Cases. BRG’s practice consists of senior financial, management consulting, accounting, and other professionals who specialize in providing restructuring, transaction advisory, litigation support, solvency, and valuation assistance and providing a focus on viable solutions that maximize value for companies and creditors, typically in distressed business settings. Specifically, BRG provides services include forensic analysis, plan development and implementation, and advice on sale/merger transactions. BRG has acted as financial advisor, crisis manager, and corporate officer

⁴ Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Application.

in middle market to large multinational restructurings across a wide array of industries. Moreover, the professionals at BRG have assisted and advised debtors, creditors, creditors' committees, bondholders, investors, and others in numerous bankruptcy cases, including Endo International, plc; Genesis Care Pty Limited; Sientra, Inc.; SVB Financial Group; Genesis Global Holdco, LLC; WeWork Inc.; Aralez Pharmaceuticals US Inc.; 21st Century Oncology Holdings, Inc.; Hooper Holmes Inc. (a.k.a. Provant Health); Egalet Corporation; Desolation Holdings LLC. (a.k.a. Bittrex); The Collected Group, LLC; CBC Restaurant Corp.; Sorrento Therapeutics, Inc.; The Hertz Corporation; Verity Health System of California; ViewRay, Inc.; Zymergen, Inc.; Proterra Inc.; Aluminum Shapes, L.L.C.; Centric Brands, Inc.; LifeCare Holdings, Inc.; CBL & Associates Properties, Inc.; General Wireless Operations, Inc (a.k.a. RadioShack Inc.); GNC Holdings, Inc.; Molycorp Inc.; Southern Foods Group, LLC (a.k.a. Dean Foods); Speedcast International Limited; Briggs & Stratton Corporation; and Vitamin World, Inc.⁵

B. Services to be Provided

5. BRG has agreed to provide financial advisory services to the Committee pursuant to the terms of the Application. BRG's work product will encompass only matters that come to its attention in the course of its work that BRG perceives to be significant in relation to the objectives of its engagement. Because of the time and scope limitations implicit in BRG's engagement and the related limitations on the depth of BRG's analyses and the extent of BRG's verification of information, BRG may not discover all such matters or perceive their significance. Accordingly, BRG will be unable to and will not provide assurances in its work product concerning the integrity of the information used in its analyses and on which BRG's findings and advice to the Committee may be based. BRG understands, and the Committee acknowledges, that BRG is not being

⁵ The professionals were employed in certain of these engagements prior to joining BRG.

requested to perform an audit nor to apply generally accepted auditing standards or procedures. BRG understands, and the Committee acknowledges, that BRG is entitled, in general, to rely on the accuracy and validity of the data disclosed to it or supplied to it by employees and representatives of the Debtors. BRG will not, nor is BRG under any obligation to, update data submitted to it or review any other areas unless the Committee specifically request us to do so. BRG's work will be performed on a reasonable "level-of-effort" basis; that is, the circumstances of BRG's engagement may cause its advice to be limited in certain respects based upon, among other matters, the extent of sufficient and available data and the opportunity for supporting investigations in the time period.

6. The terms and conditions of BRG's proposed retention were negotiated between the Committee and BRG and reflect the parties' mutual agreement as to the substantial efforts that will be required in this engagement.

C. No Duplication of Services

7. The services to be provided by BRG will be at the request and direction of the Committee so as to avoid duplicative efforts among the Committee's professionals retained in this case.

8. BRG intends to communicate regularly with the Committee and its legal advisors to ensure that the actual financial advisory services performed are appropriate based on the status of the case and needs of the Committee. BRG will coordinate all tasks with Counsel to achieve case efficiencies and avoid duplication of efforts. In light of BRG's substantial experience and expertise and the complex nature of the Debtors' business and financial affairs, BRG is well qualified to advise the Committee in these bankruptcy cases.

D. Use of Contractors

9. Notwithstanding anything in this Application to the contrary, BRG shall (i) to the extent that, with the prior written consent of the Committee, it uses the services of independent contractors or subcontractors (the “Contractors”) in these cases, pass-through the cost of Contractors to the Debtors at the same rate that BRG pays the Contractors; (ii) seek reimbursement for actual costs only; (iii) ensure that the Contractors are subject to the same conflict checks and compensation procedures as required for BRG, and (iv) file with the Court such disclosures required by Bankruptcy Rule 2014.

E. Disinterestedness of Professionals

10. BRG⁶ is a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code because BRG, its Managing Directors and Directors, and the BRG Personnel:

- (a) are not creditors, equity security holders, or insiders of the Debtors;
- (b) are not and were not, within two years before the Petition Date, directors, officers, or employees of the Debtors; and
- (c) do not have an interest materially adverse to the interest of the Debtors’ estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in the Debtors or for any other reason.

11. Moreover, to the best of my knowledge, information and belief formed after reasonable inquiry, BRG, its Managing Directors and Directors, and the BRG Personnel have no interests that are materially adverse to the Committee, the Debtors’ estates, or the other creditors in these Cases.

⁶ As previously noted, “BRG” herein, in relation to disclosures regarding disinterestedness and relationships with interested parties, collectively refers to Berkeley Research Group, LLC and all of its affiliates, subsidiaries, and parent entities.

12. To determine BRG's relationship with the parties-in-interest identified by the Committee to BRG, in preparing this Declaration, I caused the names of the parties set forth in **Exhibit B-1**, which is attached hereto, to be submitted to BRG's internal conflicts procedures. This list was compiled by reviewing various documents submitted by the Debtors' counsel to the Court, including their retention documents. Accordingly, BRG is relying on the accuracy and completeness of this information in connection with our conflict review and disclosure. BRG's internal conflict check procedures consist of the querying of the parties in interest within an internal computer database containing names of individuals and entities that are present or former clients of BRG. The database that BRG queries to determine its lack of conflicts and disinterestedness incorporates the names of individuals and entities that are present and former clients both of BRG and all of its affiliates, subsidiary and parent entities. Additionally, new matters are circulated to all Directors and Managing Directors of BRG with a request to review and advise of any potential conflict of interest concerns. All responses are reviewed and addressed by an attorney on BRG's Conflicts team.

13. To the best of my knowledge, information and belief, neither I nor any other Managing Director or Director of BRG nor the BRG Personnel has any connection with or holds any interest adverse to the Debtors, their estates, creditors, shareholders, or any other party in interest herein or their respective attorneys in the matters for which BRG is proposed to be employed, except that BRG has provided other consulting services, and may in the future provide such services, to certain of the Debtors' creditors or other parties-in-interest in matters unrelated to the Debtors' cases. As set forth in **Exhibit B-2**, which is attached hereto, BRG has certain relationships with certain parties-in-interest in these cases, but such relationships are unrelated to either the Debtors or these cases.

14. None of the engagements set forth above or in **Exhibit B-2** are related to these cases.

15. Further, as part of its diverse practice, BRG appears in numerous cases, proceedings and transactions that involve many different professionals, including attorneys, accountants and financial consultants, who may represent claimants and parties-in-interest in the Debtors' chapter 11 cases. Also, BRG has performed in the past, and may perform in the future, advisory consulting services for various attorneys and law firms, and has been and may be in the future represented by several attorneys and law firms, some of whom may be involved in these proceedings. In addition, BRG has in the past, may currently and will likely in the future be working with or against other professionals involved in these cases in matters unrelated to the Debtors and these cases. Moreover, BRG might have referred work to other professionals who are retained in these Cases. Likewise, certain such professionals who are retained in these Cases might have referred work to BRG. Based on our current knowledge of the professionals involved, and to the best of my knowledge, insofar as I have been able to ascertain after reasonable inquiry, none of these relationships create interests materially adverse to the Debtors in matters upon which BRG is to be employed, and none are in connection with these Cases.

16. To the best of my knowledge, none of the BRG Personnel is a direct holder of any of the Debtors' securities. It is possible that certain BRG Personnel or BRG employees, managing directors, board members, equity holders, or affiliates 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 Potential Parties in Interests' 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. BRG's policy prohibits its employees from personally trading in the Debtors' securities.

17. To the best of my knowledge, BRG has not been engaged to assist any entity or person other than the Committee on matters relating to, or in connection with, these cases. If this Court approves the proposed employment of BRG by the Committee, then BRG will not accept any engagement or perform any services in these cases for any entity or person other than the Committee. BRG may, however, continue to provide professional services to, and engage in commercial or professional relationships with, entities or persons that may be creditors of the Debtors in these cases; provided, however, that such services do not and will not relate to, or have any direct connection with, these Cases.

18. I am not related or connected to and, to the best of my knowledge, no other Managing Director or Director of BRG, nor the BRG Personnel, is related or connected to any United States Bankruptcy Judge or District Judge for the District of Delaware, or the United States Trustee for the District of Delaware or to any employee in the offices thereof.

19. To the extent I discover any additional facts bearing on the matters described herein and required to be disclosed during the period of the Committee's retention of BRG, I will supplement the information contained in this Declaration.

F. Professional Compensation

20. As discussed and agreed to with the Committee, for purposes of this engagement, and with respect to the services to be provided, BRG will be entitled to receive as compensation for its services, fees based on hours worked times standard hourly rates plus reimbursement of actual and necessary expenses incurred by BRG.

21. For professional services, fees are based on BRG's standard hourly rates. The proposed rates of compensation, subject to final Court approval, are the customary hourly rates in effect when services are performed by the professionals and paraprofessionals who provide services to the Committee. The hourly rates charged by BRG for the services provided by its personnel differ based upon, among other things, each professional's level of experience, geographic differentials, and types of services being provided. Hourly rates are subject to periodic adjustment (typically the first of the new calendar year) to reflect promotions and other changes in personnel responsibilities, increases in experience, and increases in the cost of doing business. The current standard hourly rates for the BRG personnel that are anticipated to work on this engagement are as follows:⁷

Position	Hourly Rate
Managing Directors	\$1,095 - \$1,325
Associate Directors & Directors	\$865 - \$1,050
Professional Staff	\$420- \$850
Support Staff	\$175 - \$375

22. These standard hourly rates are subject to periodic adjustment, which shall be noted on the invoices for the first time period in which the revised rates become effective. The standard hourly rates for the BRG Personnel anticipated to be assigned to this engagement are as follows: David Galfus (\$1,325), Evan Hengel (\$1,210), Rob Shapiro (\$1,095), Ron Zaidman (\$1,095), and Ed Buthusiem (\$1,075). We believe that our standard hourly rates are at or below those of national firms that we consider our peers.

⁷ The below ranges are for BRG professionals in the Corporate Finance practice group who may practice in bankruptcy and non-bankruptcy related matters. They exclude BRG professionals in other industry practice groups who may also provide specialized services in these Chapter 11 Cases. To the extent such other professionals provide services, they will charge their standard hourly rates as they would in non-bankruptcy matters and in no event do their standard hourly rates exceed the ranges set forth below for the Corporate Finance practice group.

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

24. Consistent with BRG's policy with respect to its other clients, BRG will charge for all other services provided and for other charges and disbursements incurred in rendering services to the Committee. These customary items include, among other things, travel and lodging expenses, business meals, costs of reproduction, research, communications, our legal counsel, any applicable sales or excise taxes and other direct expenses. Internal costs or overhead cost and document production services (including regular secretarial and word processing time) will not be charged for separately.

25. BRG will also request compensation for any time and expenses (including, without limitation, reasonable legal fees and expenses, except in the case of legal fees pertaining to any fee defense) that may be incurred in considering or responding to discovery requests or other requests for documents or information, or in participating as a witness or otherwise in any legal, regulatory, or other proceedings, including, without limitation, those other than the instant matter, as a result of BRG's performance of these services.

26. BRG acknowledges that neither the Committee, its constituents, nor any of its advisors or professionals (including, but not limited to, Counsel) shall be liable for the fees, expenses or other amounts payable to BRG.

27. Regardless of the time and manner of interim compensation, BRG understands that, subject to this Court's orders, BRG will be required to follow the procedures for final allowance of fees at the end of the Cases.

28. No promises have been received by BRG, nor any employee or thereof, as to payment or compensation in connection with these Cases other than in accordance with the provisions of section 504 of the Bankruptcy Code. Except for internal agreements among the employees of BRG regarding the sharing of revenue or compensation, neither BRG nor any of its employees has entered into an agreement or understanding to share compensation with any other entity as described in Bankruptcy Code section 504 and Bankruptcy Rule 2016.

29. BRG 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, the U.S. Trustee Guidelines, and any additional procedures that may be established by the Court in the Cases.

30. I understand that the Committee requires knowledgeable consultants to provide essential professional services in these cases. I understand that the Committee has selected BRG as its financial advisor because of the firm's diverse experience and extensive knowledge in the field of bankruptcy. I believe that BRG is well qualified to perform these services in an efficient manner and represent the Committee's interests in these cases.

31. I understand that the Committee believes that BRG's employment is in the best interests of the Debtors and their estates and creditors. Because of BRG's extensive experience in business reorganizations and mergers and acquisitions as well as its familiarity with the Debtors' business operations, I believe that BRG is exceptionally well qualified to serve as the Committee's financial advisor.

32. The foregoing constitutes the statement of BRG pursuant to sections 504 and 1103 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 5002, and Local Rule 2014-1.

Dated: July 10, 2024

/s/ David Galfus

David Galfus

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Exhibit B-1**LIST OF POTENTIAL PARTIES IN INTEREST¹****Filing Entity**

Bird Products Corporation
 Breathe US Holdco, Inc.
 Breathe US Holdings LP
 CareFusion U.K. 232 Limited
 CareFusion U.K. 235 Limited
 EME Medical, Inc.
 Intermed Equipamento Medico Hospitalar LTDA
 Revolutionary Medical Devices, Inc.
 SensorMedics Corporation
 VIASYS Holdings Inc.
 Vyaire Company
 Vyaire Finance B.V.
 Vyaire Holding Company
 Vyaire Medical 202, INC.
 Vyaire Medical 203, 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 Srl
 Vyaire Medical, Inc.
 Vyaire Respiratory Diagnostics 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 Asistencia Tecnica A
 Equipamento Medico Hospitalar LTDA
 (Brazil)
 VIZIENT SUPPLY, LLC
 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
 Vyaire Limited Liability Company (Russia)
 Vyaire Medical AB (Sweden)
 Vyaire Medical B.V. (Netherlands)
 Vyaire Medical Denmark, Filial af Vyaire
 Medical AB (Denmark Branch)
 Vyaire Medical Holdings B.V.
 (Netherlands)
 Vyaire Medical International B.V.
 (Netherlands)
 Vyaire Medical Korea Ltd. (South Korea)
 Vyaire Medical Private Limited (India)
 Vyaire Medical Products (Shanghai) Co.,
 Ltd (China)
 Vyaire Medical Products (Shanghai) Co.,
 Ltd. (Beijing Branch)
 Vyaire Medical Products Limited (Spolka z
 ograniczonaodpowiedzialnoscia) (Poland
 Branch)
 Vyaire Medical Products Limited (UK)
 Vyaire Medical Products ULC (Canada)
 Vyaire Medical Pte. Ltd. (Singapore)

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¹ The following list was provided to the Committee by Debtors' counsel. The Committee has not independently verified the contents of the list as being a complete and accurate list of all of the potential parties in interest, and the nature of their claims or interests in the Debtors and this Bankruptcy Case.

Vyair Medical Pty Ltd. (Australia)
Vyair Medical Sarl (Switzerland)
Vyair Medical SDN BHD (Malaysia)
Vyair Receivables LLC (US)
Vyair S.r.l
Vyair TSR Midco, LLC
Vyair TSR Sub, LLC (US)
Vyair Turkey Tibbi Cihazlar Ticaret
Anonim Şirketi (Turkey)
Vyair UK 236 Limited (UK)

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

Rx Professional

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

Bank

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

Creditor

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
Chris Tue
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
Mezzvet Luxembourg III. S.a.r.l.
Mizuho Bank, Ltd. New York
Morgan Stanley Bank National Association
MV Credit Partners LLP
MV Lux IV S.a.r.l.

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
TFG Asset Management
TIAA CREF Investment Services
UBS AG Stamford Branch

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 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
BENEFIT STREET PARTNERS SENIOR
SECURED OPPORTUNITIES U
MASTER FUND NON US LP
BENEFIT STREET PARTNERS SMA C
SPV LP BENEFIT STREET
PARNTERS 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 LtdGSO DIAMOND
PORTFOLIO FUND LP
DIAMOND TARGETCO 1 LLC

Diversified Loan Fund Private Debt B S A R
L
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 FLOATING RATE INCOME
FUND A SERIES OF NUVEEN
INVESTMENT TRUST III
NUVEEN SENIOR LOAN FUND LP
PENSIONDANMARK
PENSIONSFORSIKRINGSAKTIESELS

KAB 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

Lender Advisor

Houlihan Lokey
Rothschild & Co.

Lender Counsel

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

Insurer-Surety

Hartford Fire Insurance Company

OCP

BAKER MCKENZIE LLP
BAKER TILLY VIRCHOW KRAUSE LLP
BDO USA LLP
C T CORPORATION SYSTEM
CACHEAUX CAVAZOS NEWTON LLP
CORPORATION SERVICE COMPANY
COVINGTON & BURLING LLP
DENTONS BOEKEL NV
ERNST & YOUNG LLP
ERNST & YOUNG US LLP
FOX ROTHSCHILD LLP
FRAGOMEN, DEL REY, BERNSEN &
LOEWY
GIAMBROCONO & C SPA
GIBSON, DUNN & CRUTCHER LLP
GORDON REES SCULLY
MANSUKHANI LLP
HAYNES AND BOONE LLP
HOGAN LOVELLS US LLP
HOOPER LUNDY & BOOKMAN PC
HYMAN PHELPS & MCNAMARA PC
INNOVATIVE DISCOVERY LLC
IRWIN FRITCHIE URQUHART &
MOORE LLC
JACKSON WALKER LLP
KATTEN MUCHIN ROSENMAN LLP
KPMG LLP
LINKLATERS LLP
LITTLER MENDELSON PC
LRN CORP
MCDERMOTT WILL & EMERY LLP
MCKINSEY & COMPANY INC
MCOMBER MCOMBER & LUBER P C
MILBANK LLP
MORGAN LEWIS & BOCKIUS LLP
NORTON ROSE FULBRIGHT US LLP
PATENTBURO PAUL ROSENICH AG
PATSNAP UK LTD
PIKIELNY CONSULTORIA LTDA
POLSINELLI PC
PWC HOLDING NO 21 LLC

RESTRUCTURING PARTNERS & ASSO
LLC

ROPES & GRAY LLP
SHEPPARD MULLIN RICHTER
SIMPSON THACHER & BARTLETT LLP
STOUT RISIUS ROSS LLC
TORYS LLP
WILSON SONSINI GOODRICH &
ROSATI PC

Insurer-Insurance

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

Insurer-Broker

Marsh USA, Inc.

Benefit Provider

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

Litigation

Amy Warrington
Connita Ransom, as the surviving legal
parents and guardian of JRB
Erich Greer
Gordon Boshears
John Vidal
Jonathon Abed
Juan Williams, as special representative of
the estate of Audrea Hardwicks-Williams

[illegible][illegible]

VERTEX INC
VIZIENT SUPPLY, LLC

Temp Agency

ABM INDUSTRY GROUP LLC
Actalent, Inc.
AEROTEK INC
ASTON CARTER INC
AUGUSTA HITECH SOFT SOLUTIONS
LLC
CONCEPT DYNAMICS LTD
CONNEXIO HEALTH LLC
David M. Lewis Company, LLC
FORTE DGTL LLC
GISPATH INC
GLOBAL REGULATORY WRITING &
Gravity Talent Solutions (Airlife)
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

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

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

Committee Member

Cognizant Worldwide, Ltd.
Data Modul, Inc.

David M. Lewis Company
Presido
Sunmed Group Holdings, LLC (d/b/a
Airlife)
Vizient, Inc.
Zensar Technologies, Inc.

UCC Advisor

MCDERMOTT WILL & EMERY LLP

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
Connecticut Department of Revenue
Services
DAVID M LEWIS COMPANY LLC
DELL MARKETING LP
DELL REALTY COMPANY
ENLABEL GLOBAL SERVICES INC
ERASMUS UNIVERSITY MEDICAL
EUROFINS ELECTRICAL &
FLEXIM US CORP
HEALTHTRUST PURCHASING GROUP
LP
INVENTUS POWER, INC.
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
SunMed Group Holdings LLC
TELEDYNE ANALYTICAL
INSTRUMENTS
THE ALEXANDER GROUP
THE WEST GROUP
TOTEX MANUFACTURING
UNIVERSITY HEALTH NETWORK
VERITIV OPERATING COMPANY
VINCENT MEDICAL
VIZIENT INC
Wilmington Trust
WORKDAY INC

Utilities

AT&T CORP
AT&T GLOBAL NETWORK SERVICES
AT&T ILLINOIS
AT&T MOBILITY II LLC
CHEMTREC
CLEAN HARBORS
Commonwealth Edison Company - ComEd
Culligan Water
Desert Water Agency
FLEXIM US CORPORATION
FRONTIER COMMUNICATIONS
CORPORATION
GRANITE TELECOMMUNICATIONS
LOUISVILLE GAS & ELECTRIC CO
Nalco Company LLC dba Nalco Water
Pretreatment Solutions LLC
Palm Springs Disposal Service, Inc.

PRO MACH INC
RINGCENTRAL INC
SAFETY-KLEEN
Southern California Edison Company
Southern California Gas Company dba The
Gas Company; SoCalGas
State Water Resources Control Board -
Water Boards
T-MOBILE USA, INC.
ZAYO GROUP LLC

Taxing Authority

"Alabama - Revenue Discovery Systems
Autauga, Birmingham, Chilton, Clanton,
Dale, Dothan, Florence, Hamilton,
Henry, Jackson, Lauderdale, Pike,
Scottsboro"
Alabama - STACS
Alabama Department of Revenue
Alaska 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 Montgomery
City of New Orleans
City of Parker
City of Pueblo
City of Seattle
City of Sheffield
City of Steamboat Springs
City of Thornton
Colbert County
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
District of Columbia
Evangeline Parish Sales/Use Tax
Commission
Florida Department of Revenue
Franklin County
Georgia Department of Revenue
Hawaii Department of Taxation
Iberia Parish School Board Sales & Use Tax
Department
Idaho State Tax Commission
Illinois Department of Revenue

Indiana Department of Revenue
Internal Revenue Service
Iowa Department of Revenue
Jefferson County 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
Madison County
Maine Department of Revenue
Maine Revenue Services
Maryland Revenue Administration
Massachusetts Department of Revenue
Michigan Department of Treasury
Minnesota Department of Revenue
Mississippi Department of Revenue
Missouri Department of Revenue
Mobile County
Montana Department of Revenue
Montgomery County Commission Tax &
Audit Department
Nebraska Department of Revenue
Nevada Department of Taxation
New Hampshire Department of Revenue
Administration
New Jersey Division of Taxation
New Mexico Taxation & Revenue
Department
New York Department of Taxation and
Finance
North Carolina Department of Revenue
North Dakota Office of State Tax
Commissioner
OHIO BUREAU OF WORKERS'
Ohio Department of Taxation

Oklahoma Tax Commission
Oregon Department of Revenue
Parish Of Acadia
Pennsylvania Department of Revenue
Plaquemines Parish
Rapides Parish
Rhode Island Division of Taxation
Shelby County Business Revenue Office
South Carolina Department of Revenue
South Dakota Department of Revenue
State of Arkansas
STATE OF NORTH CAROLINA -EPROC
Tennessee Department of Revenue
Texas Comptroller of Public Accounts
US CBP FPF OFFICE
US FOOD AND DRUG
ADMINISTRATION
Utah State Tax Commission
Vermont Department of Taxes
Virginia Tax Office of Customer Services
Washington State Department of Revenue
West Virginia State Tax Department
West Virginia Tax Division
Wisconsin Department of Revenue
Wyoming Department of Revenue

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
LAUIRE SELBER SILVERSTEIN
LAURA HANEY
LAUREN ATTIX
LAURIE CAPP
LINDA CASEY
LINDA RICHENDERFER

LORA JOHNSON
MALCOLM M. BATES
MARQUIETTA 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.

Exhibit B-2

List of parties in interest, or affiliates thereof, that currently or formerly engage(d) BRG, sorted by their relationship to the Debtors, that are unrelated to these Cases ¹

Rx Professional

AlixPartners*

Bank

Bank of America

Deutsche Bank AG*

JPMorgan Chase Bank, N.A.

UBS

Wilmington Trust

Creditor

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

JPMorgan Chase Bank, National
Association

Mizuho Bank, Ltd. New York*

Morgan Stanley Bank National Association

Natixis, New York Branch*

Nuveen Asset Management, LLC*

Royal Bank of Canada New York Branch*

UBS AG Stamford Branch

Lender

APAX GLOBAL ALPHA LIMITED*

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 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*

BENEFIT STREET PARTNERS SENIOR
SECURED OPPORTUNITIES U
MASTER FUND NON US LP*

BENEFIT STREET PARTNERS SMA C
SPV LP BENEFIT STREET
PARNTERS SMA C LP*

Benefit Street Partners SMA K SPV LP*

BlackRock EMMPD II INVESTMENT S A
R L

¹ Parties in interest marked with an asterisk (*) are related to closed matters.

BSP SENIOR SECURED DEBT FUND

SPV 1 LP BENEFIT STREET

PARTNERS SENIOR SECURED

OPPORTUNITIES FUND LP*

Fidelity National Title Insurance Company

GOLDMAN SACHS TRUST II

GOLDMAN SACHS MULTI

MANAGER NON CORE FIXED

INCOME FUND

JPMORGAN CHASE BANK NATIONAL
ASSOCIATION

Nuveen Alternative Investment Funds

SICAV SIF Nuveen US Senior Loan
Fund*

NUVEEN FLOATING RATE INCOME
FUND*

NUVEEN FLOATING RATE INCOME
FUND A SERIES OF NUVEEN
INVESTMENT TRUST III*

NUVEEN SENIOR LOAN FUND 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*

Lender Advisor

Rothschild & Co.*

Lender Counsel

Gibson, Dunn, and Crutcher*

Insurer-Surety

Hartford Fire Insurance Company*

OCP

BAKER MCKENZIE LLP*

CORPORATION SERVICE COMPANY*

DENTONS BOEKEL NV*

ERNST & YOUNG LLP

ERNST & YOUNG US LLP

FOX ROTHSCHILD LLP*

GIBSON, DUNN & CRUTCHER LLP*

JACKSON WALKER LLP

KATTEN MUCHIN ROSENMAN LLP*

KPMG LLP*

LITTLER MENDELSON PC

MCDERMOTT WILL & EMERY LLP*

MORGAN LEWIS & BOCKIUS LLP

NORTON ROSE FULBRIGHT US LLP

ROPES & GRAY LLP*

Insurer-Insurance

AIG

Berkshire Hathaway Specialty Insurance
Company

Chubb

Hartford*

Insurer-Broker

Marsh USA, Inc.*

Benefit Provider

Cigna

Cigna Behavioral Health

CVS Caremark

Fidelity

Kaiser Permanente

MetLife

The Standard*

M&A Counterparties

[Redacted—Potential M&A Counterparty]

[Redacted—Potential M&A Counterparty]*

[Redacted—Potential M&A Counterparty]*

[Redacted—Potential M&A Counterparty]*

[Redacted—Potential M&A Counterparty]*

[Redacted—Potential M&A Counterparty]*

[Redacted—Potential M&A Counterparty]

[Redacted—Potential M&A Counterparty]*

[Redacted—Potential M&A Counterparty]

AVNET, INC.*
CAREFUSION - MEXICALI*
COGNIZANT TECHNOLOGY
SOLUTIONS US C
Connecticut Department of Revenue
Services
PREMIER HEALTHCARE ALLIANCE
LP*
SALESFORCE.COM INC
TELEDYNE ANALYTICAL
INSTRUMENTS
VIZIENT INC
Wilmington Trust

Utilities

AT&T CORP
AT&T GLOBAL NETWORK SERVICES
AT&T ILLINOIS
AT&T MOBILITY II LLC
Commonwealth Edison Company - ComEd*
FRONTIER COMMUNICATIONS
CORPORATION
Nalco Company LLC dba Nalco Water
Pretreatment Solutions LLC*
RINGCENTRAL INC
SAFETY-KLEEN*
Southern California Edison Company*
Southern California Gas Company dba The
Gas Company; SoCalGas
T-MOBILE USA, INC.

Taxing Authority

"Alabama - Revenue Discovery Systems
Autauga, Birmingham, Chilton, Clanton,
Dale, Dothan, Florence, Hamilton,
Henry, Jackson, Lauderdale, Pike,
Scottsboro"
Alabama - STACS
Alabama Department of Revenue
Arizona Department of Revenue
California Department of Tax and Fee
Administration
Comptroller of Maryland
Connecticut Department of Revenue
Services
Delaware Division of Revenue

Department of the Treasury
District of Columbia
Georgia Department of Revenue*
Hawaii Department of Taxation
Illinois Department of Revenue
Internal Revenue Service
Maine Department of Revenue
Maine Revenue Services
Maryland Revenue Administration
Massachusetts Department of Revenue*
Michigan Department of Treasury
Mississippi Department of Revenue*
Missouri Department of Revenue
New Hampshire Department of Revenue
Administration
New Jersey Division of Taxation
New Mexico Taxation & Revenue
Department
New York Department of Taxation and
Finance*
North Carolina Department of Revenue
OHIO BUREAU OF WORKERS'
Ohio Department of Taxation
Oregon Department of Revenue
Pennsylvania Department of Revenue
Rhode Island Division of Taxation*
South Carolina Department of Revenue
STATE OF NORTH CAROLINA -EPROC
Tennessee Department of Revenue
Texas Comptroller of Public Accounts
US CBP FPF OFFICE*
Utah State Tax Commission*
Vermont Department of Taxes
Virginia Tax Office of Customer Services
Washington State Department of Revenue*
Wisconsin Department of Revenue