

EXHIBIT A**SUMMARY OF BILLING BY PROJECT CATEGORY
JULY 1, 2024 THROUGH JULY 31, 2024**

<u>Project Category</u>	<u>Monthly Hours</u>	<u>Monthly Fees</u>
Federal Income Tax Returns/Extensions	212.5	\$79,806.00
Fee Apps and Retention	33.3	19,198.40
State Income Tax Returns/Extensions	183.7	63,739.20
Schedule M	18.7	4,539.60
Tax Consulting	275.9	188,876.40
TOTAL:	724.1	\$356,159.60

**SUMMARY OF BILLING BY PROFESSIONAL
JULY 1, 2024 THROUGH JULY 31, 2024**

<u>Professional</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Amount</u>
Doug Bekker	Partner, NTO	1.6	\$1,150.00	\$1,840.00
Doug Chestnut	Managing Director, NTO	8.3	960.00	7,968.00
Kevin Wilkes	Principal, TAS	28.5	960.00	27,360.00
Rich Liebman	Managing Director, NTO	32.8	960.00	31,488.00
Annie Lee	Principal, ITS	3.5	780.00	2,730.00
Lucy Germano	Senior Manager, TAS	7.4	720.00	5,328.00
Randi Miller	Managing Director, CTS	22.8	680.00	15,504.00
Alina Pierce	Manager, TAS	113.0	640.00	72,320.00
Zach Meyers	Senior Manager, NTO	0.9	628.00	565.20
Sue Bazy	Senior Manager, ITS	29.5	624.00	18,408.00
John Gifford	Senior Manager, ASC740	11.3	600.00	6,780.00
Greg Poci	Experienced Senior, NTO-A	50.0	588.00	29,400.00
Melody Song	Experienced Senior, TAS	1.4	552.00	772.80
Hannah Hobson	Experienced Senior, TAS	68.5	552.00	37,812.00
Jesse Hooker	Senior, TAS	0.8	484.00	387.20
Bianca Pappalardo	Senior, TAS	2.9	484.00	1,403.60
Dante Petrone	Experienced Senior, ITS	25.3	452.00	11,435.60
Eddie Mason	Experienced Senior, NTO-A	38.5	452.00	17,402.00
Jon Morici	Experienced Senior, CTS	24.3	332.00	8,067.60
Nick Zavis	Experienced Associate, SALT	33.5	272.00	9,112.00
Kassandra Gillis	Experienced Associate, ITS	12.1	272.00	3,291.20
Bryce Bertler	Associate, ITS	15.4	248.00	3,819.20
Djan Hinov	Associate, SALT	11.9	248.00	2,951.20
Ryan Lilly	Associate, SALT	87.0	248.00	21,576.00
Kelsee Schofield	Associate, CTS	42.9	220.00	9,438.00
Emmitt Karrels	Intern, ITS	27.0	180.00	4,860.00
Blake Peiffer	Intern, ITS	23.0	180.00	4,140.00
	TOTAL:	724.1		\$356,159.60
	Blended Rate:		\$491.87	

EXHIBIT B

VYAIR MEDICAL, INC., *ET AL.*

**SUMMARY OF BILLING BY EXPENSE CATEGORY
JULY 1, 2024 THROUGH JULY 31, 2024**

There are No Expenses for July 2024

EXHIBIT C

VYAIRE MEDICAL, INC., *ET AL.*

**ITEMIZED TIME RECORDS
JULY 1, 2024 THROUGH JULY 31, 2024**

Vyaire Medical, Inc.
RECAP OF PROFESSIONAL SERVICES
July 1, 2024 - July 31, 2024

Code	Date	Initials	Description	Hours	Rate	Amount
1	7/1/2024	KS	Meeting with John G. and Jon M. regarding 163j and other consolidated return items.	0.8	220.00	176.00
1	7/1/2024	JM	Meeting with Kelsee S. and John G. regarding 163j and other consolidated return items.	0.8	332.00	265.60
1	7/1/2024	JG	Meeting with Kelsee S. and Jon M. regarding 163j and other consolidated return items.	0.8	600.00	480.00
1	7/1/2024	DP	Meeting with Kelsee S. regarding FDE presentation on return. Updated VM 202 and VMI for FDE information on BS and page 1, reconsolidated returns and updated 163j.	2.0	452.00	904.00
1	7/1/2024	KS	Meeting with Dante P. regarding FDE presentation on return. Updated VM 202 and VMI for FDE information on BS and page 1, reconsolidated returns and updated 163j.	2.0	220.00	440.00
1	7/1/2024	JG	Correspondence with teams regarding 382 limitation.	0.4	600.00	240.00
1	7/1/2024	JG	Reviewed updates to VMI DivCon workpaper.	0.4	600.00	240.00
1	7/1/2024	JM	Drafted remaining OIT items for top con filing.	0.5	332.00	166.00
1	7/1/2024	JM	Updated the proforma in OIT for Vyaire Medical Payroll.	0.5	332.00	166.00
1	7/1/2024	JM	Updated the proforma in OIT for SensorMedics.	0.5	332.00	166.00
1	7/1/2024	JM	Updated the proforma in OIT for Vyaire Medical 211.	0.5	332.00	166.00
1	7/1/2024	BB	Updated form 5713 for review comments made by Dante P.	0.6	248.00	148.80
1	7/1/2024	KG	Consolidated and printed Forms 8594, 8858, and 5471.	0.6	272.00	163.20
1	7/1/2024	JG	Reviewed 163(j) calc updated for ATI, Foreign DREs, and removal of CFCs.	0.7	600.00	420.00
1	7/1/2024	KG	Researched information required for Form 8975.	0.9	272.00	244.80
1	7/1/2024	BP	Worked through review comments on 5471 workpaper C.	1.0	180.00	180.00
1	7/1/2024	BP	Worked through review comments on 5471 workpaper E.	1.0	180.00	180.00
1	7/1/2024	JM	Updated tax RTP workpaper.	1.0	332.00	332.00
1	7/1/2024	JM	Reviewed the NOL reconciliation for the top con filing.	1.0	332.00	332.00
1	7/1/2024	SB	Reviewed Forms 8858.	1.0	624.00	624.00
1	7/1/2024	SB	Reviewed Forms 8858.	1.0	624.00	624.00
1	7/1/2024	JG	Reviewed flat copy of consolidated dataflow.	1.1	600.00	660.00
1	7/1/2024	JG	Reviewed historical documentation to locate info related to 382 limitation.	1.4	600.00	840.00
1	7/1/2024	BP	Worked through review comments on 8594's.	1.5	180.00	270.00
1	7/1/2024	EK	Reviewed 5471 DF Workpaper D.	1.7	180.00	306.00
1	7/1/2024	EK	Reviewed 5471 DF Workpaper B.	1.9	180.00	342.00
1	7/1/2024	BP	Worked through review comments on 8858's.	2.0	180.00	360.00
1	7/1/2024	EK	Began reviewing 5471 DF Workpaper B.	2.3	180.00	414.00
1	7/1/2024	DP	Updated GILTI workpapers.	2.3	452.00	1,039.60
1	7/1/2024	DP	Reviewed Form 5471s.	2.4	452.00	1,084.80
1	7/1/2024	EK	Began reviewing 5471 DF Workpaper D.	2.5	180.00	450.00
1	7/1/2024	BB	Began preparation of 8990 forms for each entity.	2.8	248.00	694.40
1	7/1/2024	BP	Worked through review comments on 5471 workpaper D.	3.0	180.00	540.00
1	7/1/2024	BB	Prepared form 8865.	3.5	248.00	868.00
1	7/1/2024	DP	Reviewed Form 5471s.	4.0	452.00	1,808.00
1	7/2/2024	SB	Meeting with Dante P and Kassi G to discuss status of ITS compliance.	0.4	624.00	249.60
1	7/2/2024	DP	Call with Kassi G and Sue B to discuss status of ITS compliance.	0.4	452.00	180.80
1	7/2/2024	KG	Call with Dante P. and Sue B. to discuss status of ITS compliance.	0.4	272.00	108.80
1	7/2/2024	JG	Update call with Randi, Jon, & Kelsee.	0.3	600.00	180.00
1	7/2/2024	EK	Reviewed and updated GILTI Schedules for WP E.	0.4	180.00	72.00
1	7/2/2024	KG	Compiled information for 8858 statements.	0.4	272.00	108.80
1	7/2/2024	KG	Reviewed updated Forms 8858 and 8594 before final review.	0.4	272.00	108.80
1	7/2/2024	JG	Call with Jon M & Kelsee S regarding PTBI and State Tax Expense.	0.5	600.00	300.00
1	7/2/2024	KS	Call with John G., Jon M., and Randi M. regarding status updates for top con.	0.5	220.00	110.00
1	7/2/2024	EK	Reviewed and updated GILTI Schedules for WP C.	0.5	180.00	90.00
1	7/2/2024	KS	Removed 987 Inclusion for VMI (updated DF and OIT).	0.5	220.00	110.00
1	7/2/2024	KS	Updated interest expense and interest income from FDE to show on face of page 1.	0.5	220.00	110.00
1	7/2/2024	BB	Updated Form 8865 for review comments made by Sue B.	0.6	248.00	148.80
1	7/2/2024	KG	Compiled revenue support file for 8975 threshold.	0.6	272.00	163.20
1	7/2/2024	EK	Reviewed and updated GILTI Schedules for WP B.	0.8	180.00	144.00
1	7/2/2024	BP	Prepared DCL and DUE statements.	1.0	180.00	180.00
1	7/2/2024	EK	Prepared 8990s for WP B	1.0	180.00	180.00
1	7/2/2024	JG	Researched to determine if filing CbCR is required in current year.	1.0	600.00	600.00
1	7/2/2024	JM	Reviewed the 163j consolidation workpaper.	1.0	332.00	332.00
1	7/2/2024	JM	Added Breathe Holdco Inc to consolidation in OIT.	1.0	332.00	332.00
1	7/2/2024	KS	Updated beginning balance on schedule L to tie to PY return. Reran consolidation tool and reran top con binder. Looked into adjustments.	1.0	220.00	220.00
1	7/2/2024	BB	Finished updating Form 5713 for review comments made by Sue B.	1.1	248.00	272.80
1	7/2/2024	EK	Updated DUE and CDL for 8858.	1.1	180.00	198.00
1	7/2/2024	BP	Cleared review comments on 5471 A.	1.2	180.00	216.00
1	7/2/2024	EK	Prepared 8990s for WP A	1.2	180.00	216.00
1	7/2/2024	EK	Updated Schedule I in OIT for WPs A through E.	1.3	180.00	234.00
1	7/2/2024	JG	Created NOL CF Schedule.	1.3	600.00	780.00
1	7/2/2024	JG	Reviewed PTR file and update for Formula Errors.	1.4	600.00	840.00
1	7/2/2024	KG	Updated Schedule O workpapers and forms.	1.4	272.00	380.80
1	7/2/2024	BP	Prepared 8890's.	1.5	180.00	270.00
1	7/2/2024	BP	Cleared review comments on 5471 B,C,D and E.	1.8	180.00	324.00
1	7/2/2024	SB	Reviewed Forms 5471.	2.0	624.00	1,248.00
1	7/2/2024	KS	Reran consolidation tool and reran top con binder. Looked into adjustments in top con binder.	2.2	220.00	484.00
1	7/2/2024	DP	Updated Form 5471s.	2.2	452.00	994.40
1	7/2/2024	SB	Reviewed Forms 5471.	3.0	624.00	1,872.00
1	7/2/2024	EK	Began clearing review comments on 5471s B through E.	3.1	180.00	558.00
1	7/2/2024	BB	Started updating Form 5713 for review comments made by Sue B.	3.5	248.00	868.00
1	7/2/2024	DP	Updated Form 5471s.	4.0	452.00	1,808.00
1	7/3/2024	KG	Compiled information required for 8883s.	0.4	272.00	108.80
1	7/3/2024	KG	Began reviewing 8858 org charts.	0.4	272.00	108.80
1	7/3/2024	JM	Tax compliance status meeting with John G. & Kelsee S.	0.5	332.00	166.00
1	7/3/2024	EK	Created HTE high tax statement.	0.9	180.00	162.00
1	7/3/2024	KS	Created tabs in the consolidated workpaper for the foreign disregarded entities.	0.9	220.00	198.00

Vyair Medical, Inc.
RECAP OF PROFESSIONAL SERVICES
July 1, 2024 - July 31, 2024

Code	Date	Initials	Description	Hours	Rate	Amount
1	7/3/2024	RM	Reviewed consolidated Return to provision summary.	0.9	680.00	612.00
1	7/3/2024	BP	Prepared 332 and 367b statements.	1.0	180.00	180.00
1	7/3/2024	JM	Reviewed the 163j consolidation workpaper.	1.0	332.00	332.00
1	7/3/2024	JM	Added Breathe Holdco Inc to consolidation in OIT.	1.0	332.00	332.00
1	7/3/2024	KG	Compiled list of outstanding items needed from the client.	1.0	272.00	272.00
1	7/3/2024	KS	Added Breathe US HoldCo in OIT.	1.0	220.00	220.00
1	7/3/2024	KS	Worked on updating correct NOL in system.	1.0	220.00	220.00
1	7/3/2024	KS	Updated Eliminations income in DF, updated 163J after reconsolidation.	1.2	220.00	264.00
1	7/3/2024	BP	Cleared review comments on 5471's.	1.5	180.00	270.00
1	7/3/2024	EK	Created File on Behalf of Statements.	1.6	180.00	288.00
1	7/3/2024	EK	Cleared Review comments on 5471s WP A.	2.1	180.00	378.00
1	7/3/2024	SB	Reviewed updates to Forms 5471.	2.1	624.00	1,310.40
1	7/3/2024	EK	Cleared review comments on 5471s B through E.	2.3	180.00	414.00
1	7/3/2024	EK	Prepared 8883 forms.	2.3	180.00	414.00
1	7/3/2024	BP	Prepared 5471 org charts.	3.0	180.00	540.00
1	7/3/2024	BP	Prepared 8898 org charts.	3.5	180.00	630.00
1	7/3/2024	SB	Reviewed updates to Forms 5471.	3.9	624.00	2,433.60
1	7/6/2024	BB	Updated Form 5713 for review comments made by Sue B.	3.3	248.00	818.40
1	7/8/2024	JM	Call with Kelsee S. about printing 1125-E in top con binder.	0.4	332.00	132.80
1	7/8/2024	KS	Call with Jon M. about printing 1125-E in top con binder.	0.4	220.00	88.00
1	7/8/2024	KS	Updated Form 8916 and emailed/messaged Dante P. regarding GILTI and trial balance workpaper with foreign entities.	0.2	220.00	44.00
1	7/8/2024	KS	Updated Consumables 1125-A beginning inventory balance to tie to PY ending.	0.3	220.00	66.00
1	7/8/2024	JM	Reviewed the return updates in OIT for 8916-A.	0.4	332.00	132.80
1	7/8/2024	JM	Reviewed the return updates in OIT for 1125-A.	0.4	332.00	132.80
1	7/8/2024	JM	Reviewed the return updates in OIT for 1125-E.	0.4	332.00	132.80
1	7/8/2024	JM	Reviewed the return updates in OIT for Sch N.	0.4	332.00	132.80
1	7/8/2024	JM	Reviewed the return updates in OIT for R&D Credit Carryforward.	0.4	332.00	132.80
1	7/8/2024	JM	Reviewed the return updates in OIT for Sch L.	0.4	332.00	132.80
1	7/8/2024	JM	Tax compliance status meeting with John G. & Kelsee S.	0.5	332.00	166.00
1	7/8/2024	KS	Call with John G. and Jon M. about review comments regarding M-3, 4562, 1125-A difference in beginning balance.	0.6	220.00	132.00
1	7/8/2024	KS	Updated consolidation tool, 163j workpaper, and OIT in top con and VMI for updated GILTI numbers.	0.9	220.00	198.00
1	7/9/2024	JM	Call with Kelsee S. about GILTI question.	0.4	332.00	132.80
1	7/9/2024	KS	Call with Jon M. about GILTI question.	0.4	220.00	88.00
1	7/9/2024	SB	Call with Dante P to discuss changes to CFC Group Election.	0.4	624.00	249.60
1	7/9/2024	DP	Call with Dante P to discuss changes to CFC Group Election.	0.4	452.00	180.80
1	7/9/2024	JG	Tax compliance status meeting with Jon M. & Kelsee S.	0.5	600.00	300.00
1	7/9/2024	JM	Tax compliance status meeting with John G. & Kelsee S.	0.5	332.00	166.00
1	7/9/2024	KS	Call with John G. and Jon M. discussing return updates.	0.5	220.00	110.00
1	7/9/2024	KS	Sent GILTI questions to Dante P.	0.2	220.00	44.00
1	7/9/2024	KS	Updated divisions to show as divisions rather than subsidiaries to fix OIT issue.	0.2	220.00	44.00
1	7/9/2024	SB	Reviewed CFC Group Election.	0.3	624.00	187.20
1	7/9/2024	KG	Updated interest expense items for 8992.	0.4	272.00	108.80
1	7/9/2024	KS	Reran consolidation tool with new GILTI number and 163j calculation workpaper.	0.5	220.00	110.00
1	7/9/2024	KG	Updated Forms 5471 for GILTI items.	0.9	272.00	244.80
1	7/9/2024	SB	Updated Forms 5471.	1.0	624.00	624.00
1	7/9/2024	DP	Revised GILTI Calc.	1.1	452.00	497.20
1	7/9/2024	DP	Updated Form 8992.	1.5	452.00	678.00
1	7/9/2024	SB	Reviewed statements and attachments to 8858s.	2.2	624.00	1,372.80
1	7/9/2024	SB	Reviewed statements and attachments to 5471s.	2.2	624.00	1,372.80
1	7/9/2024	DP	Updated Form 5471s.	3.9	452.00	1,762.80
1	7/10/2024	SB	Call with Annie L to discuss final GILTI calculation and UAR.	0.5	624.00	312.00
1	7/10/2024	AL	Call with SB to discuss final GILTI calculation and UAR.	0.5	780.00	390.00
1	7/10/2024	KS	Meeting with John G. and Jon M. discussing DREs in top con and reformatting them as divisions.	0.5	220.00	110.00
1	7/10/2024	KS	Updated OIT to ask changing subsidiaries to divisions.	0.6	220.00	132.00
1	7/10/2024	KS	Cleared Randi M's review comments in top con binder regarding presentational items on return.	0.7	220.00	154.00
1	7/10/2024	SB	Reviewed Vyair Medical GILTI Calculation.	0.8	624.00	499.20
1	7/10/2024	KS	Created new binders and pushed Dataflows to new binders in OIT.	0.9	220.00	198.00
1	7/10/2024	JM	Re-consolidated the return in OIT.	1.0	332.00	332.00
1	7/10/2024	KS	Reviewed Form 851 and updated to remove DREs from top con binder in OIT.	1.1	220.00	242.00
1	7/10/2024	SB	Reviewed updates to Forms 5471.	1.6	624.00	998.40
1	7/10/2024	RM	Reviewed consolidated federal return and statements.	3.1	680.00	2,108.00
1	7/10/2024	SB	Reviewed statements and attachments to 5471s and 8858s.	3.2	624.00	1,996.80
1	7/11/2024	JM	Meeting with John G. and Kelsee S. regarding updated gain amount on Schedule D and changes to 163J and NOL.	1.0	332.00	332.00
1	7/11/2024	JG	Meeting with Kelsee S. and Jon M. regarding updated gain amount on Schedule D and changes to 163J and NOL.	1.0	600.00	600.00
1	7/11/2024	KS	Meeting with John G. and Jon M. regarding updated gain amount on Schedule D and changes to 163J and NOL.	1.0	220.00	220.00
1	7/11/2024	KS	Reconsolidated top con binder in OIT.	0.5	220.00	110.00
1	7/11/2024	KS	Analyzed RTP workpaper for difference to return.	0.5	220.00	110.00
1	7/11/2024	KS	Updated Vital signs DF for gain, reran consolidation workpaper, updated 163j workpaper, pushed updated DF to OIT.	1.4	220.00	308.00
1	7/11/2024	JM	Updated the Vital Signs proforma for the tax gain detail.	2.0	332.00	664.00
1	7/11/2024	RM	Reviewed and cleared comments related to 9/30/23 federal return.	2.4	680.00	1,632.00
1	7/11/2024	JM	Updated the RTP Workpaper to tie out to the consolidated return	2.5	332.00	830.00
1	7/12/2024	JM	Call with John G. and Kelsee S. discussing return updates.	0.5	332.00	166.00
1	7/12/2024	JG	Call with Kelsee S. and Jon M. discussing return updates.	0.5	600.00	300.00
1	7/12/2024	KS	Call with John G. and Jon M. discussing return updates.	0.5	220.00	110.00
1	7/12/2024	KS	Updated Form 8594 presentation.	0.4	220.00	88.00

Vyaire Medical, Inc.
RECAP OF PROFESSIONAL SERVICES
July 1, 2024 - July 31, 2024

Code	Date	Initials	Description	Hours	Rate	Amount
1	7/12/2024	KS	Updated gain presentation on Form 8949 for Vital Signs.	1.2	220.00	264.00
1	7/12/2024	KS	Updated OIT regarding clearing top con diagnostics.	1.8	220.00	396.00
1	7/12/2024	RM	Reviewed federal TI, review of gain on sale of HK entities and updating federal TI.	3.2	680.00	2,176.00
1	7/12/2024	RM	Reviewed federal TI, review of gain on sale of MX entities and updating federal TI.	3.2	680.00	2,176.00
1	7/13/2024	KG	Call with Dante P to discuss Form 5713 & Form 8991.	0.4	272.00	108.80
1	7/13/2024	DP	Call with Kassi G to discuss Form 5713 & Form 8991.	0.4	452.00	180.80
1	7/13/2024	KG	Updated 5713 and 8991 with final CTS numbers.	0.7	272.00	190.40
1	7/14/2024	SB	Call with Kassi G and Dante P to discuss BEAT Calc.	0.5	624.00	312.00
1	7/14/2024	DP	Call with Kassi G and Sue B to discuss BEAT Calc.	0.5	452.00	226.00
1	7/14/2024	KG	Call with Dante P. and Sue B. to discuss Form 8991.	0.5	272.00	136.00
1	7/14/2024	KG	Finished updating Form 8991.	1.0	272.00	272.00
1	7/15/2024	SB	Call with Kassi G. and Dante P. to discuss various return updates.	0.2	624.00	124.80
1	7/15/2024	DP	Call with Kassi G. and Sue B. to discuss various return updates.	0.2	452.00	90.40
1	7/15/2024	KG	Call with Dante P. and Sue B. to discuss various return updates.	0.2	272.00	54.40
1	7/15/2024	KS	Processed returns and attached statements.	0.7	220.00	154.00
1	7/15/2024	KG	Updated Form 5713.	0.3	272.00	81.60
1	7/15/2024	KG	Reviewed consolidated return and made adjustments as necessary.	1.2	272.00	326.40
1	7/15/2024	SB	Completed review of 2023 tax return schedules and forms.	3.2	624.00	1,996.80
1	7/15/2024	RM	Reviewed federal return and computation of vital signs stock sale g/l on HK and MX.	3.3	680.00	2,244.00
1	7/16/2024	RM	Reviewed federal return including BEAT liability review and efilng.	2.1	680.00	1,428.00
1	7/17/2024	RM	Continued reviewing federal return including BEAT liability review and efilng.	2.1	680.00	1,428.00
8	7/2/2024	MS	Call with A. Pierce and H. Hobson discussing June BDO fee application exhibit preparation.	0.7	552.00	386.40
8	7/2/2024	AP	Call with Melody S. and H. Hobson discussing June BDO fee application exhibit preparation.	0.7	640.00	448.00
8	7/2/2024	KW	Call with Rich L, Alina P., and Julia R. to discuss I/C balances, partnership, and related debt/equity/capital contribution issues.	1.0	960.00	960.00
8	7/2/2024	MS	Prepared June BDO fee application exhibit.	0.5	552.00	276.00
8	7/2/2024	HH	Call with A. Pierce and M. Song discussing June BDO fee application exhibit preparation.	0.7	552.00	386.40
8	7/2/2024	HH	Call with Melody S and Alina P to discuss timesheet maintenance.	0.7	552.00	386.40
8	7/2/2024	HH	Updated exhibits related to BDO's June 2024 fee statement.	3.5	552.00	1,932.00
8	7/2/2024	HH	Updated exhibits related to BDO's June 2024 fee statement.	3.9	552.00	2,152.80
8	7/8/2024	HH	Call with Alina P regarding BDO's June 2024 fee statement.	0.3	552.00	165.60
8	7/8/2024	HH	Updated exhibits related to BDO's June 2024 fee statement.	5.9	552.00	3,256.80
8	7/9/2024	HH	Call with bankruptcy specialist regarding time sheet maintenance.	0.4	552.00	220.80
8	7/9/2024	HH	Updated exhibits related to BDO's June 2024 fee statement.	3.2	552.00	1,766.40
8	7/10/2024	HH	Updated exhibits related to BDO's June 2024 fee statement.	2.8	552.00	1,545.60
8	7/11/2024	HH	Updated exhibits related to BDO's June 2024 fee statement.	2.4	552.00	1,324.80
8	7/12/2024	MS	Prepared July BDO fee application exhibit.	0.2	552.00	110.40
8	7/22/2024	RL	Met with Alina P to discuss Interco debt novations.	0.4	960.00	384.00
8	7/22/2024	AP	Met with Rich L to discuss Interco debt novations.	0.4	640.00	256.00
8	7/22/2024	AP	Met with Rich L and Kevin W to discuss fees.	0.3	640.00	192.00
8	7/22/2024	KW	Met with Alina P and Kevin W to discuss fees.	0.3	960.00	288.00
8	7/23/2024	HH	Updated exhibits related to BDO's July 2024 fee statement.	2.1	552.00	1,159.20
8	7/31/2024	HH	Updated exhibits related to BDO's July 2024 fee statement.	2.9	552.00	1,600.80
13	7/1/2024	RYL	Uploaded Apportionment to OIT for VM 203 and 211, ensured they were showing up on returns correctly.	1.0	248.00	248.00
13	7/2/2024	KS	Updated DF to remove state tax expense for VM 202.	0.4	220.00	88.00
13	7/2/2024	NZ	Reviewed and uploaded state apportionment into tax software for VM 203.	0.5	272.00	136.00
13	7/2/2024	DH	Prepared AL, AR, DE, FL returns for VM CF 203 AND VM CF 211.	4.0	248.00	992.00
13	7/2/2024	RYL	Called OIT To try and get VM 203 to flow from import. Prepared 5 State Returns for VM 211 (SC, NC, MS, IA, and Cincy) and 4 State Returns for VM 203 (SC, NC, MS, IA).	4.0	248.00	992.00
13	7/8/2024	GP	Reviewed 203: AL, CPT, AR returns.	1.0	588.00	588.00
13	7/8/2024	DH	Updated 211 returns (FL, AL, AR, DE).	2.3	248.00	570.40
13	7/8/2024	NZ	Prepared Vyaire combined 800 state income tax workpaper.	3.0	272.00	816.00
13	7/8/2024	GP	Reviewed state workpapers for Vyaire 203.	3.5	588.00	2,058.00
13	7/8/2024	GP	Reviewed state workpapers for vyaire 211.	3.5	588.00	2,058.00
13	7/8/2024	DH	Made second round changes to 211 returns (FL, AL, AR, DE).	3.5	248.00	868.00
13	7/8/2024	RYL	Prepared Returns for VM202, and DRE Returns for Vital Signs Sales, Vyaire Medical Consumables, and Vyaire Medical Payroll.	4.0	248.00	992.00
13	7/9/2024	GP	Reviewed 203: NC, SC returns.	1.0	588.00	588.00
13	7/9/2024	RYL	Updated changes for VM 211 Returns.	1.8	248.00	446.40
13	7/9/2024	NZ	Reviewed Vyaire 203 AL 20, AL CPT, AR, and DE.	2.0	272.00	544.00
13	7/9/2024	RYL	Updated changes for all VM 203 Returns.	2.2	248.00	545.60
13	7/9/2024	GP	Reviewed 203: DE, FL, IA, MS returns.	3.0	588.00	1,764.00
13	7/9/2024	GP	Reviewed 211: AL CPT, AR, Cincinnati returns.	3.0	588.00	1,764.00
13	7/9/2024	GP	Reviewed 211: DE, FL, IA, MS, NC, SC returns.	3.0	588.00	1,764.00
13	7/10/2024	GP	Reviewed 202: AL, AL CPT, OK, TN, VA.	1.0	588.00	588.00
13	7/10/2024	GP	Reviewed VMI: AL, AL CPT returns.	1.0	588.00	588.00
13	7/10/2024	DH	Cleared diagnostics to E-File Qualify all 211 returns apart from SC and IA.	1.3	248.00	322.40
13	7/10/2024	GP	Reviewed state combined workpapers.	1.5	588.00	882.00
13	7/10/2024	GP	Reviewed VMI state workpaper.	2.0	588.00	1,176.00
13	7/10/2024	GP	Reviewed VMI: FL, IA, MS, NC, SC returns.	2.5	588.00	1,470.00
13	7/10/2024	RYL	Prepared state returns for Vyaire Holdings Inc. and Subs, and changes to VM211.	3.0	248.00	744.00
13	7/10/2024	NZ	Updated workpapers for Vyaire Combined apportionment, bonus, and state mods.	4.0	272.00	1,088.00
13	7/10/2024	RYL	Prepared all state returns for VMI.	4.0	248.00	992.00
13	7/11/2024	DH	Cleared diagnostics and E-File Qualified SC and IA VM211.	0.8	248.00	198.40
13	7/11/2024	RYL	Addressed Changes to Vyaire DRE State Returns.	1.1	248.00	272.80
13	7/11/2024	GP	Reviewed state combined workpapers.	2.0	588.00	1,176.00
13	7/11/2024	GP	Reviewed combined returns: CO, UT.	2.0	588.00	1,176.00
13	7/11/2024	NZ	Updated Vyaire combined income tax workpaper.	2.0	272.00	544.00
13	7/11/2024	GP	Reviewed combined returns: GA, HI, ID.	3.0	588.00	1,764.00
13	7/11/2024	GP	Reviewed combined returns: KS, MO, RI.	3.0	588.00	1,764.00
13	7/11/2024	NZ	Prepared KS, MO, RI, and UT combined state returns.	3.0	272.00	816.00

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13	7/11/2024	RYL	Prepared Consolidated State Returns for Vyaire Holdings Inc. and Subs.	3.9	248.00	967.20
13	7/12/2024	GP	Reviewed combined state workpapers for federal changes.	1.0	588.00	588.00
13	7/12/2024	GP	Reviewed DRE state returns - OK, RI.	3.0	588.00	1,764.00
13	7/12/2024	GP	Reviewed DRE state returns - AL, CA, NY.	3.0	588.00	1,764.00
13	7/12/2024	GP	Reviewed combined state returns for federal changes - CO, GA, HI, ID, KS, MO, RI, UT.	3.0	588.00	1,764.00
13	7/12/2024	RYL	Completed Vyaire Combined Returns. Set up Userverse for processing.	4.0	248.00	992.00
13	7/15/2024	NZ	Prepared efile acceptance and processing deliverables.	3.0	272.00	816.00
13	7/15/2024	NZ	Prepared userverse set up and efile submission.	3.0	272.00	816.00
13	7/15/2024	GP	Processed 7/15 state returns for 203, 211, VMI, combined, and DREs.	4.0	588.00	2,352.00
13	7/15/2024	RYL	Process Checked and Processed Vyaire State Returns for 7/15.	4.0	248.00	992.00
13	7/16/2024	RYL	Fixed efile submission rejects for state returns for VM 211, 203, 202, VMI, VMC, and VMP.	2.0	248.00	496.00
13	7/17/2024	RM	Summarized of state efilings matters and acceptance reports.	0.9	680.00	612.00
13	7/17/2024	NZ	Updated DRE returns to paper file and mailed out.	1.0	272.00	272.00
13	7/17/2024	RYL	Fixed efile submission rejects for AL (VM 203), NC (VMI) and CA (VMC & VMP).	1.5	248.00	372.00
13	7/17/2024	RYL	Prepared remaining 8.15 returns for VM 203 (6).	3.0	248.00	744.00
13	7/18/2024	RYL	Prepared remaining 8.15 returns for VM 211 (6).	3.5	248.00	868.00
13	7/19/2024	NZ	Updated HI combined return.	0.5	272.00	136.00
13	7/19/2024	NZ	Reviewed E-file separate state returns.	1.0	272.00	272.00
13	7/19/2024	RYL	Prepared remaining 8.15 Returns for VM Combined (3)	3.5	248.00	868.00
13	7/19/2024	RYL	Prepared remaining 8.15 Returns for VMI (7).	4.0	248.00	992.00
13	7/22/2024	NZ	Prepared Vyaire Combined state returns.	2.0	272.00	544.00
13	7/22/2024	RYL	Prepared 2 combined returns due 8.15 for VM Holdings and Subs (CT, IL).	4.0	248.00	992.00
13	7/22/2024	RYL	Prepared 3 combined returns due 8.15 for VM Holdings and Subs (DC, IN, ME).	4.0	248.00	992.00
13	7/23/2024	NZ	Prepared Vyaire Combined Returns.	1.0	272.00	272.00
13	7/23/2024	RYL	Prepared Unitary Kentucky Return for VM Holdings and Subs.	3.0	248.00	744.00
13	7/23/2024	RYL	Prepared Unitary Massachusetts Return for VM Holdings and Subs.	3.5	248.00	868.00
13	7/24/2024	RYL	Prepared Unitary Returns for VM Holdings and Subs (MI, MN, MT).	3.0	248.00	744.00
13	7/24/2024	RYL	Prepared Unitary Returns for VM Holdings and Subs (NE, NH, NJ).	4.0	248.00	992.00
13	7/25/2024	RYL	Prepared Unitary Returns for VM Holdings and Subs (NM, OR, TX).	3.5	248.00	868.00
13	7/25/2024	RYL	Prepared Unitary Returns for VM Holdings and Subs (VT, WV, WI).	3.5	248.00	868.00
13	7/26/2024	RYL	Prepared Unitary NY return for VM Holdings and Subs.	3.5	248.00	868.00
13	7/29/2024	NZ	Reviewed VM 203 8.15 State Returns.	2.5	272.00	680.00
13	7/29/2024	NZ	Reviewed VM 211 8.15 State Returns.	2.5	272.00	680.00
13	7/30/2024	RYL	Revised VMI State Returns.	1.5	248.00	372.00
13	7/30/2024	NZ	Reviewed VMI separate 8.15 state returns.	2.5	272.00	680.00
13	7/30/2024	RYL	Revised VM 203 and 211 State Returns.	3.0	248.00	744.00
14	7/8/2024	JM	Reviewed the return updates in OIT for Sch M-3.	0.4	332.00	132.80
14	7/8/2024	JM	Reviewed the return updates in OIT for Sch M-4.	0.4	332.00	132.80
14	7/8/2024	KS	Updated top con binder for M-3 adjustments (gain/loss and interest adjustment should not have been coming in as Adjustments.	1.0	220.00	220.00
14	7/8/2024	KS	Updated M-3 for foreign income, foreign DRE income, US DRE income, and eliminations.	2.4	220.00	528.00
14	7/9/2024	KS	Updated OIT regarding issue with divisions printing in top con M-3 .	0.9	220.00	198.00
14	7/9/2024	JM	Reviewed book income the M-3 to make sure ties back to RTP schedule.	1.0	332.00	332.00
14	7/9/2024	JM	Reviewed the Sch L for negative balances on L6 & L18. M-3 page 1 presentation.	1.0	332.00	332.00
14	7/9/2024	KS	Finished M-3 page 1 updates.	1.5	220.00	330.00
14	7/9/2024	KS	Reconciled M-3 for 163J calculation.	2.9	220.00	638.00
14	7/10/2024	JM	Reviewed updates to M-3 presentation for VMC.	1.0	332.00	332.00
14	7/10/2024	KS	Reconsolidated at VMI and updated M-3 issues, reconsolidated top con and printed return.	2.6	220.00	572.00
14	7/11/2024	KS	Updated M-3 presentation for VM 211 due to amounts being lumped into miscellaneous deductions/coded wrong. Reconsolidated top con binder. Updated M-3 support workpaper for other adjustments (3.65).	1.8	220.00	396.00
14	7/11/2024	KS	Updated M-3 presentation for Consumables - amounts lumped into miscellaneous deductions/coded wrong and reconsolidated VMI and top con. Updated M-3 support workpaper for other adjustments (3.65).	1.8	220.00	396.00
16	7/1/2024	AP	Met with Lucy G to review workstreams status and next steps.	0.5	640.00	320.00
16	7/1/2024	LG	Met with Alina P to review workstreams status and next steps.	0.5	720.00	360.00
16	7/1/2024	AP	Met with Rich L and Lucy G to work through US group stock basis and open items.	0.4	640.00	256.00
16	7/1/2024	RL	Met with Alina P and Lucy G to work through US group stock basis and open items.	0.4	960.00	384.00
16	7/1/2024	LG	Met with Rich L and Alina P to work through US group stock basis and open items.	0.4	720.00	288.00
16	7/1/2024	AP	Drafted stock basis open items.	1.6	640.00	1,024.00
16	7/1/2024	EM	Completed CFC Debt Excel data manipulation.	3.5	452.00	1,582.00
16	7/2/2024	AP	Call with Rich L to work through the partnership documents.	1.2	640.00	768.00
16	7/2/2024	RL	Call with Alina P to work through the partnership documents.	1.2	960.00	1,152.00
16	7/2/2024	KW	Call with Alina P, Julie R, Rich L to discuss partnership issues regarding Breathe LP.	0.5	960.00	480.00
16	7/2/2024	RL	Call with Alina P, Julie R, Kevin W to discuss partnership issues regarding Breathe LP.	0.5	960.00	480.00
16	7/2/2024	AP	Call with Rich L, Julie R, Kevin W to discuss partnership issues regarding Breathe LP.	0.5	640.00	320.00
16	7/2/2024	AP	Reviewed NOL allocation.	1.3	640.00	832.00
16	7/2/2024	AP	Integrated contributions into the stock basis calculation.	1.9	640.00	1,216.00
16	7/2/2024	EM	Worked on ICO Breakdown Excel.	3.3	452.00	1,491.60
16	7/3/2024	KW	Call with Alina P to discuss remaining work.	0.3	960.00	288.00
16	7/3/2024	AP	Call with Kevin W to discuss remaining work.	0.3	640.00	192.00
16	7/3/2024	KW	Call with Rich L., Alina P. Doug B. , Keith M. and Randi M to discuss I/C debt/equity/capital contribution matters from a U.S. federal income tax perspective.	0.5	960.00	480.00
16	7/3/2024	KW	First call with Kim N., Randi M, and Keith M. to discuss state of compliance and next steps.	0.5	960.00	480.00
16	7/3/2024	KW	Second call with Kim N, Keith M. and Randi M. to finish discussing state of compliance and next steps.	0.5	960.00	480.00
16	7/3/2024	AP	Call with Rich L, Doug B, Kevin W, Randi M, Keith M to discuss Breathe LP contribution.	1.0	640.00	640.00
16	7/3/2024	AP	Prepared stock basis model.	2.4	640.00	1,536.00
16	7/3/2024	EM	Worked on ICO Breakdown Excel.	2.5	452.00	1,130.00
16	7/8/2024	AP	Call with Rich L to discuss Breathe contribution and Vital Signs sale.	1.0	640.00	640.00
16	7/8/2024	RL	Call with Alina P to discuss Breathe contribution and Vital Signs sale.	1.0	960.00	960.00
16	7/8/2024	RL	Call with Alina P and Kevin W to work through Vital Signs sec. 338(h)(10) election.	2.4	960.00	2,304.00

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16	7/8/2024	KW	Call with Rich L and Alina P to work through Vital Signs sec. 338(h)(10) election.	2.4	960.00	2,304.00
16	7/8/2024	AP	Call with Rich L and Kevin W to work through Vital Signs sec. 338(h)(10) election.	2.4	640.00	1,536.00
16	7/8/2024	HH	Sent emails to team regarding documentation and project guidelines.	0.8	552.00	441.60
16	7/8/2024	KW	Call with Rich L and Alina P. to discuss CODI implications, timing of losses, character, ELA, potential ELA triggering and related U.S. federal tax implications.	1.3	960.00	1,248.00
16	7/8/2024	AP	Call with Rich L, John G, Randi M, Kevin W, Rich L and James T-C to discuss the treatment of the Breathe LP contribution.	1.5	640.00	960.00
16	7/8/2024	KW	First call with James Talfourd-Cook, Alina P and Rich L. regarding I/C balances, basis, CODI and other matters critical to the bankruptcy tax posture.	1.5	960.00	1,440.00
16	7/8/2024	AP	Prepared stock basis model.	2.1	640.00	1,344.00
16	7/9/2024	AP	Call with Kevin W and Rich L to discuss Vital Signs stock basis.	0.5	640.00	320.00
16	7/9/2024	RL	Call with Kevin W and Alina P to discuss Vital Signs stock basis.	0.5	960.00	480.00
16	7/9/2024	KW	Call with Alina P and Rich L to discuss Vital Signs stock basis.	0.5	960.00	480.00
16	7/9/2024	AP	Call with Rich L to discuss open items regarding Vital Signs.	1.0	640.00	640.00
16	7/9/2024	RL	Call with Rich L to discuss open items regarding Vital Signs.	1.0	960.00	960.00
16	7/9/2024	JH	Call with Alina P to discuss stock basis model review items.	0.3	484.00	145.20
16	7/9/2024	AP	Call with Jesse H to discuss stock basis model review items.	0.3	640.00	192.00
16	7/9/2024	AP	Call with Hannah H to discuss Schedule M-2 rollforward.	0.6	640.00	384.00
16	7/9/2024	HH	Call with Alina P. to discuss Schedule M-2 rollforward.	0.6	552.00	331.20
16	7/9/2024	AP	Call with Lucy G to discuss remaining stock basis review items.	0.5	640.00	320.00
16	7/9/2024	LG	Call with Alina P to discuss remaining stock basis review items.	0.5	720.00	360.00
16	7/9/2024	AP	Reviewed stock basis unabsorbed loss calculation.	0.4	640.00	256.00
16	7/9/2024	AP	Drafted Vital Signs open items.	0.5	640.00	320.00
16	7/9/2024	KW	Call with Rich L., Alina P., and Randi M. to discuss ELA and potential triggering event/ramifications.	0.8	960.00	768.00
16	7/9/2024	LG	Reviewed stock basis.	0.8	720.00	576.00
16	7/9/2024	AP	Call with Kevin W, Rich L, John G and Randi M to discuss Consumable sale, 351 statements.	0.9	640.00	576.00
16	7/9/2024	AP	Worked on sec. 351 statements for 9/30/2023 return.	1.2	640.00	768.00
16	7/9/2024	AP	Worked on Breathe LP facts.	1.5	640.00	960.00
16	7/9/2024	HH	Compiled M-2 data from 2016-2022.	2.9	552.00	1,600.80
16	7/9/2024	EM	Added Intercompany Debt Excel Updates.	3.4	452.00	1,536.80
16	7/10/2024	AP	Met with Bianca P to discuss section 351 statements.	0.4	640.00	256.00
16	7/10/2024	BPA	Call with Alina P. to discuss sec. 351 statements.	0.4	484.00	193.60
16	7/10/2024	AP	Met with Eddie to discuss Interco schedule pivot tables.	0.6	640.00	384.00
16	7/10/2024	EM	Met with Alina Pierce RE: Questions on Model.	0.6	452.00	271.20
16	7/10/2024	AL	Reviewed 2023 GILTI calculation.	0.4	780.00	312.00
16	7/10/2024	AL	Call with BDO, Vyaire and Kirkland re: asset sale.	0.5	780.00	390.00
16	7/10/2024	KW	Call to discuss PPA and related matters with Richard L., Alina P., Palmer Gunderson, Nicholas Warther, Annie Lee, and James Talfourd-Cook.	0.5	960.00	480.00
16	7/10/2024	KW	Call with Randi M. and Keith M. to discuss compliance matters specific to the bankruptcy for Vyaire, and remaining bankruptcy tax consulting work necessary to properly complete compliance.	0.5	960.00	480.00
16	7/10/2024	KW	Palmer Gunderson, James Talfourd-Cook, Richard L., Alina P. to discuss I/C balances and stock basis.	0.5	960.00	480.00
16	7/10/2024	HH	Compiled list of follow-up questions regarding M-2 rollforward.	0.6	552.00	331.20
16	7/10/2024	AP	Reviewed the 351 statements and reverted to Bianca with notes.	0.8	640.00	512.00
16	7/10/2024	AP	Call with Rich L, Kevin W, K&E team, James T-C to discuss purchase price allocation.	0.8	640.00	512.00
16	7/10/2024	AP	Continued updating the stock basis model.	1.9	640.00	1,216.00
16	7/10/2024	EM	Completed Intercompany Debt Excel with finalization notations.	1.9	452.00	858.80
16	7/10/2024	BPA	Prepared 15 sec. 351 statements	2.5	484.00	1,210.00
16	7/10/2024	AP	Reviewed Consumables sale documents to determine stock basis impact.	3.6	640.00	2,304.00
16	7/10/2024	HH	Completed M-2 rollforward from 2016-2022.	3.8	552.00	2,097.60
16	7/11/2024	AP	Met with Rich L and Kevin W to discuss Vital Signs ELA issues.	0.6	640.00	384.00
16	7/11/2024	RL	Met with Alina P and Kevin W to discuss Vital Signs ELA issues.	0.6	960.00	576.00
16	7/11/2024	KW	Met with Alina P and Rich L to discuss Vital Signs ELA issues.	0.6	960.00	576.00
16	7/11/2024	AP	Met with Rich L to review Consumables sale.	1.5	640.00	960.00
16	7/11/2024	RL	Met with Alina P to review Consumables sale.	1.5	960.00	1,440.00
16	7/11/2024	AP	Met with Eddie M to discuss Interco debt workpaper.	0.5	640.00	320.00
16	7/11/2024	EM	Discussed with Alina Pierce Breathe Entity project.	0.5	452.00	226.00
16	7/11/2024	AL	Completed review of 2023 tax return.	0.5	780.00	390.00
16	7/11/2024	HH	Cleared review notes on M-2 spreadsheet.	0.8	552.00	441.60
16	7/11/2024	AP	Continued reviewing the stock basis model.	1.6	640.00	1,024.00
16	7/11/2024	EM	Reviewed breathe transactions agreements.	1.9	452.00	858.80
16	7/11/2024	AP	Updated stock basis model.	3.9	640.00	2,496.00
16	7/12/2024	RL	Call with Alina P to discuss Vital Signs.	0.8	960.00	768.00
16	7/12/2024	AP	Call with Rich L to discuss Vital Signs.	0.8	640.00	512.00
16	7/12/2024	EM	Call with Alina P to review Interco debt schedule.	0.6	452.00	271.20
16	7/12/2024	AP	Call with Eddie M to review Interco debt schedule.	0.6	640.00	384.00
16	7/12/2024	KW	Call with Rich L and Alina P. to discuss solvency of Vital Signs, related 338(h)(10) election and other matters left call early.	0.6	960.00	576.00
16	7/12/2024	RL	Call with James T-C, Rich L, Kevin W, to discuss Vital Signs Interco debt movements.	1.1	960.00	1,056.00
16	7/12/2024	AP	Call with James T-C, Rich L, Kevin W, to discuss Vital Signs Interco debt movements.	1.1	640.00	704.00
16	7/12/2024	AP	Call with Rich L, Kevin W, Randi M and John G to discuss tax return issues; 351 statements; Vital Signs gain calculation;	0.7	640.00	448.00
16	7/12/2024	AP	Reviewed 2016-2022 OIT tabs in stock basis model and open items list.	2.0	640.00	1,280.00
16	7/12/2024	KW	Reviewed information related to I/C balances and basis.	2.9	960.00	2,784.00
16	7/15/2024	KW	Met with Rich L and Alina P to discuss call with international offices.	0.3	960.00	288.00
16	7/15/2024	RL	Met with Alina P and Kevin W to discuss call with international offices.	0.3	960.00	288.00
16	7/15/2024	AP	Met with Rich L and Kevin W to discuss call with international offices.	0.3	640.00	192.00
16	7/15/2024	AP	Met with Hannah H to discuss Breathe Structure write-up.	0.4	640.00	256.00
16	7/15/2024	HH	Met with Alina P to discuss Breathe Structure write-up.	0.4	552.00	220.80
16	7/15/2024	AP	Updated Breathe Structure Facts per review comments.	1.0	640.00	640.00
16	7/15/2024	EM	Updated intercompany debt ledgers.	2.5	452.00	1,130.00
16	7/15/2024	AP	Wrote Breathe memo facts.	3.4	640.00	2,176.00

Vyaire Medical, Inc.
RECAP OF PROFESSIONAL SERVICES
July 1, 2024 - July 31, 2024

Code	Date	Initials	Description	Hours	Rate	Amount
16	7/16/2024	JH	Met with Alina P to discuss Consumables transaction and Vital Signs facts write-up.	0.5	484.00	242.00
16	7/16/2024	AP	Met with Jesse H to discuss Consumables transaction and Vital Signs facts write-up.	0.5	640.00	320.00
16	7/16/2024	AP	Updated open items for stock basis and contribution.	0.8	640.00	512.00
16	7/16/2024	AP	Reviewed the Interco debt schedule.	1.1	640.00	704.00
16	7/16/2024	AP	Updated calculation for Imtmedical stock basis.	1.2	640.00	768.00
16	7/16/2024	AP	Finalized updating Breathe Structure Facts per review comments.	1.6	640.00	1,024.00
16	7/16/2024	HH	Prepared memo regarding Breathe transaction.	2.1	552.00	1,159.20
16	7/16/2024	EM	Updated excel intercompany debt ledgers and created M2/AFS schedule.	2.5	452.00	1,130.00
16	7/17/2024	RL	Met with Alina P and Kevin W to review stock basis.	1.5	960.00	1,440.00
16	7/17/2024	AP	Met with Rich L and Kevin W to review stock basis.	1.5	640.00	960.00
16	7/17/2024	KW	Met with Alina P and Rich L. to review stock basis.	1.5	960.00	1,440.00
16	7/17/2024	AP	Met with Kevin W, Rich L, Lucy G to finalize stock basis review and discuss various workstreams.	1.4	640.00	896.00
16	7/17/2024	RL	Met with Kevin W, Alina P, Lucy G to finalize stock basis review and discuss various workstreams.	1.4	960.00	1,344.00
16	7/17/2024	KW	Met with Rich L, Alina P, Lucy G to finalize stock basis review and discuss various workstreams.	1.4	960.00	1,344.00
16	7/17/2024	LG	Call with Alina P, Kevin W, Rich L to finalize stock basis review and discuss various workstreams.	1.4	720.00	1,008.00
16	7/17/2024	AP	Met with Lucy G to discuss stock basis and overall project.	0.5	640.00	320.00
16	7/17/2024	LG	Call with Alina P to discuss stock basis and project status.	0.5	720.00	360.00
16	7/17/2024	AP	Met with Hannah H to discuss stock basis model help.	0.3	640.00	192.00
16	7/17/2024	HH	Call with Alina P regarding stock basis study tie outs.	0.3	552.00	165.60
16	7/17/2024	AP	Discussed with Eddie M M2 Rollforward and Schedule L excel.	0.5	640.00	320.00
16	7/17/2024	EM	Discussed with Alina Pierce M2 Rollforward and Schedule L excel.	0.5	452.00	226.00
16	7/17/2024	HH	Made adjustments to stock basis study tie outs.	0.3	552.00	165.60
16	7/17/2024	AP	Reviewed AFS to Schedule M2 reconciliation.	0.5	640.00	320.00
16	7/17/2024	AP	Reconciliation of PBC contribution schedule to tax returns and other documents.	0.7	640.00	448.00
16	7/17/2024	AP	Made stock basis calculation updates.	0.9	640.00	576.00
16	7/17/2024	EM	Adjusted formula RE: Intercompany Debt Excel.	2.1	452.00	949.20
16	7/18/2024	AP	Met with Rich L to discuss different workstreams and open items.	0.5	640.00	320.00
16	7/18/2024	RL	Met with Alina P to discuss different workstreams and open items.	0.5	960.00	480.00
16	7/18/2024	AP	Met with Eddie M regarding Sch L to AFS reconciliation.	0.5	640.00	320.00
16	7/18/2024	EM	Discussed with Alina P. next steps on schedule L and M3 excel.	0.5	452.00	226.00
16	7/18/2024	RM	Call with Rich L, Doug C., Annie L., Alina P. and Kevin W. to discuss I/C balances and CFC basis, Subpart F, GILTI and next steps.	1.6	680.00	1,088.00
16	7/18/2024	AP	Met with Rich L, Annie L, Doug C, Kevin W, Lucy G, Randi M, Kevin W to discuss Interco debt issue. (Joined late)	1.0	640.00	640.00
16	7/18/2024	AL	Call with Rich L, Randi M., Annie L., Alina P. and Kevin W. to discuss I/C balances and CFC basis, Subpart F, GILTI and next steps.	1.6	780.00	1,248.00
16	7/18/2024	DC	Call with Rich L, Randi M., Annie L., Alina P. and Kevin W. to discuss I/C balances and CFC basis, Subpart F, GILTI and next steps.	1.6	960.00	1,536.00
16	7/18/2024	RL	Call with Doug C., Annie L., Alina P., Randi M., and Kevin W. to discuss I/C balances and CFC basis, Subpart F, GILTI and next steps.	1.6	960.00	1,536.00
16	7/18/2024	DC	Call with Richard L., Annie L., Alina P. and Kevin W. to discuss I/C balances and CFC basis, Subpart F, GILTI and next steps.	1.6	960.00	1,536.00
16	7/18/2024	KW	Call with Richard L., Annie L., Alina P. Doug C, and Lucy G. to discuss I/C balances and CFC basis, Subpart F, GILTI and next steps.	1.6	960.00	1,536.00
16	7/18/2024	LG	Call with Richard L., Annie L., Alina P. Doug C, and Kevin W. to discuss I/C balances and CFC basis, Subpart F, GILTI and next steps.	1.6	720.00	1,152.00
16	7/18/2024	ZM	Call with R. Liebman, A. Pierce, regarding historical debt amendments to first and second liens.	0.9	628.00	565.20
16	7/18/2024	RL	Call with Zach M, A. Pierce, regarding historical debt amendments to first and second liens.	0.9	960.00	864.00
16	7/18/2024	AP	Call with R. Liebman, Zach M, regarding historical debt amendments to first and second liens.	0.9	640.00	576.00
16	7/18/2024	EM	Updated M2 Schedule for 2022 tax year.	0.8	452.00	361.60
16	7/18/2024	AP	Updated open items for call with Vyaire.	1.2	640.00	768.00
16	7/18/2024	AP	Updated stock basis model.	2.8	640.00	1,792.00
16	7/18/2024	EM	Created M-3 and audited financial statement comparison excel.	3.1	452.00	1,401.20
16	7/19/2024	AP	Met with Rich L regarding questions for June.	1.1	640.00	704.00
16	7/19/2024	RL	Met with Rich L regarding questions for June.	1.1	960.00	1,056.00
16	7/19/2024	EM	Met with Alina P regarding Sch L to AFS reconciliation.	0.6	452.00	271.20
16	7/19/2024	AP	Met with Eddie M regarding Sch L to AFS reconciliation.	0.6	640.00	384.00
16	7/19/2024	RL	Met with Alina P and James T-C regarding various open items.	2.3	960.00	2,208.00
16	7/19/2024	AP	Met with Rich L and James T-C regarding various open items.	2.3	640.00	1,472.00
16	7/19/2024	HH	Coordinated list of open items on stock basis study.	0.6	552.00	331.20
16	7/19/2024	AP	Updated distributions and contributions in stock basis model.	0.9	640.00	576.00
16	7/19/2024	AP	Researched treatment of intercompany payable contributions.	1.6	640.00	1,024.00
16	7/19/2024	HH	Reviewed and adjusted stock basis study for tie outs.	2.1	552.00	1,159.20
16	7/20/2024	EM	Updated schedule L and AFS excel for tax years 2016-2022.	2.3	452.00	1,039.60
16	7/22/2024	AP	Met with Rich L, Kevin W, Doug C to discuss tax treatment of novations.	1.6	640.00	1,024.00
16	7/22/2024	AP	Met with Alina P, Kevin W, Doug C to discuss tax treatment of novations.	1.6	640.00	1,024.00
16	7/22/2024	DC	Call with Richard L., Alina P. and Kevin W. to discuss tax treatment of novations.	1.6	960.00	1,536.00
16	7/22/2024	KW	Call with Rich L., Alina P. and Doug C. to discuss tax treatment of novations.	1.6	960.00	1,536.00
16	7/22/2024	AP	Met with Eddie M regarding Sch L to AFS reconciliation.	0.3	640.00	192.00
16	7/22/2024	EM	Met with Alina P regarding Sch L to AFS reconciliation.	0.3	452.00	135.60
16	7/22/2024	DC	Researched tax consequences of debt novations.	1.3	960.00	1,248.00
16	7/22/2024	HH	Reviewed and adjusted stock basis study for tie outs.	2.9	552.00	1,600.80
16	7/22/2024	AP	Summarized novations steps and consequences.	3.2	640.00	2,048.00
16	7/23/2024	KW	Met with Doug B, Kevin W and Alina P to discuss novations US tax treatment.	0.5	960.00	480.00
16	7/23/2024	RL	Met with Doug B, Kevin W and Alina P to discuss novations US tax treatment.	0.5	960.00	480.00
16	7/23/2024	DB	Met with Rich L, Kevin W and Alina P to discuss novations US tax treatment.	0.5	1,150.00	575.00
16	7/23/2024	AP	Met with Rich L, Kevin W and Doug B to discuss novations US tax treatment.	0.5	640.00	320.00
16	7/23/2024	AP	Met with Rich L to review GmbH proposed Interco debt cleanup, MIM cleanup and sale and call agenda.	1.8	640.00	1,152.00
16	7/23/2024	RL	Met with Rich L to review GmbH proposed Interco debt cleanup, MIM cleanup and sale and call agenda.	1.8	960.00	1,728.00
16	7/23/2024	DC	Reviewed spreadsheet re: I/C balances and debt novations.	0.8	960.00	768.00

Vyaire Medical, Inc.
RECAP OF PROFESSIONAL SERVICES
July 1, 2024 - July 31, 2024

Code	Date	Initials	Description	Hours	Rate	Amount
16	7/23/2024	HH	Reconciled Schedule M-2 from 2016 to 2023.	1.1	552.00	607.20
16	7/23/2024	DC	Continued research related to tax consequences of debt novations.	1.4	960.00	1,344.00
16	7/23/2024	AP	Reconciliation of contributions from 2016 to 2023.	2.2	640.00	1,408.00
16	7/24/2024	AP	Call with Hannah H. to discuss Vyaire Interco debt deck.	1.1	640.00	704.00
16	7/24/2024	HH	Call with Alina P. to discuss Vyaire Interco debt deck.	1.1	552.00	607.20
16	7/24/2024	RL	Call with James T-C, Rich L, Kevin W, K&E, BDO international offices to discuss Interco debt cleanup.	1.4	960.00	1,344.00
16	7/24/2024	AP	Call with James T-C, Rich L, Kevin W, K&E, BDO international offices to discuss Interco debt cleanup.	1.4	640.00	896.00
16	7/24/2024	KW	Call with James Talfourd-Cook, Alina P., David Zopp, Mark Del Priore, Micheal Ehret, Eline Nabbe, Palmer Gunderson, Cally Kothmann, Rachel Lisenby, Michiel Bod, Richard L. Stefan Dlttsch, Stefan D James, Roland Stude, Nicholas Warther, and Sara Zaboltny to discuss updated approach to intercompany transactions and related potential non-U.S. and U.S. tax implications.	1.4	960.00	1,344.00
16	7/24/2024	RL	Call with James T-C, Rich L, Kevin W to discuss US implications of Interco debt cleanup.	1.8	960.00	1,728.00
16	7/24/2024	AP	Call with James T-C, Rich L, Kevin W to discuss US implications of Interco debt cleanup.	1.8	640.00	1,152.00
16	7/24/2024	KW	Call with James Talfourd-Cook, Richard L., and Alina P. to discuss intercompany balance steps, action items to move analysis forward, anticipated deliverable, materiality, and related matters to assess the expected U.S. federal income tax in relation to the contemplated steps.	1.8	960.00	1,728.00
16	7/24/2024	AP	Reviewed new Interco debt cleanup documents.	0.8	640.00	512.00
16	7/24/2024	HH	Created initial slides for intercompany debt novation structuring deck.	1.1	552.00	607.20
16	7/24/2024	HH	Reviewed documents pertaining to intercompany debt novation.	2.8	552.00	1,545.60
16	7/25/2024	AP	Call with Hannah H. and Eddie M. to discuss Vyaire Interco debt deck.	0.6	640.00	384.00
16	7/25/2024	EM	Call with Hannah H. and Alina P. to discuss Vyaire Interco debt deck.	0.6	452.00	271.20
16	7/25/2024	HH	Call with Alina P. and Eddie M. to discuss Vyaire Interco debt deck.	0.6	552.00	331.20
16	7/25/2024	AP	Call with Hannah H. to discuss Vyaire Interco debt deck.	0.9	640.00	576.00
16	7/25/2024	HH	Call with Alina P. to discuss Vyaire Interco debt deck.	0.9	552.00	496.80
16	7/25/2024	AP	Call with Lucy G to discuss M2 recon, audited financials, and sch L summaries.	0.6	640.00	384.00
16	7/25/2024	LG	Call with Alina P to discuss M2 recon, audited financials, and sch L summaries.	0.6	720.00	432.00
16	7/25/2024	AP	Met with Rich L to discuss contributions to Vyaire.	0.4	640.00	256.00
16	7/25/2024	RL	Met with Alina P to discuss contributions to Vyaire.	0.4	960.00	384.00
16	7/25/2024	DB	Call with Rich L, Lucy G, Alina P and Kevin W to discuss novations US federal tax treatment.	1.1	1,150.00	1,265.00
16	7/25/2024	AP	Call with Rich L, Lucy G, Doug B, Kevin W to discuss novations US federal tax treatment.	1.1	640.00	704.00
16	7/25/2024	KW	Call with Rich L., Doug B. and Alina P. to discuss I/C balance resolution.	1.1	960.00	1,056.00
16	7/25/2024	LG	Call with Alina P, Kevin W, Rich L, Doug B to discuss Novations.	1.1	720.00	792.00
16	7/25/2024	AP	Updated contributions schedule.	0.9	640.00	576.00
16	7/25/2024	EM	Setup Interco Debt Deck and made edits.	1.1	452.00	497.20
16	7/25/2024	AP	Reviewed stock basis ownership matrix.	1.2	640.00	768.00
16	7/25/2024	HH	Created slides for intercompany debt novation structuring deck.	3.5	552.00	1,932.00
16	7/26/2024	EM	Call with Hannah H. to discuss intercompany debt deck.	0.9	452.00	406.80
16	7/26/2024	HH	Call with Eddie M. to discuss intercompany debt deck.	0.9	552.00	496.80
16	7/26/2024	HH	Created novation in USD.	1.1	552.00	607.20
16	7/26/2024	EM	Created novation deck slides.	1.5	452.00	678.00
16	7/26/2024	HH	Prepared slides for intercompany debt novation structuring deck.	3.9	552.00	2,152.80
16	7/30/2024	RL	Call with Rich L to discuss Novations.	1.4	960.00	1,344.00
16	7/30/2024	AP	Call with Rich L to discuss Novations.	1.4	640.00	896.00
16	7/30/2024	AP	Call with Hannah H. and Eddie M. to discuss Vyaire Interco debt deck.	0.5	640.00	320.00
16	7/30/2024	EM	Discussed with Alina P and Hannah H. Interco debt deck.	0.5	452.00	226.00
16	7/30/2024	HH	Call with Alina P. and Eddie M. to discuss Vyaire Interco debt deck.	0.5	552.00	276.00
16	7/30/2024	AP	Call with Hannah H. regarding updates to Vyaire Interco debt deck.	0.6	640.00	384.00
16	7/30/2024	HH	Call with Alina P. regarding updates to Vyaire Interco debt deck.	0.6	552.00	331.20
16	7/30/2024	EM	Researched novation tax consequences.	0.5	452.00	226.00
16	7/30/2024	HH	Created summary of questions related to debt deck.	0.6	552.00	331.20
16	7/30/2024	HH	Updated debt deck for new information.	2.8	552.00	1,545.60
16	7/30/2024	AP	Reviewed and updated Novations deck.	2.9	640.00	1,856.00
16	7/31/2024	AP	Call with Rich L to review the deck.	1.3	640.00	832.00
16	7/31/2024	RL	Call with Alina P to review the deck.	1.3	960.00	1,248.00
16	7/31/2024	AP	Call with Rich L to discuss updates to novations and work through the deck based on new data from	1.6	640.00	1,024.00
16	7/31/2024	RL	Call with Alina P to discuss updates to novations and work through the deck based on new data from	1.6	960.00	1,536.00
16	7/31/2024	RL	Call with Kevin W. and Alina P. to discuss Vyaire I/C balance settlement, potential cancellation of indebtedness income (CODI), foreign exchange ramifications, GILTI, subpart F, the deliverable, and next steps.	0.6	960.00	576.00
16	7/31/2024	AP	Call with Kevin W. and Rich L. to discuss Vyaire I/C balance settlement, potential cancellation of indebtedness income (CODI), foreign exchange ramifications, GILTI, subpart F, the deliverable, and next steps.	0.6	640.00	384.00
16	7/31/2024	KW	Call with Alina P. and Rich L. to discuss Vyaire I/C balance settlement, potential cancellation of indebtedness income (CODI), foreign exchange ramifications, GILTI, subpart F, the deliverable, and next steps.	0.6	960.00	576.00
16	7/31/2024	AP	Met with Kevin W, Rich L, K&E team, James T-C to discuss collaborative deck.	1.0	640.00	640.00
16	7/31/2024	RL	Met with Kevin W, Alina P, K&E team, James T-C to discuss collaborative deck.	1.0	960.00	960.00
16	7/31/2024	KW	Met with Alina P, Rich L, K&E team, James T-C to discuss collaborative deck.	1.0	960.00	960.00
16	7/31/2024	AP	Finalized review of the deck.	1.3	640.00	832.00
16	7/31/2024	AP	Updated novations deck based on new data.	1.5	640.00	960.00
TOTAL:				724.1		\$356,159.60

Vyair Medical, Inc.
 RECAP OF PROFESSIONAL SERVICES
 July 1, 2024 - July 31, 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>
DB	Doug Bekker			1.6	\$1,150.00	\$1,840.00
DC	Doug Chestnut			8.3	960.00	7,968.00
KW	Kevin Wilkes			28.5	960.00	27,360.00
RL	Rich Liebman			32.8	960.00	31,488.00
AL	Annie Lee			3.5	780.00	2,730.00
LG	Lucy Germano			7.4	720.00	5,328.00
RM	Randi Miller			22.8	680.00	15,504.00
AP	Alina Pierce			113.0	640.00	72,320.00
ZM	Zach Meyers			0.9	628.00	565.20
SB	Sue Bazzzy			29.5	624.00	18,408.00
JG	John Gifford			11.3	600.00	6,780.00
GP	Greg Poci			50.0	588.00	29,400.00
MS	Melody Song			1.4	552.00	772.80
HH	Hannah Hobson			68.5	552.00	37,812.00
JH	Jesse Hooker			0.8	484.00	387.20
BPA	Bianca Pappalardo			2.9	484.00	1,403.60
DP	Dante Petrone			25.3	452.00	11,435.60
EM	Eddie Mason			38.5	452.00	17,402.00
JM	Jon Morici			24.3	332.00	8,067.60
NZ	Nick Zavis			33.5	272.00	9,112.00
KG	Kassandra Gillis			12.1	272.00	3,291.20
BB	Bryce Bertler			15.4	248.00	3,819.20
DH	Djan Hinov			11.9	248.00	2,951.20
RYL	Ryan Lilly			87.0	248.00	21,576.00
KS	Kelsee Schofield			42.9	220.00	9,438.00
EK	Emmitt Karrels			27.0	180.00	4,860.00
BP	Blake Peiffer			23.0	180.00	4,140.00
TOTAL:				724.1		\$356,159.60
					Blended Rate:	\$491.87

<u>SUMMARY BY PROJECT CATEGORY:</u>				
<u>Code</u>	<u>Project Category</u>		<u>Hours</u>	<u>Amount</u>
1	Federal Income Tax Returns/Extensions		212.5	\$79,806.00
8	Fee Apps and Retention		33.3	19,198.40
13	State Income Tax Returns/Extensions		183.7	63,739.20
14	Schedule M		18.7	4,539.60
16	Tax Consulting		275.9	188,876.40
TOTAL:			724.1	\$356,159.60