

EXHIBIT A**SUMMARY OF BILLING BY PROJECT CATEGORY
JUNE 9, 2024 THROUGH JUNE 30, 2024**

<u>Project Category</u>	<u>Monthly Hours</u>	<u>Monthly Fees</u>
Federal Income Tax Returns/Extensions	414.6	\$140,532.40
Unclaimed Property	0.6	374.40
Fee Apps and Retention	0.3	165.60
Administrative	0.7	386.40
State Income Tax Returns/Extensions	6.7	2,453.20
Schedule M	26.6	13,912.80
Tax Consulting	269.9	189,106.00
TOTAL:	719.4	\$346,930.80

**SUMMARY OF BILLING BY PROFESSIONAL
JUNE 9, 2024 THROUGH JUNE 30, 2024**

<u>Professional</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Amount</u>
Kevin Wilkes	Principal, TAS	19.3	\$960.00	\$18,528.00
Rich Liebman	Managing Director, NTO	59.1	960.00	56,736.00
Annie Lee	Principal, ITS	13.6	780.00	10,608.00
Keith Mannor	Principal, Tax	0.5	780.00	390.00
Lucy Germano	Senior Manager, TAS	9.7	720.00	6,984.00
Randi Miller	Managing Director, CTS	16.3	680.00	11,084.00
Alina Pierce	Manager, TAS	117.5	640.00	75,200.00
Sue Bazy	Senior Manager, ITS	23.3	624.00	14,539.20
Tim Goodyear	Senior Manager, SALT	0.6	624.00	374.40
John Gifford	Senior Manager, ASC740	53.1	600.00	31,860.00
Melody Song	Experienced Senior, TAS	12.7	552.00	7,010.40
Hannah Hobson	Experienced Senior, TAS	12.7	552.00	7,010.40
Jesse Hooker	Senior, TAS	5.9	484.00	2,855.60
Bianca Pappalardo	Senior, TAS	4.6	484.00	2,226.40
Dante Petrone	Experienced Senior, ITS	44.2	452.00	19,978.40
Eddie Mason	Experienced Senior, NTO-A	35.1	452.00	15,865.20
Jon Morici	Experienced Senior, CTS	46.7	332.00	15,504.40
Nick Zavis	Experienced Associate, SALT	4.0	272.00	1,088.00
Kassandra Gillis	Experienced Associate, ITS	38.5	272.00	10,472.00
Bryce Bertler	Associate, ITS	15.3	248.00	3,794.40
Kelsee Schofield	Associate, CTS	30.4	220.00	6,688.00
Emmitt Karrels	Intern, ITS	89.5	180.00	16,110.00
Blake Peiffer	Intern, ITS	66.8	180.00	12,024.00
	TOTAL:	719.4		\$346,930.80
	Blended Rate:		\$482.25	

EXHIBIT B

VYAIRE MEDICAL, INC., *ET AL.*

**SUMMARY OF BILLING BY EXPENSE CATEGORY
JUNE 9, 2024 THROUGH JUNE 30, 2024**

There are No Expenses for June 2024

EXHIBIT C

VYAIRE MEDICAL, INC., *ET AL.*

**ITEMIZED TIME RECORDS
JUNE 9, 2024 THROUGH JUNE 30, 2024**

Vyaire Medical, Inc.
RECAP OF PROFESSIONAL SERVICES
June 9, 2024 - June 30, 2024

<u>Code</u>	<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1	6/10/2024	JM	Applied M-adjustment dataflow updates for Vyaire Medical 203 entity.	0.8	332.00	265.60
1	6/10/2024	JM	Applied M-adjustment dataflow updates for Vyaire Medical 211 entity.	0.8	332.00	265.60
1	6/10/2024	JM	Applied M-adjustment dataflow updates for Vyaire Medical Consumables entity.	0.8	332.00	265.60
1	6/11/2024	DP	Call with Annie L and Sue B to discuss gain (loss) on stock and asset sales.	0.8	452.00	361.60
1	6/11/2024	AL	Call with Dante P and Sue B to discuss gain (loss) on stock and asset sales.	0.9	780.00	702.00
1	6/11/2024	SB	Call with Dante P and Annie L to discuss gain (loss) on stock and asset sales.	0.8	624.00	499.20
1	6/11/2024	KW	Call with Randi M, Keith M., and James Talfourd-Cook to discuss income tax provision, income tax compliance, and matters related to U.S. federal income tax and non-U.S. federal income tax ramifications.	0.5	960.00	480.00
1	6/11/2024	RM	Call with Kevin W, Keith M., and James Talfourd-Cook to discuss income tax provision, income tax compliance, and matters related to U.S. federal income tax and non-U.S. federal income tax ramifications.	0.5	680.00	340.00
1	6/11/2024	KM	Call with Kevin W, Randi M., and James Talfourd-Cook to discuss income tax provision, income tax compliance, and matters related to U.S. federal income tax and non-U.S. federal income tax ramifications.	0.5	780.00	390.00
1	6/11/2024	SB	Researched requirements for Turkey DASTM calculation.	0.2	624.00	124.80
1	6/11/2024	SB	Research Sec. 965(b) basis step up for gain/(loss) on stock sale calculation.	0.2	624.00	124.80
1	6/11/2024	SB	Updated gain (loss) on stock and asset sale calculation after meeting with team.	1.0	624.00	624.00
1	6/12/2024	DP	Call with Kassi G to discuss review next steps, GILTI, I-1 & Q summary schedules.	0.8	452.00	361.60
1	6/12/2024	KG	Meeting with Dante P to discuss review next steps, GILTI, I-1 & Q summary schedules.	0.8	272.00	217.60
1	6/12/2024	DP	Call with Kassi G & SB to move RISE off engagement and restaffing.	0.4	452.00	180.80
1	6/12/2024	KG	Call with Dante P & Sue B to move RISE off engagement and restaffing.	0.4	272.00	108.80
1	6/12/2024	JG	Reviewed dataflow for Vyaire Holding Company.	0.9	600.00	540.00
1	6/12/2024	JM	Applied M-adjustment dataflow updates for Vyaire Medical 203 entity.	1.0	332.00	332.00
1	6/12/2024	JM	Applied M-adjustment dataflow updates for Vyaire Medical 211 entity.	1.0	332.00	332.00
1	6/12/2024	JM	Applied M-adjustment dataflow updates for Vyaire Medical Consumables entity.	1.0	332.00	332.00
1	6/12/2024	RM	Reviewed g/l sale of business computation and net tax basis	1.4	680.00	952.00
1	6/13/2024	JG	Return Review: Vyaire Medical 203, Inc.	1.2	600.00	720.00
1	6/13/2024	JG	Return Review + Comments: Vyaire Medical 211, Inc.	1.4	600.00	840.00
1	6/13/2024	JM	Applied M-adjustment dataflow updates for Vyaire Medical 203 entity.	0.5	332.00	166.00
1	6/13/2024	JM	Applied M-adjustment dataflow updates for Vyaire Medical 211 entity.	0.5	332.00	166.00
1	6/13/2024	JM	Prepared Tidal Gain Calc M-adjustment support for RMD entity.	0.5	332.00	166.00
1	6/13/2024	JM	Prepared Tidal Gain Calc M-adjustment support for Vital Signs entity.	0.5	332.00	166.00
1	6/13/2024	JM	Prepared Tidal Gain Calc M-adjustment support for Vyaire Medical Consumables entity.	0.5	332.00	166.00
1	6/13/2024	JM	Prepared Tidal Gain Calc M-adjustment support for Vyaire Medical Payroll entity.	0.5	332.00	166.00
1	6/14/2024	DP	Meeting with Kassi G to discuss reviewing GILTI for Q/I-1 breakouts.	0.7	452.00	316.40
1	6/14/2024	KG	Meeting with Dante P to discuss reviewing GILTI for Q/I-1 breakouts.	0.7	272.00	190.40
1	6/14/2024	DP	Meeting with Kassi G for reviewing DFs.	0.6	452.00	271.20
1	6/14/2024	KG	Meeting with Dante P for reviewing DFs.	0.6	272.00	163.20
1	6/14/2024	JG	Call to discuss AHYDO & open items for return with Randi M and Jon M.	0.4	600.00	240.00

Vyaire Medical, Inc.
RECAP OF PROFESSIONAL SERVICES
June 9, 2024 - June 30, 2024

<u>Code</u>	<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1	6/14/2024	JM	Call to discuss AHYDO & open items for return with Randi M and John G .	0.4	332.00	132.80
1	6/14/2024	RM	Call to discuss AHYDO & open items for return with John G and Jon M.	0.4	680.00	272.00
1	6/14/2024	KG	Updated GILTI Calculation.	0.7	272.00	190.40
1	6/14/2024	KG	Began reviewing general information on 5471 DF Workpaper (D).	0.9	272.00	244.80
1	6/14/2024	JM	Applied M-adjustment dataflow updates for Vyaire Medical Consumables entity.	2.0	332.00	664.00
1	6/14/2024	JG	Reviewed Tax Return - Vyaire Consumables LLC.	2.1	600.00	1,260.00
1	6/15/2024	KS	Opened all DF's, generated reports, printed flat files.	1.3	220.00	286.00
1	6/16/2024	KG	Began reviewing 5471 DF Workpaper (C).	1.5	272.00	408.00
1	6/17/2024	JG	Call with James (client) to discuss R&D Credit and Sect 174 (dropped early).	0.4	600.00	240.00
1	6/17/2024	KG	Call with Dante P and Sue B to discuss assisting with preparation of Sch I-1 and Sch Q summaries for all entities.	0.2	272.00	54.40
1	6/17/2024	SB	Call with Kassi G and Dante P to discuss assisting with preparation of Sch I-1 and Sch Q summaries for all entities.	0.2	624.00	124.80
1	6/17/2024	DP	Call with Kassi G and SB to discuss assisting with preparation of Sch I-1 and Sch Q summaries for all entities.	0.2	452.00	90.40
1	6/17/2024	JM	Reviewed the 174 calculation needed for the federal return.	0.5	332.00	166.00
1	6/17/2024	KG	Finalized review of 5471 DF Workpaper (C).	0.8	272.00	217.60
1	6/17/2024	KG	Began reviewing 5471 DF Workpaper (B).	1.0	272.00	272.00
1	6/17/2024	SB	Prepared Schedule Q summary template to be used for 5471 form prep.	1.2	624.00	748.80
1	6/17/2024	BP	Began preparing 5471 DF Workpaper (D).	1.5	180.00	270.00
1	6/17/2024	DP	Reviewed 5471 DF Workpapers.	1.5	452.00	678.00
1	6/17/2024	EK	Continued preparing 5471 DF Workpaper (A).	2.1	180.00	378.00
1	6/17/2024	DP	Performed BEAT Calculation.	2.4	452.00	1,084.80
1	6/17/2024	BP	Continued preparing 5471 DF Workpaper (D).	2.5	180.00	450.00
1	6/17/2024	SB	Prepared Schedule I-1 summary template to be used for 5471 form prep.	3.4	624.00	2,121.60
1	6/17/2024	EK	Began preparing 5471 DF Workpaper (A).	3.8	180.00	684.00
1	6/18/2024	SB	Call with Kassi G and Dante P to discuss status of ITS compliance.	0.4	624.00	249.60
1	6/18/2024	KG	Call with Dante P and Sue B to discuss status of ITS compliance.	0.4	272.00	108.80
1	6/18/2024	DP	Call with Kassi G and SB to discuss status of ITS compliance.	0.4	452.00	180.80
1	6/18/2024	JM	Prepared G/L calculation support for Vyaire Medical 211 proforma.	0.3	332.00	99.60
1	6/18/2024	JM	Prepared UNICAP support for Vyaire Medical 211 proforma.	0.3	332.00	99.60
1	6/18/2024	JG	Provided tax return status update to Jon M.	0.4	600.00	240.00
1	6/18/2024	JM	Call with John G. Re: the internal FY23 federal return tracker with John G. to plan out the proforma process.	0.5	332.00	166.00
1	6/18/2024	KG	Continued reviewing 5471 DF Workpaper (D).	0.6	272.00	163.20
1	6/18/2024	BP	Continued preparing 5471 DF Workpaper (D).	1.0	180.00	180.00
1	6/18/2024	JG	Reviewed dataflow for Vyaire Medical 211 Inc.	1.1	600.00	660.00
1	6/18/2024	KG	Continued reviewing 5471 DF Workpaper (B).	1.3	272.00	353.60
1	6/18/2024	JG	Reviewed dataflow for Vyaire Consumables LLC.	1.7	600.00	1,020.00
1	6/18/2024	BP	Continued adding prior year trial balances to 5471 DF Workpaper (D).	2.0	180.00	360.00
1	6/18/2024	BP	Began adding prior year trial balances to 5471 DF Workpaper (D).	2.3	180.00	414.00
1	6/18/2024	BP	Began preparing 5471 DF Workpaper (B).	3.0	180.00	540.00
1	6/18/2024	EK	Continued adding prior year trial balances to 5471 DF Workpaper (A).	3.9	180.00	702.00
1	6/18/2024	EK	Began adding prior year trial balances to 5471 DF Workpaper (A).	3.9	180.00	702.00
1	6/19/2024	JG	Reviewed dataflow for US18: Yyaire Medical BR LLC.	0.1	600.00	60.00
1	6/19/2024	JG	Reviewed dataflow for US19: Vyaire Medical MX LLC.	0.1	600.00	60.00
1	6/19/2024	JG	Reviewed dataflow for US22: Vyaire Medical Capital LLC.	0.1	600.00	60.00
1	6/19/2024	JG	Reviewed PY Return and CY TB to confirm US32: EME Medical, Inc. has a zero BS & Inc Stmt.	0.1	600.00	60.00
1	6/19/2024	JG	Reviewed dataflow for US03: Vyaire Medical 205, Inc.	0.2	600.00	120.00
1	6/19/2024	JG	Reviewed dataflow for US04: Vyaire Medical 205, Inc.	0.2	600.00	120.00
1	6/19/2024	JG	Reviewed dataflow for US20: Vyaire Medical International, LLC.	0.2	600.00	120.00

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1	6/19/2024	JG	Reviewed dataflow for US27: VM Finance Sub, LLC.	0.2	600.00	120.00
1	6/19/2024	JG	Reviewed dataflow for US33: Viasys Holdings Inc.	0.2	600.00	120.00
1	6/19/2024	JG	Reviewed PY Return and CY TB to confirm US31: Vyaire Company has a zero BS & Inc Stmt.	0.2	600.00	120.00
1	6/19/2024	JG	Reviewed Trial Balances to confirm US28, US29, & US32.	0.2	600.00	120.00
1	6/19/2024	JG	Reviewed dataflow for US07: SensorMedics Corporation.	0.3	600.00	180.00
1	6/19/2024	JG	Reviewed dataflow for US12: Vyaire Medical 202, Inc.	0.3	600.00	180.00
1	6/19/2024	JG	Reviewed dataflow for US23: Vyaire Medical Cooperatief UA.	0.3	600.00	180.00
1	6/19/2024	JG	Reviewed dataflow for US25: Vyaire Receivables, LLC.	0.3	600.00	180.00
1	6/19/2024	JG	Reviewed dataflow for US26: Vyaire Financial Holdings, LLC.	0.3	600.00	180.00
1	6/19/2024	JG	Reviewed dataflow for US10: Vital Signs, Inc.	0.4	600.00	240.00
1	6/19/2024	DP	Reviewed 5471 DF Workpapers.	0.5	452.00	226.00
1	6/19/2024	JG	Reviewed dataflow for US17: Vyaire Medical Payroll LLC.	0.5	600.00	300.00
1	6/19/2024	JG	Reviewed dataflow for US24: Vyaire Finance B.V.	0.5	600.00	300.00
1	6/19/2024	JM	Updated taxable income for RMD proforma.	0.5	332.00	166.00
1	6/19/2024	JM	Updated taxable income for Vital Signs Sales Corp proforma.	0.5	332.00	166.00
1	6/19/2024	JM	Updated taxable income for Vyaire Finance BV proforma.	0.5	332.00	166.00
1	6/19/2024	JM	Updated taxable income for Vyaire Medical Cooperatief BV proforma.	0.5	332.00	166.00
1	6/19/2024	JM	Updated taxable income for Vyaire Medical Payroll proforma.	0.5	332.00	166.00
1	6/19/2024	JG	Reviewed dataflow for US02: Vital Signs Sales Corporation.	0.6	600.00	360.00
1	6/19/2024	JG	Reviewed dataflow for US06: Vyaire Medical 203, Inc.	0.6	600.00	360.00
1	6/19/2024	JG	Reviewed dataflow for US13: Carefusion.	0.6	600.00	360.00
1	6/19/2024	KG	Began review of transfer to 2022 5471 DF Workpaper (B).	0.6	272.00	163.20
1	6/19/2024	EK	Began preparing 8858 DF Workpaper (A01).	0.7	180.00	126.00
1	6/19/2024	JG	Reviewed dataflow for US30: Bird Products Corporations.	0.7	600.00	420.00
1	6/19/2024	EK	Finalized adding prior year trial balances to 5471 DF Workpaper (A).	0.8	180.00	144.00
1	6/19/2024	JG	Reviewed dataflow for US15: Vyaire Medical, Inc.	0.8	600.00	480.00
1	6/19/2024	JG	Reviewed dataflow for US09: Revolutionary Medical Devices.	1.0	600.00	600.00
1	6/19/2024	KG	Finalized information transfer to 5471 DF Workpaper (E).	1.0	272.00	272.00
1	6/19/2024	BP	Continued adding prior year trial balances to 5471 DF Workpaper (D).	1.8	180.00	324.00
1	6/19/2024	BP	Continued preparing 5471 DF Workpaper (D).	1.8	180.00	324.00
1	6/19/2024	BP	Finalized preparation of 5471 DF Workpaper (B).	1.8	180.00	324.00
1	6/19/2024	SB	Prepared Schedule O summary template and statements to be used for 5471 form prep.	1.9	624.00	1,185.60
1	6/19/2024	BP	Finalized preparation of 5471 DF Workpaper (C).	2.3	180.00	414.00
1	6/19/2024	EK	Continued preparing 5471 DF Workpaper (A).	2.6	180.00	468.00
1	6/19/2024	EK	Continued preparing 5471 DF Workpaper (A).	3.5	180.00	630.00
1	6/20/2024	JG	Call with Randi M and Jon M Re: final return review items.	0.4	600.00	240.00
1	6/20/2024	JM	Call with Randi M and John G Re: final return review items.	0.4	332.00	132.80
1	6/20/2024	RM	Call with Randi M and John G Re: final return review items.	0.4	680.00	272.00
1	6/20/2024	JG	Reviewed updates based upon changes made from call with Randi / Jon M.	0.6	600.00	360.00
1	6/20/2024	AL	Reviewed 338(g) gain computations to report on tax return - 2023 sale.	0.8	780.00	624.00
1	6/20/2024	BP	Finalized preparation of 5471 DF Workpaper (B).	0.4	180.00	72.00
1	6/20/2024	BP	Finalized preparation of 5471 DF Workpaper (C).	0.4	180.00	72.00
1	6/20/2024	BP	Finalized preparation of 5471 DF Workpaper (D).	0.5	180.00	90.00
1	6/20/2024	BP	Continued preparing 5471 DF Workpaper (D).	1.0	180.00	180.00
1	6/20/2024	BP	Finalized preparation of 5471 DF Workpaper (E).	1.0	180.00	180.00
1	6/20/2024	BP	Continued preparing 5471 DF Workpaper (D).	2.5	180.00	450.00
1	6/20/2024	EK	Finalized coding 5471 DF Workpaper (A).	2.5	180.00	450.00
1	6/20/2024	EK	Continued coding 5471 DF Workpaper (A).	3.9	180.00	702.00
1	6/20/2024	EK	Began coding 5471 DF Workpaper (A).	3.9	180.00	702.00
1	6/20/2024	JG	Reviewed dataflow for US09: Revolutionary Medical Devices; review comment updates.	0.2	600.00	120.00
1	6/20/2024	JG	Reviewed dataflow for US09: Vyaire Medical Cooperatief BV; review comment updates.	0.2	600.00	120.00
1	6/20/2024	JG	Reviewed dataflow for US17: Vyaire Medical Payroll; review comment updates.	0.2	600.00	120.00
1	6/20/2024	JG	Reviewed dataflow for US02: Vital Signs Sales Corporation; review comment updates.	0.3	600.00	180.00
1	6/20/2024	JG	Reviewed emails and gather final listing of final dataflow review comments to discuss.	0.6	600.00	360.00

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1	6/20/2024	JG	Reviewed comments and follow up questions for US35 & US36.	0.6	600.00	360.00
1	6/20/2024	JM	Updated AHYDO disallowance for Vyaire Consumables Medical.	0.5	332.00	166.00
1	6/20/2024	JM	Updated AHYDO disallowance for Vyaire Finance BV.	0.5	332.00	166.00
1	6/20/2024	JM	Created dataflow for Medical 323 DMCC.	0.5	332.00	166.00
1	6/20/2024	JM	Created dataflow for Medical Korea 334.	0.5	332.00	166.00
1	6/20/2024	KG	Continued reviewing 5471 DF Workpaper (D).	0.4	272.00	108.80
1	6/20/2024	KG	Finalized review of 5471 DF Workpaper (E).	1.0	272.00	272.00
1	6/20/2024	KG	Finalized review of 5471 DF Workpaper (B).	2.2	272.00	598.40
1	6/20/2024	SB	Addressed questions from Annie L related to 338g gain loss calculations.	0.5	624.00	312.00
1	6/20/2024	SB	Began working on preparing Schedule G summary template to be used for 5471 form prep.	0.8	624.00	499.20
1	6/21/2024	BP	Prepared 8858 workpaper A07.	0.5	180.00	90.00
1	6/21/2024	BP	Prepared 8858 workpaper A08.	0.5	180.00	90.00
1	6/21/2024	JM	Prepared proformas in OIT for VHC.	0.5	332.00	166.00
1	6/21/2024	JM	Prepared proformas in OIT for Vital Signs Sales Corp.	0.5	332.00	166.00
1	6/21/2024	BP	Finalized preparation of 8858 Workpaper A09.	0.8	180.00	144.00
1	6/21/2024	BP	Prepared 8858 workpaper A06.	1.0	180.00	180.00
1	6/21/2024	BP	Began preparing 8858 DF Workpaper A09.	1.0	180.00	180.00
1	6/21/2024	BP	Prepared 8858 workpaper A05.	1.5	180.00	270.00
1	6/21/2024	JG	Confirmed review comments were closed for proformas.	1.7	600.00	1,020.00
1	6/21/2024	EK	Began preparing 8858 DF Workpaper (A03).	1.8	180.00	324.00
1	6/21/2024	EK	Finalized preparing 8858 DF Workpaper (A01).	1.9	180.00	342.00
1	6/21/2024	DP	Performed BEAT Calculation.	2.1	452.00	949.20
1	6/21/2024	DP	Reviewed 5471 DF Workpapers.	2.2	452.00	994.40
1	6/21/2024	EK	Began preparing 8858 DF Workpaper (A02).	2.5	180.00	450.00
1	6/21/2024	EK	Finalized preparation of 5471 DF Workpaper (A).	3.8	180.00	684.00
1	6/24/2024	JM	Call with John G to discuss the calculation of gain/loss on sale of Palm Spring.	0.6	332.00	199.20
1	6/24/2024	JG	Call with Jon M to discuss the calculation of gain/loss on sale of Palm Spring.	0.6	600.00	360.00
1	6/24/2024	AP	Call with Randi M re: 338(g) gain computations to report on tax return.	0.2	640.00	128.00
1	6/24/2024	RM	Call with Alina P re: 338(g) gain computations to report on tax return.	0.2	680.00	136.00
1	6/24/2024	KS	Proforma return preparation: Pushed DFs to OIT, created proformas, looked for missing EINs/incorporated dates, etc.: Bird Products Corp.	0.3	220.00	66.00
1	6/24/2024	KS	Proforma return preparation: Pushed DFs to OIT, created proformas, looked for missing EINs/incorporated dates, etc.: EME Medical.	0.3	220.00	66.00
1	6/24/2024	KS	Proforma return preparation: Pushed DFs to OIT, created proformas, looked for missing EINs/incorporated dates, etc.: VM 205.	0.3	220.00	66.00
1	6/24/2024	KS	Proforma return preparation: Pushed DFs to OIT, created proformas, looked for missing EINs/incorporated dates, etc.: VM Finance Sub.	0.3	220.00	66.00
1	6/24/2024	KS	Proforma return preparation: Pushed DFs to OIT, created proformas, looked for missing EINs/incorporated dates, etc.: Vyaire Company.	0.3	220.00	66.00
1	6/24/2024	KS	Proforma return preparation: Pushed DFs to OIT, created proformas, looked for missing EINs/incorporated dates, etc.: Vyaire Financial Holdings.	0.3	220.00	66.00
1	6/24/2024	KS	Proforma return preparation: Pushed DFs to OIT, created proformas, looked for missing EINs/incorporated dates, etc.: Vyaire Medical BR.	0.3	220.00	66.00
1	6/24/2024	KS	Proforma return preparation: Pushed DFs to OIT, created proformas, looked for missing EINs/incorporated dates, etc.: Vyaire Medical Capital.	0.3	220.00	66.00
1	6/24/2024	KS	Proforma return preparation: Pushed DFs to OIT, created proformas, looked for missing EINs/incorporated dates, etc.: Vyaire Medical International.	0.3	220.00	66.00
1	6/24/2024	KS	Proforma return preparation: Pushed DFs to OIT, created proformas, looked for missing EINs/incorporated dates, etc.: Vyaire Medical MX.	0.3	220.00	66.00

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1	6/24/2024	KS	Proforma return preparation: Pushed DFs to OIT, created proformas, looked for missing EINs/incorporated dates, etc.: Vyaire Midco.	0.3	220.00	66.00
1	6/24/2024	KS	Proforma return preparation: Pushed DFs to OIT, created proformas, looked for missing EINs/incorporated dates, etc.: Vyaire Receivables.	0.3	220.00	66.00
1	6/24/2024	KS	Proforma return preparation: Pushed DFs to OIT, created proformas, looked for missing EINs/incorporated dates, etc.: Vyaire TSR Sub.	0.3	220.00	66.00
1	6/24/2024	SB	Reviewed BEAT calculation.	0.3	624.00	187.20
1	6/24/2024	JG	Dataflow Review Comments - Revolutionary Medical Services, Inc.	0.4	600.00	240.00
1	6/24/2024	JG	Dataflow Review Comments - Vyaire Medical 203, Inc.	0.4	600.00	240.00
1	6/24/2024	KS	Proforma return preparation: Pushed DFs to OIT, created proformas, looked for missing EINs/incorporated dates, etc.: Viasys Holdings.	0.4	220.00	88.00
1	6/24/2024	KS	Proforma return preparation: Pushed DFs to OIT, created proformas, looked for missing EINs/incorporated dates, etc.: Vital Signs.	0.4	220.00	88.00
1	6/24/2024	KS	Proforma return preparation: Pushed DFs to OIT, created proformas, looked for missing EINs/incorporated dates, etc.: VM 202.	0.4	220.00	88.00
1	6/24/2024	KS	Proforma return preparation: Pushed DFs to OIT, created proformas, looked for missing EINs/incorporated dates, etc.: SensorMedics Corp.	0.4	220.00	88.00
1	6/24/2024	KS	Proforma return preparation: Pushed DFs to OIT, created proformas, looked for missing EINs/incorporated dates, etc.: VM 207.	0.4	220.00	88.00
1	6/24/2024	JG	Discussion with team to determine Shri's eligibility to participate in the project.	0.5	600.00	300.00
1	6/24/2024	JG	Gain (Loss) on sale of Palm Springs - calculate Book AJE to get the Gain (Loss) to correct entity.	1.0	600.00	600.00
1	6/24/2024	BP	Reviewed 8858 workpapers.	1.0	180.00	180.00
1	6/24/2024	JG	Proforma Review: US05 - Vyaire Medical 211, Inc.	1.1	600.00	660.00
1	6/24/2024	DP	Reviewed 5471 DF Workpapers.	1.3	452.00	587.60
1	6/24/2024	JM	Prepared proforma in OIT for VM 203.	1.3	332.00	431.60
1	6/24/2024	JM	Prepared proforma in OIT for VM 211.	1.3	332.00	431.60
1	6/24/2024	JM	Prepared proforma in OIT for Vyaire Finance BV.	1.3	332.00	431.60
1	6/24/2024	EK	Finalized preparation of 8858 DF Workpaper (A02).	1.4	180.00	252.00
1	6/24/2024	EK	Finalized preparation of 8858 DF Workpaper (A03).	1.5	180.00	270.00
1	6/24/2024	SB	Finalized Schedule G summary template to be used for 5471 form prep.	1.7	624.00	1,060.80
1	6/24/2024	JM	Prepared proforma in OIT for VMC.	1.8	332.00	597.60
1	6/24/2024	RM	Reviewed Consumable sale gain or loss calc and basis computation.	2.4	680.00	1,632.00
1	6/24/2024	BP	Imported and adjusted 5471 C in OIT.	2.5	180.00	450.00
1	6/24/2024	EK	Continued updating 5471 DF Workpaper (B) in OIT.	3.3	180.00	594.00
1	6/24/2024	BP	Imported and adjusted 5471 E in OIT.	3.5	180.00	630.00
1	6/24/2024	DP	Reviewed 5471 DF Workpapers.	3.8	452.00	1,717.60
1	6/24/2024	KG	Continued reviewing and updating 5471 DF Workpaper (D).	3.8	272.00	1,033.60
1	6/24/2024	EK	Began importing and updating 5471 DF Workpaper (B) in OIT.	3.9	180.00	702.00
1	6/25/2024	DP	Call with Sue B to discuss compliance updates.	0.3	452.00	135.60
1	6/25/2024	SB	Call with Dante P to discuss compliance updates.	0.3	624.00	187.20
1	6/25/2024	DP	Call with Annie L and Sue B to discuss gain loss calculations for sale.	0.7	452.00	316.40
1	6/25/2024	SB	Call with Annie L and Dante P to discuss gain loss. calculations for sale.	0.7	624.00	436.80
1	6/25/2024	JM	Touchpoint Call with client regarding proformas.	0.5	332.00	166.00
1	6/25/2024	KS	Ran consolidation tools, printed DFs and imported to OIT, created proformas for Ciel.	0.8	220.00	176.00
1	6/25/2024	KS	Ran consolidation tools, printed DFs and imported to OIT, created proformas for RMD.	0.8	220.00	176.00
1	6/25/2024	KS	Ran consolidation tools, printed DFs and imported to OIT, created proformas for Vyaire Medical Cooperatief.	0.8	220.00	176.00
1	6/25/2024	KS	Ran consolidation tools, printed DFs and imported to OIT, created proformas for Vyaire Medical Payroll LLC.	0.8	220.00	176.00

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1	6/25/2024	KS	Ran consolidation tools, printed DFs and imported to OIT, created proformas for Vyaire Medical 323.	0.8	220.00	176.00
1	6/25/2024	KS	Ran consolidation tools, printed DFs and imported to OIT, created proformas for Vyaire Medical LLC.	0.8	220.00	176.00
1	6/25/2024	AL	Reviewed gain (loss) on asset and stock sales - 2023 sale.	1.3	780.00	1,014.00
1	6/25/2024	AL	Reviewed gain (loss) on asset and stock sales - 2023 sale.	1.4	780.00	1,092.00
1	6/25/2024	BP	Continued to adjust workpaper D in OIT.	1.5	180.00	270.00
1	6/25/2024	SB	Updated GILTI calculation.	1.8	624.00	1,123.20
1	6/25/2024	EK	Finalized preparation of 5471 DF Workpaper (B) in OIT.	2.0	180.00	360.00
1	6/25/2024	JM	Touchpoint Call with client regarding proformas.	2.0	332.00	664.00
1	6/25/2024	BP	Revised workpaper D in OIT.	2.5	180.00	450.00
1	6/25/2024	JM	Touchpoint Call with client regarding proformas.	2.5	332.00	830.00
1	6/25/2024	DP	Finalized review of 5471 DF Workpapers.	2.7	452.00	1,220.40
1	6/25/2024	BP	Imported 5471 workpaper D.	3.0	180.00	540.00
1	6/25/2024	DP	Reviewed 5471 DF Workpapers.	3.2	452.00	1,446.40
1	6/25/2024	EK	Finalized preparation of 5471 DF Workpaper (D) in OIT.	3.7	180.00	666.00
1	6/25/2024	EK	Began importing and updating 5471 DF Workpaper (D) in OIT.	3.9	180.00	702.00
1	6/25/2024	KG	Finalized review and update of 5471 DF Workpaper (D).	3.9	272.00	1,060.80
1	6/26/2024	JG	Call with Kelsee S to discuss OIT inputs.	0.4	600.00	240.00
1	6/26/2024	KS	Call with Jon G to discuss OIT inputs.	0.4	220.00	88.00
1	6/26/2024	AL	Call with Dante P and Sue B to discuss updates/changes to GILTI and sale GL.	0.8	780.00	624.00
1	6/26/2024	DP	Call with Sue B and Annie L to discuss updates/changes to GILTI and sale GL.	0.8	452.00	361.60
1	6/26/2024	SB	Call with Dante P and Annie L to discuss updates/changes to GILTI and sale GL.	0.8	624.00	499.20
1	6/26/2024	DP	Call with Sue B and (client) to discuss open items.	0.5	452.00	226.00
1	6/26/2024	SB	Call with Dante P and James (client) to discuss open items.	0.5	624.00	312.00
1	6/26/2024	KG	Began reviewing 8858 DF Workpaper (A04).	0.1	272.00	27.20
1	6/26/2024	EK	Began uploading and reviewing 8858 DF Workpaper (A07).	0.3	180.00	54.00
1	6/26/2024	EK	Began uploading and reviewing 8858 DF Workpaper (A09).	0.3	180.00	54.00
1	6/26/2024	KG	Reviewed 8858 DF Workpaper (A07).	0.3	272.00	81.60
1	6/26/2024	EK	Began uploading and reviewing 8858 DF Workpaper (A08).	0.4	180.00	72.00
1	6/26/2024	JG	Return Review: US03 - Vital Medical 205.	0.4	600.00	240.00
1	6/26/2024	JG	Return Review: US04 - Vital Medical 207.	0.4	600.00	240.00
1	6/26/2024	KG	Updated GILTI Calculation.	0.4	272.00	108.80
1	6/26/2024	JM	Touchpoint Call with client regarding proformas.	0.5	332.00	166.00
1	6/26/2024	JG	Updated PTR schedule for taxable income tie-out.	0.5	600.00	300.00
1	6/26/2024	KG	Reviewed 8858 DF Workpaper (A08).	0.6	272.00	163.20
1	6/26/2024	KG	Reviewed 8858 DF Workpaper (A09).	0.6	272.00	163.20
1	6/26/2024	JG	Return Review: US02 - Vital Signs Sales Corp.	0.7	600.00	420.00
1	6/26/2024	KG	Compiled reporting information for 8858s.	0.7	272.00	190.40
1	6/26/2024	JM	Touchpoint Call with client regarding proformas.	0.8	332.00	265.60
1	6/26/2024	JM	Touchpoint Call with client regarding proformas.	0.8	332.00	265.60
1	6/26/2024	JM	Reviewed updates for VM 203.	0.8	332.00	265.60
1	6/26/2024	JM	Reviewed updates for VM 211.	0.8	332.00	265.60
1	6/26/2024	JM	Reviewed updates for VMC.	0.8	332.00	265.60
1	6/26/2024	JM	Reviewed updates for VSSC.	0.8	332.00	265.60
1	6/26/2024	KG	Reviewed 8858 DF Workpaper (A05).	0.9	272.00	244.80
1	6/26/2024	JG	Return Review: US01 - Vyaire Holidng Company.	1.0	600.00	600.00
1	6/26/2024	DP	Reviewed 5471 DF Workpapers.	1.2	452.00	542.40
1	6/26/2024	AL	Computed additional basis for CFCs for PTEP - 2023 sale.	1.3	780.00	1,014.00
1	6/26/2024	KG	Reviewed 8858 DF Workpaper (A06).	1.3	272.00	353.60
1	6/26/2024	DP	Updated Schedule I-1 and Schedule Q workpapers.	1.8	452.00	813.60
1	6/26/2024	EK	Continued updating/adjusting 5471 DF Workpaper (B) in OIT with schedules G, I1, Q, and H.	1.8	180.00	324.00
1	6/26/2024	EK	Began updating/adjusting 5471 DF Workpaper (B) in OIT with schedules G, I1, Q, and H.	1.9	180.00	342.00
1	6/26/2024	BP	Revised workpaper C in OIT.	2.0	180.00	360.00
1	6/26/2024	BP	Revised workpaper E in OIT.	2.0	180.00	360.00
1	6/26/2024	KS	Updated DF's for 163(j) adjustment, reran consolidation workpaper, reconsolidated OIT.	2.1	220.00	462.00
1	6/26/2024	AL	Reviewed tested income calc.	2.2	780.00	1,716.00
1	6/26/2024	EK	Began updating/adjusting 5471 DF Workpaper (D) in OIT with schedules G, I1, Q, and H.	2.2	180.00	396.00
1	6/26/2024	EK	Continued updating/adjusting 5471 DF Workpaper (D) in OIT with schedules G, I1, Q, and H.	2.4	180.00	432.00

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1	6/26/2024	KS	Cleared comments on projections.	2.5	220.00	550.00
1	6/26/2024	SB	Updated GILTI calculation and reviewed CFC Group Election.	2.5	624.00	1,560.00
1	6/26/2024	AL	Completed review of gain (loss) on asset and stock sales - 2023 sale.	2.6	780.00	2,028.00
1	6/26/2024	BB	Prepared Form 5713.	2.8	248.00	694.40
1	6/26/2024	SB	Updated GILTI calculation.	2.8	624.00	1,747.20
1	6/26/2024	BP	Revised workpaper D in OIT.	3.0	180.00	540.00
1	6/26/2024	BB	Prepared Form 8991.	3.4	248.00	843.20
1	6/26/2024	JG	Prepared 163(j) Calculation.	3.7	600.00	2,220.00
1	6/27/2024	JG	Reviewed US18 - Vyaire Medical BR LLC return.	0.2	600.00	120.00
1	6/27/2024	JG	Reviewed US19 - Vyaire Medical MX LLC return.	0.2	600.00	120.00
1	6/27/2024	JG	Reviewed US20 - Vyaire Medical International LLC return.	0.2	600.00	120.00
1	6/27/2024	JG	Reviewed US26 - Vyaire Financial Holdings, LLC return.	0.2	600.00	120.00
1	6/27/2024	JG	Reviewed US27 - VM Finance Sub, LLC return.	0.2	600.00	120.00
1	6/27/2024	JG	Reviewed US28 - Vyaire TSR Sub, LLC return.	0.2	600.00	120.00
1	6/27/2024	JG	Reviewed US29 - Vyaire TSR MidCo, LLC return.	0.2	600.00	120.00
1	6/27/2024	JG	Reviewed US31 - Vyaire Company return.	0.2	600.00	120.00
1	6/27/2024	JG	Reviewed US32 - EME Medical, Inc return.	0.2	600.00	120.00
1	6/27/2024	KG	Began reviewing 8858 DF Workpaper (A02).	0.2	272.00	54.40
1	6/27/2024	JG	Reviewed US04 - Vyaire medical 207, Inc return.	0.3	600.00	180.00
1	6/27/2024	JG	Reviewed US05 - Vyaire Medical 211, Inc return.	0.3	600.00	180.00
1	6/27/2024	JG	Reviewed US06 - Vyaire Medical 203, Inc return.	0.3	600.00	180.00
1	6/27/2024	JG	Reviewed US07 - SensorMedics Corporation return.	0.3	600.00	180.00
1	6/27/2024	JG	Reviewed US08 - Vyaire Medcial 206, Inc return.	0.3	600.00	180.00
1	6/27/2024	JG	Reviewed US09 - Revolutionary Medical Devices, Inc return.	0.3	600.00	180.00
1	6/27/2024	JG	Reviewed US10 - Vital Signs, Inc return.	0.3	600.00	180.00
1	6/27/2024	JG	Reviewed US16 - Vyaire Medical, LLC return.	0.3	600.00	180.00
1	6/27/2024	JG	Reviewed US30 - Bird Products Corporation return.	0.3	600.00	180.00
1	6/27/2024	JG	Reviewed US33 - ViaSys Holdings, Inc return.	0.3	600.00	180.00
1	6/27/2024	JG	Reviewed US02 - Vital Signs Sales Corp return.	0.3	600.00	180.00
1	6/27/2024	EK	Began uploading and reviewing 8858 DF Workpaper (A04).	0.4	180.00	72.00
1	6/27/2024	JG	Reviewed US11 - Ciel Medical, Inc return.	0.4	600.00	240.00
1	6/27/2024	JG	Reviewed US12 - Vyaire Medical 202, Inc return.	0.4	600.00	240.00
1	6/27/2024	JG	Reviewed US22 - Vyaire Medical Capital LLC return.	0.4	600.00	240.00
1	6/27/2024	JG	Reviewed US25 - Vyaire Receivables LLC return.	0.4	600.00	240.00
1	6/27/2024	JM	Touchpoint Call with client regarding proformas.	0.5	332.00	166.00
1	6/27/2024	EK	Began uploading and reviewing 8858 DF Workpaper (A05).	0.5	180.00	90.00
1	6/27/2024	JG	Reviewed US17 - Vyaire Medical Payroll, LLC return.	0.5	600.00	300.00
1	6/27/2024	JG	Second Review: US05 - Vyaire Medical 211, Inc return.	0.5	600.00	300.00
1	6/27/2024	KG	Finalized review of 8858 DF Workpaper (A04).	0.5	272.00	136.00
1	6/27/2024	KG	Reviewed 8858 DF Workpaper (A03).	0.5	272.00	136.00
1	6/27/2024	JG	Reviewed US02 - Vital Signs Sales Corp return.	0.6	600.00	360.00
1	6/27/2024	EK	Began uploading and reviewing 8858 DF Workpaper (A06).	0.7	180.00	126.00
1	6/27/2024	JG	Prepared 163(j) Calculation.	0.7	600.00	420.00
1	6/27/2024	EK	Began uploading and reviewing 8858 DF Workpaper (A03).	0.9	180.00	162.00
1	6/27/2024	BP	Revised workpaper E in OIT.	1.0	180.00	180.00
1	6/27/2024	JM	Touchpoint Call with client regarding proformas.	1.0	332.00	332.00
1	6/27/2024	JM	Touchpoint Call with client regarding proformas.	1.0	332.00	332.00
1	6/27/2024	JM	Reviewed updates for VMC.	1.0	332.00	332.00
1	6/27/2024	JM	Updated VMI div cons TI review workpaper.	1.0	332.00	332.00
1	6/27/2024	DP	Updated GILTI workpapers.	1.1	452.00	497.20
1	6/27/2024	JG	Reviewed US03 - Vyaire Medical 205 return.	1.1	600.00	660.00
1	6/27/2024	BB	Prepared a workpaper for form 8865.	1.4	248.00	347.20
1	6/27/2024	BP	Prepared 8594's in OIT.	1.5	180.00	270.00
1	6/27/2024	BP	Revised workpaper D in OIT.	2.5	180.00	450.00
1	6/27/2024	DP	Reviewed 5471 DF Workpapers.	2.5	452.00	1,130.00
1	6/27/2024	BP	Revised workpaper C in OIT.	2.8	180.00	504.00
1	6/27/2024	EK	Finalized updates on 5471 DF Workpaper (B) in OIT.	3.7	180.00	666.00
1	6/27/2024	KS	Updates to 163(j), consolidation, etc. Cleared remaining comments.	3.7	220.00	814.00
1	6/27/2024	BB	Prepared a workpaper for form 8865.	3.9	248.00	967.20
1	6/27/2024	EK	Finalized adjustments on 5471 DF Workpaper (D) in OIT.	3.9	180.00	702.00
1	6/28/2024	DP	Calls with engagement team and client to discuss open items.	0.5	452.00	226.00
1	6/28/2024	JG	Calls with Dante P. discussing path to completion, GILTI inclusion, SubF, and software division of responsibility.	0.7	600.00	420.00
1	6/28/2024	DP	Calls with John G. discussing path to completion, GILTI inclusion, SubF, and software division of responsibility.	0.7	452.00	316.40

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1	6/28/2024	KS	Call with John G and Jon M regarding proforma prep, OIT printing reports, ran consolidation tools, printed DFs and imported to OIT, created proformas for RMD, Ciel, Vyaire Medical LLC, Vyaire Medical Payroll LLC, Vyaire Medical Cooperatief, Vyaire Medical 323.	0.9	220.00	198.00
1	6/28/2024	JG	Call with Kelsee S and Jon M regarding proforma prep, OIT printing reports, ran consolidation tools, printed DFs and imported to OIT, created proformas for RMD, Ciel, Vyaire Medical LLC, Vyaire Medical Payroll LLC, Vyaire Medical Cooperatief, Vyaire Medical 323.	0.9	600.00	540.00
1	6/28/2024	JM	Call with John G and Kelsee S regarding proforma prep, OIT printing reports, ran consolidation tools, printed DFs and imported to OIT, created proformas for RMD, Ciel, Vyaire Medical LLC, Vyaire Medical Payroll LLC, Vyaire Medical Cooperatief, Vyaire Medical 323.	0.9	332.00	298.80
1	6/28/2024	JG	Weekly update call with client regarding overall status of bankruptcy.	0.4	600.00	240.00
1	6/28/2024	SB	Weekly update call with James (client) regarding overall status of bankruptcy.	0.5	624.00	312.00
1	6/28/2024	BP	Reviewed 5471 workpaper D in OIT.	0.3	180.00	54.00
1	6/28/2024	BP	Continued to adjust workpaper A in OIT.	1.3	180.00	234.00
1	6/28/2024	BP	Imported and adjusted 5471 workpaper A in OIT.	2.5	180.00	450.00
1	6/28/2024	BP	Revised workpaper A in OIT.	2.8	180.00	504.00
1	6/28/2024	DP	Reviewed Form 8991.	0.6	452.00	271.20
1	6/28/2024	DP	Reviewed Form 5713.	0.8	452.00	361.60
1	6/28/2024	DP	Reviewed Forms 8594.	1.1	452.00	497.20
1	6/28/2024	EK	Began uploading and reviewing 8858 DF Workpaper (A01).	0.7	180.00	126.00
1	6/28/2024	EK	Began uploading and reviewing 8858 DF Workpaper (A02).	0.7	180.00	126.00
1	6/28/2024	EK	Completed importing and updating 5471 DF Workpaper (A) in OIT.	3.5	180.00	630.00
1	6/28/2024	EK	Began importing and updating 5471 DF Workpaper (A) in OIT.	3.9	180.00	702.00
1	6/28/2024	JG	Prepared and sent Email regarding status of project to team.	0.3	600.00	180.00
1	6/28/2024	JG	Calls with ITS team discussing path to completion, GILTI inclusion, SubF, and software division of responsibility.	0.7	600.00	420.00
1	6/28/2024	JG	Finalized zero-activity Proformas & updated tracker.	0.7	600.00	420.00
1	6/28/2024	JG	Reviewed VMI DivCon.	2.2	600.00	1,320.00
1	6/28/2024	JM	Proforma updates for VMI div consolidation.	1.0	332.00	332.00
1	6/28/2024	JM	Proforma updates for Vyaire Finance BV.	1.0	332.00	332.00
1	6/28/2024	JM	Updated VMC 4797.	1.5	332.00	498.00
1	6/28/2024	KG	Updated GILTI Calculation.	0.4	272.00	108.80
1	6/28/2024	KG	Finalized review of 8858 DF Workpaper (A02).	0.6	272.00	163.20
1	6/28/2024	KG	Reviewed 8858 DF Workpaper (A01).	0.6	272.00	163.20
1	6/28/2024	KG	Consolidated and printed Forms 8594, 8858, and 5471.	0.7	272.00	190.40
1	6/28/2024	KG	Updated 8858 DF Workpapers and Forms for (A04) and (A06).	0.7	272.00	190.40
1	6/28/2024	KG	Prepared 8858 DF Workpaper (A10).	0.9	272.00	244.80
1	6/28/2024	KG	Updated projections regarding 4797 and 8594s.	1.4	272.00	380.80
1	6/29/2024	KS	Reran consolidation tool and updated 163j workpaper after reconciling differences.	1.6	220.00	352.00
1	6/29/2024	DP	Reviewed Form 5471s.	4.0	452.00	1,808.00
1	6/29/2024	KG	Updated Forms 8594.	1.0	272.00	272.00
1	6/29/2024	KG	Reviewed and updated Forms 8858.	3.3	272.00	897.60
1	6/29/2024	KS	Reviewed differences in OIT from consolidation workpapers.	1.1	220.00	242.00
1	6/29/2024	KS	Updated 163j calculation.	0.9	220.00	198.00
1	6/29/2024	SB	Updated to GILTI calculation Schedule I-1 for CFC Group Election.	0.5	624.00	312.00
1	6/30/2024	BB	Prepared the 8858 organizational chart statement.	3.8	248.00	942.40
1	6/30/2024	DP	Completed review of Form 5471s.	4.0	452.00	1,808.00
5	6/13/2024	TG	Call with C. Conner re: alerting the states about BKY. Sent follow up email.	0.6	624.00	374.40
8	6/21/2024	MS	Updated exhibits related to BDO's initial fee statement.	0.3	552.00	165.60
11	6/10/2024	MS	Prepared document requests for project.	0.7	552.00	386.40
13	6/14/2024	JG	Call with Jon M to review the state tax deduction for the tax return.	1.1	600.00	660.00
13	6/14/2024	JM	Call with John G to review the state tax deduction for the tax return.	1.1	332.00	365.20

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13	6/28/2024	NZ	Prepared state apportionment workpapers for VM 203, VM 211, and VMI.	2.0	272.00	544.00
13	6/28/2024	NZ	Prepared state income tax workpapers for VM 203, VM 211, and VMI.	2.0	272.00	544.00
13	6/28/2024	RM	Prepared for state income tax call for 203.	0.5	680.00	340.00
14	6/11/2024	JM	Built UNICAP M-adjustment support for Vyaire Medical 203 entity.	0.5	332.00	166.00
14	6/11/2024	JM	Built UNICAP M-adjustment support for Vyaire Medical 211 entity.	0.5	332.00	166.00
14	6/11/2024	JM	Built UNICAP M-adjustment support for Vyaire Medical Consumables entity.	0.8	332.00	265.60
14	6/11/2024	RM	Reviewed VM 203, VM 211, Consumables, holding company DF book tax recs including g/l on sale of consumable business.	3.1	680.00	2,108.00
14	6/13/2024	RM	Reviewed VM 211 book tax reconciliation.	1.3	680.00	884.00
14	6/14/2024	RM	Reviewed VM consumables book tax reconciliation.	2.1	680.00	1,428.00
14	6/15/2024	AP	Continued preparing 2016-2022 schedule M-3 reports to upload in stock basis model.	1.0	640.00	640.00
14	6/15/2024	AP	Continued preparation of 2016-2022 schedule M-3 reports to upload in stock basis model.	3.0	640.00	1,920.00
14	6/17/2024	RM	Reviewed Consumables book tax reconciliation.	1.1	680.00	748.00
14	6/18/2024	AP	Call with Bianca P to discuss 2016 Schedule M-3.	0.3	640.00	192.00
14	6/18/2024	BPA	Call with Alina P to discuss 2016 Schedule M-3.	0.3	484.00	145.20
14	6/18/2024	BPA	Reviewed 2016 tax return in anticipation of preparing 2016 M-3 workpapers.	0.3	484.00	145.20
14	6/18/2024	RM	Reviewed Vyaire consumables LLC book tax reconciliation.	0.7	680.00	476.00
14	6/19/2024	BPA	Reviewed 2017 M-3 workpapers in anticipation of preparing 2016 M-3 workpapers.	0.3	484.00	145.20
14	6/20/2024	BPA	Prepped the 2016 M-3 workpapers, extracted the M-2/M-3 part II/M-3 part III data.	3.3	484.00	1,597.20
14	6/21/2024	AP	Met with Bianca P to discuss 2016 M-3 schedule.	0.4	640.00	256.00
14	6/21/2024	BPA	Met with Alina P to discuss 2016 M-3 schedule.	0.4	484.00	193.60
14	6/21/2024	AP	Call with Bianca P to discuss 2016 M-3 schedule.	0.4	640.00	256.00
14	6/21/2024	MS	Call with Alina P to discuss 2016 M-3 schedule.	0.4	552.00	220.80
14	6/26/2024	RM	Reviewed book/tax reconciliation for VMI.	1.2	680.00	816.00
14	6/28/2024	KS	Updated DFs for gain/loss presentation on 4797/M-3.	2.8	220.00	616.00
14	6/30/2024	KS	Updated M-3 review workpaper for SensorMedics Corp.	0.4	220.00	88.00
14	6/30/2024	KS	Updated M-3 review workpaper for VM 203.	0.4	220.00	88.00
14	6/30/2024	KS	Updated M-3 review workpaper for VM 211.	0.4	220.00	88.00
14	6/30/2024	KS	Updated M-3 review workpaper for VM Consumables.	0.4	220.00	88.00
14	6/30/2024	KS	Updated M-3 review workpaper for VM Payroll.	0.4	220.00	88.00
14	6/30/2024	KS	Updated M-3 review workpaper for VMI.	0.4	220.00	88.00
16	6/10/2024	AP	Call with Eddie M to discuss I/C debt.	0.5	640.00	320.00
16	6/10/2024	EM	Call with Alina P RE: I/C Debt.	0.4	452.00	180.80
16	6/10/2024	RL	Call with Client, Alina P, Kevin W, PWC team, KE team to discuss status of bankruptcy filing, open items, next steps in project.	1.0	960.00	960.00
16	6/10/2024	AP	Call with Client, Rich L, Kevin W, PWC team, KE team to discuss status of bankruptcy filing, open items, next steps in project.	1.0	640.00	640.00
16	6/10/2024	KW	Call with Keith M., Palmer Gunderson (K&E), Nicholas Warther (K&E), James Talfourd-Cook (Vyaire), Rahcel Lisenby (Vyaire), Vikram B (Vyaier), Chris C. (K&E), Sara Z. (K&E), Tewari Sachin and Ditsch Stefan (PWC Germany), to discuss the information request list (information received, information that remains outstanding), and next steps with respect to tax asset basis, tax stock basis.	1.0	960.00	960.00
16	6/10/2024	KW	Call with Richard L and Alina P. to discuss the information request list, Vyaire's chapter 11 filing and next steps.	0.3	960.00	288.00
16	6/10/2024	RL	Call with Kevin W and Alina P. to discuss the information request list, Vyaire's chapter 11 filing and next steps.	0.3	960.00	288.00
16	6/10/2024	AP	Call with Kevin W and Rich L. to discuss the information request list, Vyaire's chapter 11 filing and next steps.	0.3	640.00	192.00
16	6/10/2024	AP	Call with Kevin W, Melody S, Randi M, Tegan N to discuss engagement and next steps.	0.5	640.00	320.00
16	6/10/2024	KW	Call with Alina P, Melody S, Randi M, Keith M, Tegan N to discuss engagement and next steps.	0.5	960.00	480.00

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16	6/10/2024	MS	Call with Kevin W, Melody S, Alina P, Randi M, Tegan N to discuss engagement and next steps.	0.5	552.00	276.00
16	6/10/2024	RM	Call with Kevin W, Melody S, Alina P, Keith M, Tegan N to discuss engagement and next steps.	0.5	680.00	340.00
16	6/10/2024	AP	Updated open items list for Vyaire.	0.2	640.00	128.00
16	6/10/2024	AP	Reviewed documents received from Vyaire.	1.3	640.00	832.00
16	6/10/2024	KW	Reviewed information received necessary to compute anticipated U.S. federal income tax consequences (i.e., basis and tax attributes) and confirming information that remains outstanding.	1.1	960.00	1,056.00
16	6/10/2024	MS	Searched for and shared bankruptcy billing information with Alina P.	0.2	552.00	110.40
16	6/10/2024	RL	Prepared for meeting with Alina P and Kevin W.	0.5	960.00	480.00
16	6/11/2024	AP	Call with Hannah H to discuss TBBS.	0.5	640.00	320.00
16	6/11/2024	HH	Call with Alina P to discuss TBBS.	0.5	552.00	276.00
16	6/11/2024	AP	Call with Eddie M to go over org chart.	0.4	640.00	256.00
16	6/11/2024	EM	Call with Alina P RE: Legal Org Chart.	0.4	452.00	180.80
16	6/11/2024	AP	Call with Kevin W and Rich L to review current I/C matrix, discuss workstream for next steps regarding potential I/C balance settlement (including modeling and white boarding alternative solutions).	0.5	640.00	320.00
16	6/11/2024	KW	Call with Richard L. and Alina P. to review current I/C matrix, discuss workstream for next steps regarding potential I/C balance settlement (including modeling and white boarding alternative solutions).	0.5	960.00	480.00
16	6/11/2024	RL	Call with Kevin W and Alina P to review current I/C matrix, discuss workstream for next steps regarding potential I/C balance settlement (including modeling and white boarding alternative solutions).	0.5	960.00	480.00
16	6/11/2024	AP	Call with Kevin W, Rich L, James T-C, Jane B., Kira B to discuss I/C debt.	1.0	640.00	640.00
16	6/11/2024	RL	Call with Kevin W, Alina P, James T-C, Jane B., Kira B to discuss I/C debt.	1.0	960.00	960.00
16	6/11/2024	KW	Call with James Talfourd-Cook, Jane Burke, Rich L, Kira B and Alina P. to discuss the company's intercompany balances, receivables, payables, magnitude of balances, balance locations and next steps.	0.5	960.00	480.00
16	6/11/2024	RL	Call with Alina P, Randi M and Kevin W to discuss tax workstreams (compliance, provision, unclaimed property, and tax structuring work for Chapter 11 filing) in light of the chapter 11 filing.	0.5	960.00	480.00
16	6/11/2024	RM	Call with Alina P, Kevin W and Rich L to discuss tax workstreams (compliance, provision, unclaimed property, and tax structuring work for Chapter 11 filing) in light of the chapter 11 filing.	0.5	680.00	340.00
16	6/11/2024	AP	Call with Kevin W, Randi M and Rich L to discuss tax workstreams (compliance, provision, unclaimed property, and tax structuring work for Chapter 11 filing) in light of the chapter 11 filing.	0.5	640.00	320.00
16	6/11/2024	KW	Call with Rich L, Randi M, and Alina P. to discuss tax workstreams (compliance, provision, unclaimed property, and tax structuring work for Chapter 11 filing) in light of the chapter 11 filing.	0.5	960.00	480.00
16	6/11/2024	HH	Matched entities on tax workpapers to form 851 and to organizational charts.	0.6	552.00	331.20
16	6/11/2024	EM	Reviewed Tax return and data.	1.0	452.00	452.00
16	6/11/2024	KW	Reviewed first day motions and information request list.	1.1	960.00	1,056.00
16	6/11/2024	EM	Created 851 Affiliation Schedule.	1.8	452.00	813.60
16	6/11/2024	EM	Created Legal organization chart.	2.1	452.00	949.20
16	6/12/2024	AP	Call with Hannah H to review TBBS workbook.	0.5	640.00	320.00
16	6/12/2024	HH	Call with Alina P to review TBBS workbook.	0.5	552.00	276.00
16	6/12/2024	AP	Call with Eddie M to discuss org chart.	0.5	640.00	320.00
16	6/12/2024	EM	Call with Alina P to discuss org chart.	0.5	452.00	226.00
16	6/12/2024	AP	Call with Rich L to discuss workstreams and status.	0.8	640.00	512.00
16	6/12/2024	RL	Call with Alina P to discuss workstreams and status.	0.8	960.00	768.00
16	6/12/2024	AP	Began review of the M&A history.	2.6	640.00	1,664.00
16	6/12/2024	EM	Created Legal organization chart.	2.6	452.00	1,175.20

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16	6/12/2024	HH	Reconciled entities with Form 851s, tax workpapers, tax returns, and organizational charts.	2.9	552.00	1,600.80
16	6/12/2024	KW	Reviewed I/C information received and information request list.	0.4	960.00	384.00
16	6/12/2024	RL	Reviewed LOIs.	2.6	960.00	2,496.00
16	6/13/2024	AP	Call with Hannah H and Eddie M to review TBBS open items.	0.5	640.00	320.00
16	6/13/2024	EM	Call with Alina P & Hannah H to review TBBS open items.	0.5	452.00	226.00
16	6/13/2024	HH	Call with Alina P and Eddie M to review TBBS open items.	0.5	552.00	276.00
16	6/13/2024	AP	Call with Melody S to discuss putting together the summary of contributions/distributions per the tax returns.	0.4	640.00	256.00
16	6/13/2024	MS	Call with Alina P regarding distribution/contribution schedule.	0.7	552.00	386.40
16	6/13/2024	AP	Call with Rich L to work through the Kingston project.	1.0	640.00	640.00
16	6/13/2024	RL	Call with Alina P to work through the Kingston project.	1.0	960.00	960.00
16	6/13/2024	AP	Call with Rich L to work through all the M&A transactions.	2.0	640.00	1,280.00
16	6/13/2024	RL	Call with Alina P to work through all the M&A transactions.	2.0	960.00	1,920.00
16	6/13/2024	RL	Reviewed client sent files and made updates.	0.5	960.00	480.00
16	6/13/2024	AP	Reviewed group's trial balances.	0.8	640.00	512.00
16	6/13/2024	AP	Reviewed M&A transactions, summary in excel.	2.1	640.00	1,344.00
16	6/13/2024	EM	Updated Legal organization chart.	1.0	452.00	452.00
16	6/13/2024	EM	Populated company info and subsidiaries.	1.5	452.00	678.00
16	6/13/2024	EM	Updated 851 affiliation schedule and model.	1.5	452.00	678.00
16	6/13/2024	HH	Consolidated open items for CTS team.	0.5	552.00	276.00
16	6/13/2024	HH	Updated TBBS per meeting with team.	1.9	552.00	1,048.80
16	6/14/2024	AP	Call with Hannah H to discuss open items regarding entity reconciliations.	0.9	640.00	576.00
16	6/14/2024	HH	Call with Alina P. to discuss open items regarding entity reconciliations.	0.9	552.00	496.80
16	6/14/2024	AP	Call with Eddie M to discuss the upload of OIT reports.	0.8	640.00	512.00
16	6/14/2024	EM	Call with Alina P to discuss the upload of OIT reports.	0.8	452.00	361.60
16	6/14/2024	HH	Continued updating TBBS per meeting with team.	0.6	552.00	331.20
16	6/14/2024	AP	Prepared stock basis calculation.	1.0	640.00	640.00
16	6/14/2024	MS	Reviewed tax returns and extracted contribution and distribution whitepaper statements.	1.9	552.00	1,048.80
16	6/14/2024	EM	Updated Stock Basis Model.	2.6	452.00	1,175.20
16	6/14/2024	AP	Prepared history of M&A transactions.	2.9	640.00	1,856.00
16	6/15/2024	AP	Uploaded 2017-2018 to the stock basis model.	2.3	640.00	1,472.00
16	6/15/2024	AP	Uploaded 2019-2021 to the stock basis model.	3.1	640.00	1,984.00
16	6/17/2024	AP	Call with Hannah H to discuss tax basis balance sheet updates.	0.5	640.00	320.00
16	6/17/2024	HH	Call with Alina P to discuss CTS specific questions regarding tax basis balance sheets.	0.5	552.00	276.00
16	6/17/2024	KW	Call with Rich L., Rachel Lisenby, Sachin Murthy, Rich L, and Alina P. to discuss non-US tax issues and process for navigating non-US tax issues.	0.5	960.00	480.00
16	6/17/2024	AP	Call with Rich L, Kevin W, KE team, James T-C to discuss engagement procedures for foreign clients.	0.5	640.00	320.00
16	6/17/2024	RL	Call with Kevin W., Rachel Lisenby, Sachin Murthy, Rich L, and Alina P. to discuss non-US tax issues and process for navigating non-US tax issues.	0.5	960.00	480.00
16	6/17/2024	KW	Call with Alina P. and Rich L. regarding beginning stock basis (joined call late).	1.2	960.00	1,152.00
16	6/17/2024	AP	Call with Rich L to discuss VDR question and entity choice.	1.8	640.00	1,152.00
16	6/17/2024	RL	Call with Alina P to discuss VDR question and entity choice.	1.8	960.00	1,728.00
16	6/17/2024	HH	Coded specific deferred accounts to tax basis balance sheets.	0.6	552.00	331.20
16	6/17/2024	EM	Updated Stock Basis Model.	1.0	452.00	452.00
16	6/17/2024	AP	Reviewed the Dexit transaction.	1.3	640.00	832.00
16	6/17/2024	AP	Call with Rich L and Kevin W to work through beginning stock basis.	1.5	640.00	960.00
16	6/17/2024	JH	Updated stock basis analysis data inputs and reviewed to determine adjustments needed to be made to the stock basis model.	2.8	484.00	1,355.20
16	6/17/2024	AP	Continued preparation of stock basis calculation for years 2020, 2021.	3.5	640.00	2,240.00
16	6/18/2024	AP	Call with Rich L to discuss M&A transactions and beginning basis calculation.	1.5	640.00	960.00
16	6/18/2024	RL	Call with Alina P to discuss M&A transactions and beginning basis calculation.	1.5	960.00	1,440.00

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16	6/18/2024	AP	Call with Kevin W, Rich L, Jamesa T-C, Jane B., Nick W, Lliz J, Sara Z, Michael E to discuss status and next steps.	0.7	640.00	448.00
16	6/18/2024	KW	Call with Sara Z., Palmer G., Michael E, and Nicholas W. of K&E, Rich L. Keith M. and Alina P. of BDO, Rachel L. and James Talfourd-Cook of Vyaire to discuss I/C balances, asset and stock basis for tax purposes, information that remains outstanding, and next steps.	0.7	960.00	672.00
16	6/18/2024	RL	Call with Sara Z., Palmer G., Michael E, and Nicholas W. of K&E, Kevin W. Keith M. and Alina P. of BDO, Rachel L. and James Talfourd-Cook of Vyaire to discuss I/C balances, asset and stock basis for tax purposes, information that remains outstanding, and next steps.	0.7	960.00	672.00
16	6/18/2024	JH	Updated stock basis formulas and codes to properly reflect stock basis adjustments under -32.	0.8	484.00	387.20
16	6/18/2024	MS	Updated distributions and contributions analysis workpaper.	1.7	552.00	938.40
16	6/18/2024	HH	Layered in deferrals to tax basis balance sheets.	1.8	552.00	993.60
16	6/18/2024	AP	Prepared 2022 OIT report upload to stock basis calculation.	1.9	640.00	1,216.00
16	6/18/2024	AP	Prepared 2024 TBBS.	2.6	640.00	1,664.00
16	6/19/2024	AL	Met with Alina P, Richard L, Kevin W to discuss Breathe project.	0.5	780.00	390.00
16	6/19/2024	AP	Met with Annie L, Richard L, Kevin W to discuss Breathe project.	0.5	640.00	320.00
16	6/19/2024	RL	Met with Annie L, Alina P, Kevin W to discuss Breathe project.	0.5	960.00	480.00
16	6/19/2024	KW	Call with Rich L., Alina P., Annie L to discuss I/C balances, basis, and related U.S. and non-U.S. tax issues.	0.5	960.00	480.00
16	6/19/2024	AP	Met with Rich L and Lucy G to work through TBBS review.	0.8	640.00	512.00
16	6/19/2024	LG	Met with Rich L and Alina P to work through TBBS review.	0.8	720.00	576.00
16	6/19/2024	RL	Met with Alina P and Lucy G to work through TBBS review.	0.8	960.00	768.00
16	6/19/2024	AP	Call with Lucy G to discuss TBBS and overall project.	1.0	640.00	640.00
16	6/19/2024	LG	Met with Lucy G to discuss TBBS and overall project.	1.0	720.00	720.00
16	6/19/2024	LG	Call with Alina P to discuss TBBS and overall project.	1.0	720.00	720.00
16	6/19/2024	MS	Reviewed 2020 and 2021 return to confirm no whistleblower statements were filed.	0.2	552.00	110.40
16	6/19/2024	KW	Completed review of I/C balances and researched non-U.S. tax issues.	0.5	960.00	480.00
16	6/19/2024	JH	Adjusted stock basis model and reviewed formulas to make sure the model was working correctly.	1.0	484.00	484.00
16	6/19/2024	AP	Analyzed Breathe transaction.	1.2	640.00	768.00
16	6/19/2024	MS	Reviewed whistleblower statements and updated distribution schedule.	2.3	552.00	1,269.60
16	6/19/2024	AP	Finalized TBBS for review.	3.6	640.00	2,304.00
16	6/20/2024	AP	Call with Lucy G to review workstreams.	0.4	640.00	256.00
16	6/20/2024	LG	Call with Alina P to review workstreams.	0.4	720.00	288.00
16	6/20/2024	AP	Call with Melody S to discuss contribution schedule.	0.3	640.00	192.00
16	6/20/2024	MS	Call with Alina P to discuss contribution schedule.	0.3	552.00	165.60
16	6/20/2024	AP	Call with Rich L to discuss intercompany debt schedule.	0.5	640.00	320.00
16	6/20/2024	RL	Call with Alina P to discuss intercompany debt schedule.	0.5	960.00	480.00
16	6/20/2024	AP	Call with Rich L to discuss Breathe and open items to the client.	0.5	640.00	320.00
16	6/20/2024	RL	Call with Alina P to discuss Breathe and open items to the client.	0.5	960.00	480.00
16	6/20/2024	AL	Call with Alina P, Lucy G, Kevin W to discuss I/C balances, basis, and related U.S. and non-U.S. tax issues.	1.1	780.00	858.00
16	6/20/2024	AP	Call with Annie L, Kevin W, Lucy G to discuss international issues.	1.1	640.00	704.00
16	6/20/2024	KW	Call with Keith M., Alina P., Annie L to discuss I/C balances, basis, and related U.S. and non-U.S. tax issues.	1.1	960.00	1,056.00
16	6/20/2024	LG	Call with Annie L, Jodi R, Kevin W, Doug C, Lucy G to discuss international issues.	1.1	720.00	792.00
16	6/20/2024	AP	Drafted open items for the client.	0.4	640.00	256.00
16	6/20/2024	AP	Call with Rich L, James T-C and Jodi B to discuss intercompany debt and breathe transaction.	1.5	640.00	960.00
16	6/20/2024	AP	Analyzed Breathe transaction and Germany GmbH stock basis.	3.0	640.00	1,920.00
16	6/20/2024	LG	Reviewed TBBS.	2.1	720.00	1,512.00
16	6/20/2024	MS	Reviewed 2016 return for understanding.	0.6	552.00	331.20

Vyaire Medical, Inc.
RECAP OF PROFESSIONAL SERVICES
June 9, 2024 - June 30, 2024

<u>Code</u>	<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
16	6/20/2024	RL	Edited mail to James rere Breathe LP transaction issues	1.6	960.00	1,536.00
16	6/21/2024	AP	Call with Lucy G to discuss TBBS review points and next steps.	1.2	640.00	768.00
16	6/21/2024	LG	Call with Alina P to discuss TBBS review points and next steps.	1.2	720.00	864.00
16	6/21/2024	AP	Call with Melody S to discuss 1060 forms and contribution schedule.	0.3	640.00	192.00
16	6/21/2024	MS	Call with Alina P to discuss 1060 forms and contribution schedule.	0.3	552.00	165.60
16	6/21/2024	AP	Call with Rich L to discuss the status of all Vyaire workstreams and deliverable.	1.2	640.00	768.00
16	6/21/2024	RL	Call with Alina P to discuss the status of all Vyaire workstreams and deliverable.	1.2	960.00	1,152.00
16	6/21/2024	JH	Call with Alina P. on stock basis adjustments. Reviewed questions/comments that I had on underlying source information.	0.5	484.00	242.00
16	6/21/2024	AP	Call with Jesse H. on stock basis adjustments. Reviewed questions/comments that I had on underlying source information.	0.5	640.00	320.00
16	6/21/2024	MS	Searched for certain forms 8596 within 2016 tax return.	0.5	552.00	276.00
16	6/21/2024	HH	Finalized TBBS updates per meeting with team.	0.9	552.00	496.80
16	6/21/2024	LG	Updated TBBS.	0.9	720.00	648.00
16	6/21/2024	EM	Updated Debt Structure Deck.	1.0	452.00	452.00
16	6/21/2024	RL	Read and analyzed e-mail from J. Talfourd-Cook re Breathe partnership.	1.0	960.00	960.00
16	6/21/2024	MS	Reviewed 2017 return and prepared 2017 distribution schedule.	1.2	552.00	662.40
16	6/21/2024	AP	Created pivot table for Vyaire Medical GMBH interco debt.	1.9	640.00	1,216.00
16	6/22/2024	AP	Updated interco debt pivot table.	1.0	640.00	640.00
16	6/24/2024	MS	Communicated with CTS and TAS regarding RISE employee working on bankruptcy project.	0.9	552.00	496.80
16	6/24/2024	AP	Call with Eddie M to discuss interco debt illustration.	0.5	640.00	320.00
16	6/24/2024	EM	Call with Alina P to discuss interco debt illustration.	0.5	452.00	226.00
16	6/24/2024	AP	Call with Lucy G to discuss 2023 TBBS.	0.2	640.00	128.00
16	6/24/2024	LG	Call with Alina P to discuss 2023 TBBS.	0.2	720.00	144.00
16	6/24/2024	AP	Call with Rich L to discuss open items.	0.9	640.00	576.00
16	6/24/2024	RL	Call with Alina P to discuss open items.	0.9	960.00	864.00
16	6/24/2024	AP	Call with Rich L and Kevin W to discuss CFC stock basis and interco debt.	1.0	640.00	640.00
16	6/24/2024	RL	Call with Kevin W. and Alina P. to review and discuss U.S. federal income tax computations with respect to asset basis, CFC basis, outside stock basis, intercompany (I/C) balances, and next steps (all draft deliverables remain a WIP).	1.0	960.00	960.00
16	6/24/2024	KW	Call with Rich L. and Alina P. to review and discuss U.S. federal income tax computations with respect to asset basis, CFC basis, outside stock basis, intercompany (I/C) balances, and next steps (all draft deliverables remain a WIP).	1.0	960.00	960.00
16	6/24/2024	RL	Read A. Pierce's e-mail to J. Talfourd-Cook, make revisions and send to A. Pierce	0.3	960.00	288.00
16	6/24/2024	AP	Prepared 2016 OIT report.	1.3	640.00	832.00
16	6/24/2024	AP	Prepared Interco debt illustration.	1.9	640.00	1,216.00
16	6/24/2024	EM	Updated Vyaire Debt Org Chart.	3.5	452.00	1,582.00
16	6/25/2024	AP	Call with Eddie M to discuss interco debt illustration for all other relevant CFCs.	0.4	640.00	256.00
16	6/25/2024	EM	Call with Alina P RE: Intercompany Debt Pivot Tables.	0.4	452.00	180.80
16	6/25/2024	AP	Call with Rich L to review and draft open items and work through intercompany debt.	2.5	640.00	1,600.00
16	6/25/2024	RL	Call with Alina P to review and draft open items and work through intercompany debt.	2.5	960.00	2,400.00
16	6/25/2024	KW	Call with Rich L. and Alina P to discuss I/C balances, draft analysis of inside and outside stock basis, CFC basis, and next steps.	0.5	960.00	480.00
16	6/25/2024	LG	Reviewed TBBS.	1.0	720.00	720.00
16	6/25/2024	EM	Created Debt Pivot Tables.	2.8	452.00	1,265.60
16	6/25/2024	AP	Reviewed interco debt for relevant CFCs.	3.5	640.00	2,240.00
16	6/25/2024	AP	Reviewed TBBS adjustments, stock basis model, intercompany debt.	3.8	640.00	2,432.00

Vyaire Medical, Inc.
RECAP OF PROFESSIONAL SERVICES
June 9, 2024 - June 30, 2024

<u>Code</u>	<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
16	6/26/2024	AL	Call with Rich L and Alina P re: basis in CFC stock - 2024 sale.	0.4	780.00	312.00
16	6/26/2024	AP	Call with Annie L and Rich L re: basis in CFC stock - 2024 sale.	0.4	640.00	256.00
16	6/26/2024	RL	Call with Annie L and Alina P re: basis in CFC stock - 2024 sale.	0.4	960.00	384.00
16	6/26/2024	AP	Call with Eddie M to discuss review notes for the interco debt illustration and pivot tables.	0.8	640.00	512.00
16	6/26/2024	EM	Call with Alina P to discuss review notes for the interco debt illustration and pivot tables.	0.8	452.00	361.60
16	6/26/2024	AL	Call with Sue B re: FPHCI - 2023 sale.	0.3	780.00	234.00
16	6/26/2024	SB	Call with Alina P re: FPHCI - 2023 sale.	0.3	624.00	187.20
16	6/26/2024	AP	Call with Rich L to discuss remaining issues for the deliverable in anticipation of our call with James.	1.5	640.00	960.00
16	6/26/2024	RL	Call with Alina P to discuss remaining issues for the deliverable in anticipation of our call with the client.	1.5	960.00	1,440.00
16	6/26/2024	KW	Call with Rich L and Alina P to discuss U.S. federal income tax computations for outside stock basis, potential ELAs, deferred revenue, asset basis, also discussed I/C balances - joined this call late and left early.	1.5	960.00	1,440.00
16	6/26/2024	AP	Call with Rich to finalize the deliverable.	2.7	640.00	1,728.00
16	6/26/2024	RL	Call with Alina P to finalize the deliverable.	2.7	960.00	2,592.00
16	6/26/2024	RL	Call with Alina P and Kevin W to work through the relevant issues for the deliverable due today.	1.2	960.00	1,152.00
16	6/26/2024	AP	Call with Rich L and Kevin W to work through the relevant issues for the deliverable due today.	1.2	640.00	768.00
16	6/26/2024	KW	Call with Alina P. and Rich L. to discuss deliverables.	0.2	960.00	192.00
16	6/26/2024	RL	Drafted e-mail to J. Talfourd-Cook re stock and asset basis deck.	0.3	960.00	288.00
16	6/26/2024	KW	Reviewed I/C debt organizational charts and schedules.	0.5	960.00	480.00
16	6/26/2024	RL	Draft e-mail to A. Lee re sale of MIM and other subsidiaries of GmbH	0.5	960.00	480.00
16	6/26/2024	KW	Reviewed outside U.S. federal income tax stock basis and presentation.	0.7	960.00	672.00
16	6/26/2024	JH	Reviewed stock basis model formulas.	0.8	484.00	387.20
16	6/26/2024	AP	Reviewed the deliverable.	1.0	640.00	640.00
16	6/26/2024	EM	Updated Debt Org Chart Revisions & Pivot Table Additions to PowerPoint.	2.0	452.00	904.00
16	6/26/2024	AP	Call with Rich L, Kevin W and James T-C to discuss open items for the deliverable.	2.3	640.00	1,472.00
16	6/26/2024	AP	Prepared the deliverable adding facts and assumptions, calculation on CFCs stock basis.	2.9	640.00	1,856.00
16	6/26/2024	EM	Updated Intercompany Debt Org Chart.	3.0	452.00	1,356.00
16	6/26/2024	RL	Detailed review of stock and asset basis deck. draft e-mail to J. Talfourd-Cook	3.9	960.00	3,744.00
16	6/27/2024	AP	Call with Eddie M to discuss next steps for intercompany debt.	0.8	640.00	512.00
16	6/27/2024	EM	Call with Alina P to discuss next steps for intercompany debt.	0.8	452.00	361.60
16	6/27/2024	AP	Call with Rich L to discuss next steps and responding to council questions.	1.5	640.00	960.00
16	6/27/2024	RL	Call with Alina P to discuss next steps and responding to council questions.	1.5	960.00	1,440.00
16	6/27/2024	AP	Call with Rich L to review pending items.	1.6	640.00	1,024.00
16	6/27/2024	RL	Call with Alina P to review pending items.	1.6	960.00	1,536.00
16	6/27/2024	AP	Call with John G, Kevin W. and Rich L to discuss 2023 deferred revenue and inventory balances.	1.5	640.00	960.00
16	6/27/2024	JG	Call with Alina P, John G, and Rich L to discuss 2023 deferred revenue and inventory balances.	1.5	600.00	900.00
16	6/27/2024	KW	Discussions with Alina P, John G, and Rich L. regarding I/C debt, stock basis, potential ELAs, deferred revenue, asset basis and next steps. (Left early)	0.6	960.00	576.00
16	6/27/2024	RL	Drafted e-mail to A.Pierce and J. Talfourd-Cook re questions raised by K&E	0.6	960.00	576.00

Vyaire Medical, Inc.
RECAP OF PROFESSIONAL SERVICES
June 9, 2024 - June 30, 2024

<u>Code</u>	<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
16	6/27/2024	KW	Internal BDO correspondence regarding work necessary to confirm U.S. federal income tax ramifications with respect to I/C debt, stock basis, potential ELAs, deferred revenue, asset basis.	0.7	960.00	672.00
16	6/27/2024	RL	Read e-mail from N. Warther and draft reply re various tax issues.	0.7	960.00	672.00
16	6/27/2024	RL	Reviewed email from N. Warther and draft reply.	0.8	960.00	768.00
16	6/27/2024	RL	Read emails from N. Warther and draft replies. Forward Breathe US Holdings LP documents to K&E.	1.1	960.00	1,056.00
16	6/27/2024	RL	Read email with questions from J. Talfourd-Cook and draft reply re CODI, CODI exclusion, attribute reduction and I/C debt.	1.6	960.00	1,536.00
16	6/27/2024	RL	Finished detailed review of stock and asset basis deck.	3.8	960.00	3,648.00
16	6/28/2024	AP	Call with Eddie M RE: CFC Debt Excels.	0.5	640.00	320.00
16	6/28/2024	EM	Call with Alina P RE: CFC Debt Excels.	0.5	452.00	226.00
16	6/28/2024	AP	Call with Rich L to discuss deliverable for client call and additional questions.	1.5	640.00	960.00
16	6/28/2024	RL	Call with Alina P to discuss deliverable for client call and additional questions.	1.5	960.00	1,440.00
16	6/28/2024	RL	Call with Alina P, Vyaire team, K&E team to discuss deck and gain calculation model.	1.0	960.00	960.00
16	6/28/2024	AP	Call with Rich L, Vyaire team, K&E team to discuss deck and gain calculation model.	1.0	640.00	640.00
16	6/28/2024	AP	Prepared gain calculation model.	1.5	640.00	960.00
16	6/28/2024	EM	Revised CFC Debt Excels Data.	2.1	452.00	949.20
16	6/28/2024	KW	Review of information necessary to compute gain (intercompany balances, asset basis, stock basis, valuation assumptions).	0.5	960.00	480.00
16	6/28/2024	RL	Emails from and to J. Talfourd-Cook re projected 9/30/2024 tax results	0.9	960.00	864.00
16	6/28/2024	RL	Read email from J. Talfourd-Cook re sales tax question and draft reply	0.7	960.00	672.00
16	6/29/2024	AP	Call with Rich L to discuss the model.	0.9	640.00	576.00
16	6/29/2024	RL	Call with Alina P to discuss the model.	0.9	960.00	864.00
16	6/29/2024	AP	Continued preparation of the gain calculation model.	3.5	640.00	2,240.00
16	6/29/2024	RL	Technical research re section 704(c) and section 1221(a)(3)	0.7	960.00	672.00
16	6/29/2024	RL	Review revised model and draft comments e-mail to A. Pierce.	1.9	960.00	1,824.00
16	6/30/2024	KW	Call with Rich L and Alina P to discuss the model.	1.6	960.00	1,536.00
16	6/30/2024	RL	Call with Alina P and Kevin W to discuss the model.	1.6	960.00	1,536.00
16	6/30/2024	AP	Call with Rich L and Kevin W to discuss the model.	1.6	640.00	1,024.00
16	6/30/2024	AP	Finalized the gain calculation deliverable.	1.9	640.00	1,216.00
16	6/30/2024	KW	Reviewed draft gain/loss calculations.	0.6	960.00	576.00
16	6/30/2024	RL	Final review of model and draft transmittal email to K&E and J. Talfourd-Cook	1.7	960.00	1,632.00
TOTAL:				719.4		\$346,930.80

Vyair Medical, Inc.
 RECAP OF PROFESSIONAL SERVICES
June 9, 2024 - June 30, 2024

<u>Code</u>	<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>SUMMARY BY PROFESSIONAL:</u>						
		<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
		KW	Kevin Wilkes	19.3	\$960.00	\$18,528.00
		RL	Rich Liebman	59.1	960.00	56,736.00
		AL	Annie Lee	13.6	780.00	10,608.00
		KM	Keith Mannor	0.5	780.00	390.00
		LG	Lucy Germano	9.7	720.00	6,984.00
		RM	Randi Miller	16.3	680.00	11,084.00
		AP	Alina Pierce	117.5	640.00	75,200.00
		SB	Sue Bazy	23.3	624.00	14,539.20
		TG	Tim Goodyear	0.6	624.00	374.40
		JG	John Gifford	53.1	600.00	31,860.00
		MS	Melody Song	12.7	552.00	7,010.40
		HH	Hannah Hobson	12.7	552.00	7,010.40
		JH	Jesse Hooker	5.9	484.00	2,855.60
		BPA	Bianca Pappalardo	4.6	484.00	2,226.40
		DP	Dante Petrone	44.2	452.00	19,978.40
		EM	Eddie Mason	35.1	452.00	15,865.20
		JM	Jon Morici	46.7	332.00	15,504.40
		NZ	Nick Zavis	4.0	272.00	1,088.00
		KG	Kassandra Gillis	38.5	272.00	10,472.00
		BB	Bryce Bertler	15.3	248.00	3,794.40
		KS	Kelsee Schofield	30.4	220.00	6,688.00
		EK	Emmitt Karrels	89.5	180.00	16,110.00
		BP	Blake Peiffer	66.8	180.00	12,024.00
		TOTAL:		719.4		\$346,930.80
			Blended Rate:		\$482.25	

SUMMARY BY PROJECT CATEGORY:

<u>Code</u>	<u>Project Category</u>	<u>Hours</u>	<u>Amount</u>
1	Federal Income Tax Returns/Extensions	414.6	\$140,532.40
5	Unclaimed Property	0.6	374.40
8	Fee Apps and Retention	0.3	165.60
11	Administrative	0.7	386.40
13	State Income Tax Returns/Extensions	6.7	2,453.20
14	Schedule M	26.6	13,912.80
16	Tax Consulting	269.9	189,106.00
	TOTAL:	719.4	\$346,930.80