

**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. 633

Objection Deadline: January 13, 2025 at 4:00 p.m. (ET)

**NOTICE OF FILING OF STATEMENTS OF WORK PURSUANT
TO ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF
HANCOCK ASKEW & CO., LLP AS TAX ADVISOR TO THE DEBTORS AND
DEBTORS IN POSSESSION PURSUANT TO SECTIONS 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**

PLEASE TAKE NOTICE that, on December 28, 2023, the above-captioned debtors and debtors in possession (collectively, the “Debtors”) filed the *Application of Debtors to Retain and Employ Hancock Askew & Co., LLP as Tax Advisor to the Debtors and Debtors in Possession Pursuant to Sections 327(a), 328(a), and 330 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rule 2014-1 and 2016-2, Effective as of December 15, 2023* [Docket No. 589] (the “Hancock Retention Application”) with the United States Bankruptcy Court for the District of Delaware (the “Court”).

PLEASE TAKE FURTHER NOTICE that, on January 17, 2024, the Court entered 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 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 “Hancock Retention Order”) ² granting the relief requested in the Hancock Retention Application and authorizing the Debtors retain and

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.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Hancock Retention Order.



employ Hancock as their tax advisor in these Chapter 11 Cases pursuant to the terms of the Engagement Letter subject to certain modifications contained in the Hancock Retention Order.

PLEASE TAKE FURTHER NOTICE that, pursuant to paragraph 9 of the Hancock Retention Order, attached hereto as **Exhibit A** are two statements of work amending the terms of the Engagement Letter (the “**SOWs**”).

PLEASE TAKE FURTHER NOTICE that, objections to the SOWs, if any, are required to be filed on or before **January 13, 2025 at 4:00 p.m. (ET)** (the “**Objection Deadline**”) with the Clerk of the United States Bankruptcy Court for the District of Delaware, 3rd Floor, 824 North Market Street, Wilmington, Delaware 19801.

PLEASE TAKE FURTHER NOTICE that, if any objections to the SOWs are received, the SOWs and such objections shall be considered at a hearing before the Honorable J. Kate Stickles at the United States Bankruptcy Court for the District of Delaware, 824 North Market Street, 5th Floor, Courtroom No. 6, Wilmington, Delaware 19801 on a date and time to be determined.

[Signature Page Follows]

Dated: January 3, 2025
Wilmington, Delaware

Respectfully submitted,

/s/ Levi Akkerman

Jeremy W. Ryan (No. 4057)

R. Stephen McNeill (No. 5210)

Gregory J. Flasser (No. 6154)

Levi Akkerman (No. 7015)

POTTER ANDERSON & CORROON LLP

1313 N. Market Street, 6th Floor

Wilmington, Delaware 19801

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Facsimile: (302) 658-1192

Email: jryan@potteranderson.com

rmcneill@potteranderson.com

gflasser@potteranderson.com

lakkerman@potteranderson.com

and

Kathryn A. Coleman

Christopher Gartman

Jeffrey S. Margolin

HUGHES HUBBARD & REED LLP

One Battery Park Plaza

New York, NY 10004-1482

Telephone: (212) 837-6000

Facsimile: (212) 422-4726

Email: katie.coleman@hugheshubbard.com

chris.gartman@hugheshubbard.com

jeff.margolin@hugheshubbard.com

Counsel for the Debtors and Debtors in Possession

Exhibit A
Statements of Work



August 13, 2024

Carroll Services LLC
Mr. James P. Carroll, Winddown Administrator
Agile Thought, Inc. & Affiliates
222 Las Colinas Blvd. West
Num 1650E
Irving, Texas 75309

Statement of Work – Related to the Engagement Letter Dated December 15, 2023 as Entered into with Agile Thought, Inc.

Dear Mr. Feltman:

This Statement of Work (“SOW”) is provided to Agile Thought, Inc. & Affiliates (“Client” or “Company” or “you”) for tax services.

Client acknowledges that Client previously executed an engagement letter dated December 15, 2023 and accompanying Terms and Conditions (collectively, the “Master Terms”) which are incorporated by reference into this SOW. The Master Terms along with this SOW constitutes the agreement (“Agreement”) between Hancock Askew & Co., LLP (“HAC” or “we”) and Client.

To the extent there is any conflict or inconsistency between the Master Terms and any SOW, unless otherwise agreed to in writing, the Master Terms shall prevail.

The SOW is effective on August 13, 2024. Any term or condition incorporated into this SOW that is an addition to the terms and conditions contained in the Master Terms applies only to the services (described below) provided under this SOW.

Scope of Services

HAC agrees to provide the tax compliance services as described on Exhibit 1 attached hereto. We will rely upon the completeness and accuracy of the information and representations you provide for our use in performing our services. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify certain information. Our engagement does not include any procedures designed to detect errors, fraud, or theft.

We understand that Client will be responsible for the preparation of any required filings not specifically listed on Exhibit 1. Any service not specifically described in this SOW is outside the scope of this Agreement.

Fee Arrangement

The fee for preparing your tax return(s) does not include services related to responding to notices or inquiries from federal or state taxing authorities. The fee also does not include any additional research time spent related to non-recurring transactions.

Our fee for the services will be based upon the amount of time required at our standard hourly billing rates, not to exceed \$150,900 in the aggregate for the preparation of the 2024 Tax Returns, and will be billed as the work progresses. Our fee is based upon the complexity of the work to be performed, and our professional time, as well as out-of-pocket expenses. In addition, our fee depends upon the timely delivery, availability, quality, and completeness of the information you provide to us. You agree that you will deliver all records requested and respond to all inquiries made by our staff to complete this engagement on a timely basis. You agree to pay all fees and expenses incurred whether or not we prepare the tax returns.

Mr. James P. Carroll, Winddown Administrator

August 13, 2024

Page 2

Our standard hourly rates, as set forth in the following schedule for any additional services requested by the Company.

<u>Position</u>	<u>Hourly Rate</u>
Partner	\$495
Principal/Director	\$395
Senior Tax Manager	\$375
Tax Manager	\$370
Supervisor	\$285
Senior Associate	\$265
Associate/Staff/Paraprofessional	\$225

* * * * *

We appreciate the opportunity to be of service to you and are looking forward to many years of providing you with quality professional services.

Sincerely,



HANCOCK ASKEW & CO., LLP

Accepted and Agreed to by:
AGILE THOUGHT INC. AND AFFILIATES AS SET FORTH IN EXHIBIT 1

By: James P Carroll
(Authorized officer for entity returns)

Date: 08/13/2024

Exhibit 1 – Scope of Services

Entities included in the 2024 tax year engagement:

LIST OF U.S. AFFILIATES

AgileThought Inc.
 AgileThought LLC
 4th Source Holding Corp.
 QMX Investment Holdings USA, Inc.
 AN US, Inc.

LIST OF FOREIGN AFFILIATES

Agilethought Digital Solutions, S.A.P.I. FKA (North American Software S.A.P.I. de C.V.)
 NASOFT Servicios Administrativos S.A. de C.V.
 AGS Alpama Global Services Mexico, S.A. de C.V.
 An Extend, S.A. de C.V.
 An Data Intelligence S.A. de C.V.
 An UX, S.A. de C.V. FKA Zetable Interactive Agency
 Facultas Analytics S.A.P.I. de C.V.
 Faktos Inc, S.A.P.I. de C.V.
 Sociedad de Servicios de Consultoría Informática Eprocure CL LTD
 AGS Alpama Global Services Argentina, S.A.
 An Brasil Servicios de Consultoria Em Software, LT LTDA
 Alpama Global Services Brasil Consultoria en Tecno
 An Evolution SRL de CV
 AGS NASOFT Servicios Administrativos SA de CV
 NASOFT de Costa Rica, S.A.
 Entrepids Mexico, S.A. de C.V.
 Cuarto Origen, S. de R.L. de C.V.
 Agilethought Mexico S.A. de C.V. FKA (An Digital S.A. de C.V.)
 Anzen Soluciones S.A. de C.V.
 Tarnow Investments SL

Project	Scope	Due Dates
U.S. & State Corporation Income Tax Returns	With respect to the tax year ended December 31, 2024, or short period ending upon liquidateion of corporation, we will prepare the following income tax returns (see list of tax returns to be prepared below)	Due April 15,2025, or 15 th day of fourth month after corporation liquidated. Extended Due Date – October 15,2025, or 6 months after original due date.
<u>Form Number</u>	<u>Form Title</u>	
<u>AN USA</u> Form 1120 Form 100	U.S. Income Tax Return for a Corporation California Corporation Tax Return	
<u>AgileThought, Inc.</u> FINCEN 114 Form 120 Form 100 Form 112 Form IL-1120 Form 4567 Form M4 Form CBT-100 Form CT-3 Form RI-1120 05-158-A/05-158-B Form 05-102 Form CO-411	Arizona Corporation Tax Return California Corporation Tax Return Colorado Corporation Tax Return Illinois Corporation Tax Return Michigan Business Tax Annual Return Minnesota Corporation Tax Return New Jersey Corporation Business Tax Return New York Corporation Tax Return Rhode Island Corporate Tax Return Texas Franchise Tax Report Texas Public Information Report Vermont Corporate Income Tax Return	
<u>4th Source Holding Corp</u> Form F-1120 Form 600	Florida Corporation Tax Return Georgia Corporation Tax Return	

<p>Form IT-20 Form CIFT-620-SD Form 500 Form 84-105 Form MO-1120 Form RTC-101 Form FAE 170</p>	<p>Indiana Corporation Tax Return Louisiana Corporation Tax Return Maryland Corporation Tax Return Mississippi Corporation Tax Return Missouri Corporation Income Tax Return Pennsylvania Corporation Tax Return Tennessee Corporation Tax Return</p>	
<p><u>AgileThought, LLC</u> Form F-1120 Form 600 Form IT-20 Form CD405 Form RTC-101 Form FAE 170</p>	<p>Florida Corporation Tax Return Georgia Corporation Tax Return Indiana Corporation Tax Return North Carolina Corporation Tax Return Pennsylvania Corporation Tax Return Tennessee Corporation Tax Return</p>	
<p><u>AgileThought, Inc. & Subsidiaries</u> Form 1120</p>	<p>U.S. Income Tax Return for a Corporation</p> <p>The following subsidiaries are included in the consolidated federal return:</p> <ul style="list-style-type: none"> • AgileThought Inc. • Agilethought, LLC • 4th Source Holding Corp • QMX Investment Holdings USA, Inc. <p>The following disregarded entities are included in the consolidated federal return:</p> <ul style="list-style-type: none"> • AN Global, LLC • IT Global Holding, LLC • 4th Source, LLC • 4th Source Mexico, LLC • AGS Alpama Global Services USA, LLC 	
	<p>Form 8858 will be filed for the following controlled foreign corporations:</p> <ul style="list-style-type: none"> • Tarnow Investment, S.L. 	
	<p>Form 5471 will be filed for the following controlled foreign corporations:</p> <ul style="list-style-type: none"> • Agilethought Digital Solutions, S.A.P.I. FKA (North American Software S.A.P.I. de C.V.) • NASOFT Servicios Administrativos S.A. de C.V. • AGS Alpama Global Serivces Mexico, S.A. de C.V. • An Extend, S.A. de C.V. • An Data Intelligence S.A. de C.V. • An UX, S.A. de C.V. FKA Zetable Interactive Agency • Facultas Analytics S.A.P.I. de C.V. • Faktos Inc, S.A.P.I. de C.V. • AGS Alpama Global Services Argentina, S.A. • An Brasil Servicios de Consultoria Em Software, LT LTDA • Alpama Global Services Brasil Consultoria en Tecno • An Evolution SRL de CV • AGS NASOFT Servicios Adminstrativos SA de CV • NASOFT de Costa Rica, S.A. • Entrepids Mexico, S.A. de C.V. • Cuarto Origen, S. de R.L. de C.V. • Agilethought Mexico S.A. de C.V. FKA (An Digital S.A. de C.V.) • Anzen Soluciones S.A. de C.V. 	




2024 Engagement Letter ADDENDUM - Hancock Askew & Co.

Final Audit Report

August 13, 2024

Created:	August 13, 2024
By:	Hancock Askew (ttighe@hancockaskew.com)
Status:	ESigned
Transaction ID:	G1AQXG7QDU6M73PMCVKPLXLG04
Documents:	2024 HAC Tax Return Engagement Letter ADDENDUM V3.pdf

"2024 Engagement Letter ADDENDUM - Hancock Askew & Co." History

-  Document emailed to (jim.carroll@carrollservicesllc.com) for signature
8/13/2024 16:26:31 PM Eastern Daylight Time
-  Document viewed by (jim.carroll@carrollservicesllc.com)
8/13/2024 17:05:59 PM Eastern Daylight Time - IP address: 73.23.54.148
-  Document e-signed by (jim.carroll@carrollservicesllc.com)
Signature Date: 8/13/2024 17:06:32 PM Eastern Daylight Time - IP address: 73.23.54.148
-  Document Signed
8/13/2024 17:06:32 PM Eastern Daylight Time



August 13, 2024

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Our fee for the services will be based upon the amount of time required at our standard hourly billing rates, not to exceed \$221,000 in the aggregate for the preparation of the 2023 Tax Returns, and will be billed as the work progresses. Our fee is based upon the complexity of the work to be performed, and our professional time, as well as out-of-pocket expenses. In addition, our fee depends upon the timely delivery, availability, quality, and completeness of the information you provide to us. You agree that you will deliver all records requested and respond to all inquiries made by our staff to complete this engagement on a timely basis. You agree to pay all fees and expenses incurred whether or not we prepare the tax returns.

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We appreciate the opportunity to be of service to you and are looking forward to many years of providing you with quality professional services.

Sincerely,

Hancock Askew & Co., LLP

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8/13/2024 17:05:15 PM Eastern Daylight Time - IP address: 73.23.54.148
-  Document e-signed by (jim.carroll@carrollservicesllc.com)
Signature Date: 8/13/2024 17:05:36 PM Eastern Daylight Time - IP address: 73.23.54.148
-  Document Signed
8/13/2024 17:05:36 PM Eastern Daylight Time