

EXHIBIT A**SUMMARY OF BILLING BY PROJECT CATEGORY**
SEPTEMBER 1, 2024 THROUGH SEPTEMBER 30, 2024

<u>Project Category</u>	<u>Monthly Hours</u>	<u>Monthly Fees</u>
Federal Income Tax Returns/Extensions	35.3	\$23,162.80
Fee Apps and Retention	75.2	38,282.40
State Income Tax Returns/Extensions	2.7	1,033.60
Transfer Pricing	2.3	740.80
Tax Consulting	210.2	158,322.80
Sub-Total:	325.7	\$221,542.40
Voluntary Discount:		(30,000.00)¹
TOTAL:		\$191,542.40

SUMMARY OF BILLING BY PROFESSIONAL
SEPTEMBER 1, 2024 THROUGH SEPTEMBER 30, 2024

<u>Professional</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Amount</u>
Doug Bekker	Partner, NTO	1.5	\$1,150.00	\$1,725.00
Michael Masciangelo	Principal, CTS	6.9	1,150.00	7,935.00
Doug Chestnut	Managing Director, NTO	3.8	1,008.00	3,830.40
Rich Liebman	Managing Director, NTO	53.2	1,008.00	53,625.60
Kevin Wilkes	Principal, TAS	11.6	960.00	11,136.00
Annie Lee	Principal, ITS	9.7	820.00	7,954.00
Keith Mannor	Principal, CTS	0.7	820.00	574.00
Randi Miller	Managing Director, CTS	7.9	716.00	5,656.40
Kate Pascuzzi	Managing Director, Tax Controversy	0.9	704.00	633.60
Lucy Germano	Director, TAS	1.5	680.00	1,020.00
Sara Anderson	Senior Manager, Transfer Pricing	0.5	656.00	328.00
Jesse Hooker	Manager, TAS	9.2	640.00	5,888.00
Alina Pierce	Manager, TAS	98.4	640.00	62,976.00
John Gifford	Senior Manager, ASC740	6.0	632.00	3,792.00
Hannah Hobson	Experienced Senior, TAS	79.5	552.00	43,884.00
Melody Song	Experienced Senior, TAS	0.2	552.00	110.40
Dante Petrone	Experienced Senior, ITS	0.9	540.00	486.00
Ryan Keating	Senior, TAS	8.6	484.00	4,162.40
Jon Morici	Experienced Senior, CTS	0.8	348.00	278.40

¹ This voluntary discount of \$30,000.00 is for administrative services.

Ryan Lilly	Experienced Associate, SALT	1.0	284.00	284.00
Tom O'Callaghan	Associate, CTS	10.1	232.00	2,343.20
Jared Schierbaum	Senior Associate, BRS	10.8	220.00	2,376.00
Miranda McBride	Associate, Transfer Pricing	2.0	272.00	544.00
Sub-Total:		325.7		\$221,542.40
Voluntary Discount:				(30,000.00)²
		325.7		\$191,542.40
Blended Rate:			\$588.09	

² This voluntary discount of \$30,000.00 is for administrative services.

EXHIBIT B

VYAIRE MEDICAL, INC., *ET AL.*

**SUMMARY OF BILLING BY EXPENSE CATEGORY
SEPTEMBER 1, 2024 THROUGH SEPTEMBER 30, 2024**

There are No Expenses for September 2024

EXHIBIT C

VYAIRE MEDICAL, INC., *ET AL.*

**ITEMIZED TIME RECORDS
SEPTEMBER 1, 2024 THROUGH SEPTEMBER 30, 2024**

Vyaire Medical, Inc.
RECAP OF PROFESSIONAL SERVICES
September 1, 2024 - September 30, 2024

Code	Date	Initials	Description	Hours	Rate	Amount
1	9/3/2024	TO	Reviewed new information from client.	0.2	232.00	46.40
1	9/6/2024	RM	Analyzed Intercompany implications and estimates.	0.5	716.00	358.00
1	9/8/2024	TO	Reviewed new client information.	0.1	232.00	23.20
1	9/9/2024	RM	Continued analyzing Intercompany implications and estimates.	1.0	716.00	716.00
1	9/10/2024	RM	Prepared deferred schedule computation as of 9/30/24.	0.4	716.00	286.40
1	9/10/2024	TO	Updated Vyaire Intermediate HoldCo LP partner capital.	1.9	232.00	440.80
1	9/11/2024	JG	Call with Tom O'Callaghan to work through changes to return.	0.4	632.00	252.80
1	9/11/2024	TO	Call with John G to updated Vyaire Intermediate HoldCo LP return for review comments.	0.4	232.00	92.80
1	9/11/2024	JG	Reviewed partnership ownership allocations for Form 1065.	0.8	632.00	505.60
1	9/11/2024	TO	Created capital reconciliation worksheet.	1.8	232.00	417.60
1	9/12/2024	JG	Call with Tom O'Callaghan regarding partnership return review comments.	0.3	632.00	189.60
1	9/12/2024	TO	Call with John G regarding partnership return review comments.	0.3	232.00	69.60
1	9/12/2024	JG	Reviewed Form 1065.	0.8	632.00	505.60
1	9/12/2024	TO	Updated partner capital accounts.	0.6	232.00	139.20
1	9/13/2024	JG	Reviewed updated Form 1065.	1.0	632.00	632.00
1	9/13/2024	KM	Reviewed partnership federal tax return.	0.3	820.00	246.00
1	9/15/2024	JG	Coordinated UserVerse with e-filing group to process return and obtain signature.	0.6	632.00	379.20
1	9/15/2024	JMO	Updated Form 1042.	0.3	348.00	104.40
1	9/16/2024	AL	Prepared estimated tested income computations resulting from cancellation of indebtedness.	3.3	820.00	2,706.00
1	9/16/2024	JG	Completed various e-filing tasks.	1.2	632.00	758.40
1	9/16/2024	JMO	E-filed the 1065 return (Holdco LP).	0.5	348.00	174.00
1	9/16/2024	RM	Prepared deferred schedule computation as of 9/30/24.	2.4	716.00	1,718.40
1	9/17/2024	AL	Continued preparing estimated tested income computations resulting from cancellation of	2.8	820.00	2,296.00
1	9/17/2024	RM	Prepared deferred schedule computation as of 9/30/24.	0.5	716.00	358.00
1	9/18/2024	RM	Call with Tom O'Callaghan regarding Form 1042 and its implications.	0.5	716.00	358.00
1	9/18/2024	TO	Call with Randi. M and team regarding Form 1042.	0.5	232.00	116.00
1	9/20/2024	RM	Call with Randi M. to go over provisions.	0.5	716.00	358.00
1	9/20/2024	TO	Call with Randi M. to go over provisions.	0.5	232.00	116.00
1	9/20/2024	RM	Prepared deferred schedule computation as of 9/30/24.	1.4	716.00	1,002.40
1	9/23/2024	AL	Drafted email to Tax Controversy and Procedure practice to determine if an election was made to treat Vyaire Medical Holdings BV and Vyaire Medical International BV as disregarded for US	0.3	820.00	246.00
1	9/23/2024	TO	Prepared provisions for Vyaire Medical Holdings Corp.	1.2	232.00	278.40
1	9/24/2024	RM	Call with Tom O' Callaghan discussing provisions and emails about Form 1042.	0.7	716.00	501.20
1	9/24/2024	TO	Call with Randi M discussing provisions and emails about Form 1042.	0.7	232.00	162.40
1	9/25/2024	JG	Prepared NOL data for TAS team.	0.3	632.00	189.60
1	9/25/2024	TO	Prepared Form 1042s.	0.7	232.00	162.40
1	9/27/2024	MM	Emailed review related to overlap of section 108(e)(6).	0.2	1,150.00	230.00
1	9/27/2024	MM	Researched section 367(c)(2).	0.5	1,150.00	575.00
1	9/27/2024	MM	Researched potential 245A election and requirements.	0.5	1,150.00	575.00
1	9/27/2024	MM	Prepared email to team regarding initial considerations.	0.5	1,150.00	575.00
1	9/27/2024	TO	Pulled K-1 packages for client.	0.2	232.00	46.40
1	9/28/2024	MM	Prepared email response to related to question from buyers on potential transaction and 245A	0.4	1,150.00	460.00
1	9/30/2024	MM	Prepared emails related to the viewpoints on the implications to seller, reviewing balance sheets and income statements to make assessments of implications.	0.3	1,150.00	345.00
1	9/30/2024	MM	Reviewed balance sheets and income statements to make assessments of implications.	0.6	1,150.00	690.00
1	9/30/2024	MM	Analyzed the impact to seller on various options proposed by purchaser, consideration of retroactive check the box elections, etc.	1.1	1,150.00	1,265.00
1	9/30/2024	MM	Researched considerations for Swiss sale and potential solutions related to the CODI and us tax	1.3	1,150.00	1,495.00
8	9/2/2024	JS	Continued to update exhibits related to BDO's July fee statement.	0.5	220.00	110.00
8	9/3/2024	AP	Reviewed August fee application	1.0	640.00	640.00
8	9/3/2024	AP	Reviewed July timesheet reconciliation.	0.5	640.00	320.00
8	9/3/2024	HH	Updated exhibits related to BDO's July 2024 fee statement.	0.5	552.00	276.00
8	9/3/2024	HH	Continued to update exhibits related to BDO's July 2024 fee statement to reconcile total hours.	3.7	552.00	2,042.40
8	9/3/2024	JS	Continued to update exhibits related to BDO's July fee statement.	0.8	220.00	176.00
8	9/3/2024	RK	Updated exhibits related to BDO's July 2024 fee statement.	0.5	484.00	242.00
8	9/4/2024	JS	Continued to update exhibits related to BDO's July fee statement.	0.5	220.00	110.00
8	9/5/2024	DP	Updated exhibit related to August fee statement.	0.5	540.00	270.00
8	9/5/2024	AP	Updated exhibits related to BDO's July 2024 fee statement.	0.3	640.00	192.00
8	9/5/2024	HH	Updated exhibits related to BDO's July 2024 fee statement to reconcile total hours.	3.5	552.00	1,932.00
8	9/5/2024	JS	Continued to update exhibits related to BDO's July fee statement.	0.9	220.00	198.00
8	9/5/2024	RK	Updated exhibits related to BDO's July 2024 fee statement.	1.5	484.00	726.00
8	9/6/2024	HH	Updated exhibits related to BDO's July 2024 fee statement.	1.9	552.00	1,048.80
8	9/6/2024	JS	Drafted BDO's July fee statement.	0.6	220.00	132.00
8	9/6/2024	RK	Updated exhibits related to BDO's August 2024 fee statement.	1.7	484.00	822.80
8	9/8/2024	JS	Continued to draft BDO's July fee statement.	0.4	220.00	88.00
8	9/9/2024	DP	Reviewed and applied updates to August fee application exhibit.	0.4	540.00	216.00
8	9/9/2024	HH	Updated exhibits related to BDO's July 2024 fee statement.	1.4	552.00	772.80
8	9/9/2024	AP	Reviewed summary schedule of fee exhibits for June through September.	0.4	640.00	256.00

Vyaire Medical, Inc.
RECAP OF PROFESSIONAL SERVICES
September 1, 2024 - September 30, 2024

Code	Date	Initials	Description	Hours	Rate	Amount
8	9/9/2024	JS	Finalized BDO's July fee statement.	1.8	220.00	396.00
8	9/10/2024	HH	Updated exhibits related to BDO's July 2024 fee statement.	0.4	552.00	220.80
8	9/10/2024	HH	Updated exhibits related to BDO's August 2024 fee statement.	1.9	552.00	1,048.80
8	9/11/2024	HH	Updated exhibits related to BDO's August 2024 fee statement.	2.7	552.00	1,490.40
8	9/12/2024	AP	Reviewed time entry issues for fee application.	0.6	640.00	384.00
8	9/12/2024	HH	Updated exhibits related to BDO's July 2024 fee statement.	1.1	552.00	607.20
8	9/12/2024	HH	Updated exhibits related to BDO's August 2024 fee statement.	2.1	552.00	1,159.20
8	9/12/2024	JS	Continued to update exhibits related to BDO's August fee statement.	0.5	220.00	110.00
8	9/13/2024	HH	Updated exhibits related to BDO's August 2024 fee statement.	2.4	552.00	1,324.80
8	9/15/2024	AP	Reviewed updated exhibits related to BDO's August 2024 fee statement.	1.2	640.00	768.00
8	9/16/2024	AP	Reviewed September time entry schedules.	0.4	640.00	256.00
8	9/16/2024	AP	Reviewed July/August time entry schedules.	0.5	640.00	320.00
8	9/16/2024	HH	Updated exhibits related to BDO's July 2024 fee statement.	2.9	552.00	1,600.80
8	9/16/2024	HH	Updated exhibits related to BDO's August 2024 fee statement.	3.1	552.00	1,711.20
8	9/17/2024	AP	Prepared September time entry schedules.	0.4	640.00	256.00
8	9/17/2024	AP	Continued to review time entry reconciliation.	0.5	640.00	320.00
8	9/17/2024	AP	Reviewed updated August time entry reconciliation.	0.5	640.00	320.00
8	9/17/2024	HH	Updated exhibits related to BDO's July 2024 fee statement.	2.1	552.00	1,159.20
8	9/17/2024	HH	Updated exhibits related to BDO's August 2024 fee statement.	3.9	552.00	2,152.80
8	9/18/2024	AP	Reviewed updated exhibits related to BDO's July and August 2024 fee statements.	0.9	640.00	576.00
8	9/18/2024	HH	Updated exhibits related to BDO's July 2024 fee statement.	1.1	552.00	607.20
8	9/18/2024	HH	Updated exhibits related to BDO's August 2024 fee statement.	3.9	552.00	2,152.80
8	9/18/2024	JG	Revised fee application exhibits.	0.3	632.00	189.60
8	9/18/2024	JS	Continued to update exhibits related to BDO's August fee statement.	0.5	220.00	110.00
8	9/18/2024	RK	Updated exhibits related to BDO's August 2024 fee statement.	1.2	484.00	580.80
8	9/19/2024	HH	Updated exhibits related to BDO's August 2024 fee statement.	2.6	552.00	1,435.20
8	9/19/2024	JS	Continued to update exhibits related to BDO's August fee statement.	1.0	220.00	220.00
8	9/20/2024	HH	Updated exhibits related to BDO's August 2024 fee statement.	2.9	552.00	1,600.80
8	9/20/2024	JS	Continued to update exhibits related to BDO's August fee statement.	0.5	220.00	110.00
8	9/23/2024	JS	Updated exhibits related to BDO's August fee statement.	0.8	220.00	176.00
8	9/24/2024	AP	Reviewed July/August fee application exhibits.	0.5	640.00	320.00
8	9/24/2024	HH	Updated exhibits related to BDO's August 2024 fee statement.	2.9	552.00	1,600.80
8	9/24/2024	JS	Finalized BDO's August Fee Statement.	0.8	220.00	176.00
8	9/25/2024	JS	Finalized BDO's August Fee Statement.	0.5	220.00	110.00
8	9/25/2024	MS	Prepared September fee application exhibit.	0.2	552.00	110.40
8	9/26/2024	HH	Updated exhibits related to BDO's August 2024 fee statement.	0.3	552.00	165.60
8	9/27/2024	JS	Finalized BDO's August Fee Statement and forwarded to Counsel for review and filing.	0.7	220.00	154.00
8	9/30/2024	HH	Updated exhibits related to BDO's September 2024 fee statement.	3.1	552.00	1,711.20
13	9/10/2024	KM	Reviewed state tax returns.	0.4	820.00	328.00
13	9/13/2024	JG	Call with Tom O'Callaghan to finalize partnership return.	0.3	632.00	189.60
13	9/13/2024	TO	Call with John. G to finalize partnership return.	0.3	232.00	69.60
13	9/13/2024	TO	Prepared Intermediate Holdco return.	0.7	232.00	162.40
13	9/24/2024	RyL	Addressed Notices for NM (Combined) and LA (VM211).	1.0	284.00	284.00
15	9/3/2024	MMC	Prepared updates to project and contract.	2.0	272.00	544.00
15	9/3/2024	SA	Updated code metrics to meet leadership requirements.	0.3	656.00	196.80
16	9/3/2024	AP	Call with Rich L to discuss the updates to stock basis.	2.1	640.00	1,344.00
16	9/3/2024	RL	Call with A. Pierce to discuss the updates to stock basis.	2.1	1,008.00	2,116.80
16	9/3/2024	AP	Updated stock basis rollforward with sales happening in FY 2025.	3.1	640.00	1,984.00
16	9/3/2024	JH	Updated 1.1502-28 model template.	0.5	640.00	320.00
16	9/4/2024	AP	Call with Rich L to discuss potential NOL issues on liquidation of VM 203 and VM 211.	0.4	640.00	256.00
16	9/4/2024	RL	Call with A. Pierce to discuss potential NOL issues on liquidation of VM 203 and VM 211.	0.4	1,008.00	403.20
16	9/4/2024	AP	Call with Rich L to go over stock basis updates.	1.0	640.00	640.00
16	9/4/2024	RL	Conf call with A. Pierce to discuss novations dec next steps.	1.0	1,008.00	1,008.00
16	9/4/2024	AP	Call with Rich L and Kevin W to discuss VM 211 ELA solutions.	3.4	640.00	2,176.00
16	9/4/2024	KW	Call with Alina P and Rich L to discuss potential ELAs and planning ideas. (Joined late)	0.9	960.00	864.00
16	9/4/2024	RL	Conf call with A. Pierce to revise ELA projection model (K. Wilkes joined late)	3.4	1,008.00	3,427.20
16	9/4/2024	AP	Updated stock basis rollforward.	0.8	640.00	512.00
16	9/4/2024	HH	Updated tax basis balance sheets.	2.7	552.00	1,490.40
16	9/4/2024	JH	Updated 1.1502-28 model template for 1.1502-28(a)(3) tier-down page and formulas.	2.5	640.00	1,600.00
16	9/4/2024	KW	Analyzed potential ELAs and potential mitigation steps.	0.6	960.00	576.00
16	9/4/2024	RL	Drafted e-mail to K&E re co-obligor question.	0.5	1,008.00	504.00
16	9/4/2024	RL	Researched tax impact on ELAs when unabsorbed NOLs exist when subsidiary is liquidated.	1.0	1,008.00	1,008.00
16	9/5/2024	AP	Call with Rich L to go over research needed for NOL elimination on liquidation not under section	1.1	640.00	704.00
16	9/5/2024	RL	Call with A. Pierce to go over research needed for NOL elimination on liquidation not under section	1.1	1,008.00	1,108.80
16	9/5/2024	AP	Call with Kevin W. to discuss NOL and liquidations issues.	0.6	640.00	384.00
16	9/5/2024	KW	Call with Alina P. to discuss NOL and liquidations issues.	0.6	960.00	576.00
16	9/5/2024	AP	Call with James T-C, Rich L, Kevin W, Lucy G to discuss VM 203 merger and VM 211 potential	1.0	640.00	640.00

Vyaire Medical, Inc.
RECAP OF PROFESSIONAL SERVICES
September 1, 2024 - September 30, 2024

Code	Date	Initials	Description	Hours	Rate	Amount
16	9/5/2024	KW	Call with James Talfourd-Cook, Lucy Germano, Alina Pierce and Rich Liebman - discussed intercompany novations, potential mergers and liquidations in relation to 203 and 211.	1.0	960.00	960.00
16	9/5/2024	LG	Call with Alina P, James T-C, Rich L, Kevin W to discuss VM 203 merger and VM 211 potential	1.0	680.00	680.00
16	9/5/2024	RL	Conf call with K&E, A. Pierce, K. Wilkes, L. Germano and J. Talfourd-Cook re VM 203 merger and ELA issues.	1.0	1,008.00	1,008.00
16	9/5/2024	AP	Call with Rich L, Kevin W, Sara. Z, Palmer G, James T-C and Nick W to talk about VM 203 and VM 211 potential ELA.	0.5	640.00	320.00
16	9/5/2024	KW	Call with Palmer Gunderson, Alina Pierce, Richard Liebman, James Talfourd-Cook, Nicholas Warther, and Sara Zablotney to discuss potential mergers, 351 contributions and/or liquidations	0.5	960.00	480.00
16	9/5/2024	RL	Call with Alina P, Kevin W, Sara. Z, Palmer G, James T-C and Nick W to talk about VM 203 and VM 211 potential ELA.	0.5	1,008.00	504.00
16	9/5/2024	AP	Researched NOL treatment, potential elimination under sec. 1.1502-19(b)(1)(iv) when a worthless stock deduction can be claimed.	3.1	640.00	1,984.00
16	9/6/2024	AP	Call with Rich L to discuss application of sec. 1.1502-19(b)(1)(iv) to NOLs.	1.1	640.00	704.00
16	9/6/2024	RL	Conf call with A. Pierce re sec. 1.1502-19(b)(1)(iv) issues.	1.1	1,008.00	1,108.80
16	9/6/2024	AP	Second call with Rich L to application of sec. 1.1502-19(b)(1)(iv) and finalize draft to K&E.	1.2	640.00	768.00
16	9/6/2024	RL	Second call with Alina P to application of sec. 1.1502-19(b)(1)(iv) and finalize draft to K&E.	1.2	1,008.00	1,209.60
16	9/6/2024	AP	Met with Lucy G to discuss various workstreams status.	0.5	640.00	320.00
16	9/6/2024	LG	Call with Alina P to discuss various workstreams status.	0.5	680.00	340.00
16	9/6/2024	AP	Call with Hannah H to discuss tax basis balance sheet reconciliation.	0.7	640.00	448.00
16	9/6/2024	HH	Call with Alina P to discuss tax basis balance sheet reconciliation.	0.7	552.00	386.40
16	9/6/2024	AP	Wrote analysis of remaining NOLs and treatment at liquidation for VM 203 and VM 211.	2.5	640.00	1,600.00
16	9/6/2024	HH	Updated tax basis balance sheets for July 2024.	3.9	552.00	2,152.80
16	9/6/2024	JH	Updated 1.1502-28 model for direct and indirect cancellation of indebtedness.	1.0	640.00	640.00
16	9/6/2024	RL	Reviewed and analyzed A. Pierce's email regarding liquidation and NOL elimination impact on	0.2	1,008.00	201.60
16	9/9/2024	AP	Call with Rich L to review the Vents novations deck.	0.6	640.00	384.00
16	9/9/2024	RL	Call with Alina P to review the Vents novations deck.	0.6	1,008.00	604.80
16	9/9/2024	AP	Call with Rich L to discuss and review the -28 model.	0.7	640.00	448.00
16	9/9/2024	RL	Call with Alina P to discuss and review the -28 model.	0.7	1,008.00	705.60
16	9/9/2024	AP	Continued updating the Vents novations deck.	3.3	640.00	2,112.00
16	9/9/2024	HH	Updated tax basis balance sheets for July 2024.	2.7	552.00	1,490.40
16	9/10/2024	AP	Call with Ryan K to discuss updating the novations deck.	0.8	640.00	512.00
16	9/10/2024	RK	Call with Alina P regarding updates to the novations deck.	0.8	484.00	387.20
16	9/10/2024	AP	Call with Jesse H and Hannah H to discuss attribute reduction model.	0.6	640.00	384.00
16	9/10/2024	HH	Call with Jesse H and Alina P to discuss attribute reduction model.	0.6	552.00	331.20
16	9/10/2024	JH	Call with Alina P and Hannah H to discuss attribute reduction model.	0.6	640.00	384.00
16	9/10/2024	AP	Added the Brazil sub novations to the deck.	2.4	640.00	1,536.00
16	9/10/2024	HH	Updated tax basis balance sheets for July 2024.	2.6	552.00	1,435.20
16	9/10/2024	JH	Reviewed debt table information.	0.5	640.00	320.00
16	9/10/2024	RK	Updated the novations deck.	1.5	484.00	726.00
16	9/11/2024	AP	Call with Rich L to talk through the novations deck and get further review notes.	1.6	640.00	1,024.00
16	9/11/2024	RL	Conf call A. Pierce review Vents novations deck, discuss hybrid foreign subsidiaries.	1.6	1,008.00	1,612.80
16	9/11/2024	AP	Call with Ryan K to discuss his questions on the novations deck.	0.4	640.00	256.00
16	9/11/2024	RK	Call with Alina P regarding updates to the novations deck.	0.4	484.00	193.60
16	9/11/2024	AP	Call with Rich L to review the last updates to the deck and work on the transmittal.	0.8	640.00	512.00
16	9/11/2024	RL	Call with Alina P to review the last updates to the deck and work on the transmittal.	0.8	1,008.00	806.40
16	9/11/2024	AP	Assembled the deliverable for the novations deck and drafted email to deliver.	1.1	640.00	704.00
16	9/11/2024	AP	Continued working on the novations deck.	1.8	640.00	1,152.00
16	9/11/2024	AP	Made updates to the novations deck.	2.5	640.00	1,600.00
16	9/11/2024	RK	Continued updating the novations deck.	1.0	484.00	484.00
16	9/12/2024	AP	Call with Rich L, Kevin W, James T-C to discuss the novations deck and wind down plan.	1.1	640.00	704.00
16	9/12/2024	KW	Call with Rich Liebman, James Talfourd-Cook, and Alina Pierce, discussed intercompany settlements, novation agreements, cancellation of indebtedness income and expected timing of	1.1	960.00	1,056.00
16	9/12/2024	RL	Conf call A. Pierce, K. Wilkes, J. Talfourd-Cook re intercompany settlements, novation agreements, cancellation of indebtedness income and expected timing of related transactions	1.1	1,008.00	1,108.80
16	9/12/2024	AL	Call with Kevin Wilkes, Rich Liebman, and Alina Pierce to discuss Cancellation of Indebtedness Income, insolvency, and attribute reduction at the controlled foreign corporation level. (Left early)	0.5	820.00	410.00
16	9/12/2024	AP	Call with Annie Lee, Rich Liebman, and Kevin Wilkes to discuss Cancellation of Indebtedness Income, insolvency, and attribute reduction at the controlled foreign corporation level.	1.0	640.00	640.00
16	9/12/2024	KW	Call with Annie Lee, Rich Liebman, and Alina Pierce to discuss Cancellation of Indebtedness Income, insolvency, and attribute reduction at the controlled foreign corporation level. (Left early)	0.5	960.00	480.00
16	9/12/2024	RL	Call with Annie Lee, Kevin Wilkes, and Alina Pierce to discuss Cancellation of Indebtedness Income, insolvency, and attribute reduction at the controlled foreign corporation level.	1.0	1,008.00	1,008.00
16	9/12/2024	AP	Call with Kevin W - discussed novation agreements, contemplated transactions, and draft deck.	0.5	640.00	320.00
16	9/12/2024	KW	Call with Alina Pierce - discussed novation agreements, contemplated transactions, and draft deck.	0.5	960.00	480.00
16	9/12/2024	AP	Updated to the novations deck per Client comments.	1.3	640.00	832.00
16	9/13/2024	AP	Updated July Intercompany debt schedule to summarize all CODI and bed debt deductions for US	3.8	640.00	2,432.00
16	9/16/2024	AP	Call with Rich to review -28 model, discussed open items and questions for client.	1.4	640.00	896.00

Vyaire Medical, Inc.
RECAP OF PROFESSIONAL SERVICES
September 1, 2024 - September 30, 2024

Code	Date	Initials	Description	Hours	Rate	Amount
16	9/16/2024	RL	Conf call with A. Pierce to discuss sec. 1.1502-28.	1.4	1,008.00	1,411.20
16	9/16/2024	RL	Read and analyzed email from K&E re comments on and revisions to the novations deck.	1.0	1,008.00	1,008.00
16	9/17/2024	AP	Call with Rich to discuss updating the novations deck per K&E's comments.	0.5	640.00	320.00
16	9/17/2024	RL	Conf call A. Pierce re K&E comments on novations deck.	0.5	1,008.00	504.00
16	9/17/2024	AP	Call with James T-C, Rich L and Kevin W to discuss K&E's comments regarding the deck, updates on purchase price allocation and tax status of the two B.V. entities.	1.1	640.00	704.00
16	9/17/2024	KW	Call with Alina Pierce, James T-C, and Rich Liebman - discussed novation agreements, timing of transactions, intercompany balances and related U.S. federal income tax consequences. (Joined	1.0	960.00	960.00
16	9/17/2024	RL	Conf call with A. Pierce, K. Wilkes, J. Talfourd-Cook re K&E comments on novations deck and responses, hybrid entity question	1.1	1,008.00	1,108.80
16	9/17/2024	AP	Call with Doug B, Kevin W and Rich L. to discuss NOL elimination upon liquidation.	0.6	640.00	384.00
16	9/17/2024	DB	Call with Rich Liebman, Kevin Wilkes and Alina Pierce to discuss liquidation impact under	0.6	1,150.00	690.00
16	9/17/2024	KW	Call with Doug Bekker, Alina Pierce, and Rich Liebman - discussed impact to net operating losses of taxable liquidation.	0.3	960.00	288.00
16	9/17/2024	RL	Conf call A. Pierce, D. Becker, K. Wilkes re sec 1,1502-19 and NOLs at liquidation.	0.3	1,008.00	302.40
16	9/17/2024	AP	Started updating the novations deck per K&E's comments.	1.8	640.00	1,152.00
16	9/17/2024	DB	Reviewed memo on Breathe deposits and related intercompany transactions.	0.6	1,150.00	690.00
16	9/18/2024	AP	Call with Jesse H to discuss 1.1502-28 model.	0.3	640.00	192.00
16	9/18/2024	JH	Call with A. Pierce to discuss 1.1502-28 model.	0.3	640.00	192.00
16	9/18/2024	AP	Calculated CODI based on intercompany debt.	1.9	640.00	1,216.00
16	9/18/2024	AP	Continued to update the Vyaire deck per K&E's comments.	2.5	640.00	1,600.00
16	9/18/2024	JH	Updated -28 model to add in NOL information. Reviewed updated debt information.	1.0	640.00	640.00
16	9/18/2024	RL	Reviewed revisions to deck and drafted e-mail to A. Pierce with additional revisions.	0.8	1,008.00	806.40
16	9/19/2024	AP	Call with Rich L, James T-C, Kevin W to discuss the novations deck updates and review.	1.0	640.00	640.00
16	9/19/2024	KW	Call with Rich L, James T-C, Alina P to discuss the novations deck updates and review.	1.0	960.00	960.00
16	9/19/2024	RL	Conf call with A. Pierce, K. Wilkes, J. Talfourd-Cook re novation process and revisions to novation	1.0	1,008.00	1,008.00
16	9/19/2024	AP	Call with Rich L to discuss state and local issues, state filings, cancellation of debt income at state	0.6	640.00	384.00
16	9/19/2024	RL	Call with Rich L to discuss state and local issues, state filings, cancellation of debt income at state	0.6	1,008.00	604.80
16	9/19/2024	AL	Call with Alina P, Kevin W, Doug C, and Rich L to discuss cancellation of debt income at CFC level, sale of certain CFC stock.	0.5	820.00	410.00
16	9/19/2024	AP	Call with Rich L, Annie L, Kevin W, Doug C to discuss cancellation of debt income at CFC level, sale of certain CFC stock.	0.5	640.00	320.00
16	9/19/2024	DC	Conf call w/ A. Lee, A. Pierce, K. Wilkes and R. Liebman to discuss cancellation of debt income at CFC level, sale of certain CFC stock.	0.5	1,008.00	504.00
16	9/19/2024	KW	Call with Rich L, Annie L, Alina P, Doug C to discuss cancellation of debt income at CFC level, sale of certain CFC stock.	0.5	960.00	480.00
16	9/19/2024	RL	Conf call with A. Pierce, D. Chestnut, K. Wilkes re ITS issues from CFC stock sales.	0.5	1,008.00	504.00
16	9/19/2024	AP	Call with Rich L to discuss the latest updates to the novation deck.	0.6	640.00	384.00
16	9/19/2024	RL	Call with Alina P to discuss the latest updates to the novation deck.	0.6	1,008.00	604.80
16	9/19/2024	HH	Call with Jesse H on NOL and debt information inputs.	0.5	552.00	276.00
16	9/19/2024	JH	Call with H. Hobson on NOL and debt information inputs.	0.5	640.00	320.00
16	9/19/2024	AP	Made final changes to the novations deck, prepared the deliverable and email to K&E and Vyaire.	0.9	640.00	576.00
16	9/19/2024	AP	Updated novations deck per client comments and added the changes regarding not novating certain intercompany debts between RDx entities.	3.5	640.00	2,240.00
16	9/19/2024	HH	Updated attribute reduction model organizational chart inputs.	1.7	552.00	938.40
16	9/19/2024	JH	Reviewed debt table information and updated stock basis tier-down for -28 analysis.	1.0	640.00	640.00
16	9/19/2024	RL	Reviewed process slides added to deck and additional revisions requested by J. Talfourd-Cook.	0.8	1,008.00	806.40
16	9/20/2024	DC	Reviewed documentation related to CFC sale.	1.1	1,008.00	1,108.80
16	9/20/2024	DC	Reviewed K&E step plan, intercompany agreements and language re: section 988 consequences of note novations.	2.2	1,008.00	2,217.60
16	9/20/2024	HH	Updated attribute reduction model.	2.9	552.00	1,600.80
16	9/20/2024	RL	Read bankruptcy plan.	0.8	1,008.00	806.40
16	9/23/2024	AL	Call with Kevin W. and Sara A. to discuss how to determine if an election was made to treat Vyaire Medical Holdings BV and Vyaire Medical International BV as disregarded for US federal tax	0.2	820.00	164.00
16	9/23/2024	KW	Call with Annie Lee and Sara Anderson to discuss how to determine if an election was made to treat Vyaire Medical Holdings BV and Vyaire Medical International BV as disregarded for US	0.2	960.00	192.00
16	9/23/2024	SA	Call with Kevin W and Annie L to discuss how to determine if an election was made to treat Vyaire Medical Holdings BV and Vyaire Medical International BV as disregarded for US federal tax	0.2	656.00	131.20
16	9/23/2024	KP	Reviewed 202309 Form 1120, particularly Forms 5471 reporting Vyaire Medical International B.V. (Netherlands) and Vyaire Medical Holdings B.V. (Netherlands) ownership for purposes of determining entity classification.	0.9	704.00	633.60
16	9/23/2024	RL	Reviewed sales orders and asset purchase agreements.	2.0	1,008.00	2,016.00
16	9/24/2024	AP	Call with Rich L and Doug B to review RDx and Vents sales court orders, the court bankruptcy order and the research items regarding section 367(c)(2) and section 108(e)(6) as well as the overall US income tax treatment of novations.	1.7	640.00	1,088.00
16	9/24/2024	DB	Call with Rich Liebman and Alina Pierce to discuss Novation issues. (Joined late)	0.3	1,150.00	345.00

Vyaire Medical, Inc.
RECAP OF PROFESSIONAL SERVICES
September 1, 2024 - September 30, 2024

Code	Date	Initials	Description	Hours	Rate	Amount
16	9/24/2024	RL	Call with Alina P and Doug B to review RDx and Vents sales court orders, the court bankruptcy order and the research items regarding section 367(c)(2) and section 108(e)(6) as well as the overall US income tax treatment of novations.	1.7	1,008.00	1,713.60
16	9/24/2024	AP	Reviewed research on section 367(c)(2) and additional research on AICPA's guidance request from IRS regarding section 367(c)(2) and section 108(e)(6) interplay.	1.4	640.00	896.00
16	9/24/2024	HH	Reviewed tax returns for tax attributes.	1.6	552.00	883.20
16	9/24/2024	HH	Updated attribute reduction model for tax attributes.	3.1	552.00	1,711.20
16	9/24/2024	RL	Reviewed draft novations agreement and sec 245A question.	1.2	1,008.00	1,209.60
16	9/25/2024	AP	Call with Hannah H to discuss intercompany debt.	0.8	640.00	512.00
16	9/25/2024	HH	Call with Alina P to discuss debt schedules.	0.8	552.00	441.60
16	9/25/2024	AP	Call with Hannah H to discuss CODI model and updates.	0.7	640.00	448.00
16	9/25/2024	HH	Call with Alina P to discuss CODI model and updates.	0.7	552.00	386.40
16	9/25/2024	AL	Call with Alina P, Kevin W, and Rich L to discuss the tax implications associated with VMI contribution of receivables to the Swiss entities, and correspondence with NTO.	0.5	820.00	410.00
16	9/25/2024	AP	Call with Rich L, Annie L, and Kevin W to discuss the tax implications associated with VMI contribution of receivables to the Swiss entities, and correspondence with NTO.	0.5	640.00	320.00
16	9/25/2024	KW	Call with Alina P, Annie L, & Rich L to discuss the tax implications associated with VMI contribution of receivables to the Swiss entities, and correspondence with NTO.	0.5	960.00	480.00
16	9/25/2024	RL	Call with Alina P, Annie L, and Kevin W to discuss the tax implications associated with VMI contribution of receivables to the Swiss entities, and correspondence with NTO.	0.5	1,008.00	504.00
16	9/25/2024	AP	Call with Rich L and Kevin W. to further discuss answers to K&E questions.	0.5	640.00	320.00
16	9/25/2024	KW	Call with Alina Pierce and Richard Liebman to discuss response to Nicholas Warther (K&E).	0.5	960.00	480.00
16	9/25/2024	RL	Call with Alina P and Kevin W to further discuss answers to K&E questions.	0.5	1,008.00	504.00
16	9/25/2024	AP	Reviewed and updated sec. 1.1502-28 model.	3.6	640.00	2,304.00
16	9/25/2024	HH	Emailed CTS for NOL documentation.	0.2	552.00	110.40
16	9/25/2024	HH	Updated CODI model for debt items and reviewed formulas.	2.9	552.00	1,600.80
16	9/25/2024	JH	Updated tier-down of attributes formula for stock basis amounts.	0.8	640.00	512.00
16	9/26/2024	AP	Call with Rich L to draft response to additional K&E questions regarding US tax treatment of novations and set-offs and MIM FMV.	1.0	640.00	640.00
16	9/26/2024	RL	Call with Alina P to draft response to additional K&E questions regarding US tax treatment of novations and set-offs and MIM FMV.	1.0	1,008.00	1,008.00
16	9/26/2024	AP	Call with Rich L to review K&E novation step document and draft comments and questions.	1.1	640.00	704.00
16	9/26/2024	RL	Conf call with A.Pierce to review K&E novation step document and draft comments and questions.	1.1	1,008.00	1,108.80
16	9/26/2024	AP	Drafted responses to K&E answers based for Rich L's review.	0.8	640.00	512.00
16	9/26/2024	AP	Researched cancellation of intercompany debt tax consequences.	1.2	640.00	768.00
16	9/26/2024	AP	Continued to update sec. 1.1502-28 model.	1.5	640.00	960.00
16	9/26/2024	HH	Updated CODI model.	1.5	552.00	828.00
16	9/26/2024	RL	Reviewed various K&E emails.	0.2	1,008.00	201.60
16	9/27/2024	AP	Call with Rich L to discuss K&E proposed language regarding the US tax treatment of intercompany debt novations.	0.5	640.00	320.00
16	9/27/2024	RL	Call with A. Pierce to discuss K&E proposed language regarding the US tax treatment of intercompany debt novations.	0.5	1,008.00	504.00
16	9/27/2024	AL	Call with Alina P and Rich L to discuss debt forgiveness for CFCs.	0.9	820.00	738.00
16	9/27/2024	AP	Call with Annie L and Rich L to discuss debt forgiveness for CFCs.	0.9	640.00	576.00
16	9/27/2024	RL	Conf call with A. Pierce and A. Lee to discuss novations, CODI and tested income/loss.	0.9	1,008.00	907.20
16	9/27/2024	AL	Call with Alina P, Rich L, and Michael M to discuss recognition of FX gain (loss) associated with debt forgiveness for CFCs.	0.7	820.00	574.00
16	9/27/2024	AP	Call with Annie L, Rich L, and Michael M to discuss recognition of FX gain (loss) associated with debt forgiveness for CFCs.	0.7	640.00	448.00
16	9/27/2024	MM	Call with Annie L, Rich L, and Alina P to discuss recognition of FX gain (loss) associated with debt forgiveness for CFCs.	0.7	1,150.00	805.00
16	9/27/2024	RL	Conf call with A. Pierce, A. Lee, M. Masciangelo re sec. 988 and sec 245A election issues.	0.8	1,008.00	806.40
16	9/27/2024	AP	Call with Rich L to continue discussing and draft a response to K&E proposed language regarding the US tax treatment of intercompany debt novations.	1.5	640.00	960.00
16	9/27/2024	RL	Conf call A. Pierce to discuss BDO questions re settlement agreement, CODI and ch. 11 plan and novation treatment.	1.5	1,008.00	1,512.00
16	9/27/2024	AP	Call with Rich L to review US tax treatment of novations.	0.6	640.00	384.00
16	9/27/2024	RL	Call with A. Pierce to review US tax treatment of novations.	0.6	1,008.00	604.80
16	9/27/2024	AP	Call with Rick L, Nick W (K&E) and Palmer G (K&E) to discuss our view of the US treatment of	1.0	640.00	640.00
16	9/27/2024	RL	Call with Alina P, Nick W (K&E) and Palmer G (K&E) to discuss our view of the US treatment of	1.0	1,008.00	1,008.00
16	9/27/2024	AP	Researched and drafted emails to K&E team with explanations on our findings regarding novations US tax treatment.	1.8	640.00	1,152.00
16	9/27/2024	JH	Reviewed -28 model updates.	0.5	640.00	320.00
16	9/28/2024	KW	Call with Rich Liebman, Palmer Gunderson (K&E), Michael Masciangelo, Nicholas Warther, and Sara Zablotney discussed potential 338(g) elections, 245A, 1248, foreign currency exchange ramifications, and cancellation of indebtedness income. (Joined late)	0.5	960.00	480.00

Vyaire Medical, Inc.
RECAP OF PROFESSIONAL SERVICES
September 1, 2024 - September 30, 2024

Code	Date	Initials	Description	Hours	Rate	Amount
16	9/28/2024	MM	Call with Rich Liebman, Palmer Gunderson (K&E), Kevin Wilkes, Nicholas Warther, and Sara Zabloutney discussed potential 338(g) elections, 245A, 1248, foreign currency exchange ramifications, and cancellation of indebtedness income.	0.8	1,150.00	920.00
16	9/28/2024	RL	Call with Michael Masciangelo, Palmer Gunderson (K&E), Kevin Wilkes, Nicholas Warther, and Sara Zabloutney discussed potential 338(g) elections, 245A, 1248, foreign currency exchange ramifications, and cancellation of indebtedness income.	0.8	1,008.00	806.40
16	9/28/2024	KW	Call with Rich Liebman - discussed potential 338(g) elections, 245A, 1248, foreign currency exchange ramifications, cancellation of indebtedness income and interplay of potential CFC attribute reduction with Section 1017(b)(2).	0.5	960.00	480.00
16	9/28/2024	RL	Call with Kevin W - discussed potential 338(g) elections, 245A, 1248, foreign currency exchange ramifications, cancellation of indebtedness income and interplay of potential CFC attribute	0.5	1,008.00	504.00
16	9/28/2024	KW	Analyzed potential 338(g) elections, 245A, 1248, foreign currency exchange ramifications, and cancellation of indebtedness income, also considered CFC attribute reduction interplay with	0.9	960.00	864.00
16	9/28/2024	RL	Researched re sec. 362(e)(2) election and various emails from/to BDO and K&E.	2.5	1,008.00	2,520.00
16	9/29/2024	RL	Analyzed sec 988 and sec 338(g) issues and AMS and IMT potential insolvency and the impact of insolvency on those issues.	2.9	1,008.00	2,923.20
16	9/30/2024	AP	Call with James T-C , Jane B, Rich L to discuss Breathe LP contribution journal entries.	0.7	640.00	448.00
16	9/30/2024	RL	Conf call with A. Pierce, J. Talfourd -Cook and J. Burke re Breathe LP capital contribution.	0.7	1,008.00	705.60
16	9/30/2024	AP	Call with Rich L to discuss K&E additional questions regarding US tax treatment of novations.	0.8	640.00	512.00
16	9/30/2024	RL	Call with Alina P to discuss K&E additional questions regarding US tax treatment of novations.	0.8	1,008.00	806.40
16	9/30/2024	AP	Call with Rich to review the 1060 purchase price allocation drafted by K&E and the section 338(g) and 245(A) elections in the context of selling the Vents entities.	2.8	640.00	1,792.00
16	9/30/2024	RL	Call with Alina P to review the 1060 purchase price allocation drafted by K&E and the section 338(g) and 245(A) elections in the context of selling the Vents entities.	2.8	1,008.00	2,822.40
Sub-Total				325.7		\$221,542.40
Voluntary Discount:						-\$30,000.00
TOTAL:				325.7		\$191,542.40

Vyaire Medical, Inc.
 RECAP OF PROFESSIONAL SERVICES
 September 1, 2024 - September 30, 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			1.5	\$1,150.00	\$1,725.00
MM	Michael Masciangelo			6.9	1,150.00	7,935.00
DC	Doug Chestnut			3.8	1,008.00	3,830.40
RL	Rich Liebman			53.2	1,008.00	53,625.60
KW	Kevin Wilkes			11.6	960.00	11,136.00
AL	Annie Lee			9.7	820.00	7,954.00
KM	Keith Mannor			0.7	820.00	574.00
RM	Randi Miller			7.9	716.00	5,656.40
KP	Kate Pascuzzi			0.9	704.00	633.60
LG	Lucy Germano			1.5	680.00	1,020.00
SA	Sara Anderson			0.5	656.00	328.00
JH	Jesse Hooker			9.2	640.00	5,888.00
AP	Alina Pierce			98.4	640.00	62,976.00
JG	John Gifford			6.0	632.00	3,792.00
HH	Hannah Hobson			79.5	552.00	43,884.00
MS	Melody Song			0.2	552.00	110.40
DP	Dante Petrone			0.9	540.00	486.00
RK	Ryan Keating			8.6	484.00	4,162.40
JMO	Jon Morici			0.8	348.00	278.40
RYL	Ryan Lilly			1.0	284.00	284.00
TO	Tom O'Callaghan			10.1	232.00	2,343.20
JS	Jared Schierbaum			10.8	220.00	2,376.00
MMC	Miranda McBride			2.0	272.00	544.00
Sub-Total				325.7		\$221,542.40
Voluntary Discount:						-\$30,000.00
TOTAL:				325.7		\$191,542.40
Blended Rate:					\$588.09	

SUMMARY BY PROJECT CATEGORY:

<u>Code</u>	<u>Project Category</u>	<u>Hours</u>	<u>Amount</u>
1	Federal Income Tax Returns/Extensions	35.3	\$23,162.80
8	Fee Apps and Retention	75.2	38,282.40
13	State Income Tax Returns/Extensions	2.7	1,033.60
15	Transfer Pricing	2.3	740.80
16	Tax Consulting	210.2	158,322.80
Sub-Total		325.7	\$221,542.40
Voluntary Discount:			-\$30,000.00
TOTAL:		325.7	\$191,542.40