

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

<u>Project Category</u>	<u>Monthly Hours</u>	<u>Monthly Fees</u>
Federal Income Tax Returns/Extensions	143.8	\$76,195.20
Fee Apps and Retention	68.9	29,304.00
State Income Tax Returns/Extensions	124.3	58,417.20
Transfer Pricing	7.4	7,064.00
Tax Consulting	396.2	307,303.80
TOTAL:	740.6	\$478,284.20

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

<u>Professional</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Amount</u>
Doug Bekker	Partner, NTO	3.3	\$1,150.00	\$3,795.00
Michael Masciangelo	Principal, CTS	2.0	1,150.00	2,300.00
Doug Chestnut	Managing Director, NTO	11.9	998.72	11,884.80
Rich Liebman	Managing Director, NTO	123.4	992.13	122,428.80
Zach Meyers	Managing Director, NTO	1.8	860.22	1,548.40
Cathy Stopyra	Managing Director, NTO	0.3	960.00	288.00
Kevin Wilkes	Principal, TAS	41.8	960.00	40,128.00
Annie Lee	Principal, ITS	9.1	817.80	7,442.00
Connie Cunningham	Principal, CTS	1.2	820.00	984.00
Keith Mannor	Principal, CTS	2.7	820.00	2,214.00
Micscha van der Kamp	Principal, Transfer Pricing	0.9	820.00	738.00
Kevin Ainsworth	Principal, CTS	2.5	780.00	1,950.00
Jesal Patel	Managing Director, Transfer Pricing	1.7	760.00	1,292.00
Randi Miller	Managing Director, CTS	18.6	700.71	13,033.20
Eric Tal	Senior Manager, TAS	0.5	680.00	340.00
Lucy Germano	Director, TAS	15.8	681.52	10,768.00
Sara Anderson	Senior Manager, Transfer Pricing	3.0	656.00	1,968.00
Greg Poci	Experienced Manager, SALT	60.0	616.00	36,960.00
Jesse Hooker	Manager, TAS	21.0	528.57	11,100.00
Alina Pierce	Manager, TAS	158.9	640.00	101,696.00
John Gifford	Senior Manager, ASC740	32.6	601.67	19,614.40
Hannah Hobson	Experienced Senior, TAS	48.3	552.00	26,661.60
Nicole Roche	Manager, NTO	5.7	530.74	3,025.20
Ryan Keating	Senior, TAS	4.6	484.00	2,226.40
Eddie Mason	Experienced Senior, NTO	10.2	470.59	4,800.00
Dante Petrone	Experienced Senior, ITS	33.9	452.00	15,322.80
Nick Zavis	Senior, SALT	5.8	396.00	2,296.80
Jon Morici	Experienced Senior, CTS	1.0	348.00	348.00

Kelsee Schofield	Senior, SALT	16.2	308.00	4,989.60
Ryan Lilly	Experienced Associate, SALT	53.1	284.00	15,080.40
Kassandra Gillis	Experienced Associate, ITS	8.0	272.00	2,176.00
Maxwell Kueppers	Associate, Transfer Pricing	0.5	260.00	130.00
Bryce Bertler	Associate, ITS	1.7	248.00	421.60
Tom O'Callaghan	Associate, CTS	5.1	232.00	1,183.20
Jared Schierbaum	Senior Associate, BRS	28.0	220.00	6,160.00
Emmitt Karrels	Intern, ITS	2.8	180.00	504.00
Blake Peiffer	Intern, ITS	2.7	180.00	486.00
	TOTAL:	740.6		\$478,284.20
Blended Rate:			\$645.81	

EXHIBIT B

VYAIR MEDICAL, INC., *ET AL.*

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

There are No Expenses for August 2024

EXHIBIT C

VYAIRE MEDICAL, INC., *ET AL.*

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

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

Code	Date	Initials	Description	Hours	Rate	Amount
1	7/1/2024	DP	Assisted in OIT setup.	1.4	452.00	632.80
1	7/1/2024	KG	Sent emails to interns regarding tax return preparation.	1.4	272.00	380.80
1	7/2/2024	BB	Finished updating Form 5713 for review comments made by Sue B.	1.3	248.00	322.40
1	7/3/2024	BB	Finished updating Form 8865 for review comments made by Sue B.	0.4	248.00	99.20
1	7/3/2024	BP	Continued clearing review comments on 5471 B,C,D and E.	0.8	180.00	144.00
1	7/3/2024	JG	Prepared and documents for the relating to 09/30/23 taxable income (loss) calculation.	1.4	600.00	840.00
1	7/3/2024	JG	Finalized NOL CF Schedule.	1.9	600.00	1,140.00
1	7/4/2024	KG	Finalized review of 8858 org charts.	0.6	272.00	163.20
1	7/4/2024	RM	Continued reviewing consolidated Return to provision summary.	0.8	680.00	544.00
1	7/4/2024	BP	Continued preparing 8890's.	1.9	180.00	342.00
1	7/4/2024	DP	Finalized updates to Form 5471s.	2.2	452.00	994.40
1	7/4/2024	DP	Prepared Form 8992.	2.4	452.00	1,084.80
1	7/4/2024	EK	Finalized preparation of 8883 forms.	2.8	180.00	504.00
1	7/5/2024	DP	Prepared Form 8992.	1.8	452.00	813.60
1	7/5/2024	DP	Reviewed Form 5471s.	3.9	452.00	1,762.80
1	7/6/2024	DP	Prepared Form 8992.	1.1	452.00	497.20
1	7/6/2024	DP	Reviewed Form 5471s.	1.2	452.00	542.40
1	7/7/2024	DP	Prepared additional Form 5471s.	2.1	452.00	949.20
1	7/7/2024	JG	Reviewed consolidated return filings.	3.7	600.00	2,220.00
1	7/8/2024	DP	Reviewed Form 8992.	0.6	452.00	271.20
1	7/8/2024	DP	Reviewed Form 8990s.	1.7	452.00	768.40
1	7/8/2024	RM	Responded to client excise tax questions and IRS response inquiry.	1.9	680.00	1,292.00
1	7/8/2024	DP	Continued preparing Form 5471s.	3.1	452.00	1,401.20
1	7/8/2024	JG	Continued reviewing consolidated return filings.	3.8	600.00	2,280.00
1	7/9/2024	JG	Reconciled trial balances for I/C adjusting journal entries.	3.1	600.00	1,860.00
1	7/9/2024	JG	Prepared consolidated return review comments.	3.9	600.00	2,340.00
1	7/10/2024	DP	Prepared Form 5471 Statements.	0.6	452.00	271.20
1	7/10/2024	JG	Continued reconciling trial balances for I/C adjusting journal entries.	2.8	600.00	1,680.00
1	7/10/2024	KG	Continued updating Forms 5471 for GILTI items.	2.9	272.00	788.80
1	7/11/2024	DP	Reviewed ITS portion of the full Form 1120.	1.4	452.00	632.80
1	7/11/2024	DP	Updated Form 5471s.	3.9	452.00	1,762.80
1	7/12/2024	DP	Cleared Form 5471 review comments.	2.7	452.00	1,220.40
1	7/13/2024	DP	Updated Form 5471s per review comments.	0.8	452.00	361.60
1	7/13/2024	JG	Reviewed changes to consolidated returns.	2.9	600.00	1,740.00
1	7/13/2024	RM	Reviewed Vital Signs sale documentation.	3.4	680.00	2,312.00
1	7/14/2024	DP	Updated BEAT Calc.	0.8	452.00	361.60
1	7/14/2024	JG	Continued reviewing changes to consolidated returns.	3.5	600.00	2,100.00
1	7/15/2024	DP	Updated Form 5471 Statements.	1.1	452.00	497.20
1	7/15/2024	DP	Updated Form 8991.	1.1	452.00	497.20
1	7/15/2024	JG	Finalized tax return review and attached statements.	3.9	600.00	2,340.00
1	7/16/2024	KG	Continued reviewing consolidated return.	3.1	272.00	843.20
1	8/1/2024	AL	Reviewed debt restructuring for ITS considerations.	0.9	820.00	738.00
1	8/2/2024	ET	Call with Eddie M to automate contribution checks.	0.5	680.00	340.00
1	8/2/2024	EM	Call with Eric T to automate contribution checks.	0.5	476.00	238.00
1	8/2/2024	MM	Call with Annie L, Doug C., Kevin W. and Rich L. to discuss foreign exchange ramifications of alternative proposed steps, and potential GILTI and Subpart F implications.	0.5	1,150.00	575.00
1	8/2/2024	MM	Reviewed slide deck and identified potential considerations.	0.5	1,150.00	575.00
1	8/7/2024	KW	Call with Annie L and Jesel P re: BEAT considerations.	0.4	960.00	384.00
1	8/7/2024	JP	Call with Annie L and Kevin W re: BEAT considerations.	0.4	760.00	304.00
1	8/7/2024	AL	Call with Jesel P and Kevin W re: BEAT considerations.	0.4	820.00	328.00
1	8/7/2024	AL	Researched BEAT applicability.	0.9	820.00	738.00
1	8/9/2024	KS	Formatted all US Trial Balances for bridging.	1.9	308.00	585.20
1	8/9/2024	KS	Messages with John G. regarding providing taxable income calculation to TAS team.	0.3	308.00	92.40
1	8/9/2024	KS	Revised the Consumables DataFlow (updating trial balance and m-adjustments in 2022 Dataflow).	2.9	308.00	893.20
1	8/9/2024	KS	Rolled Forward 2022 Dataflows to 2023.	0.5	308.00	154.00
1	8/10/2024	KS	Prepared Vyaire Receivables Dataflow.	0.2	308.00	61.60
1	8/10/2024	KS	Prepared RMD Dataflow.	0.1	308.00	30.80
1	8/10/2024	KS	Prepared Vital Signs DataFlow.	0.2	308.00	61.60
1	8/10/2024	KS	Prepared VM Finance Sub DataFlow.	0.1	308.00	30.80
1	8/10/2024	KS	Prepared Vyaire Financial Holdings DataFlow.	0.1	308.00	30.80
1	8/10/2024	KS	Prepared Vyaire Holding Company Dataflow.	0.2	308.00	61.60
1	8/10/2024	KS	Prepared Vyaire Medical 203 Dataflow.	0.7	308.00	215.60
1	8/10/2024	KS	Prepared Vyaire Medical Consumables Dataflow.	0.9	308.00	277.20
1	8/10/2024	KS	Prepared Vyaire Medical Payroll Dataflow.	0.2	308.00	61.60
1	8/12/2024	RL	Call with Alina P, Kevin W, Annie L, Doug C to discuss CFC projected income.	0.5	1,008.00	504.00
1	8/12/2024	KW	Call with Alina P, Rich L, Annie L, Doug C to discuss CFC projected income.	0.5	960.00	480.00
1	8/12/2024	DC	Call with Alina P, Rich L, Kevin W, Annie L to discuss CFC projected income.	0.5	1,008.00	504.00
1	8/12/2024	AL	Call with Alina P, Rich L, Kevin W, Doug C to discuss CFC projected income.	0.5	820.00	410.00
1	8/12/2024	AP	Call with Rich L, Kevin W, Annie L, Doug C to discuss CFC projected income.	0.5	640.00	320.00
1	8/12/2024	KS	Prepared Viasys Holdings DataFlow.	0.1	308.00	30.80
1	8/12/2024	KS	Prepared Vyaire Medical 202 DataFlow.	0.3	308.00	92.40
1	8/12/2024	KS	Prepared Vyaire Medical 205 DataFlow.	0.1	308.00	30.80
1	8/12/2024	KS	Prepared Vyaire Medical 211 DataFlow.	0.8	308.00	246.40
1	8/12/2024	KS	Prepared Vyaire Medical International DataFlow.	0.2	308.00	61.60
1	8/12/2024	KS	Reviewed DataFlows for open items.	0.6	308.00	184.80
1	8/13/2024	RL	Call with Doug C, Kevin W, and Annie L regarding potential section 338 election for various entities.	0.7	1,008.00	705.60
1	8/13/2024	KW	Call with Doug C, Rich L, and Annie L regarding potential section 338 election for various entities. (Joined late)	0.4	960.00	384.00
1	8/13/2024	AL	Call with Doug C, Rich L, Kevin W regarding potential section 338 election for various entities.	0.7	820.00	574.00
1	8/13/2024	DC	Call with Rich L, Kevin W, and Annie L regarding potential section 338 election for various entities.	0.7	1,008.00	705.60
1	8/13/2024	KS	Call with John G. regarding depreciation questions.	0.3	308.00	92.40
1	8/13/2024	JG	Call with Kelsee S. regarding depreciation questions.	0.3	632.00	189.60
1	8/13/2024	KS	Prepared Cooperatief and completed DataFlow.	0.2	308.00	61.60

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

Code	Date	Initials	Description	Hours	Rate	Amount
1	8/13/2024	KS	Bridged Vyair Finance BV and completed DataFlow.	0.3	308.00	92.40
1	8/13/2024	KS	Completed consolidated 163(i) workpaper.	0.2	308.00	61.60
1	8/13/2024	KS	Consolidated DataFlows using consolidation tool.	0.4	308.00	123.20
1	8/13/2024	SA	Internal project kickoff and meeting with Max and Jesal.	0.8	656.00	524.80
1	8/13/2024	JP	Internal project kickoff and meeting with Sara and Max	0.4	760.00	304.00
1	8/13/2024	RM	Reviewed 9.30.24 tax computation and assumptions.	0.8	716.00	572.80
1	8/13/2024	MK	Strategy meeting with Jesal P. and Sara A.	0.5	260.00	130.00
1	8/13/2024	KS	Updated Consumables for depreciation, R&D, and gain/loss.	0.7	308.00	215.60
1	8/13/2024	KS	Updated Vyair Medical 203 for depreciation.	0.3	308.00	92.40
1	8/13/2024	KS	Updated Vyair Medical 211 for depreciation.	0.2	308.00	61.60
1	8/13/2024	KS	Updated Vyair Medical 211 for R&D and gain/loss.	0.7	308.00	215.60
1	8/14/2024	RM	Continued reviewing 9.30.24 tax computation and assumptions.	1.0	716.00	716.00
1	8/14/2024	SA	Drafted information request.	0.5	656.00	328.00
1	8/15/2024	RL	Call with Alina P, Doug C, Annie L, Kevin W, and James T-C re: fx gain (loss) computation, updates on Vents and RDx sales, ELA planning, open items.	0.9	1,008.00	907.20
1	8/15/2024	KW	Call with Alina P, Doug C, Rich L, Annie L, and James T-C re: fx gain (loss) computation, updates on Vents and RDx sales, ELA planning, open items. (Joined late)	0.4	960.00	384.00
1	8/15/2024	AL	Call with Alina P, Doug C, Rich L, Kevin W, and James T-C re: fx gain (loss) computation, updates on Vents and RDx sales, ELA planning, open items.	0.9	820.00	738.00
1	8/15/2024	DC	Call with Alina P, Rich L, Annie L, Kevin W and James T-C re: fx gain (loss) computation, updates on Vents and RDx sales, ELA planning, open items.	0.9	1,008.00	907.20
1	8/15/2024	AP	Call with Doug C, Rich L, Annie L, Kevin W, and James T-C re: fx gain (loss) computation, updates on Vents and RDx sales, ELA planning, open items.	0.9	640.00	576.00
1	8/15/2024	RM	Call with Kelsee S. regarding questions on depreciation, book gain/loss, and unrealized gains.	0.3	716.00	214.80
1	8/15/2024	KS	Call with Randi M. regarding questions on depreciation, book gain/loss, and unrealized gains.	0.3	308.00	92.40
1	8/15/2024	RM	Continued reviewing 9.30.24 tax computation and assumptions.	1.6	716.00	1,145.60
1	8/15/2024	SA	Coordinated kickoff with client and reviewed existing PBC data.	0.8	656.00	524.80
1	8/15/2024	KS	Reconsolidated workpapers and ran 163j workpaper.	0.7	308.00	215.60
1	8/15/2024	KS	Updated Consumables for book gain/loss.	0.3	308.00	92.40
1	8/15/2024	KS	Updated Vyair Medical 203 for depreciation.	0.2	308.00	61.60
1	8/15/2024	KS	Updated Vyair Medical 211 for depreciation and restructuring expense.	0.5	308.00	154.00
1	8/15/2024	KS	Updated Vyair Medical Consumables for Randi M.'s comments regarding adding back restructuring expenses.	0.5	308.00	154.00
1	8/16/2024	RL	Call with Kevin W., Alina P., Randi M., and Keith M. - discussed expected U.S. federal income taxable income for FY 2024 and next steps to use existing projections to more accurately estimate U.S. federal income taxable income for purposes of analyzing the overarching U.S. federal income tax consequences of the RDX and vents dispositions.	0.5	1,008.00	504.00
1	8/16/2024	RM	Call with Kevin W., Alina P., Rich L., and Keith M. - discussed expected U.S. federal income taxable income for FY 2024 and next steps to use existing projections to more accurately estimate U.S. federal income taxable income for purposes of analyzing the overarching U.S. federal income tax consequences of the RDX and vents dispositions.	0.5	716.00	358.00
1	8/16/2024	KM	Call with Kevin W., Alina P., Rich L., Randi M. - discussed expected U.S. federal income taxable income for FY 2024 and next steps to use existing projections to more accurately estimate U.S. federal income taxable income for purposes of analyzing the overarching U.S. federal income tax consequences of the RDX and vents dispositions.	0.5	820.00	410.00
1	8/16/2024	KW	Call with Kevin W., Alina P., Rich L., Randi M., and Keith M. - discussed expected U.S. federal income taxable income for FY 2024 and next steps to use existing projections to more accurately estimate U.S. federal income taxable income for purposes of analyzing the overarching U.S. federal income tax consequences of the RDX and vents dispositions.	0.5	960.00	480.00
1	8/16/2024	AP	Call with Kevin W., Rich L., Randi M., and Keith M. - discussed expected U.S. federal income taxable income for FY 2024 and next steps to use existing projections to more accurately estimate U.S. federal income taxable income for purposes of analyzing the overarching U.S. federal income tax consequences of the RDX and vents dispositions.	0.5	640.00	320.00
1	8/16/2024	RM	Continued reviewing 9.30.24 tax computation and assumptions.	1.6	716.00	1,145.60
1	8/16/2024	TO	Prepared 2023 Vyair Intermediate HoldCo Lp return.	3.9	232.00	904.80
1	8/19/2024	RM	9.30.24 estimates discussion with TAS team and Vyair walking through deferred rev, A/R, TP	1.6	716.00	1,145.60
1	8/19/2024	JM	Reviewed the Vyair Intermediate Holdco LP 1065 return & going over the open confirmation items for the return.	1.0	348.00	348.00
1	8/20/2024	MvK	Kick off call with James T-C, Annie L, Kevin W, Jesal P, Randi M, Sara A on BEAT calculation.	0.9	820.00	738.00
1	8/20/2024	SA	Kick off call with James T-C, Annie L, Kevin W, Mischa Vdk, Jesal P, Randi M on BEAT calculation.	0.9	656.00	590.40
1	8/20/2024	RM	Kick off call with James T-C, Annie L, Kevin W, Mischa Vdk, Jesal P, Sara A on BEAT calculation.	0.9	716.00	644.40
1	8/20/2024	JP	Kick off call with James T-C, Annie L, Kevin W, Mischa Vdk, Randi M, Sara A on BEAT calculation.	0.9	760.00	684.00
1	8/20/2024	KW	Kick off call with James T-C, Annie L, Mischa Vdk, Jesal P, Randi M, Sara A on BEAT calculation.	0.8	960.00	768.00
1	8/20/2024	AL	Kick off call with James T-C, Kevin W, Mischa Vdk, Jesal P, Randi M, Sara A on BEAT calculation.	0.9	820.00	738.00
1	8/21/2024	AL	Call with Alina P, Kevin W, Rich L, Keith M, Doug C, and Connie C re: deferred revenue recognition.	0.9	820.00	738.00
1	8/22/2024	RM	Discussion working through 9.30.24 deferred revenue and accounting methods, bankruptcy impact	0.3	716.00	214.80
1	8/23/2024	RM	Call with Keith M regarding deferred revenue and prior year tax treatment and support.	0.5	716.00	358.00
1	8/23/2024	KM	Call with Randi M regarding deferred revenue and prior year tax treatment and support.	0.5	820.00	410.00
1	8/23/2024	RM	Reviewed Vyair accounting methods and 9.30.24 tax implications.	0.6	716.00	429.60
1	8/26/2024	RM	Researched Brazilian Withholding tax matter.	0.6	716.00	429.60
1	8/28/2024	TO	Updated Vyair Intermediate HoldCo Lp for review comments.	1.2	232.00	278.40
8	8/1/2024	HH	Updated exhibits related to BDO's July 2024 fee statement.	3.1	552.00	1,711.20
8	8/5/2024	JS	Multiple emails with Debtor's Counsel regarding filing of fee statements.	1.2	220.00	264.00
8	8/7/2024	HH	Updated exhibits related to BDO's July 2024 fee statement.	3.1	552.00	1,711.20
8	8/8/2024	HH	Updated exhibits related to BDO's July 2024 fee statement.	3.9	552.00	2,152.80
8	8/9/2024	HH	Updated exhibits related to BDO's July 2024 fee statement.	3.9	552.00	2,152.80
8	8/12/2024	HH	Updated exhibits related to BDO's June 2024 fee statement.	0.8	552.00	441.60
8	8/13/2024	JS	Drafted BDO's June fee statement.	1.6	220.00	352.00
8	8/13/2024	HH	Updated exhibits related to BDO's July 2024 fee statement.	2.1	552.00	1,159.20
8	8/13/2024	HH	Updated exhibits related to BDO's June 2024 fee statement.	3.1	552.00	1,711.20
8	8/13/2024	AP	Updated exhibits related to BDO's July 2024 fee statement.	1.0	640.00	640.00
8	8/15/2024	JS	Updated exhibits related to BDO's June fee statement.	2.1	220.00	462.00
8	8/16/2024	JS	Continued to update exhibits related to BDO's June fee statement.	1.7	220.00	374.00

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

Code	Date	Initials	Description	Hours	Rate	Amount
8	8/19/2024	JS	Continued to update exhibits related to BDO's June fee statement.	1.5	220.00	330.00
8	8/19/2024	HH	Updated exhibits related to BDO's July 2024 fee statement.	1.3	552.00	717.60
8	8/19/2024	JS	Updated exhibits related to BDO's July Fee Statement.	2.8	220.00	616.00
8	8/19/2024	HH	Updated exhibits related to BDO's June 2024 fee statement.	1.0	552.00	552.00
8	8/21/2024	JS	Continued to update exhibits related to BDO's June fee statement.	1.4	220.00	308.00
8	8/21/2024	AP	Updated exhibits related to BDO's July 2024 fee statement.	1.2	640.00	768.00
8	8/21/2024	HH	Updated exhibits related to BDO's June 2024 fee statement.	0.4	552.00	220.80
8	8/22/2024	AP	Updated exhibits related to BDO's July 2024 fee statement.	0.6	640.00	384.00
8	8/22/2024	JS	Updated exhibits related to BDO's July Fee Statement.	2.2	220.00	484.00
8	8/22/2024	AP	Updated exhibits related to BDO's June 2024 fee statement.	0.6	640.00	384.00
8	8/22/2024	AP	Updated exhibits related to BDO's June 2024 fee statement.	1.1	640.00	704.00
8	8/22/2024	HH	Updated exhibits related to BDO's June 2024 fee statement.	1.1	552.00	607.20
8	8/23/2024	JS	Continued to update exhibits related to BDO's June fee statement.	1.5	220.00	330.00
8	8/23/2024	JS	Updated exhibits related to BDO's July Fee Statement.	2.9	220.00	638.00
8	8/26/2024	JS	Drafted BDO's July fee statement.	2.7	220.00	594.00
8	8/26/2024	JS	Updated BDO's July fee statement.	1.1	220.00	242.00
8	8/26/2024	HH	Updated exhibits related to BDO's July 2024 fee statement.	0.9	552.00	496.80
8	8/26/2024	HH	Updated exhibits related to BDO's June 2024 fee statement.	0.2	552.00	110.40
8	8/27/2024	JS	Continued to draft BDO's June fee statement.	1.2	220.00	264.00
8	8/28/2024	JS	Finalized BDO's June fee statement.	1.5	220.00	330.00
8	8/28/2024	AP	Updated exhibits related to BDO's August 2024 fee statement.	1.0	640.00	640.00
8	8/29/2024	JS	Finalized BDO's July fee statement.	1.1	220.00	242.00
8	8/29/2024	AP	Updated exhibits related to BDO's July 2024 fee statement.	0.8	640.00	512.00
8	8/29/2024	AP	Updated exhibits related to BDO's July 2024 fee statement.	0.5	640.00	320.00
8	8/29/2024	AP	Updated exhibits related to BDO's July 2024 fee statement.	1.2	640.00	768.00
8	8/29/2024	HH	Updated exhibits related to BDO's July 2024 fee statement.	1.4	552.00	772.80
8	8/29/2024	RK	Updated exhibits related to BDO's July 2024 fee statement.	2.1	484.00	1,016.40
8	8/29/2024	JS	Updated exhibits related to BDO's July fee statement.	1.5	220.00	330.00
8	8/30/2024	AP	Reviewed BDO's July fee statement.	1.2	640.00	768.00
8	8/30/2024	AP	Updated exhibits related to BDO's July 2024 fee statement.	0.4	640.00	256.00
8	8/30/2024	AP	Updated exhibits related to BDO's July 2024 fee statement.	0.4	640.00	256.00
8	8/30/2024	RK	Updated exhibits related to BDO's July 2024 fee statement.	2.5	484.00	1,210.00
13	7/18/2024	RM	Reviewed state efilng matters and acceptance reports.	1.8	680.00	1,224.00
13	8/5/2024	GP	Reviewed combined returns: AK and AZ.	3.4	616.00	2,094.40
13	8/6/2024	RyL	Applied changes to Vyaire Holdings Inc. and Subs state returns (AK, AZ, CA, CT).	3.9	284.00	1,107.60
13	8/6/2024	GP	Reviewed combined returns: CA.	2.6	616.00	1,601.60
13	8/6/2024	GP	Reviewed combined returns: CT, DC, IL.	3.4	616.00	2,094.40
13	8/6/2024	GP	Reviewed combined returns: IN, KY, MA.	2.4	616.00	1,478.40
13	8/6/2024	GP	Reviewed combined returns: ME, MI, MD.	2.9	616.00	1,786.40
13	8/7/2024	AP	Call with Alina P, Rich L, Greg P., Nick Z., Kevin W., John G. to discuss state tax issues, US intercompany debt issues, ELAs.	1.0	640.00	640.00
13	8/7/2024	GP	Call with Alina P, Rich L, Greg P., Nick Z., Kevin W., John G. to discuss state tax issues, US intercompany debt issues, ELAs.	1.0	616.00	616.00
13	8/7/2024	JG	Call with Alina P, Rich L, Greg P., Nick Z., Kevin W., John G. to discuss state tax issues, US intercompany debt issues, ELAs.	1.0	632.00	632.00
13	8/7/2024	NZ	Call with Alina P, Rich L, Greg P., Nick Z., Kevin W., John G. to discuss state tax issues, US intercompany debt issues, ELAs.	1.0	396.00	396.00
13	8/7/2024	RL	Call with Alina P, Rich L, Greg P., Nick Z., Kevin W., John G. to discuss state tax issues, US intercompany debt issues, ELAs.	1.0	1,008.00	1,008.00
13	8/7/2024	KW	Call with Alina P, Rich L, Greg P., Nick Z., Kevin W., John G. to discuss state tax issues, US intercompany debt issues, ELAs. (Joined late)	0.6	960.00	576.00
13	8/7/2024	RyL	Applied changes to Vyaire Holdings Inc. and Subs DC State return.	3.1	284.00	880.40
13	8/7/2024	NZ	Prepared Vyaire 8.15 Combined Returns MT, NH, ND.	2.3	396.00	910.80
13	8/7/2024	GP	Reviewed combined returns: MT, ME, MD.	2.9	616.00	1,786.40
13	8/7/2024	GP	Reviewed combined returns: NH, NM, NJ.	2.7	616.00	1,663.20
13	8/7/2024	GP	Reviewed combined returns: NY, OR, VT.	3.1	616.00	1,909.60
13	8/7/2024	GP	Reviewed combined returns: WI, WV, TX.	1.8	616.00	1,108.80
13	8/7/2024	NZ	Reviewed Vyaire 8.15 Combined Returns WV, WI, VT, TX.	2.5	396.00	990.00
13	8/8/2024	RyL	Applied changes to Vyaire Holdings Inc. and Subs state returns (IL, IN, MA).	3.9	284.00	1,107.60
13	8/8/2024	GP	Reviewed 203: LA, MD, OK, PA.	2.9	616.00	1,786.40
13	8/8/2024	GP	Reviewed 203: TN, VA.	1.1	616.00	677.60
13	8/8/2024	GP	Reviewed 211: LA, MD, OK, PA, TN, VA.	3.1	616.00	1,909.60
13	8/8/2024	GP	Reviewed vmi: LA, OK, PA, VA.	2.9	616.00	1,786.40
13	8/9/2024	RyL	Applied changes to Vyaire Holdings Inc. and Subs state returns (MI, MN, NJ, NM).	3.6	284.00	1,022.40
13	8/9/2024	RyL	Applied changes to Vyaire Holdings Inc. and Subs state returns (NY, OR, TX, VT, WI).	3.5	284.00	994.00
13	8/9/2024	GP	Cleared review points combined returns: AZ, CT, DC, MA, ND, AK, ME, MT, NH.	2.8	616.00	1,724.80
13	8/12/2024	RyL	Applied changes to VMI State Returns (MD, TN).	1.0	284.00	284.00
13	8/12/2024	RyL	Applied changes to Vyaire Holdings Inc. and Subs state returns (CA, IN, KY, ME, MN, MT).	2.5	284.00	710.00
13	8/12/2024	RyL	Applied changes to Vyaire Holdings Inc. and Subs state returns (NH, NY, NJ, TX, WV, WI).	2.5	284.00	710.00
13	8/12/2024	GP	Cleared review comments for combined returns: MT, NH, NJ, NY, WI.	3.4	616.00	2,094.40
13	8/12/2024	GP	Cleared review comments for combined returns: VT, OR, IN, MN.	3.4	616.00	2,094.40
13	8/13/2024	GP	Reviewed combined return updates: ME, KY, WV, CA.	3.7	616.00	2,279.20
13	8/13/2024	GP	Reviewed combined return updates: ND, TX, DC, PA, TN.	2.9	616.00	1,786.40
13	8/13/2024	RyL	Applied Changes to remaining Combined State Returns.	3.7	284.00	1,050.80
13	8/13/2024	RyL	Pulled signature pages for 8.15 State returns.	1.8	284.00	511.20
13	8/14/2024	RyL	Pre-Processing Tasks for Vyaire 8.15 Returns.	3.5	284.00	994.00
13	8/14/2024	GP	Reviewed and emailed efc for VMI, 203, 211, & combined 8.15 states returns.	3.9	616.00	2,402.40
13	8/15/2024	RyL	Cleared efile rejections for Combined States.	3.0	284.00	852.00
13	8/15/2024	GP	E-filed and processing all remaining state returns.	3.7	616.00	2,279.20
13	8/16/2024	RyL	Cleared efile rejections for Combined States.	2.0	284.00	568.00
13	8/19/2024	RyL	Cleared efile rejections for Combined States.	3.5	284.00	994.00
13	8/20/2024	RyL	Cleared efile rejections for Combined States.	2.0	284.00	568.00
13	8/20/2024	RyL	Paper filed and process checked printed out FC's.	1.0	284.00	284.00

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Code	Date	Initials	Description	Hours	Rate	Amount
13	8/21/2024	RyL	Cleared efile submission rejects for CT and IL.	2.0	284.00	568.00
13	8/22/2024	RyL	Paper filed and process checked printed out FC's.	2.0	284.00	568.00
13	8/26/2024	RyL	Mailed state returns - CT.	1.0	284.00	284.00
13	8/28/2024	RyL	Amended TN return for VM 202, called TX regarding notice.	2.1	284.00	596.40
13	8/29/2024	RyL	Called TX regarding notice.	1.5	284.00	426.00
15	8/1/2024	KW	Call with Annie L and Doug C re: ITS review of debt restructuring.	0.5	960.00	480.00
15	8/1/2024	DC	Call with Kevin W and Annie L re: ITS review of debt restructuring.	0.5	1,008.00	504.00
15	8/1/2024	AL	Call with Kevin W and Doug C re: ITS review of debt restructuring.	0.5	820.00	410.00
15	8/1/2024	RL	Call with Annie L, Kevin W, Michael M and Doug C re: ITS review of debt restructuring.	0.5	1,008.00	504.00
15	8/1/2024	DC	Call with Annie L, Kevin W, Michael M and Rich L re: ITS review of debt restructuring.	0.5	1,008.00	504.00
15	8/1/2024	KW	Call with Rich L, Annie L, Michael M and Doug C re: ITS review of debt restructuring.	0.5	960.00	480.00
15	8/1/2024	MM	Call with Rich L, Kevin W, Annie L, and Doug C re: ITS review of debt restructuring.	0.5	1,150.00	575.00
15	8/1/2024	AL	Call with Rich L, Kevin W, Michael M and Doug C re: ITS review of debt restructuring.	0.5	820.00	410.00
15	8/2/2024	MM	Call with Doug C and Annie L re: ITS review of debt restructuring.	0.5	1,150.00	575.00
15	8/2/2024	DC	Call with Michael M and Annie L re: ITS review of debt restructuring.	0.5	1,008.00	504.00
15	8/2/2024	AL	Call with Michael M and Doug C re: ITS review of debt restructuring.	0.5	820.00	410.00
15	8/7/2024	KW	Call with Annie L, Keith M and Doug C re: ITS implications to debt restructuring. (Joined Late)	0.4	960.00	384.00
15	8/7/2024	KM	Call with Annie L, Kevin W, and Doug C re: ITS implications to debt restructuring.	0.5	820.00	410.00
15	8/7/2024	DC	Call with Annie L, Kevin W, Keith M re: ITS implications to debt restructuring.	0.5	1,008.00	504.00
15	8/7/2024	AL	Call with Kevin W, Keith M and Doug C re: ITS implications to debt restructuring.	0.5	820.00	410.00
16	7/1/2024	RL	Reviewed stock basis study files and Breathe Holding LP intercompany debt files.	2.9	960.00	2,784.00
16	7/2/2024	JH	Updated net operating loss and reconciliation analysis relating to stock basis model.	2.5	484.00	1,210.00
16	7/2/2024	RL	Reviewed partnership documents and specific documents related to Breathe transaction.	3.4	960.00	3,264.00
16	7/3/2024	RL	Call with Kevin W and Doug B on issues around forfeited deposit.	0.7	960.00	672.00
16	7/3/2024	KW	Call with Rich L and Doug B on issues around forfeited deposit.	0.7	960.00	672.00
16	7/3/2024	DB	Call with Rich L and Kevin W on issues around forfeited deposit.	0.7	1,150.00	805.00
16	7/3/2024	RL	Compiled list of questions and open items regarding forfeited deposit.	3.1	960.00	2,976.00
16	7/8/2024	RL	Reviewed documents pertaining to Breathe transaction and vital signs sale.	1.9	960.00	1,824.00
16	7/8/2024	RL	Researched sec. 1.1502-19(c)(1)(i)(B) and ELA issues and compiled notes into draft e-mail.	3.1	960.00	2,976.00
16	7/9/2024	JH	Created open items list for stock basis model.	1.0	484.00	484.00
16	7/9/2024	JH	Reviewed OIT reports for 2016 and 2022 and updated coding for stock basis model.	1.5	484.00	726.00
16	7/9/2024	RL	Reviewed vital signs solvency issue and sec 351 statement requirements.	2.3	960.00	2,208.00
16	7/10/2024	LG	Continued reviewing stock basis schedules.	0.6	720.00	432.00
16	7/10/2024	JH	Created comment tracker, reviewed form 851 ownership adjustments, and reviewed contributions schedule a	3.5	484.00	1,694.00
16	7/10/2024	RL	Reviewed K&E e-mail regarding Vents tax purchase price allocation.	2.3	960.00	2,208.00
16	7/10/2024	RL	Drafted e-mail to client regarding intercompany debt and subsidiary stock basis.	1.5	960.00	1,440.00
16	7/11/2024	AL	Continued reviewing 2023 GILTI calculation.	0.5	780.00	390.00
16	7/11/2024	JH	Reviewed contributions/distributions included in the tax return.	0.9	484.00	435.60
16	7/11/2024	RL	Reviewed sec. 351 statements.	1.9	960.00	1,824.00
16	7/12/2024	EM	Worked on Breathe Entity project.	2.3	452.00	1,039.60
16	7/15/2024	RL	Drafted response to e-mail from James re call.	0.8	960.00	768.00
16	7/16/2024	NR	Reviewed cancellation of debt analysis.	0.3	516.00	154.80
16	7/16/2024	JH	Reviewed transaction information and created initial summary.	1.6	484.00	774.40
16	7/17/2024	KA	Reviewed third party debt documents to determine significant modification issues.	0.9	780.00	702.00
16	7/18/2024	JH	Reviewed CFC distribution possibilities.	0.4	484.00	193.60
16	7/18/2024	JH	Updated transaction summary information.	0.6	484.00	290.40
16	7/18/2024	DC	Researched debt novation issues.	0.7	960.00	672.00
16	7/18/2024	KA	Continued reviewing third party debt documents to determine significant modification issues.	1.6	780.00	1,248.00
16	7/18/2024	NR	Reviewed debt agreements and emailed team regarding debt quotes.	1.9	516.00	980.40
16	7/18/2024	RL	Drafted e-mail to K&E re information received.	0.4	960.00	384.00
16	7/18/2024	RL	Drafted e-mail to K. Ainsworth regarding his question about debt modification issue.	0.5	960.00	480.00
16	7/18/2024	RL	Drafted e-mail to J. Talford-Cook regarding Breathe LP transaction facts.	0.7	960.00	672.00
16	7/19/2024	JH	Created summary on intercompany transactions.	0.9	484.00	435.60
16	7/22/2024	DC	Researched tax consequences of debt novations from UK to Germany	1.6	960.00	1,536.00
16	7/22/2024	JH	Updated summary of transactions and intercompany steps.	2.1	484.00	1,016.40
16	7/22/2024	RL	Reviewed two e-mails from James regarding MIM valuation issues.	1.1	960.00	1,056.00
16	7/22/2024	RL	Reviewed e-mail from A. Pierce regarding novations.	0.9	960.00	864.00
16	7/23/2024	RL	Drafted Breathe LP capital contribution memo.	2.3	960.00	2,208.00
16	7/24/2024	HH	Continued reconciling Schedule M-2 from 2016 to 2023.	1.8	552.00	993.60
16	7/25/2024	RL	Reviewed first day orders.	0.4	960.00	384.00
16	7/25/2024	RL	Reviewed various e-mails from J. Talford-Cook regarding novations and related matters.	1.1	960.00	1,056.00
16	7/29/2024	RL	Continued drafting and editing Breathe LP memo.	3.9	960.00	3,744.00
16	7/30/2024	RL	Continued drafting and editing Breathe LP memo.	2.6	960.00	2,496.00
16	7/30/2024	RL	Drafted e-mail regarding 1st and 2d lien loan information.	0.7	960.00	672.00
16	7/31/2024	ZM	Reviewed 1L debt amendments.	0.7	628.00	439.60
16	7/31/2024	RL	Reviewed IC debt novation steps deck and K&E deck.	1.7	960.00	1,632.00
16	7/31/2024	RL	Drafted e-mail to K&E regarding structuring decks.	0.6	960.00	576.00
16	8/1/2024	RL	Call with James T-C, Kevin W and Alina P to discuss open items.	1.5	1,008.00	1,512.00
16	8/1/2024	AP	Call with James T-C, Kevin W and Rich L to discuss open items.	1.5	640.00	960.00
16	8/1/2024	KW	Call with James T-C, Rich L. and Alina P to discuss novations. (Left call early)	0.4	960.00	384.00
16	8/1/2024	RL	Call with Kevin W., Alina P. and James T-C, to discuss I/C balance settlements, ELAs, CODI, and other matt	1.0	1,008.00	1,008.00
16	8/1/2024	AP	Call with Kevin W., Rich L. and James T-C, to discuss I/C balance settlements, ELAs, CODI, and other matte	1.0	640.00	640.00
16	8/1/2024	KW	Call with Rich L., Alina P. and James T-C, to discuss I/C balance settlements, ELAs, CODI, and other matter	1.0	960.00	960.00
16	8/1/2024	AP	Continued updating the novations deck with the new transactions.	3.5	640.00	2,240.00
16	8/1/2024	RL	Reviewed revised GmbH novation deck.	0.5	1,008.00	504.00
16	8/1/2024	AP	Revised new novations to the deck.	1.6	640.00	1,024.00
16	8/2/2024	EM	Call with Alina P. to discuss stock basis updates.	0.5	476.00	238.00
16	8/2/2024	AP	Call with Eddie M. to discuss stock basis updates.	0.5	640.00	320.00
16	8/2/2024	RL	Call with Kevin W and Alina P to discuss updated novations and SALT implications.	1.6	1,008.00	1,612.80
16	8/2/2024	KW	Call with Rich L and Alina P to discuss updated novations and SALT implications. (Joined late)	0.7	960.00	672.00
16	8/2/2024	AP	Call with Rich L and Kevin W to discuss updated novations and SALT implications.	1.6	640.00	1,024.00
16	8/2/2024	RL	Call with Alina P and Kevin W to review step plan, discuss updates, and next steps (including CODI analysis).	1.0	1,008.00	1,008.00

Vyaire Medical, Inc.
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Code	Date	Initials	Description	Hours	Rate	Amount
16	8/2/2024	KW	Call with Alina P. and Rich L. to review step plan, discuss updates, and next steps (including CODI analysis). (Joined late)	0.5	960.00	480.00
16	8/2/2024	AP	Call with Rich L and Kevin W to review step plan, discuss updates, and next steps (including CODI analysis).	1.0	640.00	640.00
16	8/2/2024	KW	Call with Annie L, Michael M., Doug C. and Rich L. to discuss foreign exchange ramifications of alternative proposed steps, and potential GILTI and Subpart F implications.	0.5	960.00	480.00
16	8/2/2024	RL	Call with Annie L, Michael M., Kevin W. and Doug C. to discuss foreign exchange ramifications of alternative proposed steps, and potential GILTI and Subpart F implications.	0.5	1,008.00	504.00
16	8/2/2024	DC	Call with Annie L, Michael M., Kevin W. and Rich L. to discuss foreign exchange ramifications of alternative proposed steps, and potential GILTI and Subpart F implications.	0.5	1,008.00	504.00
16	8/2/2024	AL	Call with Kevin W, Michael M., Doug C. and Rich L. to discuss foreign exchange ramifications of alternative proposed steps, and potential GILTI and Subpart F implications.	0.5	820.00	410.00
16	8/2/2024	RL	Call with Kevin W and Alina P to discuss novations and stock basis issues.	0.6	1,008.00	604.80
16	8/2/2024	KW	Call with Rich L and Alina P to discuss novations and stock basis issues.	0.6	960.00	576.00
16	8/2/2024	AP	Call with Rich L and Kevin W to discuss novations and stock basis issues.	0.6	640.00	384.00
16	8/2/2024	AP	Continued adding new novations to deck.	3.4	640.00	2,176.00
16	8/2/2024	RL	Corresponded via email with James T-C and K&E.	0.1	1,008.00	100.80
16	8/2/2024	EM	Created 2016 Schedule L Beginning Balance Excel.	2.1	476.00	999.60
16	8/2/2024	EM	Discussed with Alina P RE: Stock Basis Updates & 2016 Schedule Beginning Balance creation.	0.5	476.00	238.00
16	8/2/2024	EM	Updated Vyaire Stock Basis Model.	1.6	476.00	761.60
16	8/3/2024	RL	Call with Kevin W and Alina P to draft written reply to Trudell, highlighting key anticipated U.S. federal income tax purposes in relation to the plan.	2.1	1,008.00	2,116.80
16	8/3/2024	AP	Call with Rich L and Alina P to draft written reply to Trudell, highlighting key anticipated U.S. federal income tax purposes in relation to the plan.	2.1	640.00	1,344.00
16	8/3/2024	KW	Call with Rich L and Alina P to draft written reply to Trudell, highlighting key anticipated U.S. federal income tax purposes in relation to the plan. (Joined late)	1.5	960.00	1,440.00
16	8/3/2024	RL	Call with Kevin W., Alina P. and James T-C to discuss revised plan steps, potential U.S. federal income tax ramifications and timing of transactions.	2.6	1,008.00	2,620.80
16	8/3/2024	KW	Call with Rich L., Alina P. and James T-C to discuss revised plan steps, potential U.S. federal income tax ramifications and timing of transactions. (Dropped early)	1.9	960.00	1,824.00
16	8/3/2024	AP	Call with Rich L., Kevin W. and James T-C to discuss revised plan steps, potential U.S. federal income tax ramifications and timing of transactions.	2.6	640.00	1,664.00
16	8/3/2024	RL	Call with Kevin W., Alina P., Sara B. Z., and Nick W. (K&E) to discuss potential tax ramifications of Buyer proposal.	1.5	1,008.00	1,512.00
16	8/3/2024	AP	Call with Rich L, Kevin W, Sara B. Z and Nick W (K&E) to discuss potential tax ramifications of Buyer proposal.	1.5	640.00	960.00
16	8/3/2024	KW	Call with Rich L., Alina P., Sara B. Z., and Nick W. (K&E) to discuss potential tax ramifications of Buyer proposal. (Joined late)	1.1	960.00	1,056.00
16	8/3/2024	AP	Reviewed contributions for stock basis model.	0.8	640.00	512.00
16	8/5/2024	RL	Call with Alina P to discuss US interco debt clean up.	1.1	1,008.00	1,108.80
16	8/5/2024	AP	Call with Rich L to discuss US interco debt clean up.	1.1	640.00	704.00
16	8/5/2024	RL	Call with Doug B., Kevin W., and Alina P. to discuss U.S. tax ramifications of novations.	1.1	1,008.00	1,108.80
16	8/5/2024	KW	Call with Doug B., Rich L., and Alina P. to discuss U.S. tax ramifications of novations. (Joined late)	0.6	960.00	576.00
16	8/5/2024	DB	Call with Rich L, Kevin W and Alina P to discuss US tax treatment of Novations. (Joined late)	0.8	1,150.00	920.00
16	8/5/2024	AP	Call with Rich L, Kevin W and Doug B to discuss US tax treatment of Novations.	1.1	640.00	704.00
16	8/5/2024	RL	Call with Alina P and Lucy G to discuss review of stock basis.	0.9	1,008.00	907.20
16	8/5/2024	LG	Call with Rich L and Alina P to discuss status updates.	0.9	680.00	612.00
16	8/5/2024	AP	Call with Rich L and Lucy G to discuss review of stock basis.	0.9	640.00	576.00
16	8/5/2024	LG	Reviewed stock basis for 2016 to 2021.	2.1	680.00	1,428.00
16	8/5/2024	LG	Reviewed stock basis for 2022.	0.7	680.00	476.00
16	8/5/2024	AP	Started preparing Interco debt schedule.	2.4	640.00	1,536.00
16	8/6/2024	RL	Call with Alina P. to work through US debt issues and ELA consequences.	3.2	1,008.00	3,225.60
16	8/6/2024	AP	Call with Rich L. to work through US debt issues and ELA consequences.	3.2	640.00	2,048.00
16	8/6/2024	LG	Call with Alina P to discuss stock basis review.	1.0	680.00	680.00
16	8/6/2024	AP	Call with Lucy G. to discuss stock basis review.	1.0	640.00	640.00
16	8/6/2024	RL	Call with Kevin W., Alina P., June J., Edward M., and James T-C to discuss intercompany balances and gather additional historical facts to analyze the tax implications.	0.6	1,008.00	604.80
16	8/6/2024	KW	Call with Rich L., Alina P., June J., Edward M., and James T-C to discuss intercompany balances and gather additional historical facts to analyze the tax implications.	0.6	960.00	576.00
16	8/6/2024	AP	Call with Rich L., Kevin W., June J., Edward M., and James T-C to discuss intercompany balances and gather additional historical facts to analyze the tax implications.	0.6	640.00	384.00
16	8/6/2024	AP	Call with Kevin W, Rich L, James T-C, June J., Edward M. to discuss US intercompany debt.	2.7	640.00	1,728.00
16	8/6/2024	RL	Drafted memo re CODI, intercompany debt and ELA issues.	3.0	1,008.00	3,024.00
16	8/6/2024	RL	Outlined tax issues for novation.	0.5	1,008.00	504.00
16	8/6/2024	KW	Reviewed I/C balance settlement and steps.	0.5	960.00	480.00
16	8/6/2024	LG	Reviewed stock basis study.	1.6	680.00	1,088.00
16	8/6/2024	AP	Updated US intercompany debt schedule.	1.8	640.00	1,152.00
16	8/7/2024	ZM	Call with Nicole R to discuss amendments.	0.8	1,008.00	806.40
16	8/7/2024	NR	Call with Zach M to discuss amendments.	0.8	540.00	432.00
16	8/7/2024	LG	Call with Alina P to make updates to stock basis and discuss workstreams.	0.5	680.00	340.00
16	8/7/2024	AP	Call with Lucy G to make updates to stock basis and discuss workstreams.	0.5	640.00	320.00
16	8/7/2024	RL	Reviewed e-mails from A. Pierce re IC debt analysis and D. Chestnut re FX calculations.	0.5	1,008.00	504.00
16	8/7/2024	DC	Calculated potential section 988 gain or loss related to debt restructuring.	0.5	1,008.00	504.00
16	8/7/2024	RL	E-mailed Nicole R re sec. 1.1001-3 issues re 1st lien debt.	0.6	1,008.00	604.80
16	8/7/2024	NR	Reviewed first lien amendments.	1.1	540.00	594.00
16	8/7/2024	AP	Reviewed RDx novations and CODI rules.	2.7	640.00	1,728.00
16	8/7/2024	DC	Reviewed revised step plan re: debt restructuring.	1.4	1,008.00	1,411.20
16	8/7/2024	LG	Reviewed stock basis study.	1.8	680.00	1,224.00
16	8/7/2024	RL	Reviewed VM 211 tax basis balance sheet and inventory basis reduction.	1.3	1,008.00	1,310.40
16	8/7/2024	AP	Updated stock basis model with rolforward schedule.	2.8	640.00	1,792.00
16	8/8/2024	ZM	Call with Nicole R, Rich L, and Alina P to discuss debt analysis.	0.3	1,008.00	302.40
16	8/8/2024	RL	Call with Nicole R, Zach M, and Alina P to discuss debt analysis.	0.3	1,008.00	302.40
16	8/8/2024	AP	Call with Nicole R, Zach M, and Rich L to discuss debt analysis.	0.3	640.00	192.00

Vyair Medical, Inc.
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16	8/8/2024	NR	Call with Zach M, Rich L, and Alina P to discuss debt analysis.	0.3	540.00	162.00
16	8/8/2024	RL	Call with Alina P, Doug C, Kevin W to discuss FX calculation.	0.9	1,008.00	907.20
16	8/8/2024	KW	Call with Alina P, Rich L, Doug C, to discuss FX calculation.	0.9	960.00	864.00
16	8/8/2024	DC	Call with Alina P, Rich L, Kevin W to discuss FX calculation.	0.9	1,008.00	907.20
16	8/8/2024	AP	Call with Rich L, Doug C, Kevin W to discuss FX calculation.	0.9	640.00	576.00
16	8/8/2024	RL	Call with Alina P to continue working on the stock basis rolforward, interco debt.	1.7	1,008.00	1,713.60
16	8/8/2024	AP	Call with Rich L to continue working on the stock basis rolforward, interco debt.	1.7	640.00	1,088.00
16	8/8/2024	RL	Call with Alina P to review updates to novations, review stock basis rolforward and intercompany debt impact.	3.9	1,008.00	3,931.20
16	8/8/2024	AP	Call with Rich L to review updates to novations, review stock basis rolforward and intercompany debt impact.	3.9	640.00	2,496.00
16	8/8/2024	RL	Call with Kevin W, James T-C, Lucy G, and Alina P. to discuss contemplated business dispositions and pre-transaction restructuring steps. (Joined late)	1.9	1,008.00	1,915.20
16	8/8/2024	LG	Call with Kevin W, Rich L., James T-C, and Alina P. to discuss contemplated business dispositions and pre-transaction restructuring steps. (Joined late)	1.9	680.00	1,292.00
16	8/8/2024	AP	Call with Kevin W, Rich L., James T-C, Lucy G to discuss contemplated business dispositions and pre-transaction restructuring steps. (Joined late)	1.9	640.00	1,216.00
16	8/8/2024	KW	Call with Rich L., James T-C, Lucy G, and Alina P. to discuss contemplated business dispositions and pre-transaction restructuring steps. (Joined late)	1.6	960.00	1,536.00
16	8/8/2024	AP	Updated novations and reviewed stock basis rolforward and intercompany debt impact.	1.7	640.00	1,088.00
16	8/9/2024	EM	Call with Alina P to review the beginning equity schedule.	0.5	476.00	238.00
16	8/9/2024	AP	Call with Eddie M to review the beginning equity schedule.	0.5	640.00	320.00
16	8/9/2024	RL	Call with Alina P, Randi M, Kevin W, John G to discuss 6/30/2024 projection for federal income.	0.4	1,008.00	403.20
16	8/9/2024	RM	Call with Alina P, Rich L, Kevin W, John G to discuss 6/30/2024 projection for federal income.	0.4	716.00	286.40
16	8/9/2024	KW	Call with Alina P, Rich L, Randi M, John G to discuss 6/30/2024 projection for federal income. (Dropped early)	0.2	960.00	192.00
16	8/9/2024	JG	Call with Alina P, Rich L, Randi M, Kevin W to discuss 6/30/2024 projection for federal income.	0.4	632.00	252.80
16	8/9/2024	AP	Call with Rich L, Randi M, Kevin W, John G to discuss 6/30/2024 projection for federal income.	0.4	640.00	256.00
16	8/9/2024	RL	Call with Alina P to continue stock basis analysis.	1.5	1,008.00	1,512.00
16	8/9/2024	AP	Call with Rich L to continue stock basis analysis.	1.5	640.00	960.00
16	8/9/2024	RL	Call with Alina P to review stock basis projection.	1.6	1,008.00	1,612.80
16	8/9/2024	AP	Call with Rich L to review stock basis projection.	1.6	640.00	1,024.00
16	8/9/2024	AP	Call with Doug B, Kevin W and Rich L to discuss sec. 367(c)(2) question.	0.9	640.00	576.00
16	8/9/2024	RL	Call with Doug B, Kevin W, and Alina P to discuss sec. 367(c)(2) question.	0.9	1,008.00	907.20
16	8/9/2024	KW	Call with Rich L, Doug B, and Alina P to discuss sec. 367(c)(2) question.	0.9	960.00	864.00
16	8/9/2024	DB	Call with Rich L, Kevin W, and Alina P to discuss sec. 367(c)(2) question.	0.9	1,150.00	1,035.00
16	8/9/2024	RL	Call with Doug B, Kevin W, and Alina P to discuss section 367(c)(2) and section 108(e)(6).	0.5	1,008.00	504.00
16	8/9/2024	KW	Call with Rich L, Doug B, and Alina P to discuss section 367(c)(2) and section 108(e)(6).	0.5	960.00	480.00
16	8/9/2024	AP	Call with Rich L, Kevin W and Doug B to discuss section 367(c)(2) and section 108(e)(6).	0.5	640.00	320.00
16	8/9/2024	DB	Call with Rich L, Kevin W, and Alina P to discuss section 367(c)(2) and section 108(e)(6).	0.5	1,150.00	575.00
16	8/9/2024	AP	Continued researching sec. 367(c)(2) question.	1.0	640.00	640.00
16	8/9/2024	NR	Drafted email summary with first lien debt analysis.	1.3	540.00	702.00
16	8/9/2024	RL	E-mailed to A. Lee, R. Miller, K. Manor, J. Guilfrd re questions raised by K&E.	0.1	1,008.00	100.80
16	8/9/2024	AP	Researched interplay between sec. 367(c)(2) and sec. 108(e)(6).	1.2	640.00	768.00
16	8/9/2024	AP	Researched sec. 367(c)(2) application to sec. 108(e)(6).	0.9	640.00	576.00
16	8/9/2024	KW	Reviewed I/C balance resolutions and analyzed U.S. federal income tax ramifications, interplay with GILTI, Subpart F, and traditional Subchapter C implications.	0.6	960.00	576.00
16	8/9/2024	EM	Updated Vyair Stock Basis Model.	1.1	476.00	523.60
16	8/11/2024	RL	Call with Kevin W. to discuss potential 338(g) elections as to Acutronic Medical Systems AG (Switzerland), imtmedical Pte. Ltd. (Singapore), imtmedical ag (Switzerland).	0.3	1,008.00	302.40
16	8/11/2024	KW	Call with Rich L. to discuss potential 338(g) elections as to Acutronic Medical Systems AG (Switzerland), imtmedical Pte. Ltd. (Singapore), imtmedical ag (Switzerland).	0.3	960.00	288.00
16	8/11/2024	KW	Correspondence with Annie L and Nick W regarding 338(g).	0.2	960.00	192.00
16	8/12/2024	KW	Call with James T-C, Alina P., Edward M. and June J. to discuss debt novation agreements, potential U.S. federal income tax ramifications. (Dropped early)	0.5	960.00	480.00
16	8/12/2024	AP	Call with James T-C, Kevin W., Edward M. and June J. to discuss debt novation agreements, potential U.S. federal income tax ramifications.	1.0	640.00	640.00
16	8/12/2024	LG	Call with Alina P to talk through stock basis updates.	0.6	680.00	408.00
16	8/12/2024	AP	Call with Lucy G to discuss stock basis review notes.	0.6	640.00	384.00
16	8/12/2024	KW	Call with Alina P. to discuss stock basis, intercompany balance novation process, and next steps.	0.5	960.00	480.00
16	8/12/2024	AP	Call with Kevin W. to discuss stock basis, intercompany balance novation process, and next steps.	0.5	640.00	320.00
16	8/12/2024	RL	Call with Alina P. and Kevin W. to discuss potential attributes available for reduction, risk associated with the excess loss accounts and potential blackhole cancellation of indebtedness income.	0.5	1,008.00	504.00
16	8/12/2024	KW	Call with Alina P. and Rich L. to discuss potential attributes available for reduction, risk associated with the excess loss accounts and potential blackhole cancellation of indebtedness income.	0.5	960.00	480.00
16	8/12/2024	AP	Call with Kevin W. and Rich L. to discuss potential attributes available for reduction, risk associated with the excess loss accounts and potential blackhole cancellation of indebtedness income.	0.5	640.00	320.00
16	8/12/2024	RL	Call with Alina P and Kevin W to continue the Breathe intercompany debt discussion.	0.5	1,008.00	504.00
16	8/12/2024	KW	Call with Alina P and Rich L to continue the Breathe intercompany debt discussion.	0.5	960.00	480.00
16	8/12/2024	AP	Call with Rich L and Kevin W to continue the Breathe intercompany debt discussion.	0.5	640.00	320.00
16	8/12/2024	AP	Prepared M&A transactions and added into the stock basis study.	3.1	640.00	1,984.00
16	8/12/2024	EM	Continued updating Vyair Stock Basis Model.	1.1	476.00	523.60
16	8/12/2024	RL	Drafted reply to J. Talford-Cook re due diligence question.	0.5	1,008.00	504.00
16	8/12/2024	AP	Updated stock basis rolforward with US intercompany debt; added stock basis summary for all years.	3.9	640.00	2,496.00
16	8/13/2024	RL	Call with Alina P to review stock basis updates.	1.3	1,008.00	1,310.40
16	8/13/2024	AP	Call with Rich L to review stock basis updates.	1.3	640.00	832.00
16	8/13/2024	DC	Reviewed 338 election calculations.	0.4	1,008.00	403.20
16	8/13/2024	AP	Updated stock basis model based on M&A transactions.	3.4	640.00	2,176.00
16	8/14/2024	HH	Call with Alina P. regarding updates to the stock basis model.	0.3	552.00	165.60
16	8/14/2024	AP	Call with Hannah H. regarding updates to the stock basis model.	0.3	640.00	192.00
16	8/14/2024	KW	Call with Alina P. to discuss deferred revenues research.	0.4	960.00	384.00

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16	8/14/2024	AP	Call with Kevin W. to discuss deferred revenues research.	0.4	640.00	256.00
16	8/14/2024	KW	Call with Alina P. and Rich L. to discuss APA clause on deferred revenues. (Joined late)	0.3	960.00	288.00
16	8/14/2024	RL	Call with Kevin W. and Alina P. to discuss APA clause on deferred revenues.	0.8	1,008.00	806.40
16	8/14/2024	AP	Call with Kevin W. and Rich L. to discuss APA clause on deferred revenues.	0.8	640.00	512.00
16	8/14/2024	RL	Reviewed updated step plan deck.	0.3	1,008.00	302.40
16	8/14/2024	AP	Researched deferred revenues and wrote summary.	1.6	640.00	1,024.00
16	8/14/2024	AP	Reviewed sec. 78 gross up impact on stock basis model.	1.3	640.00	832.00
16	8/14/2024	AP	Updated novations deck with pre sale reorganizations.	3.5	640.00	2,240.00
16	8/15/2024	KW	Call with Alina P to go over intercompany debt balances on BS and debt schedule.	0.5	960.00	480.00
16	8/15/2024	AP	Call with Kevin W to go over intercompany debt balances on BS and debt schedule.	0.5	640.00	320.00
16	8/15/2024	RL	Call with Alina P to discuss ELA planning.	0.5	1,008.00	504.00
16	8/15/2024	AP	Call with Rich L to discuss ELA planning.	0.5	640.00	320.00
16	8/15/2024	RL	Call with Alina P and Kevin W to discuss workstreams, status, next steps regarding 9.30.2024 income estimate, ELAs, CODI estimates.	1.1	1,008.00	1,108.80
16	8/15/2024	KW	Call with Alina P and Rich L to discuss workstreams, status, next steps regarding 9.30.2024 income estimate, ELAs, CODI estimates. (Dropped early)	0.6	960.00	576.00
16	8/15/2024	AP	Call with Kevin W, and Rich L to discuss workstreams, status, next steps regarding 9.30.2024 income estimate, ELAs, CODI estimates.	1.1	640.00	704.00
16	8/15/2024	AP	Email correspondence regarding SensorMedics - VM 203 merger deck.	0.4	640.00	256.00
16	8/15/2024	LG	Reviewed updated stock basis tabs.	1.1	680.00	748.00
16	8/15/2024	AP	Updated novations deck with other pre-sale reorganizations.	1.8	640.00	1,152.00
16	8/15/2024	AP	Updated stock basis projection for next taxable year.	2.3	640.00	1,472.00
16	8/16/2024	RL	Call with Alina P. James T-C and Kevin W. - discussed Vents sale, novation agreements, potential U.S. federal income tax risks, and steps to model risks at a high level.	0.5	1,008.00	504.00
16	8/16/2024	KW	Call with Alina P. James T-C and Richard L. - discussed Vents sale, novation agreements, potential U.S. federal income tax risks, and steps to model risks at a high level.	0.5	960.00	480.00
16	8/16/2024	AP	Call with Rich L. James T-C and Kevin W. - discussed Vents sale, novation agreements, potential U.S. federal income tax risks, and steps to model risks at a high level.	0.5	640.00	320.00
16	8/16/2024	RL	Reviewed e-mails from K&E re purchase price allocation and drafted reply.	1.1	1,008.00	1,108.80
16	8/16/2024	AP	Continued projected Vents sale impact calculation.	2.5	640.00	1,600.00
16	8/16/2024	AP	Met with James T-C, Rich L and Kevin W to walk through the projected 9/30/2024 taxable income and Vents sale impact.	1.5	640.00	960.00
16	8/16/2024	AP	Met with Rich L, Randi M, Kevin W and Keith M to discuss 9/30/2024 projected taxable income timeline.	0.5	640.00	320.00
16	8/16/2024	KW	Researched 338(g) election ramifications.	1.0	960.00	960.00
16	8/16/2024	AP	Started Vents sale analysis based on projected 9/30/2024 calculation.	3.9	640.00	2,496.00
16	8/17/2024	RL	Call with Alina P. and Kevin W. - discussed gain calculation for RDX and Vents, novation agreements, potential cancellation of indebtedness income, attribute reduction and other related U.S. federal income tax consequences.	2.5	1,008.00	2,520.00
16	8/17/2024	KW	Call with Rich L. and Alina P. - discussed gain calculation for RDX and Vents, novation agreements, potential cancellation of indebtedness income, attribute reduction and other related U.S. federal income tax consequences. (Joined late)	1.4	960.00	1,344.00
16	8/17/2024	AP	Call with Rich L. and Kevin W. - discussed gain calculation for RDX and Vents, novation agreements, potential cancellation of indebtedness income, attribute reduction and other related U.S. federal income tax consequences.	2.5	640.00	1,600.00
16	8/17/2024	RL	Call with Sara B.Z., Nick W (of K&E), Alina P. and Kevin W. to discuss restructuring steps to mitigate U.S. tax consequences, high-level U.S. federal income Tax consequences in the expected worst case scenario, and next steps to more accurately model the ramifications.	1.5	1,008.00	1,512.00
16	8/17/2024	KW	Call with Sara B.Z., Nick W (of K&E), Alina P. and Rich L. to discuss restructuring steps to mitigate U.S. tax consequences, high-level U.S. federal income Tax consequences in the expected worst case scenario, and next steps to more accurately model the ramifications. (Dropped early)	0.6	960.00	576.00
16	8/17/2024	AP	Call with Sara B.Z., Nick W (of K&E), Kevin W. and Rich L. to discuss restructuring steps to mitigate U.S. tax consequences, high-level U.S. federal income Tax consequences in the expected worst case scenario, and next steps to more accurately model the ramifications.	1.5	640.00	960.00
16	8/17/2024	RL	Call with Alina P to review the two alternative projections of Vents/RDX sale.	1.6	1,008.00	1,612.80
16	8/17/2024	AP	Call with Rich L to review the two alternative projections of Vents/RDX sale.	1.6	640.00	1,024.00
16	8/17/2024	KW	Call with Alina P. - discussed RDX and vent dispositions, potential restructuring to mitigate U.S. tax consequences, expected cancellation of indebtedness consequences for U.S. federal income tax purposes, and next steps.	0.5	960.00	480.00
16	8/17/2024	AP	Call with Kevin W. - discussed RDX and vent dispositions, potential restructuring to mitigate U.S. tax consequences, expected cancellation of indebtedness consequences for U.S. federal income tax purposes, and next steps.	0.5	640.00	320.00
16	8/17/2024	KW	Reviewed work related to vents and RDX dispositions, formulating ideas to potentially mitigate adverse U.S. federal income tax consequences.	1.2	960.00	1,152.00
16	8/17/2024	AP	Updated projection to consider Vents sale in FY2024 and RDX sale in FY2025.	2.8	640.00	1,792.00
16	8/18/2024	RL	Call with Kevin W. and Alina P. during which we formulated responses to K&E. Discussed expected refunds, purchase price allocation, tax return filings, and the high-level model of U.S. federal income tax ramifications of the dispositions.	2.4	1,008.00	2,419.20
16	8/18/2024	KW	Call with Rich L. and Alina P. during which we formulated responses to K&E. Discussed expected refunds, purchase price allocation, tax return filings, and the high-level model of U.S. federal income tax ramifications of the dispositions. (Joined late)	1.0	960.00	960.00
16	8/18/2024	AP	Call with Rich L. and Kevin W. during which we formulated responses to K&E. Discussed expected refunds, purchase price allocation, tax return filings, and the high-level model of U.S. federal income tax ramifications of the dispositions.	2.4	640.00	1,536.00
16	8/18/2024	AP	Call with Rich L to continue review of the Vents/RDX alternative projections.	2.0	640.00	1,280.00
16	8/18/2024	RL	Call with Rich L to continue review of the Vents/RDX alternative projections.	2.0	1,008.00	2,016.00
16	8/18/2024	RL	Reviewed and replied to various e-mails from K&E.	0.5	1,008.00	504.00
16	8/18/2024	AP	Finalized the Vents/RDX alternative projections.	1.7	640.00	1,088.00
16	8/18/2024	KW	Formulated responses to K&E's requests for feedback regarding RDX.	0.2	960.00	192.00
16	8/18/2024	KW	Teams meeting with James Talfourd-Cook, Alina P. and Rich L. We confirmed with James our draft responses to K&E. Discussed expected refunds, purchase price allocation, tax return filings, and the high-level model of U.S. federal income tax ramifications of the dispositions. (Joined late)	0.5	960.00	480.00

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16	8/19/2024	KW	Call with Rich L and Alina P to various workstreams, open itmes, calculations estimating impact of novation agreements executed in FY24, vents sale in FY24 and RDX sale FY25. (Dropped early)	0.4	960.00	384.00
16	8/19/2024	AP	Call with Rich L and Kevin W to various workstreams, open itmes, calculations estimating impact of novation agreements executed in FY24, vents sale in FY24 and RDX sale FY25.	3.1	640.00	1,984.00
16	8/19/2024	RL	Call with Rich L and Kevin W to various workstreams, open itmes, calculations estimating impact of novation agreements executed in FY24, vents sale in FY24 and RDX sale FY25.	3.1	1,008.00	3,124.80
16	8/19/2024	AP	Call with James T-C, Kevin W., Rich L., and Alina P. to discuss cancelation of indebtedness income, basis reduction, asset dispositions, and related assumptions to estimate the U.S. federal income tax consequences.	2.1	640.00	1,344.00
16	8/19/2024	RL	Call with James T-C, Kevin W., Rich L., and Alina P. to discuss cancelation of indebtedness income, basis reduction, asset dispositions, and related assumptions to estimate the U.S. federal income tax consequences.	2.1	1,008.00	2,116.80
16	8/19/2024	KW	Call with James T-C, Kevin W., Rich L., and Alina P. to discuss cancelation of indebtedness income, basis reduction, asset dispositions, and related assumptions to estimate the U.S. federal income tax consequences. (Joined late)	1.5	960.00	1,440.00
16	8/19/2024	KW	Reviewed high-level tax model estimating the impact of selling vents in FY24 and RDX in FY25, coupled with execution of novation agreements in FY24.	0.9	960.00	864.00
16	8/20/2024	KW	Call with Kevin W, Connie C, Rich L to discuss accounting methods issues.	0.5	960.00	480.00
16	8/20/2024	CC	Call with Kevin W, Connie C, Rich L to discuss accounting methods issues.	0.6	820.00	492.00
16	8/20/2024	AP	Call with Kevin W, Connie C, Rich L to discuss accounting methods issues.	1.1	640.00	704.00
16	8/20/2024	AP	Reviewed intercompany debt schedule.	1.3	640.00	832.00
16	8/20/2024	DC	Reviewed updated FX calculations and step plan.	0.9	1,008.00	907.20
16	8/21/2024	JH	Call with Alina P on the -28 model.	0.8	640.00	512.00
16	8/21/2024	AP	Call with Jesse H to discuss -28 model.	0.8	640.00	512.00
16	8/21/2024	RL	Call with Annie L, Alina P, Kevin W, Keith M, Doug C, and Connie C re: deferred revenue recognition.	0.9	1,008.00	907.20
16	8/21/2024	KM	Call with Annie L, Alina P, Kevin W, Rich L, Doug C, and Connie C re: deferred revenue recognition. (Joined late)	0.7	820.00	574.00
16	8/21/2024	DC	Call with Annie L, Alina P, Kevin W, Rich L, Keith M, and Connie C re: deferred revenue recognition.	0.9	1,008.00	907.20
16	8/21/2024	CC	Call with Annie L, Alina P, Kevin W, Rich L, Keith M, Doug C re: deferred revenue recognition. (Joined late)	0.6	820.00	492.00
16	8/21/2024	KW	Call with Annie L, Alina P, Rich L, Keith M, Doug C, and Connie C re: deferred revenue recognition. (Dropped early)	0.3	960.00	288.00
16	8/21/2024	AP	Call with Annie L, Kevin W, Rich L, Keith M, Doug C, and Connie C re: deferred revenue recognition.	0.9	640.00	576.00
16	8/21/2024	JH	Created template for -28 analysis.	0.5	640.00	320.00
16	8/21/2024	KM	Researched treatment of deferred revenue with potential transaction.	0.5	820.00	410.00
16	8/21/2024	HH	Reviewed documents pertaining to the stock basis model, intercompany debt calculations, and tax basis balance sheets.	3.7	552.00	2,042.40
16	8/22/2024	RL	Call with Kevin W, Lucy G, Alina P, James T-C to discuss inventory write-off, Vents calculation, payables to be included in the court order, insolvency of CFCs.	1.3	1,008.00	1,310.40
16	8/22/2024	LG	Call with Rich L, Kevin W, Alina P, James T-C to discuss inventory write-off, Vents calculation, payables to be included in the court order, insolvency of CFCs.	1.3	680.00	884.00
16	8/22/2024	AP	Call with Rich L, Kevin W, Lucy G, James T-C to discuss inventory write-off, Vents calculation, payables to be included in the court order, insolvency of CFCs.	1.3	640.00	832.00
16	8/22/2024	KW	Call with Rich L, Lucy G, Alina P, James T-C to discuss inventory write-off, Vents calculation, payables to be included in the court order, insolvency of CFCs.	1.3	960.00	1,248.00
16	8/22/2024	HH	Reviewed documents pertaining to the stock basis model.	3.2	552.00	1,766.40
16	8/22/2024	AP	Updated workstreams, intercompany debt schedule.	0.9	640.00	576.00
16	8/23/2024	HH	Reviewed documents pertaining to the stock basis model.	2.0	552.00	1,104.00
16	8/26/2024	RL	Call with Alina P and Kevin W to discuss potential merger or 351 contribution and impact on ELA.	1.0	1,008.00	1,008.00
16	8/26/2024	KW	Call with Alina P and Richard L to discuss potential merger or 351 contribution and impact on ELA.	1.0	960.00	960.00
16	8/26/2024	AP	Call with Kevin W and Richard L to discuss potential merger or 351 contribution and impact on ELA.	1.0	640.00	640.00
16	8/26/2024	LG	Call with Alina P to discuss review of intercompany debt schedule.	0.6	680.00	408.00
16	8/26/2024	AP	Call with Lucy G to discuss review of intercompany debt schedule.	0.6	640.00	384.00
16	8/26/2024	RL	Call with Alina P to discuss merger issues, intercompany debt and novations.	1.6	1,008.00	1,612.80
16	8/26/2024	AP	Call with Rich L to discuss merger issues, intercompany debt and novations.	1.6	640.00	1,024.00
16	8/26/2024	JH	Prepared -28/CODI template.	2.1	640.00	1,344.00
16	8/26/2024	RL	Drafted e-mail to K. Wilkes re alternatives to merger.	0.1	1,008.00	100.80
16	8/26/2024	RL	Researched Norman Scott case, sec. 1.1502-19 examples re VM 203 and SensorMedics merger.	1.0	1,008.00	1,008.00
16	8/26/2024	HH	Reviewed documents pertaining to the stock basis model.	3.9	552.00	2,152.80
16	8/26/2024	AP	Updated intercompany debt schedule with CFC novations for all CFCs. Made note of variances to follow up with Vyaire.	1.7	640.00	1,088.00
16	8/27/2024	HH	Call with Alina P. regarding tax basis balance sheets.	0.4	552.00	220.80
16	8/27/2024	AP	Call with Hannah H. regarding tax basis balance sheets.	0.4	640.00	256.00
16	8/27/2024	JH	Call with Hannah H. regarding attribute reduction model preparation.	0.3	640.00	192.00
16	8/27/2024	HH	Call with Jesse H. regarding attribute reduction model preparation.	0.3	552.00	165.60
16	8/27/2024	RL	Call with Alina P, Kevin W, Doug B to discuss US treatment of novations.	0.4	1,008.00	403.20
16	8/27/2024	DB	Call with Rich L, Kevin W, Alina P to discuss US treatment of novations.	0.4	1,150.00	460.00
16	8/27/2024	AP	Call with Rich L, Kevin W, Doug B to discuss US treatment of novations.	0.4	640.00	256.00
16	8/27/2024	KW	Call with Rich L., Alina P., and Doug. B. to discuss US treatment of novations.	0.4	960.00	384.00
16	8/27/2024	KW	Call with Alina P. to further discuss alternative to merger of VM 203 and SensorMedics.	0.4	960.00	384.00
16	8/27/2024	AP	Call with Kevin W. to further discuss alternative to merger of VM 203 and SensorMedics.	0.4	640.00	256.00
16	8/27/2024	RL	Call with Alina P to discuss novations and cfc questions.	0.5	1,008.00	504.00
16	8/27/2024	AP	Call with Rich L to discuss novations and cfc questions.	0.5	640.00	320.00
16	8/27/2024	RL	Call with Alina P, Kevin W, James T-C to discuss Vents and RDx sale updates, merger of VM 203 and SensorMedics, timing of novations.	1.1	1,008.00	1,108.80
16	8/27/2024	KW	Call with Rich L, Alina P, James T-C to discuss Vents and RDx sale updates, merger of VM 203 and SensorMedics, timing of novations. (Joined late)	0.9	960.00	864.00
16	8/27/2024	AP	Call with Rich L, Kevin W, James T-C to discuss Vents and RDx sale updates, merger of VM 203 and SensorMedics, timing of novations.	1.1	640.00	704.00
16	8/27/2024	JH	Continued to update -28 model.	1.5	640.00	960.00
16	8/27/2024	RL	Drafted e-mail based on sale timing issue and tax exposure and RDx sale.	1.5	1,008.00	1,512.00
16	8/27/2024	AP	Drafted write - up of the application and impact on stock basis.	1.2	640.00	768.00
16	8/27/2024	RL	Prepared for call with J. Talford-Cook re Vents sale timing issue and tax exposure and RDx sale.	0.1	1,008.00	100.80

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

Code	Date	Initials	Description	Hours	Rate	Amount
16	8/27/2024	AP	Researched sec. 1.1502-19(g), Example 2(ii) to apply to SensorMedics and VM 203.	0.6	640.00	384.00
16	8/27/2024	AP	Review of global intercompany debt schedule.	0.5	640.00	320.00
16	8/27/2024	CS	Reviewed inquiry re: withholding, Form 1042 filings.	0.2	960.00	192.00
16	8/27/2024	HH	Reviewed July book basis balance sheet files for 2024.	2.8	552.00	1,545.60
16	8/27/2024	RL	Sent message to K. Wilkes re Vents sale timing issue.	0.2	1,008.00	201.60
16	8/28/2024	RL	Call with Alina P and Kevin W to discuss the VM 203 and SensorMedics contribution.	0.5	1,008.00	504.00
16	8/28/2024	KW	Call with Rich L and Alina P to discuss the VM 203 and SensorMedics contribution.	0.5	960.00	480.00
16	8/28/2024	AP	Call with Rich L and Kevin W to discuss the VM 203 and SensorMedics contribution.	0.5	640.00	320.00
16	8/28/2024	RL	Call with Alina P to review the 9/30/2025 projection, including CODI impact.	1.8	1,008.00	1,814.40
16	8/28/2024	AP	Call with Rich L to review the 9/30/2025 projection, including CODI impact.	1.8	640.00	1,152.00
16	8/28/2024	AP	Calculated sec. 1.1502-19(g) Example 2(ii) as it would apply to VM 203 and SensorMedics contribution.	1.1	640.00	704.00
16	8/28/2024	HH	Continued reviewing July book basis balance sheet files for 2024.	3.1	552.00	1,711.20
16	8/28/2024	AP	Reviewed intercompany debt generating CODI.	1.5	640.00	960.00
16	8/28/2024	JH	Updated -28 model template for importation of tax basis balance sheets.	0.8	640.00	512.00
16	8/29/2024	HH	Call with Alina P. regarding -28 model and tax basis balance sheets.	0.5	552.00	276.00
16	8/29/2024	AP	Call with Hannah H. regarding -28 model and tax basis balance sheets.	0.5	640.00	320.00
16	8/29/2024	RL	Call with Alina Pand Kevin W to follow up on the VM 203 discussion and determine next steps.	1.7	1,008.00	1,713.60
16	8/29/2024	KW	Call with Rich L and Alina P to follow up on the VM 203 discussion and determine next steps.	1.1	960.00	1,056.00
16	8/29/2024	AP	Call with Rich L and Kevin W to follow up on the VM 203 discussion and determine next steps.	1.7	640.00	1,088.00
16	8/29/2024	RL	Call with Lucy G, Kevin W, Alina P, James T-C to discuss open items, Vents/RDx sales updates, intercompar	1.1	1,008.00	1,108.80
16	8/29/2024	KW	Call with Lucy G, Rich L, Alina P, James T-C to discuss open items, Vents/RDx sales updates, intercompany	1.1	960.00	1,056.00
16	8/29/2024	LG	Call with Rich L, Kevin W, Alina P, James T-C to discuss open items, Vents/RDx sales updates, intercompan	1.1	680.00	748.00
16	8/29/2024	AP	Call with Rich L, Kevin W, Lucy G, James T-C to discuss open items, Vents/RDx sales updates, intercompany and third party debt CODI.	1.1	640.00	704.00
16	8/29/2024	CS	Email correspondence regarding withholding filings, Forms 1042 penalties and interest.	0.1	960.00	96.00
16	8/30/2024	RL	Call with Alina P to review the communication regarding CODI to be included in the Court Order under sec. 108(a)(1) and 108(d)(2).	1.1	1,008.00	1,108.80
16	8/30/2024	AP	Call with Rich L to review the communication regarding CODI to be included in the Court Order under sec. 108(a)(1) and 108(d)(2).	1.1	640.00	704.00
16	8/30/2024	AP	Updated draft to K&E regarding CODI.	0.6	640.00	384.00
TOTAL:				740.6		\$478,284.20

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

<u>Code</u>	<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
SUMMARY BY PROFESSIONAL:						
<u>Initials</u>	<u>Name</u>			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
DB	Doug Bekker			3.3	\$1,150.00	\$3,795.00
MM	Michael Masciangelo			2.0	1,150.00	2,300.00
DC	Doug Chestnut			11.9	998.72	11,884.80
RL	Rich Liebman			123.4	992.13	122,428.80
ZM	Zach Meyers			1.8	860.22	1,548.40
CS	Cathy Stopyra			0.3	960.00	288.00
KW	Kevin Wilkes			41.8	960.00	40,128.00
AL	Annie Lee			9.1	817.80	7,442.00
CC	Connie Cunningham			1.2	820.00	984.00
KM	Keith Mannor			2.7	820.00	2,214.00
MvK	Micscha van der Kamp			0.9	820.00	738.00
KA	Kevin Ainsworth			2.5	780.00	1,950.00
JP	Jesal Patel			1.7	760.00	1,292.00
RM	Randi Miller			18.6	700.71	13,033.20
ET	Eric Tal			0.5	680.00	340.00
LG	Lucy Germano			15.8	681.52	10,768.00
SA	Sara Anderson			3.0	656.00	1,968.00
GP	Greg Poci			60.0	616.00	36,960.00
JH	Jesse Hooker			21.0	528.57	11,100.00
AP	Alina Pierce			158.9	640.00	101,696.00
JG	John Gifford			32.6	601.67	19,614.40
HH	Hannah Hobson			48.3	552.00	26,661.60
NR	Nicole Roche			5.7	530.74	3,025.20
RK	Ryan Keating			4.6	484.00	2,226.40
EM	Eddie Mason			10.2	470.59	4,800.00
DP	Dante Petrone			33.9	452.00	15,322.80
NZ	Nick Zavis			5.8	396.00	2,296.80
JM	Jon Morici			1.0	348.00	348.00
KS	Kelsee Schofield			16.2	308.00	4,989.60
RYL	Ryan Lilly			53.1	284.00	15,080.40
KG	Kassandra Gillis			8.0	272.00	2,176.00
MK	Maxwell Kueppers			0.5	260.00	130.00
BB	Bryce Bertler			1.7	248.00	421.60
TO	Tom O'Callaghan			5.1	232.00	1,183.20
JS	Jared Schierbaum			28.0	220.00	6,160.00
EK	Emmitt Karrels			2.8	180.00	504.00
BP	Blake Peiffer			2.7	180.00	486.00
TOTAL:				740.6		\$478,284.20
Blended Rate:					\$645.81	

SUMMARY BY PROJECT CATEGORY:						
<u>Code</u>	<u>Project Category</u>			<u>Hours</u>		<u>Amount</u>
1	Federal Income Tax Returns/Extensions			143.8		\$76,195.20
8	Fee Apps and Retention			68.9		29,304.00
13	State Income Tax Returns/Extensions			124.3		58,417.20
15	Transfer Pricing			7.4		7,064.00
16	Tax Consulting			396.2		307,303.80
TOTAL:				740.6		\$478,284.20