Fort Worth Office
640 Taylor Street
Suite 2200
Fort Worth, Texas 76102
817.259.9100 Main

whitleypenn.com

April 9, 2024

Mr. Randolph N. Osherow
Chapter 7 Trustee
342 W. Woodlawn Ave., Suite 100
San Antonio, TX 78212

Re: Case No. XX—In re Central Texas Medical Specialist, PLLC pending in the United States Bankruptcy Court for the Southern District of Texas, Austin Division

Dear Mr. Osherow

We are pleased to confirm our understanding of the services Whitley Penn LLP ("Whitley Penn" or the "Firm") will provide to the Trustee for the bankruptcy estate of Central Texas Medical Specialist, PLLC et al ("CTMS" or "The Debtor").[1] This letter will define the terms and objectives of the engagement and the nature and limitations of the services Whitley Penn will provide you in your role as Chapter 7 Trustee (the "Trustee") of the Debtor:

Scope of Engagement and Services to be Provided Include:

- Preparation of the Debtor' Form 941X for purposes of claiming the Employee Retention Credit.
- Tracking of Employee Retention Credit claim with the IRS.
- Audit defense if Employee Retention Credit claim were to be audited by IRS.

Responsibilities of Engagement

Whitley Penn will provide the services and perform the engagements in accordance with the American Institute of Certified Public Accounts ("AICPA") Code of Professional Conduct and Statements on Standards for Tax Services and will adhere to all applicable regulations governing practice before the Internal Revenue Service as defined in Treasury Department Circular No. 230 ("Circular 230").

Whitley Penn will perform these engagements based on information and representations provided by The Trustee and will not audit or otherwise verify the data submitted by the Trustee. Complete and accurate information is essential to the performance of Whitley Penn 's work. In accordance with applicable professional standards, Whitley Penn will inquire with The Trustee when it is necessary to clarify or determine the reasonableness of any information that has been provided.

[1] *in re: Central Texas Medical Specialist* Case No. XX(EVR) Chapter 7 (the "Bankruptcy Case"). The Bankruptcy Case is currently pending in United States Bankruptcy Court, Western District of Texas (the "Bankruptcy Court").

HLB WE ARE AN INDEPENDENT MEMBER OF THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

The Trustee should retain all documents that provide evidence and support for its reported income, gains, losses, deductions, and credits as required by all applicable tax laws. The Trustee hereby represents that it will retain and produce such documentation that may be required to be provided to any applicable taxing authorities during the applicable statute of limitations period to the extent available.

The Trustee is responsible to inform Whitley Penn of the US state and local and foreign jurisdictions in which it conducts business. Whitley Penn will work with The Trustee to determine any filing requirements that may be required in the applicable US state and local jurisdictions. Whitley Penn will not determine the requirements for or prepare any filings required to be submitted under the applicable laws of a foreign country. With regard to any filing requirements for a foreign country, The Trustee may choose to authorize Whitley Penn to engage a firm located in the applicable foreign country that is affiliated with the international Nexia® network of which Whitley Penn is a member or another firm recommended by Whitley Penn to determine the requirements for and prepare such filings. If The Trustee does not wish to utilize a firm recommended by Whitley Penn, it agrees to engage its own third-party tax advisor to determine the requirements for and prepare the applicable filings for that foreign country.

The Trustee also agrees to inform Whitley Penn of any known investment in foreign assets, including foreign brokerage and bank accounts. Such investments may require the filing of additional reports and disclosure statements with the IRS and other governmental agencies. Failure to file such reports can result in the imposition of both civil and criminal penalties, both of which may be significant. Whitley Penn will work with The Trustee to determine any U.S. filing requirements related to foreign investments.

Whitley Penn will perform the engagement based on the relevant tax authority that is in effect at the time of the completion of the engagement. Tax authority includes the Internal Revenue Code ("IRC"), Treasury Regulations, judicial decisions, IRS positions including Revenue Rulings, Revenue Procedures, Private Letter Rulings, IRS counsel pronouncements and other IRS guidance. Tax authority also includes State statutes, judicial decisions, and other administrative pronouncements. Tax authority that is in effect at the time of the engagement may be subject to change by subsequent legislation, judicial rulings, and administrative changes. If Whitley Penn determines that a subsequent change to the relevant tax authority issued after the completion of the current engagement may be applied retroactively, Whitley Penn will inform The Trustee of the change. If The Trustee and Whitley Penn agree to change any filing or report based on a change in relevant tax authority, such change to the filing or report will constitute a separate engagement for which a new engagement agreement will be executed.

Under Circular 230 and IRC Section 6694, Whitley Penn is prohibited from signing a federal income tax return unless it has a reasonable belief that all tax return positions reported in the return are supported by substantial authority or has a reasonable basis for reporting a return position and that position is adequately disclosed in the return in accordance with prescribed disclosure requirements.

Whitley Penn will not be liable for any additional tax, penalty, and interest attributable to a tax return or other tax filing that Whitley Penn recommends that The Trustee file but The Trustee declines to file. Whitley Penn will inform The Trustee of the reporting disclosures and documentation required for a tax return position recommended by Whitley Penn that will be

included in a tax return or other tax filing prepared by Whitley Penn or included in a tax return or other tax filing prepared by a third party. If The Trustee does not agree to include those required reporting disclosures and documentation in the applicable tax return or tax filing or retain the supporting documentation identified by Whitley Penn, Whitley Penn will not sign that tax return or other tax filing as paid preparer and Whitley Penn will not be liable for any additional tax, penalty, and interest related to that tax return position if it is reported on a tax return or tax filing prepared by a third party. Whitley Penn also will not sign a tax return or other tax filing as paid preparer if The Trustee wishes to adopt a tax return position that Whitley Penn advises will not meet the applicable authority and documentation standards required by Circular 230 or other applicable Federal or State professional standards, including any tax return position recommended by another third party consultant or advisor.

The Trustee acknowledges that he has the ultimate and final responsibility with the applicable taxing authorities for the Debtor's tax filings and the ultimate liability for the tax and any penalty and interest related to those filings. Accordingly, the Trustee agrees she will thoroughly and carefully review such filings prepared by Whitley Penn before submitting them to any taxing authority. The Trustee agrees to hold Whitley Penn and any of its partners, principals, or employees harmless for its failure to follow Whitley Penn's recommendations regarding the submission of required tax filings, documentation requirements, reporting requirements, tax return positions, and tax return disclosures. Whitley Penn reserves the right to withdraw from this engagement before its completion if the Trustee disagrees or fails to follow its recommendations regarding the submission of required tax filings, documentation requirements, reporting requirements, tax return positions, or tax return disclosures or it determines for any other reason that professional standards require withdrawal.

Client Records

In accordance with all applicable professional standards and regulatory and legal requirements, Whitley Penn will prepare and retain the necessary working papers and documents required to support any tax advice or tax return positions provided or taken on behalf of The Trustee. In accordance with applicable professional standards, any tax working papers are the property of Whitley Penn and Whitley Penn retains the ownership of those working papers at all times. Whitley Penn will retain these working papers in accordance with its internal record keeping policies. Any original documents or records that The Trustee submits to Whitley Penn are the property of The Trustee and will be returned immediately upon request.

The Trustee will own all tangible written material prepared for and delivered to Whitley Penn under this engagement letter except as follows: Whitley Penn owns its working papers, preexisting materials, and any general skills, know-how, processes, software or other intellectual property which Whitley Penn may have discovered or created as a result of this engagement.

In providing services to The Trustee, Whitley Penn may transmit electronic data over the internet, store electronic data via computer software applications hosted remotely on the internet, or allow access to electronic data through third-party hosted secured portals or clouds. In using these data communication and storage methods, Whitley Penn employs specific policies and procedures designed to maintain secure access to confidential data in accordance with its obligations under all applicable laws and professional standards. Whitley Penn also requires all third-party vendors that it utilizes to transmit and store confidential data to employ similar security policies and procedures.

The Trustee recognizes and consents to Whitley Penn's use of these electronic devices and applications and submission of confidential information to third-party vendors during this engagement.

The Trustee understands that Whitley Penn may be compelled, whether by subpoena, regulatory request or other order or by demand by a civil litigant or governmental entity, to disclose to a third party records belonging to the Debtor or other confidential information Whitley Penn received pursuant to the agreement. To the extent permitted under law, Whitley Penn shall provide The Trustee with prompt notice of same so that The Trustee may seek a protective order or other appropriate protective remedy to prevent the disclosure of the confidential information. The Trustee shall provide Whitley Penn with prompt instructions as to whether the material should be produced or withheld. In the event that such a protective order or other protective remedy is not fully obtained, Whitley Penn shall furnish only that portion of the confidential information that, in the opinion of its own legal counsel, it is legally required to disclose. The Trustee agrees that in the event that Whitley Penn incurs costs of production to comply with the request, including filing and attorney's fees, The Trustee shall reimburse such expenses as invoiced in accordance with Whitley Penn's regular practices.

Terms of Engagement and Fees

Whitley Penn has determined that the estimated retention credit to be paid by the IRS will equal $2,279,823 plus applicable interest. Whitley Penn's fees for obtaining a $2,279,823 plus interest retention credit will be $182,400. Unless specifically described in the previous engagement scope listing, any additional required filings, returns, or reports that are identified by Whitley Penn during the course of this engagement will be considered services outside the scope of this engagement letter. If a filing requirement that is not specified in this engagement letter is subsequently determined, Whitley Penn will either amend this engagement letter or execute a new engagement letter to account for such filing. See the subsequent discussion regarding additional services provided by Whitley Penn outside the scope of this engagement letter.

The Trustee may also request that Whitley Penn perform additional services not contemplated in this engagement letter. This includes Whitley Penn's services provided and responses on The Trustee's behalf to any inquiry or examination by any Federal or State governmental agency or tax authority. In the event that Whitley Penn provides such additional services, Whitley Penn will communicate with The Trustee concerning the scope and estimated fees for such services. Whitley Penn may also issue a separate engagement letter for the additional services. In the absence of any other written communication from Whitley Penn documenting such additional services, Whitley Penn's services will continue to be governed by the terms of this engagement letter. Any additional income tax consulting or compliance projects outside the scope of this engagement letter will be based on the amount of time required to complete those projects charged at Whitley Penn's standard hourly billing rates. Whitley Penn will be paid in accordance with the Bankruptcy code.

Whitley Penn's invoice for these fees will be rendered once at least $2,279,823 is received by the Estate and is payable pursuant to the Bankruptcy code and in accordance with an order of the Bankruptcy court. In the event less than $2,279,823 is recovered, the Trustee and Whitley Penn will agree on a lesser fee not to exceed 8% of any recovery, which will be reflected in Whitley Penn's fee application. The Trustee agrees to pay reasonable attorney fees and collection costs incurred related to the collection of fees for services performed under the terms of this engagement.

In accordance with Whitley Penn Firm policy, work may be suspended if The Trustee's account becomes 30 days or more past due and will not resume until the account is paid in full. If Whitley Penn elects to terminate its services for nonpayment, the engagement will be deemed to have been complete even if Whitley Penn has not actually completed the engagement. The Trustee will be obligated to compensate Whitley Penn for all time expended and to reimburse it for all out-of-pocket expenditures through the date of termination.

Whitley Penn's liability to The Trustee and any third party for any and all damages arising out of this engagement agreement, including but not limited to contractual liability, the Firm's negligence, errors and omissions, and breach of contract or breach of warranty shall not exceed the aggregate amount of fees paid to the Firm during the terms of the agreement. Under no circumstances shall Whitley Penn be liable for consequential, punitive, incidental or special damages or claims in the nature of lost profits, lost revenues or opportunity costs. The terms of this paragraph shall survive the termination and expiration of the terms of this engagement. The Trustee understands and accepts that this agreement prohibits the recovery of punitive damages.

The Trustee agrees that all services shall be provided by Whitley Penn and that all claims, if any, will be made against Whitley Penn and not against any partner or employee of Whitley Penn.

In the unlikely event that differences concerning Whitley Penn 's services or fees should arise that are not resolved by mutual agreement, to facilitate resolution and save time and expense of both parties, The Trustee and Whitley Penn agree that any controversy, claim, dispute or questions arising out of or in connection with this agreement or the engagement shall be determined by the Bankruptcy court,The parties agree that any claim that may arise between them regarding any tax return shall be made within two years of the due date of the tax return, including extensions. Any claim that may arise regarding any other work product shall be made within two years of the delivery date of the work product. Any claim not filed by these respective dates shall be waived and barred and both parties agree that the discovery rule and any other common law or statutory doctrine of tolling is hereby waived.

If any portion of this agreement is deemed invalid or unenforceable, such finding will not operate to invalidate the remainder of the terms set forth in the engagement letter. This letter replaces and supersedes any previous proposals, correspondence and understanding, whether written or oral. The agreements contained in this engagement letter shall survive the completion or termination of this engagement.

We appreciate the opportunity to be of service to The Trustee and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please feel free to contact us at (817) 259-9100. If you agree with the terms of the engagement as described in this letter, please sign one of the enclosed copies in the space subsequently provided and return it to me in the enclosed envelope.

Sincerely,

Whitley Penn LLP

ACCEPTED:

This letter correctly sets forth the understanding of Mr. Randolph N. Osherow, Chapter 7 Trustee for the bankruptcy estate of Central Texas Medical Specialist, PLLC Case No. XX pending in the United State Bankruptcy Court for the Western District of Texas, Austin Division. All terms, provisions and conditions of this agreement are subject to bankruptcy court approval



Mr. Randolph N. Osherow, Chapter 7 Trustee

4/10/2024

Date