

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

<p><i>In re</i></p> <p>AN GLOBAL LLC, <i>et al.</i>,<sup>1</sup></p> <p>Debtors.</p>	<p>Chapter 11</p> <p>Case No. 23-11294 (JKS)</p> <p>(Jointly Administered)</p> <p><b>Obj. Deadline: April 14, 2025 at 4:00 p.m. (ET)</b></p>
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**SUMMARY OF THIRTEENTH MONTHLY APPLICATION OF  
 HANCOCK ASKEW & CO., LLP FOR COMPENSATION FOR SERVICES  
 RENDERED AND REIMBURSEMENT OF EXPENSES AS TAX ADVISOR  
 TO THE DEBTORS AND DEBTORS IN POSSESSION  
FOR THE PERIOD FEBRUARY 1, 2025 THROUGH FEBRUARY 28, 2025**

Name of Applicant	Hancock Askew & Co., LLP
Authorized to Provide Professional Services to:	Debtors and Debtors in Possession
Date of Retention:	January 17, 2024 <i>nunc pro tunc</i> to December 15, 2023
Period for which Compensation and Reimbursement is sought:	February 1, 2025 through February 28, 2025.
Amount of Compensation Sought as Actual, Reasonable and Necessary:	\$56,932.00
Amount of Expense Reimbursement sought as Actual, Reasonable, and Necessary:	\$0

This is a(n)  monthly \_\_\_\_\_ interim \_\_\_\_\_ final application. No prior application has been filed with respect to this Fee Period.

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.



**PRIOR APPLICATIONS**

Dated Filed / Docket No.	Period Covered	Requested (\$)		Approved (\$)		Order Entered
		Fees	Expenses	Fees	Expenses	
2/12/2024 D.I. 730	12/15/23- 1/31/24	\$186,320.50	\$0.00	\$186,320.50	\$0.00	12/16/2024 D.I. 1149
3/12/2024 D.I. 788	2/1/2024 – 2/29/2024	\$67,977.34	\$135.49	\$67,977.34	\$135.49	12/16/2024 D.I. 1149
5/7/2024 D.I. 876	3/1/2024 – 3/31/2024	\$21,718.25	\$0.00	\$21,374.60	\$0.00	12/16/2024 D.I. 1149
6/25/2024 D.I. 935	4/1/2024 – 5/31/2024	\$7,555.25	\$0.00	\$7,555.25	\$0.00	12/16/2024 D.I. 1149
7/16/2024 D.I. 952	6/1/2024 – 6/30/2024	\$2,842.25	\$0.00	\$2,842.25	\$0.00	12/16/2024 D.I. 1149
8/27/2024 D.I. 1016	7/1/2024 – 7/31/2024	\$2,442.00	\$0.00	\$2,442.00	\$0.00	12/16/2024 D.I. 1149
9/17/2024 D.I. 1032	8/1/2024 – 8/31/2024	\$5,688.50	\$0.00	\$5,688.50	\$0.00	12/16/2024 D.I. 1149
11/6/2024 D.I. 1058	9/1/2024 – 9/30/2024	\$21,912.75	\$0.00	\$17,530.20	\$0.00	Pending
11/25/2024 D.I. 1134	10/1/2024- 10/31/2024	\$20,954.25	\$0.00	\$16,763.40	\$0.00	Pending
12/19/2024 D.I. 1152	11/1/2024- 11/30/2024	\$27,465.50	\$0.00	\$21,972.40	\$0.00	Pending
1/29/2025 D.I. 1208	12/1/2024- 12/31/2024	\$31,291.25	\$0.00	\$25,033.00	\$0.00	Pending
2/19/2025 D.I. 1236	01/01/2025- 01/31/2025	\$28,659.75	\$0.00	\$22,927.80	\$0.00	Pending

**COMPENSATION BY PROFESSIONAL  
FEBRUARY 1, 2025 THROUGH FEBRUARY 28, 2025**

Timekeeper Name	Position	Hourly Rate	Total Hours Billed	Total Compensation
Butcher, Evan	Associate/Intern	\$ 240.00	.90	\$ 216.00
Chivington, Brittany	Manager	\$ 375.00	14.45	5,418.75
Henderson, Courtney	Manager	\$ 375.00	1.25	468.75
Hines, Christopher	Senior Manager	\$ 395.00	21.90	8,650.50
Ireland, Cecilia	Supervisor	\$ 295.00	37.65	11,106.75
Tuley, Daniel	Associate/Intern	\$ 285.00	26.50	7,552.50
Pendilla, Kristine	Manager	\$ 375.00	37.70	14,137.50
Smith, Kenneth A.	Partner	\$ 475.00	19.75	9,381.25
<b>Grand Total</b>			<b>160.10</b>	<b>\$ 56,932.00</b>

**Blended Hourly Rate: \$355.60**

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

*In re*

AN GLOBAL LLC, *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 23-11294 (JKS)

(Jointly Administered)

**Obj. Deadline: April 14, 2025 at 4:00 p.m. (ET)**

**THIRTEENTH MONTHLY APPLICATION OF HANCOCK ASKEW & CO., LLP FOR  
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF  
EXPENSES AS TAX ADVISOR TO THE DEBTORS AND DEBTORS IN POSSESSION  
FOR THE PERIOD FEBRUARY 1, 2025 THROUGH FEBRUARY 28, 2025**

Pursuant to Sections 330 and 331 of title 11 of the United States Code, §§ 101-1532 (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure, and in accordance with that certain *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 “Retention Order”) and 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”), Hancock Askew & Co., LLP (“Hancock”) hereby applies (this

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.

“Application”) to the United States Bankruptcy Court for the District of Delaware (the “Court”) for reasonable compensation for professional services rendered as tax advisor to the above captioned debtors and debtors in possession (the “Debtors”) in the amount of **\$56,932.00** for the period February 1, 2025 through February 28, 2025 (the “Monthly Fee Period”). There were no expenses incurred during the Monthly Fee Period. In accordance with the Interim Compensation Order, Hancock requests payment of compensation in the amount of 80% thereof (in the amount up to **\$45,545.60**). In support of this Application, Hancock respectfully represents as follows:

### **BACKGROUND**

1. On August 28, August 29, September 1, 2023, October 6, 2023, and December 28, 2023 (as applicable, the “Petition Date”), the Debtors commenced their bankruptcy cases by filing voluntary petitions for relief under chapter 11 of the Bankruptcy Code (the “Chapter 11 Cases”). The Debtors are operating their businesses as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. On September 7, 2023, the United States Trustee for the District of Delaware (the “U.S. Trustee”) appointed an official committee of unsecured creditors (the “Committee”). *See* Docket No. 98. No request has been made for the appointment of a trustee or examiner. On December 31, 2023, the sale of certain of the Debtors’ assets closed. *See* Docket No. 602.

3. Hancock was retained effective as of December 15, 2023 pursuant to the Retention Order. The Retention Order authorized Hancock to be compensated on an hourly basis and to be reimbursed for actual and necessary out-of-pocket expenses.

4. On January 3, 2025, the Debtors filed the *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 [Docket No. 1162] amending and supplementing the scope of Hancock's employment.*

**SUMMARY OF SERVICES RENDERED**

5. Attached hereto as **Exhibit A** is a detailed statement of fees incurred during the Monthly Fee Period, showing the amount of **\$56,932.00** due for fees. The statement of fees also reflects a voluntary write-off of \$0.00 in fees incurred during the Monthly Fee Period. The tax professionals who rendered services are identified, along with the number of hours for each individual and the total compensation sought, in the attachments hereto.

**VALUATION OF SERVICES**

6. Tax professionals of Hancock have expended a total of **160.10** hours in connection with this matter during the Monthly Fee Period.

7. The amount of time spent by each of these persons providing services to the Debtors for the Monthly Fee Period is fully set forth in the detail attached hereto as **Exhibit A**. These are Hancock's normal hourly rates of compensation for work of this character. The reasonable value of the services rendered by Hancock for the Monthly Fee Period as tax advisor for the Debtors in these cases is **\$56,932.00**.

8. Hancock believes that the time entries included in **Exhibit A** attached hereto are in compliance with the requirements of Local Rule 2016-2.

9. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount requested is fair and reasonable given (a) the complexity of these Chapter 11 Cases, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title.

10. This Application covers the fee period from February 1, 2025 through February 28, 2025. Hancock has continued, and will continue, to perform additional necessary services for the Debtors subsequent to the Monthly Fee Period, for which Hancock will file subsequent monthly fee applications.

**CONCLUSION**

**WHEREFORE**, Hancock respectfully requests (i) allowance be made to it in the sum of **\$56,932.00** as compensation for necessary professional services rendered to the Debtors for the Monthly Fee Period, and the sum of \$0 as reimbursement of actual necessary costs and expenses incurred during the Monthly Fee Period; (ii) payment of compensation in the amount of 80% thereof (in the amount up to **\$45,545.60**) and (iii) requests such other and further relief as the Court may deem just and proper.

Dated: March 25, 2025

*/s/ Kenneth A. Smith*

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Kenneth A. Smith  
Hancock Askew & Co., LLP  
3740 Davinci Court, Suite 400  
Peachtree Corners, Georgia 30092  
Telephone: (770) 246-0793

*Tax Advisor for the Debtors and Debtors in Possession*

**VERIFICATION**

I, Kenneth A. Smith, pursuant to 28 U.S.C. § 1746, declare under penalty of perjury:

(a) I am a Partner with the applicant firm Hancock Askew & Co., LLP (“Hancock”).

(b) I have personally performed many of the tax advisory services rendered by Hancock on behalf of the Debtors and am familiar with all other work performed on behalf of the tax professionals at the firm.

(c) The facts set forth in the foregoing Application are true and correct to the best of my knowledge, information and belief.

/s/ Kenneth A. Smith  
Kenneth A. Smith

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

*In re*

AN GLOBAL LLC, *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 23-11294 (JKS)

(Jointly Administered)

**Objection Deadline: April 14, 2025 at 4:00 p.m. (ET)**

**NOTICE OF THIRTEENTH MONTHLY APPLICATION OF  
HANCOCK ASKEW & CO., LLP FOR COMPENSATION FOR SERVICES  
RENDERED AND REIMBURSEMENT OF EXPENSES AS TAX ADVISOR  
TO THE DEBTORS AND DEBTORS IN POSSESSION FOR  
THE PERIOD FEBRUARY 1, 2025 THROUGH FEBRUARY 28, 2025**

**PLEASE TAKE NOTICE** that the above-captioned debtors and debtors in possession (collectively, the “Debtors”) filed the *Thirteenth Monthly Application of Hancock Askew & Co., LLP for Compensation for Services Rendered and Reimbursement of Expenses as Tax Advisor to the Debtors and Debtors in Possession for the Period February 1, 2025 Through February 28, 2025* (the “Application”) with the United States Bankruptcy Court for the District of Delaware (the “Court”).

**PLEASE TAKE FURTHER NOTICE** that objections to the Application, if any, are required to be filed on or before **April 14, 2025 at 4:00 p.m. (ET)** (the “Objection Deadline”)

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<sup>1</sup> 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.



with the Clerk of the United States Bankruptcy Court for the District of Delaware, 3<sup>rd</sup> Floor, 824 North Market Street, Wilmington, Delaware 19801.

**PLEASE TAKE FURTHER NOTICE** that objections to the Application, if any, must be served upon and received by the following: (i) co-counsel to the Debtors, Hughes Hubbard & Reed LLP, One Battery Park Plaza, New York, NY 10004-1482 (Attn: Kathryn A. Coleman, Esq. (katie.coleman@hugheshubbard.com), and Jeffrey S. Margolin, Esq. (jeff.margolin@hugheshubbard.com)), and Potter Anderson Corroon LLP, 1313 N. Market Street, Wilmington, DE 19801 (Attn: Jeremy W. Ryan, Esq. (jryan@potteranderson.com), and Gregory J. Flasser, Esq. (gflasser@potteranderson.com)); (ii) the U.S. Trustee, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801 (Attn: Benjamin Hackman, Esq. (benjamin.a.hackman@usdoj.gov)); (iii) counsel for the DIP Agent, Ropes & Gray LLP, 1211 Avenue of the Americas, New York, NY 10036-8704, (Attn: Gregg Galardi, Esq. (gregg.galardi@ropesgray.com), Leonard Klingbaum, Esq. (Leonard.Klingbaum@ropesgray.com) and Lindsay Barca, Esq. (lindsay.barca@ropesgray.com)) and Chipman Brown Cicero & Cole, LLP, 1313 N. Market Street Suite 5400, Wilmington, DE 19801 (Attn: Mark L. Desgrosseilliers, Esq. (desgross@chipmanbrown.com)); and (iv) counsel to the Committee, Pachulski Stang Ziehl & Jones LLP, 919 N Market St # 1700, Wilmington, DE 19801 (Attn: Bradford J. Sandler, Esq. (bsandler@pszjlaw.com)) (collectively, the “Application Recipients”).

**PLEASE TAKE FURTHER NOTICE THAT PURSUANT TO THE ORDER (I) ESTABLISHING PROCEDURES FOR INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES OF PROFESSIONALS AND (II) GRANTING RELATED RELIEF [DOCKET NO. 169], IF NO OBJECTIONS ARE FILED AND SERVED**

IN ACCORDANCE WITH THE ABOVE PROCEDURE, THE DEBTORS WILL BE AUTHORIZED TO PAY 80% OF THE REQUESTED FEES AND 100% OF THE REQUESTED EXPENSES WITHOUT FURTHER ORDER OF THE COURT. ONLY IF AN OBJECTION IS PROPERLY AND TIMELY FILED IN ACCORDANCE WITH THE ABOVE PROCEDURES WILL A HEARING BE HELD ON THE APPLICATION. ONLY THOSE PARTIES TIMELY FILING AND SERVING OBJECTIONS WILL RECEIVE NOTICE AND BE HEARD AT SUCH HEARING.

*[Remainder of Page Intentionally Left Blank]*

Dated: March 25, 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 North Market Street, 6th Floor

Wilmington, Delaware 19801

Telephone: (302) 984-6000

Facsimile: (302) 658-1192

E-mail: 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**

**Time Entries**

## Thirteenth Billing Statement - Hancock Askew &amp; Co., LP

## EXHIBIT A

EMPLOYEE	DATE	HOURS	HR RT	WIP AMT	INVOICE	MEMO
Hines	2/3/2025	0.40	\$ 395.00	\$ 158.00	\$ 158.00	update with ken on timing for international reporting
Ireland	2/3/2025	5.00	\$ 295.00	\$ 1,475.00	\$ 1,475.00	foreign TB coding
Hines	2/4/2025	0.60	\$ 395.00	\$ 237.00	\$ 237.00	2023 Gain/Loss file review and call with Jim/Carolynne to discuss draft
Pendilla	2/4/2025	0.75	\$ 375.00	\$ 281.25	\$ 281.25	call with tax prep team (chris, brittany, ken, and courtney) to discuss gain/loss calculation
Henderson	2/4/2025	0.75	\$ 375.00	\$ 281.25	\$ 281.25	gain/loss calc and follow up
Hines	2/4/2025	0.80	\$ 395.00	\$ 316.00	\$ 316.00	2024 - Gain/Loss file review: review potential draft calculation, review of sale agreements for 2024 sold entities to confirm which CFCs will remain with the US company as of Dec 2023.
Chivington	2/4/2025	1.00	\$ 375.00	\$ 375.00	\$ 375.00	review of gain/loss schedule/discuss with team;
Smith	2/4/2025	2.00	\$ 475.00	\$ 950.00	\$ 950.00	Gain/loss calculation received from Jim Carroll. Reviewed it and set up call with HAC prep team. Discussed the book losses and how to determine if there would be tax gains, implications of gain/loss in the CFC's.
Ireland	2/4/2025	3.00	\$ 295.00	\$ 885.00	\$ 885.00	workpaper prep and review, 5471
Smith	2/5/2025	0.50	\$ 475.00	\$ 237.50	\$ 237.50	APA review and gain/loss calculation review
Ireland	2/5/2025	0.60	\$ 295.00	\$ 177.00	\$ 177.00	5471 call with Chris
Hines	2/5/2025	0.60	\$ 395.00	\$ 237.00	\$ 237.00	2024 gain loss calculation file and follow up notes from discussion with Jim and Carolynne
Hines	2/5/2025	0.90	\$ 395.00	\$ 355.50	\$ 355.50	international TB review coordinate with Cecilia for prep of 5471 workbooks for 2023 calculations
Hines	2/5/2025	1.10	\$ 395.00	\$ 434.50	\$ 434.50	2023 Gain/Loss calculation, review for impacts for 2023, coordinate with Brittany and Kristine
Ireland	2/5/2025	5.35	\$ 295.00	\$ 1,578.25	\$ 1,578.25	workpaper prep, update 5471 template, usd foreign tb's
Ireland	2/6/2025	0.70	\$ 295.00	\$ 206.50	\$ 206.50	call with Chris, local vs foreign currency
Chivington	2/6/2025	0.80	\$ 375.00	\$ 300.00	\$ 300.00	discussing action items with team;
Pendilla	2/6/2025	0.80	\$ 375.00	\$ 300.00	\$ 300.00	prep update call with prep team to discuss action items with gain calculation and steps to plan for meeting with the team
Butcher	2/6/2025	0.90	\$ 240.00	\$ 216.00	\$ 216.00	
Hines	2/6/2025	0.90	\$ 395.00	\$ 355.50	\$ 355.50	review transaction, coordinate questions with Jim and Carolynne, walk through 2024 transaction and potential gain allocation for reporting 2024
Tuley	2/6/2025	1.00	\$ 285.00	\$ 285.00	\$ 285.00	Go over 5471 template w Cecilia, Weekly catch up
Chivington	2/6/2025	1.30	\$ 375.00	\$ 487.50	\$ 487.50	call with jim and carolyne from AT and chris, ken, brittany and kristine to discuss 2023/2024 gain calculation file received from jim; recap call with ken, chris, brittany and kristine to discuss action plan for recording gain to trial balance and action required in FA CS.
Pendilla	2/6/2025	1.30	\$ 375.00	\$ 487.50	\$ 487.50	call with jim and carolyne from AT and chris, ken, brittany and kristine to discuss 2023/2024 gain calculation file received from jim; recap call with ken, chris, brittany and kristine to discuss action plan for recording gain to trial balance and action required in FA CS.

## Thirteenth Billing Statement - Hancock Askew &amp; Co., LP

## EXHIBIT A

EMPLOYEE	DATE	HOURS	HR RT	WIP AMT	INVOICE	MEMO
Hines	2/6/2025	1.60	\$ 395.00	\$ 632.00	\$ 632.00	0.9 - review transaction, coordinate questions with Jim and Carolyne, walk through 2023 transaction and potential gain allocation; 0.7 2023 foreign tb and form 5471 reporting, discussions with Cecilia and items to rresents local currency for reportingf
Smith	2/6/2025	2.50	\$ 475.00	\$ 1,187.50	\$ 1,187.50	Call with Jim Carroll & Carolyne Ceasar to go over the gain/loss calculation and discuss issues and a follow up plan. Discussed the filing of the form 8594 and impact of Fresh Start accounting on Newco and the deemed purchase price allocation. Prior to call, pulled data on EBITDA for 4th source to guage a separate valuation approach and any tax risks with the allocation as presented. Follow up emails from Carolyne with the new organization chart - reviewed. (1.8) Reviewed 2023 & 2024 tax return budgets and application for fees for January 2025. Approved January billing (.7)
Ireland	2/6/2025	7.00	\$ 295.00	\$ 2,065.00	\$ 2,065.00	foreign, update foreign tb's
Ireland	2/7/2025	0.50	\$ 295.00	\$ 147.50	\$ 147.50	org chart call with Chris - new 5471s, tarnow at qmx vs at inc
Hines	2/7/2025	0.70	\$ 395.00	\$ 276.50	\$ 276.50	call with Cecilia on org chart updates from newest org chart provided by company
Ireland	2/7/2025	1.50	\$ 295.00	\$ 442.50	\$ 442.50	org charts at each sub level binder, annotations
Ireland	2/7/2025	2.00	\$ 295.00	\$ 590.00	\$ 590.00	conversion from usd to local, find tb differences
Tuley	2/8/2025	0.75	\$ 285.00	\$ 213.75	\$ 213.75	Begin work on 5471 workbook TB, Sch C & F for entity 1017
Pendilla	2/8/2025	3.50	\$ 375.00	\$ 1,312.50	\$ 1,312.50	began recording AJE to AT Inc sub trial balance; expanded workpaper to draft 8594
Tuley	2/9/2025	2.00	\$ 285.00	\$ 570.00	\$ 570.00	Create 5471 DF workbook for each entity. Import TBs and input information for CY for remaining entities. Qs for Cecilia
Ireland	2/10/2025	1.00	\$ 295.00	\$ 295.00	\$ 295.00	5471 questions from Daniel, entity 1019 fixes
Chivington	2/10/2025	1.00	\$ 375.00	\$ 375.00	\$ 375.00	template to set up recording sale (includes 8594)/closing trial balance with KAP;
Tuley	2/10/2025	4.50	\$ 285.00	\$ 1,282.50	\$ 1,282.50	Update PY balance columns for each 5471 entity and copy general information from PY DF WB
Pendilla	2/10/2025	5.00	\$ 375.00	\$ 1,875.00	\$ 1,875.00	preparation of workpaper: Draft 8594 + AJE to record sale; call with brittany to discuss AJE recorded for AT Inc. recorded AJE to US subsidiaries, rolled retained earnings when possible; recorded AJE to foreign entities; identified discrepancy between BS used in Jim's gain calc vs the TB HAC has to prepare the tax returns
Ireland	2/11/2025	3.00	\$ 295.00	\$ 885.00	\$ 885.00	foreign currency tb's, 5471 workbook edits

## Thirteenth Billing Statement - Hancock Askew &amp; Co., LP

## EXHIBIT A

EMPLOYEE	DATE	HOURS	HR RT	WIP AMT	INVOICE	MEMO
Smith	2/12/2025	0.50	\$ 475.00	\$ 237.50	\$ 237.50	Go over Jim's question in his email and discussed with Chris Hines. Teams call and follow up messaging with Chris Hines, as we discussed the type of bankruptcy filing and that liabilities and debt is not to be forgiven, and discuss how this effects the entry to record the sale and what the resulting, post-transaction balance sheet should look like.
Chivington	2/12/2025	1.50	\$ 375.00	\$ 562.50	\$ 562.50	loss calculation with KAP and CGH;
Pendilla	2/12/2025	1.50	\$ 375.00	\$ 562.50	\$ 562.50	began applying changes to TB AJE workpaper to record loss on sale
Pendilla	2/12/2025	2.00	\$ 375.00	\$ 750.00	\$ 750.00	meeting with Chris and Brittany to discuss journal entry to record loss on sale of assets
Hines	2/12/2025	2.40	\$ 395.00	\$ 948.00	\$ 948.00	gain calculation and walkthrough of 2023 presentation in 1120 and reporting for 8594, Kristine and Brittany;
Tuley	2/12/2025	5.00	\$ 285.00	\$ 1,425.00	\$ 1,425.00	Work on 5471 workbooks for each entity updating tabs for Sch A, B, G, G-1, I
Pendilla	2/13/2025	1.50	\$ 375.00	\$ 562.50	\$ 562.50	finishing AT loss AJE using v2 of gain/loss allocation
Tuley	2/13/2025	2.50	\$ 285.00	\$ 712.50	\$ 712.50	Wrap up Sch A, B, C, F, G, G-1, I for each entity. Start on remaining schedules. Questions for Cecilia. Start FBAR work
Ireland	2/13/2025	4.00	\$ 295.00	\$ 1,180.00	\$ 1,180.00	5471's, questions with Daniel
Ireland	2/14/2025	0.40	\$ 295.00	\$ 118.00	\$ 118.00	5471 call with Daniel and Courtney
Henderson	2/14/2025	0.50	\$ 375.00	\$ 187.50	\$ 187.50	5471 questions
Tuley	2/14/2025	0.75	\$ 285.00	\$ 213.75	\$ 213.75	Finish FBAR import besides 4 entities' EINs. Import into Access. Spot check. Call w Courtney to go over 5471
Hines	2/14/2025	0.80	\$ 395.00	\$ 316.00	\$ 316.00	2024 sale calculation foreign entities and sale calcs for sale of non-US entities, discuss loss calculation with Kristine
Smith	2/14/2025	1.00	\$ 475.00	\$ 475.00	\$ 475.00	Working session with Chris Hines, Brittany Chivington and Kristine Pendilla to account for the sale transaction in 2023, walking through asset and stock transactions and discussing tax issues that will need to be reported (e.g., GILTI implications for CFC, etc.)
Hines	2/14/2025	1.60	\$ 395.00	\$ 632.00	\$ 632.00	2023 asset sale calculations, coordinate with Brittany and Kristine on remaining requests
Pendilla	2/14/2025	2.50	\$ 375.00	\$ 937.50	\$ 937.50	finished AT loss AJE using v2 of gain/loss allocation; updated AJE workpapers with v3 of gain loss allocation
Chivington	2/14/2025	1.75	\$ 375.00	\$ 656.25	\$ 656.25	loss calculation with Ken, Chris, and Kristine;
Pendilla	2/14/2025	2.00	\$ 375.00	\$ 750.00	\$ 750.00	meeting with chris, ken, brittany and kristine to discuss AT loss allocation and AJE recorded. started questions for jim
Pendilla	2/15/2025	2.50	\$ 375.00	\$ 937.50	\$ 937.50	began AJE for foreign entities
Pendilla	2/16/2025	2.00	\$ 375.00	\$ 750.00	\$ 750.00	finished potential AJE for foreign entities
Tuley	2/17/2025	5.25	\$ 285.00	\$ 1,496.25	\$ 1,496.25	5471 WB and GILTI WB prep. Update Sch H for all entities in 5471 WB. Update numbers in GILTI WB for each entity

## Thirteenth Billing Statement - Hancock Askew &amp; Co., LP

## EXHIBIT A

EMPLOYEE	DATE	HOURS	HR RT	WIP AMT	INVOICE	MEMO
Tuley	2/17/2025	0.50	\$ 285.00	\$ 142.50	\$ 142.50	Begin prep on Sch J in 5471 WBs
Pendilla	2/17/2025	1.00	\$ 375.00	\$ 375.00	\$ 375.00	gain/loss entry discussion with ken, chris and jim carroll.
Pendilla	2/17/2025	0.50	\$ 375.00	\$ 187.50	\$ 187.50	january billing
Pendilla	2/17/2025	1.30	\$ 375.00	\$ 487.50	\$ 487.50	AJE to record transaction using the v3 gain calc PBC was saved to binder before the call. after the call, I created a v2 of the workbook and began applying changes discussed
Pendilla	2/17/2025	1.80	\$ 375.00	\$ 675.00	\$ 675.00	finished v2 of the AJE workbook; create a summary tab for ease of walking through action required.
Hines	2/17/2025	0.40	\$ 395.00	\$ 158.00	\$ 158.00	split - (0.7 total, 0.4 in 2023; 0.3 in 2024) 2023/2024 transaction walkthroguh with Jim, Ken, and Kristine)
Hines	2/17/2025	0.30	\$ 395.00	\$ 118.50	\$ 118.50	split - (0.7 total, 0.4 in 2023; 0.3 in 2024) 2023/2024 transaction walkthroguh with Jim, Ken, and Kristine)
Smith	2/17/2025	1.75	\$ 475.00	\$ 831.25	\$ 831.25	Call with Jim Carroll to discuss questions we encountered in making an entry to the trial balances of all the companies regarding the transaction, review of the excel workbook that analyzes Jim's purchase price allocation to each company and the resulting gain/loss calculation and calculaes the journal entry to be made at each company to record the sale. Internal post-call wrap up with Chris Hines and Kristine Pendilla, to discuss next steps and the related issues we need to address.
Tuley	2/18/2025	2.50	\$ 285.00	\$ 712.50	\$ 712.50	Update Sch J for all entitys' 5471 WBs. Compose open items for foreign items to Cecilia, Courtney, Chris. Begin work on Subpart F income in GILTI WB
Hines	2/18/2025	0.70	\$ 395.00	\$ 276.50	\$ 276.50	Call with Jim, return stats and update with Cecilia for international components, set up call for gain/loss calcualtion
Pendilla	2/19/2025	2.50	\$ 375.00	\$ 937.50	\$ 937.50	call with ken, chris and brittany on agilethought sale calculation and discussed updates to JE04; AT prep timeline to incorporate changes
Chivington	2/19/2025	1.50	\$ 375.00	\$ 562.50	\$ 562.50	team discussion on adjusting journal entry;
Hines	2/19/2025	2.10	\$ 395.00	\$ 829.50	\$ 829.50	Transaction review, walkthrough with Ken, Kristine. Coordinante with Cecilia on 1001 and 3005 entities to incorporate



## Thirteenth Billing Statement - Hancock Askew &amp; Co., LP

## EXHIBIT A

EMPLOYEE	DATE	HOURS	HR RT	WIP AMT	INVOICE	MEMO
Smith	2/19/2025	1.50	\$ 475.00	\$ 712.50	\$ 712.50	Internal call with Chris Hines, Kristine Pendilla and Brittany Chivington to go through the workbook for setting up the gain/loss transaction for 2023 and 2024. Discussing the methodology and changes made after call with Jim Carroll. Discussing how the sale of stock journal entry will be made and investigating the activity in the newly formed entities. Also, discussed how to report the transaction on the forms 8594. We also discussed the intercompany accounts that are eliminated in consolidation, but not eliminated yet at the subsidiary level and the potential impact on state net worth and franchise tax reporting. Discussing options to make sure these filings are correct. Also, discussed project timeline and committed to dates of milestones in the next three weeks. Identified additional staffing needs and took steps to get staff scheduled.
Ireland	2/19/2025	0.50	\$ 295.00	\$ 147.50	\$ 147.50	call with Chris, AT catch-up
Ireland	2/19/2025	0.75	\$ 295.00	\$ 221.25	\$ 221.25	entities 1001, 3005
Smith	2/20/2025	2.00	\$ 475.00	\$ 950.00	\$ 950.00	Review adjusting journal entry workbook building up entry from transaction
Chivington	2/20/2025	3.00	\$ 375.00	\$ 1,125.00	\$ 1,125.00	Updating apportionment with property changes; review notes for changes on consolidated states (TX, IL, MI, MN, ) and impact of entry;
Pendilla	2/20/2025	1.00	\$ 375.00	\$ 375.00	\$ 375.00	questions on texas return with brittany
Hines	2/20/2025	1.70	\$ 395.00	\$ 671.50	\$ 671.50	requests for new entities 2023, coordinate with Jim and Carlyne on entity information for the new US/mexico companies,send list, Entity 1001 TB variance
Tuley	2/21/2025	0.50	\$ 285.00	\$ 142.50	\$ 142.50	Call w Chris
Hines	2/21/2025	1.10	\$ 395.00	\$ 434.50	\$ 434.50	call with Cecilia on entity 1001 and trial balance updates for balance sheet accounts not converting, coordinate on updates and next steps for 5471 input for entity 1001
Ireland	2/21/2025	0.60	\$ 295.00	\$ 177.00	\$ 177.00	call with Chris, 1001
Ireland	2/21/2025	1.00	\$ 295.00	\$ 295.00	\$ 295.00	1001, foreign
Smith	2/21/2025	2.50	\$ 475.00	\$ 1,187.50	\$ 1,187.50	Continued review of the journal entries of each entity to record the transaction, whether asset or stock sale, and the tie up of the transaction's impact to be reported on the federal tax return. Considered the impact of the intercompany accounts that remain, and the possible distortion of capital or net worth value for purposes of some state's (eg, TN's franchise) tax on net worth. Listed review notes in project management binder and communicated with project team the status.
Tuley	2/22/2025	0.50	\$ 285.00	\$ 142.50	\$ 142.50	Create and start work on 5471 WB for entity 1001
Hines	2/24/2025	0.70	\$ 395.00	\$ 276.50	\$ 276.50	updates with ken, discuss transaction review and coordinate questions with Ken for Jim

## Thirteenth Billing Statement - Hancock Askew &amp; Co., LP

## EXHIBIT A

EMPLOYEE	DATE	HOURS	HR RT	WIP AMT	INVOICE	MEMO
Smith	2/24/2025	4.00	\$ 475.00	\$ 1,900.00	\$ 1,900.00	Finalized review of journal entries workbook, reviewing the final US entities' journal entry to record the sale and resulting loss on each trial balance, review the book-tax differences in the US entities and reviewing the trial balances of the foreign entities selling in 2023. Finalize review comments and notes, communicated with the team. Call with Chris Hines to briefly review some of the issues.
Smith	2/25/2025	1.00	\$ 475.00	\$ 475.00	\$ 475.00	Call with Chris Hines to go over status of federal return, the journal entries to book the transaction and responde to Jim Carroll's email on computing gross assets for the 2024 Delaware filing
Chivington	2/25/2025	2.00	\$ 375.00	\$ 750.00	\$ 750.00	Discussing AJE/KAS notes with CGH/KAP
Pendilla	2/25/2025	3.50	\$ 375.00	\$ 1,312.50	\$ 1,312.50	reviewed Ken's review note comment and began to incorporate changes; call with Chris and brittany to discuss the notes and made changes; signed off on JE04 v4 and TX10 v2
Hines	2/25/2025	1.70	\$ 395.00	\$ 671.50	\$ 671.50	0.6 - update call with Brittany and Kristine on loss calculation and entry to be recorded in 2023; 1.1 review and respond to Ken's comments on review of certain account and tax adjustments in taxable income/loss calcuations
Tuley	2/26/2025	0.75	\$ 285.00	\$ 213.75	\$ 213.75	Catch up call. Call w Cecilia
Pendilla	2/26/2025	0.75	\$ 375.00	\$ 281.25	\$ 281.25	team meeting to begin prep
Chivington	2/26/2025	0.60	\$ 375.00	\$ 225.00	\$ 225.00	team update call
Ireland	2/26/2025	0.75	\$ 295.00	\$ 221.25	\$ 221.25	update call with Chris, Brittany, Kristine, Daniel on gain/loss entry, call with Daniel
Hines	2/26/2025	0.80	\$ 395.00	\$ 316.00	\$ 316.00	2023 tax return, coordinate with team on plan forward to clear loss transaction and fed prep
Smith	2/28/2025	0.50	\$ 475.00	\$ 237.50	\$ 237.50	Status call with Chris, go over key book-tax differences in the return and the analysis capture in our workpapers, discussed timeline for completing the federal and getting started on the statees
		<u>160.10</u>		<u>\$56,932.00</u>	<u>\$56,932.00</u>	
		Fee Adjustment		-		
		Net Fees		<u>\$56,932.00</u>		
		Blended Hourly Rate	\$	355.60		