

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re

AN GLOBAL LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 23-11294 (JKS)

(Jointly Administered)

Re: Docket No. 1128

**DECLARATION OF KENNETH A. SMITH IN SUPPORT OF
FIRST INTERIM FEE APPLICATION OF HANCOCK ASKEW & CO., LLP FOR
COMPENSATION FOR SERVICES RENDERED AND FOR REIMBURSEMENT
OF EXPENSES AS TAX ADVISOR TO THE DEBTORS AND DEBTORS IN
POSSESSION FOR THE PERIOD DECEMBER 15, 2023 THROUGH AUGUST 31, 2024**

1. I am a Partner with the applicant firm Hancock Askew & Co., LLP (“Hancock”).
2. I make this declaration regarding the *First Interim Fee Application of Hancock Askew & Co., LLP for Compensation for Services Rendered and for Reimbursement of Expenses as Tax Advisor to the Debtors and Debtors in Possession for the Period December 15, 2023 through August 31, 2024* [Docket No. 1128] (the “Interim Fee Application”) filed pursuant to the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals, and (II) Granting Related Relief* [Docket No. 169] (the “Interim Compensation Order”) and the *Order Authorizing the Retention and Employment of Hancock Askew & Co., LLP as Tax Advisor to the Debtors and Debtors in Possession Pursuant to Sections*

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number or registration number in the applicable jurisdiction, are: AN Global LLC (5504); AgileThought, Inc. (2509); 4th Source, LLC (7626); AgileThought Brasil Servicos de Consultoria Em Software (01-20); AgileThought Digital Solutions, S.A.P.I. de C.V. (3KR0); AgileThought México S.A. de C.V. (7E46); AgileThought, LLC (7076); AGS Alpama Global Services USA, LLC (0487); AN Extend, S.A. de C.V. (1D80); AN Evolution, S. de R.L. de C.V. (7973); AN UX, S.A. de C.V. (7A42); Cuarto Origen, S. de R.L. de C.V. (0IQ9); Entrepids México, S.A. de C.V. (OCYA); Facultas Analytics, S.A.P.I. de C.V. (6G37); Faktos Inc., S.A.P.I. de C.V. (3LLA); IT Global Holding LLC (8776); Tarnow Investment, S.L. (No Tax ID); and Anzen Soluciones, S.A. de C.V. (No Tax ID). The Debtors’ headquarters are located at 222 W. Las Colinas Boulevard, Suite 1650E, Irving, Texas 75039.



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327(a), 328(a), and 330 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rules 2014-1 and 2016-2 Effective as of December 15, 2023 [Docket No. 633] (the “Retention Order”).²

3. In the Interim Fee Application, Hancock requests fees and expense reimbursements in the amount of \$294,679.58 (the “Total Fees”). Of the Total Fees, \$249,100 were requested for the preparation and work on the 2022 Tax Returns. *See* Docket No. 876, ¶ 4 (applying a \$3,052.40 deduction for services related to the 2022 Tax Returns); Docket No. 935, ¶ 4 (applying a \$5,370.75 deduction for services related to the 2022 Tax Returns). The remaining \$45,579.58 in fees and expenses were incurred in connection with other services the Debtors asked Hancock to perform, including but not limited to preparation of 2023 tax returns, preparation of 2024 tax returns, and responding to inquiries from the IRS.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: December 16, 2024

/s/ Kenneth A. Smith
Kenneth A. Smith

² Capitalized terms used, but not otherwise defined herein shall have the meaning ascribed to them in the Retention Order.