

EXHIBIT A**SUMMARY OF BILLING BY PROJECT CATEGORY**
NOVEMBER 1, 2024 THROUGH NOVEMBER 14, 2024

<u>Project Category</u>	<u>Monthly Hours</u>	<u>Monthly Fees</u>
Fee Apps and Retention	29.3	\$15,722.40
Transfer Pricing	0.3	196.80
Tax Consulting	41.0	32,733.60
Sub-Total:	70.6	\$48,652.80
Voluntary Discount:		(10,000.00)¹
TOTAL:	70.6	\$38,652.80

SUMMARY OF BILLING BY PROFESSIONAL
NOVEMBER 1, 2024 THROUGH NOVEMBER 14, 2024

<u>Professional</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Amount</u>
Michael Masciangelo	Principal, CTS	0.6	\$1,150.00	\$690.00
Doug Bekker	Principal, NTO	0.7	1,150.00	805.00
Todd Simmens	Principal, CTS	0.5	1,150.00	575.00
Rich Liebman	Managing Director, NTO	13.1	1,008.00	13,204.80
Kevin Wilkes	Principal, TAS	4.0	960.00	3,840.00
Randi Miller	Managing Director, CTS	0.9	716.00	644.40
Sara Anderson	Senior Manager, Transfer Pricing	0.3	656.00	196.80
Alina Pierce	Manager, TAS	16.6	640.00	10,624.00
John Gifford	Senior Manager, ASC740	0.5	632.00	316.00
Hannah Hobson	Experienced Senior, TAS	21.5	552.00	11,868.00
Melody Song	Experienced Senior, TAS	8.5	552.00	4,692.00
Ryan Keating	Senior, TAS	1.7	484.00	822.80
Jared Schierbaum	Senior Associate, BRS	1.7	220.00	374.00
Sub-Total:		70.6		\$48,652.80
Voluntary Discount:				(10,000.00)²
		70.6		\$38,652.80
Blended Rate:			\$547.49	

¹ This voluntary discount of \$10,000.00 is for administrative services.² This voluntary discount of \$10,000.00 is for administrative services.

EXHIBIT B

VYAIRE MEDICAL, INC., *ET AL.*

SUMMARY OF BILLING BY EXPENSE CATEGORY
NOVEMBER 1, 2024 THROUGH NOVEMBER 14, 2024

There are No Expenses for November 2024

EXHIBIT C

VYAIRE MEDICAL, INC., *ET AL.*

**ITEMIZED TIME RECORDS OF
NOVEMBER 1, 2024 THROUGH NOVEMBER 14, 2024**

Vyaire Medical, Inc.
RECAP OF PROFESSIONAL SERVICES
November 1, 2024 - November 14, 2024

Code	Date	Initials	Description	Hours	Rate	Amount
8	11/1/2024	HH	Updated exhibits related to BDO's October 2024 fee statement.	1.0	\$552.00	\$552.00
8	11/1/2024	MS	Prepared October fee application exhibit.	0.5	552.00	276.00
8	11/1/2024	JS	Reviewed Court docket, downloaded, saved and forwarded filed copy of BDO's 1st Interim and September 2024 Fee Applications to Team.	0.7	220.00	154.00
8	11/4/2024	KW	Call with Randi Miller to discuss fee allocation.	0.4	960.00	384.00
8	11/4/2024	RM	Call with Kevin W. to discuss fee allocation.	0.4	716.00	286.40
8	11/4/2024	HH	Updated exhibits related to BDO's October 2024 fee statement.	2.1	552.00	1,159.20
8	11/4/2024	RK	Updated exhibits related to BDO's October 2024 fee statement.	1.7	484.00	822.80
8	11/4/2024	MS	Prepared October fee application exhibit.	0.4	552.00	220.80
8	11/5/2024	HH	Updated exhibits related to BDO's October 2024 fee statement.	2.1	552.00	1,159.20
8	11/5/2024	MS	Reviewed October fee application exhibit and fixed variance.	0.5	552.00	276.00
8	11/6/2024	MS	Prepared October fee application exhibit.	1.0	552.00	552.00
8	11/6/2024	HH	Updated exhibits related to BDO's October 2024 fee statement.	2.1	552.00	1,159.20
8	11/8/2024	MS	Prepared October fee application exhibit.	2.3	552.00	1,269.60
8	11/8/2024	HH	Updated exhibits related to BDO's October 2024 fee statement.	1.8	552.00	993.60
8	11/8/2024	JS	Reviewed exhibits related to fee application.	1.0	220.00	220.00
8	11/11/2024	MS	Prepared October fee application exhibit.	1.7	552.00	938.40
8	11/11/2024	HH	Updated exhibits related to BDO's October 2024 fee statement.	1.9	552.00	1,048.80
8	11/12/2024	MS	Reviewed October fee application exhibit.	0.2	552.00	110.40
8	11/12/2024	HH	Updated exhibits related to BDO's October 2024 fee statement.	2.1	552.00	1,159.20
8	11/13/2024	MS	Revised October fee application exhibit.	1.6	552.00	883.20
8	11/13/2024	HH	Updated exhibits related to BDO's October 2024 fee statement.	1.4	552.00	772.80
8	11/14/2024	MS	Completed and submitted October fee application exhibit for review.	0.3	552.00	165.60
8	11/14/2024	HH	Updated exhibits related to BDO's October 2024 fee statement.	2.1	552.00	1,159.20
15	11/11/2024	SA	Followed up regarding transfer pricing data.	0.3	656.00	196.80
16	11/1/2024	RL	Call with D. Becker regarding protective Form 886.	0.3	1,008.00	302.40
16	11/1/2024	DB	Call with R. Liebman regarding protective Form 886.	0.3	1,150.00	345.00
16	11/1/2024	RL	Drafted a list of Forms 8886 needed and sent it to Alina P.	0.4	1,008.00	403.20
16	11/1/2024	RL	Reviewed tax returns.	0.5	1,008.00	504.00
16	11/4/2024	AP	Reviewed instructions to Forms 8886 and 8918.	0.6	640.00	384.00
16	11/4/2024	RL	Reviewed work plan and revisions.	1.0	1,008.00	1,008.00
16	11/5/2024	AP	Call with Rich L to review the Vyaire workplan.	1.5	640.00	960.00
16	11/5/2024	RL	Call with Alina P. to review the Vyaire workplan.	1.5	1,008.00	1,512.00
16	11/5/2024	AP	Call with Rich L to discuss Forms 8886 and 8918 requirements, and stock basis reduction for bad debt deductions under sec. 1.1502-13(g).	1.1	640.00	704.00
16	11/5/2024	RL	Call with Alina P to discuss Forms 8886 and 8918 requirements, and stock basis reduction for bad debt deductions under sec. 1.1502-13(g).	1.1	1,008.00	1,108.80
16	11/5/2024	AP	Researched obligations between members of a consolidated group under sections 1.1502-13 and 1.1502-32 to determine stock basis adjustments.	2.3	640.00	1,472.00
16	11/5/2024	RL	Reviewed various e-mails and documents re Brazil withholding tax.	0.7	1,008.00	705.60
16	11/5/2024	RL	Reviewed instructions for Form 8918.	0.3	1,008.00	302.40
16	11/5/2024	RL	Reviewed sections 1.1502-13(g)(4) and 1.1502-32 as applied to Vyaire.	0.5	1,008.00	504.00
16	11/6/2024	AP	Call with Rich L and Michael M to discuss the reportable loss transactions requirements.	0.6	640.00	384.00
16	11/6/2024	RL	Call with Alina P and Michael M to discuss the reportable loss transactions requirements.	0.6	1,008.00	604.80
16	11/6/2024	MM	Call with Alina P and Rich L to discuss the reportable loss transactions requirements.	0.6	1,150.00	690.00
16	11/6/2024	AP	Call with Rich L and Doug B to review Vyaire stock basis rollforward.	0.4	640.00	256.00
16	11/6/2024	DB	Call with Rich L and Alina P to review Vyaire stock basis rollforward.	0.4	1,150.00	460.00
16	11/6/2024	RL	Call with Doug B. and Alina P to review Vyaire stock basis rollforward.	0.4	1,008.00	403.20
16	11/6/2024	AP	Call with Hannah H to discuss Vyaire project outline.	0.9	640.00	576.00
16	11/6/2024	HH	Call with Alina P to discuss Vyaire project outline.	0.9	552.00	496.80
16	11/6/2024	AP	Researched reportable loss transactions requirements when CFC stock is being sold by another	1.2	640.00	768.00
16	11/6/2024	AP	Updated the Vyaire workplan based on Rich L's review notes.	1.6	640.00	1,024.00
16	11/6/2024	RL	Review revised work plan.	0.3	1,008.00	302.40
16	11/7/2024	AP	Call with Kevin Wilkes, Rich Liebman, and James Talfourd-Cook - discussed I/C balance resolution, next steps to compute basis, gain loss, GILTI income, other key tax steps and related	1.1	640.00	704.00
16	11/7/2024	KW	Call with Alina Pierce, Rich Liebman, and James Talfourd-Cook - discussed I/C balance resolution, next steps to compute basis, gain loss, GILTI income, other key tax steps and related	1.1	960.00	1,056.00
16	11/7/2024	AP	Implemented changes to the workplan and delivered to Vyaire.	0.9	640.00	576.00
16	11/7/2024	HH	Updated project outline and compiled files for documentation and delivery.	2.4	552.00	1,324.80
16	11/7/2024	JG	Reviewed legal entity classification for entities included within sale perimeter.	0.5	632.00	316.00
16	11/8/2024	RL	Call with Alina Pierce, Rich Liebman, and James Talfourd-Cook - discussed I/C balance resolution, next steps to compute basis, gain loss, GILTI income, other key tax steps and related	1.1	1,008.00	1,108.80
16	11/8/2024	AP	Call with Rich L and Todd S to discuss filing requirements for Forms 8886 and 8918.	0.5	640.00	320.00
16	11/8/2024	RL	Call with Alina P and Todd S to discuss filing requirements for Forms 8886 and 8918.	0.5	1,008.00	504.00
16	11/8/2024	TS	Call with Rich L and Alina P to discuss filing requirements for Forms 8886 and 8918.	0.5	1,150.00	575.00
16	11/8/2024	RL	Reviewed and sent response to James T-C regarding workplan.	0.2	1,008.00	201.60
16	11/8/2024	AP	Updated project outline to incorporate the additional form filing requirements.	0.8	640.00	512.00
16	11/8/2024	HH	Updated project outline and compiled files for documentation and delivery.	1.6	552.00	883.20

Vyaire Medical, Inc.
RECAP OF PROFESSIONAL SERVICES
November 1, 2024 - November 14, 2024

<u>Code</u>	<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
16	11/11/2024	AP	Drafted response to James T-C regarding workplan.	0.2	640.00	128.00
16	11/12/2024	KW	Call with Randi Miller and Rich Liebman - discussed bankruptcy and items to be reported on FY 2024 return, the potential for a 505(b) motion, and timing.	0.5	960.00	480.00
16	11/12/2024	RL	Call with Randi Miller and Kevin Wilkes - discussed bankruptcy and items to be reported on FY 2024 return, the potential for a 505(b) motion, and timing.	0.5	1,008.00	504.00
16	11/12/2024	RM	Call with Rich Liebman and Kevin Wilkes - discussed bankruptcy and items to be reported on FY 2024 return, the potential for a 505(b) motion, and timing.	0.5	716.00	358.00
16	11/12/2024	RL	Drafted e-mail to K&E re tax return issues and remaining bankruptcy process	0.5	1,008.00	504.00
16	11/14/2024	AP	Call with R. Liebman, K. Wilkes, J. Talfroud-Cook re work plan, K&E call and other issues.	1.5	640.00	960.00
16	11/14/2024	AP	Call with Kevin W. to discuss next steps.	0.5	640.00	320.00
16	11/14/2024	RL	Call with A. Pierce, K. Wilkes, J. Talfroud-Cook re work plan, K&E call and other issues.	1.5	1,008.00	1,512.00
16	11/14/2024	KW	Call with A. Pierce, R. Liebman, J. Talfroud-Cook re work plan, K&E call and other issues.	1.5	960.00	1,440.00
16	11/14/2024	KW	Call with Alina P. to discuss next steps.	0.5	960.00	480.00
16	11/14/2024	AP	Drafted emails regarding workplan and tax compliance issues; coordinated calls with various	0.9	640.00	576.00
16	11/14/2024	RL	Reviewed various e-mails re work plan and agenda for Nov 15 call with K&E, Alix Partners, Cole Shotz and Vyaire.	1.2	1,008.00	1,209.60
Sub-Total				70.6		\$48,652.80
Voluntary Discount:						-\$10,000.00
TOTAL:				70.6		\$38,652.80

SUMMARY BY PROFESSIONAL:

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
MM	Michael Masciangelo	0.6	\$1,150.00	\$690.00
DB	Doug Bekker	0.7	1,150.00	805.00
TS	Todd Simmens	0.5	1,150.00	575.00
RL	Rich Liebman	13.1	1,008.00	13,204.80
KW	Kevin Wilkes	4.0	960.00	3,840.00
RM	Randi Miller	0.9	716.00	644.40
SA	Sara Anderson	0.3	656.00	196.80
AP	Alina Pierce	16.6	640.00	10,624.00
JG	John Gifford	0.5	632.00	316.00
HH	Hannah Hobson	21.5	552.00	11,868.00
MS	Melody Song	8.5	552.00	4,692.00
RK	Ryan Keating	1.7	484.00	822.80
JS	Jared Schierbaum	1.7	220.00	374.00
Sub-Total		70.6		\$48,652.80
Voluntary Discount:				-\$10,000.00
TOTAL:		70.6		\$38,652.80
Blended Rate:			\$547.49	

SUMMARY BY PROJECT CATEGORY:

<u>Code</u>	<u>Project Category</u>	<u>Hours</u>	<u>Amount</u>
8	Fee Apps and Retention	29.3	15,722.40
15	Transfer Pricing	0.3	196.80
16	Tax Consulting	41.0	32,733.60
Sub-Total		70.6	\$48,652.80
Voluntary Discount:			-\$10,000.00
TOTAL:		70.6	\$38,652.80