

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

<u>Project Category</u>	<u>Monthly Hours</u>	<u>Monthly Fees</u>
Federal Income Tax Returns/Extensions	1.2	\$678.40
Fee Apps and Retention	61.9	29,675.60
Transfer Pricing	1.3	934.80
Tax Consulting	151.8	120,587.60
Sub-Total:	216.2	\$151,876.40
Voluntary Discount:		(23,000.00)¹
TOTAL:		\$128,876.40

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

<u>Professional</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Amount</u>
Michael Masciangelo	Principal, CTS	6.9	\$1,150.00	\$7,935.00
Doug Chestnut	Managing Director, NTO	1.4	1,008.00	1,411.20
Rich Liebman	Managing Director, NTO	42.1	1,008.00	42,436.80
Janet Schabhutl	Managing Director, NTO	0.5	1,008.00	504.00
Kevin Wilkes	Principal, TAS	13.2	960.00	12,672.00
Annie Lee	Principal, ITS	2.2	820.00	1,804.00
Todd Simmens	Principal, CTS	0.5	1,150.00	575.00
Connie Cunningham	Principal, CTS	0.5	820.00	410.00
Micscha van der Kamp	Principal, Transfer Pricing	0.5	820.00	410.00
Lucy Germano	Director, TAS	1.3	680.00	884.00
Sara Anderson	Senior Manager, Transfer Pricing	0.8	656.00	524.80
Jesse Hooker	Manager, TAS	1.3	640.00	832.00
Alina Pierce	Manager, TAS	75.8	640.00	48,512.00
John Gifford	Senior Manager, ASC740	1.0	632.00	632.00
Hannah Hobson	Experienced Senior, TAS	36.1	552.00	19,927.20
Melody Song	Experienced Senior, TAS	14.5	552.00	8,004.00
Ryan Keating	Senior, TAS	2.0	484.00	968.00
Tom O'Callaghan	Associate, CTS	0.2	232.00	46.40
Jared Schierbaum	Senior Associate, BRS	15.4	220.00	3,388.00
Sub-Total:		216.2		\$151,876.40
Voluntary Discount:				(23,000.00)²
		216.2		\$128,876.40
Blended Rate:			\$596.10	

¹ This voluntary discount of \$23,000.00 is for administrative services.² This voluntary discount of \$23,000.00 is for administrative services.

EXHIBIT B

VYAIRE MEDICAL, INC., *ET AL.*

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

There are No Expenses for October 2024

EXHIBIT C

VYAIRE MEDICAL, INC., *ET AL.*

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

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

Code	Date	Initials	Description	Hours	Rate	Amount
1	10/10/2024	TO	Forwarded Form K-1s to client.	0.2	\$232.00	\$46.40
1	10/21/2024	JG	Pulled documentation related to IRS Notice Form 13736.	0.3	632.00	189.60
1	10/21/2024	JG	Researched filing requirements for partnerships with no activity.	0.5	632.00	316.00
1	10/21/2024	JG	Drafted IRS response letter regarding notice form 13736.	0.2	632.00	126.40
8	10/1/2024	MS	Updated September fee application exhibit.	0.1	552.00	55.20
8	10/1/2024	HH	Updated exhibits related to BDO's September 2024 fee statement.	1.1	552.00	607.20
8	10/2/2024	AP	Reviewed June fee application questions.	0.2	640.00	128.00
8	10/2/2024	RK	Updated exhibits related to BDO's September 2024 fee statement.	2.0	484.00	968.00
8	10/2/2024	MS	Reviewed September entries and updated descriptions.	1.9	552.00	1,048.80
8	10/2/2024	HH	Updated exhibits related to BDO's September 2024 fee statement.	2.7	552.00	1,490.40
8	10/2/2024	HH	Updated exhibits related to BDO's August 2024 fee statement.	1.6	552.00	883.20
8	10/3/2024	MS	Prepared September fee application exhibit.	1.8	552.00	993.60
8	10/3/2024	HH	Updated exhibits related to BDO's August 2024 fee statement.	1.1	552.00	607.20
8	10/5/2024	MS	Prepared September fee application exhibit.	0.3	552.00	165.60
8	10/7/2024	MS	Prepared September fee application exhibit.	2.6	552.00	1,435.20
8	10/7/2024	HH	Updated exhibits related to BDO's August 2024 fee statement.	3.4	552.00	1,876.80
8	10/8/2024	HH	Updated exhibits related to BDO's September 2024 fee statement.	1.3	552.00	717.60
8	10/9/2024	MS	Updated September fee application exhibit.	0.6	552.00	331.20
8	10/9/2024	HH	Updated exhibits related to BDO's September 2024 fee statement.	0.9	552.00	496.80
8	10/9/2024	JS	Reconciled with billing department regarding 1st interim fee application.	1.0	220.00	220.00
8	10/10/2024	MS	Continued to update September fee application exhibit.	0.5	552.00	276.00
8	10/10/2024	HH	Updated exhibits related to BDO's September 2024 fee statement.	2.9	552.00	1,600.80
8	10/11/2024	MS	Continued to update September fee application.	0.5	552.00	276.00
8	10/11/2024	HH	Updated exhibits related to BDO's September 2024 fee statement.	1.8	552.00	993.60
8	10/14/2024	JS	Updated exhibits related to BDO's September fee statement.	1.0	220.00	220.00
8	10/15/2024	MS	Continued to update September fee application.	1.2	552.00	662.40
8	10/15/2024	HH	Updated exhibits related to BDO's September 2024 fee statement.	0.9	552.00	496.80
8	10/16/2024	MS	Revised September fee application exhibit.	0.6	552.00	331.20
8	10/16/2024	HH	Updated exhibits related to BDO's September 2024 fee statement.	3.2	552.00	1,766.40
8	10/17/2024	MS	Finalized updating the September fee application exhibit.	0.2	552.00	110.40
8	10/17/2024	HH	Updated exhibits related to BDO's September 2024 fee statement.	1.3	552.00	717.60
8	10/17/2024	JS	Updated exhibits related to BDO's September fee statement.	0.5	220.00	110.00
8	10/18/2024	MS	Saved and sent the draft of September fee application exhibit to Jared for review.	0.3	552.00	165.60
8	10/18/2024	HH	Prepared fee estimate breakdown by month and reconciled fees billed.	1.1	552.00	607.20
8	10/18/2024	JS	Updated exhibits related to BDO's September fee statement.	1.5	220.00	330.00
8	10/22/2024	JS	Emailed with Counsel regarding status of 1st interim fee application.	0.7	220.00	154.00
8	10/22/2024	JS	Emailed with Counsel and Team regarding comments from US Trustee related to July and August Fee statements.	0.5	220.00	110.00
8	10/23/2024	AP	Updated workplan tracker and sent to Rich L and Kevin W for review.	1.3	640.00	832.00
8	10/24/2024	AP	Internal allocation of the July fee payment. Followed up with CTS to confirm their allocation.	0.9	640.00	576.00
8	10/24/2024	AP	Updated workplan per Rich L's notes.	0.8	640.00	512.00
8	10/24/2024	HH	Updated exhibits related to BDO's September 2024 fee statement.	2.4	552.00	1,324.80
8	10/24/2024	JS	Prepared and updated BDO's September 2024 fee statement and related exhibits.	2.5	220.00	550.00
8	10/25/2024	AP	Updated the Vyaire workplan.	1.8	640.00	1,152.00
8	10/25/2024	AP	Reviewed June - August fee applications and internal allocation.	1.2	640.00	768.00
8	10/25/2024	AP	Reviewed September fee application.	0.5	640.00	320.00
8	10/25/2024	MS	Reviewed and edited existing October time entry details.	1.2	552.00	662.40
8	10/25/2024	JS	Began preparation of BDO's 1st interim fee application.	1.0	220.00	220.00
8	10/25/2024	JS	Updated BDO's September 2024 fee statement and related exhibits.	1.0	220.00	220.00
8	10/28/2024	JS	Continued to update BDO's 1st Interim Fee Application.	3.2	220.00	704.00
8	10/30/2024	MS	Prepared October fee application exhibit.	0.6	552.00	331.20
8	10/30/2024	JS	Continued to update BDO's 1st Interim Fee Application.	1.0	220.00	220.00
8	10/31/2024	MS	Prepared October fee application exhibit.	0.2	552.00	110.40
8	10/31/2024	JS	Finalized BDO's 1st Interim and September 2024 Fee Applications and sent to Counsel for review	1.0	220.00	220.00
15	10/4/2024	SA	Reviewed client's provided data regarding transfer pricing analysis and followed up with remaining request.	0.8	656.00	524.80
15	10/28/2024	MvK	Email correspondence with James T-C and Randi regarding BEAT project.	0.5	820.00	410.00
16	10/1/2024	AP	Call with Kevin Wilkes, Rich Liebman, Todd Simmens and Annie Lee - discussed Forms 8832 with respect to CFCs, likelihood Forms 8832 were filed, and whether next steps were expected to be necessary.	0.5	640.00	320.00
16	10/1/2024	AL	Call with Alina Pierce, Rich Liebman, Todd Simmens and Kevin Wilkes - discussed Forms 8832 with respect to CFCs, likelihood Forms 8832 were filed, and whether next steps were expected to be necessary.	0.5	820.00	410.00
16	10/1/2024	RL	Call with Alina Pierce, Kevin Wilkes, Todd Simmens and Annie Lee - discussed Forms 8832 with respect to CFCs, likelihood Forms 8832 were filed, and whether next steps were expected to be necessary.	0.5	1,008.00	504.00
16	10/1/2024	TS	Call with Alina Pierce, Rich Liebman, Kevin Wilkes and Annie Lee - discussed Forms 8832 with respect to CFCs, likelihood Forms 8832 were filed, and whether next steps were expected to be necessary.	0.5	1,150.00	575.00
16	10/1/2024	KW	Call with Alina Pierce, Rich Liebman, Todd Simmens and Annie Lee - discussed Forms 8832 with respect to CFCs, likelihood Forms 8832 were filed, and whether next steps were expected to be necessary.	0.5	960.00	480.00
16	10/1/2024	AP	Call with Hannah H to discuss CODI study and remaining open items and action items.	0.8	640.00	512.00
16	10/1/2024	HH	Call with Alina P to discuss CODI study and remaining open items and action items.	0.8	552.00	441.60

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

<u>Code</u>	<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
16	10/1/2024	AP	Call with Kevin Wilkes, Doug Chestnut and Rich Liebman - discussed potential Section 988 ramifications with respect to novation agreements.	0.6	640.00	384.00
16	10/1/2024	DC	Call with Alina Pierce, Rich Liebman and Kevin Wilkes - discussed potential Section 988 ramifications with respect to novation agreements.	0.6	1,008.00	604.80
16	10/1/2024	RL	Call with Alina Pierce, Doug Chestnut and Kevin Wilkes - discussed potential Section 988 ramifications with respect to novation agreements.	0.6	1,008.00	604.80
16	10/1/2024	KW	Call with Alina Pierce, Doug Chestnut and Rich Liebman - discussed potential Section 988 ramifications with respect to novation agreements - left call early.	0.3	960.00	288.00
16	10/1/2024	AP	Call with Annie L, Rich L and Michael M to discuss section 338(g) election and US treatment of Vents sale in the international context.	0.9	640.00	576.00
16	10/1/2024	AL	Call with Alina P, Rich L and Michael M to discuss section 338(g) election and US treatment of Vents sale in the international context.	0.9	820.00	738.00
16	10/1/2024	RL	Call with Annie L, Alina P and Michael M to discuss section 338(g) election and US treatment of Vents sale in the international context.	0.9	1,008.00	907.20
16	10/1/2024	MM	Call with Annie L, Rich L and Alina P to discuss section 338(g) election and US treatment of Vents sale in the international context.	0.9	1,150.00	1,035.00
16	10/1/2024	AP	Call with Rich L and Connie C to discuss the proposed purchase price allocation of the Vents sale.	0.5	640.00	320.00
16	10/1/2024	CC	Call with Rich L and Alina P to discuss the proposed purchase price allocation of the Vents sale.	0.5	820.00	410.00
16	10/1/2024	RL	Call with Connie C and Alina P to discuss the proposed purchase price allocation of the Vents sale.	0.5	1,008.00	504.00
16	10/1/2024	AP	Call with Kevin Wilkes, Annie Lee, Rich Liebman, Doug Chestnut, Michael Masciangelo, James Talfourd-Cook, Nicholas Warther, and Sara Zblotney to discuss novation agreements, intercompany balance settlement, Section 988, purchase price allocation, Section 245A, and 338(g) elections.	0.8	640.00	512.00
16	10/1/2024	AL	Call with Kevin Wilkes, Annie Lee, Alina Pierce, Rich Liebman, Doug Chestnut, Michael Masciangelo, James Talfourd-Cook, Nicholas Warther, and Sara Zblotney to discuss novation agreements, intercompany balance settlement, Section 988, purchase price allocation, Section 245A, and 338(g) elections.	0.8	820.00	656.00
16	10/1/2024	DC	Call with Kevin Wilkes, Alina Pierce, Rich Liebman, Annie Lee, Michael Masciangelo, James Talfourd-Cook, Nicholas Warther, and Sara Zblotney to discuss novation agreements, intercompany balance settlement, Section 988, purchase price allocation, Section 245A, and 338(g) elections.	0.8	1,008.00	806.40
16	10/1/2024	RL	Call with Kevin Wilkes, Alina Pierce, Doug Chestnut, Annie Lee, Michael Masciangelo, James Talfourd-Cook, Nicholas Warther, and Sara Zblotney to discuss novation agreements, intercompany balance settlement, Section 988, purchase price allocation, Section 245A, and 338(g) elections.	0.8	1,008.00	806.40
16	10/1/2024	MM	Call with Kevin Wilkes, Alina Pierce, Doug Chestnut, Annie Lee, Rich Liebman, James Talfourd-Cook, Nicholas Warther, and Sara Zblotney to discuss novation agreements, intercompany balance settlement, Section 988, purchase price allocation, Section 245A, and 338(g) elections.	0.8	1,150.00	920.00
16	10/1/2024	KW	Call with Michael Masciangelo, Alina Pierce, Doug Chestnut, Annie Lee, Rich Liebman, James Talfourd-Cook, Nicholas Warther, and Sara Zblotney to discuss novation agreements, intercompany balance settlement, Section 988, purchase price allocation, Section 245A, and 338(g) elections.	0.9	960.00	864.00
16	10/1/2024	AP	Call with Rich L to discuss updates to Vents sales following discussion with K&E and international	1.2	640.00	768.00
16	10/1/2024	RL	Call with Alina P to discuss updates to Vents sales following discussion with K&E and international	1.2	1,008.00	1,209.60
16	10/1/2024	MM	Reviewed financial data related to swiss entities for purposes of CODI, 338g election, computations.	0.6	1,150.00	690.00
16	10/1/2024	AP	Drafted responses to K&E comments regarding US treatment of novations.	0.7	640.00	448.00
16	10/1/2024	AP	Calculated insolvency of AMS and IMT and estimated CODI resulting from deemed cancellation of intercompany debt.	1.2	640.00	768.00
16	10/1/2024	AP	Researched section 338(g) issues related to Vents sale.	0.6	640.00	384.00
16	10/1/2024	AP	Researched section 1060 allocation when there are multiple related sellers selling one trade or business.	0.9	640.00	576.00
16	10/1/2024	HH	Updated CODI model and created open items list.	3.4	552.00	1,876.80
16	10/1/2024	MM	Drafted emails with technical observations.	0.2	1,150.00	230.00
16	10/1/2024	JS	Worked with Billing and Team to ensure received payment related to June 2024 fee statement is applied properly.	0.5	220.00	110.00
16	10/2/2024	AP	Call with Kevin Wilkes, Rich Liebman, and James Talfourd-Cook to discuss novation agreements, anticipated FX ramifications, potential application of Section 362(e)(2)(E), and intercompany debt	0.8	640.00	512.00
16	10/2/2024	RL	Call with Alina Pierce, Kevin Wilkes, and James Talfourd-Cook to discuss novation agreements, anticipated FX ramifications, potential application of Section 362(e)(2)(E), and intercompany debt	0.8	1,008.00	806.40
16	10/2/2024	KW	Call with Alina Pierce, Rich Liebman, and James Talfourd-Cook to discuss novation agreements, anticipated FX ramifications, potential application of Section 362(e)(2)(E), and intercompany debt	0.8	960.00	768.00
16	10/2/2024	JH	Call with Alina P to discuss the -28 model.	0.3	640.00	192.00
16	10/2/2024	AP	Call with Jesse H to discuss the -28 model.	0.3	640.00	192.00
16	10/2/2024	JH	Reviewed 1.1502-28 CODI analysis.	1.0	640.00	640.00
16	10/2/2024	AP	Reviewed and red-lined the intercompany settlement agreement. Drafted list of questions and comments for K&E.	1.6	640.00	1,024.00

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

<u>Code</u>	<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
16	10/2/2024	RL	Reviewed revised draft novation agreement, draft additional suggested revisions and e-mail to A. Pierce and K&E.	2.6	1,008.00	2,620.80
16	10/3/2024	AP	Call with Rich L., James T-C, Palmer G to discuss notes to the intercompany settlement agreement.	0.2	640.00	128.00
16	10/3/2024	RL	Conf call with A. Pierce, J. Talfourd- Cook and K&E to discuss novation agreement.	0.2	1,008.00	201.60
16	10/3/2024	AP	Call with Rich L. to review our comments and questions to the intercompany settlement agreement.	0.5	640.00	320.00
16	10/3/2024	RL	Call with Alina P. to review our comments and questions to the intercompany settlement agreement.	0.5	1,008.00	504.00
16	10/3/2024	RL	Call with Alina P. to make last updates to the intercompany settlement agreement.	0.3	1,008.00	302.40
16	10/3/2024	AP	Call with Rich L. to make last updates to the intercompany settlement agreement.	0.3	640.00	192.00
16	10/3/2024	AP	Calculated IMT PTE Ltd. balance sheet insolvency. Analyzed potential tax consequences of a deemed asset sale.	1.2	640.00	768.00
16	10/3/2024	AP	Reviewed tax basis of entities sold in the Vents sale. Reviewed US to CFC intercompany debt schedule.	1.1	640.00	704.00
16	10/3/2024	HH	Updated CODI model.	2.8	552.00	1,545.60
16	10/3/2024	HH	Updated exhibits related to BDO's September 2024 fee statement.	1.3	552.00	717.60
16	10/3/2024	MM	Reviewed emails and schedules for swiss transactions.	0.5	1,150.00	575.00
16	10/4/2024	AP	Call with Kevin Wilkes and Rich Liebman to discuss novation agreements, cancellation of indebtedness income, foreign exchange (FX) consequences, the purchase price allocation (PPA), and next steps.	0.8	640.00	512.00
16	10/4/2024	RL	Call with Alina Pierce and Kevin Wilkes to discuss novation agreements, cancellation of indebtedness income, foreign exchange (FX) consequences, the purchase price allocation (PPA), and next steps.	0.8	1,008.00	806.40
16	10/4/2024	KW	Call with Alina Pierce and Rich Liebman to discuss novation agreements, cancellation of indebtedness income, foreign exchange (FX) consequences, the purchase price allocation (PPA), and next steps.	0.8	960.00	768.00
16	10/4/2024	AP	Drafted response to James T-C's question regarding the potential impact of goodwill impairment for tax purposes.	0.7	640.00	448.00
16	10/4/2024	AP	Provided information requested by K&E for the subsidiaries whose stock is sold in the Vyaire sale.	1.5	640.00	960.00
16	10/4/2024	AP	Reviewed requirements of filing sec. 338(g) election and instructions to form 8023. Drafted response to K&E regarding potential consequences of a sec. 338(g) election for Imtmedical PTE Ltd.	1.4	640.00	896.00
16	10/4/2024	MM	Read and drafted related to the updated slide tax and tax treatment, questions on impact of 338g election for multiple tiers of swiss entities, review of kirkland emails and responses	1.3	1,150.00	1,495.00
16	10/7/2024	AP	Call with Rich L to discuss the tracker of compliance items for 9/30/2025 and review the attributes reduction model.	1.0	640.00	640.00
16	10/7/2024	RL	Call with Alina P to discuss the tracker of compliance items for 9/30/2025 and review the attributes reduction model.	1.0	1,008.00	1,008.00
16	10/7/2024	AP	Self reviewed the attribute reduction model.	0.8	640.00	512.00
16	10/7/2024	HH	Updated CODI model for outstanding items.	2.1	552.00	1,159.20
16	10/8/2024	AP	Began updating the compliance tracker for 9.30.2025 return and corporate documentation -sec. 362(2)(C) elections; AMS and IMT contributions statements and agreements.	1.1	640.00	704.00
16	10/8/2024	MS	Continued to prepare September fee application exhibit.	1.9	552.00	1,048.80
16	10/9/2024	AP	Call with Rich L to discuss the compliance tracker and SALT workpapers.	1.0	640.00	640.00
16	10/9/2024	RL	Call with Alina P to discuss the compliance tracker and SALT workpapers.	1.0	1,008.00	1,008.00
16	10/9/2024	AP	Call with Rich L to compile call agenda for call with James.	0.4	640.00	256.00
16	10/9/2024	RL	Call with Alina P to compile call agenda for call with James.	0.4	1,008.00	403.20
16	10/9/2024	AP	Finalized compliance tracker for compliance items for 9/30/2025.	0.8	640.00	512.00
16	10/9/2024	AP	Compiled SALT workpapers to analyze CODI treatment in various states where Vyaire subs are filing, DRE treatment, apportionment percentages.	2.9	640.00	1,856.00
16	10/9/2024	RL	Reviewed e-mail from K&E application of sec 108(e)(6).	0.6	1,008.00	604.80
16	10/10/2024	AP	Call with Rich L and James T-C to discuss Vents intercompany settlement agreement.	1.0	640.00	640.00
16	10/10/2024	RL	Call with Alina P and James T-C to discuss Vents intercompany settlement agreement.	1.0	1,008.00	1,008.00
16	10/10/2024	AP	Call with Rich L to review the intercompany settlement agreement, answer K&E notes and propose language with respect to the AMS and IMT contributions.	1.8	640.00	1,152.00
16	10/10/2024	RL	Call with Alina Pierce to review the intercompany settlement agreement, answer K&E notes and propose language with respect to the AMS and IMT contributions.	1.8	1,008.00	1,814.40
16	10/10/2024	AP	Call with Rich L., James T-C, Palmer G, Nick W to discuss the proposed verbiage regarding the AMS and IMT contributions.	0.4	640.00	256.00
16	10/10/2024	RL	Call with Alina P., James T-C, Palmer G, Nick W to discuss the proposed verbiage regarding the AMS and IMT contributions.	0.4	1,008.00	403.20
16	10/10/2024	AP	Call with Rich L. to review schedule A of the intercompany settlement agreement and respond to K&E.	0.9	640.00	576.00
16	10/10/2024	RL	Call with Alina P to review schedule A of the intercompany settlement agreement and respond to K&E.	0.9	1,008.00	907.20
16	10/10/2024	RL	Reviewed e-mails from K&E and J. Talfourd-Cook re capital contribution.	0.6	1,008.00	604.80
16	10/10/2024	AP	Reviewed the entities that should be included in the novation agreement.	1.4	640.00	896.00
16	10/14/2024	AP	Call with Rich L. to discuss outline of entire project.	0.5	640.00	320.00
16	10/14/2024	RL	Call with Alina P to discuss outline of entire project.	0.5	1,008.00	504.00

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

<u>Code</u>	<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
16	10/14/2024	AP	Created outline of the overall project to determine all issues considered and track for tax compliance.	3.8	640.00	2,432.00
16	10/15/2024	AP	Call with James Talfourd-Cook, Kevin Wilkes, and Rich Liebman to discuss intercompany balance settlement, novation agreements and bankruptcy tax model.	1.0	640.00	640.00
16	10/15/2024	RL	Call with James Talfourd-Cook, Alina Pierce, and Kevin Wilkes to discuss intercompany balance settlement, novation agreements and bankruptcy tax model.	1.0	1,008.00	1,008.00
16	10/15/2024	KW	Call with James Talfourd-Cook, Alina Pierce, and Rich Liebman to discuss intercompany balance settlement, novation agreements and bankruptcy tax model.	1.0	960.00	960.00
16	10/15/2024	AP	Call with Lucy G to discuss status and stock basis memo.	0.5	640.00	320.00
16	10/15/2024	LG	Call with Alina P to discuss status and stock basis memo.	0.5	680.00	340.00
16	10/15/2024	AP	Began drafting Bankruptcy memo based on the outline.	1.2	640.00	768.00
16	10/16/2024	JSB	Conf call with Rich L. re bankruptcy tax cost analysis.	0.5	1,008.00	504.00
16	10/16/2024	AP	Updated project summary memo.	1.6	640.00	1,024.00
16	10/17/2024	RL	Conf call with J. Schabhutle re bankruptcy tax cost analysis.	0.5	1,008.00	504.00
16	10/17/2024	AP	Continued updating the project summary memo.	0.9	640.00	576.00
16	10/18/2024	AP	Call with Rich L to discuss K&E's question regarding the sale of the Brazilian entity, Intermed LTDA with the proposed two options.	1.5	640.00	960.00
16	10/18/2024	RL	Call with Rich L to discuss K&E's question regarding the sale of the Brazilian entity, Intermed LTDA with the proposed two options.	1.5	1,008.00	1,512.00
16	10/18/2024	AP	Started the workplan excel schedule to provide to Vyaire the items needed for future tax return filing and internal Vyaire documentation of the various transactions.	3.5	640.00	2,240.00
16	10/18/2024	RL	Reviewed additional e-mails from K&E and drafted reply.	0.5	1,008.00	504.00
16	10/21/2024	MM	Call with A. Pierce, Rich L, and J. Talfourd-Cook re Brazil sale and sec. 338(g) election.	0.6	1,150.00	690.00
16	10/21/2024	RL	Call with A. Pierce, M. Masciangelo, and J. Talfourd-Cook re Brazil sale and sec. 338(g) election.	0.6	1,008.00	604.80
16	10/21/2024	AP	Conf call with Rich L, M. Masciangelo, and J. Talfourd-Cook re Brazil sale and sec. 338(g) election.	0.6	640.00	384.00
16	10/21/2024	RL	Reviewed various e-mails from and to K&E re sale of Brazil and transfer tax issue.	3.4	1,008.00	3,427.20
16	10/22/2024	AP	Call with Rich L and Kevin W to discuss updates regarding the sale of Brazil Intermed LTDA.	0.5	640.00	320.00
16	10/22/2024	RL	Call with Alina P and Kevin W to discuss updates regarding the sale of Brazil Intermed LTDA.	0.5	1,008.00	504.00
16	10/22/2024	KW	Call with Alina P and Rich L to discuss updates regarding the sale of Brazil Intermed LTDA.	0.5	960.00	480.00
16	10/22/2024	AP	Call with Rich L, James T-C, Michael M to discuss sec. 338(g) election implications for Intermed LTDA and answer K&E questions.	1.0	640.00	640.00
16	10/22/2024	RL	Call with Alina P, James T-C, Michael M to discuss sec. 338(g) election implications for Intermed LTDA and answer K&E questions.	1.0	1,008.00	1,008.00
16	10/22/2024	MM	Call with Rich L, James T-C, Alina P to discuss sec. 338(g) election implications for Intermed LTDA and answer K&E questions.	1.0	1,150.00	1,150.00
16	10/22/2024	AP	Reviewed and updated Intermed LTDA balance sheet to determine solvency and asset basis.	1.6	640.00	1,024.00
16	10/24/2024	AP	Call with Rich and Kevin to discuss bankruptcy tax workplan for Vyaire workplan and next steps.	1.0	640.00	640.00
16	10/24/2024	RL	Call with Kevin and Alina to discuss bankruptcy tax workplan for Vyaire workplan and next steps.	1.0	1,008.00	1,008.00
16	10/24/2024	KW	Call with Rich and Alina to discuss bankruptcy tax workplan for Vyaire workplan and next steps.	1.0	960.00	960.00
16	10/24/2024	RL	Reviewed E-mail from J. Talfourd-Cook regarding basis in stock of Brazil.	0.2	1,008.00	201.60
16	10/24/2024	RL	Reviewed and edited work plan.	0.3	1,008.00	302.40
16	10/25/2024	AP	Call with Rich L to discuss the workplan tracker and next steps.	1.0	640.00	640.00
16	10/25/2024	RL	Call with Alina P to discuss the workplan tracker and next steps.	1.0	1,008.00	1,008.00
16	10/25/2024	AP	Call with Rich L and James T-C to discuss Brazil sale and updates to RDx sale.	0.6	640.00	384.00
16	10/25/2024	RL	Call with Alina P and James T-C to discuss Brazil sale and updates to RDx sale.	0.6	1,008.00	604.80
16	10/25/2024	KW	Email correspondence with Randi Miller and Keith Mannor regarding Vyaire FY 2024 tax compliance positions and next steps.	0.3	960.00	288.00
16	10/25/2024	RL	Drafted e-mail to K&E regarding wind down matters.	0.3	1,008.00	302.40
16	10/25/2024	RL	Reviewed K&E's reply to prior BDO e-mail and responded to K&E.	0.3	1,008.00	302.40
16	10/28/2024	AP	Teams meeting with Kevin Wilkes and Rich Liebman to discuss workplan (includes I/C debt resolution, compliance, cancellation of debt/GILTI calculations, and steps).	0.9	640.00	576.00
16	10/28/2024	RL	Teams meeting with Alina Pierce and Kevin Wilkes to discuss workplan (includes I/C debt resolution, compliance, cancellation of debt/GILTI calculations, and steps) - Left early.	0.5	1,008.00	504.00
16	10/28/2024	KW	Teams meeting with Alina Pierce and Rich Liebman to discuss workplan (includes I/C debt resolution, compliance, cancellation of debt/GILTI calculations, and steps).	0.9	960.00	864.00
16	10/28/2024	AP	Call with Kevin Wilkes to discuss note distribution, CODI, 301 distribution and workplan.	0.5	640.00	320.00
16	10/28/2024	KW	Call with Alina Pierce to discuss note distribution, CODI, 301 distribution and workplan.	0.5	960.00	480.00
16	10/28/2024	AP	Call with Rich L to discuss winding down of the Vyaire group and stock basis rollover.	1.6	640.00	1,024.00
16	10/28/2024	RL	Call with Alina P to discuss winding down of the Vyaire group and stock basis rollover.	1.6	1,008.00	1,612.80
16	10/28/2024	AP	Call with Palmer Gunderson, Richard Liebman, Nicholas Warther, Sara Zablony, James Talfourd-Cook, Kevin Wilkes to discuss workplan and potential U.S. federal income tax issues related to unwinding the structure.	1.0	640.00	640.00
16	10/28/2024	RL	Call with Palmer Gunderson, Kevin Wilkes, Nicholas Warther, Sara Zablony, James Talfourd-Cook, Alina Pierce to discuss workplan and potential U.S. federal income tax issues related to	1.0	1,008.00	1,008.00

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

<u>Code</u>	<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
16	10/28/2024	KW	Call with Palmer Gunderson, Richard Liebman, Nicholas Warther, Sara Zabloutney, James Talfourd-Cook, Alina Pierce to discuss workplan and potential U.S. federal income tax issues related to unwinding the structure.	1.0	960.00	960.00
16	10/28/2024	AP	Updated the stock basis rollforward.	1.3	640.00	832.00
16	10/28/2024	KW	Analyzed unwinding the structure.	1.0	960.00	960.00
16	10/29/2024	AP	Call with Rich L and Michael M to discuss the MIM distribution of VIM receivable.	1.0	640.00	640.00
16	10/29/2024	RL	Call with Alina P and Michael M to discuss the MIM distribution of VIM receivable.	1.0	1,008.00	1,008.00
16	10/29/2024	MM	Call with Rich L and Alina P to discuss the MIM distribution of VIM receivable.	1.0	1,150.00	1,150.00
16	10/29/2024	AP	Call with Rich L to discuss K&E call agenda.	0.9	640.00	576.00
16	10/29/2024	RL	Call with Alina P to discuss K&E call agenda.	0.9	1,008.00	907.20
16	10/29/2024	AP	Call with Kevin Wilkes, Rich Liebman, James Talfourd-Cook, Sara Zabloutney, Nicholas Warther, Palmer Gunderson - discussed intercompany balance settlement and potential structures to unwind the business.	0.8	640.00	512.00
16	10/29/2024	RL	Call with Alina Pierce, Kevin Wilkes, James Talfourd-Cook, Sara Zabloutney, Nicholas Warther, Palmer Gunderson - discussed intercompany balance settlement and potential structures to unwind the business.	0.8	1,008.00	806.40
16	10/29/2024	KW	Call with Alina Pierce, Rich Liebman, James Talfourd-Cook, Sara Zabloutney, Nicholas Warther, Palmer Gunderson - discussed intercompany balance settlement and potential structures to unwind the business.	0.8	960.00	768.00
16	10/29/2024	AP	Reviewed MIM intercompany debt to determine receivable before novations.; review of stock basis rollforward; review of bankruptcy plan and Restructuring Transaction Memo.	1.3	640.00	832.00
16	10/29/2024	RL	Reviewed and edited Restructuring Transactions Agreement.	0.7	1,008.00	705.60
16	10/30/2024	AP	Call with Rich L to discuss the Restructuring Transaction Memo and the bankruptcy plan.	0.8	640.00	512.00
16	10/30/2024	RL	Call with Alina P to discuss the Restructuring Transaction Memo and the bankruptcy plan.	0.8	1,008.00	806.40
16	10/30/2024	AP	Continued reviewing the Restructuring Transaction Memo and the bankruptcy plan.	0.7	640.00	448.00
16	10/30/2024	RL	Analyzed Section 6011 question.	1.6	1,008.00	1,612.80
16	10/30/2024	KW	Reviewed intercompany resolution workplan and steps, and analyzing related U.S. federal income	1.8	960.00	1,728.00
16	10/31/2024	AP	Call with Rich L to discuss K&E questions regarding the stock basis of the Vents entities.	0.9	640.00	576.00
16	10/31/2024	RL	Call with Alina P to discuss K&E questions regarding the stock basis of the Vents entities.	0.9	1,008.00	907.20
16	10/31/2024	AP	Teams Meeting with James Talfourd-Cook, Rich Liebman, Lucy Germano and Kevin Wilkes - discussed workplan, intercompany balance settlement, cancellation of indebtedness income, and next steps.	1.1	640.00	704.00
16	10/31/2024	LG	Teams Meeting with James Talfourd-Cook, Rich Liebman, Alina Pierce and Kevin Wilkes - discussed workplan, intercompany balance settlement, cancellation of indebtedness income, and next steps.	0.8	680.00	544.00
16	10/31/2024	RL	Teams Meeting with James Talfourd-Cook, Alina Pierce, Lucy Germano and Kevin Wilkes - discussed workplan, intercompany balance settlement, cancellation of indebtedness income, and next steps.	1.1	1,008.00	1,108.80
16	10/31/2024	KW	Teams Meeting with James Talfourd-Cook, Rich Liebman, Lucy Germano and Alina Pierce - discussed workplan, intercompany balance settlement, cancellation of indebtedness income, and next steps.	1.1	960.00	1,056.00
16	10/31/2024	AP	Call with Rich L to discuss application of Rev Proc 2013-11 to the Vents losses.	0.6	640.00	384.00
16	10/31/2024	RL	Call with Alina P to discuss application of Rev Proc 2013-11 to the Vents losses.	0.6	1,008.00	604.80
16	10/31/2024	AP	Reviewed and updated the stock basis calculation for AMS and IMT.	1.2	640.00	768.00
16	10/31/2024	AP	Researched stock basis in a stock sale with sec. 338 election and qualifying basis under rev proc	1.1	640.00	704.00
Sub-Total				216.2		\$151,876.40
Voluntary Discount:						-\$23,000.00
TOTAL:						\$128,876.40

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

<u>Code</u>	<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>SUMMARY BY PROFESSIONAL:</u>						
		<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
		MM	Michael Masciangelo	6.9	\$1,150.00	\$7,935.00
		DC	Doug Chestnut	1.4	1,008.00	1,411.20
		RL	Rich Liebman	42.1	1,008.00	42,436.80
		JSB	Janet Schabhutl	0.5	1,008.00	504.00
		KW	Kevin Wilkes	13.2	960.00	12,672.00
		AL	Annie Lee	2.2	820.00	1,804.00
		TS	Todd Simmens	0.5	1,150.00	575.00
		CC	Connie Cunningham	0.5	820.00	410.00
		MvK	Micscha van der Kamp	0.5	820.00	410.00
		LG	Lucy Germano	1.3	680.00	884.00
		SA	Sara Anderson	0.8	656.00	524.80
		JH	Jesse Hooker	1.3	640.00	832.00
		AP	Alina Pierce	75.8	640.00	48,512.00
		JG	John Gifford	1.0	632.00	632.00
		HH	Hannah Hobson	36.1	552.00	19,927.20
		MS	Melody Song	14.5	552.00	8,004.00
		RK	Ryan Keating	2.0	484.00	968.00
		TO	Tom O'Callaghan	0.2	232.00	46.40
		JS	Jared Schierbaum	15.4	220.00	3,388.00
Sub-Total				216.2		\$151,876.40
Voluntary Discount:						-\$23,000.00
TOTAL:						\$128,876.40
Blended Rate:					\$596.10	

SUMMARY BY PROJECT CATEGORY:

<u>Code</u>	<u>Project Category</u>	<u>Hours</u>	<u>Amount</u>
1	Federal Income Tax Returns/Extensions	1.2	\$678.40
8	Fee Apps and Retention	61.9	29,675.60
15	Transfer Pricing	1.3	934.80
16	Tax Consulting	151.8	120,587.60
Sub-Total		216.2	\$151,876.40
Voluntary Discount:			-\$23,000.00
TOTAL:			\$128,876.40