

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:)	
	)	Chapter 11
)	
AVAYA INC., <i>et al.</i> , ¹	)	Case No. 23-90088 (DRJ)
)	
Reorganized Debtors.	)	(Jointly Administered)
)	

**SUMMARY COVER SHEET TO THE FIRST AND FINAL FEE APPLICATION
OF KPMG LLP PROVIDING TAX COMPLIANCE, TAX PROVISION, TAX
RESTRUCTURING, TAX CONSULTING, AND RELATED SERVICES
TO THE DEBTORS FOR THE FIRST AND FINAL FEE PERIOD
FROM FEBRUARY 14, 2023, THROUGH AND INCLUDING MARCH 22, 2023**

Name of Applicant:	KPMG LLP	
Applicant’s Role in Case:	Provide Tax Compliance, Tax Provision, Tax Restructuring, Tax Consulting, and Related Services to the Debtors	
Docket No. of Employment Order(s):	March 22, 2023 [Docket No. 0345]	
Nature of Fee Arrangement	Hybrid hourly and fixed fees	
Interim Application (X) Final Application (X)	First and Final	
	Beginning Date	End Date
Time period covered by this Application for which interim compensation has not previously been awarded:	02/14/23	03/22/23
Were the services provided necessary to the administration of or beneficial at the time rendered toward the completion of the case? (Y)		
Were the services performed in a reasonable amount of time commensurate with the complexity, importance and nature of the issues addressed? (Y)		

¹ A complete list of each of the Reorganized Debtors in these chapter 11 cases may be obtained on the website of the Reorganized Debtors’ claims and noticing agent at <http://www.kcellc.net/avaya>. The location of Reorganized Debtor Avaya Inc.’s principal place of business and the Reorganized Debtors’ service address in these chapter 11 cases is 350 Mount Kemble Avenue, Morristown, New Jersey 07960.



Is the requested compensation reasonable based on the customary compensation charged by comparably skilled practitioners in other non-bankruptcy cases? (Y)	
Do expense reimbursements represent actual and necessary expenses incurred? (Y)	
Compensation Breakdown for Time Period Covered by this Application	
Total professional hourly fees requested in this Application:	\$1,226,771.70
Total professional hours covered by this Application:	1,775.4
Average hourly rate for professionals:	\$690.98
Total Fixed Fees Requested in this Application	\$60,502.13
Total paraprofessional fees requested in this Application:	\$529.50
Total paraprofessional hours covered by this Application:	2.7
Average hourly rate for paraprofessionals:	196.11
Total fees requested in this Application:	\$ 1,287,803.33
Total expense reimbursements requested in this Application:	\$176.18
Total fees and expenses requested in this Application:	\$1,287,979.51
Total fees and expenses awarded in all prior Applications:	\$0.00
Plan Status: On March 22, 2023, the Court confirmed the Plan [D.I. 0350]. The Effective Date of the Plan occurred on May 1, 2023 [D.I. 0385].	
Primary Benefits: KPMG assisted the Debtors with (a) Prepared Debtors state and local business real and/or personal property tax returns and supporting schedules; (b) Prepared and reviewed the Debtors' U.S. federal and state income tax return(s) and supporting schedules; (c) Prepared the Debtors' US state and local transaction tax returns and supporting schedules for the entities and jurisdictions as identified in Appendix A and A.1; (d) Prepared amended transaction tax returns as requested by the Debtors; (e) Assisted with audits listed in Appendix A of SOW I, and controversy services otherwise mutually agreed upon by KPMG and Debtor as noted in Section 3.1.1 of SOW I; (f) Provided tax provision services to the Debtors with respect to its U.S. GAAP reporting for the year ending September 30, 2022, as set forth in Appendix 1 to SOW F; (g) Provided tax consulting services in connection with the potential and/or actual restructuring of external and intercompany debt and/or members of the Debtors' affiliated group; (h) Provided services for the fiscal years ending September 30, 2022 and September 2023, including and FYE 2022 Tax Provision Services; (i) Provided the Debtors with tax consulting services to assist in the identification, quantification, and documentation of Research & Development (" <u>R&D</u> ") activities and expenditures that may qualify for R&D tax credits available to be claimed on the Debtors' Federal and New Jersey State (if applicable) tax returns; (j) and KPMG loaned personnel.	

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:)	
	)	Chapter 11
AVAYA INC., <i>et al.</i> , ¹	)	Case No. 23-90088 (DRJ)
)	
Reorganized Debtors.	)	(Jointly Administered)
)	

**FIRST AND FINAL FEE APPLICATION
OF KPMG LLP PROVIDING TAX COMPLIANCE,
TAX PROVISION, TAX RESTRUCTURING, TAX CONSULTING,
AND RELATED SERVICES TO THE DEBTORS REQUESTING ENTRY OF
AN ORDER (I) GRANTING ALLOWANCE OF COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED FOR THE PERIOD
FROM FEBRUARY 14, 2023, THROUGH MARCH 22, 2023, AND (II) AUTHORIZING
AND DIRECTING THE REORGANIZED DEBTORS TO PAY ANY AND ALL UNPAID FEES**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	Debtors and Debtors in Possession
Date of Retention:	March 22, 2023, Effective as of February 14, 2023
First and Final Period for which Compensation and Expense Reimbursement is sought:	February 14, 2023, through March 22, 2023
Amount of First and Final Compensation sought as actual, reasonable, and necessary:	\$ 1,287,803.33
Amount of First and Final Expense reimbursement sought as actual, reasonable and necessary:	\$ 176.18

This is an: X Interim X Final Application

Prior Fee Applications Filed: None

¹ A complete list of each of the Reorganized Debtors in these chapter 11 cases may be obtained on the website of the Reorganized Debtors' claims and noticing agent at <http://www.kcellc.net/avaya>. The location of Reorganized Debtor Avaya Inc.'s principal place of business and the Reorganized Debtors' service address in these chapter 11 cases is 350 Mount Kemble Avenue, Morristown, New Jersey 07960.

ATTACHMENT A TO FEE APPLICATION – FIRST AND FINAL PERIOD

Professional Person	Position & Department	Total Hours Billed	Hourly Billing Rate	Total Compensation
Adam Rothman	Senior Manager - State & Local Tax	4.6	\$ 928	\$ 4,268.80
Alexandra Lee	Associate - M&A Tax	36.3	\$ 403	\$ 14,628.90 ¹
Alexandra Lee	Associate - M&A Tax	6.0	\$ 288	\$ 1,728.00 ¹
Amanda Hackett	Associate - State & Local Tax	1.6	\$ 260	\$ 416.00 ¹
Amanda Hackett	Associate - State & Local Tax	11.8	\$ 245	\$ 2,891.00 ¹
Amy Chapman	Principal - Washington National Tax	0.4	\$ 1,208	\$ 483.20
Ashby Corum	Partner - Washington National Tax	1.0	\$ 685	\$ 685.00
Ashley Manning	Senior Associate - M&A	31.8	\$ 665	\$ 21,147.00
Ashley Seebach	Senior Associate - International Tax	3.2	\$ 665	\$ 2,128.00
Bela Unell	Partner - M&A Tax	37.9	\$ 1,208	\$ 45,783.20
Brad Witkowski	Associate - Economic & Valuation Services	13.1	\$ 403	\$ 5,279.30
Brian Holland	Senior Manager - State & Local Tax	88.5	\$ 928	\$ 82,128.00 ¹
Brian Holland	Senior Manager - State & Local Tax	10.5	\$ 600	\$ 6,300.00 ¹
Brian Holland	Senior Manager - International Tax	4.4	\$ 580	\$ 2,552.00 ¹
Charles Danguy	Managing Director - Tax	0.5	\$ 1,033	\$ 516.50
Chris Morrow	Manager - State & Local Tax	4.5	\$ 525	\$ 2,362.50
Colleen O'Connor	Principal - Washington National Tax	0.7	\$ 1,085	\$ 759.50
Dan De Jong	Managing Director - Washington National Tax - State & Local Tax	0.5	\$ 1,033	\$ 516.50
Dean Grant	Associate - State & Local Tax	9.2	\$ 403	\$ 3,707.60 ¹
Dean Grant	Associate - State & Local Tax	21.5	\$ 300	\$ 6,450.00 ¹
Dean Grant	Associate - State & Local Tax	1.0	\$ 260	\$ 260.00 ¹
Douglas Holland	Principal - Washington National Tax	0.5	\$ 1,138	\$ 569.00
Drew Robertson-Gouge	Associate - State & Local Tax	4.2	\$ 260	\$ 1,092.00 ¹
Drew Robertson-Gouge	Associate - State & Local Tax	11.8	\$ 245	\$ 2,891.00 ¹
Elizabeth Dyor	Managing Director - Washington National Tax	0.6	\$ 1,033	\$ 619.80
Emily Halloran	Associate - Economic & Valuation Services	1.8	\$ 403	\$ 725.40
Eric Albritton	Manager - M&A Tax	100.7	\$ 875	\$ 88,112.50
Erik Corwin	Principal - Washington National Tax	1.4	\$ 1,208	\$ 1,691.20
Frank Garone	Senior Manager - State & Local Tax	2.7	\$ 580	\$ 1,566.00
Ian McKee	Senior Associate - International Tax	104.6	\$ 665	\$ 69,559.00
Irene Salinas	Senior Associate - International Tax	58.2	\$ 665	\$ 38,703.00 ¹
Irene Salinas	Senior Associate - International Tax	18.1	\$ 425	\$ 7,692.50 ¹
Ivo Pavlov	Senior Manager - International Tax	101.6	\$ 928	\$ 94,284.80
Jeff Vogel	Principal - Washington National Tax	0.5	\$ 1,208	\$ 604.00
Jinesh Shah	Managing Director - Tax	0.5	\$ 1,033	\$ 516.50

ATTACHMENT A TO FEE APPLICATION – FIRST AND FINAL PERIOD
continued

Professional Person	Position & Department	Total Hours Billed	Hourly Billing Rate	Total Compensation	
John Calia	Principal - BTS	1.0	\$ 1,085	\$ 1,085.00	¹
John Calia	Principal - BTS	1.0	\$ 645	\$ 645.00	¹
John Cunningham	Senior Associate - State & Local Tax	15.9	\$ 665	\$ 10,573.50	
Joyce Leto	Senior Associate - State & Local Tax	4.0	\$ 425	\$ 1,700.00	
Juanita Garza	Senior Associate - Bankruptcy	66.0	\$ 245	\$ 16,170.00	
Julia Scozzafava	Senior Associate - International Tax	0.5	\$ 425	\$ 212.50	
Justin Todd	Associate - M&A Tax	5.1	\$ 403	\$ 2,055.30	
Kate Marinkovich	Manager - BTS	15.7	\$ 500	\$ 7,850.00	
Kevin Gilsenan	Manager - State & Local Tax	0.6	\$ 510	\$ 306.00	¹
Kevin Gilsenan	Manager - State & Local Tax	1.8	\$ 450	\$ 810.00	¹
Kieran Taylor	Managing Director - Economic & Valuation Services	8.5	\$ 1,033	\$ 8,780.50	
Lara Delfino	Manager - M&A Tax	15.6	\$ 875	\$ 13,650.00	
Larry Piccola	Partner - M&A Tax	2.3	\$ 1,120	\$ 2,576.00	
Linda Ng	Partner - International Tax	30.4	\$ 1,085	\$ 32,984.00	¹
Linda Ng	Partner - International Tax	3.1	\$ 685	\$ 2,123.50	¹
Linda Ng	Partner - International Tax	0.6	\$ 680	\$ 408.00	¹
Maci Carr	Associate - International Tax	65.6	\$ 403	\$ 26,436.80	¹
Maci Carr	Associate - International Tax	6.8	\$ 300	\$ 2,040.00	¹
Maggie Cashion	Associate - M&A Tax	28.7	\$ 403	\$ 11,566.10	
Mark Hoffenberg	Partner - M&A Tax	18.5	\$ 1,208	\$ 22,348.00	
Mary Fung	Senior Manager - M&A	45.8	\$ 963	\$ 44,105.40	
Matt Landry	Associate - BTS	50.7	\$ 250	\$ 12,675.00	
Matthew Foran	Associate - International Tax	4.5	\$ 403	\$ 1,813.50	
Matthew Phillips	Senior Manager - BTS	14.9	\$ 928	\$ 13,827.20	¹
Matthew Phillips	Senior Manager - BTS	51.8	\$ 550	\$ 28,490.00	¹
Matthew Phillips	Senior Manager - BTS	0.5	\$ 525	\$ 262.50	¹
Maury Passman	Managing Director - Washington National Tax	0.5	\$ 1,120	\$ 560.00	
Michael Cabrera	Senior Associate - State & Local Tax	7.9	\$ 665	\$ 5,253.50	¹
Michael Cabrera	Senior Associate - State & Local Tax	1.0	\$ 425	\$ 425.00	¹
Michael Cabrera	Senior Associate - State & Local Tax	1.3	\$ 385	\$ 500.50	¹
Michael Hamilton	Managing Director - State & Local Tax	14.5	\$ 1,033	\$ 14,978.50	¹
Michael Hamilton	Managing Director - State & Local Tax	2.7	\$ 645	\$ 1,741.50	¹
Michael Hamilton	Managing Director - State & Local Tax	3.9	\$ 600	\$ 2,340.00	¹
Mike Ihe	Associate - International Tax	71.0	\$ 403	\$ 28,613.00	
Nick Grawehr	Senior Associate - State & Local Tax	7.9	\$ 345	\$ 2,725.50	
Nigel Lohman	Associate - International Tax	53.6	\$ 403	\$ 21,600.80	
Peter Sabini	Partner - State & Local Tax	1.1	\$ 1,085	\$ 1,193.50	
Peyton Turner	Associate – International Tax	0.4	\$ 300	\$ 120.00	

ATTACHMENT A TO FEE APPLICATION – FIRST AND FINAL PERIOD
continued

Professional Person	Position & Department	Total Hours Billed	Hourly Billing Rate	Total Compensation
Ray Bosques	Senior Associate - M&A Tax	8.9	\$ 665.0	\$ 5,918.50
Rebeccah Lilas	Senior Manager- M&A Tax	3.4	\$ 963.0	\$ 3,274.20
Ryan Coyle	Senior Associate - BTS	47.1	\$ 375.0	\$ 17,662.50
Ryan Hunt	Manager - Economic & Valuation Services	2.3	\$ 805.0	\$ 1,851.50 ²
Ryan Hunt	Senior Associate - Economic & Valuation Services	12.7	\$ 665.0	\$ 8,445.50
Ryan Kelly	Partner - M&A Tax	58.4	\$ 1,120.0	\$ 65,408.00
Sayantani Ghose	Principal - Washington National Tax - Economic & Valuation Services	4.2	\$ 1,138.0	\$ 4,779.60
Scott Salmon	Partner - Washington National Tax	7.4	\$ 1,138.0	\$ 8,421.20
Serena Xu	Senior Manager - M&A Tax	131.0	\$ 963.0	\$ 126,153.00
Seth Green	Partner - International Tax	1.9	\$ 1,138.0	\$ 2,162.20
Shayne Cortel	Paraprofessional - BTS	0.6	\$ 200.0	\$ 120.00 ¹
Shayne Cortel	Paraprofessional - BTS	2.1	\$ 195.0	\$ 409.50 ¹
Stephen Carlozzi	Managing Director - State & Local Tax	1.5	\$ 630.0	\$ 945.00 ¹
Stephen Carlozzi	Managing Director - State & Local Tax	1.8	\$ 600.0	\$ 1,080.00 ¹
Van Godfrey	Senior Manager - M&A Tax	48.4	\$ 963.0	\$ 46,609.20 ¹
Victoria Ma	Senior Associate - M&A Tax	18.6	\$ 665.0	\$ 12,369.00
Wendy Shaffer	Associate Director - Bankruptcy	20.2	\$ 332.5	\$ 6,716.50
Will Russo	Associate - Economic & Valuation Services	17.0	\$ 403.0	\$ 6,851.00
Yadi Hicken	Senior Associate - M&A Tax	61.5	\$ 665.0	\$ 40,897.50
Yinka Kukoyi	Partner - M&A Tax	7.2	\$ 1,120.0	\$ 8,064.00
Hours and Fees at Discounted Rates		1,778.1		\$ 1,227,301.20
Fixed Fee for Property Tax Compliance FY 23 Services - Exhibit C1				\$ 47,500.00 ³
Fixed fee for Sales/Use Tax Compliance Services - Exhibit C3				\$ 29,422.38 ⁴
Less prepetition credit for Sales/Use Tax Compliance Services - Exhibit C3				\$ (12,656.25) ⁵
Less prepetition credit for Audit Defense & General Consulting Services - Exhibit C5				\$ (3,764.00) ⁶
Total Discounted Fees				\$ 1,287,803.33
Out of Pocket Expenses				\$ 176.18
Total Fees & Out of Pocket Expenses				\$ 1,287,979.51
Blended Rate		\$690.23		

¹ Rates differ due to services provided under multiple Engagement Letters.

² Increased Rate due to promotion from Senior Associate to Manager on March 16, 2023.

³ Per the Fee Schedule for Property Tax Compliance Services Appendix III of the statement of work dated January 12, 2023, KPMG agreed to bill the client \$250 for each prepared and filed tax return. For the period of February 14, 2023 through March 22, 2023, KPMG prepared and filed 150 returns and as such, KPMG is requesting \$47,500 in this First and Final Fee Application.

⁴ Per the statement of work dated October 7, 2022, KPMG's fee for the sales/use tax compliance services will be the lesser of actual time incurred to complete the services at the discounted hourly rates (as outlined in Section 3.3.2 of SOW C) for the professionals involved in providing the services or \$23,625 per month for the term of the SOW. KPMG has prorated the amount of \$23,625 for the period from February 14, 2023 through February 28, 2023 in the amount of \$12,656.25 and has prorated the amount of \$23,625 for the period from March 1, 2023 through March 22, 2023 in the amount of \$16,766.13, as such, KPMG is requesting total fees in the amount of \$29,422.38 in this First and Final Fee Application.

⁵ With this Court's approval, KPMG intends to apply a pre-petition advanced payment of \$12,656.25 to fees incurred related to Sales/Use Tax Compliance Services in this First and Final Fee Application.

⁶ With this Court's approval, KPMG intends to apply a pre-petition advanced payment of \$3,764.00 to fees incurred related to Audit Defense and General Consulting Services in this First and Final Fee Application.

COMPENSATION BY PROJECT CATEGORY FOR FIRST AND FINAL PERIOD

Project Category	Total Hours Billed	Total Fees Requested
Property Tax Compliance FY23 Services	-	\$ 47,500.00 ¹
U.S. Federal and State Income Tax Compliance Services	124.5	\$ 59,227.50
Sales/Use Tax Compliance Services	-	\$ 29,422.38 ²
Compliance Out-of-Scope Services	35.8	\$ 10,868.50
Audit Defense and General Consulting Services	9.7	\$ 3,764.00
U.S. GAAP Tax Provision, 382 Consulting, and Other Tax Consulting Services	13.8	\$ 6,732.50
U.S. GAAP Tax Provision FYE 09/2023 Services	3.0	\$ 1,880.00
Restructuring Services	1,384.6	\$ 1,081,040.70
Research Tax Credit Tax Consulting Services	113.5	\$ 38,187.50
Loaned Resource Tax Assistance Services	6.0	\$ 1,728.00
Retention Services	20.5	\$ 7,446.25
Fee Preparation Services	66.7	\$ 16,426.25
Less prepetition credit for Sales/Use Tax Compliance Services - Exhibit C3		\$ (12,656.25) ³
Less prepetition credit for Audit Defense & General Consulting Services - Exhibit C5		\$ (3,764.00) ⁴
	1,778.1	\$ 1,287,803.33

¹ Per the Fee Schedule for Property Tax Compliance Services Appendix III of the statement of work dated January 12, 2023, KPMG agreed to bill the client \$250 for each prepared and filed tax return. For the period of February 14, 2023 through March 22, 2023, KPMG prepared and filed 190 returns and as such, KPMG is requesting \$47,500 in this First and Final Fee Application.

² Per the statement of work dated October 7, 2022, KPMG's fee for the sales/use tax compliance services will be the lesser of actual time incurred to complete the services at the discounted hourly rates (as outlined in Section 3.3.2 of SOW C) for the professionals involved in providing the services or \$23,625 per month for the term of the SOW. KPMG has prorated the amount of \$23,625 for the period from February 14, 2023 through February 28, 2023 in the amount of \$12,656.25 and has prorated the amount of \$23,625 for the period from March 1, 2023 through March 22, 2023 in the amount of \$16,766.13 as such, KPMG is requesting total fees in the amount of \$29,422.38 in this First and Final Fee Application.

³ With this Court's approval, KPMG intends to apply a pre-petition advanced payment of \$12,656.25 to fees incurred related to Sales/Use Tax Compliance Services in this First and Final Fee Application.

⁴ With this Court's approval, KPMG intends to apply a pre-petition advanced payment of \$3,764.00 to fees incurred related to Audit Defense and General Consulting Services in this First and Final Fee Application.

EXPENSE SUMMARY

Category	Amount
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ 176.18
Miscellaneous	\$ -
Total	\$ 176.18

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

)	
In re:	)	Chapter 11
)	
AVAYA INC., <i>et al.</i> , ¹	)	Case No. 23-90088 (DRJ)
)	
Reorganized Debtors.	)	(Jointly Administered)
)	

**FIRST AND FINAL FEE APPLICATION
OF KPMG LLP PROVIDING TAX COMPLIANCE,
TAX PROVISION, TAX RESTRUCTURING, TAX CONSULTING,
AND RELATED SERVICES TO THE DEBTORS REQUESTING ENTRY OF
AN ORDER (I) GRANTING ALLOWANCE OF COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED FOR THE PERIOD
FROM FEBRUARY 14, 2023, THROUGH MARCH 22, 2023, AND (II) AUTHORIZING
AND DIRECTING THE REORGANIZED DEBTORS TO PAY ANY AND ALL UNPAID FEES**

If you object to the relief requested, you must respond in writing. Unless otherwise directed by the Court, you must file your response electronically at <https://ecf.txsb.uscourts.gov/> within twenty-one days from the date this application was filed. If you do not have electronic filing privileges, you must file a written objection that is actually received by the clerk within twenty-one days from the date this application was filed. Otherwise, the Court may treat the pleading as unopposed and grant the relief requested.

KPMG LLP, (“KPMG”) providing tax compliance, tax provision, tax restructuring, tax consulting and related services to the above-captioned reorganized debtors (before the Effective Date² of the Plan, collectively, the “Debtors,” and after the Effective Date of the Plan, collectively, the “Reorganized Debtors”), files this First and Final Fee Application (the “Application”), pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), rules 2014(a) and 2016

¹ A complete list of each of the Reorganized Debtors in these chapter 11 cases may be obtained on the website of the Reorganized Debtors’ claims and noticing agent at <http://www.kccllc.net/avaya>. The location of Reorganized Debtor Avaya Inc.’s principal place of business and the Reorganized Debtors’ service address in these chapter 11 cases is 350 Mount Kemble Avenue, Morristown, New Jersey 07960.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the *Joint Prepackaged Plan of Reorganization of Avaya Inc. and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code (Technical Modifications)* [D.I. 0325] (as amended, supplemented, or otherwise modified from time to time, the “Plan”).

of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rules 2014-1 and 2016-1 of the Local Rules (the “Local Rules”) of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Southern District of Texas (the “Court”). By this First and Final Fee Application, KPMG seeks final allowance of compensation for professional services performed and actual and necessary expenses incurred by KPMG for the period from February 14, 2023, through March 22, 2023 (the “First and Final Compensation Period”), in the amount of \$1,287,979.51 (the “First and Final Compensation Amount”), and respectfully represents:

Background

1. On February 14, 2023 (the “Petition Date”), the Debtors each commenced a case by filing a petition for relief under chapter 11 of the Bankruptcy Code (collectively, the “Chapter 11 Cases”). These Chapter 11 Cases are jointly administered. On the same day the Court entered an order [D.I. 15] directing the joint administration and procedural consolidation of the Debtors’ Chapter 11 Cases pursuant to Bankruptcy Rule 1015(b). No request has been made for the appointment of a trustee or examiner in these Chapter 11 Cases and no official committees have been appointed or designated.

2. On March 9, 2023, the Debtors filed an *Application for Entry of an Order Authorizing the Retention and Employment of KPMG LLP to Provide Tax Compliance, Tax Provision, Tax Restructuring, Tax Consulting, and Related Services to the Debtors and Debtors-in Possession effective as of February 14, 2023* (the “Retention Application”) [D.I. 0289] and in support of the Retention Application, the Debtors submitted the Declaration of Olayinka Kukoyi.

3. By this Court’s Order, dated March 22, 2023 [D.I. 0345] (the “Retention Order”), the Debtors were authorized to retain and employ KPMG to provide tax compliance, tax provision, tax restructuring, tax consulting and related services to the Debtors effective as of February 14, 2023. The Retention Order authorizes the Debtors to compensate KPMG in accordance with the procedures set forth in section 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and such other procedures as were fixed by order of the Court. A copy of the Retention Order is attached hereto as **Schedule 1**.

4. Pursuant to paragraph 8 of the Retention Order, KPMG may enter into additional engagement letters and may file such engagement letters with the Court. The Debtors and KPMG entered into an additional engagement letter dated May 15, 2023, as filed in a Supplemental Declaration on April 4, 2023 [D.I. 0379] to provide loaned resource tax assistance to Debtor Avaya Inc. As of April 18, 2023, no objections were filed related to this engagement letter and KPMG was authorized pursuant to the KPMG Retention Order to provide such additional contracted services

5. On March 21, 2023, the Debtors filed the Plan and related disclosure statement. On March 22, 2023, the Bankruptcy Court entered an *Order Approving the Debtors' Disclosure Statement for, and Confirming the Joint Prepackaged Plan of Reorganization of Avaya Inc. and Debtors Affiliates* (the "Confirmation Order"). The Plan's Effective date occurred on May 1, 2023.

Jurisdiction

6. The Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Summary of First and Final Application

7. During the First and Final Compensation Period, KPMG performed the services for which it is seeking compensation on behalf of or for the Debtors and its estates and not on behalf of any committee, creditor or other person. By this First and Final Application, KPMG requests final allowance of compensation of professional fees totaling \$1,287,803.33 and reimbursement of necessary and actual out of pocket expenses in the amount of \$176.18.

Summary of Services During the First and Final Compensation Period

8. This is KPMG's First and Final Fee Application for compensation and expense reimbursement filed in these Chapter 11 Cases. During the First and Final Compensation Period, KPMG

provided significant professional services to the Debtors in their efforts to navigate their business through the chapter 11 process.

9. Set forth below is a summary of the significant professional services that KPMG rendered to the Debtors during the First and Final Compensation Period and annexed hereto as **Attachment A** is a chart depicting KPMG professionals who rendered these services.

Property Tax Compliance FY23 Services

- Prepared the Debtors' state and local business real and/or personal property tax returns and supporting schedules for the tax years 2023, 2024, and 2025, for the entities and jurisdictions identified SOW A.

U.S. Federal and State Income Tax Compliance Services

- Prepared and reviewed the Debtors' U.S. federal and state income tax return(s) and supporting schedules for the Debtors' tax year ended September 30, 2022.

Sales/Use Tax Compliance Services

- Prepared the Debtors' U.S. state and local transaction tax returns and supporting schedules for the entities and jurisdictions as identified in Appendix A and A.1 to SOW C for the filing periods ended January 31, 2023 and February 28, 2023, respectively.
- Prepared U.S. transaction tax returns for state or local jurisdictions and additional legal entities not identified in Appendix A and A.1 to SOW C, as approved in writing.
- If the Debtors engaged a Payment Service Provider for transaction tax compliance payment services, then the services in Appendix C will apply.
- Provided the Debtors with copies of the completed transaction tax returns and supporting schedules for the Debtors' review and approval upon completion of the transaction tax returns.
- Conducted a high-level review of sales/use tax liabilities on a monthly basis to determine that any unusual liability amounts are brought to the Debtors attention.
- Responded to routine correspondence received from tax authorities associated with the tax returns prepared pursuant to Appendix A and A.1 of SOW C for the filing periods ended October 31, 2022, through February 28, 2023.
- Reported the Debtors' sales/use tax to jurisdictions on a tax collected and/or accrued basis.
- Forwarded check requests/electronic funds transfer requests to the appropriate personnel within the Debtors' Tax Department for their review and approval. KPMG did not handle any funds.
- Prepared and maintained, on a quarterly basis, a credit/notice log spreadsheet that summarized open, utilized and resolved credits/notices and inquiries received from the relevant taxing authorities. Specifically, KPMG maintained a worksheet, on a quarterly basis, that highlighted only the amount of

credit, potential refund, the applicable state/jurisdiction and the state/jurisdictions' statute of limitations. The Debtors managed and are responsible for all credits/refunds; and

- Electronically filed the Debtors' state and local transaction tax returns and supporting schedules for the jurisdictions mandating electronic filing.

Compliance Out-of-Scope Services

- Prepared amended transaction tax returns as requested by the Debtors, and such services were billed pursuant to the Tax Consulting Services section of SOW C.
- Prepared monthly estimated professional fee accruals for the months ended February 28, 2023, and March 31, 2023, as requested by the Debtors.
- Provided the Debtors assistance with the preparation of their monthly sales and use tax payable reconciliations for the months ended February 28, 2023, and March 31, 2023.
- Assisted Debtors with the troubleshooting and resolution of various technological issues with their sales and use tax return preparation software, necessary for the preparation of Debtors' sales and use tax returns for the filing periods ended January 31, 2023, and February 28, 2023.

Audit Defense and General Consulting Services

- Assisted with audits listed in Appendix A of SOW I, and controversy services otherwise mutually agreed upon by KPMG and Debtor as noted in Section 3.1.1 of SOW I. As part of this representation, KPMG worked to resolve the examination in the most efficient and timely manner possible, and worked with the Debtors to develop an appropriate approach for best handling the examination. KPMG assisted the Debtors in its dealings with the state or local taxing authority examination teams, and met with team members as appropriate and necessary.
- Assisted the Debtors in preparing submissions in response to state or local taxing authority inquiries, and if the case was not resolved at the examination level, represented the Debtors, at their request, before state or local taxing authority Appeals (or an equivalent reviewing body).
- At the Debtors request, KPMG provided tax consulting assistance with regards to other US state and local tax matters including, but not limited to, the following:
 - Consultations relating to the technical tax aspects of the Debtors' sales/use filing responsibilities in the various states;
 - Assistance with tax technical inquiries raised by the Debtors' personnel, specific to sales and use tax, and research related to technical aspects of the Debtors' sales and purchase transactions;
 - Prepared monthly estimated professional fee accruals for the months ended February 28, 2023, and March 31, 2023, as requested by the Debtors; and
 - Assisted the Debtors by providing periodic updates, at the Debtors' request, regarding estimated sales/use tax assessments related to the ongoing sales/use tax audits KPMG assisted with. Based on the nature of the request, KPMG utilized the best available information to estimate potential sales/use tax exposure and/or utilized historical detail/data from audit examination KPMG

previously assisted on, or may prospectively assisted with as covered under SOW I and otherwise mutually agreed upon by KPMG and Debtor as noted in Section 3.1.1 of SOW I; and

- Assisted with evaluating and reviewing the Debtors' current customer onboarding process, customer groups, and exempt customer setup to assist the Debtors with reviewing applicable sales/use tax implications and related compliance responsibilities.

U.S. GAAP Tax Provision, 382 Consulting, and Other Tax Consulting Services

- Provided tax provision services to the Debtors with respect to its U.S. GAAP reporting for the year ending September 30, 2022, as set forth in Appendix 1 to SOW F.
- Provided consulting services related to Internal Revenue Code Section 382.

U.S. GAAP Tax Provision FYE 09/2023 Services

- Provided services for the fiscal years ending September 30, 2022, and September 30, 2023, including and FYE 2022 Tax Provision Services.
- KPMG provided interim period (Q1 through Q3) U.S. GAAP income tax provision preparation and review services to the Debtors for the fiscal years ending September 30, 2022, and September 20, 2023.
- Provided routine general tax consulting on matters that may arise for which the Debtors seek KPMG's advice, both written and oral, that are not the subject of a separate Statement of Work.

Restructuring Services

- Provided tax consulting services in connection with the potential and/or actual restructuring of external and intercompany debt and/or members of the Debtors' affiliated group, included, but not limited to:
 - Analyzed "net unrealized built-in gains and losses" and/or the proposed regulations under IRC Section 382(h) and Notice 2003-65 as applied to the ownership change, if any, resulting from or in connection with the Restructuring;
 - Reviewed the Debtors' tax attributes including, but not limited to, net operating losses, tax basis in assets, and tax basis in stock of subsidiaries as relevant to the Restructuring;
 - Analyzed cancellation of debt ("COD") income, including the application of IRC Section 108 and consolidated tax return regulations relating to the restructuring of non-intercompany debt and the completed capitalization/settlement of intercompany debt;
 - Analyzed the application of the attribute reduction rules under IRC Section 108(b) and Treasury Regulation Section 1.1502-28, including a benefit analysis of Section 108(b)(5) and 1017(b)(3)(D) elections as related to the Restructuring;
 - Analyzed the tax implications of any internal reorganizations and proposal of restructuring alternatives;
 - Cash tax modeling of the tax benefits or tax costs of Restructuring alternatives;

- Analyzed the tax implications of any dispositions of assets and/or subsidiary stock pursuant to the Restructuring;
- Analyzed Proposed bad debt, worthless stock, and retirement tax losses associated with the Restructuring;
- Provided any other services related to the Restructuring for which the Debtors sought KPMG's assistance.

Research Tax Credit Tax Consulting Services

- KPMG provided the Debtors with tax consulting services to assist in the identification, quantification, and documentation of Research & Development ("R&D") activities and expenditures that may qualify for R&D tax credits available to be claimed on the Debtors' Federal and New Jersey State (if applicable) tax returns. KPMG's review will encompass the three tax years ended September 30, 2021, 2022, and 2023 (credit years). KPMG will work with the Debtors to assist in the identification of qualified research activities ("QRAs") and related qualified research expenses ("QREs") and to calculate R&D credits for the credit year. To accomplish these objectives, KPMG's services will include, but are not limited to the following:
 - Assessment of potentially qualifying projects;
 - Conduct meetings (in person and/or by phone) with the Debtors' Subject Matter Experts to discuss the R&D credit rules with the project representatives and ascertain the level of QRAs conducted within the projects;
 - Distribute customized questionnaires and conduct meetings (in person and/or by phone) to discuss the R&D credit rules with the identified personnel and ascertain the level of QRAs conducted within the project/cost center.
 - Document qualified R&D activities and related expenditures, and collect and assemble contemporaneous documentation to support information gathered from project/cost center representatives; and
 - Calculate the Federal and New Jersey State credits for the credit year.

Loaned Resource Tax Assistance Services

- KPMG loaned personnel performed the following tasks and duties:
 - Gathered information, found facts and communicated with cross-functional teams to provide support during Avaya's Chapter 11 bankruptcy proceeding and Avaya's emergence from such bankruptcy (the "Transaction"), including maintaining and updating a workplan with respect to various tax workstreams related to the Transaction; and
 - First point of contact for responding to questions regarding required information and documentation and coordinating obtaining the documentation related to the Transaction.

Retention Services

- Researched client bankruptcy with regards to retention; discussions and fact finding with the Partners as well as Office of General Counsel; discussions and correspondence with Debtors' regarding application and other pertinent retention documents.

Fee Application Preparation

- The billing procedures required by the U.S. Trustee Guidelines differ from KPMG's normal billing procedures and as such, the Local Rules and the Interim Compensation Order entered in these cases have required significant effort to inform the timekeepers of their responsibilities, compile the detailed time and expenses entries, begin preparation of the detailed and summary schedules of fees and expenses incurred, and begin drafting the schedules included in the first and final fee application.

10. As per the Retention Application and the statement of work dated January 12, 2023, KPMG agreed to bill the client \$250 per return prepared and filed for Property Tax Compliance FY23 Services. For the period of February 14, 2023, through March 22, 2023, KPMG prepared and filed 190 returns and as such, KPMG is requesting fees in the amount of \$47,500 in this first and final fee application.

11. As per the Retention Application and the statement of work dated October 7, 2022, KPMG's fee for the sales/use tax compliance services will be the lesser of actual time incurred to complete the services at the discounted hourly rates (as outlined in Section 3.3.2 of SOW C) for the professionals involved in providing the services or \$23,625 per month for the term of the SOW. Based on the First and Final Compensation Period, KPMG has prorated the amount of \$23,625 for the period from February 14, 2023, through February 28, 2023, in the amount of \$12,656.25 and has prorated the amount of \$23,625 for the period from March 1, 2023, through March 22, 2023, in the amount of \$16,766.13. Therefore, KPMG is requesting total fees of \$29,422.38 related to sales/use tax compliance services in this first and final fee application.

12. All non-fixed fees billed by KPMG to the Debtors during the First and Final Compensation Period for time expended by professionals based on hourly rates ranging from \$195 to \$1,028 per hour. The rates reflected in this Application represent approximately a 40% - 70% discount from KPMG's standard rates. Of the aggregate time expended, 179.5 hours were expended by partners and principals, 35.5 hours were expended by managing directors, 528.3 hours were expended by associate directors and

senior managers, 141.2 hours were expended by managers, and 469.2 hours were expended by senior associates, 421.7 hours were expended by associates, and 2.7 hours were expended by paraprofessionals. KPMG's blended hourly rate for professional services provided during the First and Final Compensation Period is \$690.23.

13. A summary of the hours and fees incurred by category in the First and Final Compensation Period is provided in the **Attachment A** to the First and Final Fee Application.

14. KPMG charges its fees in these cases in accordance with the terms set forth in the Retention Application and the corresponding Kukoyi Declaration. The fees applied for herein are based on the usual and customary fees KPMG charges its clients and are commensurate with the usual and customary rates charged for services performed.

15. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses." Id. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (E) with respect to a professional person whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and

(F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

16. KPMG maintains contemporaneous records of the time expended for the professional services and expenses related hereto performed in connection with these Chapter 11 Cases and such records are maintained in the ordinary course of business.

17. KPMG respectfully submits that the amounts applied for herein for professional services rendered on behalf of the Debtors in these cases to date are fair and reasonable given: (a) the time expended; (b) the nature and extent of the services performed at the time at which such services were rendered; (c) the value of such services; and (d) the costs of comparable services other than in these Chapter 11 Cases.

18. The time and labor expended by KPMG during the First and Final Compensation Period has been commensurate with the size and complexity of these Chapter 11 Cases. In rendering these services, KPMG has made every effort to maximize the benefit to the Debtors' estates, to work efficiently with the other professionals employed in these Chapter 11 Cases, and to leverage staff appropriately in order to minimize duplication of effort.

19. During the First and Final Compensation Period, KPMG provided a focused range of professional services as requested by the Debtors. KPMG respectfully submits that these services: (a) were necessary and beneficial to the successful and prompt administration of these Chapter 11 Cases; and (b) have been provided in a cost-efficient manner.

20. Except as set forth in the Retention Order, no promises concerning compensation have been made to KPMG by any firm, person or entity.

Summary of Actual and Necessary Expenses During the First and Final Compensation Period

21. As set forth on **Exhibit D** and **D1**, KPMG is seeking reimbursement of actual and necessary expenses incurred by KPMG during the First and Final Compensation Period in the aggregate of \$176.18. These expenses are reasonable and necessary in light of the size and complexity of these Chapter 11 Cases.

Reservation

To the extent that time for services rendered or disbursements incurred relate to the Final Compensation Period, but were not processed prior to the preparation of this Application, KPMG reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application. Furthermore, KPMG reserves the right to seek final approval of the fees and expenses requested herein.

Conclusion

WHEREFORE, KPMG respectfully requests the Court enter and order, (i) approving and allowing on a final basis, compensation in the amount of \$1,287,803.33 for professional services performed on behalf of the Debtors during the First and Final Compensation Period of February 14, 2023, through March 22, 2023, and reimbursement of \$176.18 for actual and necessary expenses incurred during the First and Final Compensation Period; (ii) authorizing and directing the Debtors to pay the KPMG an amount equal to the sum of such allowed compensation and reimbursement; and (iii) granting such other and further relief as the Court deems just and proper.

Dated: May 8, 2023

Respectfully submitted,

/s/ Olayinka Kukoyi

Olayinka Kukoyi
KPMG LLP
811 Main Street, Suite 4500
Houston, TX 77002

EXHIBIT A

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Summary of Hours and Discounted Fees Incurred By Professional
February 14, 2023 through March 22, 2023

Professional Person	Position & Department	Total Billed	Hourly Billing Rate	Total Compensation	
Adam Rothman	Senior Manager - State & Local Tax	4.6	\$ 928.00	\$ 4,268.80	
Alexandra Lee	Associate - M&A Tax	36.3	\$ 403.00	\$ 14,628.90	1
Alexandra Lee	Associate - M&A Tax	6.0	\$ 288.00	\$ 1,728.00	1
Amanda Hackett	Associate - State & Local Tax	1.6	\$ 260.00	\$ 416.00	1
Amanda Hackett	Associate - State & Local Tax	11.8	\$ 245.00	\$ 2,891.00	1
Amy Chapman	Principal - Washington National Tax	0.4	\$ 1,208.00	\$ 483.20	
Ashby Corum	Partner - Washington National Tax	1.0	\$ 685.00	\$ 685.00	
Ashley Manning	Senior Associate - M&A	31.8	\$ 665.00	\$ 21,147.00	
Ashley Seebach	Senior Associate - International Tax	3.2	\$ 665.00	\$ 2,128.00	
Bela Unell	Partner - M&A Tax	37.9	\$ 1,208.00	\$ 45,783.20	
Brad Witkowski	Associate - Economic & Valuation Services	13.1	\$ 403.00	\$ 5,279.30	
Brian Holland	Senior Manager - State & Local Tax	88.5	\$ 928.00	\$ 82,128.00	1
Brian Holland	Senior Manager - State & Local Tax	10.5	\$ 600.00	\$ 6,300.00	1
Brian Holland	Senior Manager - International Tax	4.4	\$ 580.00	\$ 2,552.00	1
Charles Danguy	Managing Director - Tax	0.5	\$ 1,033.00	\$ 516.50	
Chris Morrow	Manager - State & Local Tax	4.5	\$ 525.00	\$ 2,362.50	
Colleen O'Connor	Principal - Washington National Tax	0.7	\$ 1,085.00	\$ 759.50	
Dan De Jong	Managing Director - Washington National Tax - State & Local Tax	0.5	\$ 1,033.00	\$ 516.50	
Dean Grant	Associate - State & Local Tax	9.2	\$ 403.00	\$ 3,707.60	1
Dean Grant	Associate - State & Local Tax	21.5	\$ 300.00	\$ 6,450.00	1
Dean Grant	Associate - State & Local Tax	1.0	\$ 260.00	\$ 260.00	1
Douglas Holland	Principal - Washington National Tax	0.5	\$ 1,138.00	\$ 569.00	
Drew Robertson-	Associate - State & Local Tax	4.2	\$ 260.00	\$ 1,092.00	1
Drew Robertson-	Associate - State & Local Tax	11.8	\$ 245.00	\$ 2,891.00	1
Elizabeth Dyor	Managing Director - Washington National Tax	0.6	\$ 1,033.00	\$ 619.80	
Emily Halloran	Associate - Economic & Valuation Services	1.8	\$ 403.00	\$ 725.40	
Eric Albritton	Manager - M&A Tax	100.7	\$ 875.00	\$ 88,112.50	
Erik Corwin	Principal - Washington National Tax	1.4	\$ 1,208.00	\$ 1,691.20	
Frank Garone	Senior Manager - State & Local Tax	2.7	\$ 580.00	\$ 1,566.00	
Ian McKee	Senior Associate - International Tax	104.6	\$ 665.00	\$ 69,559.00	
Irene Salinas	Senior Associate - International Tax	58.2	\$ 665.00	\$ 38,703.00	1
Irene Salinas	Senior Associate - International Tax	18.1	\$ 425.00	\$ 7,692.50	1
Ivo Pavlov	Senior Manager - International Tax	101.6	\$ 928.00	\$ 94,284.80	
Jeff Vogel	Principal - Washington National Tax	0.5	\$ 1,208.00	\$ 604.00	
Jinesh Shah	Managing Director - Tax	0.5	\$ 1,033.00	\$ 516.50	
John Calia	Principal - BTS	1.0	\$ 1,085.00	\$ 1,085.00	
John Calia	Principal - BTS	1.0	\$ 645.00	\$ 645.00	
John Cunningham	Senior Associate - State & Local Tax	15.9	\$ 665.00	\$ 10,573.50	
Joyce Leto	Senior Associate - State & Local Tax	4.0	\$ 425.00	\$ 1,700.00	
Juanita Garza	Senior Associate - Bankruptcy	66.0	\$ 245.00	\$ 16,170.00	

EXHIBIT A

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Summary of Hours and Discounted Fees Incurred By Professional
February 14, 2023 through March 22, 2023

Professional Person	Position & Department	Total Billed	Hourly Billing Rate	Total Compensation	
Julia Scozzafava	Senior Associate - International Tax	0.5	\$ 425.00	\$ 212.50	
Justin Todd	Associate - M&A Tax	5.1	\$ 403.00	\$ 2,055.30	
Kate Marinkovich	Manager - BTS	15.7	\$ 500.00	\$ 7,850.00	
Kevin Gilsean	Manager - State & Local Tax	0.6	\$ 510.00	\$ 306.00	1
Kevin Gilsean	Manager - State & Local Tax	1.8	\$ 450.00	\$ 810.00	1
Kieran Taylor	Managing Director - Economic & Valuation Services	8.5	\$ 1,033.00	\$ 8,780.50	
Lara Delfino	Manager - M&A Tax	15.6	\$ 875.00	\$ 13,650.00	
Larry Piccola	Partner - M&A Tax	2.3	\$ 1,120.00	\$ 2,576.00	
Linda Ng	Partner - International Tax	30.4	\$ 1,085.00	\$ 32,984.00	1
Linda Ng	Partner - International Tax	3.1	\$ 685.00	\$ 2,123.50	1
Linda Ng	Partner - International Tax	0.6	\$ 680.00	\$ 408.00	1
Maci Carr	Associate - International Tax	65.6	\$ 403.00	\$ 26,436.80	1
Maci Carr	Associate - International Tax	6.8	\$ 300.00	\$ 2,040.00	1
Maggie Cashion	Associate - M&A Tax	28.7	\$ 403.00	\$ 11,566.10	
Mark Hoffenberg	Partner - M&A Tax	18.5	\$ 1,208.00	\$ 22,348.00	
Mary Fung	Senior Manager - M&A	45.8	\$ 963.00	\$ 44,105.40	
Matt Landry	Associate - BTS	50.7	\$ 250.00	\$ 12,675.00	
Matthew Foran	Associate - International Tax	4.5	\$ 403.00	\$ 1,813.50	
Matthew Phillips	Senior Manager - BTS	14.9	\$ 928.00	\$ 13,827.20	1
Matthew Phillips	Senior Manager - BTS	51.8	\$ 550.00	\$ 28,490.00	1
Matthew Phillips	Senior Manager - BTS	0.5	\$ 525.00	\$ 262.50	1
Maury Passman	Managing Director - Washington National Tax	0.5	\$ 1,120.00	\$ 560.00	
Michael Cabrera	Senior Associate - State & Local Tax	7.9	\$ 665.00	\$ 5,253.50	1
Michael Cabrera	Senior Associate - State & Local Tax	1.0	\$ 425.00	\$ 425.00	1
Michael Cabrera	Senior Associate - State & Local Tax	1.3	\$ 385.00	\$ 500.50	1
Michael Hamilton	Managing Director - State & Local Tax	14.5	\$ 1,033.00	\$ 14,978.50	1
Michael Hamilton	Managing Director - State & Local Tax	2.7	\$ 645.00	\$ 1,741.50	1
Michael Hamilton	Managing Director - State & Local Tax	3.9	\$ 600.00	\$ 2,340.00	1
Mike Ihe	Associate - International Tax	71.0	\$ 403.00	\$ 28,613.00	
Nick Grawehr	Senior Associate - State & Local Tax	7.9	\$ 345.00	\$ 2,725.50	
Nigel Lohman	Associate - International Tax	53.6	\$ 403.00	\$ 21,600.80	
Peter Sabini	Partner - State & Local Tax	1.1	\$ 1,085.00	\$ 1,193.50	
Peyton Turner	Associate - International Tax	0.4	\$ 300.00	\$ 120.00	
Ray Bosques	Senior Associate - M&A Tax	8.9	\$ 665.00	\$ 5,918.50	
Rebecca Lilas	Senior Manager- M&A Tax	3.4	\$ 963.00	\$ 3,274.20	
Ryan Coyle	Senior Associate - BTS	47.1	\$ 375.00	\$ 17,662.50	
Ryan Hunt	Manager - Economic & Valuation Services	2.3	\$ 805.00	\$ 1,851.50	2
Ryan Hunt	Senior Associate - Economic & Valuation Services	12.7	\$ 665.00	\$ 8,445.50	
Ryan Kelly	Partner - M&A Tax	58.4	\$ 1,120.00	\$ 65,408.00	
Sayantani Ghose	Principal - Washington National Tax - Economic & Valuation	4.2	\$ 1,138.00	\$ 4,779.60	

EXHIBIT A

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Summary of Hours and Discounted Fees Incurred By Professional
February 14, 2023 through March 22, 2023

Professional Person	Position & Department	Total Billed	Hourly Billing Rate	Total Compensation
Scott Salmon	Partner - Washington National Tax	7.4	\$ 1,138.00	\$ 8,421.20
Serena Xu	Senior Manager - M&A Tax	131.0	\$ 963.00	\$ 126,153.00
Seth Green	Partner - International Tax	1.9	\$ 1,138.00	\$ 2,162.20
Shayne Cortel	Paraprofessional - BTS	0.6	\$ 200.00	\$ 120.00 ¹
Shayne Cortel	Paraprofessional - BTS	2.1	\$ 195.00	\$ 409.50 ¹
Stephen Carlozzi	Managing Director - State & Local Tax	1.5	\$ 630.00	\$ 945.00 ¹
Stephen Carlozzi	Managing Director - State & Local Tax	1.8	\$ 600.00	\$ 1,080.00 ¹
Van Godfrey	Senior Manager - M&A Tax	48.4	\$ 963.00	\$ 46,609.20
Victoria Ma	Senior Associate - M&A Tax	18.6	\$ 665.00	\$ 12,369.00
Wendy Shaffer	Associate Director - Bankruptcy	20.2	\$ 332.50	\$ 6,716.50
Will Russo	Associate - Economic & Valuation Services	17.0	\$ 403.00	\$ 6,851.00
Yadi Hicken	Senior Associate - M&A Tax	61.5	\$ 665.00	\$ 40,897.50
Yinka Kukoyi	Partner - M&A Tax	7.2	\$ 1,120.00	\$ 8,064.00
Total Hours and Fees at Discounted Rates		1,778.1		\$ 1,227,301.20
Discounted Hourly Fees				\$ 1,227,301.20
Fixed Fee for Property Tax Compliance FY 23 Services - Exhibit C1				\$ 47,500.00 ³
Fixed fee for Sales/Use Tax Compliance Services - Exhibit C3				\$ 29,422.38 ⁴
Less prepetition credit for Sales/Use Tax Compliance Services - Exhibit C3				\$ (12,656.25) ⁵
Less prepetition credit for Audit Defense & General Consulting Services - Exhibit C5				\$ (3,764.00) ⁶
Total Fees				\$ 1,287,803.33
Out of Pocket Expenses				\$ 176.18
Total Fees & Out of Pocket Expenses				\$ 1,287,979.51
Blended Hourly Rate (Exclusive of Fixed Fees)			\$ 690.23	

¹ Rates differ due to services provided under multiple Engagement Letters.² Increased Rate due to promotion from Senior Associate to Manager on March 16, 2023.³ Per the Fee Schedule for Property Tax Compliance Services Appendix III of the statement of work dated January 12, 2023, KPMG agreed to bill the client \$250 for each prepared and filed tax return. For the period of February 14, 2023 through March 22, 2023, KPMG prepared and filed 190 returns and as such, KPMG is requesting \$47,500 in this First and Final Fee Application.⁴ Per the statement of work dated October 7, 2022, KPMG's fee for the sales/use tax compliance services will be the lesser of actual time incurred to complete the services at the discounted hourly rates (as outlined in Section 3.3.2 of SOW C) for the professionals involved in providing the services or \$23,625 per month for the term of the SOW. KPMG has prorated the amount of \$23,625 for the period from February 14, 2023 through February 28, 2023 in the amount of \$12,656.25 and has prorated the amount of \$23,625 for the period from March 1, 2023 through March 22, 2023 in the amount of \$16,766.13, as such, KPMG is requesting total fees in the amount of \$29,422.38 in this First and Final Fee Application.⁵ With this Court's approval, KPMG intends to apply a pre-petition advanced payment of \$12,656.25 to fees incurred related to Sales/Use Tax Compliance Services in this First and Final Fee Application.⁶ With this Court's approval, KPMG intends to apply a pre-petition advanced payment of \$3,764.00 to fees incurred related to Audit Defense and General Consulting Services in this First and Final Fee Application.

EXHIBIT B

AVAYA INC., et al.
Case No. 23-90088 (DRJ)Summary of Hours and Discounted Fees Incurred by Category
February 14, 2023 through March 22, 2023

Category	Exhibit	Total Billed Hours	Total Fees Requested
Property Tax Compliance FY23 Services	C1	-	\$ 47,500.00 ¹
U.S. Federal and State Income Tax Compliance Services	C2	124.5	\$ 59,227.50
Sales/Use Tax Compliance Services	C3	-	\$ 29,422.38 ²
Compliance Out-of-Scope Services	C4	35.8	\$ 10,868.50
Audit Defense and General Consulting Services	C5	9.7	\$ 3,764.00
U.S. GAAP Tax Provision, 382 Consulting, and Other Tax Consulting	C6	13.8	\$ 6,732.50
U.S. GAAP Tax Provision FYE 09/2023 Services	C7	3.0	\$ 1,880.00
Restructuring Services	C8	1,384.6	\$ 1,081,040.70
Research Tax Credit Tax Consulting Services	C9	113.5	\$ 38,187.50
Loaned Resource Tax Assistance Services	C10	6.0	\$ 1,728.00
Retention Services	C11	20.5	\$ 7,446.25
Fee Preparation Services	C12	66.7	\$ 16,426.25
Less prepetition credit for Sales/Use Tax Compliance Services - Exhibit C3			\$ (12,656.25) ³
Less prepetition credit for Audit Defense & General Consulting Services - Exhibit C5			\$ (3,764.00) ⁴
Total		1,778.1	\$ 1,287,803.33

¹ Per the Fee Schedule for Property Tax Compliance Services Appendix III of the statement of work dated January 12, 2023, KPMG agreed to bill the client \$250 for each prepared and filed tax return. For the period of February 14, 2023 through March 22, 2023, KPMG prepared and filed 190 returns and as such, KPMG is requesting \$47,500 in this First and Final Fee Application.

² Per the statement of work dated October 7, 2022, KPMG's fee for the sales/use tax compliance services will be the lesser of actual time incurred to complete the services at the discounted hourly rates (as outlined in Section 3.3.2 of SOW C) for the professionals involved in providing the services or \$23,625 per month for the term of the SOW. KPMG has prorated the amount of \$23,625 for the period from February 14, 2023 through February 28, 2023 in the amount of \$12,656.25 and has prorated the amount of \$23,625 for the period from March 1, 2023 through March 22, 2023 in the amount of \$16,766.13 as such, KPMG is requesting total fees in the amount of \$29,422.38 in this First and Final Fee Application.

³ With this Court's approval, KPMG intends to apply a pre-petition advanced payment of \$12,656.25 to fees incurred related to Sales/Use Tax Compliance Services in this First and Final Fee Application.

⁴ With this Court's approval, KPMG intends to apply a pre-petition advanced payment of \$3,764.00 to fees incurred related to Audit Defense and General Consulting Services in this First and Final Fee Application.

EXHIBIT C1

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Property Tax Compliance FY23 Services
 February 14, 2023 through March 22, 2023

	Returns	Fee	Amount
Preparation of 150 personal property tax returns at \$250 each from January 1, 2023 through March 23, 2023.	190	\$ 250.00	\$ 47,500.00
Total Property Tax Compliance FY23 Services			\$ 47,500.00 ^{1 2}

¹ Services are billed on fixed fee basis in accordance with the Retention Order.

² Per the Fee Schedule for Property Tax Compliance Services Appendix III of the statement of work dated January 12, 2023, KPMG agreed to bill the client \$250 for each prepared and filed tax return. For the period of February 14, 2023 through March 22, 2023, KPMG prepared and filed 190 returns and as such, KPMG is requesting \$47,500 in this first and final fee application.

EXHIBIT C2

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

U.S. Federal and State Income Tax Compliance Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Matthew Phillips	02/15/23	(2.5) Senior manager review, as of 02/15/23, of Country-by-Country prior year workpapers as well as process for purposes of preparation of TY22 Country-by-Country Form 8975.	2.5	\$ 550.00	\$ 1,375.00
Irene Salinas	02/16/23	(.5) Extract data from the SFTP site, concurrently incorporating into an updated PBC folder for utilization by the KPMG compliance team, as of 02/16/23.	0.5	\$ 425.00	\$ 212.50
Irene Salinas	02/16/23	(0.5) Meeting with L. Ng, B. Holland, A. Seebach, J. Scozzafava, I. Salinas, and M. Carr (KPMG) to kick-off TY22 International Tax Compliance project , specifically, roles, responsibilities, timeline and status, as of 02/16/23.	0.5	\$ 425.00	\$ 212.50
Julia Scozzafava	02/16/23	(0.5) Meeting with L. Ng, B. Holland, A. Seebach, J. Scozzafava, I. Salinas, and M. Carr (KPMG) to kick-off TY22 International Tax Compliance project , specifically, roles, responsibilities, timeline and status, as of 02/16/23.	0.5	\$ 425.00	\$ 212.50
Brian Holland	02/16/23	(0.5) Meeting with L. Ng, B. Holland, A. Seebach, J. Scozzafava, I. Salinas, and M. Carr (KPMG) to kick-off TY22 International Tax Compliance project , specifically, roles, responsibilities, timeline and status, as of 02/16/23.	0.5	\$ 600.00	\$ 300.00
Maci Carr	02/16/23	(0.5) Meeting with L. Ng, B. Holland, A. Seebach, J. Scozzafava, I. Salinas, and M. Carr (KPMG) to kick-off TY22 International Tax Compliance project , specifically, roles, responsibilities, timeline and status, as of 02/16/23.	0.5	\$ 300.00	\$ 150.00
Linda Ng	02/16/23	(0.5) Meeting with M. Phillips, B. Holland, and L. Ng (KPMG) to discuss planning and calendar for TY22 Tax Compliance.	0.5	\$ 685.00	\$ 342.50
Brian Holland	02/16/23	(0.5) Meeting with M. Phillips, B. Holland, and L. Ng (KPMG) to discuss planning and calendar for TY22 Tax Compliance.	0.5	\$ 600.00	\$ 300.00
Linda Ng	02/17/23	(0.2) Call with R. Kelly, S. Xu (KPMG M&A), L. Ng, I. Pavlov, and B. Holland (KPMG Intl) with KPMG Gibraltar to discuss tax consequences in Gibraltar on restructuring.	0.2	\$ 685.00	\$ 137.00
Linda Ng	02/17/23	(.7) Call with L. Ng (KPMG Int'l), R. Kelly (KPMG M&A), C. Alberici, K. Powers (KPMG EVS) to discuss the status of the valuation analysis of AIEL with M. Roach and A. Aspir (Avaya).	0.7	\$ 685.00	\$ 479.50

EXHIBIT C2

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

U.S. Federal and State Income Tax Compliance Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Linda Ng	02/17/23	(0.9) Meeting with M. Roach, A. Aspir (Avaya), R. Kelly, S. Xu (KPMG M&A), L. Ng, and B. Holland (KPMG Int'l Tax) to discuss open items on structuring and tax model, international tax diligence items to incorporate into the model, and next steps, as of 02/17/23.	0.9	\$ 685.00	\$ 616.50
Maci Carr	02/17/23	(1.0) Call with B. Holland, A. Seebach, I. Salinas, and M. Carr (KPMG Int'l) to discuss workflow on processing client data to prepare for E&P computation.	1.0	\$ 300.00	\$ 300.00
Irene Salinas	02/17/23	(1.0) Call with B. Holland, A. Seebach, I. Salinas, and M. Carr (KPMG Int'l) to discuss workflow on processing client data to prepare for E&P computation.	1.0	\$ 425.00	\$ 425.00
Brian Holland	02/17/23	(1.0) Call with B. Holland, A. Seebach, I. Salinas, and M. Carr (KPMG Int'l) to discuss workflow on processing client data to prepare for E&P computation.	1.0	\$ 600.00	\$ 600.00
Irene Salinas	02/20/23	(0.5) Communication to coordinate Avaya team member access to the shared drive for transmittal of PBC documents / retrieval of shared documents to facilitate tax analysis.	0.5	\$ 425.00	\$ 212.50
Matthew Phillips	02/20/23	(2.6) Senior manager review, as of 02/20/23, of temporary book to tax differences for purpose of confirming taxable income for the FY22 federal income tax return.	2.6	\$ 550.00	\$ 1,430.00
Irene Salinas	02/21/23	Extract data from the SFTP site, concurrently incorporating into an updated PBC folder for utilization by the KPMG compliance team, as of 02/21/23.	0.2	\$ 425.00	\$ 85.00
Irene Salinas	02/21/23	(0.3) Draft email to Avaya team for new Corp tax environment to begin utilizing for tax compliance.	0.3	\$ 425.00	\$ 127.50
Maci Carr	02/21/23	Configured trial balance data from SAP and HFM to be in the correct format / currency utilizing Excel Master Files and Power Query in preparation for call with I. Salinas (KPMG) to discuss roll over of prior workpapers to for transforming the Avaya data for compliance.	0.8	\$ 300.00	\$ 240.00
Irene Salinas	02/21/23	(1.6) Call with I. Salinas and M. Carr (KPMG) to begin rolling over IS & BS (HFM SAP balances into our TB Master worksheet) in preparation for compliance work.	1.6	\$ 425.00	\$ 680.00
Maci Carr	02/21/23	(1.6) Call with I. Salinas and M. Carr (KPMG) to begin rolling over IS & BS (HFM SAP balances into our TB Master worksheet) in preparation for compliance work.	1.6	\$ 300.00	\$ 480.00

EXHIBIT C2

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

U.S. Federal and State Income Tax Compliance Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Matthew Phillips	02/21/23	(3.4) Review, as of 02/21/2, of temporary book to tax differences for purpose of confirming the taxable income for the FY22 federal income tax return.	3.4	\$ 550.00	\$ 1,870.00
Irene Salinas	02/22/23	(.5) Extract data from the SFTP site, concurrently incorporating into an updated PBC folder for utilization by the KPMG compliance team, as of 02/22/23.	0.5	\$ 425.00	\$ 212.50
Irene Salinas	02/22/23	(.5) Perform procedures to provide Corp tax access for KPMG team to utilize PBC documents for tax compliance.	0.5	\$ 425.00	\$ 212.50
Irene Salinas	02/22/23	(.5) Performed procedures to provide Avaya team sftp access to provide PBC documents utilized for tax compliance.	0.5	\$ 425.00	\$ 212.50
Irene Salinas	02/22/23	(0.5) Call with B. Holland, S. Xu, and I. Salinas (KPMG) to discuss I/C AR AP transactions provided by Avaya.	0.5	\$ 425.00	\$ 212.50
Maci Carr	02/22/23	(0.5) Updating, as of 02/22/23, the power queries in master E&P file to calculate E&P.	0.5	\$ 300.00	\$ 150.00
Maci Carr	02/22/23	(0.5) Updating, as of 02/22/23, the power queries in master trial balance file to combine the trial balances for the tax returns.	0.5	\$ 300.00	\$ 150.00
Irene Salinas	02/22/23	(0.6) Call with B. Holland and I. Salinas (KPMG) to perform walk through of initial comfort letter analysis.	0.6	\$ 425.00	\$ 255.00
Chris Morrow	02/22/23	Reviewing, as of 02/22/23, concurrently compiling the Avaya FY18 property factor data to incorporate into the Apportionment workpapers.	2.0	\$ 525.00	\$ 1,050.00
Matthew Phillips	02/22/23	(3.2) Review, as of 02/22/23, of temporary book to tax differences for purpose of confirming taxable income for the FY22 federal income tax return.	3.2	\$ 550.00	\$ 1,760.00
Irene Salinas	02/23/23	(.3) Call with B. Holland and I. Salinas (KPMG) to review the Information Request List (IRL) to Provided by Client (PBC) data received in SFTP and next steps to prepare a status update to Avaya team.	0.3	\$ 425.00	\$ 127.50
Brian Holland	02/23/23	(.3) Call with B. Holland and I. Salinas (KPMG) to review the Information Request List (IRL) to Provided by Client (PBC) data received in SFTP and next steps to prepare a status update to Avaya team.	0.3	\$ 600.00	\$ 180.00
Brian Holland	02/23/23	(0.4) Call with M. Roach, P. Bell, A. Aspir (Avaya), and B. Holland (KPMG Intl) to discuss updated to the 987 computation.	0.4	\$ 600.00	\$ 240.00

EXHIBIT C2

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

U.S. Federal and State Income Tax Compliance Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Brian Holland	02/23/23	(0.5) Draft email to M. Roach (Avaya) with updated 987 calculation based on comments stemming from earlier call on same day.	0.5	\$ 600.00	\$ 300.00
Irene Salinas	02/23/23	Senior associate review, as of 02/23/23, of E&P calculations to ensure correctness / readiness for roll over of E&P.	0.7	\$ 425.00	\$ 297.50
Maci Carr	02/23/23	(1.5) Refreshing Power Query links in Master E&P file while concurrently refreshing pivot tables in the same file.	1.5	\$ 300.00	\$ 450.00
Matthew Phillips	02/23/23	(2.9) Review of temporary book to tax differences for purpose of confirming taxable income for the FY22 federal income tax return	2.9	\$ 550.00	\$ 1,595.00
Irene Salinas	02/24/23	(.5) Extract data from the SFTP site, concurrently incorporating into an updated PBC folder for utilization by the KPMG compliance team, as of 02/24/23.	0.5	\$ 425.00	\$ 212.50
Matthew Phillips	02/24/23	(3.1) Continue, as of 02/24/23, review of temporary book to tax differences for purpose of confirming taxable income for the FY22 federal income tax return.	3.1	\$ 550.00	\$ 1,705.00
Brian Holland	02/27/23	(0.3) Call with M. Roach, P. Bell (Avaya), M. Phillips (KPMG BTS), L. Ng, and B. Holland (KPMG Intl) to discuss K2/K3 reporting and compliance timing.	0.3	\$ 600.00	\$ 180.00
Brian Holland	02/27/23	(2.6) Reviewing K2/K3 workpapers provided by client to provide comments from US International tax perspective.	2.6	\$ 600.00	\$ 1,560.00
Matthew Phillips	02/27/23	Senior manager review, as of 02/27/23, of book to tax differences as well as tax basis balance sheet updates to confirm tax differences in preparation for filing FY22 Form 1120.	3.2	\$ 550.00	\$ 1,760.00
Irene Salinas	02/28/23	(1.6) Perform Avaya E&P roll over, concurrently reviewing to ensure completeness.	1.6	\$ 425.00	\$ 680.00
Matthew Phillips	02/28/23	(2.5) Senior manager review, as of 02/28/23, of the permanent book to tax difference in preparation for filing FY22 Form 1120.	2.5	\$ 550.00	\$ 1,375.00
Irene Salinas	03/01/23	(2.0) Senior associate review, as of 03/01/23, of the Avaya E&P roll over to gain insight into why the PQ is not updating, concurrently resolving E&P errors.	2.0	\$ 425.00	\$ 850.00
Matthew Phillips	03/01/23	(2.5) Senior manager review, as of 03/31/23, of FY21 Country-by-Country Report, Form 8975, in preparation for filing FY22 US Form 1120.	2.5	\$ 550.00	\$ 1,375.00

EXHIBIT C2

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

U.S. Federal and State Income Tax Compliance Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Irene Salinas	03/02/23	(1.0) Meeting with L. Ng, B. Holland, I. Pavlov, I. McKee, I. Salinas, M. Carr, N. Lohman, and M. Ihe (KPMG) discussing stock basis study findings to date, collaborating on adjusting stock basis study execution plan to fit team goals, and reinforcing tax technical knowledge supporting the basis study.	1.0	\$ 425.00	\$ 425.00
Matthew Phillips	03/02/23	Continue, as of 03/02/23, to senior manager review to confirm book to tax differences as well as tax basis balance sheet update in preparation for filing FY22 Form	3.2	\$ 550.00	\$ 1,760.00
Matthew Phillips	03/03/23	(1.2) Meeting with M. Phillips (KPMG), M. Grey and P. Bell (Avaya) to walk through the TBBS open items for purposes on confirming book to tax differences for FY22 Federal Income Tax Return.	1.2	\$ 550.00	\$ 660.00
Matthew Phillips	03/03/23	(1.5) Update, as of 03/03/23, the TBBS based on results of meeting with M. Grey and P. Bell (Avaya).	1.5	\$ 550.00	\$ 825.00
Brian Holland	03/03/23	(1.9) Manager review of E&P computation for TY22	1.9	\$ 600.00	\$ 1,140.00
Matthew Phillips	03/06/23	(2.2) Senior manager review, as of 03/06/23, of the Avaya federal taxable income in preparation of filing FY22 Form 1120.	2.2	\$ 550.00	\$ 1,210.00
Matthew Phillips	03/07/23	(1.7) Continue, as of 03/07/23, senior manager review of the Avaya federal taxable income in preparation for filing FY22 Form 1120.	1.7	\$ 550.00	\$ 935.00
Michael Hamilton	03/08/23	(.5) Coordinating with state and local tax team regarding preparation of Avaya Cloud and Avaya Federal Solutions state income tax returns for FY22 tax year.	0.5	\$ 645.00	\$ 322.50
Matthew Phillips	03/08/23	(2.6) Continue, as of 03/08/23, senior manager review of the Avaya federal taxable income in preparation for filing FY22 Form 1120.	2.6	\$ 550.00	\$ 1,430.00
Matthew Phillips	03/09/23	(3.2) Continued, as of 03/09/23, senior manager review of the Avaya federal taxable income in preparation for filing FY22 Form 1120.	3.2	\$ 550.00	\$ 1,760.00
Michael Hamilton	03/10/23	Evaluating state and local tax filings for Avaya Cloud and Avaya Federal Solutions for purposes of FY2022 state income tax compliance.	0.5	\$ 645.00	\$ 322.50
Matthew Phillips	03/10/23	(1.1) Continue, as of 03/10/23, senior manager review of the Avaya federal taxable income in preparation for filing FY22 Form 1120.	1.1	\$ 550.00	\$ 605.00
Irene Salinas	03/10/23	(1.9) Updating, as of 03/10/23, the E&P Calculation tab of the Avaya model.	1.9	\$ 425.00	\$ 807.50
Brian Holland	03/10/23	Manager review, as of 03/10/23, of TY22 E&P calculation, concurrently updating.	2.5	\$ 600.00	\$ 1,500.00

EXHIBIT C2

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

U.S. Federal and State Income Tax Compliance Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Linda Ng	03/13/23	Discussion with L. Ng and B. Holland (KPMG) to review E&P with regards to tax compliance.	0.3	\$ 685.00	\$ 205.50
Chris Morrow	03/13/23	Meeting with M. Hamilton, M. Cabrera, D. Grant, J. Leto (KPMG) to discuss compliance timelines, as of 03/13/23.	0.5	\$ 525.00	\$ 262.50
Irene Salinas	03/13/23	Performed additional Avaya E&P roll over, after resolution of formula error.	2.0	\$ 425.00	\$ 850.00
Chris Morrow	03/13/23	Reviewing, as of 03/13/23, the Apportionment workpapers, concurrently preparing CorpTax office ready for importation of all data. (2.0)	2.0	\$ 525.00	\$ 1,050.00
Matthew Phillips	03/13/23	(3.1) Senior manager review, as of 03/13/23, of US federal taxable income in preparation for filing FY22 Form 1120.	3.1	\$ 550.00	\$ 1,705.00
Linda Ng	03/14/23	Partner review of tax return focusing on E&P, concurrently providing comments.	0.5	\$ 685.00	\$ 342.50
Matthew Phillips	03/14/23	(2.5) Continue, as of 03/14/23, senior manager review of US federal taxable income in preparation for filing FY22 Form 1120.	2.5	\$ 550.00	\$ 1,375.00
Matthew Phillips	03/15/23	(2.6) Continue, as of 03/15/23, senior manager review of US federal taxable income in preparation for filing FY22 Form 1120.	2.6	\$ 550.00	\$ 1,430.00
Michael Hamilton	03/16/23	Avaya - State Income Tax Compliance - Reviewing draft state income tax returns for Avaya Federal Solutions (0.4) and Avaya Cloud (0.3) for the FY22 tax year.	0.7	\$ 645.00	\$ 451.50
Dean Grant	03/16/23	Prepared the Avaya Cloud apportionment workpaper.	1.5	\$ 300.00	\$ 450.00
Dean Grant	03/16/23	Prepared the MA Power of Attorney (POA) (1.0); Prepared NY Power of Attorney (POA) (0.9) in response to outstanding notices, and fax to Department of Revenue for MA / NY (0.1).	2.0	\$ 300.00	\$ 600.00
Dean Grant	03/17/23	Continue, as of 03/17/23, to prepare the AFS apportionment workpaper.	2.0	\$ 300.00	\$ 600.00
Michael Cabrera	03/20/23	(0.5) Kick-off meeting with M. Cabrera, M. Hamilton, C. Morrow, D. Grant, and J. Leto (KPMG) to discuss anticipation of state income tax preparation for FY2022 along with initial tasks for set up.	0.5	\$ 425.00	\$ 212.50
Joyce Leto	03/20/23	(0.5) Kick-off meeting with M. Cabrera, M. Hamilton, C. Morrow, D. Grant, and J. Leto (KPMG) to discuss anticipation of state income tax preparation for FY2022 along with initial tasks for set up.	0.5	\$ 425.00	\$ 212.50

EXHIBIT C2

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

U.S. Federal and State Income Tax Compliance Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Michael Cabrera	03/20/23	(0.5) Meeting with M. Cabrera and J. Leto (KPMG) to discuss apportionment import for return preparation of Avaya Cloud.	0.5	\$ 425.00	\$ 212.50
Irene Salinas	03/20/23	.5 Meeting with A. Seebach and I. Salinas (KPMG) to review updated workplan for compliance, discuss the priority of tasks, obtaining cortex access, and determine which import templates are ready to be assigned.	0.5	\$ 425.00	\$ 212.50
Joyce Leto	03/20/23	Imported Avaya Cloud apportionment into Corptax to prepare the Avaya Cloud FY22 returns.	0.8	\$ 425.00	\$ 340.00
Dean Grant	03/20/23	Call with the MA Department of Revenue (DOR) to verify the POA was processed. (0.5) Call with the NYS Department of Revenue (DOR) to verify the POA was processed. (0.5)	1.0	\$ 300.00	\$ 300.00
Michael Hamilton	03/20/23	State Notice Assistance (MA & NY) - Correspondence with the D. Grant (KPMG) to identify next steps and plan of action in addressing state notices from New York State and Massachusetts for issues from the FY21 tax year.	1.0	\$ 645.00	\$ 645.00
Dean Grant	03/20/23	Prepared state taxable income workpaper for Avaya Cloud.	2.4	\$ 300.00	\$ 720.00
Dean Grant	03/20/23	Prepared state taxable income workpaper for AFS.	2.6	\$ 300.00	\$ 780.00
Irene Salinas	03/21/23	(0.4) Meeting with B. Holland, A. Seebach, I. Salinas, M. Carr, and P. Turner (KPMG) to discuss compliance goals including importing of files and delegation plan, as of 03/21/23.	0.4	\$ 425.00	\$ 170.00
Peyton Turner	03/21/23	Meeting with B. Holland, A. Seebach, I. Salinas, M. Carr, and P. Turner (KPMG) to discuss compliance goals including importing files and delegation plan.	0.4	\$ 300.00	\$ 120.00
Maci Carr	03/21/23	Meeting with B. Holland, A. Seebach, I. Salinas, M. Carr, and P. Turner (KPMG) to discuss compliance goals including importing files and delegation plan.	0.4	\$ 300.00	\$ 120.00
Shayne Cortel	03/21/23	Prepare estimate of fees for Tax Compliance as requested by Avaya.	0.6	\$ 200.00	\$ 120.00
Joyce Leto	03/21/23	Senior associate review, as of 03/21/23, of the state income tax workpapers which will be utilized to prepare the state and local tax returns.	1.0	\$ 425.00	\$ 425.00
Dean Grant	03/21/23	Review, as of 03/21/23, concurrently updating the Cloud Returns that are due on 07/15/23.	1.3	\$ 300.00	\$ 390.00

EXHIBIT C2

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

U.S. Federal and State Income Tax Compliance Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Dean Grant	03/21/23	Call with the MA Department of Revenue (DOR) about the missing filings stated on notice for each entity. (1.8) Draft follow-up with an email response explaining the entities were included on the combined MA return. (0.2)	2.0	\$ 300.00	\$ 600.00
Dean Grant	03/21/23	Continue, from earlier on 03/21/23, concurrently updating the Cloud Returns that are due on 07/15/23.	2.7	\$ 300.00	\$ 810.00
Joyce Leto	03/22/23	Senior associate review, as of 03/23/23, of the Avaya Cloud state returns. (1.3) Imported the AFS apportionment into Corptax to prepare the AFS FY22 returns. (0.4)	1.7	\$ 425.00	\$ 722.50
Dean Grant	03/22/23	Continue, as of 03/21/23, to review, concurrently updating the Cloud Returns that are due on 07/15/23.	2.0	\$ 300.00	\$ 600.00
Dean Grant	03/22/23	Update, as of 03/22/23, the AFS Apportionment workpaper (1.9) and incorporate the apportionment into CorpTax (0.1).	2.0	\$ 300.00	\$ 600.00
Total U.S. Federal and State Income Tax Compliance Services			124.5		\$ 59,227.50

EXHIBIT C3

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Sales/Use Tax Compliance Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Amount
Karen Horne	02/14/23	Update, as of 02/14/23, the DE wholesaler gross receipts tax return.	0.1	
Nick Grawehr	02/14/23	Begin drafting email correspondence with S. Carozzi (KPMG) regarding next steps to increase Avaya project efficiencies.	0.2	
Amanda Hackett	02/14/23	Prepare Avaya Federal Solution's Kansas sales/use tax return.	0.2	
Amanda Hackett	02/14/23	Prepare Avaya Federal Solution's New Mexico sales/use tax return.	0.2	
Amanda Hackett	02/14/23	Prepared Avaya Federal Solution's New Mexico sales/use tax return.	0.2	
Amanda Hackett	02/14/23	Prepared Avaya Inc's North Dakota sales/use tax return.	0.2	
Amanda Hackett	02/14/23	Prepared Avaya Inc's Utah sales/use tax return.	0.2	
Nick Grawehr	02/14/23	Call with D. Robertson-Gouge and N. Grawehr (KPMG) regarding South Carolina electronic filing issues.	0.4	
Drew Robertson-Gouge	02/14/23	Call with D. Robertson-Gouge and N. Grawehr (KPMG) regarding South Carolina electronic filing issues.	0.4	
Drew Robertson-Gouge	02/14/23	Correspondence via email with D. Quiam (Avaya) regarding completion of returns due on or before February 20, 2023.	0.4	
Drew Robertson-Gouge	02/14/23	Correspondence via email with D. Quiam (Avaya) regarding Delaware Wholesaler Tax License renewal.	0.4	
Drew Robertson-Gouge	02/14/23	Correspondence via email with K. Horne (KPMG) regarding updating records to mail Delaware Wholesaler Tax Return for January 2023.	0.4	
Kevin Gilsenan	02/14/23	Manager review, as of 02/14/22, of Avaya Inc. / Avaya Federal Solutions WA gross receipts summary schedules for the filing period January 2023 and correspondence/ team.	0.4	
Amanda Hackett	02/14/23	Prepared Avaya Inc and Avaya Federal Solution's Washington Gross Receipts workbooks.	0.4	
Amanda Hackett	02/14/23	Prepared Avaya Inc's Kansas sales/use tax return.	0.4	
Amanda Hackett	02/14/23	Prepared Avaya Inc's Nevada sales/use tax return.	0.4	
Amanda Hackett	02/14/23	Prepared Avaya Inc's New Mexico sales/use tax return.	0.4	
Amanda Hackett	02/14/23	Prepared Avaya Inc's Washington sales/use tax return.	0.4	
Drew Robertson-Gouge	02/14/23	Call with A. Hackett and D. Robertson-Gouge (KPMG) to review return package to be sent to OKE.	1.0	
Amanda Hackett	02/14/23	Call with D. Robertson-Gouge and A. Hackett (KPMG) to review return package to be sent to OKE.	1.0	
Drew Robertson-Gouge	02/14/23	Correspondence via email with S. Carozzi (KPMG) regarding Sales & Use Tax Returns that require KPMG signature.	1.0	
Drew Robertson-Gouge	02/14/23	Continue, from earlier on 02/13/23, to prepare Avaya Inc.'s state and local transaction tax returns along with supporting schedules for filing period January 2023 for SC.	1.4	

EXHIBIT C3

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Sales/Use Tax Compliance Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Amount
Drew Robertson-Gouge	02/14/23	Prepared Avaya Inc.'s state and local transaction tax returns along with supporting schedules for filing period January 2023 for DE.	1.4	
Amanda Hackett	02/14/23	Prepared assigned portion of return package containing returns due on or before February 20, 2023 to send to OKE team to incorporate into eReview for access / retrieval.	2.0	
Drew Robertson-Gouge	02/14/23	Preparing designated portion of return package containing returns due on or before February 20, 2023 to send to OKE team to incorporate into eReview for access / retrieval.	2.0	
Stephen Carlozzi	02/14/23	Perform Managing Director review, as of 02/14/23, of returns, concurrently providing comments to the engagement team.	2.5	
Nick Grawehr	02/15/23	Call with D. Robertson-Gouge and N. Grawehr (KPMG) regarding engagement status and next steps as of 02/15/23.	0.4	
Drew Robertson-Gouge	02/15/23	Call with D. Robertson-Gouge and N. Grawehr (KPMG) regarding engagement status and next steps as of 02/15/23.	0.4	
Kevin Gilsenan	02/15/23	Correspondence via email with KPMG tax team regarding the status of January 2023 compliance / return preparation as of 2/15/2023.	0.4	
Drew Robertson-Gouge	02/15/23	Correspondence via email with K. Gilsenan (KPMG) regarding return approvals in eReview as of 2/15/2023.	0.4	
Drew Robertson-Gouge	02/15/23	Correspondence via email with K. Horne (KPMG) regarding Anybill funding approvals.	0.4	
Amanda Hackett	02/15/23	Updated Orion to include sales/use tax project email communication received as of 2/15/23 to facilitate team access and for client and KPMG record retention purposes.	0.4	
Drew Robertson-Gouge	02/15/23	Performed associate level review, as of 02/15/22, of Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023 for NM.	0.8	
Drew Robertson-Gouge	02/15/23	Performed associate level review, as of 02/15/23, of Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: KS.	0.8	
Drew Robertson-Gouge	02/15/23	Performed associate level review, as of 02/15/23, of Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: NV.	0.8	
Drew Robertson-Gouge	02/15/23	Performed associate level review, as of 02/15/23, of Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: UT.	0.8	
Drew Robertson-Gouge	02/15/23	Performed associate level review, as of 02/15/23, of Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: WA.	0.8	

EXHIBIT C3

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Sales/Use Tax Compliance Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Amount
Drew Robertson-Gouge	02/15/23	Performed Associate level review, as of 02/15/23, of Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: ND.	0.8	
Amanda Hackett	02/16/23	Updated Orion to include sales/use tax project email communication received as of 2/16/23 to facilitate team access and for client and KPMG record retention purposes.	0.4	
Kevin Gilsenan	02/16/23	Manager review, as of 02/16/23, of Avaya Inc. and Avaya Federal Solutions, Inc. sales/use tax returns for the filing period January 2023 within KPMG's internal systems, which triggers Avaya's 3rd party payment provider (Anybill) to release funding.	0.4	
Frank Garone	02/16/23	Senior manager review of estimated fees for February 2023, as requested by Avaya.	0.4	
Nick Grawehr	02/16/23	Call with N. Grawehr and A. Hackett (KPMG) regarding preparation of fee accrual estimates pursuant to Avaya's monthly request.	0.5	
Drew Robertson-Gouge	02/16/23	Performed associate level review of Avaya Federal Solutions' state and local transaction tax returns and supporting schedules for filing period January 2023: VT.	0.5	
Drew Robertson-Gouge	02/16/23	Performed associate level review of Avaya Federal Solutions' state and local transaction tax returns and supporting schedules for filing period January 2023: WA.	0.5	
Drew Robertson-Gouge	02/16/23	Performed associate level review, as of 02/16/23, of Avaya Federal Solutions' state and local transaction tax returns with supporting schedules for filing period January 2023: KS.	0.5	
Drew Robertson-Gouge	02/16/23	Performed associate level review, as of 02/16/23, of Avaya Federal Solutions' state and local transaction tax returns with supporting schedules for filing period January 2023: NM.	0.5	
Drew Robertson-Gouge	02/16/23	Filed Avaya Federal Solutions' state and local transaction tax returns and supporting schedules for filing period January 2023: AL.	1.5	
Drew Robertson-Gouge	02/16/23	Filed Avaya Inc.'s state and local transaction tax returns and supporting schedules for filing period January 2023: AL.	1.5	
Kevin Gilsenan	02/17/23	Correspondence via email with D. Robertson-Gouge (KPMG) regarding variances identified when electronically filing Avaya Inc.'s Missouri sales/use tax returns for the filing period January 2023.	0.2	
Amanda Hackett	02/17/23	Filed Avaya Federal Solution's state and local transaction tax returns and supporting schedules for filing period January 2023: Indiana.	0.2	
Amanda Hackett	02/17/23	Filed Avaya Federal Solution's state and local transaction tax returns with supporting schedules for filing period January 2023: Wasilla, Alaska.	0.2	
Drew Robertson-Gouge	02/17/23	Filed Avaya Federal Solutions' state and local transaction tax returns with supporting schedules for filing period January 2023: DC.	0.4	

EXHIBIT C3

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Sales/Use Tax Compliance Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Amount
Drew Robertson-Gouge	02/17/23	Filed Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: AR.	0.4	
Drew Robertson-Gouge	02/17/23	Filed Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: AZ.	0.4	
Drew Robertson-Gouge	02/17/23	Filed Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: CO.	0.4	
Drew Robertson-Gouge	02/17/23	Filed Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: GA.	0.4	
Drew Robertson-Gouge	02/17/23	Call with D. Robertson-Gouge and N. Grawehr (KPMG) regarding Missouri electronic filing issues.	0.5	
Nick Grawehr	02/17/23	Call with N. Grawehr and D. Robertson-Gouge (KPMG) regarding Missouri electronic filing issues.	0.5	
Amanda Hackett	02/17/23	Filed Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: District of Columbia.	0.6	
Amanda Hackett	02/17/23	Filed Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: Illinois.	0.6	
Amanda Hackett	02/17/23	Filed Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: Iowa.	0.6	
Amanda Hackett	02/17/23	Filed Avaya Federal Solution's state and local transaction tax returns with supporting schedules for filing period January 2023: Mississippi.	0.8	
Drew Robertson-Gouge	02/17/23	Correspondence via email with K. Gilsenan (KPMG) regarding approach for resolving variance in MO Avaya Inc.'s state and local transaction tax e-filing returns.	1.0	
Amanda Hackett	02/17/23	Filed Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: Colorado.	2.0	
Drew Robertson-Gouge	02/17/23	Analyzed variances in Avaya Inc.'s state and local transaction tax e-filing returns for filing period January 2023: MO.	3.0	
Drew Robertson-Gouge	02/20/23	Associate review, as of 02/20/23, of Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023 previously filed by OKE team: WI.	0.4	
Drew Robertson-Gouge	02/20/23	Filed Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: AK.	0.4	
Drew Robertson-Gouge	02/20/23	Filed Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: East Baton Rouge, LA.	0.4	
Drew Robertson-Gouge	02/20/23	Filed Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: KY.	0.4	

EXHIBIT C3

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Sales/Use Tax Compliance Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Amount
Drew Robertson-Gouge	02/20/23	Filed Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: MO.	0.4	
Drew Robertson-Gouge	02/20/23	Filed Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: NE.	0.4	
Drew Robertson-Gouge	02/20/23	Filed Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: NY.	0.4	
Drew Robertson-Gouge	02/20/23	Filed Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: OH.	0.4	
Drew Robertson-Gouge	02/20/23	Filed Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: OK.	0.4	
Drew Robertson-Gouge	02/20/23	Filed Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: SC.	0.4	
Drew Robertson-Gouge	02/20/23	Filed Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: TN.	0.4	
Drew Robertson-Gouge	02/20/23	Filed Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: TX.	0.4	
Amanda Hackett	02/20/23	Updated Orion to include sales/use tax project email communication received as of 2/20/23 to facilitate team access and for client and KPMG record retention purposes.	0.4	
Amanda Hackett	02/20/23	Review, as of 02/20/23, of the status of outstanding sales/use tax returns to be filed to ensure ability to meet deadlines.	0.4	
Drew Robertson-Gouge	02/20/23	Filed Avaya Inc.'s state and local transaction tax returns and supporting schedules for filing period January 2023: MS.	0.8	
Drew Robertson-Gouge	02/21/23	Research to locate proof of mailing for a notice received by Avaya regarding an incorrectly submitted Rhode Island Tax Return.	0.2	
Nick Grawehr	02/21/23	Performed senior associate review, as of 02/21/23, of Pennsylvania online account update.	0.2	
Nick Grawehr	02/21/23	Performed senior associate review, as of 02/21/23, of Rhode Island notice including email correspondence with KPMG team.	0.2	
Drew Robertson-Gouge	02/21/23	Filed Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: LA.	0.4	
Drew Robertson-Gouge	02/21/23	Filed Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: PA.	0.4	
Amanda Hackett	02/21/23	Performed associate review, as of 02/21/23, of Avaya Federal Solution's sales/use tax returns due on or before February 25.	0.4	
Drew Robertson-Gouge	02/21/23	Review, as of 02/21/23, the Rhode Island notice received by Avaya to determine next steps.	0.6	

EXHIBIT C3

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Sales/Use Tax Compliance Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Amount
Amanda Hackett	02/21/23	Updated Orion to include sales/use tax project email communication received as of 2/21/23 to facilitate team access and for client and KPMG record retention purposes.	0.8	
Drew Robertson-Gouge	02/21/23	Call with D. Robertson-Gouge (KPMG) and D. Quiam (Avaya) regarding utilization of PA Carry Forward Credit.	1.0	
Frank Garone	02/21/23	Detailed correspondence via email with D. Robertson-Gouge (KPMG) regarding PA credit.	1.0	
Drew Robertson-Gouge	02/21/23	Detailed correspondence via email on 2/21/23 with F. Garone (KPMG) regarding PA Carryforward credit.	1.0	
Drew Robertson-Gouge	02/21/23	Prepared return package containing returns due on or before February 25, 2023 to send to OKE to upload into eReview.	2.4	
Drew Robertson-Gouge	02/22/23	Conduct email correspondence with K. Gilsenan (KPMG) and K. Horne (KPMG) regarding approval of returns due February 25, 2023 in eReview and uploading to be funded by Anybill.	0.2	
Drew Robertson-Gouge	02/22/23	Email correspondence on 2/22/23 with K. Horne (KPMG) regarding PA Carryforward credit.	0.2	
Kevin Gilsenan	02/22/23	Continue, as of 02/22/23, manager review of Avaya Inc. and Avaya Federal Solutions, Inc. sales/use tax returns for the filing period January 2023, specifically due on or before 02/25/23, within KPMG's internal review platform which communicates with Avaya's 3rd party payment provider, Anybill (handles Avaya's indirect tax funding).	0.2	
Drew Robertson-Gouge	02/22/23	Correspondence via email with D. Quiam (Avaya) regarding completion of returns due on or before February 25, 2023.	0.2	
Karen Horne	02/22/23	Communication via email regarding PA return error (0.1) and upload 25th / AR prepayment payables to Anybill (0.1).	0.2	
Drew Robertson-Gouge	02/22/23	Performed associate level review, as of 02/22/23, of returns imported into eReview by OKE team.	0.2	
Amanda Hackett	02/22/23	Updated Orion to include sales/use tax project email communication received as of 2/22/23 to facilitate team access and for client and KPMG record retention purposes.	0.4	
Drew Robertson-Gouge	02/22/23	Updated, as of 02/22/23, e-filing confirmation information in eReview for returns filed on Tuesday	0.2	
Drew Robertson-Gouge	02/22/23	Prepare Prepayment Schedule to reflect 2nd payment to Arkansas due by February 24, 2023.	0.6	
Amanda Hackett	02/23/23	Associate review, as of 02/23/23, of Avaya Inc's sales/use tax returns to be approved for filing.	0.2	
Drew Robertson-Gouge	02/23/23	Correspondence via email with K. Horne (KPMG) regarding approvals for returns due on or before February 28, 2023.	0.2	

EXHIBIT C3

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Sales/Use Tax Compliance Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Amount
Karen Horne	02/23/23	Uploaded the 28th returns into eReview and AR prepayment payables to Anybill.	0.2	
Drew Robertson-Gouge	02/23/23	Call with F. Garone and D. Robertson-Gouge (KPMG) to discuss Tax Exemption Certificate provided by Avaya Cloud Inc;	0.4	
Amanda Hackett	02/23/23	Updated Orion to include sales/use tax project email communication received as of 2/23/23 to facilitate team access and for client and KPMG record retention purposes.	0.4	
Frank Garone	02/23/23	Senior manager review, as of 02/23/23, of 3 sales/use tax returns due on February 28th.	0.4	
Drew Robertson-Gouge	02/23/23	Correspondence via email with D. Quiam (Avaya) regarding approvals for returns due on or before February 28, 2023.	0.2	
Drew Robertson-Gouge	02/23/23	Correspondence via email with F. Garone and S. Carlozzi (KPMG) regarding Tax Exemption Certificate provided by Avaya Cloud Inc.	0.2	
Drew Robertson-Gouge	02/23/23	Prepared return package containing returns due on or before February 28, 2023 to send to OKE team to upload into eReview.	1.4	
Drew Robertson-Gouge	02/24/23	Correspondence via email with KPMG team regarding completion of return due on or before February 25, 2023, February 28, 2023, and irregular VT filing deadline.	0.2	
Amanda Hackett	02/24/23	Updated Orion to include sales/use tax project email communication received as of 2/24/23 to facilitate team access and for client and KPMG record retention purposes.	0.4	
Drew Robertson-Gouge	02/24/23	Filed Avaya Inc.'s state and local transaction tax returns and supporting schedules for filing period January 2023: KS (0.9), NM (0.9).	1.8	
Drew Robertson-Gouge	02/24/23	Filed Avaya Inc.'s state and local transaction tax returns and supporting schedules for filing period January 2023: ND (0.9), UT (0.9), VT (0.9), WA (0.9).	3.6	
Drew Robertson-Gouge	02/27/23	Call with S. Carlozzi and D. Robertson-Gouge (KPMG) regarding PA credit opportunity.	0.2	
Stephen Carlozzi	02/27/23	Call with S. Carlozzi and D. Robertson-Gouge (KPMG) regarding PA credit opportunity.	0.2	
Drew Robertson-Gouge	02/27/23	Correspondence via email with D. Quiam (Avaya) regarding return preparation / e-File completion for the filing period January 2023.	0.2	
Drew Robertson-Gouge	02/27/23	Commucnaiton via email with D. Quiam (Avaya) regarding VT online filing account.	0.4	
Kevin Gilsean	02/28/23	Correspondence via email with A. Hackett (KPMG) regarding the preparation of Avaya Inc.'s Illinois sales/use tax returns for the filing period January 2023, and February 2023, pursuant to Avaya Inc.'s sales/use tax account overpayment balance.	0.2	

EXHIBIT C3

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Sales/Use Tax Compliance Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Amount
Amanda Hackett	02/28/23	Updated Orion to include sales/use tax project email communication received as of 2/28/23 to facilitate team access and for client and KPMG record retention purposes.	0.4	
Amanda Hackett	02/28/23	Updated, as of 02/28/23, Avaya Inc's notice log tracker to include received notices from Vermont and Arizona.	0.6	
Drew Robertson-Gouge	03/01/23	Performed associate level review, as of 03/01/23, of Avaya Inc prepayment schedule for prepayment due on or before March 12, 2023.	0.2	
Kevin Gilsenan	03/01/23	Manager review, as of 03/01/23, concurrently revising the draft email to Avaya regarding accelerated prepayment amounts to be remitted by Avaya Inc. for the filing period February 2023 (month of March 2023).	0.2	
Kevin Gilsenan	03/01/23	Manager review, as of 03/01/23, of estimates prepared by A. Hackett (KPMG), as requested by Avaya	0.4	
Nick Grawehr	03/01/23	Senior Associate review of February time and expense details to provide estimates of fees, as requested by Avaya.	0.4	
Amanda Hackett	03/01/23	Prepared estimate of fees, as requested by Avaya.	0.6	
Drew Robertson-Gouge	03/01/23	Call with D. Quiam (Avaya) regarding variances found in end of month reconciliation.	1.6	
Drew Robertson-Gouge	03/01/23	Performed Vertex Returns Application update, as of 03/01/23, for 314 for filing period February 2023.	3.0	
Drew Robertson-Gouge	03/02/23	Call with D. Robertson-Gouge (KPMG) and D. Quiam (Avaya) regarding unfiled HI Annual Reconciliation returns.	0.4	
Drew Robertson-Gouge	03/02/23	Call with D. Robertson-Gouge (KPMG) and D. Quiam (Avaya) regarding variances on end of month reconciliation.	0.6	
Amanda Hackett	03/02/23	Performed Vertex Returns Application update 314 for filing period February 2023.	0.6	
Amanda Hackett	03/02/23	Performed roll forward of the monthly checklists / Rolling Averages for Avaya Inc. (0.4) / Avaya Federal Solution Inc.'s (0.4) for the filing period February 2023.	0.8	
Amanda Hackett	03/03/23	Updated Orion to include sales/use tax project email communication received as of 3/3/23 to facilitate team access and for client and KPMG record retention purposes.	0.6	
Nick Grawehr	03/06/23	Correspondence via email regarding next steps to confer with KPMG Ignition team with regards to improving Avaya compliance efficiencies.	0.2	
Drew Robertson-Gouge	03/06/23	Correspondence via email for to S. Carlozzi (KPMG) regarding updates to Arkansas sales and use tax prepayments updates.	0.4	

EXHIBIT C3

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Sales/Use Tax Compliance Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Amount
Kevin Gilsenan	03/06/23	Conduct manager review, as of 03/06/23, of sales/use tax compliance control totals for the purposes of data staging, prior to importation into the Vertex Returns application, necessary for the preparation of Avaya Inc. & Avaya Federal Solutions, Inc. sales/use tax returns for the filing period February 2023. (0.4) Conduct manager review, as of 03/06/23, of Avaya Inc. Maine gross receipts summary schedule for the filing period February 2023, and correspondence with KPMG team regarding next steps. (0.2)	0.6	
Drew Robertson-Gouge	03/06/23	Call with A. Hackett and D. Robertson-Gouge (KPMG) to stage sales and use tax data for filing period February 2023.	1.0	
Amanda Hackett	03/06/23	Call with A. Hackett and D. Robertson-Gouge (KPMG) to stage sales and use tax data for filing period February 2023.	1.0	
Drew Robertson-Gouge	03/06/23	Prepared Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period February 2023: NC.	1.2	
Amanda Hackett	03/06/23	Prepared Avaya Inc's sales/use tax returns: WY (0.6), GA (0.6).	1.2	
Amanda Hackett	03/06/23	Prepared staged sales and use tax data for filing period February 2023 for review.	2.0	
Drew Robertson-Gouge	03/06/23	Call with A. Hackett and D. Robertson-Gouge (KPMG) regarding importing the February 2023 sales and use tax data into the Vertex Returns Application, preparation of email correspondence with D. Quiam (Avaya) regarding February 2023 control totals, next steps to perform research regarding statute of limitations, and purging expiring credits from the Vertex Returns Application.	2.6	
Amanda Hackett	03/06/23	Call with A. Hackett and D. Robertson-Gouge (KPMG) regarding importing the February 2023 sales and use tax data into the Vertex Returns Application, preparation of email correspondence with D. Quiam (Avaya) regarding February 2023 control totals, next steps to perform research regarding statute of limitations, and purging expiring credits from the Vertex Returns Application.	2.6	
Drew Robertson-Gouge	03/07/23	Correspondence via email with D. Quiam (Avaya) regarding completion of February 2023 returns due on or before March 15, 2023.	0.2	
Kevin Gilsenan	03/07/23	Manager review, as of 03/07/23, of draft email to be shared with Avaya management, specific to sales/use tax data concerns specific to Avaya Inc. Ohio for the filing period February 2023.	0.2	
Drew Robertson-Gouge	03/07/23	Correspondence via email with D. Quiam (Avaya) regarding tax hold for Avaya Inc OH February 2023 return, as requested by Avaya.	0.4	

EXHIBIT C3

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Sales/Use Tax Compliance Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Amount
Amanda Hackett	03/07/23	Updated Orion to include sales/use tax project email communication received as of 3/7/23 to facilitate team access and for client and KPMG record retention purposes.	0.6	
Drew Robertson-Gouge	03/07/23	Prepared workpaper regarding tax hold for Avaya Inc OH February 2023 return as requested by Avaya.	0.6	
Drew Robertson-Gouge	03/07/23	Performed Associate level review of Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: ME (0.4), NC (0.3), and WY (0.3).	1.0	
Amanda Hackett	03/07/23	Prepared Avaya Inc's sales/use tax returns: AZ.	2.2	
Amanda Hackett	03/07/23	Prepared Avaya Inc's sales/use tax returns: LA.	2.2	
Drew Robertson-Gouge	03/07/23	Prepared Avaya Inc.'s state and local transaction tax returns and supporting schedules for filing period February 2023: CA (1.3), DC (1.2)	2.5	
Drew Robertson-Gouge	03/07/23	Prepared Avaya Inc.'s state and local transaction tax returns and supporting schedules for filing period February 2023: FL (1.1), ME (1.1), and TN (1.1).	3.3	
Drew Robertson-Gouge	03/08/23	Correspondence via email with K. Gilsenan (KPMG) and D. Quiam (Avaya) regarding Avaya Inc's and AFS HI Form G-49 Tax Returns for tax years 2020, 2021, and 2022.	0.2	
Kevin Gilsenan	03/08/23	Manager review, as of 03/08/23, of various email communication drafted by KPMG team specific to Avaya Inc. and Avaya Federal Solutions, Inc. for the filing period February 2023 sales/use tax compliance in preparation for review of tax returns.	0.2	
Drew Robertson-Gouge	03/08/23	Call with D. Quiam (Avaya) regarding the filing process for Avaya Inc's and AFS HI Form G-49 Tax Returns for tax years 2020, 2021, and 2022.	0.6	
Amanda Hackett	03/08/23	Prepared Avaya Federal Solutions Inc. sales/use tax returns: AL (0.5), AZ (0.6).	1.1	
Drew Robertson-Gouge	03/08/23	Prepared Avaya Inc.'s state and local transaction tax returns and supporting schedules for filing period February 2023: CT (0.9), IL (0.9).	1.8	
Amanda Hackett	03/08/23	Prepared Avaya Federal Solutions Inc. sales/use tax returns: IN (0.3), KY (0.3), LA (0.3), MA (0.3), MN (0.3), MS (0.3), VT (0.4).	2.2	
Drew Robertson-Gouge	03/08/23	Prepared Avaya Inc.'s state and local transaction tax returns and supporting schedules for filing period February 2023: NE (0.9), NJ (0.9), OH (0.9).	2.7	
Drew Robertson-Gouge	03/08/23	Prepared Avaya Inc.'s state and local transaction tax returns and supporting schedules for filing period February 2023: SD (0.9), VT (0.9), WV (0.9).	2.7	
Amanda Hackett	03/08/23	Prepared Avaya Federal Solutions Inc. sales/use tax returns: CO (0.6), DC (0.6), FL (0.6), GA (0.5), IA (0.6).	2.9	

EXHIBIT C3

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Sales/Use Tax Compliance Services
February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Amount
Karen Horne	03/09/23	Uploading of the 15th payments to Anybill.	0.1	
Kevin Gilsean	03/09/23	Manager review / approval, as of 03/09/23, of Avaya Inc. and Avaya Federal Solutions, Inc. filing period February 2023 sales/use tax returns due on or before March 15, 2023 with KPMG's internal review system, prior to communicating with Avaya's third party payment provider, Anybill.	0.2	
Drew Robertson-Gouge	03/09/23	Call with A. Hackett and D. Robertson-Gouge (KPMG) regarding preparation of Avaya Inc.'s NY state and local transaction tax returns and supporting schedules for filing period February 2023.	0.6	
Amanda Hackett	03/09/23	Call with A. Hackett and D. Robertson-Gouge (KPMG) regarding preparation of Avaya Inc.'s NY state and local transaction tax returns and supporting schedules for filing period February 2023.	0.6	
Amanda Hackett	03/09/23	Updated Orion to include sales/use tax project email communication received as of 3/9/23 to facilitate team access and for client and KPMG record retention purposes.	0.6	
Drew Robertson-Gouge	03/09/23	Prepared Avaya Inc.'s state and local transaction tax returns and supporting schedules for filing period February 2023: NY.	2.0	
Amanda Hackett	03/09/23	Prepared Avaya Inc's sales/use tax returns: AR (0.4), ID (0.4), IN (0.6), MD (0.6).	2.0	
Amanda Hackett	03/09/23	Prepared Avaya Inc's sales/use tax returns: MI (0.5), MN (0.5), MS (0.5), VA (0.5).	2.0	
Drew Robertson-Gouge	03/09/23	Performed Associate level review, as of 03/09/23, of Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period February 2023: CA (0.3), DC (0.2), FL (0.2), GA (0.2), IL (0.2), NE (0.2), NJ (0.3), OH (0.2), SD (0.2), VT (0.2), TN (0.2), WV (0.2).	2.6	
Kevin Gilsean	03/10/23	Manager review, as of 03/10/23, of Avaya Inc. DE and HI gross receipt summary schedules for the filing period February 2023, concurrently drafting correspondence with the KPMG team related to same.	0.2	
Amanda Hackett	03/10/23	Updated Orion to include sales/use tax project email communication received as of 3/10/23 to facilitate team access and for client and KPMG record retention purposes.	0.4	
Drew Robertson-Gouge	03/10/23	Call with A. Hackett and D. Robertson-Gouge (KPMG) regarding unassigned data in WI for filing period February 2023.	0.6	
Amanda Hackett	03/10/23	Call with A. Hackett and D. Robertson-Gouge (KPMG) regarding unassigned data in WI for filing period February 2023.	0.6	
Drew Robertson-Gouge	03/10/23	Call with N. Grawehr and D. Robertson-Gouge (KPMG) regarding the New York PrompTax variance and allocation issue in state account.	0.6	

EXHIBIT C3

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Sales/Use Tax Compliance Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Amount
Nick Grawehr	03/10/23	Call with N. Grawehr and D. Robertson-Gouge (KPMG) regarding the New York PrompTax variance and allocation issue in state account.	0.6	
Drew Robertson-Gouge	03/10/23	Email correspondence with K. Gilsenan (KPMG), S. Carlozzi (KPMG), and D. Quiam (Avaya) regarding utilization of PA carryforward credits.	0.8	
Drew Robertson-Gouge	03/10/23	Performed Associate level review of Avaya Inc.'s state and local transaction tax returns and supporting schedules for filing period February 2023: AL (0.4), LA (0.4).	0.8	
Drew Robertson-Gouge	03/10/23	Prepared Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period February 2023: PA.	1.2	
Amanda Hackett	03/10/23	Prepared Avaya Inc's sales/use tax returns for filing period February 2023: IA (0.6), KY (0.6), TX (0.6), WI (0.6).	2.4	
Amanda Hackett	03/10/23	Prepared Avaya Inc's sales/use tax returns for filing period February 2023: AL (1.0), SC (1.0), VA (1.0).	3.0	
Amanda Hackett	03/13/23	Updated Orion to include sales/use tax project email communication received as of 3/13/23 to facilitate team access and for client and KPMG record retention purposes.	0.4	
Drew Robertson-Gouge	03/13/23	Email communication with KPMG team regarding status of loss of 3rd party contractor credentials.	0.6	
Drew Robertson-Gouge	03/13/23	Call with A. Hackett and D. Robertson-Gouge (KPMG) regarding loss of 3rd party contractor credentials.	1.0	
Drew Robertson-Gouge	03/13/23	Call with D. Robertson-Gouge (KPMG) and D. Quiam (Avaya) regarding loss of 3rd party contractor credentials.	1.6	
Drew Robertson-Gouge	03/13/23	Performed procedures to resolve issues related to loss of 3rd party contractor credentials.	2.2	
Amanda Hackett	03/14/23	Updated Orion to include sales/use tax project email communication received as of 3/14/23 to facilitate team access and for client and KPMG record retention purposes.	0.6	
Kevin Gilsenan	03/15/23	Regroup discussion regarding access issue with Avaya system with A. Hackett and S. Carlozzi (both KPMG).	0.2	
Drew Robertson-Gouge	03/14/23	Continue, as of 03/14/23, to perform procedures to resolve issues related to loss of 3rd party contractor credentials.	0.4	
Drew Robertson-Gouge	03/15/23	Prepared return package containing returns due on or before March 20, 2023 to send to S. Carlozzi (KPMG) for Managing Director level review.	0.8	
Amanda Hackett	03/15/23	Updated Orion to include sales/use tax project email communication received as of 3/15/23 to facilitate team access and for client and KPMG record retention purposes.	0.6	

EXHIBIT C3

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Sales/Use Tax Compliance Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Amount
Drew Robertson-Gouge	03/15/23	Prepared return package containing assigned portion of returns due on or before March 20, 2023 to send to OKE team to upload into eReview.	1.0	.
Amanda Hackett	03/15/23	Prepared return package containing designated portion of returns due on or before March 20, 2023 to send to OKE team to upload into eReview.	1.4	
Drew Robertson-Gouge	03/15/23	Performed associate level review, as of 03/15/23, of Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: AL (0.3), CT (0.4), IA (0.3), LA (0.3), KY (0.3), PA (0.4), NY (0.4).	2.4	
Drew Robertson-Gouge	03/16/23	Correspondence via email with L. Antony (KPMG) regarding Avaya Inc.'s AZ state and local transaction tax return import to eReview.	0.2	
Drew Robertson-Gouge	03/16/23	Prepared second return package containing returns due on or before March 20, 2023 to send to S. Carozzi (KPMG) for Managing Director level review.	0.2	
Nick Grawehr	03/16/23	Generated Electronic Data Interchange files for sales/use tax return online filings.	0.5	
Nick Grawehr	03/16/23	Communication to address questions posed by A. Hackett (KPMG) related to sales/use return preparation.	0.5	
Amanda Hackett	03/16/23	Updated Orion to include sales/use tax project email communication received as of 3/16/23 to facilitate team access and for client and KPMG record retention purposes.	0.6	
Drew Robertson-Gouge	03/16/23	Analyzing variance found on Avaya Inc.'s CA state and local transaction tax returns for filing period February 2023.	0.8	
Drew Robertson-Gouge	03/16/23	Performed Associate level review of Avaya Inc.'s state and local transaction tax returns imported to eReview by OKE team.	0.8	
Nick Grawehr	03/16/23	Conduct Senior Associate review, as of 03/16/23, of prepared Avaya Inc's sales/use tax returns for filing period February 2023: MA (0.2), HI (0.2), MO (0.2), RI (0.2), OK (0.2).	1.0	
Amanda Hackett	03/16/23	Prepared Avaya Inc's sales/use tax returns for filing period February 2023: RI.	1.2	
Amanda Hackett	03/16/23	Prepared Avaya Inc's sales/use tax returns for filing period February 2023: MO.	1.4	
Drew Robertson-Gouge	03/16/23	Prepared Avaya Inc.'s state and local transaction tax returns and supporting schedules for filing period February 2023: NY.	1.6	
Drew Robertson-Gouge	03/16/23	Performed associate level review, as of 03/16/23, of Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period January 2023: AK (0.3), HI (0.3), MA (0.3), MO (0.3), OK (0.3), PA (0.2), RI (0.3).	2.0	
Drew Robertson-Gouge	03/16/23	Prepared second return package containing returns due on or before March 20, 2023 to ultimately be uploaded into eReview.	2.0	

EXHIBIT C3

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Sales/Use Tax Compliance Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Amount
Stephen Carlozzi	03/16/23	Managing director review, as of 03/16/23, of sales/use tax returns for Avaya (1.3) and Avaya Federal Solutions (1.3), concurrently providing comments to the KPMG team.	2.6	
Amanda Hackett	03/16/23	Prepared Avaya Inc's sales/use tax returns for filing period February 2023: AK (1.4), OK (1.4).	2.8	
Kevin Gilsonan	03/16/23	In-person meeting with D. Quiam (Avaya) regarding current status of filing period February 2023 Avaya Inc. sales/use tax returns due on/before March 20th. Discussion was surrounding identified sales/use tax overpayment in New York.	3.0	
Amanda Hackett	03/16/23	Prepared Avaya Inc's sales/use tax returns for filing period February 2023: CO (1.2), HI (1.2), MA (1.2).	3.6	
Drew Robertson-Gouge	03/17/23	Call with N. Grawehr, K. Gilsonan and D. Robertson-Gouge (KPMG) regarding overpayment / credit identified within Avaya Inc.'s New York sales/use tax account, and impact on filing period February 2023 return preparation.	0.2	
Nick Grawehr	03/17/23	Call with N. Grawehr, K. Gilsonan and D. Robertson-Gouge (KPMG) regarding overpayment/credit identified within Avaya Inc.'s New York sales/use tax account, and impact on filing period February 2023 return preparation.	0.2	
Kevin Gilsonan	03/17/23	Call with N. Grawehr, K. Gilsonan and D. Robertson-Gouge (KPMG) regarding overpayment/credit identified within Avaya Inc.'s New York sales/use tax account, and impact on filing period February 2023 return preparation.	0.2	
Drew Robertson-Gouge	03/17/23	Communication via email with K. Horne (KPMG) regarding uploading 20th return information to Anybill for funding approval.	0.2	
Drew Robertson-Gouge	03/17/23	Correspondence via email with K. Horne (KPMG) regarding uploading NY return into eReview.	0.2	
Karen Horne	03/17/23	Upload, as of 03/17/23, the NY return into eReview and payables into Anybill.	0.2	
Drew Robertson-Gouge	03/17/23	Correspondence via email with F. Garone, S. Carlozzi, and N. Grawehr (KPMG) regarding timeline of approvals for Anybill funding approval.	0.4	
Amanda Hackett	03/17/23	Updated Orion to include sales/use tax project email communication received as of 3/17/23 to facilitate team access and for client and KPMG record retention purposes.	0.4	
Kevin Gilsonan	03/17/23	Manager review, as of 03/17/23, of Avaya Inc. and AFS WA gross receipt summary schedules for the filing period February 2023.	0.4	
Stephen Carlozzi	03/17/23	Managing director review, as of 03/17/23, of sales/use tax returns for Avaya and Avaya Federal Solutions, concurrently providing comments to KPMG team.	0.4	

EXHIBIT C3

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Sales/Use Tax Compliance Services
February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Amount
Drew Robertson-Gouge	03/17/23	Prepared NY return package to send to S. Carlozzi (KPMG) for Managing Director level review.	0.4	
Amanda Hackett	03/17/23	Prepared Avaya Federal Solutions' Gross Receipts workbook for filing period February 2023: WA.	0.6	
Drew Robertson-Gouge	03/17/23	Prepared NY return package to send to OKE team to upload into eReview.	0.6	
Drew Robertson-Gouge	03/17/23	Call with D. Robertson-Gouge (KPMG), D. Quiam (Avaya) and the New York State Tax Department Representative regarding overpayment / credit identified within Avaya Inc.'s New York sales/use tax account.	1.0	
Amanda Hackett	03/17/23	Prepared Avaya Inc's Gross Receipts workbook for filing period February 2023: WA.	1.0	
Frank Garone	03/17/23	Senior manager review, as of 03/17/23, of transaction tax returns due on the 20th.	1.0	
Drew Robertson-Gouge	03/17/23	Filed Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period February 2023: AL (0.5), AR (0.6).	1.1	
Drew Robertson-Gouge	03/17/23	Filed Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period February 2023: AZ (0.6), CO (0.5), GA (0.6), MO (0.6), SC (0.6).	2.9	
Drew Robertson-Gouge	03/20/23	Communication via email with P. Bell (KPMG) and Avaya IT Department regarding restoring access to Avaya VPN.	0.2	
Kevin Gilsean	03/20/23	Preparation of good-faith estimates for Sales/Use Compliance Services, as requested by debtors' counsel.	0.2	
Amanda Hackett	03/20/23	Email communication with KPMG compliance team to coordinate mailing February 2023 sales tax returns due March 20, 2023.	0.4	
Juan Pablo Espino	03/20/23	Prepared mailings for the February 2023 Sales Tax filing period.	0.5	
Amanda Hackett	03/20/23	Draft emails with P. Bell (Avaya) regarding authentication issues related to the February 2023 sales tax returns due March 20, 2023.	0.6	
Stephen Carlozzi	03/20/23	Draft emails with P. Bell (Avaya) on various compliance related matters, e-filing, upcoming meetings, etc.	0.6	
Kevin Gilsean	03/20/23	Call with S. Carlozzi, F. Garone, K. Gilsean, N. Grawehr, and A. Hackett (KPMG) for resolution of eFiling issues and discussions regarding path forward with Avaya management to ensure timely filing for February 2023 sales/use tax returns due on or before March 20th.	0.8	

EXHIBIT C3

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Sales/Use Tax Compliance Services
February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Amount
Drew Robertson-Gouge	03/20/23	Call with S. Carlozzi, F. Garone, K. Gilsonan, N. Grawehr, and A. Hackett (KPMG) for resolution of eFiling issues and discussions regarding path forward with Avaya management to ensure timely filing for February 2023 sales/use tax returns due on or before March 20th.	0.8	
Amanda Hackett	03/20/23	Call with S. Carlozzi, F. Garone, K. Gilsonan, N. Grawehr, and A. Hackett (KPMG) for resolution of eFiling issues and discussions regarding path forward with Avaya management to ensure timely filing for February 2023 sales/use tax returns due on or before March 20th.	0.8	
Amanda Hackett	03/20/23	Associate review, as of 03/20/23, of Avaya Inc's sales/use tax returns for filing period February 2023: KS (0.3), NM (0.3), WA (0.4).	1.0	
Amanda Hackett	03/20/23	Updated Orion to include sales/use tax project email communication received as of 3/20/23 to facilitate team access and for client and KPMG record retention purposes.	1.0	
Drew Robertson-Gouge	03/20/23	Prepared Avaya Federal Solutions' state with local transaction tax returns and supporting schedules for filing period February 2023: KS (0.3), NM (0.4), WA (0.3).	1.0	
Drew Robertson-Gouge	03/20/23	Continue, from earlier on 03/20/23, to prepare Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period February 2023: KS (1.0), NM (1.0), WA (1.0).	3.0	
Amanda Hackett	03/20/23	Filed Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period February 2023: AK local jurisdictions (0.7), CO local jurisdictions (0.8), DC (0.8), MS (0.7).	3.0	
Drew Robertson-Gouge	03/20/23	Filed Avaya Inc.'s state and local transaction tax returns with supporting schedules for filing period February 2023: AK (0.4), IA (0.3), IL (0.3), KY (0.3), LA (0.3), MS (0.3), NE (0.4), NY (0.4), OH (0.3), PA (0.4), TN (0.3), TX (0.3).	4.0	
Kevin Gilsonan	03/21/23	Manager review, as of 03/21/23, of revised draft email prepared by D. Robertson-Gouge (KPMG) for P. Bell (Avaya) specific to current status of Avaya's sales/use tax return preparation for the filing period February 2023.	0.2	
Amanda Hackett	03/21/23	Updated Orion to include sales/use tax project email communication received as of 3/21/23 to facilitate team access and for client and	0.6	
Drew Robertson-Gouge	03/21/23	Correspondence via email with P. Bell (Avaya) regarding returns due on or before March 25, 2023 and applicable funding amounts.	0.8	
Drew Robertson-Gouge	03/21/23	Perform Associate level review, as of 03/21/23, of Avaya Federal Solutions' state & local transaction tax returns with supporting schedules for filing period February 2023: KS (0.3), NM (0.3), WA (0.4).	1.0	

EXHIBIT C3

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Sales/Use Tax Compliance Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Amount
Drew Robertson-Gouge	03/21/23	Prepared return package containing returns due on or before March 25, 2023 to send to the OKE team to upload into eReview.	2.2	
Kevin Gilsean	03/22/23	Manager review, as of 03/22/23, of Avaya Inc. and Avaya Federal Solutions Inc. sales/use tax returns for the filing period February 2023 due on or before March 25, 2023 within KPMG's internal review portal prior to Avaya's coordination with its third party payment provider, concurrently approving.	0.2	
Amanda Hackett	03/22/23	Performed set up of Secure File Transfer Site for Avaya management to review prepared returns.	0.2	
Amanda Hackett	03/22/23	Call with F. Garone, D. Robertson-Gouge (KPMG), and P. Bell (Avaya) regarding utilization of the 2023 Rolling Average workbook and appropriate means of sending and receiving Avaya Inc sale/use tax returns.	0.4	
Drew Robertson-Gouge	03/22/23	Call with F. Garone, D. Robertson-Gouge, A. Hackett (KPMG), and P. Bell (Avaya) regarding utilization of the 2023 Rolling Average workbook and appropriate means of sending and receiving Avaya Inc sale and use tax returns.	0.4	
Karen Horne	03/22/23	Updated eReview to include the 24th-25th returns, updated Anybill to include payables.	0.5	
Amanda Hackett	03/22/23	Updated Orion to include sales/use tax project email communication received as of 3/22/23 to facilitate team access and for client and	0.6	
Drew Robertson-Gouge	03/22/23	Calls with P. Bell (Avaya) regarding moving forward with processing returns due on or before March 25, 2023 and Arkansas prepayment.	1.0	
Drew Robertson-Gouge	03/22/23	Correspondence via email with A. Gopal (KPMG) regarding Avaya Inc KY return filed on March 20, 2023.	1.0	
Drew Robertson-Gouge	03/22/23	Correspondence via email with K. Horne (KPMG) and K. Gilsean regarding approvals for returns due on or before March 25,2023.	1.2	
Drew Robertson-Gouge	03/22/23	Performed Associate level review, as of 03/22/23, of returns due on or before March 25, 2023 that were uploaded to eReview.	1.2	
Drew Robertson-Gouge	03/22/23	Prepared Arkansas prepayment schedule.	1.2	
Total Sales/Use Tax Compliance Services				\$ 29,422.38 ^{1 2}

¹ Services are billed on a fixed fee basis and include reasonably detailed time records in half hour increments in accordance with the Retention Order.

² Per the statement of work dated October 7, 2022, KPMG's fee for the sales/use tax compliance services will be the lesser of actual time incurred to complete the services at the discounted hourly rates (as outlined in Section 3.3.2 of SOW C) for the professionals involved in providing the services or \$23,625 per month for the term of the SOW. KPMG has prorated the amount of \$23,625 for the period from February 14, 2023 through February 28, 2023 in the amount of \$12,656.25 and has prorated the amount of \$23,625 for the period from March 1, 2023 through March 22, 2023 in the amount of \$16,766.13, as such, KPMG is requesting total fees in the amount of \$29,422.38 in this First and Final Fee Application.

EXHIBIT C4

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Compliance Out-of-Scope Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Amanda Hackett	02/16/23	Call with N. Grawehr and A. Hackett (KPMG) regarding preparation of fee accrual estimates pursuant to Avaya's monthly request.	0.5	\$ 245.00	\$ 122.50
Amanda Hackett	02/16/23	Prepared fee accrual estimates pursuant to Avaya's weekly request.	0.8	\$ 245.00	\$ 196.00
Nick Grawehr	02/28/23	Conducting reconciliation review with D. Robertson-Gouge and N. Grawehr (KPMG) to resolve variances related to overpayments and prepayments.	0.4	\$ 345.00	\$ 138.00
Drew Robertson-Gouge	02/28/23	Conducting reconciliation review with D. Robertson-Gouge and N. Grawehr (KPMG) to resolve variances related to overpayments and prepayments.	0.4	\$ 245.00	\$ 98.00
Drew Robertson-Gouge	02/28/23	Call with A. Hackett and D. Robertson-Gouge (KPMG) to prepare month end reconciliation for February 2023.	3.8	\$ 245.00	\$ 931.00
Amanda Hackett	02/28/23	Call with A. Hackett and D. Robertson-Gouge (KPMG) to prepare month end reconciliation for February 2023.	3.8	\$ 245.00	\$ 931.00
Drew Robertson-Gouge	03/01/23	(0.8) Call with D. Quiam (Avaya) regarding variances found in end of month reconciliation.	1.6	\$ 245.00	\$ 392.00
Stephen Carlozzi	03/13/23	Conference call with S. Carlozzi (KPMG) and P. Bell (Avaya) to discuss loss of 3rd party credentials for client issued laptop.	0.2	\$ 630.00	\$ 126.00
Kevin Gilsenan	03/13/23	Draft correspondence with KPMG's sales/use tax compliance center to discuss options surrounding path forward for preparation of February 2023 returns as a result of loss of 3rd party contractor credentials, which led to loss of access to sales & use return preparation software.	0.2	\$ 450.00	\$ 90.00
Kevin Gilsenan	03/13/23	Discussion with J. Garza and S. Carlozzi (KPMG) regarding the preparation of estimated fees for KPMG's indirect tax compliance services for the week of	0.4	\$ 450.00	\$ 180.00
Stephen Carlozzi	03/13/23	Meeting with D. Robertson-Gouge, A. Hackett, N. Grawehr, K. Gilsenan, and S. Carlozzi (KPMG) pursuant to next-steps on path forward for preparation of February 2023 returns as a result of loss of 3rd party contractor credentials, which led to loss of access to sales & use return preparation software. (partial attendance)	0.4	\$ 630.00	\$ 252.00

EXHIBIT C4

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Compliance Out-of-Scope Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Nick Grawehr	03/13/23	Meeting with D. Robertson-Gouge, A. Hackett, N. Grawehr, K. Gilsonan, and S. Carlozzi (KPMG) pursuant to next-steps on path forward for preparation of February 2023 returns as a result of loss of 3rd party contractor credentials, which led to loss of access to sales & use return preparation software.	0.6	\$ 345.00	\$ 207.00
Kevin Gilsonan	03/13/23	Meeting with D. Robertson-Gouge, A. Hackett, N. Grawehr, K. Gilsonan, and S. Carlozzi (KPMG) pursuant to next-steps on path forward for preparation of February 2023 returns as a result of loss of 3rd party contractor credentials, which led to loss of access to sales & use return preparation software.	0.6	\$ 450.00	\$ 270.00
Amanda Hackett	03/13/23	Meeting with D. Robertson-Gouge, A. Hackett, N. Grawehr, K. Gilsonan, and S. Carlozzi (KPMG) pursuant to next-steps on path forward for preparation of February 2023 returns as a result of loss of 3rd party contractor credentials, which led to loss of access to sales & use return preparation software.	0.6	\$ 245.00	\$ 147.00
Drew Robertson-Gouge	03/13/23	Meeting with D. Robertson-Gouge, A. Hackett, N. Grawehr, K. Gilsonan, and S. Carlozzi (KPMG) pursuant to next-steps on path forward for preparation of February 2023 returns as a result of loss of 3rd party contractor credentials, which led to loss of access to sales & use return preparation software.	0.6	\$ 245.00	\$ 147.00
Amanda Hackett	03/13/23	Call with A. Hackett and D. Robertson-Gouge (KPMG) regarding loss of 3rd party contractor credentials.	1.0	\$ 245.00	\$ 245.00
Stephen Carlozzi	03/14/23	Draft mails with P. Bell (Avaya) to provide email addresses and / or context to ongoing access issue.	0.2	\$ 630.00	\$ 126.00
Amanda Hackett	03/15/23	(.1) Call with S. Carlozzi, D. Robertson-Gouge, and A. Hackett (KPMG) to discuss upcoming on-site personnel for return preparation for filing period February 2023 and upcoming Anybill funding deadlines.	0.1	\$ 245.00	\$ 24.50
Kevin Gilsonan	03/14/23	Discussion with J. Garza and S. Carlozzi (KPMG) regarding the preparation of estimated fees for KPMG's indirect tax compliance services for the week of 03/05/23 - 03/11/23, pursuant to identifying additional out of scope fees.	0.2	\$ 450.00	\$ 90.00

EXHIBIT C4

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Compliance Out-of-Scope Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Amanda Hackett	03/15/23	(0.2) Regroup meeting to discuss the loss of access matter with A. Hackett, K. Gilsonan and S. Carlozzi (KPMG).	0.2	\$ 245.00	\$ 49.00
Stephen Carlozzi	03/15/23	Regroup meeting to discuss the access matter between K. Gilsonan, A. Hackett, and S. Carlozzi (KPMG).	0.2	\$ 630.00	\$ 126.00
Amanda Hackett	03/15/23	(0.2) Call with S. Carlozzi, N. Grawehr, D. Robertson-Gouge, and A. Hackett (KPMG) to discuss the upcoming on-site meeting with Avaya personnel for return preparation for filing period February 2023 and upcoming Anybill funding deadlines.	0.2	\$ 245.00	\$ 49.00
Amanda Hackett	03/15/23	Email communication with P. Bell and D. Quiam (Avaya) related to ongoing access issue regarding return preparation.	0.2	\$ 245.00	\$ 49.00
Stephen Carlozzi	03/15/23	Email communication with P. Bell and D. Quiam (Avaya) related to ongoing access issue regarding return preparation;	0.2	\$ 630.00	\$ 126.00
Nick Grawehr	03/15/23	Call with S. Carlozzi, D. Robertson-Gouge, and A. Hackett (KPMG) to discuss upcoming on-site personnel for return preparation for filing period February 2023 and upcoming Anybill funding deadlines.	0.3	\$ 345.00	\$ 103.50
Stephen Carlozzi	03/15/23	Call with S. Carlozzi, D. Robertson-Gouge, and A. Hackett (KPMG) to discuss upcoming on-site personnel for return preparation for filing period February 2023 and upcoming Anybill funding deadlines.	0.3	\$ 630.00	\$ 189.00
Drew Robertson-Gouge	03/15/23	Call with S. Carlozzi, N. Grawehr, D. Robertson-Gouge, and A. Hackett (KPMG) to discuss upcoming on-site personnel for return preparation for filing period February 2023 and upcoming Anybill funding deadlines. (0.3) Prepare for meeting by reviewing outstanding items and discussion points for call with S. Carlozzi and A. Hackett (KPMG). (0.1)	0.4	\$ 245.00	\$ 98.00
Nick Grawehr	03/15/23	Correspondence via email with S. Carlozzi, K. Gilsonan, and A. Hackett (KPMG) regarding resolution to Avaya laptop server access and on-site personnel visit.	0.4	\$ 345.00	\$ 138.00
Nick Grawehr	03/15/23	Conducted IT tasks to resolve access issues with Avaya hardware and software pursuant to P. Bell's (Avaya) request.	0.6	\$ 345.00	\$ 207.00

EXHIBIT C4

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Compliance Out-of-Scope Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Amanda Hackett	03/15/23	Attempting to regain network access per instructions provided by Avaya management.	1.0	\$ 245.00	\$ 245.00
Amanda Hackett	03/15/23	Continue, from earlier on 03/15/23, network access attempts.	1.0	\$ 245.00	\$ 245.00
Drew Robertson-Gouge	03/15/23	Resolve issues related to loss of 3rd party contractor credentials.	1.3	\$ 245.00	\$ 318.50
Amanda Hackett	03/15/23	On-site visit to Avaya to discuss network access issues with S. Sardella (Avaya IT).	2.4	\$ 245.00	\$ 588.00
Drew Robertson-Gouge	03/15/23	Continue, from earlier on 03/15/23, to resolve issues related to loss of 3rd party contractor credentials.	2.9	\$ 245.00	\$ 710.50
Nick Grawehr	03/16/23	On-site visit to Avaya location on March 16th to resolve access issues related to Avaya handle (N. Grawehr): Multiple visits with S. Sardella (Avaya IT) and Avaya management to regain network access as N. Grawehr (KPMG) was required to perform tasks of re-installing / configuring sales and use tax software, as requested by Avaya.	2.0	\$ 345.00	\$ 690.00
Nick Grawehr	03/16/23	Continued on-site visit to Avaya location on March 16th to resolve access issues related to Avaya handle (N. Grawehr): Multiple visits with S. Sardella (Avaya IT) and Avaya management to regain network access as N. Grawehr (KPMG) was required to perform tasks of manual reconnection configurations / administrative access / VPN application access / configuration for remote access / AV Taxes (Avaya's sales and use tax compliance shared drive), as requested by Avaya.	3.6	\$ 345.00	\$ 1,242.00
Drew Robertson-Gouge	03/17/23	Prepared Avaya Inc's estimated monthly fee accrual for March 2023, per the request of Avaya Management.	0.8	\$ 245.00	\$ 196.00
Kevin Gilsenan	03/20/23	Email correspondence with A. Hackett (KPMG) regarding review of draft email specific to potential penalties and interest imposed on Avaya Federal Solutions Inc. Indiana and Avaya Inc. Louisiana (state-only) sales/use tax returns for the filing period February 2023.	0.2	\$ 450.00	\$ 90.00
Frank Garone	03/20/23	Call with F. Garone, S. Carlozzi, and N. Grawehr (KPMG) regarding the resolution of eFiling issues and path forward with Avaya management to ensure timely filing of filing period February 2023 sales/use tax returns due on or before March 20th.	0.8	\$ 580.00	\$ 464.00

EXHIBIT C4

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Compliance Out-of-Scope Services
 February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Frank Garone	03/22/23	Call with F. Garone, D. Robertson-Gouge, A. Hackett (KPMG), and P. Bell (Avaya) regarding utilization of the 2023 Rolling Average workbook and appropriate means of sending and receiving Avaya Inc sale and use tax returns.	0.4	\$ 580.00	\$ 232.00
Total Compliance Out-of-Scope Services			35.8		\$ 10,868.50

EXHIBIT C5

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Audit Defense and General Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Amanda Hackett	02/16/23	Prepared fee accrual estimates pursuant to Avaya's monthly request.	0.6	\$ 260.00	\$ 156.00
Stephen Carlozzi	02/22/23	Review, as of 02/22/23, of information data request from Virginia and provided a general response to D. Quiam and P. Bell (Avaya) on how Virginia approaches a sales/use tax review.	0.2	\$ 600.00	\$ 120.00
Frank Garone	02/22/23	Reviewed email correspondence from D. Quiam (Avaya) regarding request to S. Carlozzi (KPMG) for KPMG to review applicability of custom sales/use tax exemption certificates to gain insight into the issues to prepare response.	1.0	\$ 580.00	\$ 580.00
Drew Robertson-Gouge	02/23/23	Call with F. Garone and D. Robertson-Gouge (KPMG) to discuss the Tax Exemption Certificate provided by Avaya Cloud Inc.	0.4	\$ 260.00	\$ 104.00
Frank Garone	02/23/23	Review the email correspondences between M. Roach and D. Quiam (Avaya) regarding custom sales/use tax exemption certificates to gain insight into the issues, concurrently preparing response to M. Roach (Avaya).	0.5	\$ 580.00	\$ 290.00
Drew Robertson-Gouge	02/23/23	Draft email correspondence with F. Garone (KPMG) and S. Carlozzi (KPMG) regarding Tax Exemption Certificate provided by Avaya Cloud Inc.	0.6	\$ 260.00	\$ 156.00
Drew Robertson-Gouge	02/24/23	Additional email correspondence with F. Garone and S. Carlozzi (KPMG) regarding Tax Exemption Certificate provided by Avaya Cloud Inc.	0.4	\$ 260.00	\$ 104.00
Drew Robertson-Gouge	02/24/23	Perform research regarding SSTA and MTC Tax Exemption Certificates for applicability to Avaya.	1.6	\$ 260.00	\$ 416.00
Drew Robertson-Gouge	02/27/23	Email correspondence with S. Carlozzi (KPMG) regarding Tax Exemption Certificate provided by Avaya Cloud Inc.	0.4	\$ 260.00	\$ 104.00
Stephen Carlozzi	02/27/23	Review of inquiry from D. Quiam (Avaya) regarding acceptance of exemption certificates with response to D. Quiam (Avaya) on same subject.	0.5	\$ 600.00	\$ 300.00
Stephen Carlozzi	02/28/23	Conference call with S. Carlozzi (KPMG), D. Quiam and P. Bell (Avaya) to discuss general sales/use tax inquiries regarding their Wisconsin audit.	0.5	\$ 600.00	\$ 300.00
Kevin Gilsean	03/01/23	Manager review, as of 03/01/23, of estimates prepared by A. Hackett (KPMG) and correspondence to Avaya, as	0.2	\$ 510.00	\$ 102.00
Amanda Hackett	03/01/23	Prepared fee accrual estimates pursuant to Avaya's weekly request.	1.0	\$ 260.00	\$ 260.00

EXHIBIT C5**AVAYA INC., et al.****Case No. 23-90088 (DRJ)**

Audit Defense and General Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Stephen Carlozzi	03/17/23	At Avaya's request, reviewed monthly estimate of professional fees, concurrently providing comments to KPMG Team.	0.2	\$ 600.00	\$ 120.00
Drew Robertson-Gouge	03/17/23	Prepared Avaya Inc's estimated monthly fee accrual for March 2023, per the request of Avaya Management.	0.8	\$ 260.00	\$ 208.00
Kevin Gilsenan	03/22/23	Correspondence with S. Carlozzi (KPMG) regarding Avaya Inc., Avaya Federal Solutions, and Avaya Cloud California audit assessments at the request of Avaya management. (0.2) Manager review, as of 03/22/23, of Avaya Federal Solutions, Inc. California sales/use tax transactional detail for the January 1, 2023 - February 13, 2023 period in accordance with the claim submitted to the bankruptcy courts. (0.2)	0.4	\$ 510.00	\$ 204.00
Stephen Carlozzi	03/22/23	Managing director review, as of 03/22/23, of proofs of claim for Avaya, Avaya Federal Solutions, and Avaya Cloud, concurrently initiating review of email communication from client and prior period settlement.	0.4	\$ 600.00	\$ 240.00
Total Audit Defense and General Consulting Services			9.7		\$ 3,764.00

EXHIBIT C6

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

U.S. GAAP Tax Provision, 382 Consulting, and Other Tax Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Michael Cabrera	02/15/23	Review of Avaya Efile pertaining to submitted MS Return for FY21, concurrently comparing to required due date in order to ensure that return was timely filed / payment was timely remitted to resolve if the assessed late payment penalty was correct / incorrect.	0.3	\$ 385.00	\$ 115.50
Dean Grant	02/15/23	Call with the Mississippi Department of Revenue (DOR) to discuss penalties and interest related to the Avaya Inc and Subs FY2021 return and related bank levy as a result of an audit of the FY2018, FY2019, and FY2020 returns.	1.0	\$ 260.00	\$ 260.00
Shayne Cortel	02/16/23	Preparing estimate of KPMG fees related to U.S. GAAP Tax Provision, 382 Consulting, and Other Tax Consulting Services - as requested by Avaya.	2.1	\$ 195.00	\$ 409.50
Brian Holland	02/21/23	(0.7) TY22 Q4 Provision: Researching, concurrently drafting response to PwC questions related to section 987 computation on FY22 Q4 provision.	0.7	\$ 580.00	\$ 406.00
Brian Holland	02/21/23	(0.8) (TY22 Q4 Provision) Continued to update section 987 computation on FY22 Q4 provision and sending response email to P. Bell (Avaya).	0.8	\$ 580.00	\$ 464.00
Brian Holland	02/21/23	(1.1) (TY22 Q4 Provision) Continued researching, concurrently drafting response to PwC questions related to section 987 computation on FY22 Q4 provision and update to 987 model.	1.1	\$ 580.00	\$ 638.00
Michael Hamilton	02/21/23	(1.5) New York State Audit Assistance: Researching / extracting information regarding New York State audit with information required for NY Audit IDR.	1.5	\$ 600.00	\$ 900.00
Brian Holland	02/22/23	(0.2) (TY22 Q4 Provision) Continued drafting response to A. Aspir (Avaya) and M. Roach (Avaya) on 987 computation.	0.2	\$ 580.00	\$ 116.00
Michael Hamilton	02/22/23	(0.3) Conference call with New York State Auditor to discuss outstanding information for ongoing New York State audit including information needed for the MTA Apportionment Factor. Attendees: P. Bell (Avaya), A. Hamilton (New York State), M. Hamilton (KPMG).	0.3	\$ 600.00	\$ 180.00
Brian Holland	02/22/23	(0.4) (TY22 Q4 Provision) Continued researching, concurrently drafting response to PwC questions related to section 987 computation on FY22 Q4 provision and updated to 987 model.	0.4	\$ 580.00	\$ 232.00

EXHIBIT C6

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

U.S. GAAP Tax Provision, 382 Consulting, and Other Tax Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Linda Ng	02/22/23	(TY22 Q4 Provision) Partner review of responses from B. Holland (KPMG) to PwC questions related to section 987 computation on FY22 Q4 provision.	0.6	\$ 680.00	\$ 408.00
Brian Holland	02/22/23	(1.2) (TY22 Q4 Provision) Researching and drafting response to client follow-up on email sent last evening on 987.	1.2	\$ 580.00	\$ 696.00
Matthew Phillips	02/24/23	(0.5) Meeting with M. Roach, P. Bell (Avaya), and M. Phillips (KPMG) to discuss AETR and calculation of valuation for FY23 Q1 financial statements.	0.5	\$ 525.00	\$ 262.50
Michael Hamilton	02/27/23	Assistance with New York audit - conference call with P. Bell (Avaya) to discuss New York State Audit deliverables.	1.0	\$ 600.00	\$ 600.00
Michael Cabrera	03/16/23	Review, concurrently evaluating Avaya tax notices received (0.2) and drafting of NYS Power of Attorney Package in response to received notice as the POA is used to obtain authority from the state to release Avaya related information (0.8).	1.0	\$ 385.00	\$ 385.00
Michael Hamilton	03/17/23	(.5) Conference call with M. Hamilton (KPMG), P. Bell and F. Xu (Avaya) regarding Texas state tax audit and information required for audit.	0.5	\$ 600.00	\$ 300.00
Michael Hamilton	03/17/23	(.6) Prepare responses to various questions from KPMG staff regarding certificate of authority in Michigan and Wisconsin.	0.6	\$ 600.00	\$ 360.00
Total U.S. GAAP Tax Provision, 382 Consulting, and Other Tax Consulting Services			13.8		\$ 6,732.50

EXHIBIT C7

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

U.S. GAAP Tax Provision FYE 09/2023 Services
February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ashby Corum	02/28/23	(1.0) Call with A. Corum, M. Phillips and J. Calia (KPMG) to discuss Avaya's interim period ASC 740 annual effective tax rate computations, forecasted data and subsequent events at the request of M. Roach (Avaya).	1.0	\$ 685.00	\$ 685.00
John Calia	02/28/23	(1.0) Call with A. Corum, M. Phillips and J. Calia (KPMG) to discuss Avaya's interim period ASC 740 annual effective tax rate computations, forecasted data and subsequent events at the request of M. Roach (Avaya).	1.0	\$ 645.00	\$ 645.00
Matthew Phillips	02/28/23	(1.0) Call with A. Corum, M. Phillips and J. Calia (KPMG) to discuss Avaya's interim period ASC 740 annual effective tax rate computations, forecasted data and subsequent events at the request of M. Roach (Avaya).	1.0	\$ 550.00	\$ 550.00
Total U.S. GAAP Tax Provision FYE 09/30/23 Services			3.0		\$ 1,880.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Yadi Hicken	02/14/23	(0.2) Drafting WNT email for S. Xu (KPMG) to communicate the updated deliverable to KPMG WNT.	0.2	\$ 665.00	\$ 133.00
Ian McKee	02/14/23	Preparing draft memorandum for AIEL tax basis amounts, concurrently updating the transactional history for supporting details related to 2001 restructuring.	0.2	\$ 665.00	\$ 133.00
Yadi Hicken	02/14/23	(0.3) Creation of first draft of the Avaya Proposed Emergence Transaction Step Plan (client deliverable) including insertion of disclaimer language in preparation for KPMG WNT review.	0.3	\$ 665.00	\$ 199.50
Ian McKee	02/14/23	Meeting with I. McKee and B. Holland (KPMG) to discuss materials available for 2005 transaction of AIEL tax basis study, next steps and division of work for AIEL CFC basis study, as of 02/14/23.	0.3	\$ 665.00	\$ 199.50
Brian Holland	02/14/23	Meeting with I. McKee and B. Holland (KPMG) to discuss materials available for 2005 transaction of AIEL tax basis study, next steps and division of work for AIEL CFC basis study, as of 02/14/23.	0.3	\$ 928.00	\$ 278.40
Yadi Hicken	02/14/23	(0.5) Updating, as of 02/14/23, the Emergence Transaction Steps deck - as requested by R. Kelly (KPMG).	0.5	\$ 665.00	\$ 332.50
Ryan Kelly	02/14/23	Call with K. Ryan, B. Unell, M. Hoffenberg and S. Xu (KPMG) to discuss the likely outcome when Avaya, Inc.'s worthless stock loss is suspended as a result of the internal G reorganization.	0.5	\$ 1,120.00	\$ 560.00
Mark Hoffenberg	02/14/23	Call with K. Ryan, B. Unell, M. Hoffenberg and S. Xu (KPMG) to discuss the likely outcome when Avaya, Inc.'s worthless stock loss is suspended as a result of the internal G reorganization.	0.5	\$ 1,208.00	\$ 604.00
Bela Unell	02/14/23	Call with K. Ryan, B. Unell, M. Hoffenberg and S. Xu (KPMG) to discuss the likely outcome when Avaya, Inc.'s worthless stock loss is suspended as a result of the internal G reorganization.	0.5	\$ 1,208.00	\$ 604.00
Serena Xu	02/14/23	Call with K. Ryan, B. Unell, M. Hoffenberg and S. Xu (KPMG) to discuss the likely outcome when Avaya, Inc.'s worthless stock loss is suspended as a result of the internal G reorganization.	0.5	\$ 963.00	\$ 481.50
Ian McKee	02/14/23	Updating, as of 02/14/22, the tax basis template for Argentinian FX rates.	0.5	\$ 665.00	\$ 332.50
Bela Unell	02/14/23	Call with S. Xu and B. Unell (KPMG) regarding tax consequences of G reorganization if worthless stock deduction is not allowed per 1.1502-80(c).	0.6	\$ 1,208.00	\$ 724.80

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Serena Xu	02/14/23	Call with S. Xu and B. Unell (KPMG) regarding tax consequences of G reorganization if worthless stock deduction is not allowed per 1.1502-80(c).	0.6	\$ 963.00	\$ 577.80
Brian Holland	02/14/23	Reviewing, as of 02/14/23, the historical tax returns to extract information regarding the Tenovis transaction to update the tax basis computation.	0.7	\$ 928.00	\$ 649.60
Brian Holland	02/14/23	Perform tax technical research on basis blocks related to CFC stock to update the tax basis analysis.	0.8	\$ 928.00	\$ 742.40
Brian Holland	02/14/23	Preparation for meeting with KPMG team by reviewing transaction details in the AIEL tax basis computation.	0.8	\$ 928.00	\$ 742.40
Ian McKee	02/14/23	(0.5) Preparing draft memorandum for AIEL tax basis amounts. (0.5) Finalizing initial draft of transactional history for supporting details related to 2001 restructuring.	1.0	\$ 665.00	\$ 665.00
Linda Ng	02/14/23	Meeting with L. Ng, B. Holland and I. McKee (KPMG) to discuss open items on AIEL tax basis study, review additional transaction information provided by BTS team related to historical transactions for basis impact, and determine next steps for AIEL tax basis study, as of 02/14/23.	1.0	\$ 1,085.00	\$ 1,085.00
Ian McKee	02/14/23	Meeting with L. Ng, B. Holland and I. McKee (KPMG) to discuss open items on AIEL tax basis study, review additional transaction information provided by BTS team related to historical transactions for basis impact, and determine next steps for AIEL tax basis study, as of 02/14/23.	1.0	\$ 665.00	\$ 665.00
Brian Holland	02/14/23	Meeting with L. Ng, B. Holland and I. McKee (KPMG) to discuss open items on AIEL tax basis study, review additional transaction information provided by BTS team related to historical transactions for basis impact, and determine next steps for AIEL tax basis study, as of 02/14/23.	1.0	\$ 928.00	\$ 928.00
Serena Xu	02/14/23	(1.3) Senior manager review, as of 02/14/23, concurrently updating the Emergence Transaction Step plan.	1.3	\$ 963.00	\$ 1,251.90
Brian Holland	02/14/23	Preparation for meeting to discuss AIEL tax basis with KPMG team by reviewing transactions information sent over by M. Phillips (KPMG).	1.3	\$ 928.00	\$ 1,206.40
Ryan Kelly	02/14/23	(2.0) Partner review, as of 02/14/23, of model changes for additional scenarios regarding 15.	2.0	\$ 1,120.00	\$ 2,240.00
Maggie Cashion	02/14/23	Preparing the draft Emergence Transaction PowerPoint deck for scenario 14.	2.8	\$ 403.00	\$ 1,128.40

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Serena Xu	02/14/23	(2.9) Incorporating, as of 02/14/23, a new scenario to the Avaya bankruptcy model assuming Section 382(l)(5) applies.	2.9	\$ 963.00	\$ 2,792.70
Yadi Hicken	02/14/23	(3.4) Revising, as of 02/14/23, the Emergence Transaction Steps deck to include updates requested by S. Xu (KPMG).	3.4	\$ 665.00	\$ 2,261.00
Serena Xu	02/14/23	Incorporating, as of 02/14/23, a new scenario to the Avaya bankruptcy model to reflect a potential downside of a G reorganization / WSD transaction.	3.7	\$ 963.00	\$ 3,563.10
Eric Albritton	02/15/23	(0.2) Call with R. Kelly and E. Albritton (KPMG) to concurrently review and update structure deck of contemplated emergence transactions based on partner comments.	0.2	\$ 875.00	\$ 175.00
Ryan Kelly	02/15/23	(0.2) Call with R. Kelly and E. Albritton (KPMG) to concurrently review and update structure deck of contemplated emergence transactions based on partner comments.	0.2	\$ 1,120.00	\$ 224.00
Brian Holland	02/15/23	(0.3) Call with N. Lohman and B. Holland (KPMG) to walkthrough steps to update CFC tax basis calculation for Avaya China Communication.	0.3	\$ 928.00	\$ 278.40
Nigel Lohman	02/15/23	(0.3) Call with N. Lohman and B. Holland (KPMG) to walkthrough steps to update CFC tax basis calculation for Avaya China Communication.	0.3	\$ 403.00	\$ 120.90
Brian Holland	02/15/23	(0.3) Summarizing the next step, as of 02/15/23, for international tax after check-point meeting for L. Ng (KPMG).	0.3	\$ 928.00	\$ 278.40
Brian Holland	02/15/23	(0.3) Update, as of 02/15/23, the CFC tax basis template for annual FX rates.	0.3	\$ 928.00	\$ 278.40
Yinka Kukoyi	02/15/23	Discussion with R. Kelly, Y. Kukoyi and B. Holland (KPMG) regarding status of project, tax structuring alternatives, next steps regarding tax modeling, step plan, and technical points to research on Gibraltar as of 2/15/23.	0.3	\$ 1,120.00	\$ 336.00
Ian McKee	02/15/23	(0.4) Update, as of 02/15/23, the FX rates in the standard basis study template to be used by other KPMG team members for the basis study information gathering on first tier CFCs.	0.4	\$ 665.00	\$ 266.00
Ivo Pavlov	02/15/23	(.5) Meeting with I. Pavlov and I. Salinas (KPMG) to discuss AR/AP intercompany transactions for AIEL and locating supporting data to send to the KPMG valuation team in response to their inquiry.	0.5	\$ 928.00	\$ 464.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Irene Salinas	02/15/23	(.5) Meeting with I. Pavlov and I. Salinas (KPMG) to discuss AR/AP intercompany transactions for AIEL and locating supporting data to send to the KPMG valuation team in response to their inquiry.	0.5	\$ 665.00	\$ 332.50
Ivo Pavlov	02/15/23	(0.5) Call with I. Pavlov and B. Holland (KPMG) to walkthrough an overview of the CFC basis calculation process for non-AIEL entities and project management.	0.5	\$ 928.00	\$ 464.00
Brian Holland	02/15/23	(0.5) Call with I. Pavlov and B. Holland (KPMG) to walkthrough an overview of the CFC basis calculation process for non-AIEL entities and project management.	0.5	\$ 928.00	\$ 464.00
Irene Salinas	02/15/23	Create a blank template for the KPMG team to utilize for the Avaya CFC stock basis study.	0.5	\$ 665.00	\$ 332.50
Yinka Kukoyi	02/15/23	Tax check-point meeting with K. Speed, M. Roach, A. Aspir (Avaya), A. Sexton (K&E), S. Spitzer, J. McGlynn (Alix Partners), M. Hoffenberg, Y. Kukoyi, R. Kelly, B. Unell, and B. Holland (KPMG) to discuss status of project, tax structuring alternatives, and next steps regarding tax modeling, step plan, and technical points to research on Gibraltar, as of 02/15/23. (partial attendance)	0.5	\$ 1,120.00	\$ 560.00
Brian Holland	02/15/23	(0.6) Call with M. Ihe and B. Holland (KPMG) to perform walkthrough of the steps to update the CFC tax basis calculation for Avaya Hungary.	0.6	\$ 928.00	\$ 556.80
Mike Ihe	02/15/23	(0.6) Call with M. Ihe and B. Holland (KPMG) to perform walkthrough of the steps to update the CFC tax basis calculation for Avaya Hungary.	0.6	\$ 403.00	\$ 241.80
Ian McKee	02/15/23	Continue, as of 02/15/23, preparing draft memorandum for AIEL tax basis amounts by reviewing available information related to additional restructuring items occurring from 2004 - 2007. (0.4) Creating a narrative of known transactions, concurrently identifying data gaps for additional requests / confirmations. (0.2)	0.6	\$ 665.00	\$ 399.00
Maggie Cashion	02/15/23	(0.7) Call with E. Albritton, Y. Hicken, and M. Cashion (KPMG) to review and update the structure deck of contemplated emergence transactions based on KPMG WNT comments.	0.7	\$ 403.00	\$ 282.10
Yadi Hicken	02/15/23	(0.7) Call with E. Albritton, Y. Hicken, and M. Cashion (KPMG) to review and update the structure deck of contemplated emergence transactions based on KPMG WNT comments.	0.7	\$ 665.00	\$ 465.50
Eric Albritton	02/15/23	(0.7) Call with E. Albritton, Y. Hicken, and M. Cashion (KPMG) to review and update the structure deck of contemplated emergence transactions based on KPMG WNT comments.	0.7	\$ 875.00	\$ 612.50

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Yadi Hicken	02/15/23	(0.7) Update, as of 02/15/23, the Emergence Transaction Steps deck for updates requested by M. Hoffenberg (KPMG)	0.7	\$ 665.00	\$ 465.50
Nigel Lohman	02/15/23	(0.8) Meeting with I. Salinas and N. Lohman (KPMG) regarding status, as of 02/15/23, and discussing questions / answers on the CFC stock basis study.	0.8	\$ 403.00	\$ 322.40
Irene Salinas	02/15/23	(0.8) Meeting with I. Salinas and N. Lohman (KPMG) regarding status, as of 02/15/23, and discussing questions / answers on the CFC stock basis study.	0.8	\$ 665.00	\$ 532.00
Ryan Kelly	02/15/23	(0.8) Tax meeting with K. Speed, M. Roach, A. Aspir (Avaya), A. Sexton (K&E), S. Spitzer, J. McGlyn (Alix Partners), M. Hoffenberg, Y. Kukoyi, R. Kelly, B. Unell, and B. Holland (KPMG) to discuss status of project, tax structuring alternatives, and next steps regarding tax modeling, step plan, and technical points to research on Gibraltar, as of 02/15/23.	0.8	\$ 1,120.00	\$ 896.00
Bela Unell	02/15/23	(0.8) Tax meeting with K. Speed, M. Roach, A. Aspir (Avaya), A. Sexton (K&E), S. Spitzer, J. McGlyn (Alix Partners), M. Hoffenberg, Y. Kukoyi, R. Kelly, B. Unell, and B. Holland (KPMG) to discuss status of project, tax structuring alternatives, and next steps regarding tax modeling, step plan, and technical points to research on Gibraltar, as of 02/15/23.	0.8	\$ 1,208.00	\$ 966.40
Brian Holland	02/15/23	(0.8) Tax meeting with K. Speed, M. Roach, A. Aspir (Avaya), A. Sexton (K&E), S. Spitzer, J. McGlyn (Alix Partners), M. Hoffenberg, Y. Kukoyi, R. Kelly, B. Unell, and B. Holland (KPMG) to discuss status of project, tax structuring alternatives, and next steps regarding tax modeling, step plan, and technical points to research on Gibraltar, as of 02/15/23.	0.8	\$ 928.00	\$ 742.40
Mark Hoffenberg	02/15/23	(0.8) Tax meeting with K. Speed, M. Roach, A. Aspir (Avaya), A. Sexton (K&E), S. Spitzer, J. McGlyn (Alix Partners), M. Hoffenberg, Y. Kukoyi, R. Kelly, B. Unell, and B. Holland (KPMG) to discuss status of project, tax structuring alternatives, and next steps regarding tax modeling, step plan, and technical points to research on Gibraltar, as of 02/15/23.	0.8	\$ 1,208.00	\$ 966.40
Irene Salinas	02/15/23	Began building out the Avaya Cloud Canada CFC stock basis study folder / binder of supporting documents.	0.8	\$ 665.00	\$ 532.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Nigel Lohman	02/15/23	Meeting with B. Holland, I. McKee, A. Seebach, M. Ihe, I. Salinas, M. Carr, and N. Lohman (KPMG) to discuss open items on Avaya first tier CFCs and assigning workstreams for next steps on non-AIEL first tier base studies, as of 02/15/23 (partial attendance).	0.8	\$ 403.00	\$ 322.40
Ian McKee	02/15/23	(0.9) Continue, from earlier on 02/15/23, creating narrative of known transactions, concurrently identifying data gaps for additional requests / confirmations.	0.9	\$ 665.00	\$ 598.50
Ashley Seebach	02/15/23	Meeting with B. Holland, I. McKee, A. Seebach, M. Ihe, I. Salinas, M. Carr, and N. Lohman (KPMG) to discuss open items on Avaya first tier CFCs and assigning workstreams for next steps on non-AIEL first tier base studies, as of 02/15/23.	0.9	\$ 665.00	\$ 598.50
Brian Holland	02/15/23	Meeting with B. Holland, I. McKee, A. Seebach, M. Ihe, I. Salinas, M. Carr, and N. Lohman (KPMG) to discuss open items on Avaya first tier CFCs and assigning workstreams for next steps on non-AIEL first tier base studies, as of 02/15/23.	0.9	\$ 928.00	\$ 835.20
Irene Salinas	02/15/23	Meeting with B. Holland, I. McKee, A. Seebach, M. Ihe, I. Salinas, M. Carr, and N. Lohman (KPMG) to discuss open items on Avaya first tier CFCs and assigning workstreams for next steps on non-AIEL first tier base studies, as of 02/15/23.	0.9	\$ 665.00	\$ 598.50
Maci Carr	02/15/23	Meeting with B. Holland, I. McKee, A. Seebach, M. Ihe, I. Salinas, M. Carr, and N. Lohman (KPMG) to discuss open items on Avaya first tier CFCs and assigning workstreams for next steps on non-AIEL first tier base studies, as of 02/15/23.	0.9	\$ 403.00	\$ 362.70
Mike Ihe	02/15/23	Meeting with B. Holland, I. McKee, A. Seebach, M. Ihe, I. Salinas, M. Carr, and N. Lohman (KPMG) to discuss open items on Avaya first tier CFCs and assigning workstreams for next steps on non-AIEL first tier base studies, as of 02/15/23.	0.9	\$ 403.00	\$ 362.70
Ian McKee	02/15/23	Meeting with B. Holland, I. McKee, A. Seebach, M. Ihe, I. Salinas, M. Carr, and N. Lohman (KPMG) to discuss open items on Avaya first tier CFCs and assigning workstreams for next steps on non-AIEL first tier base studies, as of 02/15/23.	0.9	\$ 665.00	\$ 598.50
Ian McKee	02/15/23	(1.0) Continue, as of 02/15/23, creating a narrative of known transactions, concurrently identifying data gaps for additional requests / confirmations as well as possible solutions for discrepancy in documents supporting the transaction.	1.0	\$ 665.00	\$ 665.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ian McKee	02/15/23	(1.0) Continue, as of 02/15/23, preparing draft memorandum for AIEL tax basis amounts by reviewing available information related to 2005 restructuring items.	1.0	\$ 665.00	\$ 665.00
Ian McKee	02/15/23	(1.1) Continue, from earlier on 02/15/23, preparing draft memorandum for AIEL tax basis amounts by reviewing available information related to additional restructuring items occurring from 2004 - 2007.	1.1	\$ 665.00	\$ 731.50
Nigel Lohman	02/15/23	(1.1) Extracted Avaya China Communications (525B) 5471s, concurrently organized into separate folder for 5471 CFC basis study.	1.1	\$ 403.00	\$ 443.30
Mark Hoffenberg	02/15/23	(1.1) Partner review, as of 02/15/23, of the structure deck depicting transfers of AIEL and reorganization of Avaya Inc, concurrently providing comments.	1.1	\$ 1,208.00	\$ 1,328.80
Eric Albritton	02/15/23	(1.1) Review, as of 02/15/23, the Avaya tax returns for the potential impact of other income and negative other deduction items.	1.1	\$ 875.00	\$ 962.50
Serena Xu	02/15/23	Preparing bankruptcy model summaries with pdf. output packages (1.1) and sending via email to K&E and Avaya (0.1).	1.2	\$ 963.00	\$ 1,155.60
Mike Ihe	02/15/23	Began steps to update, as of 02/15/23, the CFC tax basis calculation for Avaya Hungary for years 2001 through 2004.	1.5	\$ 403.00	\$ 604.50
Ivo Pavlov	02/15/23	Review, as of 02/15/23, of CFC basis materials provided by Avaya for purposes of computing the tax basis at the first tier Avaya CFC level.	1.5	\$ 928.00	\$ 1,392.00
Serena Xu	02/15/23	(1.6) Senior manager review, as of 02/15/23, concurrently updating the Avaya bankruptcy model for utilization of foreign tax credit.	1.6	\$ 963.00	\$ 1,540.80
Serena Xu	02/15/23	(1.7) Update, as of 02/15/23, the Avaya bankruptcy model to correct an input error.	1.7	\$ 963.00	\$ 1,637.10
Maggie Cashion	02/15/23	Associate review, as of 02/15/23, concurrently updating scenario 14 of the structure deck based on review comments from M. Hoffenberg (KPMG WNT).	3.2	\$ 403.00	\$ 1,289.60
Eric Albritton	02/15/23	(3.9) Analyzing / reviewing the potential impact of other income and negative other deduction items to gross receipts analysis.	3.9	\$ 875.00	\$ 3,412.50
Eric Albritton	02/16/23	(0.3) Call with B. Johnson, R. Kelly, S. Xu, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, B. Holland (KPMG Intl), M. Phillips (KPMG BTS), and M. Hamilton (KPMG SALT) to discuss status of various tax workstreams and next steps during bankruptcy, as of 02/16/23.	0.3	\$ 875.00	\$ 262.50

EXHIBIT C8

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Matthew Phillips	02/16/23	(0.3) Call with B. Johnson, R. Kelly, S. Xu, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, B. Holland (KPMG Intl), M. Phillips (KPMG BTS), and M. Hamilton (KPMG SALT) to discuss status of various tax workstreams and next steps during bankruptcy, as of 02/16/23.	0.3	\$ 928.00	\$ 278.40
Maggie Cashion	02/16/23	(0.3) Call with B. Johnson, R. Kelly, S. Xu, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, B. Holland (KPMG Intl), M. Phillips (KPMG BTS), and M. Hamilton (KPMG SALT) to discuss status of various tax workstreams and next steps during bankruptcy, as of 02/16/23.	0.3	\$ 403.00	\$ 120.90
Yadi Hicken	02/16/23	(0.3) Call with B. Johnson, R. Kelly, S. Xu, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, B. Holland (KPMG Intl), M. Phillips (KPMG BTS), and M. Hamilton (KPMG SALT) to discuss status of various tax workstreams and next steps during bankruptcy, as of 02/16/23.	0.3	\$ 665.00	\$ 199.50
Ivo Pavlov	02/16/23	(0.3) Call with B. Johnson, R. Kelly, S. Xu, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, B. Holland (KPMG Intl), M. Phillips (KPMG BTS), and M. Hamilton (KPMG SALT) to discuss status of various tax workstreams and next steps during bankruptcy, as of 02/16/23.	0.3	\$ 928.00	\$ 278.40
Linda Ng	02/16/23	(0.3) Call with B. Johnson, R. Kelly, S. Xu, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, B. Holland (KPMG Intl), M. Phillips (KPMG BTS), and M. Hamilton (KPMG SALT) to discuss status of various tax workstreams and next steps during bankruptcy, as of 02/16/23.	0.3	\$ 1,085.00	\$ 325.50
Michael Hamilton	02/16/23	(0.3) Call with B. Johnson, R. Kelly, S. Xu, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, B. Holland (KPMG Intl), M. Phillips (KPMG BTS), and M. Hamilton (KPMG SALT) to discuss status of various tax workstreams and next steps during bankruptcy, as of 02/16/23.	0.3	\$ 1,033.00	\$ 309.90
Serena Xu	02/16/23	(0.3) Call with B. Johnson, R. Kelly, S. Xu, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, B. Holland (KPMG Intl), M. Phillips (KPMG BTS), and M. Hamilton (KPMG SALT) to discuss status of various tax workstreams and next steps during bankruptcy, as of 02/16/23.	0.3	\$ 963.00	\$ 288.90

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Brian Holland	02/16/23	(0.3) Call with B. Johnson, R. Kelly, S. Xu, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, B. Holland (KPMG Intl), M. Phillips (KPMG BTS), and M. Hamilton (KPMG SALT) to discuss status of various tax workstreams and next steps during bankruptcy, as of 02/16/23.	0.3	\$ 928.00	\$ 278.40
Brian Holland	02/16/23	(0.3) Call with D. Miles, A. Aspir, R. Robert (Avaya), L. Ng and B. Holland (KPMG) to discuss the impact of Ireland anti-hybrid rules under current AIEL / Avaya Treasury Ireland structure.	0.3	\$ 928.00	\$ 278.40
Linda Ng	02/16/23	(0.3) Call with D. Miles, A. Aspir, R. Robert (Avaya), L. Ng and B. Holland (KPMG) to discuss the impact of Ireland anti-hybrid rules under current AIEL / Avaya Treasury Ireland structure.	0.3	\$ 1,085.00	\$ 325.50
Brian Holland	02/16/23	(0.3) Discussion with L. Ng and B. Holland (KPMG) regarding potential structuring considerations for Avaya international tax structure post-bankruptcy.	0.3	\$ 928.00	\$ 278.40
Linda Ng	02/16/23	(0.3) Discussion with L. Ng and B. Holland (KPMG) regarding potential structuring considerations for Avaya international tax structure post-bankruptcy.	0.3	\$ 1,085.00	\$ 325.50
Brian Holland	02/16/23	(.5) Call with B. Holland, I. Salinas, M. Carr, N. Lohman, and M. Ihe (KPMG) to discuss team Progress update and address CFC stock basis study Model & Tax technical questions.	0.5	\$ 928.00	\$ 464.00
Maci Carr	02/16/23	(.5) Call with B. Holland, I. Salinas, M. Carr, N. Lohman, and M. Ihe (KPMG) to discuss team Progress update and address CFC stock basis study Model & Tax technical questions.	0.5	\$ 403.00	\$ 201.50
Nigel Lohman	02/16/23	(.5) Call with B. Holland, I. Salinas, M. Carr, N. Lohman, and M. Ihe (KPMG) to discuss team Progress update and address CFC stock basis study Model & Tax technical questions.	0.5	\$ 403.00	\$ 201.50
Irene Salinas	02/16/23	(.5) Call with B. Holland, I. Salinas, M. Carr, N. Lohman, and M. Ihe (KPMG) to discuss team Progress update and address CFC stock basis study Model & Tax technical questions.	0.5	\$ 665.00	\$ 332.50
Mike Ihe	02/16/23	(.5) Call with B. Holland, I. Salinas, M. Carr, N. Lohman, and M. Ihe (KPMG) to discuss team Progress update and address CFC stock basis study Model & Tax technical questions.	0.5	\$ 403.00	\$ 201.50

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Brian Holland	02/16/23	(0.5) Call with D. Holland, S. Green (KPMG Intl WNT), L. Ng, I. Pavlov, B. Holland (KPMG Intl), S. Xu, and R. Kelly (KPMG M&A) to discuss outstanding international tax items related to likely transaction structure.	0.5	\$ 928.00	\$ 464.00
Ivo Pavlov	02/16/23	(0.5) Call with D. Holland, S. Green (KPMG Intl WNT), L. Ng, I. Pavlov, B. Holland (KPMG Intl), S. Xu, and R. Kelly (KPMG M&A) to discuss outstanding international tax items related to likely transaction structure.	0.5	\$ 928.00	\$ 464.00
Linda Ng	02/16/23	(0.5) Call with D. Holland, S. Green (KPMG Intl WNT), L. Ng, I. Pavlov, B. Holland (KPMG Intl), S. Xu, and R. Kelly (KPMG M&A) to discuss outstanding international tax items related to likely transaction structure.	0.5	\$ 1,085.00	\$ 542.50
Serena Xu	02/16/23	(0.5) Call with D. Holland, S. Green (KPMG Intl WNT), L. Ng, I. Pavlov, B. Holland (KPMG Intl), S. Xu, and R. Kelly (KPMG M&A) to discuss outstanding international tax items related to likely transaction structure.	0.5	\$ 963.00	\$ 481.50
Douglas Holland	02/16/23	(0.5) Call with D. Holland, S. Green (KPMG Intl WNT), L. Ng, I. Pavlov, B. Holland (KPMG Intl), S. Xu, and R. Kelly (KPMG M&A) to discuss outstanding international tax items related to likely transaction structure.	0.5	\$ 1,138.00	\$ 569.00
Seth Green	02/16/23	(0.5) Call with D. Holland, S. Green (KPMG Intl WNT), L. Ng, I. Pavlov, B. Holland (KPMG Intl), S. Xu, and R. Kelly (KPMG M&A) to discuss outstanding international tax items related to likely transaction structure.	0.5	\$ 1,138.00	\$ 569.00
Ian McKee	02/16/23	(0.5) Call with I. McKee and B. Holland (KPMG) to discuss current progress on AIEL transaction narrative summary and next steps related to certain transactions, as of 02/16/23.	0.5	\$ 665.00	\$ 332.50
Brian Holland	02/16/23	(0.5) Call with I. McKee and B. Holland (KPMG) to discuss current progress on AIEL transaction narrative summary and next steps related to certain transactions, as of 02/16/23.	0.5	\$ 928.00	\$ 464.00
Ashley Seebach	02/16/23	(0.5) Meeting with L. Ng, B. Holland, A. Seebach, J. Scozzafava, I. Salinas, and M. Carr (KPMG) to kick-off the TY22 international tax compliance, related roles, responsibilities, and timeline, as of 02/16/23.	0.5	\$ 665.00	\$ 332.50
Mary Fung	02/16/23	(0.7) Call with L. Piccola, M. Fung and V. Ma (KPMG) regarding next steps on Section 382 analysis update as of December 31, 2022.	0.7	\$ 963.00	\$ 674.10
Victoria Ma	02/16/23	(0.7) Call with L. Piccola, M. Fung and V. Ma (KPMG) regarding next steps on Section 382 analysis update as of December 31, 2022.	0.7	\$ 665.00	\$ 465.50

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Nigel Lohman	02/16/23	(0.8) Input equity flux numbers into stock basis analysis model for Avaya (China) Communication Co. Ltd. (525B) 5471s for tax years 2015 through 2021.	0.8	\$ 403.00	\$ 322.40
Serena Xu	02/16/23	(0.8) Reviewing, as of 02/16/23, the bankruptcy plan and disclosure statement to analyze debt recovery as well as related the tax implications.	0.8	\$ 963.00	\$ 770.40
Ryan Kelly	02/16/23	Call with A. Aspir, M. Roach (Avaya), S. Xu, R. Kelly (KPMG M&A), L. Ng, and B. Holland (KPMG Intl) to discuss key transaction model assumptions, comments on transaction step plan, and potential IP planning opportunities. (partial attendance)	0.9	\$ 1,120.00	\$ 1,008.00
Serena Xu	02/16/23	(1.0) Call with A. Aspir, M. Roach (Avaya), S. Xu, R. Kelly (KPMG M&A), L. Ng, and B. Holland (KPMG Intl) to discuss key transaction model assumptions, comments on transaction step plan, and potential IP planning opportunities.	1.0	\$ 963.00	\$ 963.00
Brian Holland	02/16/23	(1.0) Call with A. Aspir, M. Roach (Avaya), S. Xu, R. Kelly (KPMG M&A), L. Ng, and B. Holland (KPMG Intl) to discuss key transaction model assumptions, comments on transaction step plan, and potential IP planning opportunities.	1.0	\$ 928.00	\$ 928.00
Linda Ng	02/16/23	(1.0) Call with A. Aspir, M. Roach (Avaya), S. Xu, R. Kelly (KPMG M&A), L. Ng, and B. Holland (KPMG Intl) to discuss key transaction model assumptions, comments on transaction step plan, and potential IP planning opportunities.	1.0	\$ 1,085.00	\$ 1,085.00
Nigel Lohman	02/16/23	(1.0) Input equity flux numbers into stock basis analysis model for Avaya (China) Communication Co. Ltd. (525B) 5471s for tax years 2001 through 2014.	1.0	\$ 403.00	\$ 403.00
Mary Fung	02/16/23	(1.0) Review, as of 02/16/23, the Schedules 13G filed in February 2023 regarding 5 shareholders of Avaya, as of 12/31/22, in connection with Section 382 analysis review.	1.0	\$ 963.00	\$ 963.00
Irene Salinas	02/16/23	Preparing Avaya Cloud Canada CFC Stock Basis Study by extracting 2017 / 2018 PDFs, concurrently reviewing year 2001-2022 for information on Avaya Cloud Canada.	1.0	\$ 665.00	\$ 665.00
Eric Albritton	02/16/23	(1.3) Reconciling attribute reduction model outputs compared to prior version based on latest downside scenario updates.	1.3	\$ 875.00	\$ 1,137.50
Serena Xu	02/16/23	(1.3) Senior manager review, as of 02/16/23, of the Avaya bankruptcy model to identify the reason for changes in the results of certain model scenarios.	1.3	\$ 963.00	\$ 1,251.90

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Eric Albritton	02/16/23	(1.4) Call on 2/16/23 with R. Kelly, S. Xu, and E. Albritton (KPMG) to discuss updates to structure deck of contemplated emergence transactions based on client / counsel comments and restructuring support agreement.	1.4	\$ 875.00	\$ 1,225.00
Ryan Kelly	02/16/23	(1.4) Call on 2/16/23 with R. Kelly, S. Xu, and E. Albritton (KPMG) to discuss updates to structure deck of contemplated emergence transactions based on client / counsel comments and restructuring support agreement.	1.4	\$ 1,120.00	\$ 1,568.00
Serena Xu	02/16/23	(1.4) Call on 2/16/23 with R. Kelly, S. Xu, and E. Albritton (KPMG) to discuss updates to structure deck of contemplated emergence transactions based on client / counsel comments and restructuring support agreement.	1.4	\$ 963.00	\$ 1,348.20
Yadi Hicken	02/16/23	(1.5) Comparing versions of the tax attribute reduction model to determine the driver of the differences in results previously communicated to Avaya, as requested by S. Xu (KPMG).	1.5	\$ 665.00	\$ 997.50
Victoria Ma	02/16/23	(1.8) Reviewed, as of 02/16/23, the Schedules 13G/13D that the shareholders filed with SEC, concurrently prepared the Schedule 13D/13G filings for Avaya Section 382 analysis.	1.8	\$ 665.00	\$ 1,197.00
Serena Xu	02/16/23	(1.9) Create additional executive summary for Tax Restructuring model outputs.	1.9	\$ 963.00	\$ 1,829.70
Serena Xu	02/16/23	(2.6) Incorporating an additional Tax Restructuring model scenario to show the results under Treasury Regulation section 1.1502-36(d)(6) election in case Avaya WSD is denied.	2.6	\$ 963.00	\$ 2,503.80
Ivo Pavlov	02/16/23	Review, as of 02/16/23, of the restructuring slide deck provided by the KPMG M&A team for purposes of determining the international tax consequences.	2.6	\$ 928.00	\$ 2,412.80
Mike Ihe	02/16/23	Update, as of 02/16/23, the CFC tax basis calculation for Avaya Hungary for years 2005 - 2017 (excluding years 2012, 2015, 2016).	2.9	\$ 403.00	\$ 1,168.70
Eric Albritton	02/16/23	(3.9) Updating, as of 02/16/23, the Avaya structure deck based on contemplated emergence structure per restructuring support agreement.	3.9	\$ 875.00	\$ 3,412.50
Brian Holland	02/17/23	(0.2) Call with S. Xu, R. Kelly (KPMG M&A), L. Ng, I. Pavlov, and B. Holland (KPMG Intl) with KPMG Gibraltar to discuss tax consequences in Gibraltar on restructuring.	0.2	\$ 928.00	\$ 185.60
Ivo Pavlov	02/17/23	(0.2) Call with S. Xu, R. Kelly (KPMG M&A), L. Ng, I. Pavlov, and B. Holland (KPMG Intl) with KPMG Gibraltar to discuss tax consequences in Gibraltar on restructuring.	0.2	\$ 928.00	\$ 185.60

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)

Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Serena Xu	02/17/23	(0.2) Call with S. Xu, R. Kelly (KPMG M&A), L. Ng, I. Pavlov, and B. Holland (KPMG Intl) with KPMG Gibraltar to discuss tax consequences in Gibraltar on restructuring.	0.2	\$ 963.00	\$ 192.60
Ryan Kelly	02/17/23	(0.2) Call with S. Xu, R. Kelly (KPMG M&A), L. Ng, I. Pavlov, and B. Holland (KPMG Intl) with KPMG Gibraltar to discuss tax consequences in Gibraltar on restructuring.	0.2	\$ 1,120.00	\$ 224.00
Ian McKee	02/17/23	(0.3) Preparing initial format for the AIEL Subsidiary Memo listing of all AIEL Subsidiaries with related information on how / when they were acquired as well as their current state.	0.3	\$ 665.00	\$ 199.50
Yadi Hicken	02/17/23	Review, concurrently uploading client deliverable, related correspondence, and workpapers into Orion (0.2) and drafting confirmation email to the KPMG team (0.1).	0.3	\$ 665.00	\$ 199.50
Maggie Cashion	02/17/23	(0.4) Reviewing, as of 02/17/23, concurrently updating scenario 14 structure deck per Y. Hicken and S. Xu's (KPMG) comments.	0.4	\$ 403.00	\$ 161.20
Mary Fung	02/17/23	Senior manager review, as of 02/17/23, of regulations on basis blocks created from recap and other tax-free transactions relevant for AIEL stock basis.	0.4	\$ 963.00	\$ 385.20
Charles Danguy	02/17/23	(0.5) Call with I. McKee, B. Holland (KPMG Intl), C. Danguy, and J. Shah (KPMG Ignition) to discuss the required updates to the CFC basis study template, workflow to allow for completion of transaction ledger, calculation of basis blocks and defining next steps, as of 02/17/23, for the KPMG International / Ignition teams on basis calculations.	0.5	\$ 1,033.00	\$ 516.50
Brian Holland	02/17/23	(0.5) Call with I. McKee, B. Holland (KPMG Intl), C. Danguy, and J. Shah (KPMG Ignition) to discuss the required updates to the CFC basis study template, workflow to allow for completion of transaction ledger, calculation of basis blocks and defining next steps, as of 02/17/23, for the KPMG International / Ignition teams on basis calculations.	0.5	\$ 928.00	\$ 464.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ian McKee	02/17/23	(0.5) Call with I. McKee, B. Holland (KPMG Intl), C. Danguy, and J. Shah (KPMG Ignition) to discuss the required updates to the CFC basis study template, workflow to allow for completion of transaction ledger, calculation of basis blocks and defining next steps, as of 02/17/23, for the KPMG International / Ignition teams on basis calculations.	0.5	\$ 665.00	\$ 332.50
Jinesh Shah	02/17/23	(0.5) Call with I. McKee, B. Holland (KPMG Intl), C. Danguy, and J. Shah (KPMG Ignition) to discuss the required updates to the CFC basis study template, workflow to allow for completion of transaction ledger, calculation of basis blocks and defining next steps, as of 02/17/23, for the KPMG International / Ignition teams on basis calculations.	0.5	\$ 1,033.00	\$ 516.50
Serena Xu	02/17/23	(0.5) Call with R. Kelly, V. Godfrey, S. Xu, and E. Albritton (KPMG) to discuss gross receipts test and next steps, as of 02/17/23, for the purposes of worthless stock loss analysis.	0.5	\$ 963.00	\$ 481.50
Van Godfrey	02/17/23	(0.5) Call with R. Kelly, V. Godfrey, S. Xu, and E. Albritton (KPMG) to discuss gross receipts test and next steps, as of 02/17/23, for the purposes of worthless stock loss analysis.	0.5	\$ 963.00	\$ 481.50
Eric Albritton	02/17/23	(0.5) Call with R. Kelly, V. Godfrey, S. Xu, and E. Albritton (KPMG) to discuss gross receipts test and next steps, as of 02/17/23, for the purposes of worthless stock loss analysis.	0.5	\$ 875.00	\$ 437.50
Ryan Kelly	02/17/23	(0.5) Call with R. Kelly, V. Godfrey, S. Xu, and E. Albritton (KPMG) to discuss gross receipts test and next steps, as of 02/17/23, for the purposes of worthless stock loss analysis.	0.5	\$ 1,120.00	\$ 560.00
Serena Xu	02/17/23	(0.6) Call with R. Kelly and S. Xu (KPMG) to discuss the model CODI sensitivities scenarios for the restructuring tax model.	0.6	\$ 963.00	\$ 577.80
Ryan Kelly	02/17/23	(0.6) Call with R. Kelly and S. Xu (KPMG) to discuss the model CODI sensitivities scenarios for the restructuring tax model.	0.6	\$ 1,120.00	\$ 672.00
Serena Xu	02/17/23	Preparing pdf. deliverables of emergence transaction step plan and executive summaries of most updated model outputs (0.5) and sending copy of same via email to K&E and Avaya (0.1).	0.6	\$ 963.00	\$ 577.80

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Brian Holland	02/17/23	Drafting email to M. Roach (Avaya) with follow-up question on AIEL tax basis.	0.7	\$ 928.00	\$ 649.60
Mark Hoffenberg	02/17/23	WNT Partner review, as of 02/17/23, of Avaya revised restructuring slide deck.	0.8	\$ 1,208.00	\$ 966.40
Bela Unell	02/17/23	WNT Partner review, as of 02/17/23, of the proposed Emergence Transaction Steps deck (technical deliverable).	0.8	\$ 1,208.00	\$ 966.40
Brian Holland	02/17/23	(0.9) Meeting with M. Roach, A. Aspir (Avaya), R. Kelly, S. Xu (KPMG M&A), L. Ng, and B. Holland (KPMG Intl) to discuss open items on structuring and tax model, international tax issues to incorporate into the model, and next steps, as of 02/17/23.	0.9	\$ 928.00	\$ 835.20
Serena Xu	02/17/23	(0.9) Meeting with M. Roach, A. Aspir (Avaya), R. Kelly, S. Xu (KPMG M&A), L. Ng, and B. Holland (KPMG Intl) to discuss open items on structuring and tax model, international tax issues to incorporate into the model, and next steps, as of 02/17/23.	0.9	\$ 963.00	\$ 866.70
Ashley Seebach	02/17/23	(1.0) Call with B. Holland, A. Seebach, I. Salinas, and M. Carr (KPMG Int'l) to discuss workflow on processing client data to prepare for E&P computation.	1.0	\$ 665.00	\$ 665.00
Irene Salinas	02/17/23	(1.0) Extracted the SFTP PBC to track the Information Request List (IRL) for Avaya, concurrently reviewing for evidence of Avaya Cloud Canada as a former name of Esna through prior year 5471 available to the KPMG team.	1.0	\$ 665.00	\$ 665.00
Nigel Lohman	02/17/23	(1.0) Input equity flux numbers into stock basis analysis model for Avaya (China) Communication Co. Ltd. (525B) 5471s for tax years 2001 through 2021 in functional currency.	1.0	\$ 403.00	\$ 403.00
Ryan Kelly	02/17/23	(1.2) Discussion with M. Roach (Avaya), C. Alberici, K. Powers, L. Ng, and R. Kelly (KPMG) regarding AIEL valuation.	1.2	\$ 1,120.00	\$ 1,344.00
Serena Xu	02/17/23	(1.2) Senior manager, as of 02/17/23, review of the Avaya restructuring model to identify reasons for changes from prior versions.	1.2	\$ 963.00	\$ 1,155.60
Serena Xu	02/17/23	(1.3) Updating, as of 02/17/23, the Avaya restructuring model for executive summary presentation.	1.3	\$ 963.00	\$ 1,251.90
Serena Xu	02/17/23	(1.6) Senior manager review, as of 02/17/23, concurrently updating the Emergence Transaction Step Plan.	1.6	\$ 963.00	\$ 1,540.80
Ivo Pavlov	02/17/23	Review, as of 02/17/22, of the two draft Ring agreement provided by M. Roach (Avaya) to determine their income tax consequences, as requested by M. Roach (Avaya).	2.8	\$ 928.00	\$ 2,598.40

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Brian Holland	02/17/23	(3.2) Update, as of 02/17/22, the tax basis template to incorporate logic to calculate tax basis blocks for CFC to enable calculation of AIEL CFC tax basis.	3.2	\$ 928.00	\$ 2,969.60
Irene Salinas	02/18/23	(.5) Call with I. Pavlov and I. Salinas (KPMG) to discuss the mechanics of manually producing an I/C AR/AP file for the KPMG valuation team.	0.5	\$ 665.00	\$ 332.50
Irene Salinas	02/18/23	(.6) Call with I. Pavlov and I. Salinas (KPMG) to discuss the Intercompany (BS) AR & AP HFM account.	0.6	\$ 665.00	\$ 399.00
Serena Xu	02/18/23	(0.8) Call with R. Kelly and S. Xu (KPMG) to review and discuss updates to the Avaya restructuring tax model, as of 02/18/23.	0.8	\$ 963.00	\$ 770.40
Ryan Kelly	02/18/23	(0.8) Call with R. Kelly and S. Xu (KPMG) to review and discuss updates to the Avaya restructuring tax model, as of 02/18/23.	0.8	\$ 1,120.00	\$ 896.00
Irene Salinas	02/18/23	(1.1) Completing data analysis of AR/AP I/C transactions as well as last 25/170 transactions built out.	1.1	\$ 665.00	\$ 731.50
Ryan Kelly	02/18/23	(3.5) Partner review, as of 02/18/23, of tax model for 18 scenarios based on changed CODI assumptions.	3.4	\$ 1,120.00	\$ 3,808.00
Ivo Pavlov	02/18/23	Prepared an analysis of the Avaya intercompany transactions for purposes of the valuation calculations, as requested by KPMG Valuation team.	3.8	\$ 928.00	\$ 3,526.40
Irene Salinas	02/18/23	(3.9) Converting Avaya I/C AR/AP workpapers with borrower and lender to a usable table to convert to data 100/170 entities built out.	3.9	\$ 665.00	\$ 2,593.50
Serena Xu	02/18/23	(3.9) Updating, as of 02/18/23, the Avaya restructuring model for CODI sensitivity analysis.	3.9	\$ 963.00	\$ 3,755.70
Serena Xu	02/19/23	Call with R. Kelly and S. Xu (KPMG) to discuss the implication of Section 382(l)(5) and other changes to the restructuring tax model.	0.8	\$ 963.00	\$ 770.40
Ryan Kelly	02/19/23	Call with R. Kelly and S. Xu (KPMG) to discuss the implication of Section 382(l)(5) and other changes to the restructuring tax model.	0.8	\$ 1,120.00	\$ 896.00
Ryan Kelly	02/19/23	(.9) Partner review, as of 02/19/23, of timing of 15 reduction for purposes of -36 attribute reduction.	0.9	\$ 1,120.00	\$ 1,008.00
Serena Xu	02/19/23	Preparing summary deliverables for CODI sensitivity analysis (1.1) and sending pdf. to K&E and Avaya (0.1).	1.2	\$ 963.00	\$ 1,155.60
Serena Xu	02/19/23	(1.6) Updating, as of 02/19/23, Section 382(l)(5) scenarios in the Avaya restructuring model.	1.6	\$ 963.00	\$ 1,540.80
Ivo Pavlov	02/19/23	Updated, as of 02/19/23, the analysis of the Avaya intercompany transactions for purposes of the valuation calculations, as requested by KPMG Valuation team.	1.6	\$ 928.00	\$ 1,484.80
Ryan Kelly	02/19/23	(2.1) Partner review, as of 02/19/23, of changes to alternative CODI models based on comments from 02/18/23 and changes incorporated 02/19/23.	2.1	\$ 1,120.00	\$ 2,352.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Serena Xu	02/19/23	(2.3) Updating, as of 02/19/23, the Avaya restructuring model for CODI sensitivity analysis.	2.3	\$ 963.00	\$ 2,214.90
Maggie Cashion	02/20/23	(.2) Call with Y. Hicken and M. Cashion (KPMG M&A) to discuss and delegate responsibilities for (a) the summary of debt recovery in the bankruptcy plan and disclosure statement and (b) verification of any changes to amounts from the Q1'2023 trial balance.	0.2	\$ 403.00	\$ 80.60
Maggie Cashion	02/20/23	(.4) Call with Y. Hicken and M. Cashion (KPMG M&A) to discuss the summary of debt recovery in the bankruptcy plan and disclosure statement.	0.4	\$ 403.00	\$ 161.20
Brian Holland	02/20/23	(0.4) Call with B. Holland, I. Pavlov, I. McKee, I. Salinas, M. Carr, and M. Ihe (KPMG) to discuss the team's progress on entity-by-entity CFC stock basis study and answer open questions pertaining to the CFC basis study model, as of 02/20/23.	0.4	\$ 928.00	\$ 371.20
Mike Ihe	02/20/23	(0.4) Call with B. Holland, I. Pavlov, I. McKee, I. Salinas, M. Carr, and M. Ihe (KPMG) to discuss the team's progress on entity-by-entity CFC stock basis study and answer open questions pertaining to the CFC basis study model, as of 02/20/23.	0.4	\$ 403.00	\$ 161.20
Irene Salinas	02/20/23	(0.4) Call with B. Holland, I. Pavlov, I. McKee, I. Salinas, M. Carr, and M. Ihe (KPMG) to discuss the team's progress on entity-by-entity CFC stock basis study and answer open questions pertaining to the CFC basis study model, as of 02/20/23.	0.4	\$ 665.00	\$ 266.00
Ivo Pavlov	02/20/23	(0.4) Call with B. Holland, I. Pavlov, I. McKee, I. Salinas, M. Carr, and M. Ihe (KPMG) to discuss the team's progress on entity-by-entity CFC stock basis study and answer open questions pertaining to the CFC basis study model, as of 02/20/23.	0.4	\$ 928.00	\$ 371.20
Maci Carr	02/20/23	(0.4) Call with B. Holland, I. Pavlov, I. McKee, I. Salinas, M. Carr, and M. Ihe (KPMG) to discuss the team's progress on entity-by-entity CFC stock basis study and answer open questions pertaining to the CFC basis study model, as of 02/20/23.	0.4	\$ 403.00	\$ 161.20
Ian McKee	02/20/23	(0.4) Call with B. Holland, I. Pavlov, I. McKee, I. Salinas, M. Carr, and M. Ihe (KPMG) to discuss the team's progress on entity-by-entity CFC stock basis study and answer open questions pertaining to the CFC basis study model, as of 02/20/23.	0.4	\$ 665.00	\$ 266.00
Brian Holland	02/20/23	(0.4) Communication with I. Pavlov, I. Salinas, M. Carr, and M. Ihe (KPMG Intl Team) regarding the CFC tax basis studies and providing additional PBC data.	0.4	\$ 928.00	\$ 371.20

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Rebecca Lilas	02/20/23	(0.5) Call with L. Delfino and R. Lilas (KPMG) regarding the presentation of the bankruptcy cost tax analysis.	0.5	\$ 963.00	\$ 481.50
Lara Delfino	02/20/23	(0.5) Call with L. Delfino and R. Lilas (KPMG) regarding the presentation of the bankruptcy cost tax analysis.	0.5	\$ 875.00	\$ 437.50
Brian Holland	02/20/23	(0.5) Drafting summary report for AIEL CFC tax basis calculation.	0.5	\$ 928.00	\$ 464.00
Serena Xu	02/20/23	(0.6) Reviewing, as of 02/20/23, the bankruptcy filing documents with respect to the rights offerings to determine the tax consequences as well as impact on debt recovery.	0.6	\$ 963.00	\$ 577.80
Maci Carr	02/20/23	(0.6) Update the Avaya Philippines Inc CFC model utilizing tax return data received as of 2/20/23.	0.6	\$ 403.00	\$ 241.80
Nigel Lohman	02/20/23	Reviewed, as of 02/20/23, the Avaya Communication (China) 5471 to extract distribution data in tax years 2001 through 2020 to incorporate into the CFC Stock Basis Study.	0.6	\$ 403.00	\$ 241.80
Brian Holland	02/20/23	(0.7) Perform programming updates to the tax basis template to incorporate logic to calculate tax basis blocks for CFC to enable calculation of AIEL CFC tax basis.	0.7	\$ 928.00	\$ 649.60
Ivo Pavlov	02/20/23	Draft e-mail to C. O'Connor (KPMG WNT) regarding Avaya request related to RingCentral agreements' impact on Avaya's potential cancellation of debt taxable income.	0.7	\$ 928.00	\$ 649.60
Bela Unell	02/20/23	(.8) Partner review, as of 02/20/23, of the slide deck regarding emergence transaction structuring.	0.8	\$ 1,208.00	\$ 966.40
Mike Ihe	02/20/23	Created a new tab for the stock basis calculation for Avaya Hungry (0.5) and converted the common stock account balance and the APIC account balance into the functional currency (0.4).	0.9	\$ 403.00	\$ 362.70
Serena Xu	02/20/23	(1.0) Call with Y. Kukoyi, B. Unell, R. Kelly and S. Xu (KPMG), M. Roach (Avaya), A. Sexton and C. Roarty (K&E) to discuss current status of the bankruptcy proceeding, results of COD sensitivity analysis, and gross receipts test results of Avaya, Inc., as of 02/20/23.	1.0	\$ 963.00	\$ 963.00
Yinka Kukoyi	02/20/23	(1.0) Call with Y. Kukoyi, B. Unell, R. Kelly and S. Xu (KPMG), M. Roach (Avaya), A. Sexton and C. Roarty (K&E) to discuss current status of the bankruptcy proceeding, results of COD sensitivity analysis, and gross receipts test results of Avaya, Inc., as of 02/20/23.	1.0	\$ 1,120.00	\$ 1,120.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Bela Unell	02/20/23	(1.0) Call with Y. Kukoyi, B. Unell, R. Kelly and S. Xu (KPMG), M. Roach (Avaya), A. Sexton and C. Roarty (K&E) to discuss current status of the bankruptcy proceeding, results of COD sensitivity analysis, and gross receipts test results of Avaya, Inc., as of 02/20/23.	1.0	\$ 1,208.00	\$ 1,208.00
Ryan Kelly	02/20/23	(1.0) Call with Y. Kukoyi, B. Unell, R. Kelly and S. Xu (KPMG), M. Roach (Avaya), A. Sexton and C. Roarty (K&E) to discuss current status of the bankruptcy proceeding, results of COD sensitivity analysis, and gross receipts test results of Avaya, Inc., as of 02/20/23.	1.0	\$ 1,120.00	\$ 1,120.00
Bela Unell	02/20/23	(1.0) Perform technical analysis regarding worthless stock deduction character.	1.0	\$ 1,208.00	\$ 1,208.00
Irene Salinas	02/20/23	(1.0) Utilizing the unzipped M&A (Orion 5471's), reviewed, concurrently extracted the 2016 information for the Avaya Cloud Canada CFC Stock Basis Study.	1.0	\$ 665.00	\$ 665.00
Ivo Pavlov	02/20/23	Senior manager review, as of 02/20/23, of CFC basis study computation template for the first tier CFCs.	1.0	\$ 928.00	\$ 928.00
Brian Holland	02/20/23	(1.1) Perform programming updates to the tax basis template to incorporate logic to calculate tax basis blocks for CFC to enable calculation of AIEL CFC tax basis, concurrently testing / troubleshooting the formulas.	1.1	\$ 928.00	\$ 1,020.80
Brian Holland	02/20/23	(1.2) Perform programming updates, as of 02/20/23, to the tax basis template to incorporate logic to calculate tax basis blocks for CFC to enable calculation of AIEL CFC tax basis, concurrently building in mechanism for recapitalizations.	1.2	\$ 928.00	\$ 1,113.60
Ian McKee	02/20/23	(1.4) Continue, as of 02/20/23, preparing the AIEL Subsidiary Memo by reviewing entity by entity detail related to 2004 transactions, concurrently cross-checking provided information to determine legal entity status, details of acquisition / formation or disposal / liquidation of AIEL subsidiaries.	1.4	\$ 665.00	\$ 931.00
Brian Holland	02/20/23	(1.5) Create calculations for the AIEL CFC tax basis study to allocate 961 tax basis.	1.5	\$ 928.00	\$ 1,392.00
Mike Ihe	02/20/23	Review, as of 02/20/23, the returns and statements of Avaya Hungry from 2001-2017, concurrently checking for distributions / contributions for incorporation into the CFC stock basis calculation.	1.5	\$ 403.00	\$ 604.50
Ian McKee	02/20/23	(2.6) Continue, from earlier on 02/20/23, preparing the AIEL Subsidiary Memo by reviewing entity by entity detail related to 2001 transactions, concurrently cross-checking provided information to determine legal entity status and details of acquisition / formation or disposal / liquidation of AIEL subsidiaries.	2.6	\$ 665.00	\$ 1,729.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Maci Carr	02/20/23	(2.9) Creating a Avaya Philippines Inc. resource folder by incorporating 5471s / other materials / clipping the PDFs into the folder.	2.9	\$ 403.00	\$ 1,168.70
Eric Albritton	02/20/23	(3.1) Manager review, as of 02/20/23, of noncapital nondeductible expense schedule for purposes of stock basis study for tax years 2011-2021.	3.1	\$ 875.00	\$ 2,712.50
Maggie Cashion	02/20/23	Preparing a summary file of extracted key variables and issues from the bankruptcy plan & disclosure statement to utilize in the preparation of the emergence transaction step plan / model.	3.1	\$ 403.00	\$ 1,249.30
Van Godfrey	02/20/23	Senior manager review, as of 02/20/23, of proposed transaction steps with supporting information.	3.1	\$ 963.00	\$ 2,985.30
Ian McKee	02/20/23	(3.3) Continue, on 02/20/23, preparing AIEL Subsidiary Memo by reviewing entity by entity detail related to 2001 transactions, concurrently cross-checking provided information to determine legal entity status and details of acquisition / formation or disposal / liquidation of AIEL subsidiaries.	3.3	\$ 665.00	\$ 2,194.50
Eric Albritton	02/20/23	(3.7) Manager review, as of 02/20/23, of noncapital nondeductible expense schedule for purposes of stock basis study for tax years 2001-2010.	3.7	\$ 875.00	\$ 3,237.50
Brian Holland	02/21/23	(0.2) Continue, as of 02/21/23, to draft email response to A. Aspir (Avaya) related to his question on Gibraltar and Pillar 2.	0.2	\$ 928.00	\$ 185.60
Brian Holland	02/21/23	(0.2) Drafting email to M. Roach (Avaya) related to follow-up questions on the AIEL and Esna tax basis studies.	0.2	\$ 928.00	\$ 185.60
Colleen O'Connor	02/21/23	Draft e-mail response to I. Pavlov (KPMG) regarding Avaya's question on RingCentral agreements' impact on Avaya's potential cancellation of debt taxable income.	0.2	\$ 1,085.00	\$ 217.00
Yinka Kukoyi	02/21/23	0.3 Update call with Y. Kukoyi and R. Kelly (KPMG) regarding status of Avaya tax analysis, as of 02/21/23.	0.3	\$ 1,120.00	\$ 336.00
Ryan Kelly	02/21/23	0.3 Update call with Y. Kukoyi and R. Kelly (KPMG) regarding status of Avaya tax analysis, as of 02/21/23.	0.3	\$ 1,120.00	\$ 336.00
Bela Unell	02/21/23	(.4) Call with B. Unell (KPMG M&A) and M. Hoffenberg (KPMG WNT) to discuss technical issues relating to gross receipts analysis and rights offering.	0.4	\$ 1,208.00	\$ 483.20
Mark Hoffenberg	02/21/23	(.4) Call with B. Unell (KPMG M&A) and M. Hoffenberg (KPMG WNT) to discuss technical issues relating to gross receipts analysis and rights offering.	0.4	\$ 1,208.00	\$ 483.20
Ian McKee	02/21/23	(0.4) Call with M. Carr and I. McKee (KPMG) to discuss CFC basis questions regarding Avaya Philippines and related template setup.	0.4	\$ 665.00	\$ 266.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Maci Carr	02/21/23	(0.4) Call with M. Carr and I. McKee (KPMG) to discuss CFC basis questions regarding Avaya Philippines and related template setup.	0.4	\$ 403.00	\$ 161.20
Brian Holland	02/21/23	(0.5) Analyzing, as of 02/21/23, the new supporting documentation provided by M. Roach (Avaya) related to AIEL tax basis study.	0.5	\$ 928.00	\$ 464.00
Ryan Kelly	02/21/23	Call with B. Unell, R. Kelly, V. Godfrey, S. Xu, and E. Albritton (KPMG) to discuss gross receipts test and open items with Washington National Tax for purposes of the worthless stock loss analysis. (partial attendance)	0.5	\$ 1,120.00	\$ 560.00
Van Godfrey	02/21/23	(0.7) Call with B. Unell, R. Kelly, V. Godfrey, S. Xu, and E. Albritton (KPMG) to discuss gross receipts test and open items with Washington National Tax for purposes of the worthless stock loss analysis.	0.7	\$ 963.00	\$ 674.10
Bela Unell	02/21/23	(0.7) Call with B. Unell, R. Kelly, V. Godfrey, S. Xu, and E. Albritton (KPMG) to discuss gross receipts test and open items with Washington National Tax for purposes of the worthless stock loss analysis.	0.7	\$ 1,208.00	\$ 845.60
Eric Albritton	02/21/23	(0.7) Call with B. Unell, R. Kelly, V. Godfrey, S. Xu, and E. Albritton (KPMG) to discuss gross receipts test and open items with Washington National Tax for purposes of the worthless stock loss analysis.	0.7	\$ 875.00	\$ 612.50
Serena Xu	02/21/23	(0.7) Call with B. Unell, R. Kelly, V. Godfrey, S. Xu, and E. Albritton (KPMG) to discuss gross receipts test and open items with Washington National Tax for purposes of the worthless stock loss analysis.	0.7	\$ 963.00	\$ 674.10
Brian Holland	02/21/23	(0.8) Perform research to prepare a response to A. Aspir's (Avaya) question on Gibraltar / Pillar 2 as well as the impact of Pillar 2 transition rules on the transaction.	0.8	\$ 928.00	\$ 742.40
Van Godfrey	02/21/23	Senior manager review, as of 02/21/23, of the latest structuring deck detailing the initial plan for emergence, concurrently providing comments to the KPMG team.	0.8	\$ 963.00	\$ 770.40
Bela Unell	02/21/23	(.9) Partner review, as of 02/21/23, of the gross receipts issues identified in 2016 that have ongoing implications for current analysis.	0.9	\$ 1,208.00	\$ 1,087.20
Maci Carr	02/21/23	(1.0) Finishing the equity flux portion of the Avaya Philippines Inc. CFC basis model by incorporating the historical rates.	1.0	\$ 403.00	\$ 403.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ivo Pavlov	02/21/23	Call with I. Pavlov and M. Ihe (KPMG) to review the CFC basis study model for Avaya Hungary and discuss questions pertaining to Subpart F and other distributions as well as information for missing years.	1.0	\$ 928.00	\$ 928.00
Mike Ihe	02/21/23	Call with I. Pavlov and M. Ihe (KPMG) to review the CFC basis study model for Avaya Hungary and discuss questions pertaining to Subpart F and other distributions as well as information for missing years.	1.0	\$ 403.00	\$ 403.00
Serena Xu	02/21/23	(1.1) Reviewing, as of 02/21/23, the transaction documents related to the 2018 partnership gain transition to determine the impact on Section 165(g) gross receipt.	1.1	\$ 963.00	\$ 1,059.30
Van Godfrey	02/21/23	Review, as of 02/21/23, of gross receipt worksheet in preparation for call with KPMG Washington National Tax office.	1.1	\$ 963.00	\$ 1,059.30
Serena Xu	02/21/23	(1.2) Reviewing, as of 02/21/23, the 2017 Avaya Section 165(g) gross receipts memo to determine the treatment of certain gross receipts for current Section 165(g) analysis.	1.2	\$ 963.00	\$ 1,155.60
Serena Xu	02/21/23	(1.2) Reviewing, as of 02/21/23, the bankruptcy filing documents focusing on debt recovery / rights offering / backstop agreement to analyze the tax treatment of rights offering as well as calculating the COD income.	1.2	\$ 963.00	\$ 1,155.60
Ian McKee	02/21/23	Continue, as of 02/21/23, preparing the AIEL Subsidiary Memo by reviewing entity by entity detail related to 2004 - current transactions, concurrently cross-checking the provided information to determine legal entity status and details of acquisition / formation or disposal / liquidation of AIEL subsidiaries.	1.4	\$ 665.00	\$ 931.00
Maci Carr	02/21/23	(1.6) Enter the 961 data into the CFC basis model for Avaya Philippines Inc. utilizing the tax return data (sch J) dating back to 2000.	1.6	\$ 403.00	\$ 644.80
Maggie Cashion	02/21/23	Continue, as of 02/21/23, preparing a summary file of extracted key variables and issues from the bankruptcy plan / disclosure statement to utilize in the preparation of the emergence transaction step plan / model.	1.6	\$ 403.00	\$ 644.80
Bela Unell	02/21/23	2.2 Review, as of 02/21/23, the plan disclosure documents to determine technical restructuring considerations.	2.2	\$ 1,208.00	\$ 2,657.60
Ivo Pavlov	02/21/23	Senior manager review, as of 02/21/23, of the initial computations of the CFC tax basis studies of Avaya Hungary (0.8), Philippines (0.8), and China (0.9).	2.5	\$ 928.00	\$ 2,320.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Yadi Hicken	02/21/23	(2.7) Creating new Tax Basis Inter Company Summary tab with information provided by the KPMG International Tax team, as requested by S. Xu (KPMG)	2.7	\$ 665.00	\$ 1,795.50
Ian McKee	02/21/23	Continued, same day, preparing AIEL Subsidiary Memo by reviewing entity by entity detail related to 2004 - current transactions, concurrently cross-checking provided information to determine the legal entity status and details of acquisition / formation or disposal / liquidation of AIEL subsidiaries.	2.7	\$ 665.00	\$ 1,795.50
Yadi Hicken	02/21/23	(2.8) Preparing a comparison of the old and new Tax Basis Inter Company Summary tabs, as requested by S. Xu (KPMG Tax).	2.8	\$ 665.00	\$ 1,862.00
Maci Carr	02/21/23	(3.0) Enter data into the equity flux model (common stock, preferred stock, and APIC) in the CFC basis model utilizing the tax return data from 2000 to 2022.	3.0	\$ 403.00	\$ 1,209.00
Eric Albritton	02/21/23	(3.1) Updating, as of 02/21/23, the current gross receipts analysis for entities that liquidated or merged into Avaya covered by Section 381(a).	3.1	\$ 875.00	\$ 2,712.50
Eric Albritton	02/21/23	(3.2) Reviewing, as of 02/21/23, the prior gross receipts analysis performed in 2016 to determine whether any key assumptions will have an impact on the current analysis in connection with the worthless stock loss.	3.2	\$ 875.00	\$ 2,800.00
Ian McKee	02/21/23	Continue, on 02/21/23, preparing AIEL Subsidiary Memo - Review of entity by entity detail related to 2004 - current transactions, concurrently cross-checking provided information to determine legal entity status and details of acquisition/formation or disposal/liquidation of AIEL subsidiaries.	3.3	\$ 665.00	\$ 2,194.50
Ivo Pavlov	02/22/23	(0.2) Meeting with I. Pavlov and M. Ihe (KPMG) to discuss the tax implications of the CFC basis study, items that contribute to basis, and outstanding items specific to Avaya Hungary basis study.	0.2	\$ 928.00	\$ 185.60
Mike Ihe	02/22/23	(0.2) Meeting with I. Pavlov and M. Ihe (KPMG) to discuss the tax implications of the CFC basis study, items that contribute to basis, and outstanding items specific to Avaya Hungary basis study.	0.2	\$ 403.00	\$ 80.60
Brian Holland	02/22/23	(0.4) Senior manager review, as of 02/22/23, of the AIEL CFC tax basis study to update for new transaction details, specifically the 2001 restructuring transactions.	0.4	\$ 928.00	\$ 371.20
Ryan Kelly	02/22/23	(.5) Call with C. Alberici, K. Powers, and R. Kelly to discuss status of the AIEL valuation as of 2/22/23.	0.5	\$ 1,120.00	\$ 560.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Irene Salinas	02/22/23	(.5) Extract data from the SFTP (shared site), concurrently incorporating into an updated PBC folder for utilization by the KPMG restructuring team, as of 02/22/23.	0.5	\$ 665.00	\$ 332.50
Brian Holland	02/22/23	(0.5) Call with B. Holland, S. Xu, and I. Salinas (KPMG) to discuss the I/C AR AP transactions provided by Avaya.	0.5	\$ 928.00	\$ 464.00
Bela Unell	02/22/23	(0.5) Call with B. Unell, R. Kelly and S. Xu (KPMG) to discuss the Rights Offering and Back Stop Premium and implication on determining the cancellation of debt income.	0.5	\$ 1,208.00	\$ 604.00
Ryan Kelly	02/22/23	(0.5) Call with B. Unell, R. Kelly and S. Xu (KPMG) to discuss the Rights Offering and Back Stop Premium and implication on determining the cancellation of debt income.	0.5	\$ 1,120.00	\$ 560.00
Serena Xu	02/22/23	(0.5) Call with B. Unell, R. Kelly and S. Xu (KPMG) to discuss the Rights Offering and Back Stop Premium and implication on determining the cancellation of debt income.	0.5	\$ 963.00	\$ 481.50
Linda Ng	02/22/23	(0.5) Call with C. Alberici, L. Ng and K. Powers (KPMG) to discuss the valuation of AIEL assuming the intercompany agreements in place will be legally binding.	0.5	\$ 1,085.00	\$ 542.50
Maci Carr	02/22/23	(0.5) Continue, as of 02/22/23, entering the 961 amounts in CFC basis model for Avaya Philippines Inc for years 2020 and 2021	0.5	\$ 403.00	\$ 201.50
Bela Unell	02/22/23	(.6) Continue, as of 02/22/23, analysis regarding backstop mechanics as well as impact on overall tax treatment.	0.6	\$ 1,208.00	\$ 724.80
Brian Holland	02/22/23	(0.6) Call with B. Holland and I. Salinas (KPMG) to walk through the initial intercompany agreement letter analysis.	0.6	\$ 928.00	\$ 556.80
Brian Holland	02/22/23	Reviewing, as of 02/22/23, the new supporting documentation provided by M. Roach (Avaya) related to AIEL tax basis study, concurrently comparing to the transaction narrative developed by I. McKee (KPMG).	0.6	\$ 928.00	\$ 556.80
Maci Carr	02/22/23	(0.8) Review to verify all tax return information to ensure that no reorganization or transaction statements pertaining to Avaya Philippines Inc were missed.	0.8	\$ 403.00	\$ 322.40

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Bela Unell	02/22/23	(0.9) Call with M. Hoffenberg, B. Unell, and S. Xu (KPMG), M. Roach (Avaya), A. Sexton (K&E), J. McGlynn (Alix Partners) to discuss the current status of gross receipts analysis, rights offering mechanics, and potential structuring of Sierra Communication International LLC, and other general updates with respect to the bankruptcy proceeding.	0.9	\$ 1,208.00	\$ 1,087.20
Mark Hoffenberg	02/22/23	(0.9) Call with M. Hoffenberg, B. Unell, and S. Xu (KPMG), M. Roach (Avaya), A. Sexton (K&E), J. McGlynn (Alix Partners) to discuss the current status of gross receipts analysis, rights offering mechanics, and potential structuring of Sierra Communication International LLC, and other general updates with respect to the bankruptcy proceeding.	0.9	\$ 1,208.00	\$ 1,087.20
Serena Xu	02/22/23	(0.9) Call with M. Hoffenberg, B. Unell, and S. Xu (KPMG), M. Roach (Avaya), A. Sexton (K&E), J. McGlynn (Alix Partners) to discuss the current status of gross receipts analysis, rights offering mechanics, and potential structuring of Sierra Communication International LLC, and other general updates with respect to the bankruptcy proceeding.	0.9	\$ 963.00	\$ 866.70
Eric Albritton	02/22/23	(0.9) Updating, as of 02/22/23, the contributions schedule for stock basis study based on contributions identified per review of SEC filings.	0.9	\$ 875.00	\$ 787.50
Maci Carr	02/22/23	(1.0) Compute the functional currency amounts for Avaya Philippines Inc. extracted from the tax return amounts by applying the fx rates.	1.0	\$ 403.00	\$ 403.00
Maggie Cashion	02/22/23	(1.0) Call with S. Xu, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), and M. Hamilton (KPMG SALT) to walk through the proposed emergence transaction and the restructuring model to equip the SALT team's ability to input the SALT updates into the restructuring model.	1.0	\$ 403.00	\$ 403.00
Serena Xu	02/22/23	(1.0) Call with S. Xu, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), and M. Hamilton (KPMG SALT) to walk through the proposed emergence transaction and the restructuring model to equip the SALT team's ability to input the SALT updates into the restructuring model.	1.0	\$ 963.00	\$ 963.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Yadi Hicken	02/22/23	(1.0) Call with S. Xu, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), and M. Hamilton (KPMG SALT) to walk through the proposed emergence transaction and the restructuring model to equip the SALT team's ability to input the SALT updates into the restructuring model.	1.0	\$ 665.00	\$ 665.00
Eric Albritton	02/22/23	(1.0) Call with S. Xu, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), and M. Hamilton (KPMG SALT) to walk through the proposed emergence transaction and the restructuring model to equip the SALT team's ability to input the SALT updates into the restructuring model.	1.0	\$ 875.00	\$ 875.00
Michael Hamilton	02/22/23	(1.0) Call with S. Xu, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), and M. Hamilton (KPMG SALT) to walk through the proposed emergence transaction and the restructuring model to equip the SALT team's ability to input the SALT updates into the restructuring model.	1.0	\$ 1,033.00	\$ 1,033.00
Ivo Pavlov	02/22/23	(1.0) Meeting with I. Pavlov and M. Carr (KPMG) to discuss the tax implications of the CFC basis study, items that contribute to basis as well as outstanding items specific to Avaya Philippines Inc. basis study.	1.0	\$ 928.00	\$ 928.00
Maci Carr	02/22/23	(1.0) Meeting with I. Pavlov and M. Carr (KPMG) to discuss the tax implications of the CFC basis study, items that contribute to basis as well as outstanding items specific to Avaya Philippines Inc. basis study.	1.0	\$ 403.00	\$ 403.00
Brian Holland	02/22/23	(1.0) Updating, as of 02/22/23, the AIEL CFC tax basis study to incorporate more detailed review comments / references.	1.0	\$ 928.00	\$ 928.00
Maci Carr	02/22/23	(1.1) Preparing assumptions / transactions tabs in CFC model basis for Avaya Philippines Inc.	1.1	\$ 403.00	\$ 443.30
Eric Albritton	02/22/23	(1.1) Updating, as of 02/22/23, the contributions schedule for stock basis study based on deemed contributions from stock options.	1.1	\$ 875.00	\$ 962.50
Mike Ihe	02/22/23	Reviewing, as of 02/22/23, the common stock balance and APIC balance for Avaya Hungary in years 2001-2017 in the CFC stock basis study to update the formula to link the balances to their FX spot rate.	1.1	\$ 403.00	\$ 443.30
Mark Hoffenberg	02/22/23	Analyze the inclusion in income of waiver of requirements to make Ring claw back payments / accrued interest.	1.2	\$ 1,208.00	\$ 1,449.60

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Nigel Lohman	02/22/23	Analyzed all 5471 for stock increases / decreases for discrepancies, concurrently resolved 5471 discrepancies in folder prior to utilization in the CFC Stock Basis Studies.	1.3	\$ 403.00	\$ 523.90
Ryan Kelly	02/22/23	(1.4) Review, as of 02/22/23, of the disclosure statements with other filing documentation to confirm consistency with tax model, concurrently reconciling with the value assumptions utilized in the tax model.	1.4	\$ 1,120.00	\$ 1,568.00
Ivo Pavlov	02/22/23	Senior manager review, as of 02/23/23, of the proposed restructuring slides provided by KPMG M&A team for purposes of determining the corporate income tax consequences.	1.4	\$ 928.00	\$ 1,299.20
Ivo Pavlov	02/22/23	Analyzed the potential Gibraltar tax consequences of the AIEL restructuring for purposes of responding via email to A. Aspir's (Avaya Sr. Manager Tax) specific questions regarding the Gibraltar tax treatment of potential sale of AIEL / liquidation of AIEL / BEPS 2.0 Pillar 2 impact on the Avaya group of entities.	1.6	\$ 928.00	\$ 1,484.80
Ivo Pavlov	02/22/23	Senior manager review, as of 02/22/23, of the CFC basis template, concurrently updating the CFC basis calculations.	1.8	\$ 928.00	\$ 1,670.40
Brian Holland	02/22/23	(2.2) Senior manager review, as of 02/22/23, of AIEL CFC tax basis study to update for new transaction details, specifically the 2005 / 2007 restructuring transactions.	2.2	\$ 928.00	\$ 2,041.60
Eric Albritton	02/22/23	(2.9) Updating, as of 02/22/23, the gross receipts analysis for gross proceeds as reported in connection with Form 4797.	2.9	\$ 875.00	\$ 2,537.50
Eric Albritton	02/22/23	Reviewing, as of 02/22/23, the SEC filings to determine whether any additional contributions / distributions occurred at Avaya Inc.	3.8	\$ 875.00	\$ 3,325.00
Yinka Kukoyi	02/23/23	Call with Y. Kukoyi, R. Kelly, S. Xu, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), I. Pavlov, B. Holland (KPMG INTL), M. Phillips (KPMG BTS), and M. Hamilton (KPMG SALT) to discuss the status of the plan of emergence and the various core tax workstreams, as of 02/23/23. (partial attendance)	0.1	\$ 1,120.00	\$ 112.00
Brian Holland	02/23/23	(0.2) Continue, as of 02/23/23, senior manager review of AIEL CFC tax basis study with regards to updates for new transaction details, specifically the 2005 / 2007 restructuring transactions.	0.2	\$ 928.00	\$ 185.60

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Matthew Phillips	02/23/23	(0.3) Call with Y. Kukoyi, R. Kelly, S. Xu, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), I. Pavlov, B. Holland (KPMG INTL), M. Phillips (KPMG BTS), and M. Hamilton (KPMG SALT) to discuss the status of the plan of emergence and the various core tax workstreams, as of 02/23/23.	0.3	\$ 928.00	\$ 278.40
Eric Albritton	02/23/23	(0.3) Call with Y. Kukoyi, R. Kelly, S. Xu, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), I. Pavlov, B. Holland (KPMG INTL), M. Phillips (KPMG BTS), and M. Hamilton (KPMG SALT) to discuss the status of the plan of emergence and the various core tax workstreams, as of 02/23/23.	0.3	\$ 875.00	\$ 262.50
Mary Fung	02/23/23	(0.3) Call with Y. Kukoyi, R. Kelly, S. Xu, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), I. Pavlov, B. Holland (KPMG INTL), M. Phillips (KPMG BTS), and M. Hamilton (KPMG SALT) to discuss the status of the plan of emergence and the various core tax workstreams, as of 02/23/23.	0.3	\$ 963.00	\$ 288.90
Yadi Hicken	02/23/23	(0.3) Call with Y. Kukoyi, R. Kelly, S. Xu, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), I. Pavlov, B. Holland (KPMG INTL), M. Phillips (KPMG BTS), and M. Hamilton (KPMG SALT) to discuss the status of the plan of emergence and the various core tax workstreams, as of 02/23/23.	0.3	\$ 665.00	\$ 199.50
Ian McKee	02/23/23	(0.3) Call with Y. Kukoyi, R. Kelly, S. Xu, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), I. Pavlov, B. Holland (KPMG INTL), M. Phillips (KPMG BTS), and M. Hamilton (KPMG SALT) to discuss the status of the plan of emergence and the various core tax workstreams, as of 02/23/23.	0.3	\$ 665.00	\$ 199.50
Michael Hamilton	02/23/23	(0.3) Call with Y. Kukoyi, R. Kelly, S. Xu, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), I. Pavlov, B. Holland (KPMG INTL), M. Phillips (KPMG BTS), and M. Hamilton (KPMG SALT) to discuss the status of the plan of emergence and the various core tax workstreams, as of 02/23/23.	0.3	\$ 1,033.00	\$ 309.90
Van Godfrey	02/23/23	(0.3) Call with Y. Kukoyi, R. Kelly, S. Xu, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), I. Pavlov, B. Holland (KPMG INTL), M. Phillips (KPMG BTS), and M. Hamilton (KPMG SALT) to discuss the status of the plan of emergence and the various core tax workstreams, as of 02/23/23.	0.3	\$ 963.00	\$ 288.90

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Maggie Cashion	02/23/23	(0.3) Call with Y. Kukoyi, R. Kelly, S. Xu, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), I. Pavlov, B. Holland (KPMG INTL), M. Phillips (KPMG BTS), and M. Hamilton (KPMG SALT) to discuss the status of the plan of emergence and the various core tax workstreams, as of 02/23/23.	0.3	\$ 403.00	\$ 120.90
Brian Holland	02/23/23	(0.3) Call with Y. Kukoyi, R. Kelly, S. Xu, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), I. Pavlov, B. Holland (KPMG INTL), M. Phillips (KPMG BTS), and M. Hamilton (KPMG SALT) to discuss the status of the plan of emergence and the various core tax workstreams, as of 02/23/23.	0.3	\$ 928.00	\$ 278.40
Ryan Kelly	02/23/23	(0.3) Call with Y. Kukoyi, R. Kelly, S. Xu, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), I. Pavlov, B. Holland (KPMG INTL), M. Phillips (KPMG BTS), and M. Hamilton (KPMG SALT) to discuss the status of the plan of emergence and the various core tax workstreams, as of 02/23/23.	0.3	\$ 1,120.00	\$ 336.00
Ivo Pavlov	02/23/23	(0.3) Call with Y. Kukoyi, R. Kelly, S. Xu, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), I. Pavlov, B. Holland (KPMG INTL), M. Phillips (KPMG BTS), and M. Hamilton (KPMG SALT) to discuss the status of the plan of emergence and the various core tax workstreams, as of 02/23/23.	0.3	\$ 928.00	\$ 278.40
Serena Xu	02/23/23	(0.3) Call with Y. Kukoyi, R. Kelly, S. Xu, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), I. Pavlov, B. Holland (KPMG INTL), M. Phillips (KPMG BTS), and M. Hamilton (KPMG SALT) to discuss the status of the plan of emergence and the various core tax workstreams, as of 02/23/23.	0.3	\$ 963.00	\$ 288.90
Matthew Phillips	02/23/23	(0.4) Review, as of 02/23/23, of the Avaya Australia Tax Basis from 2016 - 2022 to calculate the tax basis in the CFC stock.	0.4	\$ 928.00	\$ 371.20
Ian McKee	02/23/23	(0.4) Meeting with I. McKee and M. Carr (KPMG) to discuss the use of statutory financial accounts for CFC basis study, specifically for Avaya Australia Pty Ltd.	0.4	\$ 665.00	\$ 266.00
Maci Carr	02/23/23	(0.4) Meeting with I. McKee and M. Carr (KPMG) to discuss the use of statutory financial accounts for CFC basis study, specifically for Avaya Australia Pty Ltd.	0.4	\$ 403.00	\$ 161.20
Ian McKee	02/23/23	(0.4) Review, as of 02/23/23, the 961 inclusion amounts for AIEL template, concurrently laying out next steps/timeline to update narrative memo, template, as well as review of additional data.	0.4	\$ 665.00	\$ 266.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ivo Pavlov	02/23/23	(0.5) Call with I. McKee, B. Holland, I. Pavlov, J. Vogel, and M. Passman (KPMG) to review the AIEL basis block information and various additional tax considerations for the basis study.	0.5	\$ 928.00	\$ 464.00
Jeff Vogel	02/23/23	(0.5) Call with I. McKee, B. Holland, I. Pavlov, J. Vogel, and M. Passman (KPMG) to review the AIEL basis block information and various additional tax considerations for the basis study.	0.5	\$ 1,208.00	\$ 604.00
Maury Passman	02/23/23	(0.5) Call with I. McKee, B. Holland, I. Pavlov, J. Vogel, and M. Passman (KPMG) to review the AIEL basis block information and various additional tax considerations for the basis study.	0.5	\$ 1,120.00	\$ 560.00
Brian Holland	02/23/23	(0.5) Call with I. McKee, B. Holland, I. Pavlov, J. Vogel, and M. Passman (KPMG) to review the AIEL basis block information and various additional tax considerations for the basis study.	0.5	\$ 928.00	\$ 464.00
Ian McKee	02/23/23	(0.5) Call with I. McKee, B. Holland, I. Pavlov, J. Vogel, and M. Passman (KPMG) to review the AIEL basis block information and various additional tax considerations for the basis study.	0.5	\$ 665.00	\$ 332.50
Brian Holland	02/23/23	(0.5) Call with I. McKee, R. Kelly, B. Holland, M. Fung, V. Godfrey, S. Xu, and I. Pavlov (KPMG) to review the current status of stock basis template for AIEL, AIEL tax basis, bets approach to calculate basis of specific blocks of stock, how best to approach additional points needed for refinement / finalization and determine next steps to coordinate review of in-progress materials, as of 02/23/23.	0.5	\$ 928.00	\$ 464.00
Ian McKee	02/23/23	(0.5) Call with I. McKee, R. Kelly, B. Holland, M. Fung, V. Godfrey, S. Xu, and I. Pavlov (KPMG) to review the current status of stock basis template for AIEL, AIEL tax basis, bets approach to calculate basis of specific blocks of stock, how best to approach additional points needed for refinement / finalization and determine next steps to coordinate review of in-progress materials, as of 02/23/23.	0.5	\$ 665.00	\$ 332.50
Mary Fung	02/23/23	(0.5) Call with I. McKee, R. Kelly, B. Holland, M. Fung, V. Godfrey, S. Xu, and I. Pavlov (KPMG) to review the current status of stock basis template for AIEL, AIEL tax basis, bets approach to calculate basis of specific blocks of stock, how best to approach additional points needed for refinement / finalization and determine next steps to coordinate review of in-progress materials, as of 02/23/23.	0.5	\$ 963.00	\$ 481.50

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Serena Xu	02/23/23	(0.5) Call with I. McKee, R. Kelly, B. Holland, M. Fung, V. Godfrey, S. Xu, and I. Pavlov (KPMG) to review the current status of stock basis template for AIEL, AIEL tax basis, beta approach to calculate basis of specific blocks of stock, how best to approach additional points needed for refinement / finalization and determine next steps to coordinate review of in-progress materials, as of 02/23/23.	0.5	\$ 963.00	\$ 481.50
Ivo Pavlov	02/23/23	(0.5) Call with I. McKee, R. Kelly, B. Holland, M. Fung, V. Godfrey, S. Xu, and I. Pavlov (KPMG) to review the current status of stock basis template for AIEL, AIEL tax basis, beta approach to calculate basis of specific blocks of stock, how best to approach additional points needed for refinement / finalization and determine next steps to coordinate review of in-progress materials, as of 02/23/23.	0.5	\$ 928.00	\$ 464.00
Bela Unell	02/23/23	(0.5) Call with M. Hoffenberg, B. Unell, R. Kelly and S. Xu (KPMG) to discuss the valuation of AIEL and the implication of the intercompany agreements.	0.5	\$ 1,208.00	\$ 604.00
Serena Xu	02/23/23	(0.5) Call with M. Hoffenberg, B. Unell, R. Kelly and S. Xu (KPMG) to discuss the valuation of AIEL and the implication of the intercompany agreements.	0.5	\$ 963.00	\$ 481.50
Linda Ng	02/23/23	(0.5) Discussion with L. Ng and M. Phillips (KPMG) to reconcile the stock basis difference of AIEL as computed during the tax provision versus the current basis study	0.5	\$ 1,085.00	\$ 542.50
Ivo Pavlov	02/23/23	(0.5) Meeting with B. Holland, I. Pavlov, I. Salinas, M. Carr, and N. Lohman (KPMG) to discuss progress on basis study models, identify open items, and assign next entities for basis study work, as of 02/23/23.	0.5	\$ 928.00	\$ 464.00
Maci Carr	02/23/23	(0.5) Meeting with B. Holland, I. Pavlov, I. Salinas, M. Carr, and N. Lohman (KPMG) to discuss progress on basis study models, identify open items, and assign next entities for basis study work, as of 02/23/23.	0.5	\$ 403.00	\$ 201.50
Brian Holland	02/23/23	(0.5) Meeting with B. Holland, I. Pavlov, I. Salinas, M. Carr, and N. Lohman (KPMG) to discuss progress on basis study models, identify open items, and assign next entities for basis study work, as of 02/23/23.	0.5	\$ 928.00	\$ 464.00
Nigel Lohman	02/23/23	(0.5) Meeting with B. Holland, I. Pavlov, I. Salinas, M. Carr, and N. Lohman (KPMG) to discuss progress on basis study models, identify open items, and assign next entities for basis study work, as of 02/23/23.	0.5	\$ 403.00	\$ 201.50

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Irene Salinas	02/23/23	(0.5) Meeting with B. Holland, I. Pavlov, I. Salinas, M. Carr, and N. Lohman (KPMG) to discuss progress on basis study models, identify open items, and assign next entities for basis study work, as of 02/23/23.	0.5	\$ 665.00	\$ 332.50
Ian McKee	02/23/23	(0.5) Updating, as of 02/23/23, the AIEL basis template for 2001 fair market values / allocation of stock.	0.5	\$ 665.00	\$ 332.50
Ryan Kelly	02/23/23	Call with M. Hoffenberg, B. Unell, R. Kelly and S. Xu (KPMG) to discuss valuation of AIEL and the implication of the intercompany agreements.	0.5	\$ 1,120.00	\$ 560.00
Mark Hoffenberg	02/23/23	Call with M. Hoffenberg, B. Unell, R. Kelly and S. Xu (KPMG) to discuss valuation of AIEL and the implication of the intercompany agreements.	0.5	\$ 1,208.00	\$ 604.00
Brian Holland	02/23/23	(0.6) Discussion with I. McKee and B. Holland (KPMG) regarding AIEL tax basis study status and next steps for analysis, as of 02/23/23.	0.6	\$ 928.00	\$ 556.80
Ian McKee	02/23/23	(0.6) Discussion with I. McKee and B. Holland (KPMG) regarding AIEL tax basis study status and next steps for analysis, as of 02/23/23.	0.6	\$ 665.00	\$ 399.00
Nigel Lohman	02/23/23	(0.6) Meeting with I. Pavlov and N. Lohman (KPMG) to discuss Avaya (China) Communication Co. Ltd. tax basis study and determine next steps for Avaya UK, as of 02/23/23.	0.6	\$ 403.00	\$ 241.80
Ivo Pavlov	02/23/23	(0.6) Meeting with I. Pavlov and N. Lohman (KPMG) to discuss Avaya (China) Communication Co. Ltd. tax basis study and determine next steps for Avaya UK, as of 02/23/23.	0.6	\$ 928.00	\$ 556.80
Van Godfrey	02/23/23	Review, as of 02/23/23, of subsidiary stock basis input information in preparation for call with KPMG modeling team.	0.7	\$ 963.00	\$ 674.10
Mike Ihe	02/23/23	Update, as of 02/23/23, the basis study model with common stock as well as the APIC balance for years 2016 and 2018-2021.	0.7	\$ 403.00	\$ 282.10
Brian Holland	02/23/23	(0.8) Reviewing, as of 02/23/23, the additional legal document provided by M. Roach (Avaya) related to AIEL's tax basis and transaction in 2022 / 2016 in preparation for updating summary of stock basis.	0.8	\$ 928.00	\$ 742.40
Brian Holland	02/23/23	(0.8) Update, as of 02/23/23, to the power pivot computations for summary of stock basis by share block, concurrently drafting IRL for M. Roach (Avaya) related to AIEL tax basis follow-ups.	0.8	\$ 928.00	\$ 742.40
Nigel Lohman	02/23/23	Meeting with I. Pavlov and N. Lohman (KPMG) to discuss Avaya (China) Communication Co. Ltd. tax basis study, review historical tax returns for basis impact, and determine next steps for basis study, as of 02/23/23.	0.8	\$ 403.00	\$ 322.40

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ivo Pavlov	02/23/23	Meeting with I. Pavlov and N. Lohman (KPMG) to discuss Avaya (China) Communication Co. Ltd. tax basis study, review historical tax returns for basis impact, and determine next steps for basis study, as of 02/23/23.	0.8	\$ 928.00	\$ 742.40
Mike Ihe	02/23/23	Update, as of 02/23/23, the basis study model for Avaya Hungry with average FX rate for years 2001 – 2021.	0.8	\$ 403.00	\$ 322.40
John Cunningham	02/23/23	(1.0) Meeting with M. Hamilton, M. Cabrera and J. Cunningham (KPMG SALT) to discuss next steps during the bankruptcy and the various SALT impacts, possible apportionment impacts of the AIEI conversion, various state conformities (including but not limited to capital loss carrybacks), the future tax implications of Avaya's worthless stock deductions, future compliance work including short period / amended returns, analyzing the federal cash tax model and deliberate about the affects to the SALT cash tax model and attitudes reduction model.	1.0	\$ 665.00	\$ 665.00
Michael Hamilton	02/23/23	(1.0) Meeting with M. Hamilton, M. Cabrera and J. Cunningham (KPMG SALT) to discuss next steps during the bankruptcy and the various SALT impacts, possible apportionment impacts of the AIEI conversion, various state conformities (including but not limited to capital loss carrybacks), the future tax implications of Avaya's worthless stock deductions, future compliance work including short period / amended returns, analyzing the federal cash tax model and deliberate about the affects to the SALT cash tax model and attitudes reduction model.	1.0	\$ 1,033.00	\$ 1,033.00
Michael Cabrera	02/23/23	(1.0) Meeting with M. Hamilton, M. Cabrera and J. Cunningham (KPMG SALT) to discuss next steps during the bankruptcy and the various SALT impacts, possible apportionment impacts of the AIEI conversion, various state conformities (including but not limited to capital loss carrybacks), the future tax implications of Avaya's worthless stock deductions, future compliance work including short period / amended returns, analyzing the federal cash tax model and deliberate about the affects to the SALT cash tax model and attitudes reduction model.	1.0	\$ 665.00	\$ 665.00
Maci Carr	02/23/23	(1.0) Review, as of 02/23/23, concurrently verifying the final amounts for Avaya Philippines Inc CFC basis study as well as subpart F / GILTI amounts.	1.0	\$ 403.00	\$ 403.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ivo Pavlov	02/23/23	(1.1) Meeting with I. Pavlov and M. Ihe (KPMG) to review the basis study model for Avaya Hungary, discuss the subpart F income and how the distributions for 2010, 2012, and 2016 effect the basis for Avaya Hungary, review the FX rates and converted the applicable amounts.	1.1	\$ 928.00	\$ 1,020.80
Mike Ihe	02/23/23	(1.1) Meeting with I. Pavlov and M. Ihe (KPMG) to review the basis study model for Avaya Hungary, discuss the subpart F income and how the distributions for 2010, 2012, and 2016 effect the basis for Avaya Hungary, review the FX rates and converted the applicable amounts.	1.1	\$ 403.00	\$ 443.30
Ian McKee	02/23/23	(1.3) Reviewing, as of 02/23/23, the supporting documents for 2001 / 2005 transactions for details related to Fair Market Value along with additional supporting documents recently provided by Avaya.	1.3	\$ 665.00	\$ 864.50
Mike Ihe	02/23/23	Reviewed, as of 02/23/23, the stored Schedule J with tax statements for beginning / ending balances of the common stock balance, APIC balance and returned earnings for years 2001 to 2020 to incorporate assumptions of possible contributions or return of basis for Avaya Hungary.	1.4	\$ 403.00	\$ 564.20
Serena Xu	02/23/23	(1.6) Review, as of 02/23/23, the Rights Offering Procedure documents along with other bankruptcy filing documents to analyze the tax treatment of rights offering as well as calculating the COD income.	1.6	\$ 963.00	\$ 1,540.80
Matthew Phillips	02/23/23	(1.8) Reviewed, as of 02/23/23, the AIEL Tax Basis from 2016 - 2022 to calculate the tax basis in the CFC stock.	1.8	\$ 928.00	\$ 1,670.40
Irene Salinas	02/23/23	(2.0) Continue, as of 02/23/23, to prepare the cfc stock basis study for Avaya Cloud Canada.	2.0	\$ 665.00	\$ 1,330.00
Maci Carr	02/23/23	(2.0) Review, as of 02/23/23, of the Australia statutory financials to extract common stock / APIC information for incorporation into the Australia CFC stock basis model.	2.0	\$ 403.00	\$ 806.00
Eric Albritton	02/23/23	(2.9) Reconciling net operating loss and capital loss carryforwards utilized per return with amounts originally generated for purposes of stock basis study.	2.9	\$ 875.00	\$ 2,537.50
Dean Grant	02/24/23	(0.2) Conference call with M. Hamilton, D. Grant, and M. Cabrera (KPMG SALT) to discuss deliverable and next steps for state capital loss carryback application rules for amended returns and prior period filings in relation to the AIEL Capital Loss on Avaya, Inc.	0.2	\$ 403.00	\$ 80.60

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)

Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Michael Cabrera	02/24/23	(0.2) Conference call with M. Hamilton, D. Grant, and M. Cabrera (KPMG SALT) to discuss deliverable and next steps for state capital loss carryback application rules for amended returns and prior period filings in relation to the AIEL Capital Loss on Avaya, Inc.	0.2	\$ 665.00	\$ 133.00
Michael Hamilton	02/24/23	(0.2) Conference call with M. Hamilton, D. Grant, and M. Cabrera (KPMG SALT) to discuss deliverable and next steps for state capital loss carryback application rules for amended returns and prior period filings in relation to the AIEL Capital Loss on Avaya, Inc.	0.2	\$ 1,033.00	\$ 206.60
Ryan Kelly	02/24/23	(0.3) Preparation for call with Avaya Creditors Counsel by reviewing model outputs with key assumptions to be addressed in the discussion.	0.3	\$ 1,120.00	\$ 336.00
Ivo Pavlov	02/24/23	(0.4) Meeting with I. Pavlov and N. Lohman (KPMG) to discuss Avaya (China) Communication Co. Ltd. tax basis study, review historical tax returns for basis impact, and determine next steps for basis study, as of 02/24/23.	0.4	\$ 928.00	\$ 371.20
Nigel Lohman	02/24/23	(0.4) Meeting with I. Pavlov and N. Lohman (KPMG) to discuss Avaya (China) Communication Co. Ltd. tax basis study, review historical tax returns for basis impact, and determine next steps for basis study, as of 02/24/23.	0.4	\$ 403.00	\$ 161.20
Serena Xu	02/24/23	Call with M. Hoffenberg, R. Kelly, B. Unell, S. Xu (KPMG), A. Sexton, C. Roarty (K&E), B. Morris (Akin) and D. Mayo (Paul Weiss) to discuss the Avaya bankruptcy model outputs and emergence transaction steps. (partial attendance)	0.4	\$ 963.00	\$ 385.20
Irene Salinas	02/24/23	(.5) Call with I. Pavlov and I. Salinas (KPMG) to discuss the location of the 5471s for certain years for the other associates to utilize for the CFC stock basis study.	0.5	\$ 665.00	\$ 332.50
John Cunningham	02/24/23	(.5) Updated, as of 02/24/23, the SALT Cash model to incorporate the Federal amounts and FY state conformities.	0.5	\$ 665.00	\$ 332.50
Brian Holland	02/24/23	(0.5) Call with M. Roach, A. Aspir (Avaya), R. Kelly, S. Xu (KPMG M&A), and B. Holland (KPMG Intl) to update the status of open workstreams related to the restructuring transaction, as of 02/24/23. (partial attendance)	0.5	\$ 928.00	\$ 464.00
Ryan Kelly	02/24/23	(0.5) Call with M. Roach, A. Aspir (Avaya), R. Kelly, S. Xu (KPMG M&A), and B. Holland (KPMG Intl) to update the status of open workstreams related to the restructuring transaction, as of 02/24/23. (partial attendance)	0.5	\$ 1,120.00	\$ 560.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Maci Carr	02/24/23	(0.5) Preparing CFC basis model template for Avaya Australia Pty Ltd input.	0.5	\$ 403.00	\$ 201.50
Maci Carr	02/24/23	(0.5) Updating, as of 02/24/23, the Avaya Philippines Inc. study by incorporating the assumptions - in preparation for management review.	0.5	\$ 403.00	\$ 201.50
Ivo Pavlov	02/24/23	Meeting with I. Pavlov and M. Ihe (KPMG) to review the basis study model for Avaya Hungary, discuss the GILTI inclusions for recent years and reviewed the tax return for 2020 to identify subpart f and GILTI inclusion for the basis study model.	0.5	\$ 928.00	\$ 464.00
Mike Ihe	02/24/23	Meeting with I. Pavlov and M. Ihe (KPMG) to review the basis study model for Avaya Hungary, discuss the GILTI inclusions for recent years and reviewed the tax return for 2020 to identify subpart f and GILTI inclusion for the basis study model.	0.5	\$ 403.00	\$ 201.50
Mike Ihe	02/24/23	Reviewed, as of 02/24/23, Schedule J for 2020 tax return to locate subpart f / Global intangible low-taxed income (GILTI) for inclusion in the basis study model. (0.4) Perform, as of 02/24/23, the final review of basis study model before submission to senior for review. (0.1)	0.5	\$ 403.00	\$ 201.50
Brian Holland	02/24/23	(0.6) Review, as of 02/24/23, of additional materials received on AIEL tax basis, concurrently updating the transaction memo.	0.6	\$ 928.00	\$ 556.80
Ryan Kelly	02/24/23	Call with M. Hoffenberg, R. Kelly, B. Unell, S. Xu (KPMG), A. Sexton, C. Roarty (K&E), B. Morris (Akin) and D. Mayo (Paul Weiss) to discuss the Avaya bankruptcy model outputs and emergence transaction steps.	0.6	\$ 1,120.00	\$ 672.00
Mark Hoffenberg	02/24/23	Call with M. Hoffenberg, R. Kelly, B. Unell, S. Xu (KPMG), A. Sexton, C. Roarty (K&E), B. Morris (Akin) and D. Mayo (Paul Weiss) to discuss the Avaya bankruptcy model outputs and emergence transaction steps.	0.6	\$ 1,208.00	\$ 724.80
Bela Unell	02/24/23	Call with M. Hoffenberg, R. Kelly, B. Unell, S. Xu (KPMG), A. Sexton, C. Roarty (K&E), B. Morris (Akin) and D. Mayo (Paul Weiss) to discuss the Avaya bankruptcy model outputs and emergence transaction steps.	0.6	\$ 1,208.00	\$ 724.80
Ivo Pavlov	02/24/23	(.7) Meeting with I. Pavlov and M. Carr (KPMG) to review the CFC basis study for Avaya Philippines Inc. and discuss next steps for the Avaya Australia Pty Ltd basis study.	0.7	\$ 928.00	\$ 649.60

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)

Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Maci Carr	02/24/23	(.7) Meeting with I. Pavlov and M. Carr (KPMG) to review the CFC basis study for Avaya Philippines Inc. and discuss next steps for the Avaya Australia Pty Ltd basis study.	0.7	\$ 403.00	\$ 282.10
Michael Cabrera	02/24/23	(0.7) Updating, as of 02/24/23, the State Capital Loss Carryback Analysis by Incorporating State Required filings for the 2020 Tax year.	0.7	\$ 665.00	\$ 465.50
Michael Cabrera	02/24/23	(0.4) Review, as of 02/24/23, of State and Local Statute of Limitations with respect to the capital loss carrybacks / treatment for recognition of loss for State Amended returns due to Amended Federal changes. (0.2) Research to determine if other states treat capital losses as ordinary losses as an ordinary loss similar to Montana. (0.2) Performed additional limitation research related to Ohio localities for Avaya Inc. in TY2019.	0.8	\$ 665.00	\$ 532.00
Serena Xu	02/24/23	(0.8) Senior manager review, as of 02/24/23, of the draft Avaya gross receipts analysis workpaper prepared by KPMG.	0.8	\$ 963.00	\$ 770.40
Michael Hamilton	02/24/23	(1.0) Managing director review, as of 02/24/23, of federal tax model, concurrently updating the state model for state cash tax evaluation.	1.0	\$ 1,033.00	\$ 1,033.00
Eric Albritton	02/24/23	(1.1) Begin reviewing, as of 02/24/23, various corporate history documents to analyze the potential impact to gross receipts analysis in connection with the worthless stock loss.	1.1	\$ 875.00	\$ 962.50
John Cunningham	02/24/23	(1.1) Meeting with S. Salmon, P. Sabini, M. Hamilton, A. Rothman and J. Cunningham (KPMG SALT) to discuss next steps during the bankruptcy and the various SALT impacts, possible apportionment impacts of the AIEI conversion, various state conformities (including but not limited to capital loss carrybacks), the future tax implications of Avaya's worthless stock deductions / different tax considerations such as Section 304 and Section 1552, and analyzed the potential states where the worthless stock deduction differs for state and federal purposes.	1.1	\$ 665.00	\$ 731.50

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)

Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Scott Salmon	02/24/23	(1.1) Meeting with S. Salmon, P. Sabini, M. Hamilton, A. Rothman and J. Cunningham (KPMG SALT) to discuss next steps during the bankruptcy and the various SALT impacts, possible apportionment impacts of the AIEI conversion, various state conformities (including but not limited to capital loss carrybacks), the future tax implications of Avaya's worthless stock deductions / different tax considerations such as Section 304 and Section 1552, and analyzed the potential states where the worthless stock deduction differs for state and federal purposes.	1.1	\$ 1,138.00	\$ 1,251.80
Peter Sabini	02/24/23	(1.1) Meeting with S. Salmon, P. Sabini, M. Hamilton, A. Rothman and J. Cunningham (KPMG SALT) to discuss next steps during the bankruptcy and the various SALT impacts, possible apportionment impacts of the AIEI conversion, various state conformities (including but not limited to capital loss carrybacks), the future tax implications of Avaya's worthless stock deductions / different tax considerations such as Section 304 and Section 1552, and analyzed the potential states where the worthless stock deduction differs for state and federal purposes.	1.1	\$ 1,085.00	\$ 1,193.50
Adam Rothman	02/24/23	(1.1) Meeting with S. Salmon, P. Sabini, M. Hamilton, A. Rothman and J. Cunningham (KPMG SALT) to discuss next steps during the bankruptcy and the various SALT impacts, possible apportionment impacts of the AIEI conversion, various state conformities (including but not limited to capital loss carrybacks), the future tax implications of Avaya's worthless stock deductions / different tax considerations such as Section 304 and Section 1552, and analyzed the potential states where the worthless stock deduction differs for state and federal purposes.	1.1	\$ 928.00	\$ 1,020.80
Ian McKee	02/24/23	(1.1) Reviewing, as of 02/24/23, the AIEL / AIEL subsidiary 961 inclusion amounts, concurrently updating the template tracker for new information and basis calculation for 961 carryover amounts for entity acquisitions.	1.1	\$ 665.00	\$ 731.50
Van Godfrey	02/24/23	Senior manager review, as of 02/24/23, of updated gross receipts Test schedule with updated analysis.	1.1	\$ 963.00	\$ 1,059.30
Dean Grant	02/24/23	(1.2) Review, as of 02/24/23, concurrently updating the State Capital Loss Carryback Analysis by incorporating the State Extension due date / Local Filings.	1.2	\$ 403.00	\$ 483.60

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Serena Xu	02/24/23	(1.2) Senior manager review, as of 02/24/23, of the summary of debt recovery along with the CODI analysis, concurrently providing comments.	1.2	\$ 963.00	\$ 1,155.60
Michael Cabrera	02/24/23	(1.3) Senior associate review, as of 02/24/23, of Capital Loss Carryback State Summary, concurrently performing evaluation of conformity for multiple localities (OH, KY, MI).	1.3	\$ 665.00	\$ 864.50
Brian Holland	02/24/23	(1.3) Updating, as of 02/24/23, the transaction memorandum for the AIEL tax basis study along with the executive summary of transactions to provide to reviewers.	1.3	\$ 928.00	\$ 1,206.40
Michael Cabrera	02/24/23	(1.5) Perform additional research relating to the capital loss carryback in municipalities for Avaya Inc. to determine where the deduction is to be applied with respect to capital loss carrybacks and treatment for recognition of loss.	1.5	\$ 665.00	\$ 997.50
Ivo Pavlov	02/24/23	Senior manager review, as of 02/24/23, of basis study for Avaya China prepared by N. Lohman (KPMG).	1.5	\$ 928.00	\$ 1,392.00
Ivo Pavlov	02/24/23	Senior manager review, as of 02/24/23, of basis study for Avaya Hungary prepared by M. Ihe (KPMG).	1.5	\$ 928.00	\$ 1,392.00
Ivo Pavlov	02/24/23	Senior manager review, as of 02/24/23, of the basis study for Avaya Philippines prepared by M. Carr (KPMG).	1.5	\$ 928.00	\$ 1,392.00
Dean Grant	02/24/23	(1.8) Review, as of 02/24/23, of Local Statute of Limitations for Local Amended returns due to Amended Federal Changes.	1.8	\$ 403.00	\$ 725.40
Ivo Pavlov	02/24/23	Senior manager review, as of 02/24/23, of basis study for Esna Technologies prepared by I. Salinas (KPMG), concurrently providing comments.	2.4	\$ 928.00	\$ 2,227.20
Nigel Lohman	02/24/23	Continue, as of 02/24/23, preparing the Avaya (China) Communication Co. Ltd. CFC stock basis study by converting the amounts in each document from functional currency to USD or vice versa depending on the document.	2.7	\$ 403.00	\$ 1,088.10
Irene Salinas	02/24/23	(3.0) Review, as of 02/24/23, concurrently extracting data from the Avaya Cloud Canada 5471 / stat accounts folders for the CFC Stock Basis study.	3.0	\$ 665.00	\$ 1,995.00
Maci Carr	02/24/23	(3.4) Review, concurrently organizing the tax return / statutory financial information for Avaya Australia Pty Ltd in preparation for drafting the basis study.	3.4	\$ 403.00	\$ 1,370.20

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ian McKee	02/24/23	(3.5) Continue, from earlier on 02/24/23, reviewing the AIEL / AIEL subsidiary 961 inclusion amounts, concurrently updating the template tracker for new information and the basis calculation for 961 carryover amounts for entity acquisitions.	3.5	\$ 665.00	\$ 2,327.50
Eric Albritton	02/24/23	(3.9) Updating, as of 02/24/23, the gross receipts analysis to include sensitivity analysis for missing receipts.	3.9	\$ 875.00	\$ 3,412.50
Ivo Pavlov	02/25/23	(0.1) Call with I. Pavlov and M. Ihe (KPMG) to discuss questions relating to the summary for Avaya Hungary.	0.1	\$ 928.00	\$ 92.80
Nigel Lohman	02/26/23	Review, as of 02/26/23, the CFC Basis study for Avaya (China) Communication Co. Ltd. Workpaper, concurrently updating. (1.7)	1.7	\$ 403.00	\$ 685.10
Yadi Hicken	02/27/23	(0.1) Drafting team email to communicate Avaya workplan file requested by S. Xu (KPMG Tax) and M. Roach (Avaya).	0.1	\$ 665.00	\$ 66.50
John Cunningham	02/27/23	(.3) Meeting with M. Hamilton, A. Rothman, and J. Cunningham (KPMG SALT) to discuss the effects of the worthless stock reduction on the SALT Tax Basis Model and the differing basis treatments between federal and state.	0.3	\$ 665.00	\$ 199.50
Michael Hamilton	02/27/23	(.3) Meeting with M. Hamilton, A. Rothman, and J. Cunningham (KPMG SALT) to discuss the effects of the worthless stock reduction on the SALT Tax Basis Model and the differing basis treatments between federal and state.	0.3	\$ 1,033.00	\$ 309.90
Adam Rothman	02/27/23	(.3) Meeting with M. Hamilton, A. Rothman, and J. Cunningham (KPMG SALT) to discuss the effects of the worthless stock reduction on the SALT Tax Basis Model and the differing basis treatments between federal and state.	0.3	\$ 928.00	\$ 278.40
Brian Holland	02/27/23	(0.3) Call with M. Roach (Avaya), L. Ng, and B. Holland (KPMG Intl) regarding questions related to restructuring and the analysis around the taxation of the sale of assets of AIEL.	0.3	\$ 928.00	\$ 278.40
Rebecca Lilas	02/27/23	(0.3) Perform research regarding preparation of the bankruptcy cost analysis schedule / workpapers.	0.3	\$ 963.00	\$ 288.90
Yadi Hicken	02/27/23	(0.4) Call with Y. Hicken and M. Cashion (KPMG M&A) to discuss and delegate Avaya workplan summary update requested by senior manager, S. Xu (KPMG M&A), and M. Roach (Avaya).	0.4	\$ 665.00	\$ 266.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Maggie Cashion	02/27/23	(0.4) Call with Y. Hicken and M. Cashion (KPMG M&A) to discuss and delegate Avaya workplan summary update requested by senior manager, S. Xu (KPMG M&A), and M. Roach (Avaya).	0.4	\$ 403.00	\$ 161.20
Ivo Pavlov	02/27/23	(0.4) Prepare for a status update meeting with the broader KPMG tax team to walk-thorough basis calculations by reviewing the basis calculations for 8 CFC entities.	0.4	\$ 928.00	\$ 371.20
Linda Ng	02/27/23	(0.5) Call with L. Ng, T. Kieran and S. Xu (KPMG) regarding transfer pricing consideration on potential intercompany loan between Aurix and Avaya Gibraltar.	0.5	\$ 1,085.00	\$ 542.50
Kieran Taylor	02/27/23	(0.5) Call with L. Ng, T. Kieran and S. Xu (KPMG) regarding transfer pricing consideration on potential intercompany loan between Aurix and Avaya Gibraltar.	0.5	\$ 1,033.00	\$ 516.50
Serena Xu	02/27/23	(0.5) Call with L. Ng, T. Kieran and S. Xu (KPMG) regarding transfer pricing consideration on potential intercompany loan between Aurix and Avaya Gibraltar.	0.5	\$ 963.00	\$ 481.50
Brian Holland	02/27/23	(0.5) Meeting with I. Pavlov and B. Holland (KPMG Intl) to discuss status and open questions on basis studies for Hungary, Philippines, and Canada, as of 02/27/23.	0.5	\$ 928.00	\$ 464.00
Ivo Pavlov	02/27/23	(0.5) Meeting with I. Pavlov and B. Holland (KPMG Intl) to discuss status and open questions on basis studies for Hungary, Philippines, and Canada, as of 02/27/23.	0.5	\$ 928.00	\$ 464.00
Michael Cabrera	02/27/23	(0.5) Meeting with M. Cabrera, D. Grant, and M. Hamilton (KPMG SALT) to discuss action plan for state capital loss carryback workpaper, state specific treatment along with treatment of modification for states that do not follow federal treatment.	0.5	\$ 665.00	\$ 332.50
Michael Cabrera	02/27/23	(0.5) Senior associate review, as of 02/27/23, of State Capital Loss Carryback Workpaper for inclusion of additional state items i.e. State SOL's, amended return filing dates and SOL for amended returns in lieu of filing for refund.	0.5	\$ 665.00	\$ 332.50
Ivo Pavlov	02/27/23	Draft response to Avaya's question regarding the US federal income tax treatment of bankruptcy waived of Avaya Inc. claw back payments and associated interest.	0.5	\$ 928.00	\$ 464.00
Rebecca Lilas	02/27/23	(0.6) Call with R. Lilas, L. Delfino, and A. Manning (KPMG) to discuss steps to begin preparation of the bankruptcy cost analysis schedule and workpapers.	0.6	\$ 963.00	\$ 577.80
Ashley Manning	02/27/23	(0.6) Call with R. Lilas, L. Delfino, and A. Manning (KPMG) to discuss steps to begin preparation of the bankruptcy cost analysis schedule and workpapers.	0.6	\$ 665.00	\$ 399.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Lara Delfino	02/27/23	(0.6) Call with R. Lilas, L. Delfino, and A. Manning (KPMG) to discuss steps to begin preparation of the bankruptcy cost analysis schedule and workpapers.	0.6	\$ 875.00	\$ 525.00
Lara Delfino	02/27/23	(0.6) Review, as of 02/27/2, Avaya's public docket for filings to determine the service providers engaged to assist with the bankruptcy, concurrently extracting information (the service provider name, date of engagement, anticipated fees, services to be provided) to populate the cost analysis study.	0.6	\$ 875.00	\$ 525.00
Linda Ng	02/27/23	(0.8) Call with Y. Kukoyi, M. Hoffenberg, B. Unell, L. Ng, S. Xu (KPMG), A. Sexton, C. Roarty (K&E), M. Roach and A. Aspir (Avaya) to discuss the current status of the bankruptcy proceeding, structuring considerations, and AIEL valuation, as of 02/27/23.	0.8	\$ 1,085.00	\$ 868.00
Yinka Kukoyi	02/27/23	(0.8) Call with Y. Kukoyi, M. Hoffenberg, B. Unell, L. Ng, S. Xu (KPMG), A. Sexton, C. Roarty (K&E), M. Roach and A. Aspir (Avaya) to discuss the current status of the bankruptcy proceeding, structuring considerations, and AIEL valuation, as of 02/27/23.	0.8	\$ 1,120.00	\$ 896.00
Bela Unell	02/27/23	(0.8) Call with Y. Kukoyi, M. Hoffenberg, B. Unell, L. Ng, S. Xu (KPMG), A. Sexton, C. Roarty (K&E), M. Roach and A. Aspir (Avaya) to discuss the current status of the bankruptcy proceeding, structuring considerations, and AIEL valuation, as of 02/27/23.	0.8	\$ 1,208.00	\$ 966.40
Mark Hoffenberg	02/27/23	(0.8) Call with Y. Kukoyi, M. Hoffenberg, B. Unell, L. Ng, S. Xu (KPMG), A. Sexton, C. Roarty (K&E), M. Roach and A. Aspir (Avaya) to discuss the current status of the bankruptcy proceeding, structuring considerations, and AIEL valuation, as of 02/27/23.	0.8	\$ 1,208.00	\$ 966.40
Serena Xu	02/27/23	(0.8) Call with Y. Kukoyi, M. Hoffenberg, B. Unell, L. Ng, S. Xu (KPMG), A. Sexton, C. Roarty (K&E), M. Roach and A. Aspir (Avaya) to discuss the current status of the bankruptcy proceeding, structuring considerations, and AIEL valuation, as of 02/27/23.	0.8	\$ 963.00	\$ 770.40
Serena Xu	02/27/23	(0.8) Draft email to T. Kieran (KPMG) regarding potential considerations of the intercompany sale of AIEL.	0.8	\$ 963.00	\$ 770.40
Maggie Cashion	02/27/23	(0.8) Perform assigned portion of research required to update the Avaya workplan summary requested by senior manager, S. Xu (KPMG Tax), and M. Roach (Avaya).	0.8	\$ 403.00	\$ 322.40
Ryan Kelly	02/27/23	Call with M. Roach (Avaya) and R. Kelly (KPMG) to discuss updates to tax model, 382(l)(5) and UK tax analysis on AIEL sale.	0.8	\$ 1,120.00	\$ 896.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Yadi Hicken	02/27/23	(0.9) Perform designated portion of research required to update the Avaya workplan summary requested by senior manager, S. Xu (KPMG Tax).	0.9	\$ 665.00	\$ 598.50
Maggie Cashion	02/27/23	(0.9) Review, as of 02/27/23, concurrently updating the Avaya workplan summary per Y. Hicken's (KPMG Tax) comments.	0.9	\$ 403.00	\$ 362.70
Nigel Lohman	02/27/23	(1.0) Began Avaya U.K. CFC stock basis study by reviewing, concurrently extracting 5471s while organizing into a separate folder for 5471 CFC basis study.	1.0	\$ 403.00	\$ 403.00
Mike Ihe	02/27/23	Created basis study model for Avaya Mexico, concurrently incorporating common stock balance and APIC balance in USD for years 2001-2021.	1.0	\$ 403.00	\$ 403.00
Ivo Pavlov	02/27/23	Meeting with I. Pavlov and N. Lohman (KPMG) to discuss Avaya (China) Communication Co. Ltd. tax basis study, review of the historical tax returns for basis impact, determining the next steps for the basis study, and began basis study review for Avaya U.K.	1.0	\$ 928.00	\$ 928.00
Nigel Lohman	02/27/23	Meeting with I. Pavlov and N. Lohman (KPMG) to discuss Avaya (China) Communication Co. Ltd. tax basis study, review of the historical tax returns for basis impact, determining the next steps for the basis study, and began basis study review for Avaya U.K.	1.0	\$ 403.00	\$ 403.00
Ashley Manning	02/27/23	(1.10) Updated, as of 02/27/23, the Bankruptcy Cost Analysis "BCA" workpaper based on results of call with KPMG project team.	1.1	\$ 665.00	\$ 731.50
Scott Salmon	02/27/23	WNT analysis of a prior state stock basis model that has a deemed distribution and contribution (including tiering up and down) component for state 1552 federal tax allocation (1.0) and send to KPMG SALT team (0.1).	1.1	\$ 1,138.00	\$ 1,251.80
Yadi Hicken	02/27/23	Senior associate review, as of 02/27/23, of updates made by M. Cashion (KPMG Tax) to the Avaya workplan summary (1.3) and forward draft to S. Xu and E. Albritton (KPMG) for their review (0.1).	1.4	\$ 665.00	\$ 931.00
Brian Holland	02/27/23	(1.5) Analyzing documents related to AIEL contribution transactions to determine whether relevant for tax basis.	1.5	\$ 928.00	\$ 1,392.00
Maci Carr	02/27/23	(1.5) Updated cfc basis study for Australia by incorporating data for cumulative equity flux tab.	1.5	\$ 403.00	\$ 604.50
Nigel Lohman	02/27/23	Finalized the Avaya (China) Communication Co. Ltd. CFC stock basis study.	1.5	\$ 403.00	\$ 604.50
Ivo Pavlov	02/27/23	Senior manager review, as of 02/27/23, of the tax basis study computations for Avaya UK.	1.8	\$ 928.00	\$ 1,670.40

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ivo Pavlov	02/27/23	(2.0) Updated, as of 02/27/23, the outside tax basis summary workpaper for the basis amounts computed for 8 out of the 19 first-tier Avaya CFCs.	2.0	\$ 928.00	\$ 1,856.00
Mike Ihe	02/27/23	Review, as of 02/27/23, all financials for Avaya Mexico to locate Forms 5471 / Stat reports for 2001-2021 to extract / incorporate the data into the basis study model to compare the functional currency (FC) to USD.	2.0	\$ 403.00	\$ 806.00
Serena Xu	02/27/23	(2.3) Review, as of 02/27/23, the Bankruptcy disclosure statements, concurrently analyzing debt recovery by debt instruments to determine the implication of the Rights Offering / Backstop Premium.	2.3	\$ 963.00	\$ 2,214.90
Serena Xu	02/27/23	(3.1) Drafting debt recovery workpaper to calculate CODI by debt instruments taking into account the Plan Value and the Impact of Rights Offering / Backstop fees.	3.1	\$ 963.00	\$ 2,985.30
Maggie Cashion	02/27/23	Updating, as of 02/27/23, the assigned portion of the Avaya workplan file as requested by senior manager, S. Xu (KPMG Tax).	3.6	\$ 403.00	\$ 1,450.80
Irene Salinas	02/27/23	(3.7) Review data for years 2010 - 2008, concurrently extracting 5471 information for incorporation into a folder in preparation for drafting the CFC Stock Basis Study for Avaya India PVT Ltd.	3.7	\$ 665.00	\$ 2,460.50
Irene Salinas	02/27/23	(3.8) Review data for years 2017 - 2010, concurrently extracting 5471 information for incorporation into a folder in preparation for drafting the CFC Stock Basis Study for Avaya India PVT Ltd.	3.8	\$ 665.00	\$ 2,527.00
Ian McKee	02/27/23	Review, as of 02/27/23, of AIEL subsidiaries to update 961 inclusion amounts for basis study, concurrently updating the template tracker and preparing a list of items that require additional detail.	3.8	\$ 665.00	\$ 2,527.00
Yadi Hicken	02/27/23	(3.9) Updating, as of 02/27/23, the assigned portion of the Avaya workplan file as requested by senior manager, S. Xu (KPMG Tax).	3.9	\$ 665.00	\$ 2,593.50
Ian McKee	02/27/23	Continue, from earlier on 02/27/23, to review the AIEL subsidiaries to update the 961 inclusion amounts for basis study, concurrently updating the template tracker as well as preparing a list of items that require additional detail.	3.9	\$ 665.00	\$ 2,593.50
Adam Rothman	02/28/23	Call with M. Hamilton, A. Rothman, and J. Cunningham (KPMG SALT) to discuss SALT impacts and the implementation of the federal stock basis study outputs. (partial attendance)	0.1	\$ 928.00	\$ 92.80
Michael Cabrera	02/28/23	(0.2) Discussion with D. Grant and M. Cabrera (KPMG SALT) to discuss tentative impact and restoration of previously utilized net operating losses.	0.2	\$ 665.00	\$ 133.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)

Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Michael Hamilton	02/28/23	Call with M. Hamilton, A. Rothman, and J. Cunningham (KPMG SALT) to discuss SALT impacts and the implementation of the federal stock basis study outputs.	0.2	\$ 1,033.00	\$ 206.60
John Cunningham	02/28/23	Call with M. Hamilton, A. Rothman, and J. Cunningham (KPMG SALT) to discuss SALT impacts and the implementation of the federal stock basis study outputs.	0.2	\$ 665.00	\$ 133.00
Nigel Lohman	02/28/23	(0.3) Call with N. Lohman and I. McKee (KPMG) to discuss Avaya UK questions related to discrepancy in stat account compared against US tax return information.	0.3	\$ 403.00	\$ 120.90
Ian McKee	02/28/23	(0.3) Call with N. Lohman and I. McKee (KPMG) to discuss Avaya UK questions related to discrepancy in stat account compared against US tax return information.	0.3	\$ 665.00	\$ 199.50
Michael Cabrera	02/28/23	Performing research of Nebraska / Montana State Treatment due to not conforming to Federal Capital Loss Carrybacks.	0.3	\$ 665.00	\$ 199.50
Michael Hamilton	02/28/23	(0.4) Call with M. Hamilton, A. Rothman, J. Cunningham (KPMG SALT), V. Godfrey, and E. Albritton (KPMG M&A) to discuss federal stock basis study outputs to leverage in separate company state stock	0.4	\$ 1,033.00	\$ 413.20
John Cunningham	02/28/23	(0.4) Call with M. Hamilton, A. Rothman, J. Cunningham (KPMG SALT), V. Godfrey, and E. Albritton (KPMG M&A) to discuss federal stock basis study outputs to leverage in separate company state stock	0.4	\$ 665.00	\$ 266.00
Van Godfrey	02/28/23	(0.4) Call with M. Hamilton, A. Rothman, J. Cunningham (KPMG SALT), V. Godfrey, and E. Albritton (KPMG M&A) to discuss federal stock basis study outputs to leverage in separate company state stock	0.4	\$ 963.00	\$ 385.20
Eric Albritton	02/28/23	(0.4) Call with M. Hamilton, A. Rothman, J. Cunningham (KPMG SALT), V. Godfrey, and E. Albritton (KPMG M&A) to discuss federal stock basis study outputs to leverage in separate company state stock	0.4	\$ 875.00	\$ 350.00
Adam Rothman	02/28/23	(0.4) Call with M. Hamilton, A. Rothman, J. Cunningham (KPMG SALT), V. Godfrey, and E. Albritton (KPMG M&A) to discuss federal stock basis study outputs to leverage in separate company state stock	0.4	\$ 928.00	\$ 371.20
Bela Unell	02/28/23	0.4 Partner review, as of 02/28/23, of Annex A for implications on CODI analysis.	0.4	\$ 1,208.00	\$ 483.20
Linda Ng	02/28/23	(0.5) Meeting with L. Ng, B. Holland, I. Pavlov, I. McKee, M. Carr, N. Lohman, and M. Ihe (KPMG) to update the KPMG team on the basis study progress for entities outside of AIEL, to confirm the responsibilities for producing the basis study memos, and discuss additional details and next steps for AIEL basis study calculation, as of 02/28/23.	0.5	\$ 1,085.00	\$ 542.50

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Maci Carr	02/28/23	(0.5) Meeting with L. Ng, B. Holland, I. Pavlov, I. McKee, M. Carr, N. Lohman, and M. Ihe (KPMG) to update the KPMG team on the basis study progress for entities outside of AIEL, to confirm the responsibilities for producing the basis study memos, and discuss additional details and next steps for AIEL basis study calculation, as of 02/28/23.	0.5	\$ 403.00	\$ 201.50
Ian McKee	02/28/23	(0.5) Meeting with L. Ng, B. Holland, I. Pavlov, I. McKee, M. Carr, N. Lohman, and M. Ihe (KPMG) to update the KPMG team on the basis study progress for entities outside of AIEL, to confirm the responsibilities for producing the basis study memos, and discuss additional details and next steps for AIEL basis study calculation, as of 02/28/23.	0.5	\$ 665.00	\$ 332.50
Nigel Lohman	02/28/23	(0.5) Meeting with L. Ng, B. Holland, I. Pavlov, I. McKee, M. Carr, N. Lohman, and M. Ihe (KPMG) to update the KPMG team on the basis study progress for entities outside of AIEL, to confirm the responsibilities for producing the basis study memos, and discuss additional details and next steps for AIEL basis study calculation, as of 02/28/23.	0.5	\$ 403.00	\$ 201.50
Mike Ihe	02/28/23	(0.5) Meeting with L. Ng, B. Holland, I. Pavlov, I. McKee, M. Carr, N. Lohman, and M. Ihe (KPMG) to update the KPMG team on the basis study progress for entities outside of AIEL, to confirm the responsibilities for producing the basis study memos, and discuss additional details and next steps for AIEL basis study calculation, as of 02/28/23.	0.5	\$ 403.00	\$ 201.50
Ivo Pavlov	02/28/23	(0.5) Meeting with L. Ng, B. Holland, I. Pavlov, I. McKee, M. Carr, N. Lohman, and M. Ihe (KPMG) to update the KPMG team on the basis study progress for entities outside of AIEL, to confirm the responsibilities for producing the basis study memos, and discuss additional details and next steps for AIEL basis study calculation, as of 02/28/23.	0.5	\$ 928.00	\$ 464.00
Michael Cabrera	02/28/23	(0.5) Meeting with M. Cabrera and D. Grant (KPMG SALT) to discuss capital loss carryover workpaper and state specific conformities.	0.5	\$ 665.00	\$ 332.50
Ivo Pavlov	02/28/23	(.6) Call with I. Pavlov and I. Salinas (KPMG) to discuss Schedule J data pull for Avaya India Pvt. Ltd.	0.6	\$ 928.00	\$ 556.80
Irene Salinas	02/28/23	(.6) Call with I. Pavlov and I. Salinas (KPMG) to discuss Schedule J data pull for Avaya India Pvt. Ltd.	0.6	\$ 665.00	\$ 399.00
Bela Unell	02/28/23	0.6 Perform technical analysis regarding implication of intercompany charges on AIEL valuation.	0.6	\$ 1,208.00	\$ 724.80

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Yinka Kukoyi	02/28/23	Call with C. Alberici, L. Ng, B. Unell, Y. Kukoyi, N. Kaya, M. Shah, J. Calia and S. Xu (KPMG) to discuss valuation considerations with respect to the value of AIEL. (partial attendance)	0.6	\$ 1,120.00	\$ 672.00
Ryan Kelly	02/28/23	Partner review, as of 02/28/23, of the revised Avaya tax model sent by S. Xu (KPMG).	0.7	\$ 1,120.00	\$ 784.00
Victoria Ma	02/28/23	(0.8) Call with V. Ma and V. Godfrey (KPMG) to discuss the Schedule 13G/13D filing made for 5 beneficial shareholder of Avaya.	0.8	\$ 665.00	\$ 532.00
Van Godfrey	02/28/23	(0.8) Call with V. Ma and V. Godfrey (KPMG) to discuss the Schedule 13G/13D filing made for 5 beneficial shareholder of Avaya.	0.8	\$ 963.00	\$ 770.40
Ashley Manning	02/28/23	(.9) Performed a docket search on 2/28/23 to identify relevant filings that will be used in the Avaya BCA.	0.9	\$ 665.00	\$ 598.50
Maci Carr	02/28/23	(0.9) Documenting assumptions for Australia CFC Basis Study.	0.9	\$ 403.00	\$ 362.70
Serena Xu	02/28/23	(0.9) Updating, as of 02/28/23, the CODI calculation to reflect the implication of DIP Commitment Shares.	0.9	\$ 963.00	\$ 866.70
Serena Xu	02/28/23	(1.0) Call with C. Alberici, L. Ng, B. Unell, Y. Kukoyi, N. Kaya, M. Shah, J. Calia and S. Xu (KPMG) to discuss valuation considerations with respect to the value of AIEL.	1.0	\$ 963.00	\$ 963.00
Linda Ng	02/28/23	(1.0) Call with C. Alberici, L. Ng, B. Unell, Y. Kukoyi, N. Kaya, M. Shah, J. Calia and S. Xu (KPMG) to discuss valuation considerations with respect to the value of AIEL.	1.0	\$ 1,085.00	\$ 1,085.00
Bela Unell	02/28/23	(1.0) Call with C. Alberici, L. Ng, B. Unell, Y. Kukoyi, N. Kaya, M. Shah, J. Calia and S. Xu (KPMG) to discuss valuation considerations with respect to the value of AIEL.	1.0	\$ 1,208.00	\$ 1,208.00
John Calia	02/28/23	(1.0) Call with C. Alberici, L. Ng, B. Unell, Y. Kukoyi, N. Kaya, M. Shah, J. Calia and S. Xu (KPMG) to discuss valuation considerations with respect to the value of AIEL.	1.0	\$ 1,085.00	\$ 1,085.00
Maci Carr	02/28/23	(1.0) Complete section 961 tab for Australia CFC basis study.	1.0	\$ 403.00	\$ 403.00
Ashley Manning	02/28/23	(1.0) Updated, as of 02/28/23, the Bankruptcy Cost Analysis "BCA" Workpaper per direction from L. Delfino (KPMG).	1.0	\$ 665.00	\$ 665.00
Erik Corwin	02/28/23	Review, concurrently responding to B. Unell's (KPMG) inquiry regarding COI item with rights offering. (0.5) Review, concurrently responding to additional email communication from B. Unell (KPMG) regarding COI regs. (0.5)	1.0	\$ 1,208.00	\$ 1,208.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Eric Albritton	02/28/23	(1.1) Call with S. Xu and E. Albritton (KPMG) to discuss the gross receipts analysis, including key open items, as of 02/28/23, and creation of updated summary tabs.	1.1	\$ 875.00	\$ 962.50
Dean Grant	02/28/23	(1.1) Planning related tot the possible implications of the capital loss carryback rules for each state and local return.	1.1	\$ 403.00	\$ 443.30
Ivo Pavlov	02/28/23	Senior manager review, as of 02/28/23, of the tax basis study computations for Avaya Australia.	1.1	\$ 928.00	\$ 1,020.80
Serena Xu	02/28/23	(1.2) Reviewing, as of 02/28/23, the DIP Loan Term Sheet to analyze the tax implication of the DIP Commitment Shares.	1.2	\$ 963.00	\$ 1,155.60
Nigel Lohman	02/28/23	Organized documents, concurrently analyzed the statutory accounts along with the 5471s to extract data for incorporation into the CFC basis study for Avaya	1.2	\$ 403.00	\$ 483.60
Serena Xu	02/28/23	(1.3) Call with B. Unell and S. Xu (KPMG) to discuss debt recovery and calculation of CODI based on the bankruptcy plan.	1.3	\$ 963.00	\$ 1,251.90
Bela Unell	02/28/23	(1.3) Call with B. Unell and S. Xu (KPMG) to discuss debt recovery and calculation of CODI based on the bankruptcy plan.	1.3	\$ 1,208.00	\$ 1,570.40
Ivo Pavlov	02/28/23	Senior manager review, as of 02/28/23, of the tax basis study computations for Avaya India Pvt Ltd.	1.4	\$ 928.00	\$ 1,299.20
Mike Ihe	02/28/23	Inputted the spot / average FX rate from USD to Pesos for years 2002-2021 into the Avaya Mexico basis study model.	1.5	\$ 403.00	\$ 604.50
Ivo Pavlov	02/28/23	Senior manager review, as of 02/28/23, of the tax basis study computations for Avaya Mexico.	1.5	\$ 928.00	\$ 1,392.00
Ivo Pavlov	02/28/23	Senior manager review, as of 02/28/23, of the tax basis study computations for Avaya China.	1.6	\$ 928.00	\$ 1,484.80
Nigel Lohman	02/28/23	Analyzed all 5471 for stock increases / decreases for discrepancies, concurrently resolved 5471 discrepancies in folder prior to utilization in the CFC basis study for Avaya U.K.	1.7	\$ 403.00	\$ 685.10
Brian Holland	02/28/23	(1.8) Reviewing, as of 02/28/23, materials, concurrently researching 2001 transaction for utilization in the AIEL tax basis study.	1.8	\$ 928.00	\$ 1,670.40
Bela Unell	02/28/23	1.9 Perform technical analysis regarding Continuity of Interest (COI) implications of DIP Commitment Shares.	1.9	\$ 1,208.00	\$ 2,295.20
Serena Xu	02/28/23	Drafting CODI calculation to compare results under Plan value and the implied debt trading value.	2.1	\$ 963.00	\$ 2,022.30
Nigel Lohman	02/28/23	Converting the amounts in each document from functional currency to USD or vice versa depending on the document for the CFC basis study for Avaya U.K.	2.4	\$ 403.00	\$ 967.20

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Brian Holland	02/28/23	(2.6) Reviewing, as of 02/28/23, documentation related to Brazil beginning basis, concurrently researching the FX rates to input into basis study.	2.6	\$ 928.00	\$ 2,412.80
Ian McKee	02/28/23	(1.9) Continue, as of 02/28/23, review of AIEL subsidiaries to update 961 inclusion amounts for basis study. (0.9) Updating, as of 02/28/23, the template tracker as well as preparing list of items that require additional detail.	2.8	\$ 665.00	\$ 1,862.00
Dean Grant	02/28/23	(2.9) Perform research regarding state conformity to federal capital loss carryback rules to determine impact.	2.9	\$ 403.00	\$ 1,168.70
John Cunningham	02/28/23	Updated, as of 02/28/23, State Basis Model by revising the 851 ownership tab, concurrently calculating that state basis / E&P for each entity from 09/30/2001 through 09/30/2021 by leveraging the federal basis model.	3.3	\$ 665.00	\$ 2,194.50
Ian McKee	02/28/23	Continued, on same day, to review the AIEL subsidiaries to update the 961 inclusion amounts for basis study, concurrently updating the template tracker as well as preparing list of items that require additional detail.	3.5	\$ 665.00	\$ 2,327.50
Irene Salinas	02/28/23	(3.9) Update, as of 02/28/23, the Avaya India PVT basis study to model out for years 2017-2000.	3.9	\$ 665.00	\$ 2,593.50
Irene Salinas	02/28/23	(3.9) Update, as of 02/28/23, the Avaya India pvt ltd cfc stock basis study, concurrently building out the model for years 2017-2021.	3.9	\$ 665.00	\$ 2,593.50
Michael Cabrera	03/01/23	(0.2) Discussion with D. Grant and M. Cabrera (KPMG SALT) regarding State Capital Loss Carry back schedule and uncertainties relating to Locality conformities.	0.2	\$ 665.00	\$ 133.00
Van Godfrey	03/01/23	Senior manager review, as of 03/01/23, of 851 summary schedule provided for the state and local team's review.	0.2	\$ 963.00	\$ 192.60
Ian McKee	03/01/23	(0.3) Creating a slide deck to show the Avaya Holding EMEA BV structure prior to AIEL ownership.	0.3	\$ 665.00	\$ 199.50
Bela Unell	03/01/23	0.3 Continue, as of 03/01/23, to perform technical analysis regarding Continuity of Interest (COI) implications of DIP Commitment Shares.	0.3	\$ 1,208.00	\$ 362.40
Elizabeth Dyor	03/01/23	Conducting research on third-party pricing platforms (Markit and TRACE) for price quotes for company debt to determine the issue price under the tax rules.	0.3	\$ 1,033.00	\$ 309.90
Maci Carr	03/01/23	(0.4) Begin set-up of the Communication de Colombia S.A. stock basis model.	0.4	\$ 403.00	\$ 161.20
Syantani Ghose	03/01/23	Call between S. Ghose and K. Taylor (KPMG) to discuss debt capacity and interest rate analysis for Avaya stemming from the restructuring.	0.4	\$ 1,138.00	\$ 455.20
Erik Corwin	03/01/23	Draft follow-up email to B. Unell (KPMG) regarding outstanding COI items and regulations.	0.4	\$ 1,208.00	\$ 483.20

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Irene Salinas	03/01/23	(.5) Call with I. Pavlov and I. Salinas (KPMG) to discuss and review the Avaya India PVT LTD CFC Stock Basis study.	0.5	\$ 665.00	\$ 332.50
Ivo Pavlov	03/01/23	(.5) Call with I. Pavlov and I. Salinas (KPMG) to discuss and review the Avaya India PVT LTD CFC Stock Basis study.	0.5	\$ 928.00	\$ 464.00
Mike Ihe	03/01/23	(0.5) Call with I. Pavlov and M. Ihe (KPMG) to follow-up on CFC basis study model for Avaya Hungary and discuss questions pertaining to subpart f income and distributions for 2001 - 2021.	0.5	\$ 403.00	\$ 201.50
Ivo Pavlov	03/01/23	(0.5) Call with I. Pavlov and M. Ihe (KPMG) to follow-up on CFC basis study model for Avaya Hungary and discuss questions pertaining to subpart f income and distributions for 2001 - 2021.	0.5	\$ 928.00	\$ 464.00
Bela Unell	03/01/23	(0.5) Call with M. Shah and B. Unell (KPMG) to discuss separate company valuation items relating to AIEL overall valuation.	0.5	\$ 1,208.00	\$ 604.00
Bela Unell	03/01/23	(0.5) Meeting with C. Alberici, N. Kaya and B. Unell (KPMG) to discuss impact of subsidiary negative values on AIEL overall valuation.	0.5	\$ 1,208.00	\$ 604.00
Maci Carr	03/01/23	0.5) Call I. Pavlov and C. Maci (KPMG) regarding the Avaya Australia cfc stock basis calculation review comments.	0.5	\$ 403.00	\$ 201.50
Ivo Pavlov	03/01/23	0.5) Call I. Pavlov and C. Maci (KPMG) regarding the Avaya Australia cfc stock basis calculation review comments.	0.5	\$ 928.00	\$ 464.00
Mike Ihe	03/01/23	Call with I. Pavlov and M. Ihe (KPMG) to review the CFC basis study model for Avaya Mexico and discuss tax returns for missing years and statutory reports for 2001 - 2021.	0.5	\$ 403.00	\$ 201.50
Ryan Kelly	03/01/23	M&A Partner review, as of 03/01/23, of the revised trading prices of debt with updated CODI calculation.	0.5	\$ 1,120.00	\$ 560.00
Mike Ihe	03/01/23	Updated, as of 03/01/23, the review comments and assumption for Avaya Mexico.	0.5	\$ 403.00	\$ 201.50
John Cunningham	03/01/23	(.6) Meeting with A. Rothman and J. Cunningham (KPMG SALT) to discuss the SALT Basis Model, which is used to determine variances between federal / state regulations, and the impact of the worthless stock reduction (E&P / Basis reduction, taxed dividend and Section 301(c)(3)).	0.6	\$ 665.00	\$ 399.00

EXHIBIT C8

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Adam Rothman	03/01/23	(.6) Meeting with A. Rothman and J. Cunningham (KPMG SALT) to discuss the SALT Basis Model, which is used to determine variances between federal / state regulations, and the impact of the worthless stock reduction (E&P / Basis reduction, taxed dividend and Section 301(c)(3)).	0.6	\$ 928.00	\$ 556.80
Ray Bosques	03/01/23	(0.6) Call with E. Albritton and R. Bosques (KPMG) to discuss updates to gross receipts analysis and next steps for analyzing potential Section 381 transactions, as of 03/01/23.	0.6	\$ 665.00	\$ 399.00
Eric Albritton	03/01/23	(0.6) Call with E. Albritton and R. Bosques (KPMG) to discuss updates to gross receipts analysis and next steps for analyzing potential Section 381 transactions, as of 03/01/23.	0.6	\$ 875.00	\$ 525.00
Serena Xu	03/01/23	(0.7) Meeting with B. Unell and S. Xu (KPMG) to discuss nuances of Cancellation of Debt Income (CODI) calculation and trading prices.	0.7	\$ 963.00	\$ 674.10
Bela Unell	03/01/23	(0.7) Meeting with B. Unell and S. Xu (KPMG) to discuss nuances of Cancellation of Debt Income (CODI) calculation and trading prices.	0.7	\$ 1,208.00	\$ 845.60
Ian McKee	03/01/23	(0.7) Updating, as of 03/01/23, the Subsidiary Tax Basis Memorandum for transaction details from board minutes.	0.7	\$ 665.00	\$ 465.50
Emily Halloran	03/01/23	Accessed Bloomberg to extract historical trading prices for Avaya term loans, notes (historical prices for three Notes (Secured, HoldCo Convertible Notes, Secured Convertible Notes), and three Term Loans (Tranche B-1, B-2 and B-3) to incorporate in the valuation analysis.	0.8	\$ 403.00	\$ 322.40
Dean Grant	03/01/23	Additional planning related to the possible implications of the capital loss carryback rules for each state and local return.	0.8	\$ 403.00	\$ 322.40
Yinka Kukoyi	03/01/23	Call with Y. Kukoyi, B. Unell, A. Carlo, M. Shah, S. Xu (KPMG), A. Sexton, C. Roarty, D. Mayo (K&E), M. Roach, A. Azriel (Avaya), S. Spitzer and J. McGlynn (AlixPartners) to discuss AIEL valuation, debt recovery and impact of plan value and trading value on COD. (partial attendance)	0.8	\$ 1,120.00	\$ 896.00
Ryan Kelly	03/01/23	Reconciling CODI calculation with values included in the CH 11 filing.	0.8	\$ 1,120.00	\$ 896.00
Ivo Pavlov	03/01/23	Senior manager review, as of 03/01/23, concurrently updating the tax basis study for Avaya U.K.	0.8	\$ 928.00	\$ 742.40

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Brian Holland	03/01/23	(0.9) Working session with B. Holland and I. McKee (KPMG) to review the AIEL basis template / memo and discuss outstanding items related to Brazil supporting documentation. Discussing next steps for memo updates and creation of slide deck to record Avaya Holdings EMEA BV structure and contribution.	0.9	\$ 928.00	\$ 835.20
Ian McKee	03/01/23	(0.9) Working session with B. Holland and I. McKee (KPMG) to review the AIEL basis template / memo and discuss outstanding items related to Brazil supporting documentation. Discussing next steps for memo updates and creation of slide deck to record Avaya Holdings EMEA BV structure and contribution.	0.9	\$ 665.00	\$ 598.50
Serena Xu	03/01/23	(1.0) Call with R. Kelly, B. Unell, S. Xu (KPMG), A. Sexton and C. Roarty (K&E) regarding debt recovery and calculation of CODI.	1.0	\$ 963.00	\$ 963.00
Bela Unell	03/01/23	(1.0) Call with R. Kelly, B. Unell, S. Xu (KPMG), A. Sexton and C. Roarty (K&E) regarding debt recovery and calculation of CODI.	1.0	\$ 1,208.00	\$ 1,208.00
Ryan Kelly	03/01/23	(1.0) Call with R. Kelly, B. Unell, S. Xu (KPMG), A. Sexton and C. Roarty (K&E) regarding debt recovery and calculation of CODI.	1.0	\$ 1,120.00	\$ 1,120.00
Ivo Pavlov	03/01/23	Meeting with I. Pavlov and N. Lohman (KPMG) to finalize the Avaya China CFC Basis study and review the Avaya U.K. CFC basis study.	1.0	\$ 928.00	\$ 928.00
Nigel Lohman	03/01/23	Meeting with I. Pavlov and N. Lohman (KPMG) to finalize the Avaya China CFC Basis study and review the Avaya U.K. CFC basis study.	1.0	\$ 403.00	\$ 403.00
Ivo Pavlov	03/01/23	Senior manager review, as of 03/01/23, concurrently updating the tax basis study for Avaya India Pvt Ltd.	1.0	\$ 928.00	\$ 928.00
Ivo Pavlov	03/01/23	Senior manager review, as of 03/01/23, concurrently updating the tax basis study for Avaya Mexico.	1.0	\$ 928.00	\$ 928.00
Van Godfrey	03/01/23	(1.1) Call with E. Albritton and V. Godfrey (KPMG) to discuss the analysis of the historical contributions made to Avaya Inc. that were recorded in the 10-K.	1.1	\$ 963.00	\$ 1,059.30
Eric Albritton	03/01/23	(1.1) Call with E. Albritton and V. Godfrey (KPMG) to discuss the analysis of the historical contributions made to Avaya Inc. that were recorded in the 10-K.	1.1	\$ 875.00	\$ 962.50
Serena Xu	03/01/23	(1.1) Call with Y. Kukoyi, B. Unell, A. Carlo, M. Shah, S. Xu (KPMG), A. Sexton, C. Roarty, D. Mayo (K&E), M. Roach, A. Azriel (Avaya), S. Spitzer and J. McGlynn (AlixPartners) to discuss AIEL valuation, debt recovery and impact of plan value and trading value on COD.	1.1	\$ 963.00	\$ 1,059.30

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Bela Unell	03/01/23	(1.1) Call with Y. Kukoyi, B. Unell, A. Carlo, M. Shah, S. Xu (KPMG), A. Sexton, C. Roarty, D. Mayo (K&E), M. Roach, A. Azriel (Avaya), S. Spitzer and J. McGlynn (AlixPartners) to discuss AIEL valuation, debt recovery and impact of plan value and trading value on COD.	1.1	\$ 1,208.00	\$ 1,328.80
Linda Ng	03/01/23	(1.1) Call with Y. Kukoyi, B. Unell, A. Carlo, M. Shah, S. Xu (KPMG), A. Sexton, C. Roarty, D. Mayo (K&E), M. Roach, A. Azriel (Avaya), S. Spitzer and J. McGlynn (AlixPartners) to discuss AIEL valuation, debt recovery and impact of plan value and trading value on COD.	1.1	\$ 1,085.00	\$ 1,193.50
Serena Xu	03/01/23	(1.1) Perform research regarding Avaya First Lien Debts current trading price to determine the amount of COD income.	1.1	\$ 963.00	\$ 1,059.30
Mark Hoffenberg	03/01/23	Perform analysis regarding whether creditor continuity suffices for continuity of interest in G reorganization.	1.1	\$ 1,208.00	\$ 1,328.80
Ivo Pavlov	03/01/23	Senior manager review, as of 03/01/23, concurrently updating the tax basis study for Avaya Australia Pty Ltd.	1.1	\$ 928.00	\$ 1,020.80
Ray Bosques	03/01/23	(1.2) Update, as of 03/01/23, the gross receipts analysis for the Section 381 transactions analysis.	1.2	\$ 665.00	\$ 798.00
Dean Grant	03/01/23	Researched state conformity to federal capital loss carryback rules to determine impact.	1.2	\$ 403.00	\$ 483.60
Mike Ihe	03/01/23	Converted the common stock and APIC balance from USD to Peso based on the FX spot rate for inclusion in the Avaya Mexico study basis model.	1.5	\$ 403.00	\$ 604.50
Mike Ihe	03/01/23	Review, as of 03/01/23, tax returns from 2001-2021 to extract common stock / APIC balance for inclusion in the basis study.	1.5	\$ 403.00	\$ 604.50
Mary Fung	03/01/23	Reviewing, as of 03/01/23, the AIEL financials in connection with review of the AIEL stock basis calculations.	1.5	\$ 963.00	\$ 1,444.50
Ray Bosques	03/01/23	(1.6) Update, as of 03/01/23, to the 332/368 Support for the potential Section 381 transactions analysis.	1.6	\$ 665.00	\$ 1,064.00
Brian Holland	03/01/23	(1.6) Working session with B. Holland and I. McKee (KPMG) to update the AIEL basis memo for historical AIEL transactions by confirming dates of entity formation / noting open items, finalizing deck for outline of Avaya Holdings EMEA BV structure prior to AIEL ownership, and discussing next steps, as of 03/01/23, for updates to memo as well as the basis study trackers.	1.6	\$ 928.00	\$ 1,484.80

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ian McKee	03/01/23	(1.6) Working session with B. Holland and I. McKee (KPMG) to update the AIEL basis memo for historical AIEL transactions by confirming dates of entity formation / noting open items, finalizing deck for outline of Avaya Holdings EMEA BV structure prior to AIEL ownership, and discussing next steps, as of 03/01/23, for updates to memo as well as the basis study trackers.	1.6	\$ 665.00	\$ 1,064.00
Mike Ihe	03/01/23	Input the common stock along with the APIC balance (1.6) and converted the amounts from Pesos to USD (0.3) for inclusion in Avaya Mexico tax basis model.	1.9	\$ 403.00	\$ 765.70
Maci Carr	03/01/23	(2.0) Update, as of 03/01/23, the inputs including the remaining 961 items / fx amounts for the Avaya Australia tax basis.	2.0	\$ 403.00	\$ 806.00
Eric Albritton	03/01/23	(2.1) Calculating stock basis model, concurrently generating summary reports to determine the impacts to Avaya Inc stock basis for revised inputs.	2.1	\$ 875.00	\$ 1,837.50
Ian McKee	03/01/23	(2.1) Continue, from earlier on 03/01/23, to update Subsidiary Tax Basis Memorandum for transaction details from board minutes.	2.1	\$ 665.00	\$ 1,396.50
Brian Holland	03/01/23	(2.4) Analyzing the AIEL beginning balance basis of entity in 2001 transaction with statutory financials to determine whether relevant / adjustments needed.	2.4	\$ 928.00	\$ 2,227.20
John Cunningham	03/01/23	Updated, as of 03/01/23, the SALT Basis model based on discussion with A. Rothman (KPMG), specifically, the 851 ownership structure per federal files along with the Dividend / Section 301c3 of Salt Basis workpaper.	2.5	\$ 665.00	\$ 1,662.50
Eric Albritton	03/01/23	(2.9) Updating, as of 03/01/23, the gross receipts schedule to include summary analysis with footnotes.	2.9	\$ 875.00	\$ 2,537.50
Ashley Manning	03/01/23	(3.5) Updated, as of 03/01/23, the Bankruptcy Cost Analysis "BCA" workpaper based on Monday (02/27/23) call with L. Delfino (KPMG) in preparation for receiving the BCA information.	3.5	\$ 665.00	\$ 2,327.50
Eric Albritton	03/01/23	(3.9) Updating, as of 03/01/23, the stock basis model for revised inputs for period of 2001-2021.	3.9	\$ 875.00	\$ 3,412.50
Ian McKee	03/02/23	(0.1) Reviewing, as of 03/02/23, the Board minutes to extract additional detail related to historic transactions, concurrently organizing into supporting folders for AIEL valuation utilization.	0.1	\$ 665.00	\$ 66.50
Michael Cabrera	03/02/23	(0.2) Discussion with D. Grant and M. Cabrera (KPMG SALT) regarding State Capital Loss Carry back schedule and uncertainties relating to Locality conformities.	0.2	\$ 665.00	\$ 133.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Elizabeth Dyor	03/02/23	Continue, as of 03/02/23, conducting search on third-party pricing platforms (Markit and TRACE) for price quotes for company debt for the purpose of determining issue price under the tax rules.	0.3	\$ 1,033.00	\$ 309.90
Bela Unell	03/02/23	WNT Partner review, as of 03/02/23, of the updated EV analysis for changes relating to B-3 cash distribution.	0.3	\$ 1,208.00	\$ 362.40
Ian McKee	03/02/23	(0.4) Call with B. Holland and I. McKee (KPMG) to discuss AIEL basis block calculations, next steps, and timing of Luxembourg basis template following completion of basis blocks, as of 03/02/23.	0.4	\$ 665.00	\$ 266.00
Yinka Kukoyi	03/02/23	Call with Y. Kukoyi, R. Kelly, L. Piccola, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, B. Holland (Intl KPMG) to discuss the status of the various core tax workstreams, as of 03/02/23. (partial attendance)	0.4	\$ 1,120.00	\$ 448.00
Alexandra Lee	03/02/23	(0.5) Avaya Inc Conversion to LLC (customer & supplier contracts) discussion with A. Lee (KPMG), M. Roach and A. Azriel (Avaya).	0.5	\$ 403.00	\$ 201.50
Serena Xu	03/02/23	(0.5) Call with B. Unell and S. Xu (KPMG) regarding current Avaya First Lien trading price and impact on CODI.	0.5	\$ 963.00	\$ 481.50
Bela Unell	03/02/23	(0.5) Call with B. Unell and S. Xu (KPMG) regarding current Avaya First Lien trading price and impact on CODI.	0.5	\$ 1,208.00	\$ 604.00
Alexandra Lee	03/02/23	(0.5) Discussion with A. Lee (KPMG), M. Roach and N. Feivelson (Avaya) to review the IP conversion items.	0.5	\$ 403.00	\$ 201.50
Ian McKee	03/02/23	(0.5) Finalize, as of 03/02/23, the CFC basis tracker by consolidating prior information into the updated workbook for current status for KPMG team utilization.	0.5	\$ 665.00	\$ 332.50
Linda Ng	03/02/23	Call with Y. Kukoyi, R. Kelly, L. Piccola, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, B. Holland (Intl KPMG) to discuss the status of the various core tax workstreams, as of 03/02/23.	0.5	\$ 1,085.00	\$ 542.50
Ryan Kelly	03/02/23	Call with Y. Kukoyi, R. Kelly, L. Piccola, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, B. Holland (Intl KPMG) to discuss the status of the various core tax workstreams, as of 03/02/23.	0.5	\$ 1,120.00	\$ 560.00
Ivo Pavlov	03/02/23	Call with Y. Kukoyi, R. Kelly, L. Piccola, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, B. Holland (Intl KPMG) to discuss the status of the various core tax workstreams, as of 03/02/23.	0.5	\$ 928.00	\$ 464.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)

Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Larry Piccola	03/02/23	Call with Y. Kukoyi, R. Kelly, L. Piccola, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, B. Holland (Intl KPMG) to discuss the status of the various core tax workstreams, as of 03/02/23.	0.5	\$ 1,120.00	\$ 560.00
Yadi Hicken	03/02/23	Call with Y. Kukoyi, R. Kelly, L. Piccola, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, B. Holland (Intl KPMG) to discuss the status of the various core tax workstreams, as of 03/02/23.	0.5	\$ 665.00	\$ 332.50
Van Godfrey	03/02/23	Call with Y. Kukoyi, R. Kelly, L. Piccola, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, B. Holland (Intl KPMG) to discuss the status of the various core tax workstreams, as of 03/02/23.	0.5	\$ 963.00	\$ 481.50
Brian Holland	03/02/23	Call with Y. Kukoyi, R. Kelly, L. Piccola, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, B. Holland (Intl KPMG) to discuss the status of the various core tax workstreams, as of 03/02/23.	0.5	\$ 928.00	\$ 464.00
Eric Albritton	03/02/23	Call with Y. Kukoyi, R. Kelly, L. Piccola, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, B. Holland (Intl KPMG) to discuss the status of the various core tax workstreams, as of 03/02/23.	0.5	\$ 875.00	\$ 437.50
Mary Fung	03/02/23	Call with Y. Kukoyi, R. Kelly, L. Piccola, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, B. Holland (Intl KPMG) to discuss the status of the various core tax workstreams, as of 03/02/23.	0.5	\$ 963.00	\$ 481.50
Maggie Cashion	03/02/23	Call with Y. Kukoyi, R. Kelly, L. Piccola, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, B. Holland (Intl KPMG) to discuss the status of the various core tax workstreams, as of 03/02/23.	0.5	\$ 403.00	\$ 201.50
Linda Ng	03/02/23	(.8) Discussion with C. Alberici, N. Kaya, L. Chiu, L. Ng (KPMG), C. Roarty (Kirkland & Ellis), A. Aspir, and M. Roach (Avaya) to discuss the updated valuation method for AIEL.	0.8	\$ 1,085.00	\$ 868.00
Ray Bosques	03/02/23	(.8) Reviewing, as of 03/02/23, the tax information provided by Avaya for purposes of analyzing the restructuring alternatives.	0.8	\$ 665.00	\$ 532.00
Ian McKee	03/02/23	(0.9) Updating, as of 03/02/23, the AIEL basis study template for 961 information updates.	0.9	\$ 665.00	\$ 598.50

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Eric Albritton	03/02/23	(0.9) Updating, as of 03/02/23, the stock basis model to account for Avaya Inc.'s basis adjustments for leveraged buyout.	0.9	\$ 875.00	\$ 787.50
Brian Holland	03/02/23	(1.0) Perform tax technical research regarding tax basis rules related to all cash-d reorg and confirmation of qualification for 2007 transaction in incorporate into the tax basis analysis.	1.0	\$ 928.00	\$ 928.00
Emily Halloran	03/02/23	Accessed Bloomberg to extract the historical prices as of different dates for 12/13/2022, 3/2/2023, 2/10/2023 to incorporate into the valuation analysis.	1.0	\$ 403.00	\$ 403.00
Mike Ihe	03/02/23	Meeting with L. Ng, B. Holland, I. Pavlov, I. McKee, I. Salinas, M. Carr, N. Lohman, and M. Ihe (KPMG) to discuss stock basis study findings to date, collaborating on adjusting stock basis study execution plan to fit team goals, and reinforcing tax technical knowledge supporting the basis study.	1.0	\$ 403.00	\$ 403.00
Maci Carr	03/02/23	Meeting with L. Ng, B. Holland, I. Pavlov, I. McKee, I. Salinas, M. Carr, N. Lohman, and M. Ihe (KPMG) to discuss stock basis study findings to date, collaborating on adjusting stock basis study execution plan to fit team goals, and reinforcing tax technical knowledge supporting the basis study.	1.0	\$ 403.00	\$ 403.00
Ivo Pavlov	03/02/23	Meeting with L. Ng, B. Holland, I. Pavlov, I. McKee, I. Salinas, M. Carr, N. Lohman, and M. Ihe (KPMG) to discuss stock basis study findings to date, collaborating on adjusting stock basis study execution plan to fit team goals, and reinforcing tax technical knowledge supporting the basis study.	1.0	\$ 928.00	\$ 928.00
Nigel Lohman	03/02/23	Meeting with L. Ng, B. Holland, I. Pavlov, I. McKee, I. Salinas, M. Carr, N. Lohman, and M. Ihe (KPMG) to discuss stock basis study findings to date, collaborating on adjusting stock basis study execution plan to fit team goals, and reinforcing tax technical knowledge supporting the basis study.	1.0	\$ 403.00	\$ 403.00
Ian McKee	03/02/23	Meeting with L. Ng, B. Holland, I. Pavlov, I. McKee, I. Salinas, M. Carr, N. Lohman, and M. Ihe (KPMG) to discuss stock basis study findings to date, collaborating on adjusting stock basis study execution plan to fit team goals, and reinforcing tax technical knowledge supporting the basis study.	1.0	\$ 665.00	\$ 665.00
Brian Holland	03/02/23	(1.1) Meeting with M. Fung (KPMG M&A) and B. Holland (KPMG Intl) to provide an overview of AIEL tax basis study and transactions for purposes of M&A review of AIEL tax basis.	1.1	\$ 928.00	\$ 1,020.80

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Mary Fung	03/02/23	(1.1) Meeting with M. Fung (KPMG M&A) and B. Holland (KPMG Intl) to provide an overview of AIEL tax basis study and transactions for purposes of M&A review of AIEL tax basis.	1.1	\$ 963.00	\$ 1,059.30
Ian McKee	03/02/23	(1.1) Researching, concurrently gathering support for the Deemed Recapitalization needed for 2007 all cash D reorg.	1.1	\$ 665.00	\$ 731.50
Eric Albritton	03/02/23	(1.1) Updating, as of 03/02/23, the stock basis model to account for deemed contributions / distributions.	1.1	\$ 875.00	\$ 962.50
Eric Albritton	03/02/23	(1.2) Updating, as of 03/02/23, the stock basis model to account for the impact of the 2018 cancellation of debt / attribute reduction.	1.2	\$ 875.00	\$ 1,050.00
Ryan Kelly	03/02/23	1.3 Partner review, as of 03/02/23, of tax opinion outlines, concurrently providing comments.	1.3	\$ 1,120.00	\$ 1,456.00
Brian Holland	03/02/23	(1.4) Draft summary of transactions in a memo in preparation for a review meeting on AIEL basis.	1.4	\$ 928.00	\$ 1,299.20
Bela Unell	03/02/23	1.6 Analyze Avaya trading information with term sheets to evaluate appropriate distributable value calculations	1.6	\$ 1,208.00	\$ 1,932.80
Ian McKee	03/02/23	(1.7) Preparing the CFC basis tracker template to track the status of the CFC basis studies for KPMG team as well as variance from current basis study to outside tax basis provided in the FY21 Q4 provision workstream.	1.7	\$ 665.00	\$ 1,130.50
Yadi Hicken	03/02/23	Researching relevant materials necessary to produce the memo documentation to support the tax treatment of the proposed emergence transaction.	1.8	\$ 665.00	\$ 1,197.00
Ashley Manning	03/02/23	(2.0) Updated, as of 03/02/23, the Bankruptcy Cost Analysis workpaper for comments received from L. Delfino (KPMG).	2.0	\$ 665.00	\$ 1,330.00
Maci Carr	03/02/23	(2.1) Review 5471s for Communication de Colombia S.A. for basis study to extract data for basis study.	2.1	\$ 403.00	\$ 846.30
Eric Albritton	03/02/23	(2.1) Reviewing, as of 03/02/23, concurrently reconciling stock basis outputs from the summary reports.	2.1	\$ 875.00	\$ 1,837.50
Nigel Lohman	03/02/23	Organized documents, concurrently analyzed the statutory accounts along with the 5471s to extract data for incorporation into the CFC stock basis study for Avaya Panama.	2.2	\$ 403.00	\$ 886.60
Lara Delfino	03/02/23	(2.5) Performed manager review, concurrently revised the bankruptcy cost analysis template prepared by A. Manning (KPMG) for the tax analysis of costs.	2.5	\$ 875.00	\$ 2,187.50
Mary Fung	03/02/23	(2.6) Review, as of 03/02/23, of AIEL financials FY 2001 / FY 2005 with related transaction documents in connection with review of AIEL stock basis adjustments for years 2001 / 2005.	2.6	\$ 963.00	\$ 2,503.80

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Serena Xu	03/02/23	(3.6) Updating, as of 03/02/23, the tax attribute reduction model to reflect the new debt recovery / new valuation.	3.6	\$ 963.00	\$ 3,466.80
Ivo Pavlov	03/02/23	Prepared an initial draft of sections form the AIEL restructuring tax opinion memorandum (3.5) and shared with the KPMG M&A team for review and comments (0.1).	3.6	\$ 928.00	\$ 3,340.80
Yadi Hicken	03/02/23	(3.9) Begin drafting memo documentation to support tax treatment of proposed emergence transaction.	3.9	\$ 665.00	\$ 2,593.50
Yadi Hicken	03/03/23	(0.1) Drafting email to communicate the updated Avaya workplan to R. Kelly, S, Xu, E. Albritton, and M. Cashion (KPMG M&A Team).	0.1	\$ 665.00	\$ 66.50
Adam Rothman	03/03/23	(.2) Meeting with M. Hamilton, A. Rothman, and J. Cunningham (KPMG SALT) to discuss the State Basis Model, specifically, to analyze the differences between the ending federal and state basis and E&P, update the model to include an adjustment for the cancelation of debt / the market capitalization, and analyze the impact on the state basis.	0.2	\$ 928.00	\$ 185.60
John Cunningham	03/03/23	(.2) Meeting with M. Hamilton, A. Rothman, and J. Cunningham (KPMG SALT) to discuss the State Basis Model, specifically, to analyze the differences between the ending federal and state basis and E&P, update the model to include an adjustment for the cancelation of debt / the market capitalization, and analyze the impact on the state basis.	0.2	\$ 665.00	\$ 133.00
Michael Hamilton	03/03/23	(.2) Meeting with M. Hamilton, A. Rothman, and J. Cunningham (KPMG SALT) to discuss the State Basis Model, specifically, to analyze the differences between the ending federal and state basis and E&P, update the model to include an adjustment for the cancelation of debt / the market capitalization, and analyze the impact on the state basis.	0.2	\$ 1,033.00	\$ 206.60
Ashley Manning	03/03/23	(.2) Review, as of 03/03/23, the filing websites to determine if any new information (i.e. who was providing services to Avaya and the costs incurred by service providers) had been posted to the docket to update the Bankruptcy Cost Analysis "BCA" workpaper.	0.2	\$ 665.00	\$ 133.00
Alexandra Lee	03/03/23	Creating the Avaya Project Tracker for all workstreams for the conversion and the AIEL sale.	0.3	\$ 403.00	\$ 120.90
Alexandra Lee	03/03/23	Draft email to M. Roach (Avaya) noting tax project accomplishments, updates and status, as of 03/03/23.	0.3	\$ 403.00	\$ 120.90
John Cunningham	03/03/23	(.4) Update, as of 03/03/23, the SALT basis model based on today's discussion with M. Hamilton and A. Rothman (KPMG).	0.4	\$ 665.00	\$ 266.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Kieran Taylor	03/03/23	Call with S. Ghose and K. Taylor (KPMG) to discuss debt capacity and interest rate analysis for Avaya stemming from the restructuring.	0.4	\$ 1,033.00	\$ 413.20
Alexandra Lee	03/03/23	(.5) Avaya Tax Review meeting with R. Kelly, S. Xu, B. Holland, L. Ng, A. Lee (KPMG), and M. Roach (Avaya) to discuss updates related to COD calculation as of 3/3/23.	0.5	\$ 403.00	\$ 201.50
Yadi Hicken	03/03/23	(0.5) Call with R. Kelly, S. Xu, Y. Hicken, E. Albritton, and M. Cashion (KPMG M&A) to review memo outline necessary to produce memo documentation to support tax treatment of proposed emergence transaction.	0.5	\$ 665.00	\$ 332.50
Ryan Kelly	03/03/23	(0.5) Call with R. Kelly, S. Xu, Y. Hicken, E. Albritton, and M. Cashion (KPMG M&A) to review memo outline necessary to produce memo documentation to support tax treatment of proposed emergence transaction.	0.5	\$ 1,120.00	\$ 560.00
Serena Xu	03/03/23	(0.5) Call with R. Kelly, S. Xu, Y. Hicken, E. Albritton, and M. Cashion (KPMG M&A) to review memo outline necessary to produce memo documentation to support tax treatment of proposed emergence transaction.	0.5	\$ 963.00	\$ 481.50
Eric Albritton	03/03/23	(0.5) Call with R. Kelly, S. Xu, Y. Hicken, E. Albritton, and M. Cashion (KPMG M&A) to review memo outline necessary to produce memo documentation to support tax treatment of proposed emergence transaction.	0.5	\$ 875.00	\$ 437.50
Maggie Cashion	03/03/23	(0.5) Call with R. Kelly, S. Xu, Y. Hicken, E. Albritton, and M. Cashion (KPMG M&A) to review memo outline necessary to produce memo documentation to support tax treatment of proposed emergence transaction.	0.5	\$ 403.00	\$ 201.50
Serena Xu	03/03/23	(0.5) Call with S. Xu and Y. Hicken (KPMG M&A) to review and delegate the next steps related to drafting the Avaya workplan requested by M. Roach (Avaya), as of 03/03/23.	0.5	\$ 963.00	\$ 481.50
Yadi Hicken	03/03/23	(0.5) Call with S. Xu and Y. Hicken (KPMG M&A) to review and delegate the next steps related to drafting the Avaya workplan requested by M. Roach (Avaya), as of 03/03/23.	0.5	\$ 665.00	\$ 332.50
Nigel Lohman	03/03/23	(0.5) Translated stat accounts to extract data for inclusion in the CFC stock basis for Avaya Panama.	0.5	\$ 403.00	\$ 201.50
Alexandra Lee	03/03/23	Call regarding Avaya Inc conversion to Avaya LLC and ADP conversion with P. Flannigan (ADP), A. Lee (KPMG) and M. Roach (Avaya).	0.5	\$ 403.00	\$ 201.50
Alexandra Lee	03/03/23	Meeting regarding Avaya Inc. Conversion to Avaya LLC and Procurement discussion with M. Cote, M. Roach (Avaya and A. Lee (KPMG)).	0.5	\$ 403.00	\$ 201.50

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)

Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Bela Unell	03/03/23	(0.6) Call with M. Hoffenberg, B. Unell, R. Kelly, S. Xu and A. Lee (KPMG), A. Sexton (K&E), M. Roach, and A. Aspir (Avaya) to discuss the updated CODI based on new debt trading value and its impact to the cash tax projection.	0.6	\$ 1,208.00	\$ 724.80
Alexandra Lee	03/03/23	(0.6) Call with M. Hoffenberg, B. Unell, R. Kelly, S. Xu and A. Lee (KPMG), A. Sexton (K&E), M. Roach, and A. Aspir (Avaya) to discuss the updated CODI based on new debt trading value and its impact to the cash tax projection.	0.6	\$ 403.00	\$ 241.80
Ryan Kelly	03/03/23	(0.6) Call with M. Hoffenberg, B. Unell, R. Kelly, S. Xu and A. Lee (KPMG), A. Sexton (K&E), M. Roach, and A. Aspir (Avaya) to discuss the updated CODI based on new debt trading value and its impact to the cash tax projection.	0.6	\$ 1,120.00	\$ 672.00
Serena Xu	03/03/23	(0.6) Call with M. Hoffenberg, B. Unell, R. Kelly, S. Xu and A. Lee (KPMG), A. Sexton (K&E), M. Roach, and A. Aspir (Avaya) to discuss the updated CODI based on new debt trading value and its impact to the cash tax projection.	0.6	\$ 963.00	\$ 577.80
Mark Hoffenberg	03/03/23	(0.6) Call with M. Hoffenberg, B. Unell, R. Kelly, S. Xu and A. Lee (KPMG), A. Sexton (K&E), M. Roach, and A. Aspir (Avaya) to discuss the updated CODI based on new debt trading value and its impact to the cash tax projection.	0.6	\$ 1,208.00	\$ 724.80
Brian Holland	03/03/23	(0.6) Call with R. Kelly, S. Xu, E. Albritton, A. Lee (KPMG), M. Roach, and A. Aspir (Avaya) regarding current status of various KPMG tax workstreams related to Avaya bankruptcy, as of 03/03/23.	0.6	\$ 928.00	\$ 556.80
Serena Xu	03/03/23	(0.6) Call with R. Kelly, S. Xu, E. Albritton, A. Lee (KPMG), M. Roach, and A. Aspir (Avaya) regarding current status of various KPMG tax workstreams related to Avaya bankruptcy, as of 03/03/23.	0.6	\$ 963.00	\$ 577.80
Ryan Kelly	03/03/23	(0.6) Call with R. Kelly, S. Xu, E. Albritton, A. Lee (KPMG), M. Roach, and A. Aspir (Avaya) regarding current status of various KPMG tax workstreams related to Avaya bankruptcy, as of 03/03/23.	0.6	\$ 1,120.00	\$ 672.00
Eric Albritton	03/03/23	(0.6) Call with R. Kelly, S. Xu, E. Albritton, A. Lee (KPMG), M. Roach, and A. Aspir (Avaya) regarding current status of various KPMG tax workstreams related to Avaya bankruptcy, as of 03/03/23.	0.6	\$ 875.00	\$ 525.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)

Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Bela Unell	03/03/23	(0.8) Call with M. Hoffenberg, B. Unell (KPMG WNT), R. Kelly, S. Xu, and E. Albritton (KPMG M&A) to discuss the updated bankruptcy model and impact of revised debt trading prices.	0.8	\$ 1,208.00	\$ 966.40
Mark Hoffenberg	03/03/23	(0.8) Call with M. Hoffenberg, B. Unell (KPMG WNT), R. Kelly, S. Xu, and E. Albritton (KPMG M&A) to discuss the updated bankruptcy model and impact of revised debt trading prices.	0.8	\$ 1,208.00	\$ 966.40
Ryan Kelly	03/03/23	(0.8) Call with M. Hoffenberg, B. Unell (KPMG WNT), R. Kelly, S. Xu, and E. Albritton (KPMG M&A) to discuss the updated bankruptcy model and impact of revised debt trading prices.	0.8	\$ 1,120.00	\$ 896.00
Eric Albritton	03/03/23	(0.8) Call with M. Hoffenberg, B. Unell (KPMG WNT), R. Kelly, S. Xu, and E. Albritton (KPMG M&A) to discuss the updated bankruptcy model and impact of revised debt trading prices.	0.8	\$ 875.00	\$ 700.00
Serena Xu	03/03/23	(0.8) Call with S. Xu, E. Albritton, Y. Hicken and M. Cashion (KPMG M&A) on 03/03/23 to walk through the outstanding updates to be made to the Avaya workplan, as requested by M. Roach (Avaya).	0.8	\$ 963.00	\$ 770.40
Eric Albritton	03/03/23	(0.8) Call with S. Xu, E. Albritton, Y. Hicken and M. Cashion (KPMG M&A) on 03/03/23 to walk through the outstanding updates to be made to the Avaya workplan, as requested by M. Roach (Avaya).	0.8	\$ 875.00	\$ 700.00
Yadi Hicken	03/03/23	(0.8) Call with S. Xu, E. Albritton, Y. Hicken and M. Cashion (KPMG M&A) on 03/03/23 to walk through the outstanding updates to be made to the Avaya workplan, as requested by M. Roach (Avaya).	0.8	\$ 665.00	\$ 532.00
Maggie Cashion	03/03/23	(0.8) Call with S. Xu, E. Albritton, Y. Hicken and M. Cashion (KPMG M&A) on 03/03/23 to walk through the outstanding updates to be made to the Avaya workplan, as requested by M. Roach (Avaya).	0.8	\$ 403.00	\$ 322.40
Ian McKee	03/03/23	(0.8) Update, as of 03/03/23, the AIEL basis template in preparation for review / finalization.	0.8	\$ 665.00	\$ 532.00
Alexandra Lee	03/03/23	Regroup meeting with M. Roach (Avaya) and A. Lee (KPMG) to discuss all the meetings and next steps, as of 03/03/23, for the conversion from Inc. to Avaya LLC.	0.8	\$ 403.00	\$ 322.40
Alexandra Lee	03/03/23	Updating, as of 03/03/23, summary of results of meetings on 03/03/23 (0.9) and drafting email to M. Roach (Avaya) with related actions items (0.1).	1.0	\$ 403.00	\$ 403.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ian McKee	03/03/23	(1.1) Call with B. Holland and I. McKee (KPMG) to discuss and review updates to the AIEL basis study for all cash D reorg, and updating the model logic to account for deemed shares issued and deemed recapitalization.	1.1	\$ 665.00	\$ 731.50
Brian Holland	03/03/23	(1.1) Call with B. Holland and I. McKee (KPMG) to discuss and review updates to the AIEL basis study for all cash D reorg, and updating the model logic to account for deemed shares issued and deemed recapitalization.	1.1	\$ 928.00	\$ 1,020.80
Maggie Cashion	03/03/23	(1.1) Update, as of 03/03/23, the summary of claims from the Avaya reorganization plan.	1.1	\$ 403.00	\$ 443.30
Alexandra Lee	03/03/23	Meeting with A. Lee (KPMG) and M. Roach (Avaya) regarding Avaya Inc. Conversion to Avaya LLC and impacts, as of 03/03/23.	1.1	\$ 403.00	\$ 443.30
Brian Holland	03/03/23	(1.2) Perform research regarding deemed recap rules in relation to the AIEL CFC tax basis.	1.2	\$ 928.00	\$ 1,113.60
Ian McKee	03/03/23	(1.3) Perform research, concurrently gathering support for the Deemed Recapitalization needed for 2007 all cash D reorg.	1.3	\$ 665.00	\$ 864.50
Mary Fung	03/03/23	Perform senior manager review, as if 03/03/23, of the AIEL basis, concurrently providing comments.	1.3	\$ 963.00	\$ 1,251.90
Van Godfrey	03/03/23	Senior manager initial review, as of 03/03/23, of the subsidiary basis worksheet, concurrently providing comments.	1.4	\$ 963.00	\$ 1,348.20
Linda Ng	03/03/23	(1.5) Call with M. Hoffenberg, B. Unell, R. Kelly, L. Ng, S. Xu, A. Lee (KPMG), A. Sexton, C. Roarty (K&E), M. Roach, and A. Azriel (Avaya), to discuss the Aurix debt capacity matters, updated restructuring modeling outcome, and AIEL intercompany balances (partial attendance)	1.5	\$ 1,085.00	\$ 1,627.50
Yadi Hicken	03/03/23	(1.6) Update, as of 03/03/23, the Avaya workplan for changes requested by S. Xu (KPMG) and M. Roach (Avaya).	1.6	\$ 665.00	\$ 1,064.00
Mike Ihe	03/03/23	Created CFC basis study model for Avaya Investments Luxembourg s.a.r.l. (.9) Reviewed tax returns from 2001 - 2021, concurrently imputed the Forms 5471 information into the CFC basis study model. (.7)	1.6	\$ 403.00	\$ 644.80
Ian McKee	03/03/23	(1.8) Continue, from earlier on 03/03/23, to perform research, concurrently gathering support for the Deemed Recapitalization needed for 2007 all cash D reorg.	1.8	\$ 665.00	\$ 1,197.00
Ashley Manning	03/03/23	Update, as of 03/03/23, the Bankruptcy Cost Analysis "BCA" workpaper for comments received from L. Delfino (KPMG) on 003/2/23 (1.9) and sent the workpaper to L. Delfino (KPMG) for further review (0.1).	2.0	\$ 665.00	\$ 1,330.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Yadi Hicken	03/03/23	(2.1) Continue, as of 03/03/23, to draft the memo outline necessary to document support of tax treatment of proposed emergence transaction.	2.1	\$ 665.00	\$ 1,396.50
Van Godfrey	03/03/23	Senior manager review, as of 03/03/23, of previous basis calculation with subsidiary narrative, concurrently providing comments.	2.1	\$ 963.00	\$ 2,022.30
Ian McKee	03/03/23	(2.2) Reconcile the AIEL stock issuance information, concurrently updating the basis template to ensure the final number in the basis study tie to the provided information.	2.2	\$ 665.00	\$ 1,463.00
Serena Xu	03/03/23	(2.2) Senior manager review, as of 03/03/23, concurrently updating the Avaya workplan for all of the on going KPMG workstreams per Avaya's requests.	2.2	\$ 963.00	\$ 2,118.60
Yadi Hicken	03/03/23	(2.6) Continue, from earlier on 03/03/23, to update the Avaya workplan for changes requested by E. Albritton and S. Xu (KPMG).	2.6	\$ 665.00	\$ 1,729.00
Brian Holland	03/03/23	(2.7) Senior manager review, as of 03/03/23, of AIEL tax basis memo updates from I. McKee (KPMG), concurrently revising the memo.	2.7	\$ 928.00	\$ 2,505.60
Maci Carr	03/03/23	(3.1) Review, concurrently compiling stat reports / tax returns for Avaya Communication de Colombia S.A. for utilization in the stock basis study.	3.1	\$ 403.00	\$ 1,249.30
Ian McKee	03/05/23	(0.5) Senior associate review, as of 03/05/23, of the other sample basis study memos, concurrently updating the AIEL memo for all relevant representations / assumptions.	0.5	\$ 665.00	\$ 332.50
Alexandra Lee	03/05/23	Updating, as of 03/05/23, the Avaya Project Tracker for M. Roach (Avaya) (0.4) and sending to S. Xu (KPMG) for review prior to forwarding to M. Roach (Avaya) (0.1).	0.5	\$ 403.00	\$ 201.50
Ian McKee	03/05/23	(1.6) Reviewing, as of 03/05/23, the Lucent spin-off details provided by Avaya, concurrently updating the AIEL memo.	1.6	\$ 665.00	\$ 1,064.00
Alexandra Lee	03/06/23	Regroup meeting with M. Roach (Avaya) and A. Lee (KPMG) to discuss action items and latest updates to the Avaya Project Tracker, as of 03/06/23.	0.2	\$ 403.00	\$ 80.60
Mark Hoffenberg	03/06/23	(0.3) Call with M. Hoffenberg, T. Kieran, R. Kelly, L. Ng, B. Unell, S. Ghose, S. Xu, and E. Albritton (KPMG) to discuss Aurix's ability to support an intercompany loan and potential alternative methods to increase its debt capacity. (partial attendance)	0.3	\$ 1,208.00	\$ 362.40
Serena Xu	03/06/23	(0.3) Review fee summary estimate to send to Avaya, as requested by Avaya.	0.3	\$ 963.00	\$ 288.90

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Brian Holland	03/06/23	(0.4) Call with I. McKee, B. Holland, M. Ihe, I. Pavlov, I. Salinas, N. Lohman, and M. Carr (KPMG) to discuss the status of Avaya first tier CFC basis studies, update on AIEL basis studies and discuss next steps / timing considerations, as of 03/06/23.	0.4	\$ 928.00	\$ 371.20
Irene Salinas	03/06/23	(0.4) Call with I. McKee, B. Holland, M. Ihe, I. Pavlov, I. Salinas, N. Lohman, and M. Carr (KPMG) to discuss the status of Avaya first tier CFC basis studies, update on AIEL basis studies and discuss next steps / timing considerations, as of 03/06/23.	0.4	\$ 665.00	\$ 266.00
Ivo Pavlov	03/06/23	(0.4) Call with I. McKee, B. Holland, M. Ihe, I. Pavlov, I. Salinas, N. Lohman, and M. Carr (KPMG) to discuss the status of Avaya first tier CFC basis studies, update on AIEL basis studies and discuss next steps / timing considerations, as of 03/06/23.	0.4	\$ 928.00	\$ 371.20
Maci Carr	03/06/23	(0.4) Call with I. McKee, B. Holland, M. Ihe, I. Pavlov, I. Salinas, N. Lohman, and M. Carr (KPMG) to discuss the status of Avaya first tier CFC basis studies, update on AIEL basis studies and discuss next steps / timing considerations, as of 03/06/23.	0.4	\$ 403.00	\$ 161.20
Mike Ihe	03/06/23	(0.4) Call with I. McKee, B. Holland, M. Ihe, I. Pavlov, I. Salinas, N. Lohman, and M. Carr (KPMG) to discuss the status of Avaya first tier CFC basis studies, update on AIEL basis studies and discuss next steps / timing considerations, as of 03/06/23.	0.4	\$ 403.00	\$ 161.20
Nigel Lohman	03/06/23	(0.4) Call with I. McKee, B. Holland, M. Ihe, I. Pavlov, I. Salinas, N. Lohman, and M. Carr (KPMG) to discuss the status of Avaya first tier CFC basis studies, update on AIEL basis studies and discuss next steps / timing considerations, as of 03/06/23.	0.4	\$ 403.00	\$ 161.20
Ian McKee	03/06/23	(0.4) Call with I. McKee, B. Holland, M. Ihe, I. Pavlov, I. Salinas, N. Lohman, and M. Carr (KPMG) to discuss the status of Avaya first tier CFC basis studies, update on AIEL basis studies and discuss next steps / timing considerations, as of 03/06/23.	0.4	\$ 665.00	\$ 266.00
Eric Albritton	03/06/23	(0.4) Call with M. Hoffenberg, T. Kieran, R. Kelly, L. Ng, B. Unell, S. Ghose, S. Xu, and E. Albritton (KPMG) to discuss Aurix's ability to support an intercompany loan and potential alternative methods to increase its debt capacity.	0.4	\$ 875.00	\$ 350.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)

Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Serena Xu	03/06/23	(0.4) Call with M. Hoffenberg, T. Kieran, R. Kelly, L. Ng, B. Unell, S. Ghose, S. Xu, and E. Albritton (KPMG) to discuss Aurix's ability to support an intercompany loan and potential alternative methods to increase its debt capacity.	0.4	\$ 963.00	\$ 385.20
Linda Ng	03/06/23	(0.4) Call with M. Hoffenberg, T. Kieran, R. Kelly, L. Ng, B. Unell, S. Ghose, S. Xu, and E. Albritton (KPMG) to discuss Aurix's ability to support an intercompany loan and potential alternative methods to increase its debt capacity.	0.4	\$ 1,085.00	\$ 434.00
Kieran Taylor	03/06/23	(0.4) Call with M. Hoffenberg, T. Kieran, R. Kelly, L. Ng, B. Unell, S. Ghose, S. Xu, and E. Albritton (KPMG) to discuss Aurix's ability to support an intercompany loan and potential alternative methods to increase its debt capacity.	0.4	\$ 1,033.00	\$ 413.20
Sayantani Ghose	03/06/23	(0.4) Call with M. Hoffenberg, T. Kieran, R. Kelly, L. Ng, B. Unell, S. Ghose, S. Xu, and E. Albritton (KPMG) to discuss Aurix's ability to support an intercompany loan and potential alternative methods to increase its debt capacity.	0.4	\$ 1,138.00	\$ 455.20
Ryan Kelly	03/06/23	(0.4) Call with M. Hoffenberg, T. Kieran, R. Kelly, L. Ng, B. Unell, S. Ghose, S. Xu, and E. Albritton (KPMG) to discuss Aurix's ability to support an intercompany loan and potential alternative methods to increase its debt capacity.	0.4	\$ 1,120.00	\$ 448.00
Bela Unell	03/06/23	(0.4) Call with M. Hoffenberg, T. Kieran, R. Kelly, L. Ng, B. Unell, S. Ghose, S. Xu, and E. Albritton (KPMG) to discuss Aurix's ability to support an intercompany loan and potential alternative methods to increase its debt capacity.	0.4	\$ 1,208.00	\$ 483.20
Ian McKee	03/06/23	(0.4) Review, as of 03/06/23, concurrently responding to KPMG M&A information requests related to the UK entities.	0.4	\$ 665.00	\$ 266.00
Alexandra Lee	03/06/23	Continue, as of 03/06/23, to build and update the project tracker based on last week's meetings with KPMG / Avaya teams.	0.4	\$ 403.00	\$ 161.20
Ivo Pavlov	03/06/23	(.5) Call with I. Pavlov and M. Ihe (KPMG) to review the CFC basis study model for Avaya Luxembourg Investments s.a.r.l., discuss tax returns for missing years, identify subpart f, and GILTI inclusions.	0.5	\$ 928.00	\$ 464.00
Mike Ihe	03/06/23	(.5) Call with I. Pavlov and M. Ihe (KPMG) to review the CFC basis study model for Avaya Luxembourg Investments s.a.r.l., discuss tax returns for missing years, identify subpart f, and GILTI inclusions.	0.5	\$ 403.00	\$ 201.50

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Serena Xu	03/06/23	(0.5) Call with M. Hoffenberg, R. Kelly and S. Xu (KPMG) to discuss AIEL valuation.	0.5	\$ 963.00	\$ 481.50
Lara Delfino	03/06/23	(0.5) Call with R. Lilas, L. Delfino, and A. Manning, (KPMG) to discuss the bankruptcy cost analysis schedule and workpapers, as of 03/06/23.	0.5	\$ 875.00	\$ 437.50
Ashley Manning	03/06/23	(0.5) Call with R. Lilas, L. Delfino, and A. Manning, (KPMG) to discuss the bankruptcy cost analysis schedule and workpapers, as of 03/06/23.	0.5	\$ 665.00	\$ 332.50
Rebecca Lilas	03/06/23	(0.5) Call with R. Lilas, L. Delfino, and A. Manning, (KPMG) to discuss the bankruptcy cost analysis schedule and workpapers, as of 03/06/23.	0.5	\$ 963.00	\$ 481.50
Colleen O'Connor	03/06/23	Call with C. O'Connor, G. Bocchino and K. Marinkovich (KPMG) regarding section 174 analysis.	0.5	\$ 1,085.00	\$ 542.50
Alexandra Lee	03/06/23	Drafted email to M. Roach (Avaya) noting tax project accomplishments, updates and status, as of 03/6/23.	0.5	\$ 403.00	\$ 201.50
Michael Hamilton	03/06/23	(.6) Formulating questions for S. Salmon and D. DeJong (KPMG) prior to meeting with KPMG team in relation to state and local tax basis model.	0.6	\$ 1,033.00	\$ 619.80
Yadi Hicken	03/06/23	(0.6) Call with Y. Hicken and M. Cashion (KPMG M&A) to discuss future workstreams to be completed as a result of the updated Avaya workplan.	0.6	\$ 665.00	\$ 399.00
Maggie Cashion	03/06/23	(0.6) Call with Y. Hicken and M. Cashion (KPMG M&A) to discuss future workstreams to be completed as a result of the updated Avaya workplan.	0.6	\$ 403.00	\$ 241.80
Yadi Hicken	03/06/23	Review, as of 03/06/23, the updated Avaya workplan sent to M. Roach (Avaya) to determine the next steps needed to complete the engagement.	0.6	\$ 665.00	\$ 399.00
Ian McKee	03/06/23	(0.7) Updating, of 03/06/23, the AIEL basis study calculations, as requested during KPMG review call, focusing on incorporating the 2014 deemed recapitalization.	0.7	\$ 665.00	\$ 465.50
Linda Ng	03/06/23	Call with L. Ng, M. Fung, I. McKee, B. Holland, J. Vogel (KPMG) to discuss the AIEL basis, review transaction information to date, identify areas requiring updates, and additional clarification of assumptions, as of 03/06/23. (partial attendance)	1.0	\$ 1,085.00	\$ 1,085.00
Linda Ng	03/06/23	Call with M. Hoffenberg, B. Unell, R. Kelly, L. Ng, S. Xu, A. Lee (all KPMG), A. Sexton and C. Roarty (K&E), M. Roach, and A. Azriel (Avaya), to discuss Aurix debt capacity matters, updated restructuring modeling outcome and AIEL intercompany balances. (partial attendance)	1.0	\$ 1,085.00	\$ 1,085.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)

Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Mike Ihe	03/06/23	Incorporate the spot fx rate / average fx rate into the basis study model for Avaya Luxemburg Investments sarl for years 2001 - 2021.	1.0	\$ 403.00	\$ 403.00
Ian McKee	03/06/23	(1.1) Locating, concurrently preparing information related to UK Trial Balance, as requested from KPMG M&A / TP teams.	1.1	\$ 665.00	\$ 731.50
Bela Unell	03/06/23	Call with M. Hoffenberg, B. Unell, R. Kelly, L. Ng, S. Xu, A. Lee (all KPMG), A. Sexton and C. Roarty (K&E), M. Roach, and A. Azriel (Avaya), to discuss Aurix debt capacity matters, updated restructuring modeling outcome and AIEL intercompany balances. (partial attendance)	1.2	\$ 1,208.00	\$ 1,449.60
Yadi Hicken	03/06/23	(1.3) Creating first draft of RTS submission per direction from S. Xu (KPMG M&A Manager).	1.3	\$ 665.00	\$ 864.50
Brian Holland	03/06/23	Call with M. Hoffenberg, B. Unell, R. Kelly, L. Ng, S. Xu, A. Lee (all KPMG), A. Sexton and C. Roarty (K&E), M. Roach, and A. Azriel (Avaya), to discuss Aurix debt capacity matters, updated restructuring modeling outcome and AIEL intercompany balances. (partial attendance)	1.5	\$ 928.00	\$ 1,392.00
Mike Ihe	03/06/23	Converted the common stock balance / APIC of Avaya Luxembourg from Euro to USD utilizing the spot fx rate for 2001-2021.	1.5	\$ 403.00	\$ 604.50
Mary Fung	03/06/23	(1.6) Review, as of 03/06/23, of AIEL statutory reports for years 2001 to 2004 in connection with review of AIEL stock basis calculations for years 2001 and 2004.	1.6	\$ 963.00	\$ 1,540.80
Ian McKee	03/06/23	(1.6) Reviewing, as of 03/06/23, the additional information provided by KPMG teams, focusing on details recorded so far, concurrently noting discrepancies or items for further review.	1.6	\$ 665.00	\$ 1,064.00
Brian Holland	03/06/23	Manager review, as of 03/06/23, of the updated AIEL tax basis model for 961 / contributions.	1.6	\$ 928.00	\$ 1,484.80
Mary Fung	03/06/23	Senior manager review, as of 03/06/23, of basis block model, concurrently providing comments to KPMG team.	1.6	\$ 963.00	\$ 1,540.80
Serena Xu	03/06/23	Call with M. Hoffenberg, B. Unell, R. Kelly, L. Ng, S. Xu, A. Lee (all KPMG), A. Sexton and C. Roarty (K&E), M. Roach, and A. Azriel (Avaya), to discuss Aurix debt capacity matters, updated restructuring modeling outcome and AIEL intercompany balances.	1.7	\$ 963.00	\$ 1,637.10
Alexandra Lee	03/06/23	Call with M. Hoffenberg, B. Unell, R. Kelly, L. Ng, S. Xu, A. Lee (all KPMG), A. Sexton and C. Roarty (K&E), M. Roach, and A. Azriel (Avaya), to discuss Aurix debt capacity matters, updated restructuring modeling outcome and AIEL intercompany balances.	1.7	\$ 403.00	\$ 685.10

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ryan Kelly	03/06/23	Call with M. Hoffenberg, B. Unell, R. Kelly, L. Ng, S. Xu, A. Lee (all KPMG), A. Sexton and C. Roarty (K&E), M. Roach, and A. Azriel (Avaya), to discuss Aurix debt capacity matters, updated restructuring modeling outcome and AIEL intercompany balances.	1.7	\$ 1,120.00	\$ 1,904.00
Mark Hoffenberg	03/06/23	Call with M. Hoffenberg, B. Unell, R. Kelly, L. Ng, S. Xu, A. Lee (all KPMG), A. Sexton and C. Roarty (K&E), M. Roach, and A. Azriel (Avaya), to discuss Aurix debt capacity matters, updated restructuring modeling outcome and AIEL intercompany balances.	1.7	\$ 1,208.00	\$ 2,053.60
Ian McKee	03/06/23	(1.8) Call with L. Ng, M. Fung, I. McKee, B. Holland, J. Vogel (KPMG) to discuss the AIEL basis, review transaction information to date, identify areas requiring updates, and additional clarification of assumptions, as of 03/06/23.	1.8	\$ 665.00	\$ 1,197.00
Mary Fung	03/06/23	(1.8) Call with L. Ng, M. Fung, I. McKee, B. Holland, J. Vogel (KPMG) to discuss the AIEL basis, review transaction information to date, identify areas requiring updates, and additional clarification of assumptions, as of 03/06/23.	1.8	\$ 963.00	\$ 1,733.40
Scott Salmon	03/06/23	WNT Partner review, as of 03/06/23, of the preliminary non-1502 state stock basis study, concurrently providing comments to KPMG team.	1.8	\$ 1,138.00	\$ 2,048.40
Brian Holland	03/06/23	(2.1) Researching 358 rules as they apply to AIEL tax basis for purposes of basis blocks.	2.1	\$ 928.00	\$ 1,948.80
Van Godfrey	03/06/23	Senior manager review, as of 03/06/23, of representation letter prepared as a part of the prior analysis.	2.1	\$ 963.00	\$ 2,022.30
Matthew Phillips	03/06/23	(2.4) Review, as of 03/06/23, of Avaya Mexico Tax Basis from 2016 - 2022 to calculate the tax basis in the CFC stock.	2.4	\$ 928.00	\$ 2,227.20
Scott Salmon	03/06/23	Continue, from earlier on 03/06/23, WNT partner review of the preliminary non-1502 state stock basis study, concurrently providing comments to KPMG team.	2.4	\$ 1,138.00	\$ 2,731.20
Serena Xu	03/06/23	(3.1) Updating, as of 03/06/23, the restructuring model with updated / assumed AIEL value.	3.1	\$ 963.00	\$ 2,985.30
Serena Xu	03/07/23	(0.2) Call with S. Xu, Y. Hicken, and M. Cashion (KPMG M&A) to discuss and walk through RTS submission.	0.2	\$ 963.00	\$ 192.60
Yadi Hicken	03/07/23	(0.2) Call with S. Xu, Y. Hicken, and M. Cashion (KPMG M&A) to discuss and walk through RTS submission.	0.2	\$ 665.00	\$ 133.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Alexandra Lee	03/07/23	Updating, as of 03/07/23, the Avaya Project Tracker with completions and status for the KPMG / Avaya teams.	0.2	\$ 403.00	\$ 80.60
Ivo Pavlov	03/07/23	(0.3) Meeting with I. Pavlov, N. Lohman, and M. Carr (KPMG) to discuss progress on Avaya Communication de Colombia S.A. stock basis study, as of 03/07/23.	0.3	\$ 928.00	\$ 278.40
Maci Carr	03/07/23	(0.3) Meeting with I. Pavlov, N. Lohman, and M. Carr (KPMG) to discuss progress on Avaya Communication de Colombia S.A. stock basis study, as of 03/07/23.	0.3	\$ 403.00	\$ 120.90
Nigel Lohman	03/07/23	(0.3) Meeting with I. Pavlov, N. Lohman, and M. Carr (KPMG) to discuss progress on Avaya Communication de Colombia S.A. stock basis study, as of 03/07/23.	0.3	\$ 403.00	\$ 120.90
Ian McKee	03/07/23	(0.3) Preparing client communication to P. Bell (Avaya) to request missing data point related to 2008 D&P valuation.	0.3	\$ 665.00	\$ 199.50
Maci Carr	03/07/23	(0.3) Updating, as of 03/07/23, the equity flux schedule for Avaya Communication de Colombia S.A. stock basis study.	0.3	\$ 403.00	\$ 120.90
Brian Holland	03/07/23	(0.4) Call with L. Ng and B. Holland (KPMG) related to Espana tax basis for AIEL tax basis study.	0.4	\$ 928.00	\$ 371.20
Yadi Hicken	03/07/23	(0.2) Call with S. Xu, Y. Hicken, and M. Cashion (KPMG M&A) to discuss and walk through RTS submission. (0.3) Additional follow-up call with Y. Hicken and M. Cashion (KPMG) to discuss action items relating to RTS submission and memo drafts.	0.5	\$ 665.00	\$ 332.50
Maggie Cashion	03/07/23	(0.2) Call with S. Xu, Y. Hicken, and M. Cashion (KPMG M&A) to discuss and walk through RTS submission. (0.3) Additional follow-up call with Y. Hicken and M. Cashion (KPMG) to discuss action items relating to RTS submission and memo drafts.	0.5	\$ 403.00	\$ 201.50
Scott Salmon	03/07/23	(0.5) Call with M. Hamilton, A. Rothman (KPMG SALT), S. Salmon, and D. De Jong (KPMG WNT) to discuss the state stock basis analysis, comments, and next steps in completing the state analysis, as of 03/07/23.	0.5	\$ 1,138.00	\$ 569.00
Dan De Jong	03/07/23	(0.5) Call with M. Hamilton, A. Rothman (KPMG SALT), S. Salmon, and D. De Jong (KPMG WNT) to discuss the state stock basis analysis, comments, and next steps in completing the state analysis, as of 03/07/23.	0.5	\$ 1,033.00	\$ 516.50
Michael Hamilton	03/07/23	(0.5) Call with M. Hamilton, A. Rothman (KPMG SALT), S. Salmon, and D. De Jong (KPMG WNT) to discuss the state stock basis analysis, comments, and next steps in completing the state analysis, as of 03/07/23.	0.5	\$ 1,033.00	\$ 516.50

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Adam Rothman	03/07/23	(0.5) Call with M. Hamilton, A. Rothman (KPMG SALT), S. Salmon, and D. De Jong (KPMG WNT) to discuss the state stock basis analysis, comments, and next steps in completing the state analysis, as of 03/07/23.	0.5	\$ 928.00	\$ 464.00
Brian Holland	03/07/23	(0.5) Call with M. Roach (Avaya), R. Kelly, S. Xu (KPMG M&A), L. Ng, B. Holland (KPMG Intl) to discuss open items related to transaction, Biden Greenbook proposal, and AIEL tax basis.	0.5	\$ 928.00	\$ 464.00
Ian McKee	03/07/23	(0.5) Converting 2017 valuation to excel, concurrently calculating the AIEL valuation amount.	0.5	\$ 665.00	\$ 332.50
Mark Hoffenberg	03/07/23	Call with M. Hoffenberg, R. Kelly and S. Xu (KPMG) to discuss status of AIEL valuation as of 3/7/23.	0.5	\$ 1,208.00	\$ 604.00
Ryan Kelly	03/07/23	Call with M. Hoffenberg, R. Kelly and S. Xu (KPMG) to discuss status of AIEL valuation as of 3/7/23.	0.5	\$ 1,120.00	\$ 560.00
Serena Xu	03/07/23	Call with R. Kelly, L. Ng, K. Taylor, S. Xu, E. Albritton (KPMG US), and R. Edwards (KPMG UK) to discuss Aurix's potential UK tax issues with respect to the contemplated restructuring transactions.	0.5	\$ 963.00	\$ 481.50
Eric Albritton	03/07/23	Call with R. Kelly, L. Ng, K. Taylor, S. Xu, E. Albritton (KPMG US), and R. Edwards (KPMG UK) to discuss Aurix's potential UK tax issues with respect to the contemplated restructuring transactions.	0.5	\$ 875.00	\$ 437.50
Ryan Kelly	03/07/23	Call with R. Kelly, L. Ng, K. Taylor, S. Xu, E. Albritton (KPMG US), and R. Edwards (KPMG UK) to discuss Aurix's potential UK tax issues with respect to the contemplated restructuring transactions.	0.5	\$ 1,120.00	\$ 560.00
Kieran Taylor	03/07/23	Call with R. Kelly, L. Ng, K. Taylor, S. Xu, E. Albritton (KPMG US), and R. Edwards (KPMG UK) to discuss Aurix's potential UK tax issues with respect to the contemplated restructuring transactions.	0.5	\$ 1,033.00	\$ 516.50
Linda Ng	03/07/23	Call with R. Kelly, L. Ng, K. Taylor, S. Xu, E. Albritton (KPMG US), and R. Edwards (KPMG UK) to discuss Aurix's potential UK tax issues with respect to the contemplated restructuring transactions.	0.5	\$ 1,085.00	\$ 542.50
Alexandra Lee	03/07/23	Regroup meeting to review the Avaya Project Tracker as well as project status, as of 03/07/23, with M. Roach (Avaya) and A. Lee (KPMG).	0.5	\$ 403.00	\$ 201.50
Maggie Cashion	03/07/23	(0.6) Prepare Reportable Transaction System (RTS) submission with supporting information / transaction description.	0.6	\$ 403.00	\$ 241.80

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Serena Xu	03/07/23	(0.7) Call with M. Hoffenberg, R. Kelly, C. Alberici, K. Powers, L. Ng and S. Xu (KPMG) to continue discussion regarding valuation of AIEL and impact of the intercompany agreements.	0.7	\$ 963.00	\$ 674.10
Linda Ng	03/07/23	(0.7) Call with M. Hoffenberg, R. Kelly, C. Alberici, K. Powers, L. Ng and S. Xu (KPMG) to continue discussion regarding valuation of AIEL and impact of the intercompany agreements.	0.7	\$ 1,085.00	\$ 759.50
Mark Hoffenberg	03/07/23	(0.7) Call with M. Hoffenberg, R. Kelly, C. Alberici, K. Powers, L. Ng and S. Xu (KPMG) to continue discussion regarding valuation of AIEL and impact of the intercompany agreements.	0.7	\$ 1,208.00	\$ 845.60
Ryan Kelly	03/07/23	(0.7) Call with M. Hoffenberg, R. Kelly, C. Alberici, K. Powers, L. Ng and S. Xu (KPMG) to continue discussion regarding valuation of AIEL and impact of the intercompany agreements.	0.7	\$ 1,120.00	\$ 784.00
Ian McKee	03/07/23	(0.8) Updating, as of 03/07/23, the AIEL basis study calculations for 2007 / 2014 deemed recapitalization supporting information, including Sch J information of subsidiaries owned by AIEL as of the date of the reorganizations.	0.8	\$ 665.00	\$ 532.00
Maggie Cashion	03/07/23	(0.9) Review, as of 03/07/23, of Statement of Facts, Assumptions & Representations (SFAR) with the memo templates to leverage in preparation for drafting the Avaya Granite Trust Transaction Opinion.	0.9	\$ 403.00	\$ 362.70
Linda Ng	03/07/23	(1.0) Call with K. Nuh, C. Alberici, L. Chiu, R. Kelly, L. Ng, K. Powers (KPMG), M. Roach, A. Aspir (Avaya), and C. Roarty (K&E) to discuss the AIEL valuation and the additional modifications for the intercompany agreements and intercompany debt.	1.0	\$ 1,085.00	\$ 1,085.00
Ryan Kelly	03/07/23	(1.0) Call with K. Nuh, C. Alberici, L. Chiu, R. Kelly, L. Ng, K. Powers (KPMG), M. Roach, A. Aspir (Avaya), and C. Roarty (K&E) to discuss the AIEL valuation and the additional modifications for the intercompany agreements and intercompany debt.	1.0	\$ 1,120.00	\$ 1,120.00
Alexandra Lee	03/07/23	Avaya Inc Conversion to Avaya LLC discussion with A. Lee (KPMG), R. Kumarappan, E. Lenihan, P. Flannigan (Avaya IT Team), and M. Roach (Avaya Tax) to discuss the converting Avaya Inc to LLC in SAP, Reports, Payroll, and Budget and documenting notes.	1.0	\$ 403.00	\$ 403.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Alexandra Lee	03/07/23	KPMG AIEL valuation meeting with R. Kelly, S. Xu, A. Lee (KPMG), M. Roach, and A. Azriel (Avaya) to review the valuation model of all the legal entities of AIEL.	1.0	\$ 403.00	\$ 403.00
Ivo Pavlov	03/07/23	Senior manager review, as of 03/07/23, of tax basis study for Avaya Colombia to determine an estimated gain / loss at AIEL to be realized from the proposed AIEL restructuring.	1.0	\$ 928.00	\$ 928.00
Ivo Pavlov	03/07/23	Senior manager review, as of 03/07/23, of tax basis study for Avaya Luxembourg Investment Sarl to determine an estimated gain / loss at AIEL to be realized from the proposed AIEL restructuring.	1.0	\$ 928.00	\$ 928.00
Ivo Pavlov	03/07/23	Senior manager review, as of 03/07/23, of tax basis study for Avaya Panama to determine an estimated gain / loss at AIEL to be realized from the proposed AIEL restructuring.	1.0	\$ 928.00	\$ 928.00
Maci Carr	03/07/23	(1.1) Complete the section 961 tab of the stock basis model for Avaya Communication de Colombia S.A. utilizing tax returns.	1.1	\$ 403.00	\$ 443.30
Brian Holland	03/07/23	(1.3) Update, as of 03/07/23, the AIEL tax basis calculation for the 2012 stock split.	1.3	\$ 928.00	\$ 1,206.40
Ian McKee	03/07/23	(1.3) Updating, as of 03/07/23, the AIEL basis study calculations for 2005 yearly 961 inclusion amounts by extracting information from returns, concurrently converting from functional currency to USD.	1.3	\$ 665.00	\$ 864.50
Alexandra Lee	03/07/23	Updating, as of 03/07/23, the PPT Deck for M. Roach (Avaya) in preparation for the Avaya Inc board meeting for approval of the conversion to LLC budget.	1.3	\$ 403.00	\$ 523.90
Eric Albritton	03/07/23	Call with E. Albritton, L. Ng, B. Holland, I. McKee, and M. Fung (KPMG) to review details of the 2007 all cash D reorganization for German entities and identifying areas where further clarification is needed (partial attendance)	1.4	\$ 875.00	\$ 1,225.00
Maci Carr	03/07/23	(1.5) Populate the Avaya Communication de Colombia S.A. stock basis study template utilizing the statutory financials / tax returns.	1.5	\$ 403.00	\$ 604.50
Mary Fung	03/07/23	Review, as of 03/07/23, of transaction documents for 2007 reorgs in connection with AIEL stock basis study calculations, in particular the 2007 basis adjustments.	1.5	\$ 963.00	\$ 1,444.50
Serena Xu	03/07/23	(1.7) Updating, as of 03/07/23, the restructuring model to include two scenarios where a Section 108(b)(5) election is made to 100 of the depreciable assets.	1.7	\$ 963.00	\$ 1,637.10

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Mary Fung	03/07/23	Review, as of 03/07/23, of the transaction documents for 2001 reorgs. in connection with AIEL stock basis study review, in particular the basis adjustments for year 2001.	1.7	\$ 963.00	\$ 1,637.10
Ian McKee	03/07/23	(1.8) Call with E. Albritton, L. Ng, B. Holland, I. McKee, and M. Fung (KPMG) to review details of the 2007 all cash D reorganization for German entities and identifying areas where further clarification is needed.	1.8	\$ 665.00	\$ 1,197.00
Mary Fung	03/07/23	(1.8) Call with E. Albritton, L. Ng, B. Holland, I. McKee, and M. Fung (KPMG) to review details of the 2007 all cash D reorganization for German entities and identifying areas where further clarification is needed.	1.8	\$ 963.00	\$ 1,733.40
Mary Fung	03/07/23	Review, as of 03/07/23, of transaction documents for 2005 reorgs in connection with AIEL stock basis study review, in particular the basis adjustments for year 2005.	1.8	\$ 963.00	\$ 1,733.40
Lara Delfino	03/07/23	(2.0) Review, as of 03/07/23, of the Avaya structure deck and related model to gain insight into the anticipated Avaya restructuring.	2.0	\$ 875.00	\$ 1,750.00
Nigel Lohman	03/07/23	Converting the amounts in each document from functional currency to USD or vice versa depending on the document for incorporation into the Avaya Panama CFC basis study.	2.0	\$ 403.00	\$ 806.00
Yadi Hicken	03/07/23	(2.1) Updating, as of 03/07/23, the first draft of the RTS submission for review comments delegated by manager, S. Xu (KPMG M&A)	2.1	\$ 665.00	\$ 1,396.50
Brian Holland	03/07/23	(2.2) Reviewing, as of 03/07/23, the 2012 basis transaction / stock split implications.	2.2	\$ 928.00	\$ 2,041.60
Ian McKee	03/07/23	(2.2) Updating, as of 03/07/23, the AIEL basis study calculations for 2007 deemed recapitalization supporting information, including Sch J information of subsidiaries owned by AIEL as of the date of the reorganization.	2.2	\$ 665.00	\$ 1,463.00
Van Godfrey	03/07/23	Senior manager review, as of 03/07/23, of the updated Basis worksheets with subsidiary supporting narratives, concurrently providing comments to the KPMG team.	2.3	\$ 963.00	\$ 2,214.90
Yadi Hicken	03/07/23	Reviewing, as of 03/07/23, the Project Broadway Opinion sent by E. Albritton (KPMG M&A) to gain insight into the tax concepts to leverage when drafting the Avaya Emergence Transaction Opinion.	2.5	\$ 665.00	\$ 1,662.50
Irene Salinas	03/07/23	(2.6) Review, as of 03/07/23, concurrently organizing disregarded versus regarded transactions for utilization of the KPMG restructuring team.	2.6	\$ 665.00	\$ 1,729.00
Matthew Phillips	03/07/23	(3.1) Review, as of 03/07/23, of Avaya India Tax Basis from 2016 - 2022 to calculate the tax basis in the CFC stock.	3.1	\$ 928.00	\$ 2,876.80

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Eric Albritton	03/07/23	Reviewing, as of 03/07/23, the 2007 transaction documentation for purposes of analyzing the fair market value of shares transferred.	3.3	\$ 875.00	\$ 2,887.50
Serena Xu	03/07/23	(3.8) Continue, from earlier on 03/07/23, updating the restructuring model to include two scenarios where a Section 108(b)(5) election is made to 100 of the depreciable assets.	3.8	\$ 963.00	\$ 3,659.40
Ray Bosques	03/08/23	(.1) Call with R. Bosques and J. Todd (KPMG) to discuss next steps with respect to stock basis study, as of 03/08/23.	0.1	\$ 665.00	\$ 66.50
Justin Todd	03/08/23	(.1) Call with R. Bosques and J. Todd (KPMG) to discuss next steps with respect to stock basis study, as of 03/08/23.	0.1	\$ 403.00	\$ 40.30
Eric Albritton	03/08/23	(0.2) Call with E. Albritton, R. Bosques and J. Todd (KPMG) to discuss next steps, as of 03/08/23, with respect to stock basis study and gross receipts analysis.	0.2	\$ 875.00	\$ 175.00
Justin Todd	03/08/23	(0.2) Call with E. Albritton, R. Bosques and J. Todd (KPMG) to discuss next steps, as of 03/08/23, with respect to stock basis study and gross receipts analysis.	0.2	\$ 403.00	\$ 80.60
Ray Bosques	03/08/23	(0.2) Call with E. Albritton, R. Bosques and J. Todd (KPMG) to discuss next steps, as of 03/08/23, with respect to stock basis study and gross receipts analysis.	0.2	\$ 665.00	\$ 133.00
Bela Unell	03/08/23	Call with B. Unell, I. McKee, L. Ng, M. Fung, and B. Holland (KPMG) to discuss the basis considerations in relation to all cash D reorganizations that occurred under AIEL, review of possible designation of basis to specific blocks, and review of provided information to identify supporting details for basis calculations. (partial attendance)	0.2	\$ 1,208.00	\$ 241.60
Ian McKee	03/08/23	(0.3) Call with L. Ng, R Kelly, E Albritton, S Xu, and M. Fung (KPMG) to align on understanding of and approach to designation of deemed shares issued in relation to all cash D reorganizations.	0.3	\$ 665.00	\$ 199.50
Linda Ng	03/08/23	(0.3) Call with L. Ng, R Kelly, E Albritton, S Xu, and M. Fung (KPMG) to align on understanding of and approach to designation of deemed shares issued in relation to all cash D reorganizations.	0.3	\$ 1,085.00	\$ 325.50
Mary Fung	03/08/23	(0.3) Call with L. Ng, R Kelly, E Albritton, S Xu, and M. Fung (KPMG) to align on understanding of and approach to designation of deemed shares issued in relation to all cash D reorganizations.	0.3	\$ 963.00	\$ 288.90

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ryan Kelly	03/08/23	(0.3) Call with L. Ng, R Kelly, E Albritton, S Xu, and M. Fung (KPMG) to align on understanding of and approach to designation of deemed shares issued in relation to all cash D reorganizations.	0.3	\$ 1,120.00	\$ 336.00
Eric Albritton	03/08/23	(0.3) Call with L. Ng, R Kelly, E Albritton, S Xu, and M. Fung (KPMG) to align on understanding of and approach to designation of deemed shares issued in relation to all cash D reorganizations.	0.3	\$ 875.00	\$ 262.50
Mark Hoffenberg	03/08/23	(0.3) Call with R. Kelly, M. Hoffenberg, B. Unell, L. Ng, S. Xu and A. Lee (KPMG), A. Sexton and C. Roarty (K&E), S. Spitzer (AlixPartners), M. Roach and A. Aspir (Avaya) to discuss current status of the bankruptcy proceeding and considerations regarding AIEL valuation, Section 382(l) (5) application, and output of updated bankruptcy modeling, as of 03/08/23. (partial attendance)	0.3	\$ 1,208.00	\$ 362.40
Bela Unell	03/08/23	(.4) Meeting with B. Unell and A. Chapman (KPMG) to discuss the impact of 382(l)(5) interest haircut on NOL carryover generated by WSD.	0.4	\$ 1,208.00	\$ 483.20
Amy Chapman	03/08/23	(.4) Meeting with B. Unell and A. Chapman (KPMG) to discuss the impact of 382(l)(5) interest haircut on NOL carryover generated by WSD.	0.4	\$ 1,208.00	\$ 483.20
Justin Todd	03/08/23	(.4) Reviewed, as of 03/08/23, the general layout and purpose of the Avaya Appendix A Subsidiary Narratives document in anticipation of incorporating new entity information to the document.	0.4	\$ 403.00	\$ 161.20
Serena Xu	03/08/23	(0.4) Call with S. Xu and B. Unell (KPMG) to discuss the interest expense hair cut under Section 382(l)(5).	0.4	\$ 963.00	\$ 385.20
Mark Hoffenberg	03/08/23	(0.4) Meeting with B. Unell and M. Hoffenberg (KPMG) to discuss the impact of the intercompany obligations on the AIEL valuation.	0.4	\$ 1,208.00	\$ 483.20
Bela Unell	03/08/23	(0.4) Meeting with B. Unell and M. Hoffenberg (KPMG) to discuss the impact of the intercompany obligations on the AIEL valuation.	0.4	\$ 1,208.00	\$ 483.20
Mark Hoffenberg	03/08/23	(0.5) Meeting with B. Unell and M. Hoffenberg (KPMG WNT) to discuss the amount of capitalization of a subsidiary to support issuance of intercompany debt.	0.5	\$ 1,208.00	\$ 604.00
Bela Unell	03/08/23	(0.5) Meeting with B. Unell and M. Hoffenberg (KPMG WNT) to discuss the amount of capitalization of a subsidiary to support issuance of intercompany debt.	0.5	\$ 1,208.00	\$ 604.00
Ian McKee	03/08/23	(0.5) Reviewing, as of 03/08/23, Avaya provided information related to Project Sierra to locate supporting details related to German all cash D reorganization.	0.5	\$ 665.00	\$ 332.50

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Matthew Foran	03/08/23	(0.5) Reviewing, as of 03/08/23, the Avaya Organization Chart to properly distinguish between regarded and disregarded intercompany transaction data provided by Avaya for valuation computation purposes.	0.5	\$ 403.00	\$ 201.50
Yadi Hicken	03/08/23	(0.5) Updating, as of 03/08/23, the headings in the Avaya Emergence Transaction Opinion to reflect manager's review comments.	0.5	\$ 665.00	\$ 332.50
Alexandra Lee	03/08/23	Meeting with A. Lee (KPMG), M. Roach (Avaya), and S. Bucholtz (Avaya Inc's in House Counsel) to discuss drafting the LLC agreement and review the AIEL transaction.	0.5	\$ 403.00	\$ 201.50
Alexandra Lee	03/08/23	Restructuring meeting with A. Lee (KPMG), M. Roach, and K. Speed (Avaya) to review the PPT in preparation for the Avaya Inc board meeting.	0.5	\$ 403.00	\$ 201.50
Alexandra Lee	03/08/23	Revised, as of 03/08/23, the Avaya Inc board PPT after discussing updates with M. Roach (Avaya).	0.5	\$ 403.00	\$ 201.50
Alexandra Lee	03/08/23	Updating, as of 03/08/23, review comments for M. Roach (Avaya) regarding status of tax projects, concurrently summarizing action items to send to him.	0.5	\$ 403.00	\$ 201.50
Alexandra Lee	03/08/23	Updating, as of 03/08/23, the Avaya Project Tracker based on KPMG meetings and preparation meeting with M. Roach (Avaya) with next steps and status.	0.5	\$ 403.00	\$ 201.50
Ivo Pavlov	03/08/23	(.6) Call with I. Pavlov and M. Ihe (KPMG) to review the CFC basis study model for PT Sierra Communication, discuss tax returns, and statutory financials including any missing years.	0.6	\$ 928.00	\$ 556.80
Mike Ihe	03/08/23	(.6) Call with I. Pavlov and M. Ihe (KPMG) to review the CFC basis study model for PT Sierra Communication, discuss tax returns, and statutory financials including any missing years.	0.6	\$ 403.00	\$ 241.80
Bela Unell	03/08/23	(.6) Draft technical correspondence to M. Hoffenberg, L. Ng, S. Xu, and R. Kelly (KPMG) regarding contribution of AISL receivable from Avaya UK to Aurix.	0.6	\$ 1,208.00	\$ 724.80
Van Godfrey	03/08/23	(0.6) Call with Y. Kukoyi, B. Johnson, R. Kelly, S. Xu, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, I. McKee (KPMG Intl), and M. Hamilton (KPMG SALT) as part of a catch-up series to discuss the status of both the plan of emergence and the various core tax workstreams, as of 03/08/23.	0.6	\$ 963.00	\$ 577.80
Matthew Foran	03/08/23	(0.6) Reviewing, as of 03/08/23, the Avaya intercompany loans to determine proper regarded and disregarded classification to compute an estimated fair market value of the Avaya entities.	0.6	\$ 403.00	\$ 241.80

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ian McKee	03/08/23	(0.6) Reviewing, as of 03/08/23, the list of assumptions, concurrently updating basis study tracker for assumptions from recent working sessions.	0.6	\$ 665.00	\$ 399.00
Yadi Hicken	03/08/23	Updating, as of 03/08/23, the presentation format of the Avaya Emergence Transaction Opinion to reflect manager's review comments.	0.7	\$ 665.00	\$ 465.50
Nigel Lohman	03/08/23	(0.8) Began compiling, concurrently organizing the tax returns in a folder for Konfitel AB for Avaya CFC basis study for KPMG project team to utilize.	0.8	\$ 403.00	\$ 322.40
Serena Xu	03/08/23	(0.8) Call with R. Kelly, M. Hoffenberg, B. Unell, L. Ng, S. Xu and A. Lee (KPMG), A. Sexton, C. Roarty (K&E), S. Spitzer (AlixPartners), M. Roach, and A. Aspir (Avaya) to discuss current status of the bankruptcy proceeding and considerations regarding AIEL valuation, Section 382(l) (5) application, and output of updated bankruptcy modeling, as of 03/08/23.	0.8	\$ 963.00	\$ 770.40
Bela Unell	03/08/23	(0.8) Call with R. Kelly, M. Hoffenberg, B. Unell, L. Ng, S. Xu and A. Lee (KPMG), A. Sexton, C. Roarty (K&E), S. Spitzer (AlixPartners), M. Roach, and A. Aspir (Avaya) to discuss current status of the bankruptcy proceeding and considerations regarding AIEL valuation, Section 382(l) (5) application, and output of updated bankruptcy modeling, as of 03/08/23.	0.8	\$ 1,208.00	\$ 966.40
Linda Ng	03/08/23	(0.8) Call with R. Kelly, M. Hoffenberg, B. Unell, L. Ng, S. Xu and A. Lee (KPMG), A. Sexton, C. Roarty (K&E), S. Spitzer (AlixPartners), M. Roach, and A. Aspir (Avaya) to discuss current status of the bankruptcy proceeding and considerations regarding AIEL valuation, Section 382(l) (5) application, and output of updated bankruptcy modeling, as of 03/08/23.	0.8	\$ 1,085.00	\$ 868.00
Ryan Kelly	03/08/23	(0.8) Call with R. Kelly, M. Hoffenberg, B. Unell, L. Ng, S. Xu and A. Lee (KPMG), A. Sexton, C. Roarty (K&E), S. Spitzer (AlixPartners), M. Roach, and A. Aspir (Avaya) to discuss current status of the bankruptcy proceeding and considerations regarding AIEL valuation, Section 382(l) (5) application, and output of updated bankruptcy modeling, as of 03/08/23.	0.8	\$ 1,120.00	\$ 896.00
Ian McKee	03/08/23	(0.8) Reviewing, as of 03/08/23, Avaya provided information to confirm basis and FMV details of Avaya Finance GmbH.	0.8	\$ 665.00	\$ 532.00
Eric Albritton	03/08/23	(0.9) Updating, as of 03/08/23, the schedule estimating interest expense for FY23 through bankruptcy filing date.	0.9	\$ 875.00	\$ 787.50

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Brian Holland	03/08/23	Call with B. Unell, I. McKee, L. Ng, M. Fung, and B. Holland (KPMG) to discuss the basis considerations in relation to all cash D reorganizations that occurred under AIEL, review of possible designation of basis to specific blocks, and review of provided information to identify supporting details for basis calculations. (partial attendance)	0.9	\$ 928.00	\$ 835.20
Eric Albritton	03/08/23	(1.0) Call with B. Unell, R. Kelly, S. Xu, and E. Albritton (KPMG) to discuss potential impact of Section 108(b)(5) election on attribute reduction.	1.0	\$ 875.00	\$ 875.00
Serena Xu	03/08/23	(1.0) Call with B. Unell, R. Kelly, S. Xu, and E. Albritton (KPMG) to discuss potential impact of Section 108(b)(5) election on attribute.	1.0	\$ 963.00	\$ 963.00
Bela Unell	03/08/23	(1.0) Call with B. Unell, R. Kelly, S. Xu, and E. Albritton (KPMG) to discuss potential impact of Section 108(b)(5) election on attribute.	1.0	\$ 1,208.00	\$ 1,208.00
Ryan Kelly	03/08/23	(1.0) Call with B. Unell, R. Kelly, S. Xu, and E. Albritton (KPMG) to discuss potential impact of Section 108(b)(5) election on attribute.	1.0	\$ 1,120.00	\$ 1,120.00
Linda Ng	03/08/23	(1.0) Call with C. Alberici, K. Powers, R. Kelly, J. Calia, L. Ng, S. Xu, N. Kaya, L. Chiu (KPMG), M. Roach and A. Azriel (Avaya), D. Mannion and C. Roarty (K&E) regarding updated valuation of AIEL.	1.0	\$ 1,085.00	\$ 1,085.00
Ivo Pavlov	03/08/23	(1.0) Conference call with I. Pavlov and M. Foran (KPMG) regarding the break-out of intercompany transactions between regarded / disregarded for tax purposes (as requested by KPMG M&A team for tax modelling purposes).	1.0	\$ 928.00	\$ 928.00
Matthew Foran	03/08/23	(1.0) Conference call with I. Pavlov and M. Foran (KPMG) regarding the break-out of intercompany transactions between regarded / disregarded for tax purposes (as requested by KPMG M&A team for tax modelling purposes).	1.0	\$ 403.00	\$ 403.00
Alexandra Lee	03/08/23	Avaya tax review call with M. Roach (Avaya), A. Lee, R. Kelly, S. Xu, (KPMG) to review the L5 election, LLC agreement, AIEL transfer agreement documents, and to plan steps going forward, as of 03/08/23.	1.0	\$ 403.00	\$ 403.00
Mary Fung	03/08/23	Review, as of 03/08/23, of changes in paid in capital / capital surplus accounts based on AIEL statutory reports to reconcile capital contributions identified in transaction documents / tax return statements with the changes in capital surplus reflected on AIEL's statutory reports.	1.0	\$ 963.00	\$ 963.00

EXHIBIT C8

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Alexandra Lee	03/08/23	Updated, as of 03/08/23, the timeline slide to show the tax project deadlines and goals to update M. Roach (Avaya).	1.0	\$ 403.00	\$ 403.00
Linda Ng	03/08/23	(1.1) Call with B. Unell, I. McKee, L. Ng, M. Fung, and B. Holland (KPMG) to discuss the basis considerations in relation to all cash D reorganizations that occurred under AIEL, review of possible designation of basis to specific blocks, and review of provided information to identify supporting details for basis calculations.	1.1	\$ 1,085.00	\$ 1,193.50
Ian McKee	03/08/23	(1.1) Call with B. Unell, I. McKee, L. Ng, M. Fung, and B. Holland (KPMG) to discuss the basis considerations in relation to all cash D reorganizations that occurred under AIEL, review of possible designation of basis to specific blocks, and review of provided information to identify supporting details for basis calculations.	1.1	\$ 665.00	\$ 731.50
Mary Fung	03/08/23	(1.1) Call with B. Unell, I. McKee, L. Ng, M. Fung, and B. Holland (KPMG) to discuss the basis considerations in relation to all cash D reorganizations that occurred under AIEL, review of possible designation of basis to specific blocks, and review of provided information to identify supporting details for basis calculations.	1.1	\$ 963.00	\$ 1,059.30
Michael Hamilton	03/08/23	(1.1) Evaluating state and local tax basis model, concurrently reviewing implications for state purposes in relation to transaction plans.	1.1	\$ 1,033.00	\$ 1,136.30
Ray Bosques	03/08/23	(1.1) Update, as of 03/08/23, the gross receipts schedule for purposes of analysis section 381 transactions.	1.1	\$ 665.00	\$ 731.50
Mary Fung	03/08/23	Review, as of 03/08/23, the Deloitte memos regarding the 2007 restructuring along with other transaction documents in connection with AIEL stock basis review.	1.1	\$ 963.00	\$ 1,059.30
Yadi Hicken	03/08/23	Updating, as of 03/08/23, the Table of Contents for the Avaya Emergence Transaction Opinion to reflect manager's review comments.	1.1	\$ 665.00	\$ 731.50
Eric Albritton	03/08/23	(1.2) Manager review, as of 03/08/23, the subsidiary narrative for stock basis study to determine open items / updates required.	1.2	\$ 875.00	\$ 1,050.00
Serena Xu	03/08/23	(1.2) Senior manager review, as of 03/08/23, of estimated FY2022 interest expenses calculation for 1st Lien debts.	1.2	\$ 963.00	\$ 1,155.60
Mary Fung	03/08/23	Review, as of 03/08/23, concurrently reconciling section 961 basis adjustments in basis calculations to tax returns.	1.2	\$ 963.00	\$ 1,155.60
Mike Ihe	03/08/23	Preparing the basis study for PT Sierra Communication Indonesia (1.2) and search to locate all available tax returns from 2001 - 2021	1.5	\$ 403.00	\$ 604.50

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Mike Ihe	03/08/23	Review, as of 03/08/23, the statutory reports from PT Sierra to locate common stock as well as the APIC balance.	1.5	\$ 403.00	\$ 604.50
Matthew Phillips	03/08/23	(1.6) Review, as of 03/08/23, of Avaya Canada Tax Basis from 2016 - 2022 to calculate the tax basis in the CFC stock.	1.6	\$ 928.00	\$ 1,484.80
Brian Holland	03/08/23	(1.6) Review, as of 03/08/23, of new financials for Avaya Germany and Luxembourg related to AIEL tax basis.	1.6	\$ 928.00	\$ 1,484.80
Eric Albritton	03/08/23	(1.9) Call with B. Unell, R. Kelly, S. Xu, and E. Albritton (all KPMG) to discuss updated tax model and review of granite trust transaction.	1.9	\$ 875.00	\$ 1,662.50
Serena Xu	03/08/23	(1.9) Call with B. Unell, R. Kelly, S. Xu, and E. Albritton (KPMG) to discuss the updated tax model and review of granite trust transaction.	1.9	\$ 963.00	\$ 1,829.70
Bela Unell	03/08/23	(1.9) Call with B. Unell, R. Kelly, S. Xu, and E. Albritton (KPMG) to discuss the updated tax model and review of granite trust transaction.	1.9	\$ 1,208.00	\$ 2,295.20
Ryan Kelly	03/08/23	(1.9) Call with B. Unell, R. Kelly, S. Xu, and E. Albritton (KPMG) to discuss the updated tax model and review of granite trust transaction.	1.9	\$ 1,120.00	\$ 2,128.00
Eric Albritton	03/08/23	(2.1) Preparing schedule estimating FY22 interest expense broken out by debt interest.	2.1	\$ 875.00	\$ 1,837.50
Serena Xu	03/08/23	(2.3) Preparing restructuring model deliverables for providing to the creditors.	2.3	\$ 963.00	\$ 2,214.90
Matthew Foran	03/08/23	(2.4) Reviewing, as of 03/08/23, the Avaya intercompany transactions for proper regarded / disregarded classification for utilization in basis study.	2.4	\$ 403.00	\$ 967.20
Brian Holland	03/08/23	(2.9) Updates, as of 03/08/23, to the AIEL tax basis model based on meeting with L. Ng and M. Fung (KPMG).	2.9	\$ 928.00	\$ 2,691.20
Serena Xu	03/08/23	(3.7) Updating, as of 03/08/23, the restructuring model to correct interest expense hair cut calculation under Section 382(l)(5).	3.7	\$ 963.00	\$ 3,563.10
Bela Unell	03/09/23	Call with L. Ng, B. Holland, I. McKee, M. Fung, I. Salinas, M. Ihe, N. Lohman, and B. Unell (KPMG) to review the AIEL basis study, discuss the implications of Treas Reg Sec 1.358-2 rules related to designation of stock basis following a deemed distribution of shares, updating the model and confirming basis blocks, discussion on 2009 issuance of shares, and resulting updates to model. (partial attendance)	0.2	\$ 1,208.00	\$ 241.60
Ian McKee	03/09/23	(0.4) Preparing the CFC basis studies tracker, concurrently updating.	0.4	\$ 665.00	\$ 266.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Victoria Ma	03/09/23	(0.4) Reviewed, as of 03/09/23, the public filings (i.e., Forms 10-K/10-Q/8-K) that discuss the convertible notes issued, concurrently summarized the terms of the convertible notes to determine if the convertible notes are treated as equity or debt for the Section 382 owner shift purposes.	0.4	\$ 665.00	\$ 266.00
Mike Ihe	03/09/23	Review, as of 03/09/23, the projects in the shared file to locate an acquisition date for PT Sierra Communication Indonesia to determine if we could find out where the initial data for income was extracted.	0.4	\$ 403.00	\$ 161.20
Alexandra Lee	03/09/23	(.5) Reviewing, as of 03/09/23, KPMG / Avaya email communication regarding what items have been completed / updated, concurrently updating the Avaya Project Tracker.	0.5	\$ 403.00	\$ 201.50
Ryan Kelly	03/09/23	(.5) Discuss AIEL valuation with R. Kelly (KPMG M&A), C. Alberici, and K. Powers (KPMG Valuation Team) to address tax updates and intercompany agreements in valuation.	0.5	\$ 1,120.00	\$ 560.00
Irene Salinas	03/09/23	(.5) Extracting of data from the SFTP site, concurrently incorporating into an updated PBC folder for utilization by the KPMG restructuring team, as of 03/09/23.	0.5	\$ 665.00	\$ 332.50
Ian McKee	03/09/23	(0.5) Communication to coordinate the ongoing basis studies by confirming current status of KPMG Intl team to avoid duplication of efforts, concurrently identifying next steps, as of 03/09/23.	0.5	\$ 665.00	\$ 332.50
Nigel Lohman	03/09/23	Call with L. Ng, B. Holland, I. McKee, M. Fung, I. Salinas, M. Ihe, N. Lohman, and B. Unell (KPMG) to review the AIEL basis study, discuss the implications of Treas Reg Sec 1.358-2 rules related to designation of stock basis following a deemed distribution of shares, updating the model and confirming basis blocks, discussion on 2009 issuance of shares, and resulting updates to model.	0.5	\$ 403.00	\$ 201.50
Maggie Cashion	03/09/23	Call with Y. Kukoyi, B. Johnson, R. Kelly, S. Xu, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, I. McKee (KPMG Intl), and M. Hamilton (KPMG SALT) to discuss the status of both the plan of emergence and the various core tax workstreams, as of 03/09/23. (partial attendance)	0.5	\$ 403.00	\$ 201.50

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Nigel Lohman	03/09/23	Meeting with I. Pavlov, M. Ihe, and N. Lohman (KPMG) to review the CFC basis study for Konftel AB (Sweden) and PT Sierra Communications Indonesia, and discuss future basis studies.	0.5	\$ 403.00	\$ 201.50
Mike Ihe	03/09/23	Meeting with I. Pavlov, M. Ihe, and N. Lohman (KPMG) to review the CFC basis study for Konftel AB (Sweden) and PT Sierra Communications Indonesia, and discuss future basis studies.	0.5	\$ 403.00	\$ 201.50
Maggie Cashion	03/09/23	(0.6) Call with Y. Hicken and M. Cashion (KPMG M&A) to discuss emergence transaction opinion memo.	0.6	\$ 403.00	\$ 241.80
Yadi Hicken	03/09/23	(0.6) Call with Y. Hicken and M. Cashion (KPMG M&A) to discuss emergence transaction opinion memo.	0.6	\$ 665.00	\$ 399.00
Yinka Kukoyi	03/09/23	Call with Y. Kukoyi, B. Johnson, R. Kelly, S. Xu, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, I. McKee (KPMG Intl), and M. Hamilton (KPMG SALT) to discuss the status of both the plan of emergence and the various core tax workstreams, as of 03/09/23.	0.6	\$ 1,120.00	\$ 672.00
Serena Xu	03/09/23	Call with Y. Kukoyi, B. Johnson, R. Kelly, S. Xu, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, I. McKee (KPMG Intl), and M. Hamilton (KPMG SALT) to discuss the status of both the plan of emergence and the various core tax workstreams, as of 03/09/23.	0.6	\$ 963.00	\$ 577.80
Yadi Hicken	03/09/23	Call with Y. Kukoyi, B. Johnson, R. Kelly, S. Xu, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, I. McKee (KPMG Intl), and M. Hamilton (KPMG SALT) to discuss the status of both the plan of emergence and the various core tax workstreams, as of 03/09/23.	0.6	\$ 665.00	\$ 399.00
Eric Albritton	03/09/23	Call with Y. Kukoyi, B. Johnson, R. Kelly, S. Xu, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, I. McKee (KPMG Intl), and M. Hamilton (KPMG SALT) to discuss the status of both the plan of emergence and the various core tax workstreams, as of 03/09/23.	0.6	\$ 875.00	\$ 525.00
Ian McKee	03/09/23	Call with Y. Kukoyi, B. Johnson, R. Kelly, S. Xu, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, I. McKee (KPMG Intl), and M. Hamilton (KPMG SALT) to discuss the status of both the plan of emergence and the various core tax workstreams, as of 03/09/23.	0.6	\$ 665.00	\$ 399.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ivo Pavlov	03/09/23	Call with Y. Kukoyi, B. Johnson, R. Kelly, S. Xu, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, I. McKee (KPMG Intl), and M. Hamilton (KPMG SALT) to discuss the status of both the plan of emergence and the various core tax workstreams, as of 03/09/23.	0.6	\$ 928.00	\$ 556.80
Michael Hamilton	03/09/23	Call with Y. Kukoyi, B. Johnson, R. Kelly, S. Xu, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, I. McKee (KPMG Intl), and M. Hamilton (KPMG SALT) to discuss the status of both the plan of emergence and the various core tax workstreams, as of 03/09/23.	0.6	\$ 1,033.00	\$ 619.80
Mary Fung	03/09/23	Call with Y. Kukoyi, B. Johnson, R. Kelly, S. Xu, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, I. McKee (KPMG Intl), and M. Hamilton (KPMG SALT) to discuss the status of both the plan of emergence and the various core tax workstreams, as of 03/09/23.	0.6	\$ 963.00	\$ 577.80
Ryan Kelly	03/09/23	Call with Y. Kukoyi, B. Johnson, R. Kelly, S. Xu, M. Fung, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov, I. McKee (KPMG Intl), and M. Hamilton (KPMG SALT) to discuss the status of both the plan of emergence and the various core tax workstreams, as of 03/09/23.	0.6	\$ 1,120.00	\$ 672.00
Ivo Pavlov	03/09/23	Senior manager review, as of 03/09/23, of the tax basis study for AIHL (UK), concurrently drafting review comments.	0.8	\$ 928.00	\$ 742.40
Irene Salinas	03/09/23	(1.0) Review, as of 03/09/23, the disregarded versus regarded transactions in preparation for the KPMG team utilization.	1.0	\$ 665.00	\$ 665.00
Mike Ihe	03/09/23	After locating the spot / average FX rate, update the CFC basis study for PT Sierra Communication Indonesia by inputting the spot / average FX rate.	1.0	\$ 403.00	\$ 403.00
Alexandra Lee	03/09/23	Call with the Illinois secretary of state office to obtain information regarding the Avaya registration status in IL to conduct business.	1.0	\$ 403.00	\$ 403.00
Ivo Pavlov	03/09/23	Senior manager review, as of 03/09/23, of tax basis study for Avaya Luxembourg Investment Sarl, concurrently drafting review comments.	1.0	\$ 928.00	\$ 928.00
Ivo Pavlov	03/09/23	Senior manager review, as of 03/09/23, of tax basis study for Avaya Panama Limitada, concurrently drafting review comments.	1.0	\$ 928.00	\$ 928.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Irene Salinas	03/09/23	(1.1) Extracting 5471 / Local Stat accounts data, concurrently incorporating into the Avaya Mauritius Ltd. CFC Stock Basis Study for years 2004-2010 / 2017-2021 to calculate changes in the stock basis year over year.	1.1	\$ 665.00	\$ 731.50
Nigel Lohman	03/09/23	Analyzed all 5471 for stock increases / decreases for discrepancies, concurrently resolved 5471 discrepancies in folder prior to utilization in the CFC basis study for Konftel AB (Sweden).	1.1	\$ 403.00	\$ 443.30
Brian Holland	03/09/23	Call with L. Ng, B. Holland, I. McKee, M. Fung, I. Salinas, M. Ihe, N. Lohman, and B. Unell (KPMG) to review the AIEL basis study, discuss the implications of Treas Reg Sec 1.358-2 rules related to designation of stock basis following a deemed distribution of shares, updating the model and confirming basis blocks, discussion on 2009 issuance of shares, and resulting updates to model.	1.1	\$ 928.00	\$ 1,020.80
Ian McKee	03/09/23	Call with L. Ng, B. Holland, I. McKee, M. Fung, I. Salinas, M. Ihe, N. Lohman, and B. Unell (KPMG) to review the AIEL basis study, discuss the implications of Treas Reg Sec 1.358-2 rules related to designation of stock basis following a deemed distribution of shares, updating the model and confirming basis blocks, discussion on 2009 issuance of shares, and resulting updates to model.	1.1	\$ 665.00	\$ 731.50
Linda Ng	03/09/23	Call with L. Ng, B. Holland, I. McKee, M. Fung, I. Salinas, M. Ihe, N. Lohman, and B. Unell (KPMG) to review the AIEL basis study, discuss the implications of Treas Reg Sec 1.358-2 rules related to designation of stock basis following a deemed distribution of shares, updating the model and confirming basis blocks, discussion on 2009 issuance of shares, and resulting updates to model.	1.1	\$ 1,085.00	\$ 1,193.50
Mary Fung	03/09/23	Call with L. Ng, B. Holland, I. McKee, M. Fung, I. Salinas, M. Ihe, N. Lohman, and B. Unell (KPMG) to review the AIEL basis study, discuss the implications of Treas Reg Sec 1.358-2 rules related to designation of stock basis following a deemed distribution of shares, updating the model and confirming basis blocks, discussion on 2009 issuance of shares, and resulting updates to model.	1.1	\$ 963.00	\$ 1,059.30
Ryan Kelly	03/09/23	M&A Partner review, as of 03/09/23, of the revised cash tax models addressing changes to values, CODI, and 382(l)(5).	1.1	\$ 1,120.00	\$ 1,232.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Yadi Hicken	03/09/23	(1.2) Reviewing Case 23-90088 Document 51 filed in TXSB on 02/14/23, concurrently updating the Relevant Ownership Structure sections with relevant information from the case prior to the 2023 Bankruptcy Restructuring.	1.2	\$ 665.00	\$ 798.00
Van Godfrey	03/09/23	Senior manager review, as of 03/09/23, of memo prepared to discuss tax treatment of 2001 spin-off, concurrently providing comments.	1.2	\$ 963.00	\$ 1,155.60
Ivo Pavlov	03/09/23	Senior manager review, as of 03/09/23, of the tax basis study for PT Sierra Communications Indonesia, concurrently drafting review comments.	1.2	\$ 928.00	\$ 1,113.60
Alexandra Lee	03/09/23	Updating, as of 03/09/23, the CT forms (Tax clearance / Data sheet) while researching information for Avaya for the conversion of Avaya Inc to LLC in all the states that they conduct business.	1.3	\$ 403.00	\$ 523.90
Brian Holland	03/09/23	(1.4) Analyze, as of 03/09/23, additional source files provided by Avaya related to AIEL tax basis to determine whether relevant / if adjustments are needed.	1.4	\$ 928.00	\$ 1,299.20
Nigel Lohman	03/09/23	Converting the amounts in each document from functional currency to USD or vice versa depending on the document for incorporation into the Konftel AB (Sweden) basis study.	1.4	\$ 403.00	\$ 564.20
Ian McKee	03/09/23	Preparing basis study template for AIHL (4L9B), concurrently identifying source information.	1.5	\$ 665.00	\$ 997.50
Nigel Lohman	03/09/23	Review, as of 03/09/23, all entered data to ensure correctness, concurrently finalizing the Konftel AB (Sweden) basis study.	1.5	\$ 403.00	\$ 604.50
Ivo Pavlov	03/09/23	Preparation of tax basis study for Esn Technologies UK Limited.	1.6	\$ 928.00	\$ 1,484.80
Van Godfrey	03/09/23	Continue, as of 03/09/23, senior manager review of the updated Basis worksheets with subsidiary supporting narratives, concurrently providing comments to the KPMG team.	1.7	\$ 963.00	\$ 1,637.10
Mike Ihe	03/09/23	Converted the common stock along with the APIC balance from IDR to USD utilizing the spot FX rate to incorporate into the CFC Basis studies.	1.8	\$ 403.00	\$ 725.40
Mary Fung	03/09/23	Senior manager review, as of 03/09/23, of basis block calculations.	1.8	\$ 963.00	\$ 1,733.40
Brian Holland	03/09/23	(1.9) Update, as of 03/09/23, to the AIEL tax basis model focusing on 358-2 regs based on meeting with L. Ng and M. Fung (KPMG).	1.9	\$ 928.00	\$ 1,763.20
Ian McKee	03/09/23	(2.5) Updating, as of 03/09/23, the draft basis study template for AIHL (4L9B) by reviewing the supporting information along with the support folder.	2.5	\$ 665.00	\$ 1,662.50

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Yadi Hicken	03/09/23	Reviewing Case 23-90088 Document 51 filed in TXSB on 02/14/23, concurrently updating the Facts portion of the Emergence Transaction Opinion memo.	3.2	\$ 665.00	\$ 2,128.00
Irene Salinas	03/09/23	(3.9) Continue, from earlier on 03/09/23, extracting 5471 / Local Stat accounts data, concurrently incorporating into the Avaya Mauritius Ltd. CFC Stock Basis Study for years 2004-2010 / 2017-2021 to calculate changes in the stock basis year over year.	3.9	\$ 665.00	\$ 2,593.50
Ian McKee	03/10/23	(0.1) Reviewing, as of 03/10/23, concurrently extracting information from AIEL 5471 as requested by / for the KPMG team for the basis templates.	0.1	\$ 665.00	\$ 66.50
Ray Bosques	03/10/23	(.2) Meeting with R. Bosques and J. Todd (KPMG) to discuss next steps, as of 03/10/23, on the Subsidiary Narrative for purposes of analyzing section 381 transactions.	0.2	\$ 665.00	\$ 133.00
Justin Todd	03/10/23	(.2) Meeting with R. Bosques and J. Todd (KPMG) to discuss next steps, as of 03/10/23, on the Subsidiary Narrative for purposes of analyzing section 381 transactions.	0.2	\$ 403.00	\$ 80.60
Ryan Hunt	03/10/23	0.3 Call with S. Ghose, R. Hunt and K. Taylor (KPMG) to discuss the next steps for the transfer pricing debt capacity workstream, brainstorming options for the cash flow analysis and determining a path forward on the comparables chosen, as of 03/10/23.	0.3	\$ 665.00	\$ 199.50
Sayantani Ghose	03/10/23	0.3 Call with S. Ghose, R. Hunt and K. Taylor (KPMG) to discuss the next steps for the transfer pricing debt capacity workstream, brainstorming options for the cash flow analysis and determining a path forward on the comparables chosen, as of 03/10/23.	0.3	\$ 1,138.00	\$ 341.40
Kieran Taylor	03/10/23	0.3 Call with S. Ghose, R. Hunt and K. Taylor (KPMG) to discuss the next steps for the transfer pricing debt capacity workstream, brainstorming options for the cash flow analysis and determining a path forward on the comparables chosen, as of 03/10/23.	0.3	\$ 1,033.00	\$ 309.90
Linda Ng	03/10/23	(0.4) Call with K. Taylor, R. Kelly, S. Ghose, L. Ng, S. Xu and R. Hunt (KPMG) to discuss AIEL debt capacity and terms of the contemplated intercompany loan instrument.	0.4	\$ 1,085.00	\$ 434.00
Serena Xu	03/10/23	(0.4) Call with K. Taylor, R. Kelly, S. Ghose, L. Ng, S. Xu and R. Hunt (KPMG) to discuss AIEL debt capacity and terms of the contemplated intercompany loan instrument.	0.4	\$ 963.00	\$ 385.20

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ryan Hunt	03/10/23	(0.4) Call with K. Taylor, R. Kelly, S. Ghose, L. Ng, S. Xu and R. Hunt (KPMG) to discuss AIEL debt capacity and terms of the contemplated intercompany loan instrument.	0.4	\$ 665.00	\$ 266.00
Sayantani Ghose	03/10/23	(0.4) Call with K. Taylor, R. Kelly, S. Ghose, L. Ng, S. Xu and R. Hunt (KPMG) to discuss AIEL debt capacity and terms of the contemplated intercompany loan instrument.	0.4	\$ 1,138.00	\$ 455.20
Kieran Taylor	03/10/23	(0.4) Call with K. Taylor, R. Kelly, S. Ghose, L. Ng, S. Xu and R. Hunt (KPMG) to discuss AIEL debt capacity and terms of the contemplated intercompany loan instrument.	0.4	\$ 1,033.00	\$ 413.20
Ryan Kelly	03/10/23	(0.4) Call with K. Taylor, R. Kelly, S. Ghose, L. Ng, S. Xu and R. Hunt (KPMG) to discuss AIEL debt capacity and terms of the contemplated intercompany loan instrument.	0.4	\$ 1,120.00	\$ 448.00
Ian McKee	03/10/23	(0.4) Preparing the initial draft of basis template for HyperQuality India (4L6B) for the basis study calculations.	0.4	\$ 665.00	\$ 266.00
Serena Xu	03/10/23	(0.4) Providing KPMG transfer pricing team term sheets for Exit and DIP loan facilities to facilitate debt capacity and interest rate analysis for the intercompany instrument to be issued.	0.4	\$ 963.00	\$ 385.20
Van Godfrey	03/10/23	Senior manager review, as of 03/10/23, of Section 382 Avaya declaration of 5 percent shareholder.	0.4	\$ 963.00	\$ 385.20
Alexandra Lee	03/10/23	(.5) Meeting between M. Roach (Avaya) and A. Lee (KPMG) to review the Power Point decks along with the Avaya Project Tracker.	0.5	\$ 403.00	\$ 201.50
Alexandra Lee	03/10/23	(.5) Meeting with R. McCoy, L. Atherton, D. Pederson, E. Adams (CT - Third Party Services Provider), P. Bell, M. Roach (Avaya), and A. Lee (KPMG) regarding state registration compliance.	0.5	\$ 403.00	\$ 201.50
Van Godfrey	03/10/23	(0.5) Call with M. Fung, R. Kelly, V. Godfrey (KPMG), and M. Roach (Avaya) to discuss the status of the Section 382 analysis, as of 03/10/23.	0.5	\$ 963.00	\$ 481.50
Mary Fung	03/10/23	(0.5) Call with M. Fung, R. Kelly, V. Godfrey (KPMG), and M. Roach (Avaya) to discuss the status of the Section 382 analysis, as of 03/10/23.	0.5	\$ 963.00	\$ 481.50
Ian McKee	03/10/23	(0.5) Update, as of 03/10/23, the basis template for HyperQuality India (4L6B) for the basis study calculations, concurrently reviewing the available information and organizing the support folder.	0.5	\$ 665.00	\$ 332.50

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ryan Kelly	03/10/23	Call with R. Kelly (KPMG), K. Speed, M. Roach (both Avaya) and PWC audit team to provide overview of restructuring transaction from purposes of upcoming audit committee meeting.	0.5	\$ 1,120.00	\$ 560.00
Michael Hamilton	03/10/23	Discussion with M. Hamilton and A. Rothman (KPMG) regarding state and local basis study and anticipated timeline for completing of state model, as of 03/10/23.	0.5	\$ 1,033.00	\$ 516.50
Linda Ng	03/10/23	(0.6) CFC Basis Study call with L. Ng, B. Holland, I. Pavlov, I. Salinas, I. McKee, M. Carr, M. Ihe (KPMG) to review the results of work completed thus far and discuss next steps and timing considerations, as of 03/10/23.	0.6	\$ 1,085.00	\$ 651.00
Ivo Pavlov	03/10/23	(0.6) CFC Basis Study call with L. Ng, B. Holland, I. Pavlov, I. Salinas, I. McKee, M. Carr, M. Ihe (KPMG) to review the results of work completed thus far and discuss next steps and timing considerations, as of 03/10/23.	0.6	\$ 928.00	\$ 556.80
Ian McKee	03/10/23	(0.6) CFC Basis Study call with L. Ng, B. Holland, I. Pavlov, I. Salinas, I. McKee, M. Carr, M. Ihe (KPMG) to review the results of work completed thus far and discuss next steps and timing considerations, as of 03/10/23.	0.6	\$ 665.00	\$ 399.00
Brian Holland	03/10/23	(0.6) CFC Basis Study call with L. Ng, B. Holland, I. Pavlov, I. Salinas, I. McKee, M. Carr, M. Ihe (KPMG) to review the results of work completed thus far and discuss next steps and timing considerations, as of 03/10/23.	0.6	\$ 928.00	\$ 556.80
Maci Carr	03/10/23	(0.6) CFC Basis Study call with L. Ng, B. Holland, I. Pavlov, I. Salinas, I. McKee, M. Carr, M. Ihe (KPMG) to review the results of work completed thus far and discuss next steps and timing considerations, as of 03/10/23.	0.6	\$ 403.00	\$ 241.80
Irene Salinas	03/10/23	(0.6) CFC Basis Study call with L. Ng, B. Holland, I. Pavlov, I. Salinas, I. McKee, M. Carr, M. Ihe (KPMG) to review the results of work completed thus far and discuss next steps and timing considerations, as of 03/10/23.	0.6	\$ 665.00	\$ 399.00
Ian McKee	03/10/23	Updating, as of 03/10/23, the Avaya basis template tracker for completed CFC basis studies by linking the stock basis amounts, concurrently noting open items.	0.8	\$ 665.00	\$ 532.00
Ray Bosques	03/10/23	(.8) Update, as of 03/10/23, the gross receipts schedule for purposes of analyzing section 381 transactions.	0.8	\$ 665.00	\$ 532.00
Serena Xu	03/10/23	(0.8) Summarize separate company B/S of Avaya UK entities for debt capacity and interest rate analysis.	0.8	\$ 963.00	\$ 770.40

EXHIBIT C8

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Mary Fung	03/10/23	Review, as of 03/10/23, the SEC filings regarding Theodore King relevant for section 382 owner shifts analysis for the net operating losses.	0.8	\$ 963.00	\$ 770.40
Alexandra Lee	03/10/23	Updating, as of 03/10/23, the Avaya Project Tracker following with M. Roach (Avaya) (0.7) and drafting /sending a weekly update email for project status and accomplishments to M. Roach (Avaya) as requested (0.1).	0.8	\$ 403.00	\$ 322.40
Linda Ng	03/10/23	(0.9) Call with M. Roach (Avaya), R. Kelly, S. Xu, L. Ng, B. Holland, and A. Lee (KPMG) to discuss open items related to transaction, Biden Greenbook proposal, and AIEL tax basis.	0.9	\$ 1,085.00	\$ 976.50
Serena Xu	03/10/23	(0.9) Call with M. Roach (Avaya), R. Kelly, S. Xu, L. Ng, B. Holland, and A. Lee (KPMG) to discuss open items related to transaction, Biden Greenbook proposal, and AIEL tax basis.	0.9	\$ 963.00	\$ 866.70
Alexandra Lee	03/10/23	(0.9) Call with M. Roach (Avaya), R. Kelly, S. Xu, L. Ng, B. Holland, and A. Lee (KPMG) to discuss open items related to transaction, Biden Greenbook proposal, and AIEL tax basis.	0.9	\$ 403.00	\$ 362.70
Ryan Kelly	03/10/23	(0.9) Call with M. Roach (Avaya), R. Kelly, S. Xu, L. Ng, B. Holland, and A. Lee (KPMG) to discuss open items related to transaction, Biden Greenbook proposal, and AIEL tax basis.	0.9	\$ 1,120.00	\$ 1,008.00
Linda Ng	03/10/23	(1.0) Call with M. Hoffenberg, R. Kelly, B. Unell, L. Ng, S. Xu, Y. Kukoyi and A. Lee (KPMG), A. Sexton, C. Roarty (K&E), M. Roach, and A. Azriel (Avaya) to discuss Restructuring Transactions Memorandum, value of AIEL and other development with respect to the bankruptcy proceeding.	1.0	\$ 1,085.00	\$ 1,085.00
Alexandra Lee	03/10/23	Preparing a status update Power Point for M. Roach (Avaya) in preparation for the Avaya Teams LLC conversion meeting Monday (03/13/23).	1.0	\$ 403.00	\$ 403.00
Van Godfrey	03/10/23	Senior manager review, as of 03/10/23, of the restructuring tax model for subsidiary stock basis and attribute analysis, concurrently providing comments.	1.1	\$ 963.00	\$ 1,059.30
Victoria Ma	03/10/23	(1.3) Call with V. Godfrey and V. Ma (KPMG) to discuss the Schedule 13D / 13G filings filed by the shareholders with date of events before and on December 31, 2022 to determine the 5 shareholders under Section 382 of the Internal Revenue Code and next steps on performing the Section 382 owner shift calculation as of December 31, 2022.	1.3	\$ 665.00	\$ 864.50

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Van Godfrey	03/10/23	(1.3) Call with V. Godfrey and V. Ma (KPMG) to discuss the Schedule 13D / 13G filings filed by the shareholders with date of events before and on December 31, 2022 to determine the 5 shareholders under Section 382 of the Internal Revenue Code and next steps on performing the Section 382 owner shift calculation as of December 31, 2022.	1.3	\$ 963.00	\$ 1,251.90
Van Godfrey	03/10/23	Perform testing on the results of the HCP analysis utilized to calculate the owner shift.	1.3	\$ 963.00	\$ 1,251.90
Irene Salinas	03/10/23	(1.5) Senior associate review, as of 03/10/23, of the Avaya Mauritius findings from the data pull for the cfc stock basis study tie-out with focus on reasonableness.	1.5	\$ 665.00	\$ 997.50
Yadi Hicken	03/10/23	(1.5) Updating, as of 03/10/23, the 2023 Bankruptcy Restructuring section of the Avaya Emergence Transaction Opinion memo with expected transaction steps as defined in the bankruptcy court filing.	1.5	\$ 665.00	\$ 997.50
Van Godfrey	03/10/23	Initial senior manager review, as of 03/10/23, of Section 382 owner analysis updated for newly filed Schedules 13G.	1.7	\$ 963.00	\$ 1,637.10
Ian McKee	03/10/23	(1.9) Updating, as of 03/10/23, the basis template for HyperQuality India (4L6B) by reviewing the basis calculations along with the information on statutory reports / tax returns to confirm entity acquisition details to finalize.	1.9	\$ 665.00	\$ 1,263.50
Mike Ihe	03/10/23	Created the CFC basis study model for Avaya Canada, concurrently reviewing the documents to locate Forms 5471 for years 2001-2021 to input data into model.	1.9	\$ 403.00	\$ 765.70
Maci Carr	03/10/23	(0.4) Review, concurrently organizing information for utilization in the New Zealand stock basis model. (1.6) Calculate the New Zealand stock basis value in the model.	2.0	\$ 403.00	\$ 806.00
Brian Holland	03/10/23	(2.2) Manager review, as of 03/10/23, of AIEL tax basis updates as well as accompanying memo.	2.2	\$ 928.00	\$ 2,041.60
Mark Hoffenberg	03/11/23	Review, as of 03/11/23, the Kirkland outline of steps for court approval relating to the transfers of AIEL and G reorganization of its shareholder to note impact.	1.2	\$ 1,208.00	\$ 1,449.60
Justin Todd	03/12/23	(.4) Meeting with R. Bosques and J. Todd (KPMG) to discuss formation / liquidation of newly formed / liquidated entities on the Subsidiary Narrative document for purposes of analyzing section 381 transactions.	0.4	\$ 403.00	\$ 161.20
Ray Bosques	03/12/23	(.4) Meeting with R. Bosques and J. Todd (KPMG) to discuss formation / liquidation of newly formed / liquidated entities on the Subsidiary Narrative document for purposes of analyzing section 381 transactions.	0.4	\$ 665.00	\$ 266.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Justin Todd	03/12/23	(.5) Revise, as of 03/12/23, the Avaya Subsidiary Narrative document including incorporating information regarding the formation/ liquidation of newly formed / liquidated entities for purposes of analyzing section 381 transactions.	0.5	\$ 403.00	\$ 201.50
Bela Unell	03/12/23	WNT Partner review, as of 03/12/23, of Restructuring Transaction memo, concurrently providing comments.	0.8	\$ 1,208.00	\$ 966.40
Justin Todd	03/12/23	(3.0) Revising, as of 03/12/31, the Avaya Subsidiary Narrative document by incorporating formation/ liquidation of newly formed / liquidated entities for purposes of analyzing section 381 transactions.	3.0	\$ 403.00	\$ 1,209.00
Justin Todd	03/13/23	(.3) Meeting with R. Bosques and J. Todd (KPMG) to discuss revisions made to the Subsidiary Narrative document which details formation / liquidation of newly formed / liquidated entities for purposes of analyzing section 381 transactions.	0.3	\$ 403.00	\$ 120.90
Ray Bosques	03/13/23	(.3) Meeting with R. Bosques and J. Todd (KPMG) to discuss revisions made to the Subsidiary Narrative document which details formation / liquidation of newly formed / liquidated entities for purposes of analyzing section 381 transactions.	0.3	\$ 665.00	\$ 199.50
Alexandra Lee	03/13/23	Regroup meeting on 3/13 with A. Lee (KPMG) and M. Roach (Avaya) to discuss project plans and review the Avaya Project Tracker.	0.3	\$ 403.00	\$ 120.90
Nigel Lohman	03/13/23	(0.4) Call with L. Ng, I. Pavlov, B. Holland, I. McKee, I. Salinas, M. Ihe, N. Lohman, and M. Carr (KPMG) to discuss stock basis study findings to date, collaborating on adjusting stock basis study execution plan to fit team goals, and reinforcing tax technical knowledge supporting the basis study. (partial attendance)	0.4	\$ 403.00	\$ 161.20
Ivo Pavlov	03/13/23	(0.4) Call with L. Ng, I. Pavlov, B. Holland, I. McKee, I. Salinas, M. Ihe, N. Lohman, and M. Carr (KPMG) to discuss stock basis study findings to date, collaborating on adjusting stock basis study execution plan to fit team goals, and reinforcing tax technical knowledge supporting the basis study. (partial attendance)	0.4	\$ 928.00	\$ 371.20
Ian McKee	03/13/23	(0.4) Call with L. Ng, I. Pavlov, B. Holland, I. McKee, I. Salinas, M. Ihe, N. Lohman, and M. Carr (KPMG) to discuss stock basis study findings to date, collaborating on adjusting stock basis study execution plan to fit team goals, and reinforcing tax technical knowledge supporting the basis study. (partial attendance)	0.4	\$ 665.00	\$ 266.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Maci Carr	03/13/23	(0.4) Call with L. Ng, I. Pavlov, B. Holland, I. McKee, I. Salinas, M. Ihe, N. Lohman, and M. Carr (KPMG) to discuss stock basis study findings to date, collaborating on adjusting stock basis study execution plan to fit team goals, and reinforcing tax technical knowledge supporting the basis study. (partial attendance)	0.4	\$ 403.00	\$ 161.20
Ian McKee	03/13/23	(0.4) Reviewing, as of 03/13/23, basis calculations for Avaya Luxembourg Investments Sarl focusing on 961 inclusion amounts with available information for accuracy in template inputs.	0.4	\$ 665.00	\$ 266.00
Alexandra Lee	03/13/23	(.5) Status meeting with A. Lee (KPMG), M. Roach (Avaya), and the Avaya Department Heads to discuss the conversion to LLC and to provide them with information on the timing of the Avaya Inc conversion to Avaya LLC and as a forum for any outstanding questions.	0.5	\$ 403.00	\$ 201.50
Ivo Pavlov	03/13/23	(0.5) Call with I. Pavlov and I. McKee (KPMG) to discuss open items related to HyperQuality India basis study, and to review next steps for other basis studies.	0.5	\$ 928.00	\$ 464.00
Ian McKee	03/13/23	(0.5) Call with I. Pavlov and I. McKee (KPMG) to discuss open items related to HyperQuality India basis study, and to review next steps for other basis studies.	0.5	\$ 665.00	\$ 332.50
Eric Albritton	03/13/23	(0.5) Call with R. Kelly, S. Xu, and E. Albritton (KPMG) to discuss schedule of proposed adjustments to value of AIEL for intercompany agreements.	0.5	\$ 875.00	\$ 437.50
Ryan Kelly	03/13/23	(0.5) Call with R. Kelly, S. Xu, and E. Albritton (KPMG) to discuss schedule of proposed adjustments to value of AIEL for intercompany agreements.	0.5	\$ 1,120.00	\$ 560.00
Serena Xu	03/13/23	(0.5) Call with R. Kelly, S. Xu, and E. Albritton (KPMG) to discuss schedule of proposed adjustments to value of AIEL for intercompany agreements.	0.5	\$ 963.00	\$ 481.50
Lara Delfino	03/13/23	(0.5) Call with R. Lilas, L. Delfino, and A. Manning (KPMG) to discuss the bankruptcy cost analysis schedule and workpapers, as of 03/13/23.	0.5	\$ 875.00	\$ 437.50
Rebecca Lilas	03/13/23	(0.5) Call with R. Lilas, L. Delfino, and A. Manning (KPMG) to discuss the bankruptcy cost analysis schedule and workpapers, as of 03/13/23.	0.5	\$ 963.00	\$ 481.50
Ashley Manning	03/13/23	(0.5) Call with R. Lilas, L. Delfino, and A. Manning (KPMG) to discuss the bankruptcy cost analysis schedule and workpapers, as of 03/13/23.	0.5	\$ 665.00	\$ 332.50
Ian McKee	03/13/23	(0.5) Reviewing, as of 03/13/23, the basis calculations for Avaya Luxembourg Investments Sarl focusing on the 961 inclusion amounts and available information for accuracy in template inputs.	0.5	\$ 665.00	\$ 332.50

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Brad Witkowski	03/13/23	0.5 Call with R. Hunt, W. Russo, and B. Witkowski (KPMG) to discuss the Transfer Pricing workstreams, overall timeline, the two debt capacity analyses, and timeline for the week ahead.	0.5	\$ 403.00	\$ 201.50
Ryan Hunt	03/13/23	0.5 Call with R. Hunt, W. Russo, and B. Witkowski (KPMG) to discuss the Transfer Pricing workstreams, overall timeline, the two debt capacity analyses, and timeline for the week ahead.	0.5	\$ 665.00	\$ 332.50
Will Russo	03/13/23	0.5 Call with R. Hunt, W. Russo, and B. Witkowski (KPMG) to discuss the Transfer Pricing workstreams, overall timeline, the two debt capacity analyses, and timeline for the week ahead.	0.5	\$ 403.00	\$ 201.50
Brad Witkowski	03/13/23	Call with R. Hunt and B. Witkowski (KPMG) to discuss the Industry Peers debt capacity analysis and performing the analysis on CapIQ.	0.5	\$ 403.00	\$ 201.50
Ryan Hunt	03/13/23	Call with R. Hunt and B. Witkowski (KPMG) to discuss the Industry Peers debt capacity analysis and performing the analysis on CapIQ.	0.5	\$ 665.00	\$ 332.50
Mary Fung	03/13/23	Senior manager review, as of 03/13/23, of 382 owner shifts update focusing on owner shifts calculations.	0.5	\$ 963.00	\$ 481.50
Ian McKee	03/13/23	(0.6) Reviewing, as of 03/13/23, the basis calculations for Avaya Luxembourg Investments Sarl focusing on source of discrepancy in previous study to current study.	0.6	\$ 665.00	\$ 399.00
Serena Xu	03/13/23	(0.6) Reviewing, as of 03/13/23, the updated Restructuring Transaction Memo to confirm steps are in line with the proposed emergence transaction steps.	0.6	\$ 963.00	\$ 577.80
Ashley Manning	03/13/23	Review, as of 03/13/23, the KCCLC docket to extract documents to prepare the Bankruptcy Cost Analysis "BCA" as well as ensure we had the most current information for the BCA, per morning call with KPMG Team.	0.6	\$ 665.00	\$ 399.00
Alexandra Lee	03/13/23	(0.8) Call with R. Kelly, S. Xu, A. Lee (KPMG US), R. Edwards (KPMG UK), D. Miles, and M. Roach (Avaya) to discuss UK tax implications of the AIEL intercompany sale.	0.8	\$ 403.00	\$ 322.40
Ryan Kelly	03/13/23	(0.8) Call with R. Kelly, S. Xu, A. Lee (KPMG US), R. Edwards (KPMG UK), D. Miles, and M. Roach (Avaya) to discuss UK tax implications of the AIEL intercompany sale.	0.8	\$ 1,120.00	\$ 896.00
Serena Xu	03/13/23	(0.8) Call with R. Kelly, S. Xu, A. Lee (KPMG US), R. Edwards (KPMG UK), D. Miles, and M. Roach (Avaya) to discuss UK tax implications of the AIEL intercompany sale.	0.8	\$ 963.00	\$ 770.40

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Serena Xu	03/13/23	(0.8) Review, concurrently updating the bankruptcy fee summary to provide to Avaya for Avaya's internal fee reporting purposes	0.8	\$ 963.00	\$ 770.40
Alexandra Lee	03/13/23	(1.0) Call with M. Hoffenberg, R. Kelly, B. Unell, L. Ng, S. Xu, A. Lee (KPMG), A. Sexton, C. Roarty (K&E), M. Roach, and A. Azriel (Avaya) to discuss Restructuring Transactions Memorandum, value of AIEL and other development with respect to the bankruptcy proceeding, as of 03/13/23.	1.0	\$ 403.00	\$ 403.00
Bela Unell	03/13/23	(1.0) Call with M. Hoffenberg, R. Kelly, B. Unell, L. Ng, S. Xu, A. Lee (KPMG), A. Sexton, C. Roarty (K&E), M. Roach, and A. Azriel (Avaya) to discuss Restructuring Transactions Memorandum, value of AIEL and other development with respect to the bankruptcy proceeding, as of 03/13/23.	1.0	\$ 1,208.00	\$ 1,208.00
Mark Hoffenberg	03/13/23	(1.0) Call with M. Hoffenberg, R. Kelly, B. Unell, L. Ng, S. Xu, A. Lee (KPMG), A. Sexton, C. Roarty (K&E), M. Roach, and A. Azriel (Avaya) to discuss Restructuring Transactions Memorandum, value of AIEL and other development with respect to the bankruptcy proceeding, as of 03/13/23.	1.0	\$ 1,208.00	\$ 1,208.00
Serena Xu	03/13/23	(1.0) Call with M. Hoffenberg, R. Kelly, B. Unell, L. Ng, S. Xu, A. Lee (KPMG), A. Sexton, C. Roarty (K&E), M. Roach, and A. Azriel (Avaya) to discuss Restructuring Transactions Memorandum, value of AIEL and other development with respect to the bankruptcy proceeding, as of 03/13/23.	1.0	\$ 963.00	\$ 963.00
Ryan Kelly	03/13/23	(1.0) Call with M. Hoffenberg, R. Kelly, B. Unell, L. Ng, S. Xu, A. Lee (KPMG), A. Sexton, C. Roarty (K&E), M. Roach, and A. Azriel (Avaya) to discuss Restructuring Transactions Memorandum, value of AIEL and other development with respect to the bankruptcy proceeding, as of 03/13/23.	1.0	\$ 1,120.00	\$ 1,120.00
Ian McKee	03/13/23	(1.0) Reviewing, as of 03/13/23, the basis calculations for Avaya Luxembourg Investments Sarl, focusing on 961 inclusion amounts with available information for accuracy in template inputs.	1.0	\$ 665.00	\$ 665.00
Mike Ihe	03/13/23	Incorporate the balance amounts into the basis study model Avaya Canada (tab A5) for years 2001-2021.	1.0	\$ 403.00	\$ 403.00
Mike Ihe	03/13/23	Review, as of 03/13/23, Forms 5471 for Avaya Canada to extract / input common stock shares with missing APIC balances from the statutory report.	1.0	\$ 403.00	\$ 403.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ian McKee	03/13/23	(1.1) Reviewing, as of 03/13/23, the basis calculations for Avaya Luxembourg Investments Sarl, concurrently updating the stock basis template for 2001 basis to match AIEL calculations.	1.1	\$ 665.00	\$ 731.50
Brad Witkowski	03/13/23	Leveraged CapIQ data to create / organize a debt capacity schedule ahead of meeting with the KPMG team on 03/14/23.	1.1	\$ 403.00	\$ 443.30
Mike Ihe	03/13/23	Review, as of 03/13/23, the financials to locate statutory reports for Avaya Canada basis study model for 2001-2021.	1.1	\$ 403.00	\$ 443.30
Ryan Hunt	03/13/23	1.1 Determine, concurrently assigning tasks for the debt capacity searches and updating the KPMG team via email of next steps and timing, as of 03/13/23.	1.2	\$ 665.00	\$ 798.00
Serena Xu	03/13/23	Call with R. Kelly, C. Alberici, K. Powers, S. Milind, S. Xu, and L. Chiu (KPMG) to discuss the impact of intercompany account and intercompany agreement on AIEL valuation.	1.2	\$ 963.00	\$ 1,155.60
Ryan Kelly	03/13/23	Call with R. Kelly, C. Alberici, K. Powers, S. Milind, S. Xu, and L. Chiu (KPMG) to discuss the impact of intercompany account and intercompany agreement on AIEL valuation.	1.2	\$ 1,120.00	\$ 1,344.00
Mike Ihe	03/13/23	Identified the spot fx rate and average FX rate to input into the CFC basis study for Avaya Canada.	1.2	\$ 403.00	\$ 483.60
Brian Holland	03/13/23	Continue, as of 03/13/23, manager review of the AIEL tax basis focusing on the blocks of stock transactions.	1.3	\$ 928.00	\$ 1,206.40
Mike Ihe	03/13/23	Review, as of 03/13/23, the returns from 2004-2021 to extract / input any contributions or distributions into the basis study model for Avaya Canada.	1.3	\$ 403.00	\$ 523.90
Linda Ng	03/13/23	Call with L. Ng, I. Pavlov, B. Holland, I. McKee, I. Salinas, M. Ihe, N. Lohman, and M. Carr (KPMG) to discuss the stock basis study findings to date, collaborating on adjusting stock basis study execution plan to fit team goals, and reinforcing tax technical knowledge supporting the basis study.	1.4	\$ 1,085.00	\$ 1,519.00
Mary Fung	03/13/23	Call with L. Ng, I. Pavlov, B. Holland, I. McKee, I. Salinas, M. Ihe, N. Lohman, and M. Carr (KPMG) to discuss the stock basis study findings to date, collaborating on adjusting stock basis study execution plan to fit team goals, and reinforcing tax technical knowledge supporting the basis study.	1.4	\$ 963.00	\$ 1,348.20

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Will Russo	03/13/23	1.5 Performing debt capacity analysis per the search discussed with R. Hunt (KPMG) by extracting the data from Capital IQ database, concurrently assessing the comparability of results as well as formatting the data to match the schedules format.	1.5	\$ 403.00	\$ 604.50
Ray Bosques	03/13/23	(1.6) Senior Associate review, as of 03/13/23, concurrent updating the subsidiary narrative for purposes of analyzing the stock basis / section 381 transactions.	1.6	\$ 665.00	\$ 1,064.00
Nigel Lohman	03/13/23	Began CFC stock basis analysis for KnoahSoft Technologies Private Limited (0.9) and Avaya Cloud Services Private Limited (India) (1.0).	1.9	\$ 403.00	\$ 765.70
Eric Albritton	03/13/23	(2.0) Preparing schedule of proposed adjustments to AIEL value for purposes of Granite Trust transaction.	2.0	\$ 875.00	\$ 1,750.00
Matthew Phillips	03/13/23	(2.1) Senior manager review, as of 03/13/23, of the first tier CFC basis, concurrently providing comments.	2.1	\$ 928.00	\$ 1,948.80
Mary Fung	03/13/23	Senior manager review, as of 03/13/23, of the restructuring tax model with structure deck of the bankruptcy reorganization to identify the most crucial domestic subsidiary the stock basis of which is relevant to the cash tax calculations. (1.2) Review, as of 03/13/23, of 2008 acquisition document with SEC filings to confirm the initial stock basis in Avaya Inc. (1.0)	2.2	\$ 963.00	\$ 2,118.60
Yadi Hicken	03/13/23	(2.4) Updating, as of 03/13/23, the Emergence Transaction Steps deck, delegated by manager S. Xu (KPMG M&A).	2.4	\$ 665.00	\$ 1,596.00
Maci Carr	03/13/23	Review, as of 03/13/23, the New Zealand 5471s (0.9) and setting up 961 calculation for New Zealand stock basis (1.6).	2.5	\$ 403.00	\$ 1,007.50
Brian Holland	03/13/23	(2.8) Manager review, as of 03/13/23, of AIEL tax basis study in preparation for WNT review.	2.8	\$ 928.00	\$ 2,598.40
Ian McKee	03/13/23	(2.8) Preparing Basis Study for Radvision Beijing - identifying sources of information, noting data gaps, preparing template and support folder.	2.8	\$ 665.00	\$ 1,862.00
Ashley Manning	03/13/23	Continue, from earlier on 03/13/23, to review the KCCLC docket to extract documents to prepare the Bankruptcy Cost Analysis "BCA" as well as ensuring we had the most current information for the BCA, per morning call with KPMG Team.	3.9	\$ 665.00	\$ 2,593.50
Alexandra Lee	03/14/23	(.1) Summarize the meetings with Avaya teams and (.1) draft email communication to the Avaya IT team and Procurement regarding the conversion from Avaya Inc to Avaya LLC.	0.2	\$ 403.00	\$ 80.60

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Alexandra Lee	03/14/23	(.2) Meeting with Avaya IT, M. Roach, E. Lenihan, R. Kumarappan (Avaya) and A. Lee (KPMG) regarding the IT action items that need to occur on conversion to an LLC and additional prioritization of items.	0.2	\$ 403.00	\$ 80.60
Alexandra Lee	03/14/23	(.2) Prepare IT Meeting agenda and IT discussion points in preparation for call with Avaya IT.	0.2	\$ 403.00	\$ 80.60
Will Russo	03/14/23	Call with B. Witkowski and W. Russo (KPMG) to discuss presentation of debt capacity schedules and review the preliminary findings.	0.3	\$ 403.00	\$ 120.90
Brad Witkowski	03/14/23	Call with B. Witkowski and W. Russo (KPMG) to discuss presentation of debt capacity schedules and review the preliminary findings.	0.3	\$ 403.00	\$ 120.90
Nigel Lohman	03/14/23	(0.4) Call with I. Pavlov and N. Lohman (KPMG) to discuss the stock basis study for KnoahSoft Technologies Private Limited and Avaya Cloud Services Private Limited (India), and next steps, as of 03/14/23.	0.4	\$ 403.00	\$ 161.20
Ivo Pavlov	03/14/23	(0.4) Call with I. Pavlov and N. Lohman (KPMG) to discuss the stock basis study for KnoahSoft Technologies Private Limited and Avaya Cloud Services Private Limited (India), and next steps, as of 03/14/23.	0.4	\$ 928.00	\$ 371.20
Serena Xu	03/14/23	(0.4) Call with R. Kelly, L. Ng, S. Xu, A. Lee, and B. Holland (KPMG), S. Ullathorn and D. Stathis (K&E), Y. Payen (Pinsent), J. Hannequart, and M. Roach (Avaya) to discuss legal requirements related to the sale of specific AIEL shares.	0.4	\$ 963.00	\$ 385.20
Ivo Pavlov	03/14/23	(0.4) Meeting with I. Pavlov and M. Carr (KPMG) to review the New Zealand entity stock basis study and next steps related to the Nigeria entity stock basis study.	0.4	\$ 928.00	\$ 371.20
Maci Carr	03/14/23	(0.4) Meeting with I. Pavlov and M. Carr (KPMG) to review the New Zealand entity stock basis study and next steps related to the Nigeria entity stock basis study.	0.4	\$ 403.00	\$ 161.20
Ryan Hunt	03/14/23	0.4 Correspondence to coordinate with R. Kelly, S. Xu, C. Alberici, and K. Powers (KPMG M&A Tax / KPMG Valuations) regarding the timeline to deliver analysis results.	0.4	\$ 665.00	\$ 266.00
John Cunningham	03/14/23	(.5) Updated, as of 03/14/23, the SALT Basis Model to account for the updated federal Basis model / 851.	0.5	\$ 665.00	\$ 332.50
Maci Carr	03/14/23	(0.5) Performed set-up related to Nigeria model for use in stock basis study.	0.5	\$ 403.00	\$ 201.50
Ryan Hunt	03/14/23	0.5 Meeting with R. Hunt, W. Russo, and B. Witkowski (KPMG) to discuss the initial results of the two debt capacity searches and updates to be made to the Debt Capacity Analysis Workpaper.	0.5	\$ 665.00	\$ 332.50

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Will Russo	03/14/23	0.5 Meeting with R. Hunt, W. Russo, and B. Witkowski (KPMG) to discuss the initial results of the two debt capacity searches and updates to be made to the Debt Capacity Analysis Workpaper.	0.5	\$ 403.00	\$ 201.50
Ryan Hunt	03/14/23	0.5 Meeting with S. Ghose, K. Taylor, R. Hunt, W. Russo, and B. Witkowski (KPMG) to discuss the initial results of the Industry Peers and Public Companies undergoing Debt Restructuring debt capacity searches, updates to be made to the Debt Capacity Analysis Workpaper, and next steps to enhance the searches, as of 03/14/23.	0.5	\$ 665.00	\$ 332.50
Kieran Taylor	03/14/23	0.5 Meeting with S. Ghose, K. Taylor, R. Hunt, W. Russo, and B. Witkowski (KPMG) to discuss the initial results of the Industry Peers and Public Companies undergoing Debt Restructuring debt capacity searches, updates to be made to the Debt Capacity Analysis Workpaper, and next steps to enhance the searches, as of 03/14/23.	0.5	\$ 1,033.00	\$ 516.50
Will Russo	03/14/23	0.5 Meeting with S. Ghose, K. Taylor, R. Hunt, W. Russo, and B. Witkowski (KPMG) to discuss the initial results of the Industry Peers and Public Companies undergoing Debt Restructuring debt capacity searches, updates to be made to the Debt Capacity Analysis Workpaper, and next steps to enhance the searches, as of 03/14/23.	0.5	\$ 403.00	\$ 201.50
Brad Witkowski	03/14/23	0.5 Meeting with S. Ghose, K. Taylor, R. Hunt, W. Russo, and B. Witkowski (KPMG) to discuss the initial results of the Industry Peers and Public Companies undergoing Debt Restructuring debt capacity searches, updates to be made to the Debt Capacity Analysis Workpaper, and next steps to enhance the searches, as of 03/14/23.	0.5	\$ 403.00	\$ 201.50
Sayantani Ghose	03/14/23	0.5 Meeting with S. Ghose, K. Taylor, R. Hunt, W. Russo, and B. Witkowski (KPMG) to discuss the initial results of the Industry Peers and Public Companies undergoing Debt Restructuring debt capacity searches, updates to be made to the Debt Capacity Analysis Workpaper, and next steps to enhance the searches, as of 03/14/23.	0.5	\$ 1,138.00	\$ 569.00
Maci Carr	03/14/23	(0.6) Continue, as of 03/14/23, entering 961 amounts for New Zealand stock basis study.	0.6	\$ 403.00	\$ 241.80

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)

Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ryan Kelly	03/14/23	0.6 Call with R. Kelly (KPMG M&A), C. Alberici and K. Powers (KPMG Valuation) to discuss intercompany agreement adjustments to valuation and updated valuation inputs as of 3/14/23.	0.6	\$ 1,120.00	\$ 672.00
Ryan Hunt	03/14/23	0.6 Prepared summary of results of meeting with S. Ghose, K. Taylor, R. Hunt, W. Russo, and B. Witkowski (KPMG) to determine / assign next steps for the analysis updates.	0.6	\$ 665.00	\$ 399.00
Linda Ng	03/14/23	(0.8) Call with S. Green (KPMG WNT), L. Ng, and B. Holland (KPMG Intl) to walk through AIEL tax basis computation for purposes of KPMG WNT partner review.	0.8	\$ 1,085.00	\$ 868.00
Brian Holland	03/14/23	(0.8) Call with S. Green (KPMG WNT), L. Ng, and B. Holland (KPMG Intl) to walk through AIEL tax basis computation for purposes of KPMG WNT partner review.	0.8	\$ 928.00	\$ 742.40
Seth Green	03/14/23	(0.8) Call with S. Green (KPMG WNT), L. Ng, and B. Holland (KPMG Intl) to walk through AIEL tax basis computation for purposes of KPMG WNT partner review.	0.8	\$ 1,138.00	\$ 910.40
Sayantani Ghose	03/14/23	Reviewing, as of 03/14/23, the Valuation report for AIEL to estimate the total amount of Debt funding required for its acquisition with various email communication to determine data received / outstanding.	0.9	\$ 1,138.00	\$ 1,024.20
Alexandra Lee	03/14/23	Updated, as of 03/14/23, the Avaya Project Tracker for the Treasury workstream (0.8) and drafting email communication regarding meetings with Avaya groups to discuss outstanding items related to conversion to LLC (0.1).	0.9	\$ 403.00	\$ 362.70
Michael Hamilton	03/14/23	(1.0) State and Local Tax Cash Modeling: evaluating the conformity with federal consolidated return regulations from state income tax perspective.	1.0	\$ 1,033.00	\$ 1,033.00
Ryan Hunt	03/14/23	1.0 Meeting with R. Hunt, W. Russo, and B. Witkowski (KPMG) to discuss next steps, as of 03/14/23, to update the searches to account for total debt with leases subtracted, incorporating a search 3 with communications equipment, review the terms of DIP financing, and reviewed data through CAPIQ / LCD.	1.0	\$ 665.00	\$ 665.00
Will Russo	03/14/23	1.0 Meeting with R. Hunt, W. Russo, and B. Witkowski (KPMG) to discuss next steps, as of 03/14/23, to update the searches to account for total debt with leases subtracted, incorporating a search 3 with communications equipment, review the terms of DIP financing, and reviewed data through CAPIQ / LCD.	1.0	\$ 403.00	\$ 403.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Brad Witkowski	03/14/23	1.0 Meeting with R. Hunt, W. Russo, and B. Witkowski (KPMG) to discuss next steps, as of 03/14/23, to update the searches to account for total debt with leases subtracted, incorporating a search 3 with communications equipment, review the terms of DIP financing, and reviewed data through CAPIQ / LCD.	1.0	\$ 403.00	\$ 403.00
Ivo Pavlov	03/14/23	Senior manager review, as of 03/14/23, of the CFC tax basis study for Knoah Soft Technologies Private Limited.	1.0	\$ 928.00	\$ 928.00
Irene Salinas	03/14/23	Extracting 5471 / Local Stat accounts data, concurrently incorporating into the Avaya Mauritius CFC Stock Basis Study for years 2004-2010 / 2017-2021 to calculate changes in the stock basis year over year.	1.2	\$ 665.00	\$ 798.00
Ivo Pavlov	03/14/23	Senior manager review, as of 03/14/23, of the CFC tax basis study for Avaya New Zealand.	1.2	\$ 928.00	\$ 1,113.60
Ivo Pavlov	03/14/23	Senior manager review, as of 03/14/23, of the CFC tax basis study for Avaya Mauritius Ltd.	1.3	\$ 928.00	\$ 1,206.40
Ivo Pavlov	03/14/23	Senior manager review, as of 03/14/23, of the CFC tax basis study for Avaya Cloud Services Private Ltd (India), concurrently providing comments.	1.5	\$ 928.00	\$ 1,392.00
Serena Xu	03/14/23	(1.6) Reviewing / analyzing the AIEL valuation schedules and intercompany balances to confirm the intercompany balances are reflected correctly.	1.6	\$ 963.00	\$ 1,540.80
Ashley Manning	03/14/23	(1.6) Updating, as of 03/14/23, the Bankruptcy Cost Analysis "BCA" workpaper / Orion for docket items focusing on categories / service provider information / transaction details.	1.6	\$ 665.00	\$ 1,064.00
Will Russo	03/14/23	1.7 Update, as of 03/14/23, to Search 2 per discussion with the KPMG team focusing on the debt and enterprise financials in Search 2, concurrently reviewing the DIP financing / non-DIP financing arrangements of comparable companies for additional data.	1.7	\$ 403.00	\$ 685.10
Matthew Phillips	03/14/23	Senior manager review, as of 03/14/23, of first tier CFC PTEP basis for India (0.6), Canada (0.6) and Mexico (0.5)	1.7	\$ 928.00	\$ 1,577.60
Lara Delfino	03/14/23	Continue, as of 03/14/23, to review Avaya's public docket for filings to determine the service providers engaged to assist with the bankruptcy, concurrently extracting relevant information (the service provider name, date of engagement, anticipated fees, services to be provided) to populate the cost analysis study.	1.9	\$ 875.00	\$ 1,662.50
Maci Carr	03/14/23	Inputting assumptions (0.9), links (0.6), and 961 calculation amounts (0.6) for the New Zealand stock basis study.	2.1	\$ 403.00	\$ 846.30

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Brad Witkowski	03/14/23	Update, as of 03/14/23, the debt capacity schedule for search 1 Peer industry comparables by extracting from CapIQ after refining our search from our KPMG team meetings (0.6), subtracting leases from total debt (0.7), and creating a schedule for search 3 including incorporating communications into the industry classifications (1.2)	2.5	\$ 403.00	\$ 1,007.50
Maci Carr	03/14/23	(2.8) Review, as of 03/14/23, the Avaya Nigeria Limited tax returns / financials to extract data for support basis study for model.	2.8	\$ 403.00	\$ 1,128.40
Brian Holland	03/14/23	(2.9) Update, as of 03/14/23, the AIEL tax basis based on comments from KPMG partner review / comments.	2.9	\$ 928.00	\$ 2,691.20
Irene Salinas	03/14/23	Continue, from earlier on 03/14/23, extracting 5471 / Local Stat accounts data, concurrently incorporating into the Avaya Mauritius CFC Stock Basis Study for years 2004-2010 / 2017-2021 to calculate changes in the stock basis year over year.	2.9	\$ 665.00	\$ 1,928.50
Nigel Lohman	03/14/23	Finished CFC basis studies for KnoahSoft Technologies Private Limited and Avaya Cloud Services Private Limited (India).	3.1	\$ 403.00	\$ 1,249.30
Ashley Manning	03/14/23	(3.9) Reviewed, as of 03/14/23, the debtor filings for (KPMG, K&E, PwC, Evercore, AlixPartners, EY, Jackson Walker, Kurtzman) that were extracted from the docket, concurrently marked up for workpaper Bankruptcy Cost Analysis "BCA" to determine the specific services provided by each service provider along with the Els/ SOWs filed by the Service providers along with the dates the services started / were entered into.	3.9	\$ 665.00	\$ 2,593.50
Alexandra Lee	03/15/23	Drafting email to M. Roach (Avaya) noting tax project accomplishments, updates and status, as of 03/15/23.	0.1	\$ 403.00	\$ 40.30
Ivo Pavlov	03/15/23	(0.3) Call with I. Pavlov and N. Lohman (KPMG) regarding Knoahsoft Technologies Private Limited CFC Basis study and related next steps.	0.3	\$ 928.00	\$ 278.40
Nigel Lohman	03/15/23	(0.3) Call with I. Pavlov and N. Lohman (KPMG) regarding Knoahsoft Technologies Private Limited CFC Basis study and related next steps.	0.3	\$ 403.00	\$ 120.90
Nigel Lohman	03/15/23	(0.3) Finalize the Avaya Cloud Communication (India) CFC basis with regards to newfound tax returns for TY2019 - 2021.	0.3	\$ 403.00	\$ 120.90
Maci Carr	03/15/23	(0.3) Meeting with I. Pavlov and M. Carr (KPMG) to discuss the Avaya New Zealand basis study results.	0.3	\$ 403.00	\$ 120.90

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ivo Pavlov	03/15/23	Call with I. Pavlov and M. Ihe (KPMG) to review the CFC basis study model for Avaya Canada and discuss updates to basis study relating to any contributions and / or distributions that were made, and next steps in beginning basis study model for Avaya India (SEZ) Pty Ltd, as of 03/15/23.	0.3	\$ 928.00	\$ 278.40
Mike Ihe	03/15/23	Call with I. Pavlov and M. Ihe (KPMG) to review the CFC basis study model for Avaya Canada and discuss updates to basis study relating to any contributions and / or distributions that were made, and next steps in beginning basis study model for Avaya India (SEZ) Pty Ltd, as of 03/15/23.	0.3	\$ 403.00	\$ 120.90
Mike Ihe	03/15/23	Call with I. Pavlov and M. Ihe (KPMG) to review the CFC basis study model for Avaya Canada, discuss updates to basis study and next steps to complete.	0.4	\$ 403.00	\$ 161.20
Ivo Pavlov	03/15/23	Call with I. Pavlov and M. Ihe (KPMG) to review the CFC basis study model for Avaya Canada, discuss updates to basis study and next steps to complete.	0.4	\$ 928.00	\$ 371.20
Linda Ng	03/15/23	(0.4) Call with R. Kelly, L. Ng, S. Xu, A. Lee, and B. Holland (KPMG), S. Ullathorn and D. Stathis (K&E), Y. Payen (Pinsent), J. Hannequart and M. Roach (Avaya) to discuss legal requirements related to the sale of specific AIEL shares.	0.4	\$ 1,085.00	\$ 434.00
Alexandra Lee	03/15/23	(0.4) Call with R. Kelly, L. Ng, S. Xu, A. Lee, and B. Holland (KPMG), S. Ullathorn and D. Stathis (K&E), Y. Payen (Pinsent), J. Hannequart and M. Roach (Avaya) to discuss legal requirements related to the sale of specific AIEL shares.	0.4	\$ 403.00	\$ 161.20
Ryan Kelly	03/15/23	(0.4) Call with R. Kelly, L. Ng, S. Xu, A. Lee, and B. Holland (KPMG), S. Ullathorn and D. Stathis (K&E), Y. Payen (Pinsent), J. Hannequart and M. Roach (Avaya) to discuss legal requirements related to the sale of specific AIEL shares.	0.4	\$ 1,120.00	\$ 448.00
Maci Carr	03/15/23	(0.5) Review, as of 03/15/23, the PBC files to locate stat financial reports to utilize for the Avaya Nigeria Limited study basis.	0.5	\$ 403.00	\$ 201.50
Maci Carr	03/15/23	(0.5) Updating, as of 03/15/23, the functional currency calculations in the stock basis model for Avaya Nigeria Limited.	0.5	\$ 403.00	\$ 201.50
Will Russo	03/15/23	0.5 Prepared a draft email to K. Taylor and S. Ghose (KPMG) regarding updates made following the prior day call and the impact of these changes on the IQR range of debt cap. ratios across all 3 searches.	0.5	\$ 403.00	\$ 201.50

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ryan Hunt	03/15/23	Email correspondence with S. Xu and R. Kelly (KPMG) regarding updates of the Debt Capacity Analysis.	0.5	\$ 665.00	\$ 332.50
Michael Hamilton	03/15/23	Addressing comments in relation to state basis analysis from S. Salmon (KPMG WNT) in computing state separate basis for state tax model.	0.6	\$ 1,033.00	\$ 619.80
Sayantani Ghose	03/15/23	Principal review, as of 03/15/23, of the debt capacity analysis from R. Hunt (KPMG), concurrently drafting an email communication with the KPMG team regarding best approach to the debt capacity analysis based on comparable companies going through restructuring.	0.6	\$ 1,138.00	\$ 682.80
Mike Ihe	03/15/23	Reviewed, as of 03/15/23, the summary chart for Avaya Mexico and Hungry to note how the basis is determined for the entity and to ensure the amounts were correct.	0.6	\$ 403.00	\$ 241.80
John Cunningham	03/15/23	Revised, as of 03/15/23, the SALT Cash Basis model to incorporate the proper FY 23 state conformity rules, concurrently ensured that state modifications were being properly implemented.	0.7	\$ 665.00	\$ 465.50
Linda Ng	03/15/23	(0.8) Call with R. Kelly, M. Hoffenberg, L. Ng, S. Xu, C. Alberici, K. Powers and A. Lee (KPMG), S. Spitzer (AlixPartners), M. Roach, and A. Aspir (Avaya) to discuss current status of the bankruptcy proceeding and considerations regarding AIEL valuation, and intercompany sale of AIEL.	0.8	\$ 1,085.00	\$ 868.00
Alexandra Lee	03/15/23	(0.8) Call with R. Kelly, M. Hoffenberg, L. Ng, S. Xu, C. Alberici, K. Powers and A. Lee (KPMG), S. Spitzer (AlixPartners), M. Roach, and A. Aspir (Avaya) to discuss current status of the bankruptcy proceeding and considerations regarding AIEL valuation, and intercompany sale of AIEL.	0.8	\$ 403.00	\$ 322.40
Serena Xu	03/15/23	(0.8) Call with R. Kelly, M. Hoffenberg, L. Ng, S. Xu, C. Alberici, K. Powers and A. Lee (KPMG), S. Spitzer (AlixPartners), M. Roach, and A. Aspir (Avaya) to discuss current status of the bankruptcy proceeding and considerations regarding AIEL valuation, and intercompany sale of AIEL.	0.8	\$ 963.00	\$ 770.40
Mark Hoffenberg	03/15/23	(0.8) Call with R. Kelly, M. Hoffenberg, L. Ng, S. Xu, C. Alberici, K. Powers and A. Lee (KPMG), S. Spitzer (AlixPartners), M. Roach, and A. Aspir (Avaya) to discuss current status of the bankruptcy proceeding and considerations regarding AIEL valuation, and intercompany sale of AIEL.	0.8	\$ 1,208.00	\$ 966.40

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ryan Kelly	03/15/23	(0.8) Call with R. Kelly, M. Hoffenberg, L. Ng, S. Xu, C. Alberici, K. Powers and A. Lee (KPMG), S. Spitzer (AlixPartners), M. Roach, and A. Aspir (Avaya) to discuss current status of the bankruptcy proceeding and considerations regarding AIEL valuation, and intercompany sale of AIEL.	0.8	\$ 1,120.00	\$ 896.00
Ivo Pavlov	03/15/23	Update, as of 03/15/23, to the CFC tax basis study tracker file with current status to determine outstanding items.	0.8	\$ 928.00	\$ 742.40
Linda Ng	03/15/23	(0.9) Partner review, as of 03/15/23, of the AIEL shareholder registry and comparison to the US tax analysis of the block of AIEL shares issued in each reorganization / capital contribution.	0.9	\$ 1,085.00	\$ 976.50
Bela Unell	03/15/23	(1.0) Call with J. Hannequart, M. Roach (Avaya), D. Stathis, P. Kar, and S. Ullathorne (K&E), Y. Paye (Pinsent), R. Kelly, S. Xu, L. Ng and B. Holland (KPMG) to discuss legal and tax considerations of transferring the stock of AIEL.	1.0	\$ 1,208.00	\$ 1,208.00
Serena Xu	03/15/23	(1.0) Call with J. Hannequart, M. Roach (Avaya), D. Stathis, P. Kar, and S. Ullathorne (K&E), Y. Paye (Pinsent), R. Kelly, S. Xu, L. Ng and B. Holland (KPMG) to discuss legal and tax considerations of transferring the stock of AIEL.	1.0	\$ 963.00	\$ 963.00
Brad Witkowski	03/15/23	Reviewed, as of 03/15/23, the company descriptions from our comparable set to determine which companies have had DIP financing and / or received third party debt in addition to DIP financing.	1.0	\$ 403.00	\$ 403.00
Ivo Pavlov	03/15/23	Senior manager review, as of 03/15/23, of Avaya Cloud Services Private Limited (India) tax basis study.	1.0	\$ 928.00	\$ 928.00
Ivo Pavlov	03/15/23	Senior manager review, as of 03/15/23, of tax basis study for Avaya Luxembourg Investments S.a.r.l. (Luxembourg).	1.1	\$ 928.00	\$ 1,020.80
Matthew Phillips	03/15/23	Continue, as of 03/15/23, senior manager review of the first tier CFC PTEP basis for India (0.4), Canada (0.4) and Mexico (0.4)	1.2	\$ 928.00	\$ 1,113.60
Ivo Pavlov	03/15/23	Senior manager review, as of 03/15/23, of Knoahsoft Technologies Private Limited CFC Basis study, concurrently providing comments.	1.2	\$ 928.00	\$ 1,113.60
Ryan Hunt	03/15/23	Engaging in email correspondence to K. Taylor and S. Ghose (KPMG) to provide updates on the debt capacity results for the purpose of selecting the most appropriate debt capacity ratio to be used in the analysis.	1.4	\$ 665.00	\$ 931.00

EXHIBIT C8

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Maci Carr	03/15/23	(1.5) Reviewing, concurrently entering information extracted from 2019, 2020, and 2021 tax return into the stock basis model for Avaya Nigeria Limited.	1.5	\$ 403.00	\$ 604.50
Mike Ihe	03/15/23	Review, as of 03/15/23, the financials for Avaya India (SEZ) Pvt Ltd to locate Form 5471 for years 2001-2021 to extract / input into the study basis model.	1.5	\$ 403.00	\$ 604.50
Will Russo	03/15/23	2.0 Update, as of 03/15/23, the Search 2 per discussion with the team focusing on the debt and enterprise financials with applicable IQR ranges, concurrently reviewing the remaining DIP financing / non-DIP financing arrangements of comparable companies.	2.0	\$ 403.00	\$ 806.00
Mike Ihe	03/15/23	Converted common stock and APC balance into functional currency for incorporation into the Avaya Canada basis study model.	2.0	\$ 403.00	\$ 806.00
Will Russo	03/15/23	Meeting with R. Hunt, W. Russo, and B. Witkowski (KPMG) to discuss updates made to three searches the team put together to leverage data from CapIQ, revisions to make to the existing searches to specifically screen further for companies with debt greater than zero, update labeling, and CapIQ formula plug-in issues for total Enterprise Value in FY17 – FY21.	2.0	\$ 403.00	\$ 806.00
Brad Witkowski	03/15/23	Meeting with R. Hunt, W. Russo, and B. Witkowski (KPMG) to discuss updates made to three searches the team put together to leverage data from CapIQ, revisions to make to the existing searches to specifically screen further for companies with debt greater than zero, update labeling, and CapIQ formula plug-in issues for total Enterprise Value in FY17 – FY21.	2.0	\$ 403.00	\$ 806.00
Ryan Hunt	03/15/23	Meeting with R. Hunt, W. Russo, and B. Witkowski (KPMG) to discuss updates made to three searches the team put together to leverage data from CapIQ, revisions to make to the existing searches to specifically screen further for companies with debt greater than zero, update labeling, and CapIQ formula plug-in issues for total Enterprise Value in FY17 – FY21.	2.0	\$ 665.00	\$ 1,330.00
Maci Carr	03/15/23	(2.1) Utilizing tax returns, input equity flux / section 961 inclusions into the basis model for Avaya Nigeria Limited.	2.1	\$ 403.00	\$ 846.30
Will Russo	03/15/23	2.1 Further revisions, as of 03/15/23, to the Debt Capacity Schedules following the discussion with R. Hunt and B. Witkowski (KPMG), specifically focusing on the summary tab of ranges for each search as well as incorporating the relevant tabs for Search 1 / 3 prepared by B. Witkowski (KPMG) and re-linked.	2.1	\$ 403.00	\$ 846.30

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Van Godfrey	03/15/23	Senior manager review, as of 03/15/23, of the revised subsidiary narrative with transaction history, concurrently providing comments.	2.1	\$ 963.00	\$ 2,022.30
Van Godfrey	03/15/23	Review, as of 03/15/23, of the publicly filed documents for additional support of basis relevant transactions.	2.5	\$ 963.00	\$ 2,407.50
Kieran Taylor	03/15/23	Review, as of 03/15/23, of comparables selected for the debt capacity analysis, including consideration of appropriate industry, access to debt financing and credit worthiness.	2.8	\$ 1,033.00	\$ 2,892.40
Ryan Hunt	03/15/23	Manager review, as of 03/15/23, of Debt Capacity Analysis Model, concurrently updating the Debt Capacity Analysis Workpaper model.	2.9	\$ 665.00	\$ 1,928.50
Ivo Pavlov	03/16/23	(.1) Call with I. Pavlov and M. Ihe (KPMG) to review the CFC basis study model for Avaya India, related updates, and tax returns and statutory reports.	0.1	\$ 928.00	\$ 92.80
Nigel Lohman	03/16/23	(0.2) Call with I. Pavlov and N. Lohman (KPMG) to review the CFC basis studies for Avaya Communication Systems Trading A.S.(Turkey), Avaya Training and Service Center FZE (Dubai UAE), and discussing next steps, as of 03/16/23.	0.2	\$ 403.00	\$ 80.60
Ivo Pavlov	03/16/23	(0.2) Call with I. Pavlov and N. Lohman (KPMG) to review the CFC basis studies for Avaya Communication Systems Trading A.S.(Turkey), Avaya Training and Service Center FZE (Dubai UAE), and discussing next steps, as of 03/16/23.	0.2	\$ 928.00	\$ 185.60
Yadi Hicken	03/16/23	(0.2) Call with Y. Hicken and M. Cashion (KPMG M&A) to discuss pending deadlines and outstanding items for the draft emergence memorandum, as of 03/16/23.	0.2	\$ 665.00	\$ 133.00
Maggie Cashion	03/16/23	(0.2) Call with Y. Hicken and M. Cashion (KPMG M&A) to discuss pending deadlines and outstanding items for the draft emergence memorandum, as of 03/16/23.	0.2	\$ 403.00	\$ 80.60
Victoria Ma	03/16/23	(0.2) Review, as of 03/16/23, the Schedules 13G/D filed by Avaya's shareholder from February 15, 2023 through March 16, 2023, to determine if the Schedule 13G/D filers are considered as 5 shareholders under Section 382, and concurrently updating the Section 382 owner shift supporting workpaper.	0.2	\$ 665.00	\$ 133.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Nigel Lohman	03/16/23	(0.3) Call with B. Holland, M. Ihe, I. Pavlov, I. Salinas, N. Lohman, and M. Carr (KPMG) to discuss the status of the Avaya CFC basis studies, next steps and timing considerations, as of 03/16/23.	0.3	\$ 403.00	\$ 120.90
Ivo Pavlov	03/16/23	(0.3) Call with B. Holland, M. Ihe, I. Pavlov, I. Salinas, N. Lohman, and M. Carr (KPMG) to discuss the status of the Avaya CFC basis studies, next steps and timing considerations, as of 03/16/23.	0.3	\$ 928.00	\$ 278.40
Mike Ihe	03/16/23	(0.3) Call with B. Holland, M. Ihe, I. Pavlov, I. Salinas, N. Lohman, and M. Carr (KPMG) to discuss the status of the Avaya CFC basis studies, next steps and timing considerations, as of 03/16/23.	0.3	\$ 403.00	\$ 120.90
Maci Carr	03/16/23	(0.3) Call with B. Holland, M. Ihe, I. Pavlov, I. Salinas, N. Lohman, and M. Carr (KPMG) to discuss the status of the Avaya CFC basis studies, next steps and timing considerations, as of 03/16/23.	0.3	\$ 403.00	\$ 120.90
Irene Salinas	03/16/23	(0.3) Call with B. Holland, M. Ihe, I. Pavlov, I. Salinas, N. Lohman, and M. Carr (KPMG) to discuss the status of the Avaya CFC basis studies, next steps and timing considerations, as of 03/16/23.	0.3	\$ 665.00	\$ 199.50
Maci Carr	03/16/23	(0.3) Meeting with I. Pavlov and M. Carr (KPMG) to discuss Avaya Nigeria basis study results.	0.3	\$ 403.00	\$ 120.90
Victoria Ma	03/16/23	(0.3) Review, as of 03/16/23, the Ring central's 10-K, a preferred stockholder of Avaya, to estimate the preferred stock value as of December 31, 2022 for the purposes of calculating the Section 382 owner shift calculation.	0.3	\$ 665.00	\$ 199.50
Ivo Pavlov	03/16/23	Senior manager review, as of 03/16/23, of tax basis study for Avaya India (SEZ) Pvt. Ltd. to determine an estimated gain / loss at AIEL to be realized from the proposed AIEL restructuring.	0.3	\$ 928.00	\$ 278.40
Yadi Hicken	03/16/23	(0.4) Call with R. Kelly, L. Piccola, S. Xu, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov (KPMG Intl), and M. Hamilton (KPMG SALT) as part of a catch-up series to discuss the bankruptcy timeline, outstanding items, and any updates related to various core tax workstreams, as of 03/16/23.	0.4	\$ 665.00	\$ 266.00
Eric Albritton	03/16/23	(0.4) Call with R. Kelly, L. Piccola, S. Xu, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov (KPMG Intl), and M. Hamilton (KPMG SALT) as part of a catch-up series to discuss the bankruptcy timeline, outstanding items, and any updates related to various core tax workstreams, as of 03/16/23.	0.4	\$ 875.00	\$ 350.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Van Godfrey	03/16/23	(0.4) Call with R. Kelly, L. Piccola, S. Xu, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov (KPMG Intl), and M. Hamilton (KPMG SALT) as part of a catch-up series to discuss the bankruptcy timeline, outstanding items, and any updates related to various core tax workstreams, as of 03/16/23.	0.4	\$ 963.00	\$ 385.20
Maggie Cashion	03/16/23	(0.4) Call with R. Kelly, L. Piccola, S. Xu, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov (KPMG Intl), and M. Hamilton (KPMG SALT) as part of a catch-up series to discuss the bankruptcy timeline, outstanding items, and any updates related to various core tax workstreams, as of 03/16/23.	0.4	\$ 403.00	\$ 161.20
Larry Piccola	03/16/23	(0.4) Call with R. Kelly, L. Piccola, S. Xu, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov (KPMG Intl), and M. Hamilton (KPMG SALT) as part of a catch-up series to discuss the bankruptcy timeline, outstanding items, and any updates related to various core tax workstreams, as of 03/16/23.	0.4	\$ 1,120.00	\$ 448.00
Ivo Pavlov	03/16/23	(0.4) Call with R. Kelly, L. Piccola, S. Xu, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov (KPMG Intl), and M. Hamilton (KPMG SALT) as part of a catch-up series to discuss the bankruptcy timeline, outstanding items, and any updates related to various core tax workstreams, as of 03/16/23.	0.4	\$ 928.00	\$ 371.20
Linda Ng	03/16/23	(0.4) Call with R. Kelly, L. Piccola, S. Xu, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov (KPMG Intl), and M. Hamilton (KPMG SALT) as part of a catch-up series to discuss the bankruptcy timeline, outstanding items, and any updates related to various core tax workstreams, as of 03/16/23.	0.4	\$ 1,085.00	\$ 434.00
Michael Hamilton	03/16/23	(0.4) Call with R. Kelly, L. Piccola, S. Xu, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov (KPMG Intl), and M. Hamilton (KPMG SALT) as part of a catch-up series to discuss the bankruptcy timeline, outstanding items, and any updates related to various core tax workstreams, as of 03/16/23.	0.4	\$ 1,033.00	\$ 413.20
Serena Xu	03/16/23	(0.4) Call with R. Kelly, L. Piccola, S. Xu, V. Godfrey, E. Albritton, Y. Hicken, M. Cashion (KPMG M&A), L. Ng, I. Pavlov (KPMG Intl), and M. Hamilton (KPMG SALT) as part of a catch-up series to discuss the bankruptcy timeline, outstanding items, and any updates related to various core tax workstreams, as of 03/16/23.	0.4	\$ 963.00	\$ 385.20

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Sayantani Ghose	03/16/23	Discussion with S. Ghose and R. Hunt (KPMG) regarding update with the KPMG Valuations team, concurrently reviewing the various email exchanges related to the updated valuations, Guarantee Fee transaction, and updated timeline, as of 03/16/23.	0.4	\$ 1,138.00	\$ 455.20
Alexandra Lee	03/16/23	(.5) Regroup meeting with A. Lee (KPMG) and M. Roach (Avaya) to discuss the LLC conversion for ADP.	0.5	\$ 403.00	\$ 201.50
Alexandra Lee	03/16/23	(.5) Updating, as of 03/16/23, the Avaya Project Tracker by incorporating Avaya Treasury's list and Avaya IT's list.	0.5	\$ 403.00	\$ 201.50
Ryan Kelly	03/16/23	(0.5) Call with K. Taylor, R. Kelly, C. Alberici, H. Ryan, K. Powers, S. Ghose, L. Ng. B. Holland, B. Witkowski, M. Shah To discuss AIEL valuation frame work and the impact on AIEL's debt capacity and interest rate analysis.	0.5	\$ 1,120.00	\$ 560.00
Serena Xu	03/16/23	(0.5) Call with K. Taylor, R. Kelly, C. Alberici, H. Ryan, K. Powers, S. Ghose, L. Ng. B. Holland, B. Witkowski, M. Shah To discuss AIEL valuation frame work and the impact on AIEL's debt capacity and interest rate analysis.	0.5	\$ 963.00	\$ 481.50
Ivo Pavlov	03/16/23	(0.5) Call with M. Phillips, I. Pavlov, and B. Holland (KPMG) to discuss review of non-AIEL CFC tax basis studies.	0.5	\$ 928.00	\$ 464.00
Ashley Manning	03/16/23	(0.5) Call with R. Lilas, L. Delfino, and A. Manning (KPMG) to discuss the bankruptcy cost analysis schedule and workpapers, as of 03/16/23.	0.5	\$ 665.00	\$ 332.50
Rebecca Lilas	03/16/23	(0.5) Call with R. Lilas, L. Delfino, and A. Manning (KPMG) to discuss the bankruptcy cost analysis schedule and workpapers, as of 03/16/23.	0.5	\$ 963.00	\$ 481.50
Lara Delfino	03/16/23	(0.5) Call with R. Lilas, L. Delfino, and A. Manning (KPMG) to discuss the bankruptcy cost analysis schedule and workpapers, as of 03/16/23.	0.5	\$ 875.00	\$ 437.50
Ryan Hunt	03/16/23	0.5 Draft correspondence with S. Xu and R. Kelly (KPMG) regarding debt capacity results.	0.5	\$ 805.00	\$ 402.50
Ryan Kelly	03/16/23	0.5 Meeting with S. Xu, C. Alberici, K. Taylor, R. Kelly, K. Powers, M. Shah, R. Hunt, W. Russo, and B. Witkowski (KPMG) to discuss the application of Debt / TEV ratios, and progress on working through the analysis of existing debt, timelines for the valuation, and Avaya deadlines, as of 03/16/23.	0.5	\$ 1,120.00	\$ 560.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Kieran Taylor	03/16/23	0.5 Meeting with S. Xu, C. Alberici, K. Taylor, R. Kelly, K. Powers, M. Shah, R. Hunt, W. Russo, and B. Witkowski (KPMG) to discuss the application of Debt / TEV ratios, and progress on working through the analysis of existing debt, timelines for the valuation, and Avaya deadlines, as of 03/16/23.	0.5	\$ 1,033.00	\$ 516.50
Will Russo	03/16/23	0.5 Meeting with S. Xu, C. Alberici, K. Taylor, R. Kelly, K. Powers, M. Shah, R. Hunt, W. Russo, and B. Witkowski (KPMG) to discuss the application of Debt / TEV ratios, and progress on working through the analysis of existing debt, timelines for the valuation, and Avaya deadlines, as of 03/16/23.	0.5	\$ 403.00	\$ 201.50
Brad Witkowski	03/16/23	0.5 Meeting with S. Xu, C. Alberici, K. Taylor, R. Kelly, K. Powers, M. Shah, R. Hunt, W. Russo, and B. Witkowski (KPMG) to discuss the application of Debt / TEV ratios, and progress on working through the analysis of existing debt, timelines for the valuation, and Avaya deadlines, as of 03/16/23.	0.5	\$ 403.00	\$ 201.50
Ryan Hunt	03/16/23	0.5 Meeting with S. Xu, C. Alberici, K. Taylor, R. Kelly, K. Powers, M. Shah, R. Hunt, W. Russo, and B. Witkowski (KPMG) to discuss the application of Debt / TEV ratios, and progress on working through the analysis of existing debt, timelines for the valuation, and Avaya deadlines, as of 03/16/23.	0.5	\$ 805.00	\$ 402.50
Mike Ihe	03/16/23	Reviewed, as of 03/16/23, the summary chart to note how the basis is determined for the entity in order to ensure the amounts were correct for Avaya Luxembourg and China.	0.5	\$ 403.00	\$ 201.50
Yadi Hicken	03/16/23	(0.7) Updating, as of 03/16/23, the Opinions section in the Avaya Emergence Transaction Opinion to reflect manager's review comments.	0.7	\$ 665.00	\$ 465.50
Will Russo	03/16/23	Update, as of 03/16/23, the Debt Capacity Analysis schedules in excel focusing on language / presentation changes.	0.7	\$ 403.00	\$ 282.10
Ivo Pavlov	03/16/23	Senior manager review, as of 03/16/23, of CFC basis studies for Avaya Communication Systems Trading A.S.(Turkey).	0.8	\$ 928.00	\$ 742.40
Ivo Pavlov	03/16/23	Senior manager review, as of 03/16/23, of CFC basis studies for Avaya Training and Service Center FZE (Dubai UAE).	0.8	\$ 928.00	\$ 742.40

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Adam Rothman	03/16/23	(.9) Meeting with M. Hamilton, A. Rothman and J. Cunningham (KPMG SALT) to discuss the impact and application of the SALT Basis Model and the SALT Attribute Reduction Model on the SALT Cash Tax Model, the various state conformities, the utilization of combined and separate NOLs, and offsetting the cancelation of debt income with the worthless stock deduction.	0.9	\$ 928.00	\$ 835.20
John Cunningham	03/16/23	(.9) Meeting with M. Hamilton, A. Rothman and J. Cunningham (KPMG SALT) to discuss the impact and application of the SALT Basis Model and the SALT Attribute Reduction Model on the SALT Cash Tax Model, the various state conformities, the utilization of combined and separate NOLs, and offsetting the cancelation of debt income with the worthless stock deduction.	0.9	\$ 665.00	\$ 598.50
Michael Hamilton	03/16/23	(.9) Meeting with M. Hamilton, A. Rothman and J. Cunningham (KPMG SALT) to discuss the impact and application of the SALT Basis Model and the SALT Attribute Reduction Model on the SALT Cash Tax Model, the various state conformities, the utilization of combined and separate NOLs, and offsetting the cancelation of debt income with the worthless stock deduction.	0.9	\$ 1,033.00	\$ 929.70
Alexandra Lee	03/16/23	Creating a slide for presentation to the UK Board of Directors' meeting to approve the AIEL transaction for M. Roach (Avaya)	1.0	\$ 403.00	\$ 403.00
Mike Ihe	03/16/23	Review, as of 03/16/23, the Avaya financials to identify the Forms 5471 / Schedule J for Avaya India (SEZ) to incorporate into the study basis model.	1.0	\$ 403.00	\$ 403.00
Lara Delfino	03/16/23	Continue, as of 03/16/23, to review Avaya's public docket for filings to determine the service providers engaged to assist with the bankruptcy, concurrently extracting information (the service provider name, date of engagement, anticipated fees, services to be provided) to populate the cost analysis study.	1.1	\$ 875.00	\$ 962.50
Ashley Manning	03/16/23	Continue, as of 03/16/23, to update the Bankruptcy Cost Analysis "BCA" workpaper for the service providers extracted from docket (1.0) and send via email to L. Delfino (KPMG) for review (0.1).	1.1	\$ 665.00	\$ 731.50
Maci Carr	03/16/23	(1.4) Finalizing calculations for Avaya Nigeria Limited basis study.	1.4	\$ 403.00	\$ 564.20

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Mike Ihe	03/16/23	Review, as of 03/16/23, the Avaya financials to locate the statutory report to extract / input the common stock and APIC balance into the basis study model for Avaya India (SEZ) for years 2008-2021.	1.5	\$ 403.00	\$ 604.50
Serena Xu	03/16/23	(1.6) Senior manager review, as of 03/16/23, concurrently updating the AIEL valuation schedule / providing comments to the KPMG valuation team.	1.6	\$ 963.00	\$ 1,540.80
Ivo Pavlov	03/16/23	Senior manager review, as of 03/16/23, of CFC basis study for Avaya India (SEZ) Pvt. Ltd, concurrently providing comments.	1.6	\$ 928.00	\$ 1,484.80
Van Godfrey	03/16/23	Senior manager review, as of 03/16/23, of the adjustments made to certain non-capital and non-deductible items by KPMG staff.	1.6	\$ 963.00	\$ 1,540.80
Van Godfrey	03/16/23	Senior manager review, as of 03/16/23, of most recent revisions to the structuring deck for contemplated transaction, concurrently providing comments.	1.8	\$ 963.00	\$ 1,733.40
Nigel Lohman	03/16/23	Begin / finalized the CFC basis studies for Avaya Communication Systems Trading A.S.(Turkey) (1.0) and Avaya Training and Service Center FZE (Dubai UAE) (1.0).	2.0	\$ 403.00	\$ 806.00
Victoria Ma	03/16/23	(3.4) Calculated the Section 382 owner shift change, as of March 17, 2022, under the Section 382's hold constant principle, to determine whether Avaya experienced an ownership change under Section 382 purposes.	3.4	\$ 665.00	\$ 2,261.00
Van Godfrey	03/16/23	Senior manager review, as of 03/16/23, of section 382 analysis for HCP purposes along with supporting public filings.	3.6	\$ 963.00	\$ 3,466.80
Ashley Manning	03/16/23	Updated, as of 03/16/23, the Bankruptcy Cost Analysis "BCA" workpaper to account for additional service providers that were extracted from the Avaya Bankruptcy docket.	3.9	\$ 665.00	\$ 2,593.50
Alexandra Lee	03/17/23	Updating, as of 03/17/23, the state forms for MI / MO for tax compliance as Avaya needs to be registered in the these states with regards to converting to an LLC.	0.2	\$ 403.00	\$ 80.60
Maci Carr	03/17/23	(0.3) Reviewing, as of 03/17/23, the historic materials including tax returns to update the Tenovis Direct GmbH basis study.	0.3	\$ 403.00	\$ 120.90
Ryan Kelly	03/17/23	(.4) Regroup meeting regarding valuation workstream with K. Powers, C. Alberici (KPMG Valuation team), and R. Kelly (KPMG) after call with Avaya to discuss steps forward, as of 03/17/23.	0.4	\$ 1,120.00	\$ 448.00
Ryan Kelly	03/17/23	M&A Partner review, as of 03/17/23, of legal documents executing AIEL transaction, concurrently drafting comments.	0.4	\$ 1,120.00	\$ 448.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Alexandra Lee	03/17/23	(.5) Meeting with M. Roach, D. Quiam, P. Bell (Avaya) and A. Lee (KPMG) to discuss the progress with state registrations, as of 03/17/23.	0.5	\$ 403.00	\$ 201.50
Alexandra Lee	03/17/23	(.5) Regroup meeting with A. Lee (KPMG) and M. Roach (Avaya) to discuss project plans and review the Avaya Project Tracker to determine next steps, as of 03/17/23.	0.5	\$ 403.00	\$ 201.50
Alexandra Lee	03/17/23	(.5) Updating, as of 03/17/23, the Avaya Project Tracker along with the comments stemming from all KPMG / Avaya meetings to send to S. White (Avaya).	0.5	\$ 403.00	\$ 201.50
Linda Ng	03/17/23	(0.5) Call with M. Roach (Avaya), R. Kelly, S. Xu, L. Ng, E. Albritton, and A. Lee (All KPMG) to discuss open items related to transaction and outstanding items related to AIEL granite trust.	0.5	\$ 1,085.00	\$ 542.50
Ryan Kelly	03/17/23	(0.5) Call with M. Roach (Avaya), R. Kelly, S. Xu, L. Ng, E. Albritton, and A. Lee (All KPMG) to discuss open items related to transaction and outstanding items related to AIEL granite trust.	0.5	\$ 1,120.00	\$ 560.00
Alexandra Lee	03/17/23	(0.5) Call with M. Roach (Avaya), R. Kelly, S. Xu, L. Ng, E. Albritton, and A. Lee (All KPMG) to discuss open items related to transaction and outstanding items related to AIEL granite trust.	0.5	\$ 403.00	\$ 201.50
Serena Xu	03/17/23	(0.5) Call with M. Roach (Avaya), R. Kelly, S. Xu, L. Ng, E. Albritton, and A. Lee (All KPMG) to discuss open items related to transaction and outstanding items related to AIEL granite trust.	0.5	\$ 963.00	\$ 481.50
Eric Albritton	03/17/23	(0.5) Call with M. Roach (Avaya), R. Kelly, S. Xu, L. Ng, E. Albritton, and A. Lee (All KPMG) to discuss open items related to transaction and outstanding items related to AIEL granite trust.	0.5	\$ 875.00	\$ 437.50
Ivo Pavlov	03/17/23	(0.5) Meeting with I. Pavlov and M. Carr (KPMG) to review the findings of Avaya Cloud Limited (Ireland) basis study and discussing next steps, as of 03/17/23.	0.5	\$ 928.00	\$ 464.00
Maci Carr	03/17/23	(0.5) Meeting with I. Pavlov and M. Carr (KPMG) to review the findings of Avaya Cloud Limited (Ireland) basis study and discussing next steps, as of 03/17/23.	0.5	\$ 403.00	\$ 201.50
Maci Carr	03/17/23	(0.5) Review, as of 03/17/23, Avaya tax return documentation to extract basis contributions for incorporation into the Tenovis Direct GmbH for stock basis study.	0.5	\$ 403.00	\$ 201.50
Mike Ihe	03/17/23	Reviewed, as of 03/17/23, the summary chart for Avaya Nigeria / Avaya Panama to note how the basis is determined for the entity to ensure the amounts were correct.	0.5	\$ 403.00	\$ 201.50

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Van Godfrey	03/17/23	(0.6) Meeting with L. Piccola, M. Fung, V. Godfrey, and V. Ma (KPMG M&A) to discuss the updates made to the Section 382 owner shift calculation, as of 03/17/23.	0.6	\$ 963.00	\$ 577.80
Larry Piccola	03/17/23	(0.6) Meeting with L. Piccola, M. Fung, V. Godfrey, and V. Ma (KPMG M&A) to discuss the updates made to the Section 382 owner shift calculation, as of 03/17/23.	0.6	\$ 1,120.00	\$ 672.00
Mary Fung	03/17/23	(0.6) Meeting with L. Piccola, M. Fung, V. Godfrey, and V. Ma (KPMG M&A) to discuss the updates made to the Section 382 owner shift calculation, as of 03/17/23.	0.6	\$ 963.00	\$ 577.80
Victoria Ma	03/17/23	(0.6) Meeting with L. Piccola, M. Fung, V. Godfrey, and V. Ma (KPMG M&A) to discuss the updates made to the Section 382 owner shift calculation, as of 03/17/23.	0.6	\$ 665.00	\$ 399.00
Maci Carr	03/17/23	(0.6) Preparing the stock basis model template for Avaya Cloud Limited (Ireland) basis study.	0.6	\$ 403.00	\$ 241.80
Alexandra Lee	03/17/23	(.8) Call with the Wisconsin Secretary of State to determine if Avaya needs to file the tax return for 2021 and Avaya LLC WI registration.	0.8	\$ 403.00	\$ 322.40
Van Godfrey	03/17/23	(0.8) Meeting with L. Piccola, V. Godfrey and V. Ma (KPMG M&A) to discuss the result of the Section 382 owner shift calculation as of March 8, 2023 and the underlying assumptions used in the Section 382 owner shift calculation.	0.8	\$ 963.00	\$ 770.40
Larry Piccola	03/17/23	(0.8) Meeting with L. Piccola, V. Godfrey and V. Ma (KPMG M&A) to discuss the result of the Section 382 owner shift calculation as of March 8, 2023 and the underlying assumptions used in the Section 382 owner shift calculation.	0.8	\$ 1,120.00	\$ 896.00
Victoria Ma	03/17/23	(0.8) Meeting with L. Piccola, V. Godfrey and V. Ma (KPMG M&A) to discuss the result of the Section 382 owner shift calculation as of March 8, 2023 and the underlying assumptions used in the Section 382 owner shift calculation.	0.8	\$ 665.00	\$ 532.00
Ivo Pavlov	03/17/23	Update, as of 03/17/23, the CFC basis tracker file for the new basis studies completed.	0.8	\$ 928.00	\$ 742.40
Serena Xu	03/17/23	(1.0) Call with M. Hoffenberg, R. Kelly, C. Alberici, K. Powers, M. Shah, S. Xu, N. Kaya, L. Chiu, A. Lee (KPMG), A. Sexton, D. Mannion (K&E), and M. Roach (Avaya) to discuss the valuation framework of AIEL after taking into account the impact of the intercompany agreements.	1.0	\$ 963.00	\$ 963.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ryan Kelly	03/17/23	(1.0) Call with M. Hoffenberg, R. Kelly, C. Alberici, K. Powers, M. Shah, S. Xu, N. Kaya, L. Chiu, A. Lee (KPMG), A. Sexton, D. Mannion (K&E), and M. Roach (Avaya) to discuss the valuation framework of AIEL after taking into account the impact of the intercompany agreements.	1.0	\$ 1,120.00	\$ 1,120.00
Alexandra Lee	03/17/23	(1.0) Call with M. Hoffenberg, R. Kelly, C. Alberici, K. Powers, M. Shah, S. Xu, N. Kaya, L. Chiu, A. Lee (KPMG), A. Sexton, D. Mannion (K&E), and M. Roach (Avaya) to discuss the valuation framework of AIEL after taking into account the impact of the intercompany agreements.	1.0	\$ 403.00	\$ 403.00
Mark Hoffenberg	03/17/23	(1.0) Call with M. Hoffenberg, R. Kelly, C. Alberici, K. Powers, M. Shah, S. Xu, N. Kaya, L. Chiu, A. Lee (KPMG), A. Sexton, D. Mannion (K&E), and M. Roach (Avaya) to discuss the valuation framework of AIEL after taking into account the impact of the intercompany agreements.	1.0	\$ 1,208.00	\$ 1,208.00
Maci Carr	03/17/23	(1.0) Creating the stock basis template for Avaya Cloud Limited (Ireland) basis study.	1.0	\$ 403.00	\$ 403.00
Maci Carr	03/17/23	(1.0) Review, as of 03/17/23, the stat reports along with tax returns to extract data for incorporation into the Avaya Cloud Limited (Ireland) basis study.	1.0	\$ 403.00	\$ 403.00
Ivo Pavlov	03/17/23	Senior manager review, as of 03/17/23, of the basis study for CFC Avaya (Shanghai) Enterprise Management Co., Ltd. prepared by N. Lohman (KPMG).	1.0	\$ 928.00	\$ 928.00
Van Godfrey	03/17/23	(1.1) Meeting with M. Fung, V. Godfrey, and V. Ma (KPMG M&A) to walk through the methodology used in the Section 382 owner shift calculation, discuss the result of the Section 382 owners shift calculation as of March 8, 2023, and next step regarding the Section 382 owner shift calculation.	1.1	\$ 963.00	\$ 1,059.30
Mary Fung	03/17/23	(1.1) Meeting with M. Fung, V. Godfrey, and V. Ma (KPMG M&A) to walk through the methodology used in the Section 382 owner shift calculation, discuss the result of the Section 382 owners shift calculation as of March 8, 2023, and next step regarding the Section 382 owner shift calculation.	1.1	\$ 963.00	\$ 1,059.30
Victoria Ma	03/17/23	(1.1) Meeting with M. Fung, V. Godfrey, and V. Ma (KPMG M&A) to walk through the methodology used in the Section 382 owner shift calculation, discuss the result of the Section 382 owners shift calculation as of March 8, 2023, and next step regarding the Section 382 owner shift calculation.	1.1	\$ 665.00	\$ 731.50

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Serena Xu	03/17/23	(1.1) Senior manager review, as of 03/17/23, concurrently updating the emergence transaction structuring step plan.	1.1	\$ 963.00	\$ 1,059.30
Mike Ihe	03/17/23	Review, as of 03/17/23, Forms 5471 for Avaya India to determine the common stock balance for the basis study model.	1.1	\$ 403.00	\$ 443.30
Mary Fung	03/17/23	(1.3) Senior manager review, as of 03/17/23, of the draft Section 382 deliverable including revisions to the assumptions list.	1.3	\$ 963.00	\$ 1,251.90
Victoria Ma	03/17/23	(1.4) Prepared high-level facts and assumptions of the Section 382 calculation to facilitate the delivery of Section 382 owner shift analysis.	1.4	\$ 665.00	\$ 931.00
Mike Ihe	03/17/23	Calculated the average / spot FX rate for Avaya India (SEZ) to incorporate into the basis study model / utilized to convert into USD currency.	1.4	\$ 403.00	\$ 564.20
Victoria Ma	03/17/23	Prepared the Section 382 owner shift calculation on an alternative approach (i.e., to treat some beneficial shareholders who owned 5 or more interest of the Company as 5 economic shareholders for 382 purposes) to model out the impact of the owner shift change as of March 17, 2023 (i.e., to see if under the alternative approach, whether an ownership change will occur).	1.9	\$ 665.00	\$ 1,263.50
Lara Delfino	03/17/23	Continue, as of 03/17/23, to review Avaya's public docket for filings to determine the service providers engaged to assist with the bankruptcy, concurrently extracting information (the service provider name, date of engagement, anticipated fees, services to be provided) to populate the cost analysis study.	2.0	\$ 875.00	\$ 1,750.00
Van Godfrey	03/17/23	Senior manager review, as of 03/17/23, of Section 382 owner shift calculation with supporting public filings.	2.3	\$ 963.00	\$ 2,214.90
Nigel Lohman	03/17/23	Review, as of 03/17/23, for completeness, concurrently finalizing the Avaya (Shanghai) Enterprise Management Co., Ltd CFC Basis Study.	2.4	\$ 403.00	\$ 967.20
Michael Hamilton	03/17/23	(2.5) Update, as of 03/17/23, the state basis analysis in response to comments from S. Salmon (KPMG WNT).	2.5	\$ 1,033.00	\$ 2,582.50
Ashley Manning	03/17/23	Updated, as of 03/17/23, the Transaction Descriptions Workpaper based on Engagement Letters extracted from the docket (2.4) and sent to L. Delfino (KPMG) for review (0.1).	2.5	\$ 665.00	\$ 1,662.50
Van Godfrey	03/17/23	Final senior manager review of the draft section 382 deliverable worksheet to be sent to Avaya.	2.6	\$ 963.00	\$ 2,503.80
Victoria Ma	03/17/23	(3.9) Prepared the Section 382 owner shift calculation based on comments received from M. Fung (KPMG), as of March 17, 2023.	3.9	\$ 665.00	\$ 2,593.50

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Lara Delfino	03/18/23	(2.4) Manager review, as of 03/18/23, of the service provider tabs of the bankruptcy cost analysis, concurrently making revisions related to the same based on the service provider filings.	2.4	\$ 875.00	\$ 2,100.00
Yadi Hicken	03/20/23	(0.1) Creating email draft to provide updated emergence transaction deck to KPMG engagement teams for review.	0.1	\$ 665.00	\$ 66.50
Mary Fung	03/20/23	(0.3) Call with S. Green, R. Kelly, L. Ng, M. Fung, and B. Holland (KPMG) to discuss share issuance and how to identify share blocks for purposes of SPA.	0.3	\$ 963.00	\$ 288.90
Ryan Kelly	03/20/23	(0.3) Call with S. Green, R. Kelly, L. Ng, M. Fung, and B. Holland (KPMG) to discuss share issuance and how to identify share blocks for purposes of SPA.	0.3	\$ 1,120.00	\$ 336.00
Linda Ng	03/20/23	(0.3) Call with S. Green, R. Kelly, L. Ng, M. Fung, and B. Holland (KPMG) to discuss share issuance and how to identify share blocks for purposes of SPA.	0.3	\$ 1,085.00	\$ 325.50
Linda Ng	03/20/23	(0.3) Call with Y. Kukoyi, R. Kelly, L. Ng, S. Xu, E. Albritton, A. Lee (KPMG), A. Sexton, C. Roarty (K&E), M. Roach, and A. Azriel (Avaya) to discuss open items with respect to AIEL granite trust transaction and other developments with respect to the bankruptcy proceeding.	0.3	\$ 1,085.00	\$ 325.50
Eric Albritton	03/20/23	(0.3) Call with Y. Kukoyi, R. Kelly, L. Ng, S. Xu, E. Albritton, A. Lee (KPMG), A. Sexton, C. Roarty (K&E), M. Roach, and A. Azriel (Avaya) to discuss open items with respect to AIEL granite trust transaction and other developments with respect to the bankruptcy proceeding.	0.3	\$ 875.00	\$ 262.50
Ryan Kelly	03/20/23	(0.3) Call with Y. Kukoyi, R. Kelly, L. Ng, S. Xu, E. Albritton, A. Lee (KPMG), A. Sexton, C. Roarty (K&E), M. Roach, and A. Azriel (Avaya) to discuss open items with respect to AIEL granite trust transaction and other developments with respect to the bankruptcy proceeding.	0.3	\$ 1,120.00	\$ 336.00
Ashley Seebach	03/20/23	Coordination related to upcoming team meetings for compliance updates / questions and providing updates to the KPMG partners on next steps.	0.3	\$ 665.00	\$ 199.50
Yadi Hicken	03/20/23	(0.4) Call with S. Xu and Y. Hicken (KPMG M&A Tax) to concurrently review and update the emergence transaction deck for review comments provided by B. Unell (KPMG WNT)	0.4	\$ 665.00	\$ 266.00
Ashley Seebach	03/20/23	(.5) Meeting with A. Seebach and I. Salinas (KPMG) to review the updated Avaya workplan for compliance, discuss priority of the tasks, Corp tax access, and import templates that are ready to be assigned.	0.5	\$ 665.00	\$ 332.50
Mary Fung	03/20/23	(0.5) Call with L. Ng, M. Fung, and B. Holland (KPMG) to discuss share issuance and beta approach to identify share blocks.	0.5	\$ 963.00	\$ 481.50

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)

Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Linda Ng	03/20/23	(0.5) Call with L. Ng, M. Fung, and B. Holland (KPMG) to discuss share issuance and best approach to identify share blocks.	0.5	\$ 1,085.00	\$ 542.50
Rebecca Lilas	03/20/23	(0.5) Call with R. Lilas, L. Delfino, and A. Manning (KPMG) to discuss the bankruptcy cost analysis schedule and workpapers, as of 03/20/23.	0.5	\$ 963.00	\$ 481.50
Ashley Manning	03/20/23	(0.5) Call with R. Lilas, L. Delfino, and A. Manning (KPMG) to discuss the bankruptcy cost analysis schedule and workpapers, as of 03/20/23.	0.5	\$ 665.00	\$ 332.50
Lara Delfino	03/20/23	(0.5) Call with R. Lilas, L. Delfino, and A. Manning (KPMG) to discuss the bankruptcy cost analysis schedule and workpapers, as of 03/20/23.	0.5	\$ 875.00	\$ 437.50
Ashley Manning	03/20/23	(0.5) Reviewed, as of 03/20/23, the court docket to determine if new items had been uploaded relevant to the Bankruptcy Cost Analysis (BCA).	0.5	\$ 665.00	\$ 332.50
Ryan Kelly	03/20/23	Call with C. Alberici, K. Powers (KPMG Valuation), and R. Kelly (KPMG) to discuss updates to AIEL valuation model as of 3/20/23.	0.5	\$ 1,120.00	\$ 560.00
Seth Green	03/20/23	0.6 Call with M. Fung, R. Kelly (KPMG M&A), S. Green (KPMG WNT), L. Ng, and B. Holland (KPMG Intl) to discuss documenting of the AIEL tax basis following internal reorgs.	0.6	\$ 1,138.00	\$ 682.80
Serena Xu	03/20/23	(0.8) Call with R. Kelly, C. Alberici, K. Powers, S. Xu, N. Kaya, and L. Chiu (KPMG) to discuss the updated valuation of AIEL.	0.8	\$ 963.00	\$ 770.40
Ryan Kelly	03/20/23	(1.0) Call with R. Kelly, L. Ng, E. Albritton, S. Xu, A. Lee (KPMG), A. Sexton, C. Roarty (K&E), M. Roach and A. Aspir (Avaya) discussing current bankruptcy proceeding, emergence transaction steps, AIEL valuation., etc.	1.0	\$ 1,120.00	\$ 1,120.00
Serena Xu	03/20/23	(1.0) Call with R. Kelly, L. Ng, E. Albritton, S. Xu, A. Lee (KPMG), A. Sexton, C. Roarty (K&E), M. Roach and A. Aspir (Avaya) discussing current bankruptcy proceeding, emergence transaction steps, AIEL valuation., etc.	1.0	\$ 963.00	\$ 963.00
Mike Ihe	03/20/23	Created basis study model for Avaya Egypt, concurrently reviewing the financials for Sch J in 2017-2021 to extract data.	1.1	\$ 403.00	\$ 443.30
Mary Fung	03/20/23	Senior manager review, as of 03/20/23, of the AIEL basis block model after walk-through call with B. Holland and L. Ng (KPMG).	1.1	\$ 963.00	\$ 1,059.30
Serena Xu	03/20/23	(1.2) Senior manager review, as of 03/20/23, concurrently updating / providing comments to KPMG staff for the Emergence Transaction structuring step plan.	1.2	\$ 963.00	\$ 1,155.60

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
John Cunningham	03/20/23	(0.9) Revised, as of 03/20/23, the SALT Cash Model by updating the state conformities (Subpart F and Federal Consolidation) as well as incorporating the FY23 ETR A&A data and tax rates. (0.4) Created a summary input tab to better breakout Federal inputs by Fiscal Year.	1.3	\$ 665.00	\$ 864.50
Mike Ihe	03/20/23	Review, as of 03/20/23, the financials to locate Forms 5471 to extract date for incorporation into the Avaya Egypt basis study model.	1.4	\$ 403.00	\$ 564.20
Yadi Hicken	03/20/23	(1.5) Updating, as of 03/20/23, the Emergence Transaction emergence deck for review comments provided by B. Unell (KPMG WNT) and S. Xu (KPMG M&A).	1.5	\$ 665.00	\$ 997.50
John Cunningham	03/20/23	Performed roll over the NOL schedules from the SALT attribute reduction model. (0.4) Updated, as of 03/20/23, the reduction model based on state regulations and conformities. (1.1)	1.5	\$ 665.00	\$ 997.50
Kieran Taylor	03/20/23	Director review, as of 03/20/23, of debt capacity workpapers, focusing on consideration of comparables strategy / process for the interest rate analysis.	1.9	\$ 1,033.00	\$ 1,962.70
Mike Ihe	03/20/23	Converted common stock balance into USD by calculating with spot fx rate for Avaya India stock basis to be utilized during the review by the senior manager to calculate the basis for the entity.	2.7	\$ 403.00	\$ 1,088.10
Eric Albritton	03/20/23	Manager review, as of 03/20/23, of corporate history documents with the statement of facts, assumptions and representations in connection with US stock basis study, concurrently updating.	2.8	\$ 875.00	\$ 2,450.00
Eric Albritton	03/20/23	Continue, from earlier on 03/20/23, manager review of corporate history documents with the statement of facts, assumptions and representations in connection with US stock basis study, concurrently updating as needed.	3.1	\$ 875.00	\$ 2,712.50
Eric Albritton	03/20/23	Continue, from earlier in the day on 03/20/23, manager review of corporate history documents with the statement of facts, assumptions and representations in connection with US stock basis study, concurrently updating.	3.7	\$ 875.00	\$ 3,237.50
Maci Carr	03/21/23	(0.1) Review of Hungary 2021 return to extract data for incorporate into Avaya Hungary basis study.	0.1	\$ 403.00	\$ 40.30
Yadi Hicken	03/21/23	(0.2) Creating draft email to highlight outstanding items and distribute updated emergence transaction deck to S. Xu and E. Albritton (KPMG M&A) for review.	0.2	\$ 665.00	\$ 133.00
Maggie Cashion	03/21/23	(.3) Updating, as of 03/21/23, the revised restructuring step plan deck for S. Xu's (KPMG) comments.	0.3	\$ 403.00	\$ 120.90

EXHIBIT C8

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Serena Xu	03/21/23	Call with R. Kelly, S. Xu (KPMG US) and A. Scally (KPMG Ireland) to discuss the Irish stamp duty matters related to the transfer of AIEL.	0.3	\$ 963.00	\$ 288.90
Ryan Kelly	03/21/23	Call with R. Kelly, S. Xu (KPMG US) and A. Scally (KPMG Ireland) to discuss the Irish stamp duty matters related to the transfer of AIEL.	0.3	\$ 1,120.00	\$ 336.00
Ivo Pavlov	03/21/23	(.4) Call with I. Pavlov and M. Ihe (KPMG) for final review of the CFC basis study model for Avaya India and to discuss statutory reports.	0.4	\$ 928.00	\$ 371.20
Mike Ihe	03/21/23	(.4) Call with I. Pavlov and M. Ihe (KPMG) for final review of the CFC basis study model for Avaya India and to discuss statutory reports.	0.4	\$ 403.00	\$ 161.20
Serena Xu	03/21/23	(0.4) Drafted document summarizing the amount of intercompany loan / balances to be contributed from Avaya UK to Aurix.	0.4	\$ 963.00	\$ 385.20
Maci Carr	03/21/23	(0.4) Investigating shareholder change for Avaya Communication de Colombia S.A. for inclusion in stock basis study.	0.4	\$ 403.00	\$ 161.20
Michael Hamilton	03/21/23	Communication with KPMG SALT team regarding open items for state basis study and state cash tax modeling.	0.4	\$ 1,033.00	\$ 413.20
Eric Albritton	03/21/23	(.5) Manager review, as of 03/21/23, of draft RTS submission, concurrently updating.	0.5	\$ 875.00	\$ 437.50
Adam Rothman	03/21/23	(.5) Meeting with S. Salmon (KPMG WNT), M. Hamilton, A. Rothman, J. Cunningham (KPMG SALT), and E. Albritton (KPMG M&A) to walk through various questions regarding the Federal Basis Model, effects of a zero beginning basis, the impact of entities that were liquidated, sold or merged on the SALT Basis Model, the disposition transactions reflected on Form 851, and the federal basis adjustments related to liquidations / purchases.	0.5	\$ 928.00	\$ 464.00
Eric Albritton	03/21/23	(.5) Meeting with S. Salmon (KPMG WNT), M. Hamilton, A. Rothman, J. Cunningham (KPMG SALT), and E. Albritton (KPMG M&A) to walk through various questions regarding the Federal Basis Model, effects of a zero beginning basis, the impact of entities that were liquidated, sold or merged on the SALT Basis Model, the disposition transactions reflected on Form 851, and the federal basis adjustments related to liquidations / purchases.	0.5	\$ 875.00	\$ 437.50

EXHIBIT C8

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Scott Salmon	03/21/23	(.5) Meeting with S. Salmon (KPMG WNT), M. Hamilton, A. Rothman, J. Cunningham (KPMG SALT), and E. Albritton (KPMG M&A) to walk through various questions regarding the Federal Basis Model, effects of a zero beginning basis, the impact of entities that were liquidated, sold or merged on the SALT Basis Model, the disposition transactions reflected on Form 851, and the federal basis adjustments related to liquidations / purchases.	0.5	\$ 1,138.00	\$ 569.00
Michael Hamilton	03/21/23	(.5) Meeting with S. Salmon (KPMG WNT), M. Hamilton, A. Rothman, J. Cunningham (KPMG SALT), and E. Albritton (KPMG M&A) to walk through various questions regarding the Federal Basis Model, effects of a zero beginning basis, the impact of entities that were liquidated, sold or merged on the SALT Basis Model, the disposition transactions reflected on Form 851, and the federal basis adjustments related to liquidations / purchases.	0.5	\$ 1,033.00	\$ 516.50
John Cunningham	03/21/23	(.5) Meeting with S. Salmon (KPMG WNT), M. Hamilton, A. Rothman, J. Cunningham (KPMG SALT), and E. Albritton (KPMG M&A) to walk through various questions regarding the Federal Basis Model, effects of a zero beginning basis, the impact of entities that were liquidated, sold or merged on the SALT Basis Model, the disposition transactions reflected on Form 851, and the federal basis adjustments related to liquidations / purchases.	0.5	\$ 665.00	\$ 332.50
Serena Xu	03/21/23	(0.5) Call with R. Kelly, S. Xu (KPMG US), A. Scally (KPMG Ireland), S. Ullathorne, D. Stathis (K&E), M. Roach and D. Miles (Avaya) to discuss Irish tax implications, including obtaining stamp duty exemption with respect to the transfer of AIEL.	0.5	\$ 963.00	\$ 481.50
Maci Carr	03/21/23	(0.5) Create stock basis model with folder for utilization in the Avaya Finland Oy basis study.	0.5	\$ 403.00	\$ 201.50
Ashley Manning	03/21/23	Reviewed, as of 03/21/23, the Avaya bankruptcy docket (KCC LLC) based on L. Delfino's (KPMG) instructions to ensure no new filings had been updated and the time entry/ fee details had been updated to the docket.	0.5	\$ 665.00	\$ 332.50
Maci Carr	03/21/23	(.6) Call with L. Ng, I. Pavlov, I. Salinas, N. Lohman, M. Carr, and M. Ihe (KPMG) regarding the CFC Stock Basis Reconciliation, and variance in Avaya Cloud Canada / Avaya Mexico / Avaya Colombia.	0.6	\$ 403.00	\$ 241.80

EXHIBIT C8

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Nigel Lohman	03/21/23	(.6) Call with L. Ng, I. Pavlov, I. Salinas, N. Lohman, M. Carr, and M. Ihe (KPMG) regarding the CFC Stock Basis Reconciliation, and variance in Avaya Cloud Canada / Avaya Mexico / Avaya Colombia.	0.6	\$ 403.00	\$ 241.80
Ivo Pavlov	03/21/23	(.6) Call with L. Ng, I. Pavlov, I. Salinas, N. Lohman, M. Carr, and M. Ihe (KPMG) regarding the CFC Stock Basis Reconciliation, and variance in Avaya Cloud Canada / Avaya Mexico / Avaya Colombia.	0.6	\$ 928.00	\$ 556.80
Mike Ihe	03/21/23	(.6) Call with L. Ng, I. Pavlov, I. Salinas, N. Lohman, M. Carr, and M. Ihe (KPMG) regarding the CFC Stock Basis Reconciliation, and variance in Avaya Cloud Canada / Avaya Mexico / Avaya Colombia.	0.6	\$ 403.00	\$ 241.80
Yadi Hicken	03/21/23	(.6) Call with Y. Hicken and M. Cashion (KPMG M&A) to resolve B. Unell's (KPMG WNT) comments to the updated restructuring step plan deck.	0.6	\$ 665.00	\$ 399.00
Maggie Cashion	03/21/23	(.6) Call with Y. Hicken and M. Cashion (KPMG M&A) to resolve B. Unell's (KPMG WNT) comments to the updated restructuring step plan deck.	0.6	\$ 403.00	\$ 241.80
Linda Ng	03/21/23	Call with L. Ng, I. Pavlov, I. Salinas, N. Lohman, M. Carr, and M. Ihe (KPMG) to discuss CFC Stock Basis Reconciliation focusing on variance in Avaya Cloud Canada, Avaya Mexico and in Avaya Colombia.	0.6	\$ 1,085.00	\$ 651.00
Irene Salinas	03/21/23	Call with L. Ng, I. Pavlov, I. Salinas, N. Lohman, M. Carr, and M. Ihe (KPMG) to discuss CFC Stock Basis Reconciliation focusing on variance in Avaya Cloud Canada, Avaya Mexico and in Avaya Colombia.	0.6	\$ 665.00	\$ 399.00
Bela Unell	03/21/23	WNT Partner review, as of 03/21/23, of the updated transaction deck, concurrently updated.	0.6	\$ 1,208.00	\$ 724.80
Ryan Kelly	03/21/23	Call with KE UK, S. Xu, R. Kelly (KPMG US), and A. Scully (KPMG IRL) to discuss the Irish Stamp duty implications of AIEL share transfer.	0.7	\$ 1,120.00	\$ 784.00
Ivo Pavlov	03/21/23	Perform adjustments to the APIC transactions in the Avaya CFC basis computations as discussed with L. Ng (KPMG Partner) until Avaya confirms the APIC transactions.	0.8	\$ 928.00	\$ 742.40
Maggie Cashion	03/21/23	(.9) Update, as of 03/21/23, the revised restructuring step plan deck based on review comments received from B. Unell (KPMG WNT).	0.9	\$ 403.00	\$ 362.70
Ryan Kelly	03/21/23	Call with C. Alberici, and K. Powers, and R. Kelly (KPMG) to discuss updates to KPMG valuation and intercompany agreement adjustments as of 3/21/23	0.9	\$ 1,120.00	\$ 1,008.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Yadi Hicken	03/21/23	Continue, from earlier on 03/21/23, updating draft RTS for review comments from E. Albritton (KPMG) / submission of RTS.	1.0	\$ 665.00	\$ 665.00
Irene Salinas	03/21/23	(1.1) Begin preparing the CFC Stock basis study for Avaya Romania SRL.	1.1	\$ 665.00	\$ 731.50
Mike Ihe	03/21/23	Converted the APIC balance from USD to functional currency to be used during the senior manager review to calculate the basis for the Avaya Egypt entity.	1.1	\$ 403.00	\$ 443.30
Serena Xu	03/21/23	(1.2) Call with R. Kelly, C. Alberici, K. Powers, S. Xu, N. Kaya, and L. Chiu (KPMG) and M. Roach (Avaya) to discuss the updated valuation of AIEL.	1.2	\$ 963.00	\$ 1,155.60
Serena Xu	03/21/23	Senior manager review, as of 03/21/23, concurrently updating the Emergence Transaction Step Plan based on comments (1.1) and emailing updated steps to Avaya and K&E (0.1).	1.2	\$ 963.00	\$ 1,155.60
Mike Ihe	03/21/23	Input spot / average FX rate into the Avaya Egypt basis study model to convert the currency into USD to be utilized for the manager's review.	1.3	\$ 403.00	\$ 523.90
Ivo Pavlov	03/21/23	Update, as of 03/21/22, the CFC basis study tracker file to identify variances in section 358 basis / PTEP basis for Avaya's first tier / second tier CFCs.	1.4	\$ 928.00	\$ 1,299.20
Nigel Lohman	03/21/23	Reviewed, as of 03/21/23, for completeness, concurrently finalizing the Avaya Enterprises (Romania) CFC Basis Study.	2.0	\$ 403.00	\$ 806.00
Yadi Hicken	03/22/23	(0.1) Drafting email to communicate completion of the Avaya proposed Emergence Transaction deliverable to S. Xu, E. Albritton, and M. Cashion (KPMG M&A).	0.1	\$ 665.00	\$ 66.50
Yadi Hicken	03/22/23	(0.1) Drafting email to communicate partner approvals / status to S. Xu and E. Albritton (KPMG M&A) and updating each RTS Orion folder with compiled submissions / approval for retention purposes.	0.1	\$ 665.00	\$ 66.50
Irene Salinas	03/22/23	(.2) Drafting Findings and Conclusions of the 961 study data extraction and reconciliation for AIEL / DRE's.	0.2	\$ 665.00	\$ 133.00
Ivo Pavlov	03/22/23	(.2) Call with I. Pavlov and M. Ihe (KPMG) to discuss the 965(b) PTEP FX spot rate for Avaya CFCs.	0.2	\$ 928.00	\$ 185.60
Mike Ihe	03/22/23	(.2) Call with I. Pavlov and M. Ihe (KPMG) to discuss the 965(b) PTEP FX spot rate for Avaya CFCs.	0.2	\$ 403.00	\$ 80.60
Yadi Hicken	03/22/23	(0.2) Finalized the Avaya proposed Emergence Transaction Deliverable.	0.2	\$ 665.00	\$ 133.00
Yadi Hicken	03/22/23	(0.2) Reviewing Proposed Emergence Transaction deliverable, concurrently compiling pending partner approvals to finalize.	0.2	\$ 665.00	\$ 133.00

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Bela Unell	03/22/23	Draft technical correspondence with M. Roach (Avaya) regarding the Aurix capitalization.	0.2	\$ 1,208.00	\$ 241.60
Ryan Hunt	03/22/23	0.3 Meeting with S. Ghose, K. Taylor, R. Hunt, W. Russo, and B. Witkowski (KPMG) to discuss progress/status of the Interest Rate Analysis, connection with the KPMG Valuations team for the status of the Valuation, Intercompany debt consolidation, and the type of deliverable Avaya is requesting.	0.3	\$ 805.00	\$ 241.50
Will Russo	03/22/23	0.3 Meeting with S. Ghose, K. Taylor, R. Hunt, W. Russo, and B. Witkowski (KPMG) to discuss progress/status of the Interest Rate Analysis, connection with the KPMG Valuations team for the status of the Valuation, Intercompany debt consolidation, and the type of deliverable Avaya is requesting.	0.3	\$ 403.00	\$ 120.90
Kieran Taylor	03/22/23	0.3 Meeting with S. Ghose, K. Taylor, R. Hunt, W. Russo, and B. Witkowski (KPMG) to discuss progress/status of the Interest Rate Analysis, connection with the KPMG Valuations team for the status of the Valuation, Intercompany debt consolidation, and the type of deliverable Avaya is requesting.	0.3	\$ 1,033.00	\$ 309.90
Sayantani Ghose	03/22/23	0.3 Meeting with S. Ghose, K. Taylor, R. Hunt, W. Russo, and B. Witkowski (KPMG) to discuss progress/status of the Interest Rate Analysis, connection with the KPMG Valuations team for the status of the Valuation, Intercompany debt consolidation, and the type of deliverable Avaya is requesting.	0.3	\$ 1,138.00	\$ 341.40
Brad Witkowski	03/22/23	0.3 Meeting with S. Ghose, K. Taylor, R. Hunt, W. Russo, and B. Witkowski (KPMG) to discuss progress/status of the Interest Rate Analysis, connection with the KPMG Valuations team for the status of the Valuation, Intercompany debt consolidation, and the type of deliverable Avaya is requesting.	0.3	\$ 403.00	\$ 120.90
Ivo Pavlov	03/22/23	(.4) Call with I. Pavlov and M. Ihe (KPMG) for the final review of the CFC basis study model for Avaya Egypt, to discuss the APIC balance, and GILTI inclusions.	0.4	\$ 928.00	\$ 371.20
Mike Ihe	03/22/23	(.4) Call with I. Pavlov and M. Ihe (KPMG) for the final review of the CFC basis study model for Avaya Egypt, to discuss the APIC balance, and GILTI inclusions.	0.4	\$ 403.00	\$ 161.20

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Yadi Hicken	03/22/23	Continue, as of 03/22/23, reportable transaction system (RTS) submission (total of 2 RTS submitted) while gathering records of pending submissions (information provided to the IRS / State Taxing Authorities).	0.4	\$ 665.00	\$ 266.00
Mary Fung	03/22/23	Perform reconciliation of changes in APIC to separate company Schedule L in tax returns.	0.5	\$ 963.00	\$ 481.50
Mike Ihe	03/22/23	Reviewed, as of 03/22/23, the summary tab for Avaya Cloud / Avaya Philippines to note how the basis was determined for the entities and ensure the amounts were correct.	0.5	\$ 403.00	\$ 201.50
Linda Ng	03/22/23	International Tax Partner review, as of 03/22/23, of a stock purchase agreement (spa) with the language for the basis blocks, concurrently providing comments.	0.6	\$ 1,085.00	\$ 651.00
Ryan Kelly	03/22/23	M&A Partner review, as of 03/22/23, of interest rate and debt capacity analysis for AIEL transaction, concurrently drafting review comments.	0.6	\$ 1,120.00	\$ 672.00
Ryan Kelly	03/22/23	M&A Partner review, as of 03/22/23, of revised legal documents for AIEL transaction, concurrently providing comments.	0.6	\$ 1,120.00	\$ 672.00
Mary Fung	03/22/23	Review, as of 03/22/23, the representation letter drafted in 2017 with respect to the prior basis study in connection with Avaya's 2017 bankruptcy, to revisit the assumptions and representations for the prior study.	0.6	\$ 963.00	\$ 577.80
Mary Fung	03/22/23	Senior manager review, as of 03/22/23, of the bankruptcy tax model to identify the domestic subsidiaries for which stock basis is relevant	0.7	\$ 963.00	\$ 674.10
Eric Albritton	03/22/23	(0.8) Call with R. Kelly, E. Albritton, S. Xu, N. Linda and B. Holland (KPMG) to discuss status of various tax work streams and next steps, as of 03/22/23.	0.8	\$ 875.00	\$ 700.00
Serena Xu	03/22/23	(0.8) Call with R. Kelly, E. Albritton, S. Xu, N. Linda and B. Holland (KPMG) to discuss status of various tax work streams and next steps, as of 03/22/23.	0.8	\$ 963.00	\$ 770.40
Ivo Pavlov	03/22/23	Senior manager review, as of 03/22/23, of the CFC basis study for Avaya Finland OY.	0.8	\$ 928.00	\$ 742.40
Yinka Kukoyi	03/22/23	(1.0) Call with R. Kelly, S. Xu, L. Ng., Y. Kukoyi, H. Brian (KPMG), A. Sexton, C. Roarty (K&E), J. McGlynn (AlixPartners), M. Roach, and A. Aspir (Avaya) to discuss the progress of the bankruptcy, AIEL valuation frame work, and intercompany balances, as of 03/22/23.	1.0	\$ 1,120.00	\$ 1,120.00

EXHIBIT C8

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ryan Kelly	03/22/23	(1.0) Call with R. Kelly, S. Xu, L. Ng., Y. Kukoyi, H. Brian (KPMG), A. Sexton, C. Roarty (K&E), J. McGlynn (AlixPartners), M. Roach, and A. Aspir (Avaya) to discuss the progress of the bankruptcy, AIEL valuation frame work, and intercompany balances, as of 03/22/23.	1.0	\$ 1,120.00	\$ 1,120.00
Serena Xu	03/22/23	(1.0) Call with R. Kelly, S. Xu, L. Ng., Y. Kukoyi, H. Brian (KPMG), A. Sexton, C. Roarty (K&E), J. McGlynn (AlixPartners), M. Roach, and A. Aspir (Avaya) to discuss the progress of the bankruptcy, AIEL valuation frame work, and intercompany balances, as of 03/22/23.	1.0	\$ 963.00	\$ 963.00
Ryan Hunt	03/22/23	1.0 Review, as of 03/22/23, of Avaya third party debt agreement (DIP financing agreement / exit term loan agreement) to identify the terms and interest rates in the agreement for comparison to the benchmarked interest rates in our interest rate benchmarking analysis.	1.0	\$ 805.00	\$ 805.00
Ivo Pavlov	03/22/23	Senior manager review, as of 03/22/23, of the CFC basis study for Avaya Enterprise Romania.	1.0	\$ 928.00	\$ 928.00
Eric Albritton	03/22/23	(1.1) Reconciling taxable income outputs from US stock basis model with amounts per tax returns / net operating loss roll forward schedules.	1.1	\$ 875.00	\$ 962.50
Ivo Pavlov	03/22/23	Senior manager review, as of 03/22/23, of the CFC basis study for Avaya Egypt, concurrently providing comments.	1.1	\$ 928.00	\$ 1,020.80
Mary Fung	03/22/23	Review, as of 03/22/23, Avaya Inc.'s changes in shareholders equity from financial statements with related footnotes in financials, to determine the appropriate amounts of stock basis adjustments for US federal income tax purposes.	1.2	\$ 963.00	\$ 1,155.60
Mary Fung	03/22/23	Senior manager review, as of 03/22/23, of the calculations relating to the specific identification of the low basis blocks to the disposed in the proposed transaction, concurrently providing comments.	1.3	\$ 963.00	\$ 1,251.90
Mary Fung	03/22/23	Senior manager second review, as of 03/22/23, of the AIEL stock basis / basis block calculations, concurrently providing comments.	1.3	\$ 963.00	\$ 1,251.90
Mike Ihe	03/22/23	Review, as of 03/22/23, Forms 5471 to input APIC balance with the number of shares for Avaya Egypt that are utilized during the review by the senior manager to calculate the basis for the entity.	1.5	\$ 403.00	\$ 604.50

EXHIBIT C8

AVAYA INC., et al.
Case No. 23-90088 (DRJ)
 Restructuring Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Eric Albritton	03/22/23	(1.7) Researching, concurrently analyzing tax sharing payments along with potential impact to investment adjustments for purposes of the stock basis study.	1.7	\$ 875.00	\$ 1,487.50
Nigel Lohman	03/22/23	Reviewed, as of 03/22/23, the Avaya Finland CFC basis study for completeness, concurrently finalizing.	2.0	\$ 403.00	\$ 806.00
Will Russo	03/22/23	2.9 Preparing a comprehensive summary of the DIP financing transactions identified in the debt capacity search for reorganizing companies to utilize in the interest rate benchmarking analysis.	2.9	\$ 403.00	\$ 1,168.70
Brad Witkowski	03/22/23	Reviewed, as of 03/22 the comparable companies in our set of firms that recently went through bankruptcy, concurrently obtaining the DIP financing information to find potential interest rates / payment priority / overall financing terms (2.0) and determining if any of the companies were able to acquire additional debt on top of the DIP financing / potential credit rating on the firms (0.9)	2.9	\$ 403.00	\$ 1,168.70
Eric Albritton	03/22/23	(3.4) Manager review, as of 03/22/23, of subsidiary narrative detailing history and equity transactions impacting stock basis of subsidiaries for purposes of US stock basis study.	3.4	\$ 875.00	\$ 2,975.00
Irene Salinas	03/22/23	Extract, as of 03/22/23, the 961 / DRE's data for AIEL, concurrently consolidating.	3.9	\$ 665.00	\$ 2,593.50
Total Restructuring Services			<u>1,384.6</u>		<u>\$ 1,081,040.70</u>

EXHIBIT C9

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Research Tax Credit Tax Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Matt Landry	02/14/23	(0.2) Draft email to M. Rice and J. Segura (Avaya) for the business component [Redacted] to details related to upcoming interview.	0.2	\$ 250.00	\$ 50.00
Kate Marinkovich	02/14/23	Meeting regarding status update and go forward for R&D Tax Credit, as of 02/14/23, with M. Landry, K. Marinkovich (KPMG), P. Bell and A. Aspir (Avaya Tax Team).	0.3	\$ 500.00	\$ 150.00
Ryan Coyle	02/14/23	Meeting regarding status update and go forward for R&D Tax Credit, as of 02/14/23, with M. Landry, K. Marinkovich (KPMG), P. Bell and A. Aspir (Avaya Tax Team).	0.3	\$ 375.00	\$ 112.50
Matt Landry	02/14/23	Meeting regarding status update and go forward for R&D Tax Credit, as of 02/14/23, with M. Landry, K. Marinkovich (KPMG), P. Bell and A. Aspir (Avaya Tax Team).	0.3	\$ 250.00	\$ 75.00
Kate Marinkovich	02/14/23	Manager review, as of 02/14/23, of all open interview and email confirmation items in preparation for the R&D Tax Credit status update meeting with the Avaya Tax Team (0.3) and review email responses from SMEs, concurrently drafting responses prior to status update (0.1).	0.4	\$ 500.00	\$ 200.00
Matt Landry	02/14/23	(0.5) Discussion with M. Landry (KPMG), J. Segura and M. Rice (Avaya) regarding the business component, CPaSS, to cover their efforts on the projects for FY22, confirm the hours for themselves and other employees were accurate, and the percentage of that time doing R&D related activity versus the percentage performing routine maintenance.	0.5	\$ 250.00	\$ 125.00
Matt Landry	02/14/23	(0.5) Meeting with R. Coyle, K. Marinkovich, and M. Landry (KPMG) to discuss the status update document, questions related to the schedule, emails with the SME's, or guidance on email follow-ups.	0.5	\$ 250.00	\$ 125.00
Matt Landry	02/14/23	Reviewed, as of 02/14/23, the qualification percentages for business component information we received, concurrently entered it into our master calculation document that gathers the wages portion for qualified research expenditures.	0.7	\$ 250.00	\$ 175.00
Matt Landry	02/14/23	Update, as of 02/14/23, the scheduling tracker document that contains project specific data (interview information / follow-up details / confirmation if project documentation has been received).	0.9	\$ 250.00	\$ 225.00

EXHIBIT C9

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Research Tax Credit Tax Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ryan Coyle	02/14/23	Reviewing, as of 02/14/23, the most recent correspondence / data received from Avaya, concurrently revising the Status Update document for Avaya.	1.0	\$ 375.00	\$ 375.00
Ryan Coyle	02/14/23	Reviewing follow-up emails received from K. Freeman, R. Pinter, and J. Domenegato (Avaya) regarding feedback on the tax credit calculation. (0.6) Reviewing, as of 02/14/23, currently updating the tax credit calculation by incorporating the feedback received from K. Freeman, R. Pinter, and J. Domenegato (Avaya). (0.6)	1.2	\$ 375.00	\$ 450.00
Matt Landry	02/14/23	Prepared the Avaya Status Update document (outstanding interviews that need to be scheduled / scheduled calls for the week, updates on project documentation / information requests / deadlines dates to reach back out to the subject matter expert (SME) to outline our next steps / goals, as of 02/14/23 (1.6) and sent to R. Coyle (KPMG) for review / updates prior to presentation to Avaya during the weekly status update call (0.1).	1.7	\$ 250.00	\$ 425.00
Matt Landry	02/15/23	(0.1) Reviewed, as of 02/15/23, a partially completed time survey from P. Boinpalli (Avaya) for the business components AAWG / IX Meetings, concurrently updating the status of the two components in the our Project Tracker.	0.1	\$ 250.00	\$ 25.00
Matt Landry	02/15/23	(0.2) Discussion with R. Coyle (KPMG) regarding missing employee data to determine if we could either zero it out or reach out the employee directly or confirm with P. Boinpalli (Avaya) if the data cannot be provided.	0.2	\$ 250.00	\$ 50.00
Ryan Coyle	02/15/23	Reviewing 2 emails to J. Hummer and J. Alvarado (Avaya) to schedule interviews, concurrently drafting follow-up questions for quantitative information for the tax credit.	0.4	\$ 375.00	\$ 150.00
Matt Landry	02/15/23	(0.2) Drafting follow-up email to J. Mctiernan and L. Harrington (Avaya) to obtain additional data for CogRnD, Cognigy, Big Friends, Data Lake, and CT Suite. (0.2) Draft follow-up email to J. Bridge (Avaya) to identify an appropriate contact for a Product Management discussion call / obtaining additional information. (0.2) Draft introductory email to J. Hummer and O. Joaquin (Avaya) requesting completion of qualification percentage for Cloud System Architecture.	0.6	\$ 250.00	\$ 150.00

EXHIBIT C9

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Research Tax Credit Tax Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ryan Coyle	02/15/23	Reviewing, as of 02/15/23, the R&D tax credit calculation for files that have been completed by Avaya personnel to ensure calculation accurately reflects feedback received.	1.4	\$ 375.00	\$ 525.00
Matt Landry	02/16/23	Drafted follow-up project documentation request to SME's for outstanding items by the specified 02/15/23 deadline to C. Manchenella (Avaya) for ASBCE	0.1	\$ 250.00	\$ 25.00
Ryan Coyle	02/16/23	Reviewing 2 email responses from T. Stahly and W. Huh (Avaya) to gather qualitative documentation to support the tax credit conclusions in case of an IRS audit.	0.1	\$ 375.00	\$ 37.50
Matt Landry	02/16/23	Drafted follow-up project documentation request for outstanding items by the specified 02/15/23 deadline to T. Stahly (Avaya) for business components Common Servers, Gateway, and POD.	0.2	\$ 250.00	\$ 50.00
Matt Landry	02/16/23	Drafted follow-up project documentation request for outstanding items by the specified 02/15/23 deadline to W. Huh (Avaya) for the component Maestro.	0.2	\$ 250.00	\$ 50.00
Matt Landry	02/16/23	Drafted follow-up project documentation request to SME's for outstanding items by the specified 02/15/23 deadline to G. Bolyard (Avaya) for Dev Ops & Tools.	0.2	\$ 250.00	\$ 50.00
Ryan Coyle	02/16/23	Reviewed email response from J. McTiernan (Avaya) with completed time survey to accurately capture / extract the wage tax credit amounts.	0.2	\$ 375.00	\$ 75.00
Ryan Coyle	02/16/23	Reviewing, as of 02/16/23, the placeholder percentages and year over year items to show / determine credit trends.	0.3	\$ 375.00	\$ 112.50
Ryan Coyle	02/16/23	Meeting with K. Marinkovich and R. Coyle (KPMG) to review and reply to Avaya email communication regarding new interview contacts and cloud data.	0.4	\$ 375.00	\$ 150.00
Ryan Coyle	02/16/23	Reviewing email responses from E. Harrington and J. Young (Avaya) to gather time survey percentages, contractor data, and documentation to complete the tax credit analysis for each one's respective projects.	0.4	\$ 375.00	\$ 150.00
Matt Landry	02/16/23	(0.5) Additional updates, as of 02/16/23, to the Project Tracker to include review comments regarding the emails sent out along with the 02/23/23 deadline dates for follow-up.	0.5	\$ 250.00	\$ 125.00

EXHIBIT C9

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Research Tax Credit Tax Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Matt Landry	02/16/23	(0.5) Reviewing email response from E. Harrington and J. Young (Avaya) to extract / gather time survey percentages, contractor data, and documentation to complete the tax credit analysis for each one's respective projects.	0.5	\$ 250.00	\$ 125.00
Ryan Coyle	02/16/23	Senior associate review, as of 02/16/22, of calculation for remaining wage files completed by Subject Matter Experts (SMEs) with email confirmation approach (1.2)	1.2	\$ 375.00	\$ 450.00
Matt Landry	02/17/23	(0.3) Reviewed, as of 02/17/23, the documentation files received from C. Manchenella (Avaya) for the ASBCE project, concurrently extracted data from the Avaya SharePoint / imported into Orion, and updated the Project Tracker to note the documentation had been received for the project.	0.3	\$ 250.00	\$ 75.00
Matt Landry	02/17/23	Reviewed, as of 02/17/23, the time tracking for the project CogRnd to identify appropriate contacts and their job titles. (0.3)	0.3	\$ 250.00	\$ 75.00
Ryan Coyle	02/17/23	Reviewing 3 Avaya follow-up email responses to extract technical details as well as qualitative documentation to support the tax credit in case of an IRS audit.	0.3	\$ 375.00	\$ 112.50
Matt Landry	02/17/23	(0.4) Drafted documentation request to T. Johnson and G. Ramasamy (Avaya) for the component (Financial Services Company) to follow-up on technical documents and confirm if any time spent on the (Financial Services Company) initiative was related to maintenance / business as usual (Non-R&D) activity.	0.4	\$ 250.00	\$ 100.00
Matt Landry	02/17/23	After reviewing my comments, drafted a follow-up email to S. McIntyre, B. Welch, G. Goulet, M. Stevens, and A. Lee (Avaya [Redacted] Engineers) to request documentation / project examples as we needed to gather details on the requirements the [Redacted] team wanted including the reason these methods could not meet them.	0.4	\$ 250.00	\$ 100.00
Matt Landry	02/17/23	After the call with Avaya Space Engineers, reviewed / summarized results of call to send to Avaya, updated the project tracker that the call was complete, and determine next step to request documentation, as of 02/17/23. (0.2) Updated, as of 02/17/23, the Q-file to record this component is qualified at 75%. (0.2)	0.4	\$ 250.00	\$ 100.00

EXHIBIT C9

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Research Tax Credit Tax Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Kate Marinkovich	02/17/23	Conducted technical R&D interview with S. McIntyre, B. Welch and A. Lee (Avaya SMEs), K. Marinkovich, and M. Landry (KPMG) for the [Redacted] program, which included a detailed review of development initiatives that the KPMG team worked on in FY22 to determine eligibility for the R&D Tax Credit.	0.9	\$ 500.00	\$ 450.00
Matt Landry	02/17/23	Conducted technical R&D interview with S. McIntyre, B. Welch and A. Lee (Avaya SMEs), K. Marinkovich, and M. Landry (KPMG) for the [Redacted] program, which included a detailed review of development initiatives that the KPMG team worked on in FY22 to determine eligibility for the R&D Tax Credit (0.9); Summarized meeting by compiling key points from the discussion (0.1)	1.0	\$ 250.00	\$ 250.00
Matt Landry	02/17/23	(2.1) Updating, as of 02/17/22, the GCP Cloud Costs tab by incorporating the Q-1 cloud costs received this week, concurrently cleaning up the sheet, creating new tab as well as importing base years FY20 / FY21 GCP Canada Cloud Costs into the Calculation.	2.1	\$ 250.00	\$ 525.00
Matt Landry	02/17/23	(1.1) Perform additional calculation updates to review as well as incorporate notes from our call with S. DiStasio (Avaya); (1.1) Imported Q-1's we received this week, concurrently performing additional minor calculation updates.	2.2	\$ 250.00	\$ 550.00
Matt Landry	02/20/23	(0.1) Review, concurrently incorporating the project documentation from the Avaya SharePoint into Orion to utilize for a business component.	0.1	\$ 250.00	\$ 25.00
Kate Marinkovich	02/20/23	Discussion regarding cloud file received from P. Rustomji (Avaya SME) and steps forward, as of 02/20/23, with K. Marinkovich and R. Coyle (KPMG).	0.1	\$ 500.00	\$ 50.00
Ryan Coyle	02/20/23	Discussion regarding cloud file received from P. Rustomji (Avaya SME) and steps forward, as of 02/20/23, with K. Marinkovich and R. Coyle (KPMG).	0.1	\$ 375.00	\$ 37.50
Kate Marinkovich	02/20/23	Meeting to review M. Landry's (KPMG) draft email to follow-up with S. McIntyre (Avaya SME) to request documentation for the [Redacted] initiative and discuss email from A. Campbell (Avaya SME) with K. Marinkovich and M. Landry (KPMG) to respond to Avaya's questions regarding what is and what is not considered R&D.	0.2	\$ 500.00	\$ 100.00

EXHIBIT C9

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Research Tax Credit Tax Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Matt Landry	02/20/23	Meeting to review M. Landry's (KPMG) draft email to follow-up with S. McIntyre (Avaya SME) to request documentation for the [Redacted] initiative and discuss email from A. Campbell (Avaya SME) with K. Marinkovich and M. Landry (KPMG) to respond to Avaya's questions regarding what is and what is not considered R&D.	0.2	\$ 250.00	\$ 50.00
Ryan Coyle	02/20/23	Review, as of 02/20/23, the base year cloud methodology to incorporate the new cloud costs from prior years that were deemed eligible for the tax credit.	0.2	\$ 375.00	\$ 75.00
Ryan Coyle	02/20/23	Senior Associate review of draft email request to J. Lawrence and M. Ham (Avaya) to interview a candidate for a new credit eligible project, called CogRnd, concurrently providing comments to M. Landry (KPMG).	0.2	\$ 375.00	\$ 75.00
Ryan Coyle	02/20/23	Senior associate quantitative review, as of 02/20/23, of calculation focusing on wage / employee list files.	0.2	\$ 375.00	\$ 75.00
Matt Landry	02/20/23	(0.3) Drafted a response to A. Alecci (Avaya) related to his email that provided documentation for AECC on the Avaya SharePoint platform and requested documentation for other business components Aura / Mega ACD.	0.3	\$ 250.00	\$ 75.00
Ryan Coyle	02/20/23	Reviewing follow-up email responses from D. McKnight, G. Ramasamy, T. Johnson, A. Pritchett, and A. Alecci (Avaya) to extract / gather qualitative documentation and credit details related to credit eligible projects.	0.3	\$ 375.00	\$ 112.50
Matt Landry	02/20/23	(0.3) Draft request to J. Lowrance and M. Ham (Avaya) for documentation for the project CogRnd. (0.1) After preparing the draft email communication to Avaya team members, forwarded email requests to R. Coyle (KPMG) for review / comments and sent out after updating for his comments.	0.4	\$ 250.00	\$ 100.00
Matt Landry	02/20/23	(0.3) Draft email follow-up to T. Johnson and G. Ramasamy (Avaya) for a Financial Services Company for confirmation on activity and documentation. (0.3) Draft follow-up email to D. Sehjal (Avaya) regarding documentation for a company. (0.3) Draft follow-up email to D. McKnight (Avaya) regarding documentation for MPaaS.	0.9	\$ 250.00	\$ 225.00
Matt Landry	02/20/23	(0.9) Review, as of 02/20/23, concurrently updating the R&D Project tracker with additional notes / new deadline dates / new documentation received.	0.9	\$ 250.00	\$ 225.00

EXHIBIT C9

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Research Tax Credit Tax Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ryan Coyle	02/21/23	Senior associate review, as of 02/21/22, of the GL detail tab focusing on the calculation, concurrently providing feedback to M. Landry (KPMG).	0.1	\$ 375.00	\$ 37.50
Ryan Coyle	02/21/23	Reviewing, as of 02/21/23, the Product management survey in preparation for a discussion with Avaya's product management team to gather wage credit amounts.	0.2	\$ 375.00	\$ 75.00
Ryan Coyle	02/21/23	Reviewing, as of 02/21/23, the R&D versus current engineering designations per file received from M. Flores (Avaya) to determine which projects should be reviewed for the tax credit calculation.	0.2	\$ 375.00	\$ 75.00
Ryan Coyle	02/21/23	Reviewing, as of 02/21/23, the wage summary tracking versus PBC documentation to determine any differences.	0.2	\$ 375.00	\$ 75.00
Ryan Coyle	02/21/23	Reviewing, as of 02/21/23, the time tracking details against Avaya's responses to ensure the project feedback received aligns with the time tracking dataset as well as to identify potential opportunities for credit uplift.	0.6	\$ 375.00	\$ 225.00
Matt Landry	02/21/23	(1.0) Review, concurrently updating the Avaya Status Update document through 2/21/23, by incorporating documentation (review comments on in-process interviews, open interviews, email confirmations in progress, and email confirmations outstanding), and determining next steps.	1.0	\$ 250.00	\$ 250.00
Matt Landry	02/21/23	(0.6) Review, concurrently confirming that documentation either needed to be checked in or received for the business components (Cognigy, Big Friends, Data Lake, AECC) in the Avaya SharePoint. (0.3) After exporting documents from Avaya SharePoint into our file storage platform, updated the Project tracker to note that the documents had been received. (0.2) Review email from P. Rustomji (Avaya) providing the GCP Canada Cloud costs by month for FY19 and incorporate into the documentation file.	1.1	\$ 250.00	\$ 275.00
Ryan Coyle	02/21/23	Further senior associate review, as of 02/21/23, of the Azure (0.6), AWS (0.6), and GCP (0.7) costs for accuracy and project nexus designations.	1.9	\$ 375.00	\$ 712.50
Matt Landry	02/21/23	Review, as of 02/21/23, concurrently updating the Avaya calculation workbook review comments, formulas, and incorporating Provided By Client (PBC) data - as needed.	2.9	\$ 250.00	\$ 725.00

EXHIBIT C9

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Research Tax Credit Tax Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ryan Coyle	02/22/23	Begin senior associate review, as of 02/22/23, of base adjustments by comparing the PBC documents against the calculation for cloud GCP data for FY19, FY20, and FY21.	0.2	\$ 375.00	\$ 75.00
Kate Marinkovich	02/22/23	Meeting with R. Coyle and K. Marinkovich (KPMG) to discuss and review the R&D Tax Credit status update document and high level review of the calculation and open items, as of 02/22/23.	0.2	\$ 500.00	\$ 100.00
Ryan Coyle	02/22/23	Meeting with R. Coyle and K. Marinkovich (KPMG) to discuss and review the R&D Tax Credit status update document and high level review of the calculation and open items, as of 02/22/23.	0.2	\$ 375.00	\$ 75.00
Kate Marinkovich	02/22/23	Meeting regarding status update for the R&D Tax Credit Study process, as of 02/22/23, with K. Marinkovich (KPMG), P. Bell and A. Aspir (Avaya).	0.3	\$ 500.00	\$ 150.00
Matt Landry	02/22/23	Review, as of 02/22/23, of Q-File from Avaya SME containing qualification's of multiple business components for incorporation into the R&D Tax Credit Study.	0.3	\$ 250.00	\$ 75.00
Ryan Coyle	02/22/23	Reviewing 2 follow-up email responses on time survey to extract / gather accurate credit amounts. (0.2) Reviewing wage responses received through time survey to ensure accurate tax credit amounts were being represented. (0.1)	0.3	\$ 375.00	\$ 112.50
Ryan Coyle	02/22/23	Senior associate review, as of 02/22/23, of the R&D tax credit calculation, specifically the tax forms to ensure the credit amounts flow through the formulas accurately and can be shared with Avaya once the tax credit workbook is finalized (.3).	0.3	\$ 375.00	\$ 112.50
Matt Landry	02/22/23	Created a table of remaining business components we consider "outstanding" for Work[Redacted], Cyber Security, Analytics Service, Call Center, XT, and CU to be sent to R. Coyle and K. Marinkovich (KPMG) to review / comment.	0.4	\$ 250.00	\$ 100.00
Matt Landry	02/22/23	Drafted an email to F. Steyh (Avaya) to confirm project activity (Engagement Designer / IT Security) and requesting information on the project he had hours on for IX meetings. (0.2) Draft email request to J. Akerboom and B. Babine (Avaya) to complete the qualification file and to advise if they require further discussion related to component Demo Capabilities. (0.2)	0.4	\$ 250.00	\$ 100.00

EXHIBIT C9

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Research Tax Credit Tax Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ryan Coyle	02/22/23	Senior associate review, as of 02/22/23, concurrently updating language and reference errors in formulas within R&D tax credit calculation.	0.4	\$ 375.00	\$ 150.00
Matt Landry	02/22/23	(0.5) Updating, as of 02/22/23, the Interview and Email Confirmation Tracker to note items completed / outstanding.	0.5	\$ 250.00	\$ 125.00
Ryan Coyle	02/22/23	Building out year over year data points for cloud and wages in R&D tax credit calculation to account for base year considerations.	0.5	\$ 375.00	\$ 187.50
Matt Landry	02/22/23	Draft follow-up email request to J. Hummer and J. Alvarado (Avaya) to provide input on the remaining hours for Cloud System Architecture. (0.2) Draft email to A. Alecci (Avaya) regarding checking in the documentation for AECC, confirming activity for Mega ACD, and requesting he provide a high level percentage for Aura as we had already spoken to S. Woods (Other Avaya Contact). (0.3)	0.5	\$ 250.00	\$ 125.00
Ryan Coyle	02/22/23	Performing deep dive senior associate review, as of 02/22/23, of the R&D tax credit calculation including time tracking / wage summary tab analysis to ensure data entered accurately.	0.5	\$ 375.00	\$ 187.50
Matt Landry	02/22/23	Draft a request to J. Domenegato (Avaya) to confirm the qualification of projects for AES / Record Stream. (0.3) Draft email to P. Boinpalli (Avaya) documenting receipt responses to our questions for IX Meetings. (0.3)	0.6	\$ 250.00	\$ 150.00
Matt Landry	02/22/23	Conducted technical interview with F. Baldoni and M. Miller (Avaya Engineering), R. Coyle, and M. Landry (KPMG) regarding the [Redacted] project (0.8) Follow-up discussion with M. Landry and R. Coyle (KPMG) regarding availability of Avaya SME's for next interview. (0.1)	0.9	\$ 250.00	\$ 225.00
Ryan Coyle	02/22/23	Conducted technical interview with F. Baldoni and M. Miller (Avaya Engineering), R. Coyle, and M. Landry (KPMG) regarding the project (0.8). Preparing materials for technical interview with Avaya engineering team (0.1). Drafting follow-up email to Avaya to redirect remaining requests that could not be completed during technical interview (0.1).	1.0	\$ 375.00	\$ 375.00

EXHIBIT C9

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Research Tax Credit Tax Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Matt Landry	02/22/23	Create, as of 02/22/23, a list of outstanding items that we have followed up with the Avaya contacts twice along with information for each business component (contact, latest communication with contact, deadline date, documentation requested, Interview follow-ups, open interviews, email confirmations in progress, email confirmations outstanding) to send to R. Coyle and K. Marinkovich (KPMG) for review / comments.	1.2	\$ 250.00	\$ 300.00
Ryan Coyle	02/22/23	Senior associate review, as of 02/22/23, concurrently analyzing formulas throughout R&D credit calculation workbook to ensure the calculations are flowing correctly.	1.2	\$ 375.00	\$ 450.00
Ryan Coyle	02/22/23	Analyzed base year considerations for cloud GCP Canada billing spend, concurrently allocating accounts to projects for current / base years.	1.9	\$ 375.00	\$ 712.50
Matt Landry	02/23/23	Draft email requesting supporting documents from J. Segura and M. Rice (Avaya) regarding the component CPaaS. (0.1) Draft email to E. Sereno (Avaya) regarding the component Cloud System Architecture and requesting if they could confirm activities of 75% is a reasonable estimate. (0.1)	0.2	\$ 250.00	\$ 50.00
Matt Landry	02/23/23	Drafted follow-up email to W. Huh (Avaya) regarding the components Maestro / Enterprise Cloud to provide technical details and technical documentation. (0.1) Draft follow-up email to T. Stahly (Avaya) to provide supporting documentation for the components Common Servers, Gateway, and POD. (0.1)	0.2	\$ 250.00	\$ 50.00
Ryan Coyle	02/23/23	Senior associate review, as of 02/23/23, of the formulas in the R&D credit calculation summary tabs to ensure the accurate credit amounts are being generated from detail tabs.	0.2	\$ 375.00	\$ 75.00
Ryan Coyle	02/23/23	Reviewed, as of 02/23/23, the outstanding items list, concurrently drafted a comprehensive email to Avaya detailing requests to gather remaining open items required for the completion of credit calculation.	0.9	\$ 375.00	\$ 337.50
Ryan Coyle	02/23/23	Building in year over year data points by project to show / explain trends in the R&D tax credit amounts between the current year / prior year.	1.1	\$ 375.00	\$ 412.50
Ryan Coyle	02/23/23	Building in base adjustment to R&D tax credit calculation for resources with W-2 wages but not in USA per headcount.	1.3	\$ 375.00	\$ 487.50

EXHIBIT C9

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Research Tax Credit Tax Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Matt Landry	02/23/23	Updated, as of 02/23/23, a list of outstanding items that we have followed up with the Avaya contacts twice along with information for each business component (contact, latest communication with contact, deadline date, documentation requested, Interview follow-ups, open interviews, email confirmations in progress, email confirmations outstanding) to send to R. Coyle and K. Marinkovich (KPMG) for review / comments.	1.4	\$ 250.00	\$ 350.00
Matt Landry	02/27/23	Revised, as of 02/27/23, the project tracker to include updates related to questions we confirmed for the day - including related comments.	0.1	\$ 250.00	\$ 25.00
Ryan Coyle	02/27/23	Reviewing, as of 02/27/23, the R&D tax credit calculation based on manager feedback during meeting in preparation for meeting with Avaya's tax team.	0.3	\$ 375.00	\$ 112.50
Kate Marinkovich	02/27/23	Call with K. Marinkovich, R. Coyle, and M. Landry (KPMG) to discuss the Avaya R&D tax credit, calculation review comments, open time surveys, and status, as of 02/27/23.	0.5	\$ 500.00	\$ 250.00
Matt Landry	02/27/23	Call with K. Marinkovich, R. Coyle, and M. Landry (KPMG) to discuss the Avaya R&D tax credit, calculation review comments, open time surveys, and status, as of 02/27/23.	0.5	\$ 250.00	\$ 125.00
Matt Landry	02/27/23	Call with K. Marinkovich, R. Coyle, and M. Landry (KPMG) to discuss the Avaya R&D tax credit, calculation review comments, open time surveys, and status, as of 02/27/23.	0.5	\$ 250.00	\$ 125.00
Ryan Coyle	02/27/23	Analyzing year over year differences in project qualification / cloud to determine the trends for the credit.	0.6	\$ 375.00	\$ 225.00
Ryan Coyle	02/27/23	Senior associate review, as of 02/27/23, of the summary wage tab of the calculation to ensure formulas are flowing through to the credit forms.	0.7	\$ 375.00	\$ 262.50
Kate Marinkovich	02/27/23	Detailed manager review, as of 02/27/23, of the R&D tax credit calculation, concurrently providing comments.	1.3	\$ 500.00	\$ 650.00
Matt Landry	02/27/23	Update, as of 02/27/23, the R&D tax credit calculation file to respond to K. Marinkovich's (KPMG) comments (1.8) and imported a file to utilize in updates (0.1).	1.9	\$ 250.00	\$ 475.00

EXHIBIT C9

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Research Tax Credit Tax Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Kate Marinkovich	02/28/23	Manager review, as of 02/28/23, the Status Update document in preparation for meeting with A. Aspir (Avaya).	0.1	\$ 500.00	\$ 50.00
Kate Marinkovich	02/28/23	Review email from D. McKnight (Avaya) regarding qualification details and resource time allocations for the MPaaS / MPC projects to identify questions and prepare response.	0.1	\$ 500.00	\$ 50.00
Kate Marinkovich	02/28/23	Call with K. Marinkovich, R. Coyle (KPMG) and A. Aspir (Avaya) to discuss R&D Tax Credit status update and next steps, as of 02/28/23.	0.2	\$ 500.00	\$ 100.00
Ryan Coyle	02/28/23	Call with K. Marinkovich, R. Coyle (KPMG) and A. Aspir (Avaya) to discuss R&D Tax Credit status update and next steps, as of 02/28/23.	0.2	\$ 375.00	\$ 75.00
Matt Landry	02/28/23	(0.2) Draft follow-up email to W. Huh (Avaya) for the components Maestro / Enterprise Cloud to provide technical details and technical documentation. (0.2) Draft follow-up email to T. Stahly (Avaya) to provide supporting documentation for the components Common Servers / Gateway / and POD.	0.4	\$ 250.00	\$ 100.00
Matt Landry	02/28/23	(0.2) Draft email to J. Segura and M. Rice (Avaya) requesting supporting documents for the component CPaaS. (0.2) Review response from O. Alvarado (KPMG) for the component Cloud System Architecture recommending we follow-up with E. Sereno (Avaya) and (0.1) draft an email asking if they could confirm if activities of 75% would be a reasonable estimate.	0.5	\$ 250.00	\$ 125.00
Ryan Coyle	02/28/23	Preparing for call with Avaya team by reviewing R&D Tax Credit workpapers including listing out outstanding requests for Avaya SME's to complete.	0.8	\$ 375.00	\$ 300.00
Matt Landry	02/28/23	Update, as of 02/28/23, the list of outstanding items that we have followed up with the Avaya contacts twice along with information for each business component (contact, latest communication with contact, deadline date, documentation requested, Interview follow-ups, open interviews, email confirmations in progress, email confirmations outstanding) to send to R. Coyle and K. Marinkovich (KPMG) for review / comments.	1.1	\$ 250.00	\$ 275.00

EXHIBIT C9

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Research Tax Credit Tax Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ryan Coyle	02/28/23	Reviewing, as of 02/28/23, the R&D tax credit calculation comments from K. Marinkovich (KPMG) to update additional cloud data (1.2) and drafting follow-up email to G. Valania (Avaya) to confirm cloud research credit amounts (0.2).	1.4	\$ 375.00	\$ 525.00
Kate Marinkovich	03/01/23	Calculate, as of 03/01/23, the weekly fees for the bankruptcy court and provide to J. Calia (KPMG), as requested by debtors counsel.	0.1	\$ 500.00	\$ 50.00
Kate Marinkovich	03/01/23	Meeting with K. Marinkovich and R. Coyle (KPMG) to discuss email communication from D. McKnight (Avaya) and contractor costs identified throughout study.	0.2	\$ 500.00	\$ 100.00
Ryan Coyle	03/01/23	Meeting with K. Marinkovich and R. Coyle (KPMG) to discuss email communication from D. McKnight (Avaya) and contractor costs identified throughout study.	0.2	\$ 375.00	\$ 75.00
Matt Landry	03/01/23	(0.2) Draft a follow-up email to S. McIntyre (Avaya) regarding component [Redacted] requesting they provide sample documentation by the 03/07/23 deadline. (0.1) Draft a second follow-up email to D. Cuning (Avaya) requesting completion and return of the completed qualification file on Avaya SharePoint by 03/07/23.	0.3	\$ 250.00	\$ 75.00
Matt Landry	03/01/23	(0.2) Draft follow-up email A. Aragao (Avaya) regarding component Work[Redacted] (0.1) Draft a second follow-up to J. Domenegato (Avaya) regarding component AES & Record Stream requesting completion of the qualification file by the 03/08/23 deadline date.	0.3	\$ 250.00	\$ 75.00
Ryan Coyle	03/01/23	Senior associate review, as of 03/01/23, concurrently updating R&D Tax Credit calculation for comments from K. Marinkovich (KPMG) to confirm appropriate QRE methodology on projects.	0.6	\$ 375.00	\$ 225.00
Matt Landry	03/02/23	Reviewed multiple emails from P. Bell (Avaya) to the Avaya SME's and concurrently determined emails that still need to be sent out as of 3/2/23.	0.2	\$ 250.00	\$ 50.00
Ryan Coyle	03/02/23	Reviewing responses to email from J. Hummer and P. Beckett (Avaya) to gather remaining credit computation relevant items for inclusion in the tax credit calculation.	0.2	\$ 375.00	\$ 75.00
Matt Landry	03/02/23	Updated, as of 03/02/23, the R&D project tracker with new schedule of interview meetings with Avaya SMEs.	0.2	\$ 250.00	\$ 50.00

EXHIBIT C9

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Research Tax Credit Tax Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Kate Marinkovich	03/02/23	Manager review, as of 03/02/23, of R&D Tax Credit open time survey items and check status of items being followed-up by P. Bell (Avaya).	0.3	\$ 500.00	\$ 150.00
Ryan Coyle	03/02/23	Reviewing K. Marinkovich's (KPMG) review comments, concurrently planning the best approach going forward for the base year cloud QREs.	0.4	\$ 375.00	\$ 150.00
Ryan Coyle	03/03/23	Reviewing contractor data provided and preparing follow-up question for Avaya to confirm trends in the credit amount for one large project.	0.2	\$ 375.00	\$ 75.00
Ryan Coyle	03/03/23	Reviewing, as of 03/03/23, documentation for 2 projects from Avaya to ensure qualitative details can support the credit claim for the projects upon examination.	0.3	\$ 375.00	\$ 112.50
Ryan Coyle	03/03/23	Reviewing, as of 03/03/23, 3 follow-up emails from T. Morris, F. Steyh, and W. Huh (Avaya) to collect outstanding wage QRE and contractor QRE amounts.	0.3	\$ 375.00	\$ 112.50
Ryan Coyle	03/03/23	Prepared email communication to D. Cunning and G. Carty (Avaya) regarding questions on how to complete tax credit requests, including QRE percentages and background of the project.	0.4	\$ 375.00	\$ 150.00
Matt Landry	03/03/23	(0.1) Draft email regarding upcoming discussion with J. Domenegato (Avaya) for the components AES / Record Stream. (0.2) After receipt of documentation from M. Rice (Avaya) for the component CPaaS, reviewed, concurrently uploaded the documentation onto Orion. (0.2) After receipt of documentation from G. Bolyard and T. Stahly (Avaya) for the components DevTools, Tools and Common Servers, Gateway, and POD, reviewed, downloaded the documents from Avaya SharePoint, and incorporated the documents into Orion.	0.5	\$ 250.00	\$ 125.00
Matt Landry	03/03/23	(0.2) Call with M. Landry, K. Marinkovich (KPMG), and J. Domenegato (Avaya) regarding components AES / Record Stream to discuss any questions or responses that required clarification. (0.3) Following the call, updated the Q-File along with the Project Tracker to note the projects were non-qualifying, confirmed by J. Domenegato (Avaya).	0.5	\$ 250.00	\$ 125.00

EXHIBIT C9

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Research Tax Credit Tax Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Kate Marinkovich	03/03/23	Review follow-up email communication that P. Bell (Avaya) sent to the Avaya SMEs for outstanding requests to assess completeness of her follow-ups, concurrently responding to emails from F. Steyh, T. Morris, T. Stahly, J. Domenegato, G. Bolyard, T. Kennedy, D. Cuning, A. Aragao and W. Huh (Avaya SMEs) with questions regarding requests.	0.5	\$ 500.00	\$ 250.00
Matt Landry	03/06/23	Communication regarding next steps to gather technical details and component data to T. Morris (Avaya) for Analytics Service.	0.1	\$ 250.00	\$ 25.00
Matt Landry	03/06/23	Communication regarding next steps to gather technical details and component data to F. Steyh and C. Paila (Avaya) for Engagement designer, IT Security, and IX Meetings.	0.2	\$ 250.00	\$ 50.00
Matt Landry	03/06/23	Communication regarding next steps to gather technical details and component data to M. Fujisawa and S. Sharma (Avaya) for [Redacted] Private.	0.2	\$ 250.00	\$ 50.00
Matt Landry	03/06/23	Communication regarding next steps to gather technical details and component data to M. Ham and J. Lowrance (Avaya) for CogRnd.	0.2	\$ 250.00	\$ 50.00
Matt Landry	03/06/23	Reviewed, as of 03/06/23, response from W. Huh (Avaya) for the business components Maestro / Enterprise Cloud that advised documentation had been uploaded to the Avaya SharePoint. (0.1) After confirming a new folder had been created but documentation had not been checked in, draft response to W. Huh (Avaya) requesting he review SharePoint to checked documentation. (0.1)	0.2	\$ 250.00	\$ 50.00
Ryan Coyle	03/06/23	Reviewing 2 follow up emails from Avaya SMEs to gather qualitative details for the tax credit calculations.	0.2	\$ 375.00	\$ 75.00
Matt Landry	03/06/23	Call regarding R&D Tax Credit status update with R. Coyle, K. Marinkovich, and M. Landry (KPMG) to discuss outstanding items, to align on credit calculation approach for remaining outstanding items, and review emails from SMEs.	0.3	\$ 250.00	\$ 75.00
Ryan Coyle	03/06/23	Call regarding R&D Tax Credit status update with R. Coyle, K. Marinkovich, and M. Landry (KPMG) to discuss outstanding items, to align on credit calculation approach for remaining outstanding items, and review emails from SMEs.	0.3	\$ 375.00	\$ 112.50

EXHIBIT C9

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Research Tax Credit Tax Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Kate Marinkovich	03/06/23	Call regarding R&D Tax Credit status update with R. Coyle, K. Marinkovich, and M. Landry (KPMG) to discuss outstanding items, to align on credit calculation approach for remaining outstanding items, and review emails from SMEs.	0.3	\$ 500.00	\$ 150.00
Matt Landry	03/06/23	Call with K. Marinkovich (KPMG) and T. Morris (Avaya) regarding the Analytics Services projects.	0.3	\$ 250.00	\$ 75.00
Matt Landry	03/06/23	(0.4) Updated our time tracking file and qualification files up through 03/06/23, by noting business components that were now complete while incorporating new review comments along with new deadline dates.	0.4	\$ 250.00	\$ 100.00
Ryan Coyle	03/06/23	Meeting with R. Coyle (KPMG) and F. Steyh (Avaya) to discuss the complete wage QRE percentages for the credit for multiple projects.	0.4	\$ 375.00	\$ 150.00
Ryan Coyle	03/06/23	Meeting with R. Coyle, M. Landry (KPMG) and M. Ham (Avaya) for technical discussion to complete CogRnD project qualifications.	0.4	\$ 375.00	\$ 150.00
Matt Landry	03/06/23	Meeting with R. Coyle, M. Landry (KPMG) and M. Ham (Avaya) for technical discussion to complete CogRnD project qualifications.	0.4	\$ 250.00	\$ 100.00
Kate Marinkovich	03/06/23	Call with K. Marinkovich (KPMG) and T. Morris (Avaya) regarding the Analytics Services projects. (0.3) Preparing for the call by reviewing the time tracking data and related email chain. (0.2)	0.5	\$ 500.00	\$ 250.00
Kate Marinkovich	03/06/23	Call with K. Marinkovich, M. Landry (KPMG) and M. Fujisawa (Avaya) to discuss [Redacted] projects for FY22 R&D eligibility.	0.5	\$ 500.00	\$ 250.00
Matt Landry	03/06/23	Call with K. Marinkovich, M. Landry (KPMG) and M. Fujisawa (Avaya) to discuss [Redacted] projects for FY22 R&D eligibility.	0.5	\$ 250.00	\$ 125.00
Matt Landry	03/06/23	After attending interviews with SME's to gather additional information for Analytics Service and Engagement Designer, IT Security & IX Meetings, prepared summary from the discussions for CogRnD and [Redacted] (0.4) and incorporate project examples into documentation file (0.4).	0.8	\$ 250.00	\$ 200.00
Ryan Coyle	03/06/23	Reviewing, concurrently responding to 2 inquiries from Avaya regarding project resource eligibility pertaining the R&D tax credit for [Redacted] / CogRnD projects.	0.8	\$ 375.00	\$ 300.00

EXHIBIT C9

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Research Tax Credit Tax Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Matt Landry	03/06/23	Review, concurrently updating the Avaya Status Update document through 03/06/23, by incorporating documentation (review comments on in-process interviews, open interviews, email confirmations in progress, and email confirmations outstanding) as well as noting that P. Bell (Avaya) is following-up on items internally.	1.2	\$ 250.00	\$ 300.00
Matt Landry	03/06/23	Created list for the projects detailing business components, project contact, current status, current notes, to determine the potential qualified research expenditure dollar impact if our team were to qualify these at 0%. (1.3) and sent vi email to R. Coyle (KPMG) for review (0.1).	1.4	\$ 250.00	\$ 350.00
Ryan Coyle	03/06/23	Building, concurrently reviewing the potential credit uplift list consisting of outstanding items to discuss with the Avaya on tomorrow's status call to prioritize which credit items are most relevant to finalizing the numbers for the return.	2.2	\$ 375.00	\$ 825.00
Kate Marinkovich	03/07/23	Draft a follow-up email to M. Fujisawa (Avaya) for documentation related to [Redacted] (R&D project) and for confirmation of R&D activities in Leadership project codes.	0.2	\$ 500.00	\$ 100.00
Matt Landry	03/07/23	Reviewed the Maestro FY22 file (0.1), downloaded the documents to import into Orion (0.1), in preparation for write-up on the project.	0.2	\$ 250.00	\$ 50.00
Matt Landry	03/07/23	Updated, as of 03/07/23, the project tracker to note we had received documentation and the component was complete for Maestro. (0.2) Communication to confirm with T. Sherwood and P. Lawless (Avaya) they would be joining call on 3/8/23 to cover product management. (0.1)	0.3	\$ 250.00	\$ 75.00
Matt Landry	03/07/23	Draft follow-up email A. HP and A. Talreja (Avaya) to return the completed qualification file to SharePoint by the deadline date of 03/10/23. (0.1) Updated draft email to M. Fujisawa for [Redacted] and Leadership with a few revisions after R. Coyle's comments / update, and sent to M. Fujisawa (Avaya) along with a password to the protected qualification file on SharePoint to upload documents. (0.4)	0.5	\$ 250.00	\$ 125.00
Ryan Coyle	03/07/23	R&D Tax Credit status update meeting with A. Aspir (Avaya), K. Marinkovich, and R. Coyle (KPMG) to review the open calculation items and discuss next steps, as of 03/07/23.	0.5	\$ 375.00	\$ 187.50

EXHIBIT C9

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Research Tax Credit Tax Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Kate Marinkovich	03/07/23	R&D Tax Credit status update meeting with A. Aspir (Avaya), K. Marinkovich, and R. Coyle (KPMG) to review the open calculation items and discuss next steps, as of 03/07/23.	0.5	\$ 500.00	\$ 250.00
Kate Marinkovich	03/07/23	Manager review, as of 03/07/23, of the calculation to determine the dollar value / potential impact to the R&D Credit Claim for all items that KPMG is currently waiting on Avaya's SME input / response as the process assists Avaya to ascertain the materiality of the open items to determine whether or not to chase down the items further and / or modify timelines.	1.0	\$ 500.00	\$ 500.00
Matt Landry	03/08/23	(0.2) Communication with E. Essmaker and A. Aragao (Avaya) regarding upcoming calls to discuss [Redacted] project details later in the day.	0.2	\$ 250.00	\$ 50.00
Kate Marinkovich	03/08/23	Call with T. Sherwood (Avaya SME) and K. Marinkovich (KPMG) to discuss the Product Management team's R&D support activities to determine how it will quality for the R&D Tax Credit.	0.2	\$ 500.00	\$ 100.00
Kate Marinkovich	03/08/23	Meeting with A. Aragao (Avaya SME), K. Marinkovich and M. Landry (KPMG) to discuss the [Redacted] Public project activities in FY22 in order to determine how it will quality for the R&D tax credit.	0.2	\$ 500.00	\$ 100.00
Ryan Coyle	03/08/23	Preparing and sending a time tracking file to gather R&D tax credit amounts per request from E. Essmaker (Avaya).	0.2	\$ 375.00	\$ 75.00
Matt Landry	03/08/23	Meeting with A. Aragao (Avaya SME), K. Marinkovich and M. Landry (KPMG) to discuss the [Redacted] Public project activities in FY22 in order to determine how it will quality for the R&D tax credit. (0.2) After the call, revises the Q-File to 80 for the project hours / updated in our project tracker file that the component was complete - including a review comment (0.1)	0.3	\$ 250.00	\$ 75.00
Matt Landry	03/08/23	Review, as of 03/08/23, E. Essmakers' (Avaya) partially completed Q-File, concurrently filled in the components XT / CU and incorporated it into our version of the Q-File (0.2) and updated project tracker under these two components / marked them Complete and incorporated a note that they were NQ (0.1)	0.3	\$ 250.00	\$ 75.00
Ryan Coyle	03/08/23	Reviewing, as of 03/08/23, concurrently updating the R&D tax credit calculation Google Cloud Platform costs due to feedback received from P. Rustamji (Avaya).	0.3	\$ 375.00	\$ 112.50

EXHIBIT C9

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Research Tax Credit Tax Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Kate Marinkovich	03/08/23	Meeting with E. Essmaker (Avaya SME), K. Marinkovich, and M. Landry (KPMG) to discuss the [Redacted] Private project activities in FY22 to determine how it will quality for the R&D tax credit.	0.6	\$ 500.00	\$ 300.00
Matt Landry	03/08/23	Meeting with E. Essmaker (Avaya SME), K. Marinkovich, and M. Landry (KPMG) to discuss the [Redacted] Private project activities in FY22 to determine how it will quality for the R&D tax credit. (0.6) After call, drafted a follow-up email to E. Essmaker (Avaya) requesting he forward my email to an appropriate engineering lead on the project so we could gather greater technical detail (0.5) and updated our project tracker file that the interview was complete and noted next step was call with an engineering lead (0.1).	1.2	\$ 250.00	\$ 300.00
Kate Marinkovich	03/09/23	Meeting with K. Marinkovich and R. Coyle (KPMG) to discuss R&D Tax Credit status, as of 03/09/23, and of open confirmations that we are waiting on from Avaya and determine which to follow-up.	0.1	\$ 500.00	\$ 50.00
Matt Landry	03/09/23	Reviewed communication from A. Talreja (Avaya) regarding upcoming call to discuss the qualified hours for the business component Aura.	0.2	\$ 250.00	\$ 50.00
Ryan Coyle	03/09/23	Drafting / sending follow-up emails to G. Ramasamy, T. Johnson, U. Soans, G. Valanias, D. Cunning, and S. Louissant (Avaya) to request remaining R&D tax credit quantitative items to complete the tax credit calculation.	0.4	\$ 375.00	\$ 150.00
Kate Marinkovich	03/10/23	Call with K. Marinkovich (KPMG), A. Talreja and A. HP (Avaya SMEs) to discuss the Aura project code and determine if it is eligible for the R&D tax credit	0.3	\$ 500.00	\$ 150.00
Kate Marinkovich	03/10/23	Manager review, as of 03/10/23, of R&D Tax Credit status of all open items and follow-up with Avaya SME's accordingly (0.2), prepare / send a summary communication to P. Bell and A. Aspir (Avaya Tax Contacts) to illustrate materiality and scope of open items in order for them to determine next steps (0.4)	0.6	\$ 500.00	\$ 300.00
Matt Landry	03/13/23	R&D Tax Credit status update call with K. Marinkovich, R. Coyle, and M. Landry (KPMG) to discuss agenda for upcoming meeting with P. Bell and A. Aspir (Avaya).	0.1	\$ 250.00	\$ 25.00

EXHIBIT C9

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Research Tax Credit Tax Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Matt Landry	03/13/23	R&D Tax Credit status update call with K. Marinkovich, R. Coyle, and M. Landry (KPMG) to discuss agenda for upcoming meeting with P. Bell and A. Aspir (Avaya).	0.1	\$ 250.00	\$ 25.00
Kate Marinkovich	03/13/23	R&D Tax Credit status update call with K. Marinkovich, R. Coyle, and M. Landry (KPMG) to discuss agenda for upcoming meeting with P. Bell and A. Aspir (Avaya).	0.1	\$ 500.00	\$ 50.00
Kate Marinkovich	03/13/23	Call with P. Bell, A. Aspir (Avaya), R. Coyle, and K. Marinkovich (KPMG) to discuss R&D Tax Credit open items, next steps and status, as of 03/13/23.	0.3	\$ 500.00	\$ 150.00
Ryan Coyle	03/13/23	Call with P. Bell, A. Aspir (Avaya), R. Coyle, and K. Marinkovich (KPMG) to discuss R&D Tax Credit open items, next steps and status, as of 03/13/23.	0.3	\$ 375.00	\$ 112.50
Ryan Coyle	03/13/23	Meeting with R. Coyle, M. Landry and K. Marinkovich (KPMG) to discuss questions regarding treatment of specific projects and cloud expenditures in the credit calculation.	0.5	\$ 375.00	\$ 187.50
Kate Marinkovich	03/13/23	Meeting with R. Coyle, M. Landry and K. Marinkovich (KPMG) to discuss questions regarding treatment of specific projects and cloud expenditures in the credit calculation.	0.5	\$ 500.00	\$ 250.00
Matt Landry	03/13/23	(0.5) Update, as of 03/13/23, the project grouping tab in our calculation file focusing on project Q-Files that contained different percentages by presenting the largest percentage at the project level, incorporating additional projects, and inputting the largest percentage. (0.2) Review, as of 03/13/23, the time tracking analysis tab in the calculation file and updated each employee with their own percentage.	0.7	\$ 250.00	\$ 175.00
Ryan Coyle	03/13/23	Drafting / sending follow-up 3 emails to W. Huh, S. DiStasio, and D. Machiavello to gather credit relevant amounts for the R&D tax credit project.	0.7	\$ 375.00	\$ 262.50
Ryan Coyle	03/13/23	Reviewing, as of 03/13/23, concurrently cross referencing project's outstanding items (0.6) and drafting an email to P. Bell (Avaya) to reach out internally to ensure the project deadline is met and no open items are outstanding (0.1).	0.7	\$ 375.00	\$ 262.50
Ryan Coyle	03/13/23	Reviewing, as of 03/13/23, concurrently updating the R&D tax credit calculation cloud spend portion due to recent feedback from P. Rustomji (Avaya) to ensure accuracy / consistency across multiple credit years.	1.0	\$ 375.00	\$ 375.00

EXHIBIT C9

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Research Tax Credit Tax Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ryan Coyle	03/13/23	Senior associate review, as of 03/13/23, of the R&D tax credit calculation wage / contractor amounts for accuracy and completeness based on recent feedback from Avaya.	1.1	\$ 375.00	\$ 412.50
Ryan Coyle	03/14/23	Drafting / sending follow-up email to S. DiStasio and E. Serero (Avaya) to clarify request to gather insight into which cloud costs qualify for the R&D tax credit.	0.2	\$ 375.00	\$ 75.00
Matt Landry	03/14/23	Review, as of 03/14/23, the Avaya SharePoint in order to confirm documentation for the two business components CogRnd / [Redacted] had been incorporated (0.2); Extracted CogRND / [Redacted] documentation from SharePoint in order to upload to our file sharing platform Orion and updated our project tracking file to note documents had been received / imported to Orion. (0.1)	0.3	\$ 250.00	\$ 75.00
Ryan Coyle	03/14/23	Reviewing, as of 03/14/23, the R&D credit calculation as well as the estimated tax credit benefit for remaining open items to provide insight to P. Bell and A. Aspir (Avaya) into what is the most critical to close out to generate the largest tax benefit.	0.7	\$ 375.00	\$ 262.50
Matt Landry	03/14/23	Updated, as of 03/14/23, our calculation focusing on project components (Engagement Designer, Cloud System Architecture, CogRnd, Presence, Workplace Client) that had different qualification percentages per employee.	1.4	\$ 250.00	\$ 350.00
Ryan Coyle	03/15/23	Coordination related to upcoming R&D meetings with D. McKnight, E. Essmaker, T. Johnson, G. Ramasamy, and M. Fujisawa (Avaya Contacts) to complete the R&D tax credit computation items.	0.1	\$ 375.00	\$ 37.50
Matt Landry	03/15/23	Meeting with K. Marinkovich, M. Landry and R. Coyle (KPMG) to discuss follow-ups from R&D Tax Credit status update with Avaya and outstanding items that require SME follow-up emails. (partial attendance)	0.1	\$ 250.00	\$ 25.00
Matt Landry	03/15/23	(0.2) Rolling forward the Avaya Deliverable file to share with Avaya and provide an overview of the credit study with project documentation collected / write-ups.	0.2	\$ 250.00	\$ 50.00
Kate Marinkovich	03/15/23	Preparing calculation of estimated credit impact for R&D Tax Credit open items for delivery to Avaya.	0.2	\$ 500.00	\$ 100.00

EXHIBIT C9

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Research Tax Credit Tax Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ryan Coyle	03/15/23	Review, as of 03/15/23, of the R&D tax credit calculation models to estimate the tax benefit given current situation and the upcoming project deadline.	0.3	\$ 375.00	\$ 112.50
Kate Marinkovich	03/15/23	Meeting with K. Marinkovich, M. Landry and R. Coyle (KPMG) to discuss follow-ups from R&D Tax Credit status update with Avaya and outstanding items that require SME follow-up emails.	0.4	\$ 500.00	\$ 200.00
Ryan Coyle	03/15/23	Meeting with K. Marinkovich, M. Landry and R. Coyle (KPMG) to discuss follow-ups from R&D Tax Credit status update with Avaya and outstanding items that require SME follow-up emails.	0.4	\$ 375.00	\$ 150.00
Ryan Coyle	03/15/23	Meeting with M. Landry and R. Coyle (KPMG) to review the R&D tax credit technical deliverable and to discuss next steps on drafting qualitative support for the project results.	0.4	\$ 375.00	\$ 150.00
Ryan Coyle	03/15/23	Meeting with P. Bell, A. Aspir, R. Coyle and K. Marinkovich (KPMG) to discuss remaining R&D open items and next steps, as of 03/15/23, to ensure completion by calculation deadline.	0.5	\$ 375.00	\$ 187.50
Kate Marinkovich	03/15/23	Meeting with P. Bell, A. Aspir, R. Coyle and K. Marinkovich (KPMG) to discuss remaining R&D open items and next steps, as of 03/15/23, to ensure completion by calculation deadline.	0.5	\$ 500.00	\$ 250.00
Ryan Coyle	03/15/23	Reviewing, as of 03/15/23, the R&D tax credit calculation / the credit impact of remaining items prior to presenting to P. Bell and A. Aspir (Avaya).	0.6	\$ 375.00	\$ 225.00
Kate Marinkovich	03/15/23	Manager review, as of 03/15/23, of the KPMG calculation of an estimated standalone credit impact on all open items prepared by R. Coyle and M. Landry (KPMG), concurrently providing comments.	0.8	\$ 500.00	\$ 400.00
Ryan Coyle	03/20/23	Draft email follow-up to D. Machiavella (Avaya) to confirm R&D tax credit contract analysis for increased R&D tax credit benefit.	0.2	\$ 375.00	\$ 75.00
Ryan Coyle	03/20/23	Meeting with T. Johnson (Avaya) and R. Coyle (KPMG) regarding project cloud expenditures (0.2); and draft a follow-up email to G. Ramasamy (Avaya) for information to complete R&D tax credit computation for one project's cloud computing expenditures in relation to the R&D tax credit (0.1);	0.3	\$ 375.00	\$ 112.50
Ryan Coyle	03/20/23	Senior associate review, as of 03/20/23, of the R&D tax credit calculation while incorporating recent feedback provided by Avaya to ensure accuracy.	0.3	\$ 375.00	\$ 112.50

EXHIBIT C9

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Research Tax Credit Tax Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Kate Marinkovich	03/20/23	[Redacted] follow-up technical discussion with K. Marinkovich, M. Landry (KPMG), J. Akerboom, and E. Essmaker (Avaya SMEs).	0.4	\$ 500.00	\$ 200.00
Matt Landry	03/20/23	[Redacted] follow-up technical discussion with K. Marinkovich, M. Landry (KPMG), J. Akerboom, and E. Essmaker (Avaya SMEs). (0.4) Drafted / sent a documentation request to J. Akerboom (Avaya) after discussion. (0.3)	0.7	\$ 250.00	\$ 175.00
Kate Marinkovich	03/21/23	Prepare, as of 03/21/23, the Good faith estimate of time / fees for current week for R&D Tax Credit , as requested by debtors counsel.	0.1	\$ 500.00	\$ 50.00
Matt Landry	03/21/23	Call with M. Fujisawa (Avaya SME), M. Landry and K. Marinkovich (KPMG) to discuss the Leadership project codes and potentially qualifying activities, as of 03/21/23.	0.2	\$ 250.00	\$ 50.00
Kate Marinkovich	03/21/23	Call with M. Fujisawa (Avaya SME), M. Landry and K. Marinkovich (KPMG) to discuss the Leadership project codes and potentially qualifying activities, as of 03/21/23.	0.2	\$ 500.00	\$ 100.00
Matt Landry	03/21/23	Status update call with K. Marinkovich, R. Coyle, and M. Landry (KPMG) to discuss the R&D Tax Credit calculation and the base period implications of the Canada Cloud accounts. (partial attendance).	0.2	\$ 250.00	\$ 50.00
Kate Marinkovich	03/21/23	Status update call with K. Marinkovich, R. Coyle, and M. Landry (KPMG) to discuss the R&D Tax Credit calculation and the base period implications of the Canada Cloud accounts.	0.5	\$ 500.00	\$ 250.00
Ryan Coyle	03/21/23	Status update call with K. Marinkovich, R. Coyle, and M. Landry (KPMG) to discuss the R&D Tax Credit calculation and the base period implications of the Canada Cloud accounts.	0.5	\$ 375.00	\$ 187.50
Ryan Coyle	03/21/23	Senior associate review, as of 03/21/23, of R&D tax credit calculation for consistency with formulas and yearly updates to remove prior year information.	1.1	\$ 375.00	\$ 412.50
Ryan Coyle	03/21/23	Senior associate review, as of 03/21/23, of R&D tax credit calculation base year credit amounts for accuracy given potential base year impacts per new facts discovered and modeling the prior 3 credit years with R&D tax credit amounts.	2.4	\$ 375.00	\$ 900.00

EXHIBIT C9

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Research Tax Credit Tax Consulting Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Ryan Coyle	03/22/23	Drafting email to K. Marinkovich's (KPMG Manager) regarding R&D tax credit calculation review to confirm her feedback was incorporated into the calculation / confirm approach on outstanding items.	0.1	\$ 375.00	\$ 37.50
Kate Marinkovich	03/22/23	Call with K. Marinkovich (KPMG), P. Bell and A. Aspir (Avaya Tax) regarding the R&D Tax Credit status, as of 03/22/23.	0.2	\$ 500.00	\$ 100.00
Matt Landry	03/22/23	Discussion with K. Marinkovich, M. Landry (KPMG), V. Thota and R. Basuveswaran (Avaya SMEs) to discuss the [Redacted] support project and determine eligibility for the credit.	0.2	\$ 250.00	\$ 50.00
Kate Marinkovich	03/22/23	Discussion with K. Marinkovich, M. Landry (KPMG), V. Thota and R. Basuveswaran (Avaya SMEs) to discuss the [Redacted] support project and determine eligibility for the credit.	0.2	\$ 500.00	\$ 100.00
Ryan Coyle	03/22/23	Reviewing, as of 03/22/23, the formulas within the R&D Tax Credit calculation for the index to link to each section of the R&D Tax Credit workbook.	0.3	\$ 375.00	\$ 112.50
Matt Landry	03/22/23	Technical interview with D. McKnight (Avaya SME), K. Marinkovich and M. Landry (KPMG) to discuss the MPaaS technical development in FY22 and determine eligibility for credit (partial attendance).	0.5	\$ 250.00	\$ 125.00
Kate Marinkovich	03/22/23	Technical interview with D. McKnight (Avaya SME), K. Marinkovich and M. Landry (KPMG) to discuss the MPaaS technical development in FY22 and determine eligibility for credit.	0.6	\$ 500.00	\$ 300.00
Ryan Coyle	03/22/23	Reviewing, as of 03/22/23, the R&D tax credit calculation prior year models for consistency to match the facts as well as additional tax credit computation for the current year.	0.7	\$ 375.00	\$ 262.50
Matt Landry	03/22/23	Update, as of 03/22/23, the tax credit calculation file with the percentages for projects covered in the past week as well as manually entering some percentages as some employees had different percentages.	0.7	\$ 250.00	\$ 175.00
Total Research Tax Credit Tax Consulting Services			113.5		\$ 38,187.50

EXHIBIT C10

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Loaned Resource Tax Assistance Services

February 14, 2023 through March 22, 2023

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Alexandra Lee	03/20/23	(0.3) Call with Y. Kukoyi, R. Kelly, L. Ng, S. Xu, E. Albritton, and A. Lee (KPMG), A. Sexton, C. Roarty (both K&E), M. Roach, and A. Azriel (Avaya) to discuss open items with respect to AIEL granite trust transaction and other developments with respect to the bankruptcy proceeding.	0.3	\$ 288.00	\$ 86.40
Alexandra Lee	03/21/23	Meeting with A. Lee (KPMG) and M. Gary (Avaya) to review the FY21 and FY22 income statement.	0.2	\$ 288.00	\$ 57.60
Alexandra Lee	03/21/23	Creating the Earnings Before Interest and Taxes (EBIT) calculations for M. Roach (Avaya) for FY21 (0.6) / FY22 (0.7) / FY23 (0.7).	2.0	\$ 288.00	\$ 576.00
Alexandra Lee	03/21/23	(.5) Meeting with A. Lee (KPMG) and S. White (Avaya Project Manager) to discuss Product Action Item.	0.5	\$ 288.00	\$ 144.00
Alexandra Lee	03/21/23	(.5) Avaya regroup meeting with A. Lee (KPMG) and M. Roach (Avaya) to review the EBIT calculations.	0.5	\$ 288.00	\$ 144.00
Alexandra Lee	03/22/23	(.5) Call with A. Lee (KPMG) and representative from Oklahoma Secretary of State office to discuss the annual report that Avaya needs to file to be compliant / good standing.	0.5	\$ 288.00	\$ 144.00
Alexandra Lee	03/22/23	(1.5) Preparing the Board of Directors' slide for use in upcoming UK Board meeting.	1.5	\$ 288.00	\$ 432.00
Alexandra Lee	03/22/23	(.5) Meeting with A. Lee (KPMG), M. Roach and S. White (Avaya) regarding project management, review of the Avaya Project Tracker and to determine which tasks need to be prioritized, as of 03/22/23.	0.5	\$ 288.00	\$ 144.00
Total Loaned Resource Tax Assistance Services			6.0		\$ 1,728.00

EXHIBIT C11

AVAYA INC., et al.
Case No. 23-90088 (DRJ)

Retention Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	02/15/23	0.1 Communication with M. Phillips (KPMG) to request copies of MSA and related amendments to be filed with KPMG's Declaration.	0.1	\$ 332.50	\$ 33.25
Wendy Shaffer	02/15/23	0.1 Review of MSA and related amendments and save-off to be included in final documents to be sent to debtors counsel for inclusion in KPMG Retention Application.	0.1	\$ 332.50	\$ 33.25
Wendy Shaffer	02/15/23	0.3 Call with J. Calia and M. Phillips (KPMG) regarding status of Avaya Declaration and to address specific questions related to 90-day payments, retainers and amounts to be waived.	0.3	\$ 332.50	\$ 99.75
Wendy Shaffer	02/15/23	0.5 Review of Parties in Interest list for Avaya and identify law firms / bank / financial institutions to send to R. Marchan and J. Roberts (KPMG) to identify relationships for disclosures required in Avaya Declaration.	0.5	\$ 332.50	\$ 166.25
Wendy Shaffer	02/15/23	3.8 Continued to draft Avaya Declaration including requesting / incorporating details required.	3.8	\$ 332.50	\$ 1,263.50
Wendy Shaffer	02/16/23	0.3 Drafted Disclosure email to send to Avaya teams per Retention requirements.	0.3	\$ 332.50	\$ 99.75
Wendy Shaffer	02/16/23	2.6 Drafted Compensation portion of Avaya Declaration including related charts and footnotes based on 9 SOW's.	2.6	\$ 332.50	\$ 864.50
Wendy Shaffer	02/17/23	0.3 Updates to Avaya Declaration to include required Law firm and bank / financial institution disclosures, per direction from KPMG OGC.	0.3	\$ 332.50	\$ 99.75
Wendy Shaffer	02/17/23	0.5 Prepared detailed email to E. Dalamianieras (Foley Hoag) to provide drafts of Avaya Declaration / Proposed Order along with related SOW's and summary data for his review.	0.5	\$ 332.50	\$ 166.25
Wendy Shaffer	02/17/23	1.3 Compiled 90 day payment info provided by KPMG project teams including details related to Retainers for inclusion in Avaya Declaration.	1.3	\$ 332.50	\$ 432.25
Wendy Shaffer	02/20/23	0.1 Call with C. Katrinak (K&E) and J. Roberts (KPMG Office of General Counsel) regarding status of KPMG Declaration, Proposed Order and next steps related to Kovel letter.	0.1	\$ 332.50	\$ 33.25
Wendy Shaffer	02/20/23	0.2 Call with M. Phillips (KPMG) to discuss questions regarding percentage of discount related to KPMG standard fees for 9 SOW's to include in Avaya Declaration.	0.2	\$ 332.50	\$ 66.50

EXHIBIT C11

AVAYA INC., et al.
Case No. 23-90088 (DRJ)

Retention Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	02/20/23	0.4 Revised draft of Avaya Declaration to include data regarding percentage of standard related to KPMG hourly rates for 9 SOWs.	0.4	\$ 332.50	\$ 133.00
Wendy Shaffer	02/20/23	0.5 Updates to Avaya draft Declaration and Proposed Order based on review comments received from E. Dalmanieras (Foley Hoag).	0.5	\$ 332.50	\$ 166.25
Wendy Shaffer	02/20/23	0.9 Call with E. Dalmanieras (Foley Hoag) to discuss outstanding items related to KPMG Declaration and Proposed Order in Avaya bankruptcy matter.	0.9	\$ 332.50	\$ 299.25
Wendy Shaffer	02/21/23	0.5 Finalized Draft of Avaya Declaration and Proposed Order in preparation to send to J. Roberts (KPMG OGC) for review / approval.	0.5	\$ 332.50	\$ 166.25
Wendy Shaffer	02/21/23	0.7 Incorporated discount to standard rate information into the Avaya Declaration related to 9 SOW's as provided by M. Phillips (KPMG).	0.7	\$ 332.50	\$ 232.75
Wendy Shaffer	02/22/23	0.2 Drafted email to KPMG project Partners / team leads to request review of current draft of Avaya Declaration and Proposed Order.	0.2	\$ 332.50	\$ 66.50
Wendy Shaffer	02/22/23	0.3 Updates to latest draft of Avaya Declaration based on discussion with J. Roberts (KPMG OGC).	0.3	\$ 332.50	\$ 99.75
Wendy Shaffer	02/23/23	0.1 Drafted email to R. Kelly and S. Xu (KPMG) to request amount to be waived by KPMG to be included in Avaya Declaration.	0.1	\$ 332.50	\$ 33.25
Wendy Shaffer	02/23/23	0.1 Updates to Avaya Declaration per direction from Y. Kukoyi (KPMG Partner / Declarant).	0.1	\$ 332.50	\$ 33.25
Wendy Shaffer	02/23/23	0.2 Call with S. Carlozzi (KPMG) regarding changes requested to Avaya Declaration and questions related to same.	0.2	\$ 332.50	\$ 66.50
Wendy Shaffer	02/23/23	0.5 Updates to Avaya Declaration per discussion with J. Roberts (KPMG OGC) and outside counsel and send updated version to Avaya team for review / comment.	0.5	\$ 332.50	\$ 166.25
Yinka Kukoyi	02/23/23	Partner review, as of 02/23/23, of retention documents, concurrently providing comments (0.7) and forwarding to W. Shaffer via email (KPMG) (0.1).	0.8	\$ 1,120.00	\$ 896.00
Wendy Shaffer	02/23/23	0.9 Updates to Avaya Declaration per request / review comments sent by S. Carlozzi (KPMG) related to SOW I.	0.9	\$ 332.50	\$ 299.25
Wendy Shaffer	02/24/23	0.1 Updated Avaya Declaration to include amounts to be waived by KPMG per data received from R. Kelly (KPMG).	0.1	\$ 332.50	\$ 33.25

EXHIBIT C11

AVAYA INC., et al.
Case No. 23-90088 (DRJ)

Retention Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	02/24/23	1.3 Finalized Schedules 1 & 2 to accompany Avaya Declaration.	1.3	\$ 332.50	\$ 432.25
Wendy Shaffer	02/27/23	0.1 Communication with Y. Kukoyi (KPMG Partner) to provide update regarding KPMG Retention Application in Avaya matter including timing to file, per communication with C. Katrinak (K&E).	0.1	\$ 332.50	\$ 33.25
Wendy Shaffer	03/02/23	0.1 Communication via email with K&E and Y. Kukoyi (KPMG Declarant) regarding status and next steps related to KPMG Retention Application in Avaya matter based on communication with K&E.	0.1	\$ 332.50	\$ 33.25
Wendy Shaffer	03/06/23	Review and respond to email from J. Calia (KPMG) regarding approval related to changes requested to KPMG Retention Application and advise regarding next steps.	0.1	\$ 332.50	\$ 33.25
Wendy Shaffer	03/07/23	0.1 Drafted email to K&E to request updates to KPMG Declaration related to Valuation services.	0.1	\$ 332.50	\$ 33.25
Wendy Shaffer	03/07/23	0.1 Email communication with KPMG Partners regarding follow-up questions related to changes requested in KPMG Retention documents.	0.1	\$ 332.50	\$ 33.25
Wendy Shaffer	03/07/23	0.3 Drafted detailed email to C. Katrinak (K&E) to request revisions to KPMG's Retention Application and Declaration related to valuation services and SOW B rates.	0.3	\$ 332.50	\$ 99.75
Wendy Shaffer	03/07/23	0.8 Analyzed review comments from Y. Kukoyi (KPMG) related to latest drafts of KPMG's Avaya Retention Application and Declaration and concurrently address.	0.8	\$ 332.50	\$ 266.00
Wendy Shaffer	03/08/23	0.2 Review communication from G. Bocchino (KPMG), J. Roberts (KPMG) regarding additional services / addendum to be filed in a Supplemental Declaration related to SOW H included in KPMG's Retention Application to be filed on 3/9 and forward info to KPMG billing liaison for future billings.	0.2	\$ 332.50	\$ 66.50
Wendy Shaffer	03/09/23	0.1 Drafted email to C. Katrinak (K&E) to provide Declarant approval of Avaya Retention Application documents and to request filing / service of same.	0.1	\$ 332.50	\$ 33.25
Wendy Shaffer	03/09/23	0.2 Communication regarding redline changes to the Avaya Retention documents with J. Roberts (KPMG OGC) and Y. Kukoyi (KPMG Declarant).	0.2	\$ 332.50	\$ 66.50
Wendy Shaffer	03/09/23	0.3 Review of final redline changes to Avaya Retention Application documents.	0.3	\$ 332.50	\$ 99.75

EXHIBIT C11

AVAYA INC., et al.
Case No. 23-90088 (DRJ)Retention Services
February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	03/10/23	0.1 Communication via email with Y. Kukoyi (KPMG) regarding filing of KPMG's Avaya retention Application and related objection period.	0.1	\$ 332.50	\$ 33.25
Wendy Shaffer	03/21/23	0.2 Review email communication regarding new SOWs and save off for filing once Order approving KPMG Retention is filed.	0.2	\$ 332.50	\$ 66.50
Wendy Shaffer	03/22/23	0.1 Draft mail to O. Acuna (K&E) to advise regards additional SOW's in Avaya matter.	0.1	\$ 332.50	\$ 33.25
Wendy Shaffer	03/22/23	0.1 Send copy of Order approving KPMG retention to Y. Kukoyi (KPMG Partner).	0.1	\$ 332.50	\$ 33.25
Total Retention Services			20.5		\$ 7,446.25

EXHIBIT C12

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Fee Preparation Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	02/14/23	0.1 Communication with J. Calia (KPMG) to request list of professionals for Avaya.	0.1	\$ 332.50	\$ 33.25
Wendy Shaffer	02/24/23	0.2 Communication via email with M. Phillips (KPMG) regarding set-up of exhibits in Avaya 1st and final fee application with regards to fixed fee and tax consulting services.	0.2	\$ 332.50	\$ 66.50
Juanita Garza	02/28/23	0.1 Prepare footnote for services provided from 01/01 through 02/23.	0.1	\$ 245.00	\$ 24.50
Juanita Garza	02/28/23	0.3 Prepare, as of 02/28/23, the Property Tax Compliance FY23 Services exhibit for inclusion in First and Final Fee Application.	0.3	\$ 245.00	\$ 73.50
Juanita Garza	02/28/23	0.4 Prepare, as of 02/28/23, the U.S. Federal and State Income Tax Compliance Services exhibit for inclusion in First and Final Fee Application.	0.4	\$ 245.00	\$ 98.00
Juanita Garza	02/28/23	0.4 Prepare Sales/Use Tax Compliance Services exhibit for inclusion in First and Final Fee Application.	0.8	\$ 245.00	\$ 196.00
Juanita Garza	03/01/23	0.2 Review and respond to debtors' counsel's request for Good Faith Estimate by end of day.	0.2	\$ 245.00	\$ 49.00
Juanita Garza	03/01/23	0.2 Review and respond to J. Calia and M. Phillips (KPMG) emails regarding Good Faith Estimate.	0.2	\$ 245.00	\$ 49.00
Kevin Gilsean	03/03/23	Call with J. Garza and K. Gilsean (KPMG) to discuss time and expense procedures during bankruptcy, as well as current engagement structures in place.	0.2	\$ 450.00	\$ 90.00
Juanita Garza	03/03/23	0.4 Prepare Restructuring exhibit for inclusion in First and Final Fee Application.	0.4	\$ 245.00	\$ 98.00
Juanita Garza	03/03/23	Continue, as of 03/03/23 to prepare Property Tax Compliance FY23 Services exhibit for inclusion in First and Final Fee Application.	0.4	\$ 245.00	\$ 98.00
Juanita Garza	03/03/23	Continue, as of 03/03/23, to prepare U.S. Federal and State Income Tax Compliance Services exhibit for inclusion in First and Final Fee Application.	0.4	\$ 245.00	\$ 98.00
Juanita Garza	03/03/23	Continue, from earlier on 03/03/23, to prepare the Restructuring exhibit for inclusion in First and Final Fee Application.	0.4	\$ 245.00	\$ 98.00
Juanita Garza	03/03/23	Prepare AMCS exhibit for inclusion in First and Final Fee Application.	0.4	\$ 245.00	\$ 98.00
Juanita Garza	03/03/23	1.0 Preparing Exhibit A for inclusion in the First and Final Fee Application.	1.0	\$ 245.00	\$ 245.00
Juanita Garza	03/06/23	Draft email to J. Calia, S. Carlozzi, Y. Kukoyi, and M. Phillips (KPMG) regarding Good Faith Estimates due on Wednesday by 6:00 p.m. central time.	0.1	\$ 245.00	\$ 24.50

EXHIBIT C12

AVAYA INC., et al.
Case No. 23-90088 (DRJ)

Fee Preparation Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Juanita Garza	03/06/23	Update, as of 03/06/23, Exhibit A with additional professionals' rates / services for inclusion in the first interim and final fee exhibits.	1.3	\$ 245.00	\$ 318.50
Juanita Garza	03/06/23	Continue, as of 03/06/23, to prepare the Restructuring Services exhibit for inclusion in the first and final fee application.	3.1	\$ 245.00	\$ 759.50
Juanita Garza	03/07/23	Review SOW G to note services and rates for inclusion in the exhibits for the first and final fee application.	0.5	\$ 245.00	\$ 122.50
Juanita Garza	03/07/23	Continue, as of 03/07/23, to prepare the Restructuring Services exhibit for inclusion in the first and final fee application.	2.7	\$ 245.00	\$ 661.50
Juanita Garza	03/08/23	Draft email to J. Calia, M. Phillips and Y. Kukoyi (KPMG) to request each service line provide Good Faith Estimates as requested by the bankruptcy court.	0.1	\$ 245.00	\$ 24.50
Juanita Garza	03/08/23	Draft reminder to J. Calia, S. Carlozzi, Y. Kukoyi, and M. Phillips (KPMG) regarding timeline deadline to provided Good Faith Estimates.	0.1	\$ 245.00	\$ 24.50
Juanita Garza	03/08/23	Draft email to Z. Read (K&E) with Good Faith Estimate after J. Calia's (KPMG) review / approval.	0.2	\$ 245.00	\$ 49.00
Juanita Garza	03/08/23	Finalize Good Faith Estimate after reviewing emails to / from J. Calia and M. Phillips (KPMG).	0.2	\$ 245.00	\$ 49.00
Juanita Garza	03/08/23	Review email communication from the KPMG leads for each service line, concurrently compiling amounts into Good Faith Estimates to send to J. Calia (KPMG) to review prior to forwarding to debtors' counsel.	0.6	\$ 245.00	\$ 147.00
Juanita Garza	03/08/23	Continue, as of 03/08/23, to prepare the Restructuring Services exhibit for inclusion in the first and final fee application.	3.1	\$ 245.00	\$ 759.50
Wendy Shaffer	03/09/23	0.1 Email to J. Garza (KPMG) to provide copy of WORD version of Avaya Retention Application to be utilized to prepare Avaya 1st and Final fee application.	0.1	\$ 332.50	\$ 33.25
Juanita Garza	03/09/23	Update, as of 03/09/23, Exhibit A with additional professionals' names / rates / services.	0.9	\$ 245.00	\$ 220.50
Juanita Garza	03/09/23	Continue, as of 03/09/23, to prepare the Restructuring Services exhibit for inclusion in the first and final fee application.	3.5	\$ 245.00	\$ 857.50
Juanita Garza	03/10/23	Review retention application to extract services and rates to incorporate into the first interim and final fee exhibits / narrative.	1.4	\$ 245.00	\$ 343.00
Juanita Garza	03/13/23	(0.2) Prepare fee estimate worksheet and forward to L. Calia, M. Phillips, K. Gilsenan, M. Hamilton, A. French (KPMG) in preparation for submission to debtors' counsel as required by the bankruptcy court.	0.2	\$ 245.00	\$ 49.00
Juanita Garza	03/13/23	0.3 Continue, as of 03/13/23, to prepare Property Tax Compliance exhibit for inclusion in first and final fee exhibits.	0.3	\$ 245.00	\$ 73.50

EXHIBIT C12

AVAYA INC., et al.
Case No. 23-90088 (DRJ)

Fee Preparation Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Juanita Garza	03/13/23	0.4 Continue, as of 03/13/23, to prepare U.S. Federal and State Income Tax Compliance Services exhibit for inclusion in first and final exhibits.	0.4	\$ 245.00	\$ 98.00
Juanita Garza	03/13/23	Continue, as of 03/13/23, to prepare AMCS exhibit for inclusion in First and Final Fee Application.	0.4	\$ 245.00	\$ 98.00
Juanita Garza	03/13/23	Continue, as of 03/13/23 to prepare Sales/Use Tax Compliance exhibit for inclusion in first and final fee exhibits.	1.0	\$ 245.00	\$ 245.00
Juanita Garza	03/13/23	(2.3) Continue, as of 03/13/23, to prepare restructuring services exhibit for inclusion in the first and final exhibits.	2.3	\$ 245.00	\$ 563.50
Juanita Garza	03/13/23	(2.9) Continue, from earlier on 03/13/23, to prepare restructuring services exhibit for inclusion in the first and final exhibits.	2.9	\$ 245.00	\$ 710.50
Juanita Garza	03/14/23	(0.1) Draft email to Z. Read (debtors' counsel) to provide amounts related to KPMG Good Faith Estimate.	0.1	\$ 245.00	\$ 24.50
Juanita Garza	03/14/23	(0.1) Draft reminder to KPMG team leads regarding Good Faith estimates, as requested by debtors' counsel.	0.1	\$ 245.00	\$ 24.50
Juanita Garza	03/14/23	(0.3) Compile responses for estimates and draft email to J. Calia and M. Phillips (KPMG) regarding approval prior to sending to debtors counsel.	0.3	\$ 245.00	\$ 73.50
Juanita Garza	03/14/23	(0.6) Update, as of 03/14/23, exhibit A with additional professionals' names / rates / services.	0.6	\$ 245.00	\$ 147.00
Juanita Garza	03/14/23	Continue, as of 03/14/23, to prepare Restructuring services exhibit for inclusion in first and final exhibits.	2.6	\$ 245.00	\$ 637.00
Juanita Garza	03/14/23	(3.4) Continue, from earlier on 03/14/23, to prepare Restructuring services exhibit for inclusion in first and final exhibits.	3.4	\$ 245.00	\$ 833.00
Juanita Garza	03/17/23	Continue, as of 03/17/23, to prepare AMCS exhibit for inclusion in First and Final Fee Application.	0.5	\$ 245.00	\$ 122.50
Juanita Garza	03/17/23	Continue, as of 03/17/23, to prepare Restructuring services exhibit for inclusion in first and final exhibits.	1.8	\$ 245.00	\$ 441.00
Juanita Garza	03/17/23	Continue, from earlier on 03/17/23, to prepare Restructuring services exhibit for inclusion in first and final exhibits.	2.0	\$ 245.00	\$ 490.00
Juanita Garza	03/17/23	Continue, on same day on 03/14/23, to prepare Restructuring services exhibit for inclusion in first and final exhibits.	2.8	\$ 245.00	\$ 686.00
Juanita Garza	03/20/23	Update Good faith estimate worksheet and forward to S. Xu, B. Holland, M. Hamilton, A. French, and M. Phillips (KPMG) to request weekly update.	0.2	\$ 245.00	\$ 49.00
Juanita Garza	03/20/23	Begin to compile updates from KPMG team to incorporate into the Good Faith Estimates, as requested by debtors' counsel.	0.5	\$ 245.00	\$ 122.50
Juanita Garza	03/20/23	Update, as of 03/20/23, exhibit A for additional professionals' rates / services for inclusion in the first and final exhibits.	1.2	\$ 245.00	\$ 294.00
Juanita Garza	03/20/23	Continue, as of 03/20/23, to prepare restructuring services exhibit for inclusion in first and final exhibits.	1.6	\$ 245.00	\$ 392.00

EXHIBIT C12

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Fee Preparation Services

February 14, 2023 through March 22, 2023

Name	Date	Description	Hours	Rate	Amount
Juanita Garza	03/20/23	Continue, from earlier on 03/20/23, to prepare restructuring services exhibit for inclusion in first and final exhibits.	3.6	\$ 245.00	\$ 882.00
Juanita Garza	03/21/23	Continue, as of 03/21/23, to prepare restructuring services exhibit for inclusion in first and final exhibits.	3.2	\$ 245.00	\$ 784.00
Juanita Garza	03/21/23	Continue, from earlier on 03/21/23, to prepare restructuring services exhibit for inclusion in first and final exhibits.	3.6	\$ 245.00	\$ 882.00
Wendy Shaffer	03/22/23	0.1 Review Court docket and communication with J. Garza (KPMG) regarding Plan Confirmation.	0.1	\$ 332.50	\$ 33.25
Juanita Garza	03/22/23	Draft email to all KPMG team members regarding confirmation of the plan and the ability to cease timekeeping as of the confirmation date	0.2	\$ 245.00	\$ 49.00
Juanita Garza	03/22/23	Draft email to O. Acuna (K&E) regarding inclusion or exclusion of confirmation date in time detail required in the first and final fee application.	0.2	\$ 245.00	\$ 49.00
Juanita Garza	03/22/23	Update, as of 03/22/23, exhibit A for additional professionals' rates / services for inclusion in the first and final exhibits.	1.2	\$ 245.00	\$ 294.00
Juanita Garza	03/22/23	Continue, from earlier on 03/22/23, to prepare restructuring services exhibit for inclusion in first and final exhibits.	2.9	\$ 245.00	\$ 710.50
Juanita Garza	03/22/23	Continued, same day, to prepare restructuring services exhibit for inclusion in first and final exhibits.	3.1	\$ 245.00	\$ 759.50
Total Fee Preparation Services			66.7		\$ 16,426.25

EXHIBIT D

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Summary of Out of Pocket Expenses

February 14, 2023 through March 22, 2023

<u>Category</u>	<u>Amount</u>
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ 176.18
Miscellaneous	\$ -
Total	\$ 176.18

EXHIBIT D1

AVAYA INC., et al.

Case No. 23-90088 (DRJ)

Detail of Out of Pocket Expenses

February 14, 2023 through March 22, 2023

Name	Date	Description	Amount
		Air Fare Subtotal	\$ -
		Lodging Subtotal	\$ -
		Meals Subtotal	\$ -
Ryan Kelly	03/10/23	Ground Transport from Hotel in NYC to Moynihan Train Hall.	\$ 19.18
Ryan Kelly	03/10/23	Parking at 30 th street station Philadelphia.	\$ 68.00
Ryan Kelly	03/10/23	Ground Transport from New York City to Philadelphia.	\$ 89.00
		Total Ground Transportation	\$ 176.18
		Miscellaneous Subtotal	\$ -
		Total Out of Pocket Expenses	\$ 176.18

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:)	
	)	Chapter 11
AVAYA INC., <i>et al.</i> , ¹	)	Case No. 23-90088 (DRJ)
)	
Reorganized Debtors.	)	(Jointly Administered)
)	

**DECLARATION PURSUANT TO RULE 2016-1 OF THE
LOCAL RULES OF BANKRUPTCY PROCEDURE FOR THE
UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF TEXAS**

I, Olayinka Kukoyi, being duly sworn, deposes and says:

1. I am a Partner of KPMG LLP (“KPMG”), a professional services firm.
2. By Order dated March 22, 2023, KPMG was retained to provide Tax Compliance, Tax Provision, Tax Restructuring, Tax Consulting, and Related Services to the above-captioned reorganized debtors (before the Effective Date² of the Plan, collectively, the “Debtors,” and after the Effective Date of the Plan, collectively, the “Reorganized Debtors”).
3. I submit this Declaration in conjunction with KPMG’s First and Final Fee Application, dated May 8, 2023 (the “Application”) for compensation for services rendered and allowance of expenses for the final period of February 14, 2023, through March 22, 2023.

¹ A complete list of each of the Reorganized Debtors in these chapter 11 cases may be obtained on the website of the Reorganized Debtors’ claims and noticing agent at <http://www.kccllc.net/avaya>. The location of Reorganized Debtor Avaya Inc.’s principal place of business and the Reorganized Debtors’ service address in these chapter 11 cases is 350 Mount Kemble Avenue, Morristown, New Jersey 07960.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the *Joint Prepackaged Plan of Reorganization of Avaya Inc. and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code (Technical Modifications)* [D.I. 0325] (as amended, supplemented, or otherwise modified from time to time, the “Plan”) or the Application, as applicable.

4. I have personally performed some of the services rendered by KPMG to the Debtors and am familiar with the work performed on behalf of the Debtors by the professionals of KPMG.

5. I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, KPMG submits that the Application complies with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, the United States Trustee Fee Guidelines, and further orders of the Court.

I declare under the penalty of perjury that the foregoing is true and correct.

Executed this 8th day of May 2023.

/s/ Olayinka Kukoyi
Olayinka Kukoyi
KPMG LLP
811 Main Street, Suite 4500
Houston, TX 77002

SCHEDULE 1

ENTERED

March 22, 2023

Nathan Ochsner, Clerk

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	) Chapter 11
)
AVAYA INC., <i>et al.</i> , ¹	) Case No. 23-90088 (DRJ)
)
Debtors.	) (Jointly Administered)
)
	) Re: Docket No. <u>289</u>

**ORDER AUTHORIZING
THE RETENTION AND EMPLOYMENT OF
KPMG LLP TO PROVIDE TAX COMPLIANCE, TAX PROVISION,
TAX RESTRUCTURING, TAX CONSULTING, AND RELATED
SERVICES TO THE DEBTORS EFFECTIVE AS OF FEBRUARY 14, 2023**

Upon the application (the "Application")² of the above-captioned debtors and debtors-in-possession (collectively, the "Debtors"), for the entry of an order pursuant to sections 327(a) and 328(a) of title 11 of the United States Code (the "Bankruptcy Code"), rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and rules 2014-1 and 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Southern District of Texas (the "Local Bankruptcy Rules"), authorizing them to retain and employ KPMG LLP ("KPMG") to provide tax compliance, tax provision, tax restructuring, tax consulting, and related services to the Debtors, effective as of the February 14, 2023, on the terms and conditions set forth in the Engagement Letters; and upon the *Declaration of Olayinka Kukoyi in Support of the Debtors' Application for Entry of an Order*

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' claims and noticing agent at <http://www.kcellc.net/avaya>. The location of Debtor Avaya Inc.'s principal place of business and the Debtors' service address in these chapter 11 cases is 350 Mount Kemble Avenue, Morristown, New Jersey 07960.

² Capitalized terms not otherwise defined herein shall have the definitions ascribed to them in the Application and Kukoyi Declaration (as defined below).



Authorizing the Retention and Employment of KPMG LLP to Provide Tax Compliance, Tax Provision, Tax Restructuring, Tax Consulting and Related Services to the Debtors Effective as of February 14, 2023 (the “Kukoyi Declaration”) in support thereof; and the Court being satisfied based on the representations made in the Application and in the Kukoyi Declaration that KPMG represents no interest adverse to the Debtors' estates with respect to the matters upon which they are to be engaged, that they are disinterested persons as that term is defined under section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and that their employment is necessary and in the best interests of the Debtors' estates; the terms of the Engagement Letters are reasonable terms for the purposes of section 328(a) of the Bankruptcy Code; and consideration of the Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been provided; and it appearing that no other or further notice need be provided; and after due deliberation and sufficient cause appearing therefore, it is HEREBY ORDERED THAT:

1. The Application is granted as set forth herein.
2. Pursuant to sections 327(a) and 328(a) of the Bankruptcy Code, the Debtors are authorized to retain and employ KPMG to provide tax compliance, tax provision, tax restructuring, tax consulting, and related services to the Debtors, effective as of February 14, 2023, on the terms set forth in the Application and the Engagement Letters, as modified by this Order.
3. The terms and conditions of the Engagement Letters, including without limitation, the compensation provisions, are reasonable terms and conditions of employment and are hereby approved.

4. KPMG shall file fee applications for allowance of compensation and expenses with respect to services rendered in these chapter 11 cases with the Court in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, ~~any applicable US Trust Code, and~~ this Order, and such other procedures as may be fixed by order of this Court.

DRJ

5. KPMG's fixed fees pursuant to the Engagement Letters (and any supplemental engagement agreements or statements of work subsequently approved in these cases) shall be subject to the standard of review set forth in section 330 of the Bankruptcy Code. KPMG shall keep reasonably detailed time records in half hour increments and will submit, with any fee application, together with the time records, a narrative summary, by project category, of services rendered and will identify each professional rendering services, the category of services rendered, and the total amount of compensation requested by KPMG.

6. KPMG's hourly fees pursuant to the Engagement Letters (and any supplemental engagement agreements or statements of work subsequently approved in these cases) shall be subject to the standard of review set forth in section 330 of the Bankruptcy Code. KPMG shall keep reasonably detailed time records in one tenth (1/10) hour increments ~~in accordance with the~~ ~~US Trust Code~~ and will submit, with any fee application, together with the time records, a narrative summary, by project category, of services rendered and will identify each professional rendering services, the category of services rendered, and the total amount of compensation requested by KPMG.

7. In the event that, during the pendency of these cases, KPMG seeks reimbursement for any attorneys' fees and/or expenses, the invoices and supporting time records from such attorneys shall be included in KPMG's fee applications and such invoices and time records shall

be in compliance with the Bankruptcy Local Rules, and shall be subject to ~~the U.S. Trustee's~~
~~and~~ approval of the Court under the standards of Bankruptcy Code sections 330 and
331, without regard to whether such attorney has been retained under Bankruptcy Code
section 327; *provided, however*, that KPMG shall not seek reimbursement from the Debtors'
estates for any fees incurred in defending any of KPMG's fee applications in these chapter 11
cases.

8. To the extent the Debtors and KPMG enter into any additional engagement letter(s),
the Debtors will file such engagement letter(s) with the Court and serve such engagement letter(s)
upon the U.S. Trustee. To the extent any such parties object, within 14 days of such new
engagement letter(s) being filed and served, to the additional services to be provided by KPMG,
the Debtors will promptly schedule a hearing before the Court. If no objection are timely served
with respect to the new engagement letter(s), all additional services reflected therein shall be
subject to the provisions of this Order.

9. The following terms apply during the pendency of the Debtors' chapter 11 cases:
- (a) KPMG shall not be entitled to indemnification, contribution or reimbursement for services other than those described in the Engagement Letters, unless such services and indemnification therefor are approved by the Court; provided, that to the extent additional engagement letter(s) are filed with the Court and no parties object to such engagement letter(s) in accordance with the procedures described in the immediately preceding Ordered paragraph, such engagement letter(s) shall be deemed approved by the Court;
 - (b) The Debtors shall have no obligation to indemnify KPMG, or provide contribution or reimbursement to KPMG, for any claim or expense that is either: (i) judicially determined (the determination having become final) to have arisen from KPMG's bad faith, self-dealing, breach of fiduciary duty (if any such duty exists), gross negligence or willful misconduct; or (ii) judicially determined (the determination having become final), based on a breach of KPMG's contractual obligations to the Debtors; or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) immediately above, but determined by the Court, after notice and

a hearing to be a claim or expense for which KPMG should not receive indemnity, contribution or reimbursement under the terms of KPMG's retention by the Debtors pursuant to the terms of the Engagement Letters and Application, as modified by this Order; and

- (c) If, before the earlier of: (i) the entry of an order confirming a chapter 11 plan in this case (that order having become a final order no longer subject to appeal); and (ii) the entry of an order closing these chapter 11 cases, KPMG believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution and/or reimbursement obligations under the Engagement Letters (as modified by this Order) and Application, including without limitation the advancement of defense costs, KPMG must file an application therefor in this Court, and the Debtors may not pay any such amounts to KPMG before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by KPMG for indemnification, contribution or reimbursement, and not a provision limiting the duration of the Debtors' obligation to indemnify KPMG. All parties in interest shall retain the right to object to any demand by KPMG for indemnification, contribution or reimbursement.

10. Prior to any increases in KPMG's rates for any individual retained by KPMG and providing services in these cases, KPMG shall file a supplemental declaration with this Court and provide 10 business days' notice to the Debtors and the U.S. Trustee. The supplemental declaration shall explain the basis for the requested rate increases in accordance with section 330(a)(3)(F) of the Bankruptcy Code and state whether the Debtors have consented to the rate increase. The U.S. Trustee retains all rights to object to any rate increase on all grounds including the reasonableness standard provided for in section 330 of the Bankruptcy Code and all rates and rate increases are subject to review by this Court.

11. Notwithstanding anything in the Application or the Engagement Letters to the contrary, KPMG shall (i) to the extent that KPMG uses the services of independent contractors, subcontractors, or employees of foreign or domestic affiliates or subsidiaries (collectively, the "Contractors") in these cases, KPMG shall pass-through the cost of such Contractors to the

Debtors at the same rate that KPMG pays the Contractors, (ii) seek reimbursement for actual costs only, (iii) ensure that the Contractors are subject to the same conflict checks as required for KPMG, and (iv) file with the Court such disclosures required by Bankruptcy Rule 2014.

12. The Debtors shall comply with the notice requirement set forth in paragraph 4(c) of KPMG's Standard Terms and Conditions for Advisory and Tax Services (the "Standard Terms and Conditions"), including providing the written notice required prior to disseminating or advancing any of KPMG's advice, recommendations, information, or work product to third parties.

13. During the pendency of the chapter 11 cases, paragraph 6 of the Standard Terms and Conditions is deleted.

14. To the extent there are any discrepancies better this Order, the Application, the Kukoyi Declaration, and the Engagement Letters, this Order shall control.

15. KPMG shall review its files periodically during the pendency of these chapter 11 cases to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, KPMG will use reasonable efforts to identify such further developments and will promptly file a supplemental declaration, as required by Bankruptcy Rules 2014(a).

16. The Debtors shall coordinate with KPMG to avoid any duplication of services provided by KPMG and any of the Debtors' other retained professionals in these chapter 11 cases. KPMG shall use reasonable efforts to avoid any such duplication.

17. Notice of the Application as provided therein shall be deemed good and sufficient notice of such Application, and the requirements of Bankruptcy Rule 6004(a) and the Bankruptcy Local Rules are satisfied by such notice.

18. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order are immediately effective and enforceable upon its entry.

19. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Application.

20. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Signed: March 22, 2023.



DAVID R. JONES
UNITED STATES BANKRUPTCY JUDGE

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:)	
	)	Chapter 11
AVAYA INC., <i>et al.</i> , ¹	)	Case No. 23-90088 (DRJ)
)	
Reorganized Debtors.	)	(Jointly Administered)
)	

**FINAL ORDER ALLOWING
COMPENSATION AND REIMBURSEMENT OF EXPENSES**

The Court has considered the *First and Final Fee Application of KPMG LLP Providing Tax Compliance, Tax Provision, Tax Restructuring, Tax Consulting, and Related Services to the Debtors Requesting Entry of an Order (I) Granting Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred for the Period from February 14, 2023, Through March 22, 2023, and (II) Authorizing and Directing the Reorganized Debtors to Pay Any and All Unpaid Fees (the “Application”)*² filed by KPMG LLP (the “Applicant”). The Court orders:

1. Applicant is allowed compensation and reimbursement of expenses in the amount of \$1,287,979.51 for the period set forth in the Application.
2. The compensation and reimbursement of expenses allowed in this Order are approved on a final basis.
3. The Reorganized Debtors are authorized to disburse any unpaid amounts allowed by paragraphs 1 or 2 of this Order.

Dated: _____, 2023
Houston, Texas

DAVID R. JONES
UNITED STATES BANKRUPTCY JUDGE

¹ A complete list of each of the Reorganized Debtors in these chapter 11 cases may be obtained on the website of the Reorganized Debtors’ claims and noticing agent at <http://www.kcellc.net/avaya>. The location of Reorganized Debtor Avaya Inc.’s principal place of business and the Reorganized Debtors’ service address in these chapter 11 cases is 350 Mount Kemble Avenue, Morristown, New Jersey 07960.

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