

**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 SHEETS
 FOR THE FIRST AND FINAL FEE
 APPLICATION OF ERNST & YOUNG LLP FOR
 COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR
THE PERIOD FROM FEBRUARY 14, 2023, THROUGH MARCH 22, 2023**

Name of Applicant:	Ernst & Young LLP (“EY LLP”)	
Applicant’s Role in Case:	Valuation, Financial Accounting Advisory, Investigative and Tax Services Provider to the Debtors	
Docket No. of Employment Order(s):	Docket No. 364	
Interim Application () No. _____ Final Application (X)	First and Final Fee Application	
	Beginning Date	End Date
Time period covered by this Application for which interim compensation has not previously been awarded:	2/14/23	3/22/23
Were the services provided necessary to the administration of or beneficial at the time rendered toward the completion of the case? Yes		
Were the services performed in a reasonable amount of time commensurate with the complexity, importance and nature of the issues addressed? Yes		
Is the requested compensation reasonable based on the customary compensation charged by comparably skilled practitioners in other non-bankruptcy cases? Yes		
Do expense reimbursements represent actual and necessary expenses incurred? Yes		

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.



Compensation Breakdown for Time Period Covered by this Application	
Total professional fees requested in this Application:	\$161,732.90 ²
Total professional hours covered by this Application:	655.0
Average hourly rate for professionals:	\$246.92
Total paraprofessional fees requested in this Application:	N/A
Total paraprofessional hours covered by this Application:	N/A
Average hourly rate for paraprofessionals:	N/A
Total fees requested in this Application:	\$161,732.90
Total expense reimbursements requested in this Application:	\$0.00
Total fees and expenses requested in this Application:	\$161,732.90
Total fees and expenses awarded in all prior Applications:	N/A
Plan Status: On March 22, 2023, the Court entered the <i>Order Approving the Debtors' Disclosure Statement for, and Confirming, the Joint Prepackaged Plan of Reorganization of Avaya Inc. and Its Debtor Affiliates</i> [Docket No. 350].	
The Effective Date of the Plan ³ occurred May 1, 2023 [Docket No. 385].	
Primary Benefits: EY LLP provided certain valuation, financial accounting advisory, and tax services to the Debtors in connection with these Chapter 11 Cases and investigative services to Kirkland & Ellis LLP in connection with a privileged investigation relating to the Debtor.	

² EY LLP will apply \$161,732.90 of the retainer to any fees awarded related to this fee application and will apply the remaining retainer amount (\$41,076) to fees incurred from March 23, 2023, forward.

³ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the *Joint Prepackaged Plan of Reorganization of Avaya Inc. and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 50] (as amended, supplemented, or otherwise modified from time to time, the "Plan").

**COMPENSATION SUMMARY BY PROFESSIONAL FOR THE FINAL
COMPENSATION PERIOD**

Last Name	First Name	Rank	Hours	Hourly Rate	Total Individual Fees
Civantos	Caroline E	Senior	1.8	\$450.00	\$810.00
Keefer	Alex C	Manager	8.8	\$525.00	\$4,620.00
King	Alexis I	Senior	7.9	\$450.00	\$3,555.00
Massucci	Amanda	Partner/Principal	8.0	\$725.00	\$5,800.00
Milkovich	Alex J	Senior Manager	25.4	\$625.00	\$15,875.00
Muangkaem	Jean Rati	Senior	20.9	\$450.00	\$9,405.00
Oprisoni	Anca	Manager	9.9	\$525.00	\$5,197.50
Freeman	Allen R	Executive Director	0.5	\$787.00	\$393.50
Chaturvedi	Pradeep Chandrashekhar	Manager	4.0	\$513.00	\$2,052.00
Radhakrishnan	Pooja	Manager	17.1	\$513.00	\$8,772.30
Moody	Scott	Senior	36.8	\$386.00	\$14,204.80
Gupta	Govind	Partner/Principal	7.4	\$787.00	\$5,823.80
Misra	Arpit	Senior	9.0	\$386.00	\$3,474.00
Pogrebinsky	Gabi K.	Staff/Assistant	101.2	N/A	Fixed Fee
Kumar	Akshaya Ashok	Senior	1.0	N/A	Fixed Fee
Botto	Alexandra	Senior Manager	35.5	N/A	Fixed Fee
Allardi	Nick Alfred	Senior	17.5	N/A	Fixed Fee
McGill	Vincent James	Senior Manager	8.0	N/A	Fixed Fee
Soni	Meghna	Senior	32.0	N/A	Fixed Fee
Julka	Maheshwar	Manager	27.0	N/A	Fixed Fee
Modi	Hernish	Manager	1.2	N/A	Fixed Fee
Ghosh	Soumik	Staff/Assistant	6.2	N/A	Fixed Fee
Mohile	Akshata	Senior	2.7	N/A	Fixed Fee
Sachdev	Navneet Singh Harjinder Singh	Staff/Assistant	47.3	N/A	Fixed Fee
Hill	John Alexander	Senior Manager	4.2	N/A	Fixed Fee
Barbero	Constanza Emilia	Senior	1.4	N/A	Fixed Fee
Sharma	Puja	Senior	50.0	N/A	Fixed Fee
Patro	P. Sweta	Staff/Assistant	41.6	N/A	Fixed Fee
Agrawal	Abhinandan	Staff/Assistant	2.0	N/A	Fixed Fee
K.G	Sahana	Staff/Assistant	1.0	N/A	Fixed Fee
Kim	Jon	Senior	5.0	N/A	Fixed Fee
Chawla	Rahul	Senior Manager	4.0	N/A	Fixed Fee
Tracey	David Patrick	Partner/Principal	1.5	N/A	Fixed Fee
Hernandez	Diana Marcela	Partner/Principal	2.5	N/A	Fixed Fee
Sanchez	Andres	Staff/Assistant	2.5	N/A	Fixed Fee
Obando	Juana Carolina	Senior	1.0	N/A	Fixed Fee
Kasera	Ruchita	Senior	8.0	N/A	Fixed Fee
Kapadia	Kaushal D	Senior Manager	8.3	N/A	Fixed Fee
Oliveira	Steve	Senior Manager	2.5	N/A	Fixed Fee
Applegate	Thomas	Manager	5.4	N/A	Fixed Fee
Shukla	Alok	Senior	1.5	N/A	Fixed Fee
Mahesh	Tata	Staff/Assistant	22.1	N/A	Fixed Fee

Last Name	First Name	Rank	Hours	Hourly Rate	Total Individual Fees
Dence	Dan Edwin	Senior Manager	8.1	N/A	Fixed Fee
Penissi	Leonardo Ignacio	Senior	4.5	N/A	Fixed Fee
Smith	Travis J.	Partner/Principal	3.0	N/A	Fixed Fee
Leiva	Lucia	Staff/Assistant	29.8	N/A	Fixed Fee
Perez	Marcela	Manager	0.5	N/A	Fixed Fee
Ballester	Eva L	Senior	0.5	N/A	Fixed Fee
Cupido	Sandy	Manager	5.5	N/A	Fixed Fee
De Swardt	Redge	Partner	1.5	N/A	Fixed Fee
Total Fixed Fee Services					\$81,750.00
Total Hourly Fee Services					\$79,982.90
Total			655.0		\$161,732.90

**COMPENSATION BY PROJECT CATEGORY FOR
THE FINAL COMPENSATION PERIOD**

Time Category	Category Description	Total Hours	Total Fees
Project Marquee	This category covers investigative services related to a privileged investigation performed by Avaya's outside counsel, Kirkland & Ellis LLP, at the direction of the Audit Committee.	82.7	\$45,262.50
Routine On-Call Advisory Services (Fixed)	This category covers one-off tax compliance services.	8.0	\$1,500.00
Tax Compliance (Fixed Fee)	This category covers 2022 Federal and State Tax Compliance services.	85.2	\$14,750.00
Transfer Pricing (Fixed Fee)	This category covers 2022 Transfer Pricing Global Documentation services.	404.3	\$65,500.00
Accounting Services	This category covers assistance with general and technical accounting matters (including tax accounting matters) around the Debtors' financial reporting and documentation of various accounting matters and policies in connection with the Debtors' preparation of financial statements.	74.8	\$34,720.40
Total		655.0	\$161,732.90

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Reorganized Debtors.)	(Jointly Administered)
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**FIRST AND FINAL
FEE APPLICATION OF ERNST & YOUNG LLP FOR
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR
THE PERIOD FROM FEBRUARY 14, 2023, THROUGH MARCH 22, 2023**

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.

Ernst & Young LLP (“EY LLP”) respectfully represents as follows in support of this first and final fee application (this “Application”):

1. Pursuant to sections 330 and 331 of title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.* (the “Bankruptcy Code”), rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), rule 2016-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of Texas (the “Bankruptcy Local Rules”), and the confirmed *Joint Prepackaged Plan of Reorganization of Avaya Inc. and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 50] (as amended, supplemented, or

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.

otherwise modified from time to time, the “Plan”),² EY LLP as valuation, financial accounting advisory, investigative, and tax services provider for the debtors in the above-captioned chapter 11 cases (before the Effective Date of the Plan, collectively, the “Debtors,” and after the Effective Date of the Plan, collectively, the “Reorganized Debtors”) hereby files this Application for allowance of compensation for professional services performed by EY LLP during the period commencing February 14, 2023, through and including March 22, 2023 (the “Final Compensation Period”) in the amount of \$161,732.90.

2. In support of this Application, EY LLP submits the declaration of Govind D. Gupta, a Principal of EY LLP (the “Gupta Declaration”), which is attached hereto as **Exhibit A** and incorporated by reference.

Jurisdiction and Venue

3. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction to consider this matter pursuant to 28 U.S.C. § 1334.

4. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b).

5. The statutory and other bases for the relief requested herein are sections 330 and 331 of the Bankruptcy Code, Bankruptcy Rule 2016, Bankruptcy Local Rule 2016-1 and the Plan.

Relief Requested

6. EY LLP asks that the Court enter an order allowing on a final basis EY LLP’s compensation for professional services performed by EY LLP during the Final Compensation Period in the amount of \$161,732.90.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Plan or the Retention Application (as defined herein), as applicable.

Background

7. On February 14, 2023 (the “Petition Date”), the Debtors each filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. Prior to the Effective Date, the Debtors managed and operated their businesses as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been requested in these chapter 11 cases, and no committee has been appointed.

8. On March 9, 2023, the Debtors filed the *Debtors’ Application for Entry of an Order (I) Authorizing the Retention and Employment of Ernst & Young LLP as Debtors’ Valuation, Financial Accounting Advisory, Investigative, and Tax Services Provider Effective as of February 14, 2023, and (II) Granting Related Relief* [Docket No. 296] (the “Retention Application”).

9. On March 22, 2023, the Court entered the *Order (I) Authorizing the Retention and Employment of Ernst & Young LLP as Debtors’ Valuation, Financial Accounting Advisory, Investigative, and Tax Services Provider Effective as of February 14, 2023* [Docket No. 347] (the “Retention Order”).

10. Pursuant to the Retention Order, EY LLP is authorized to be compensated under the terms set forth in the Engagement Letters between the Debtors and EY LLP, and to be reimbursed for actual and necessary out-of-pocket expenses.

11. On March 22, 2023 (the “Confirmation Date”), the Court entered an order [Docket No. 350] (the “Confirmation Order”) approving the *Disclosure Statement Relating to the Joint Prepackaged Plan of Reorganization of Avaya Inc. and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 51] and confirming the Plan.

12. The Effective Date of the Plan occurred on May 1, 2023 [Docket No. 385]. Pursuant to the terms of the Confirmation Order and the Plan, all requests for payment of

Professional Fee Claims (as defined in the Plan) must be filed within forty-five (45) days of the Effective Date.

Compensation Paid and Its Source

13. All services for which EY LLP requests compensation were performed for or on behalf of the Debtors. EY LLP has received no payment and no promises for payment from any source other than the Debtors for services rendered or to be rendered in any capacity in connection with the matters covered by this Application.

Summary of Services Provided During Final Compensation Period

14. As set forth in the Retention Application, EY LLP agreed to provide certain valuation, financial accounting advisory, and tax services (collectively, the “Services”) to the Debtors in connection with these chapter 11 cases. A summary description of each of the Services is summarized below and fully described in the related Engagement Letters filed and approved in these cases.³

I. Valuation Services

ASC 350 and ASC 360

- a. EY LLP provided valuation services related to Accounting Standards Codification (“ASC”) Topic 350 “Intangible – Goodwill and Other” and ASC Topic 360 “Impairment and Disposal of Long-Lived Assets”, as well as valuation services related to the valuation of certain embedded derivatives, as of June 30, 2022, September 30, 2022, December 31, 2022, and March 31, 2023, to support Avaya’s financial reporting requirements.

II. Tax Services

2022 Federal and State Tax Compliance

- a. EY LLP completed Form 1065 Federal Partnership Income Tax Return and required state and local income tax returns (32 total) and extensions of time to

³ The summaries of certain terms of the Engagement Letters herein are qualified in their entirety by reference to the provisions of the Engagement Letters themselves. To the extent there is any discrepancy between the summaries contained in this Application and the terms of the Engagement Letters themselves, the terms of the Engagement Letters shall control.

file state income tax returns for Avaya Management Limited Partnership (“AMLP”) for the tax year ended September 30, 2022.

- b. EY LLP completed Form 1120F U.S. Income Tax Return of a Foreign Corporation and required state and local income tax returns (33 total) and extension of time to file state income tax returns for Avaya International Holdings Ltd. (“AIHL”) for the tax year ended September 30, 2022.
- c. EY LLP analyzed and prepared applicable federal income tax withholding provisions of AMLP related to AIHL (*e.g.*, Forms 8804, 8805, and 8813).
- d. EY LLP prepared and filed (as required) FY 2022 federal and state estimated payment vouchers for AMLP and AIHL.

2022 Transfer Pricing Global Documentation

- a. EY LLP assisted the Debtors with preparing the local country transfer pricing documentation reports, update memoranda, and financial loan memoranda for FY 2022.
- b. EY LLP performed benchmarking searches for FY 2022 for certain comparable sets.
- c. EY LLP relied on the Comparable Uncontrolled Transaction (“CUT”) license search performed in FY 2019 without financial updates for FY 2022 to benchmark the license of intangible property.
- d. EY LLP performed 13 yield curve searches for interest rate prices amongst third party lenders and borrowers for FY 2022.
- e. EY LLP prepared local country transfer pricing documentation reports and update memoranda for FY 2022, covering certain intercompany transactions.
- f. EY LLP prepared local country transfer pricing documentation reports for certain Avaya affiliates.
- g. EY LLP prepared update memoranda for certain Avaya affiliates.
- h. EY LLP prepared synthetic credit rating analysis for certain operating subsidiaries.
- i. EY LLP prepared financial loan memoranda for each of the 24 financial loans to be analyzed.

Routine On-Call Advisory

- a. EY LLP provided to the Debtors routine tax advisory services and assistance concerning issues as requested by the Debtors when such projects are not

covered by a separate SOW and do not involve any significant tax planning or projects (“On-Call Tax Advisory Services”).

- b. Upon Debtors’ written request, EY LLP provided one-off tax compliance services (“On-Call Tax Compliance Services”).

III. Investigative Services

- a. EY LLP provided investigative services related to a privileged investigation performed by Avaya’s outside counsel, Kirkland & Ellis LLP, at the direction of the Audit Committee.

15. The total time spent by EY LLP with respect to such services for the Debtors was 655.0 hours for the Final Compensation Period. The blended average hourly rate with respect to such services was \$246.92 during the Final Compensation Period.

16. The supporting detail for this Fee Application is attached hereto as **Exhibit B**. **Exhibit B** contains the daily time information for each EY LLP professional performing services during the period from February 14, 2023, through March 22, 2023.

17. A proposed form of order granting the relief requested herein is attached hereto as **Exhibit C**.

EY LLP’s Requested Compensation Should Be Allowed

18. Section 330(a)(1) of the Bankruptcy Code provides, in relevant part, as follows:

(a) (1) After notice to the parties in interest and the United States Trustee and a hearing, and subject to sections 326, 328, and 329, the court may award to a ... professional person employed under section 327 or 1103 –

(A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, ombudsman, professional person, or attorney and by any paraprofessional person employed by any such person; and

(B) reimbursement for actual, necessary expenses.

19. Section 330 of the Bankruptcy Code prescribes the general standards for determining the reasonableness of the amount of compensation sought by a professional. *See* 3 Collier on Bankruptcy ¶ 331.03 at 331-12. Congress enacted section 330 of the

Bankruptcy Code to liberalize the practice of granting the allowance of compensation to professionals in bankruptcy cases in order to ensure that professionals be reasonably compensated and that future professionals not be deterred from taking bankruptcy cases due to a failure to pay adequate compensation. *See In re Ames Dep't Stores, Inc.*, 76 F.3d 66, 72 (2d Cir. 1996) (quoting *In re UNR Indus., Inc.*, 986 F.2d 207, 208-09 (7th Cir. 1993)).

20. Section 330(a) of the Bankruptcy Code provides for the compensation of reasonable and necessary services rendered by professionals based on the time, the nature, the extent and the value of such services, and the cost of comparable services other than in a case under the Bankruptcy Code. *See* 11 U.S.C. § 330. The test for determining necessity is objective; focusing on what services a reasonable professional would have performed under the same circumstances. *See, e.g., In re Angelika Films 57th, Inc.*, 227 B.R. 29, 42 (Bankr. S.D.N.Y. 1998). This test does not rely on hindsight to determine the ultimate success or failure of the professional's actions. *See id.; In re Keene Corp.*, 205 B.R. 690, 696 (Bankr. S.D.N.Y. 1997). Ultimately, if the services of a professional are reasonably likely to benefit the debtor's estate, they should be compensable. *See Angelika Films*, 227 B.R. at 42.

21. EY LLP respectfully submits that the compensation sought in this Application is necessary and reasonable. The services that EY LLP rendered to the Debtors during the Final Compensation Period required a high degree of professional competence, and EY LLP was required to expend substantial time and effort in providing those services. EY LLP performed efficiently, effectively and economically, and the results obtained have benefited the Debtors, their estates and creditors. Accordingly, EY LLP respectfully submits that approval of the compensation sought herein is warranted and should be approved.

22. Although every effort has been made to include all fees and expenses incurred in the Final Compensation Period, some fees and expenses might not be included in this First and

Final Fee Application due to delays caused by accounting and processing during the Final Compensation Period. EY LLP reserves the right to make further application to the Court for allowance of such fees and expenses not included herein.

No Prior Request

23. No prior application for the relief requested herein has been made to this or any other court.

Notice

24. Notice of this Application has been provided to the following parties or their respective counsel: (a) the U.S. Trustee for the Southern District of Texas; (b) the holders of the thirty largest unsecured claims against the Debtors (on a consolidated basis); (c) counsel to the Akin Ad Hoc Group; (d) counsel to the PW Ad Hoc Group; (e) the Prepetition ABL Agent and counsel thereto; (f) the Prepetition Term Loan Agent and counsel thereto; (g) the 6.125% Senior Secured First Lien Notes Trustee and counsel thereto; (h) the 8.00% Exchangeable Senior Secured Notes Trustee and counsel thereto; (i) the 2.25% Convertible Notes Trustee and counsel thereto; (j) the DIP Term Loan Agent and counsel thereto; (k) the DIP ABL Agent and counsel thereto; (l) the Office of the United States Attorney for the Southern District of Texas; (m) the state attorneys general for states in which the Debtors conduct business; (n) the Internal Revenue Service; (o) the Securities and Exchange Commission; (p) the Environmental Protection Agency; (q) other governmental agencies having a regulatory or statutory interest in these cases; and (r) any party that has requested notice pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, no other or further notice is required.

WHEREFORE, EY LLP hereby respectfully requests that the Court award final allowance of EY LLP's compensation for professional services rendered during the Final Compensation Period in the amount of \$161,732.90 representing 100% of fees incurred during the Final Compensation Period, and payment of the foregoing amounts to the extent not yet paid, with respect to services it provided the Debtors during the Final Compensation Period. EY LLP also respectfully requests that it be granted such other and further relief as the Court may deem just and proper.

Dated: May 23, 2023

/s/ Govind Gupta

Govind Gupta

Principal

Ernst & Young LLP

EXHIBIT A

Gupta Declaration

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

DECLARATION OF GOVIND GUPTA

I, Govind Gupta, certify as follows:

1. I am a Principal of Ernst & Young LLP (“EY LLP”). I am authorized to make this declaration on behalf of EY LLP in support of the *First and Final Fee Application of Ernst & Young LLP for Compensation and Reimbursement of Expenses for the Period from February 14, 2023, through March 22, 2023* (the “Application”).²

2. I have read EY LLP’s Application. To the best of my knowledge, information, and belief, formed after reasonable inquiry, the compensation and expense reimbursement sought in the Application is in conformity with the Bankruptcy Code, the Bankruptcy Rules and the Bankruptcy Local Rules, and the compensation and expense reimbursement requested are billed at rates, in accordance with practices, no less favorable than those customarily employed by EY LLP and generally accepted by EY LLP’s clients.

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 All capitalized terms used but otherwise not defined herein shall have the meanings set forth in the Application.

Dated: May 23, 2023

By: /s/ Govind Gupta
Govind Gupta
Ernst & Young LLP

EXHIBIT B

Fee Detail

Investigative Services

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Massucci,Amanda	Partner/Principal	15 Feb 2023	Meetings with Counsel	EY meeting (A. Massucci, A. Milkovich) with Kirkland & Ellis (S. Sheno, J. Kasulis, C. Lable, H Kaloti) to discuss the matters to be investigated.	0.5	\$725.00	\$362.50
Milkovich,Alex J	Senior Manager	15 Feb 2023	Meetings with Counsel	EY meeting (A. Massucci, A. Milkovich) with Kirkland & Ellis (S. Sheno, J. Kasulis, C. Lable, H Kaloti) to discuss the matters to be investigated.	0.5	\$625.00	\$312.50
Milkovich,Alex J	Senior Manager	18 Feb 2023	Investigation Analyses	Drafting initial proposed Forensics Workplan based on the information shared by Kirkland & Ellis.	1.8	\$625.00	\$1,125.00
Massucci,Amanda	Partner/Principal	18 Feb 2023	Investigation Analyses	Reviewing initial proposed Forensics workplan prior to sending to Kirkland & Ellis for comments.	0.3	\$725.00	\$217.50
Massucci,Amanda	Partner/Principal	23 Feb 2023	Meetings with Counsel	EY meeting (A. Massucci, A. Milkovich) with Kirkland & Ellis (S. Sheno, J. Kasulis, H Kaloti) to discuss additional information related to the matters to be investigated learned during interviews.	1.0	\$725.00	\$725.00
Milkovich,Alex J	Senior Manager	23 Feb 2023	Meetings with Counsel	EY meeting (A. Massucci, A. Milkovich) with Kirkland & Ellis (S. Sheno, J. Kasulis, H Kaloti) to discuss additional information related to the matters to be investigated learned during interviews.	1.0	\$625.00	\$625.00
Massucci,Amanda	Partner/Principal	24 Feb 2023	Meetings with Counsel	Meeting with EY (A. Massucci, A. Milkovich), Kirkland (S. Sheno, J. Kasulis, H. Kaloti) and PwC (C. Reddin, R. Klemm, R. Owen) to discuss the draft workplan and to understand if the company's auditors had any suggestions for additional work steps.	1.0	\$725.00	\$725.00
Milkovich,Alex J	Senior Manager	24 Feb 2023	Meetings with Counsel	Meeting with EY (A. Massucci, A. Milkovich), Kirkland (S. Sheno, J. Kasulis, H. Kaloti) and PwC (C. Reddin, R. Klemm, R. Owen) to discuss the draft workplan and to understand if the company's auditors had any suggestions for additional work steps.	1.0	\$625.00	\$625.00
Oprisoni,Anca	Manager	03 Mar 2023	Data/Information Collection and Management	EY (A. Milkovich, A. Oprisoni) generation of listing of information needed from the company in order to begin to execute the workplan.	0.7	\$525.00	\$367.50
Milkovich,Alex J	Senior Manager	03 Mar 2023	Data/Information Collection and Management	EY (A. Milkovich, A. Oprisoni) generation of listing of information needed from the company in order to begin to execute the workplan.	0.7	\$625.00	\$437.50
Massucci,Amanda	Partner/Principal	06 Mar 2023	Investigation Analyses	EY (A. Milkovich, A. Massucci) coordination on workplan to identify information needed to in order to begin to execute the workplan.	0.1	\$725.00	\$72.50
Milkovich,Alex J	Senior Manager	06 Mar 2023	Investigation Analyses	EY (A. Milkovich, A. Massucci) coordination on workplan to identify information needed to in order to begin to execute the workplan.	0.1	\$625.00	\$62.50

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Oprisoni, Anca	Manager	06 Mar 2023	Data/Information Collection and Management	First draft of initial document request list.	0.6	\$525.00	\$315.00
Milkovich, Alex J	Senior Manager	06 Mar 2023	Data/Information Collection and Management	Additional drafting and review of the initial document request list.	1.8	\$625.00	\$1,125.00
Oprisoni, Anca	Manager	06 Mar 2023	Data/Information Collection and Management	EY (A. Milkovich, A. Oprisoni) feedback and discussion of updates to the initial document request list.	0.2	\$525.00	\$105.00
Milkovich, Alex J	Senior Manager	06 Mar 2023	Data/Information Collection and Management	EY (A. Milkovich, A. Oprisoni) feedback and discussion of updates to the initial document request list.	0.2	\$625.00	\$125.00
Oprisoni, Anca	Manager	06 Mar 2023	Data/Information Collection and Management	Update of the initial document request list based on feedback.	0.7	\$525.00	\$367.50
Oprisoni, Anca	Manager	06 Mar 2023	Data/Information Collection and Management	EY (A. Milkovich, A. Oprisoni, A. Massucci) walkthrough of the initial document request list.	0.4	\$525.00	\$210.00
Massucci, Amanda	Partner/Principal	06 Mar 2023	Data/Information Collection and Management	EY (A. Milkovich, A. Oprisoni, A. Massucci) walkthrough of the initial document request list.	0.4	\$725.00	\$290.00
Milkovich, Alex J	Senior Manager	06 Mar 2023	Data/Information Collection and Management	EY (A. Milkovich, A. Oprisoni, A. Massucci) walkthrough of the initial document request list.	0.4	\$625.00	\$250.00
Massucci, Amanda	Partner/Principal	06 Mar 2023	Data/Information Collection and Management	Review and finalization of detailed document request list, prepared by EY team, prior to sending to Kirkland to review and send to client.	0.5	\$725.00	\$362.50
Milkovich, Alex J	Senior Manager	07 Mar 2023	Fee/Employment Applications	Obtaining and summarizing fee information for weekly fee estimate reporting related to the internal investigation workstream	0.5	\$625.00	\$312.50
Milkovich, Alex J	Senior Manager	08 Mar 2023	Business Operations	Creating and providing access to data room to Kirkland (S. Sheno, M. Richardson, H. Kaloti, J. Kasulis) and Avaya (K. Speed, M. Aneiros, P. Flannigan, W. Hepp, G. Girgis) for provision and sharing of data to execute the workplan	0.9	\$625.00	\$562.50
Massucci, Amanda	Partner/Principal	08 Mar 2023	Meetings with Management	Meeting with EY (A. Massucci, A. Milkovich), Kirkland (S. Sheno, M. Richardson, H. Kaloti) and Avaya (K. Speed, M. Aneiros, P. Flannigan, W. Hepp, G. Girgis) to discuss information requested from the company in order to begin to execute the workplan.	1.0	\$725.00	\$725.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Milkovich,Alex J	Senior Manager	08 Mar 2023	Meetings with Management	Meeting with EY (A. Massucci, A. Milkovich), Kirkland (S. Sheno, M. Richardson, H. Kaloti) and Avaya (K. Speed, M. Aneiros, P. Flannigan, W. Hepp, G. Girgis) to discuss information requested from the company in order to begin to execute the workplan.	1.0	\$625.00	\$625.00
Massucci,Amanda	Partner/Principal	08 Mar 2023	Data/Information Collection and Management	EY (A. Massucci, A. Milkovich) identification of additional information to request from the company in order to begin to execute the workplan.	0.1	\$725.00	\$72.50
Milkovich,Alex J	Senior Manager	08 Mar 2023	Data/Information Collection and Management	EY (A. Massucci, A. Milkovich) identification of additional information to request from the company in order to begin to execute the workplan.	0.1	\$625.00	\$62.50
Milkovich,Alex J	Senior Manager	09 Mar 2023	Investigation Analyses	Analysis of initial information provided by Avaya and provision of feedback on sufficiency of the information.	0.3	\$625.00	\$187.50
Milkovich,Alex J	Senior Manager	09 Mar 2023	Investigation Analyses	Initial Analysis of documents uploaded by Avaya to the data room	0.4	\$625.00	\$250.00
Milkovich,Alex J	Senior Manager	13 Mar 2023	Investigation Analyses	Analysis of documents uploaded by Avaya to the data room	0.8	\$625.00	\$500.00
Milkovich,Alex J	Senior Manager	13 Mar 2023	Data/Information Collection and Management	Drafting updates to the Document Request List and circulating to counsel and client.	0.4	\$625.00	\$250.00
Massucci,Amanda	Partner/Principal	13 Mar 2023	Meetings with Management	EY Meeting (A. Massucci, A. Milkovich, A. Oprisoni) with Kirkland (M. Richardson, H. Kaloti) and Avaya (M. Aneiros, K. Speed, G. Girgis, P. Flannigan) to discuss document collection status and questions.	0.3	\$725.00	\$217.50
Milkovich,Alex J	Senior Manager	13 Mar 2023	Meetings with Management	EY Meeting (A. Massucci, A. Milkovich, A. Oprisoni) with Kirkland (M. Richardson, H. Kaloti) and Avaya (M. Aneiros, K. Speed, G. Girgis, P. Flannigan) to discuss document collection status and questions.	0.3	\$625.00	\$187.50
Milkovich,Alex J	Senior Manager	13 Mar 2023	Business Operations	EY Meeting (A. Milkovich, A. Keefer) to discuss matter background, procedures performed to date and next steps.	0.4	\$625.00	\$250.00
Keefer,Alex C	Manager	13 Mar 2023	Business Operations	EY Meeting (A. Milkovich, A. Keefer) to discuss matter background, procedures performed to date and next steps.	0.4	\$525.00	\$210.00
Milkovich,Alex J	Senior Manager	13 Mar 2023	Investigation Analyses	EY Meeting (A. Milkovich, A. Oprisoni) to discuss documentation received to date and procedures to begin.	0.5	\$625.00	\$312.50
Oprisoni,Anca	Manager	13 Mar 2023	Investigation Analyses	EY Meeting (A. Milkovich, A. Oprisoni) to discuss documentation received to date and procedures to begin.	0.5	\$525.00	\$262.50
Oprisoni,Anca	Manager	13 Mar 2023	Data/Information Collection and Management	Drafting updates to the Document Request List and circulating to counsel and client.	0.3	\$525.00	\$157.50
Muangkaem,Jean Rati	Senior	13 Mar 2023	Business Operations	EY Meeting (A. Milkovich, J. Muangkaem) to discuss matter background, procedures performed to date and next steps.	0.7	\$450.00	\$315.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Milkovich,Alex J	Senior Manager	13 Mar 2023	Business Operations	EY Meeting (A. Milkovich, J. Muangkaem) to discuss matter background, procedures performed to date and next steps.	0.7	\$625.00	\$437.50
Milkovich,Alex J	Senior Manager	13 Mar 2023	Fee/Employment Applications	Obtaining and summarizing fee information for weekly fee estimate reporting related to the internal investigation workstream	0.3	\$625.00	\$187.50
Muangkaem,Jean Rati	Senior	13 Mar 2023	Investigation Analyses	Review of accounting policies and memos uploaded to the Data Room.	2.3	\$450.00	\$1,035.00
Muangkaem,Jean Rati	Senior	13 Mar 2023	Investigation Analyses	Review of accounting policies and memos uploaded to the Data Room.	1.2	\$450.00	\$540.00
Milkovich,Alex J	Senior Manager	14 Mar 2023	Business Operations	Drafting Status Update as requested by Kirkland and Ellis to share with the Audit Committee	0.7	\$625.00	\$437.50
Keefer,Alex C	Manager	14 Mar 2023	Investigation Analyses	EY (A. Keefer, J. Muangkaem) walkthrough of Company data.	0.3	\$525.00	\$157.50
Muangkaem,Jean Rati	Senior	14 Mar 2023	Investigation Analyses	EY (A. Keefer, J. Muangkaem) walkthrough of Company data.	0.3	\$450.00	\$135.00
Milkovich,Alex J	Senior Manager	14 Mar 2023	Business Operations	EY (A. Milkovich, A. Keefer) coordination of access and use of Data Room to obtain documents provided by client.	0.1	\$625.00	\$62.50
Keefer,Alex C	Manager	14 Mar 2023	Business Operations	EY (A. Milkovich, A. Keefer) coordination of access and use of Data Room to obtain documents provided by client.	0.1	\$525.00	\$52.50
Milkovich,Alex J	Senior Manager	14 Mar 2023	Business Operations	EY (A. Milkovich, A. Oprisoni) coordination of access and use of Data Room to obtain documents provided by client.	0.2	\$625.00	\$125.00
Oprisoni,Anca	Manager	14 Mar 2023	Business Operations	EY (A. Milkovich, A. Oprisoni) coordination of access and use of Data Room to obtain documents provided by client.	0.2	\$525.00	\$105.00
Milkovich,Alex J	Senior Manager	14 Mar 2023	Meetings with Management	EY Meeting (A. Milkovich, A. Oprisoni) with Kirkland (M. Richardson) and Avaya (K. Speed, G. Girgis, E. Bianco) to discuss reporting capabilities to support data extraction of Company data	0.3	\$625.00	\$187.50
Oprisoni,Anca	Manager	14 Mar 2023	Meetings with Management	EY Meeting (A. Milkovich, A. Oprisoni) with Kirkland (M. Richardson) and Avaya (K. Speed, G. Girgis, E. Bianco) to discuss reporting capabilities to support data extraction of Company data.	0.3	\$525.00	\$157.50
King,Alexis I	Senior	14 Mar 2023	Business Operations	EY (A. Milkovich, A. Oprisoni, A. King, A. Keefer, J. Muangkaem) discussion on project status and next steps.	0.6	\$450.00	\$270.00
Milkovich,Alex J	Senior Manager	14 Mar 2023	Business Operations	EY (A. Milkovich, A. Oprisoni, A. King, A. Keefer, J. Muangkaem) discussion on project status and next steps.	0.6	\$625.00	\$375.00
Oprisoni,Anca	Manager	14 Mar 2023	Business Operations	EY (A. Milkovich, A. Oprisoni, A. King, A. Keefer, J. Muangkaem) discussion on project status and next steps.	0.6	\$525.00	\$315.00
Keefer,Alex C	Manager	14 Mar 2023	Business Operations	EY (A. Milkovich, A. Oprisoni, A. King, A. Keefer, J. Muangkaem) discussion on project status and next steps.	0.6	\$525.00	\$315.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Muangkaem,Jean Rati	Senior	14 Mar 2023	Business Operations	EY (A. Milkovich, A. Oprisoni, A. King, A. Keefer, J. Muangkaem) discussion on project status and next steps.	0.6	\$450.00	\$270.00
Muangkaem,Jean Rati	Senior	14 Mar 2023	Business Operations	EY (A. Milkovich, J. Muangkaem) coordination of access and use of Data Room to obtain documents provided by client.	0.1	\$450.00	\$45.00
Milkovich,Alex J	Senior Manager	14 Mar 2023	Business Operations	EY (A. Milkovich, J. Muangkaem) coordination of access and use of Data Room to obtain documents provided by client.	0.1	\$625.00	\$62.50
Muangkaem,Jean Rati	Senior	14 Mar 2023	Investigation Analyses	Analysis of Company data.	2.2	\$450.00	\$990.00
Muangkaem,Jean Rati	Senior	14 Mar 2023	Investigation Analyses	Reviewed and summarization of observations from files related to the policy.	1.7	\$450.00	\$765.00
Muangkaem,Jean Rati	Senior	14 Mar 2023	Data/Information Collection and Management	Drafting updates to the Document Request List and circulating to counsel and client.	0.3	\$450.00	\$135.00
King,Alexis I	Senior	15 Mar 2023	Business Operations	EY Meeting (A. Oprisoni, A. King) to discuss matter background, procedures performed to date and next steps.	1.3	\$450.00	\$585.00
Oprisoni,Anca	Manager	15 Mar 2023	Business Operations	EY Meeting (A. Oprisoni, A. King) to discuss matter background, procedures performed to date and next steps.	1.3	\$525.00	\$682.50
Milkovich,Alex J	Senior Manager	15 Mar 2023	Investigation Analyses	Analysis of documents uploaded by Avaya to the data room.	0.5	\$625.00	\$312.50
Oprisoni,Anca	Manager	15 Mar 2023	Investigation Analyses	Analyze documentation on multiple workstreams and develop proposed interview questions for process understanding interviews with relevant process owners	0.3	\$525.00	\$157.50
Keefer,Alex C	Manager	15 Mar 2023	Investigation Analyses	EY (A. Keefer, J. Muangkaem) walkthrough of preliminary results of the disbursements analysis and observations from review of the Company data.	0.4	\$525.00	\$210.00
Muangkaem,Jean Rati	Senior	15 Mar 2023	Investigation Analyses	EY (A. Keefer, J. Muangkaem) walkthrough of preliminary results of the disbursements analysis and observations from review of the Company data.	0.4	\$450.00	\$180.00
Keefer,Alex C	Manager	15 Mar 2023	Investigation Analyses	EY (A. Milkovich, A. Keefer, J. Muangkaem) review of disbursements analysis and Company data.	0.6	\$525.00	\$315.00
Milkovich,Alex J	Senior Manager	15 Mar 2023	Investigation Analyses	EY (A. Milkovich, A. Keefer, J. Muangkaem) review of disbursements analysis and Company data..	0.6	\$625.00	\$375.00
Muangkaem,Jean Rati	Senior	15 Mar 2023	Investigation Analyses	EY (A. Milkovich, A. Keefer, J. Muangkaem) review of disbursements analysis and Company data.	0.6	\$450.00	\$270.00
Massucci,Amanda	Partner/Principal	15 Mar 2023	Investigation Analyses	EY (A. Milkovich, A. Massucci) review of renewal information provided and discussion of next steps.	0.3	\$725.00	\$217.50
Milkovich,Alex J	Senior Manager	15 Mar 2023	Investigation Analyses	EY (A. Milkovich, A. Massucci) review of renewal information provided and discussion of next steps.	0.3	\$625.00	\$187.50
King,Alexis I	Senior	15 Mar 2023	Business Operations	EY (A. Milkovich, A. Oprisoni, A. King, A. Keefer, J. Muangkaem) discussion of project status and next steps	0.4	\$450.00	\$180.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Keefer,Alex C	Manager	15 Mar 2023	Business Operations	EY (A. Milkovich, A. Oprisoni, A. King, A. Keefer, J. Muangkaem) discussion of project status and next steps	0.4	\$525.00	\$210.00
Milkovich,Alex J	Senior Manager	15 Mar 2023	Business Operations	EY (A. Milkovich, A. Oprisoni, A. King, A. Keefer, J. Muangkaem) discussion of project status and next steps	0.4	\$625.00	\$250.00
Oprisoni,Anca	Manager	15 Mar 2023	Business Operations	EY (A. Milkovich, A. Oprisoni, A. King, A. Keefer, J. Muangkaem) discussion of project status and next steps	0.4	\$525.00	\$210.00
Muangkaem,Jean Rati	Senior	15 Mar 2023	Business Operations	EY (A. Milkovich, A. Oprisoni, A. King, A. Keefer, J. Muangkaem) discussion of project status and next steps	0.4	\$450.00	\$180.00
Muangkaem,Jean Rati	Senior	15 Mar 2023	Investigation Analyses	Review of the data received from Company.	1.5	\$450.00	\$675.00
Muangkaem,Jean Rati	Senior	15 Mar 2023	Investigation Analyses	Analysis of Company data.	0.5	\$450.00	\$225.00
Muangkaem,Jean Rati	Senior	15 Mar 2023	Investigation Analyses	Research on the Company's overall business performance and related metrics.	0.1	\$450.00	\$45.00
Oprisoni,Anca	Manager	15 Mar 2023	Fee/Employment Applications	Prepare time tracking categories for collection of data for fee application preparation.	0.3	\$525.00	\$157.50
Massucci,Amanda	Partner/Principal	15 Mar 2023	Investigation Analyses	Read company website and publicly filed financial statements and press releases of Company data.	0.5	\$725.00	\$362.50
Keefer,Alex C	Manager	15 Mar 2023	Investigation Analyses	Review and analysis of Company data provided.	1.2	\$525.00	\$630.00
Keefer,Alex C	Manager	15 Mar 2023	Investigation Analyses	Review of company financial statements.	0.8	\$525.00	\$420.00
Oprisoni,Anca	Manager	16 Mar 2023	Data/Information Collection and Management	Coordinating technical assistance to convert files into a usable format for more efficient analysis.	0.1	\$525.00	\$52.50
Civantos,Caroline E	Senior	15 Mar 2023	Data/Information Collection and Management	Technical assistance for document conversion and standardization in preparation for analysis	1.8	\$450.00	\$810.00
King,Alexis I	Senior	16 Mar 2023	Investigation Analyses	Analysis of Company data.	4.8	\$450.00	\$2,160.00
Oprisoni,Anca	Manager	16 Mar 2023	Investigation Analyses	Analyze documentation on multiple workstreams and develop proposed interview questions for process understanding interviews with relevant process owners	1.8	\$525.00	\$945.00
Muangkaem,Jean Rati	Senior	16 Mar 2023	Investigation Analyses	Analysis of specific vendors (public background research) for Company data.	0.4	\$450.00	\$180.00
Milkovich,Alex J	Senior Manager	16 Mar 2023	Investigation Analyses	Review of analysis of Company data.	0.3	\$625.00	\$187.50
Massucci,Amanda	Partner/Principal	16 Mar 2023	Investigation Analyses	EY Meeting (A. Milkovich, A. Massucci) to walkthrough and review Company data.	0.4	\$725.00	\$290.00
Milkovich,Alex J	Senior Manager	16 Mar 2023	Investigation Analyses	EY Meeting (A. Milkovich, A. Massucci) to walkthrough and review Company data.	0.4	\$625.00	\$250.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Massucci,Amanda	Partner/Principal	17 Mar 2023	Meetings with Counsel	EY Meeting (A. Milkovich, A. Massucci) with Kirkland (S. Sheno, M. Richardson, J. Kasulis) to discuss new information related to the matters to be investigated based on recent interviews and discussion of current status of analyses.	1.1	\$725.00	\$797.50
Milkovich,Alex J	Senior Manager	17 Mar 2023	Meetings with Counsel	EY Meeting (A. Milkovich, A. Massucci) with Kirkland (S. Sheno, M. Richardson, J. Kasulis) to discuss new information related to the matters to be investigated based on recent interviews and discussion of current status of analyses.	1.1	\$625.00	\$687.50
Milkovich,Alex J	Senior Manager	17 Mar 2023	Investigation Analyses	Developing procedures and additional requests for information based on updates from Kirkland & Ellis call.	1.3	\$625.00	\$812.50
Milkovich,Alex J	Senior Manager	17 Mar 2023	Data/Information Collection and Management	EY (A. Milkovich, A. Oprisoni) review of document request list and open items.	0.2	\$625.00	\$125.00
Oprisoni,Anca	Manager	17 Mar 2023	Data/Information Collection and Management	EY (A. Milkovich, A. Oprisoni) review of document request list and open items.	0.2	\$525.00	\$105.00
Keefer,Alex C	Manager	17 Mar 2023	Data/Information Collection and Management	EY (A. Milkovich, A. Keefer) review of document request list and open items.	0.2	\$525.00	\$105.00
Milkovich,Alex J	Senior Manager	17 Mar 2023	Data/Information Collection and Management	EY (A. Milkovich, A. Keefer) review of document request list and open items.	0.2	\$625.00	\$125.00
Milkovich,Alex J	Senior Manager	17 Mar 2023	Data/Information Collection and Management	Updating document request list.	1.1	\$625.00	\$687.50
Massucci,Amanda	Partner/Principal	17 Mar 2023	Data/Information Collection and Management	Review of updated document request list prior to sending it to the client.	0.2	\$725.00	\$145.00
Milkovich,Alex J	Senior Manager	20 Mar 2023	Business Operations	EY (A. Milkovich, A. Oprisoni, A. King, A. Keefer, J. Muangkaem) discussion on current workstream status, next steps, and additional information and context provided by Kirkland & Ellis	0.8	\$625.00	\$500.00
Oprisoni,Anca	Manager	20 Mar 2023	Business Operations	EY (A. Milkovich, A. Oprisoni, A. King, A. Keefer, J. Muangkaem) discussion on current workstream status, next steps, and additional information and context provided by Kirkland & Ellis	0.8	\$525.00	\$420.00
King,Alexis I	Senior	20 Mar 2023	Business Operations	EY (A. Milkovich, A. Oprisoni, A. King, A. Keefer, J. Muangkaem) discussion on current workstream status, next steps, and additional information and context provided by Kirkland & Ellis	0.8	\$450.00	\$360.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Keefer,Alex C	Manager	20 Mar 2023	Business Operations	EY (A. Milkovich, A. Oprisoni, A. King, A. Keefer, J. Muangkaem) discussion on current workstream status, next steps, and additional information and context provided by Kirkland & Ellis	0.8	\$525.00	\$420.00
Muangkaem,Jean Rati	Senior	20 Mar 2023	Business Operations	EY (A. Milkovich, A. Oprisoni, A. King, A. Keefer, J. Muangkaem) discussion on current workstream status, next steps, and additional information and context provided by Kirkland & Ellis	0.8	\$450.00	\$360.00
Milkovich,Alex J	Senior Manager	20 Mar 2023	Fee/Employment Applications	Obtaining and summarizing fee information for weekly fee estimate reporting related to the internal investigation workstream	0.4	\$625.00	\$250.00
Oprisoni,Anca	Manager	20 Mar 2023	Investigation Analyses	Review of chronology and supporting documents provided by Kirkland & Ellis for additional requested workstream.	0.2	\$525.00	\$105.00
Keefer,Alex C	Manager	20 Mar 2023	Investigation Analyses	Development of additional inquiries related to disbursements file.	0.6	\$525.00	\$315.00
Milkovich,Alex J	Senior Manager	20 Mar 2023	Investigation Analyses	Review of chronology and supporting documents provided by Kirkland & Ellis for additional requested workstream.	0.2	\$625.00	\$125.00
Muangkaem,Jean Rati	Senior	20 Mar 2023	Investigation Analyses	Development of additional inquiries related to disbursements and rebates process.	1.0	\$450.00	\$450.00
Milkovich,Alex J	Senior Manager	21 Mar 2023	Data/Information Collection and Management	Downloading and initial review of documentation uploaded to the Data Room.	0.3	\$625.00	\$187.50
Milkovich,Alex J	Senior Manager	21 Mar 2023	Meetings with Management	EY (A. Milkovich, A. Keefer), Kirkland (M. Richardson) and Avaya (P. Flannigan, L. Ward, M. Sandomenico) walkthrough of the Company data and discussion of questions on the file.	0.4	\$625.00	\$250.00
Keefer,Alex C	Manager	21 Mar 2023	Meetings with Management	EY (A. Milkovich, A. Keefer), Kirkland (M. Richardson) and Avaya (P. Flannigan, L. Ward, M. Sandomenico) walkthrough of the Company data and discussion of questions on the file.	0.4	\$525.00	\$210.00
Milkovich,Alex J	Senior Manager	21 Mar 2023	Investigation Analyses	EY (A. Milkovich, A. Keefer) regroup regarding the Company data and identification of next steps	0.2	\$625.00	\$125.00
Keefer,Alex C	Manager	21 Mar 2023	Investigation Analyses	EY (A. Milkovich, A. Keefer) regroup regarding the Company data nalysis and identification of next steps	0.2	\$525.00	\$105.00
Muangkaem,Jean Rati	Senior	21 Mar 2023	Investigation Analyses	Analysis of Company data.	5.5	\$450.00	\$2,475.00
Keefer,Alex C	Manager	21 Mar 2023	Investigation Analyses	Generation and finalization of meeting notes from Company data discussion and walkthrough with Avaya.	0.4	\$525.00	\$210.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Milkovich,Alex J	Senior Manager	21 Mar 2023	Data/Information Collection and Management	Updating and circulating document request list with Client and Counsel.	0.3	\$625.00	\$187.50
Keefer,Alex C	Manager	22 Mar 2023	Investigation Analyses	EY (A. Keefer, J. Muangkaem) walkthrough of preliminary observations from Company data analysis.	0.3	\$525.00	\$157.50
Muangkaem,Jean Rati	Senior	22 Mar 2023	Investigation Analyses	EY (A. Keefer, J. Muangkaem) walkthrough of preliminary observations from Company data nalysis.	0.3	\$450.00	\$135.00
Massucci,Amanda	Partner/Principal	22 Mar 2023	Data/Information Collection and Management	EY (A. Milkovich, A. Massucci) review of updated document request list and outstanding items.	0.3	\$725.00	\$217.50
Milkovich,Alex J	Senior Manager	22 Mar 2023	Data/Information Collection and Management	EY (A. Milkovich, A. Massucci) review of updated document request list and outstanding items.	0.3	\$625.00	\$187.50
Keefer,Alex C	Manager	22 Mar 2023	Investigation Analyses	Review of the analysis of the Company data.	1.1	\$525.00	\$577.50
				Total	82.7		\$45,262.50

Routine On Call Advisory Services

Name	Rank	Date	Project Category	Description	Hours
Cupido, Sandy	Manager	28 Feb 2023	SA VAT Queries	Responses to South Africa value-added tax registration questions	5.5
De Swardt, Redge	Partner	28 Feb 2023	SA VAT Queries	Responses to South Africa value-added tax registration questions	1.5
Perez,Marcela	Manager	03 Mar 2023	General	Responding to client questions on South Africa value-added tax	0.5
Ballester,Eva L	Senior	14 Mar 2023	General	Responding to client questions on South Africa value-added tax	0.5
				Total	8.0

Total Fixed Fees Sought for Routine On Call Advisory Services During Fee Period: \$1,500.00.

Tax Compliance

Name	Rank	Date	Project Category	Description	Hours
Oliveira,Steve	Senior Manager	15 Feb 2023	SALT	Meeting with Kaushal Kapadia to discuss Avaya compliance timeline for the 9/30/2022 state tax returns. The meeting consisted of discussions regarding the required resources needs to prepare approximately 70 state tax returns between Avaya Management LP and Avaya International Holdings Limited.	1.0
Penissi,Leonardo Ignacio	Senior	15 Feb 2023	Federal	Continuation of Preparation of the Avaya Management LP, Federal Form 1065, tax return for year end 9/30/22.	1.0
Kapadia,Kaushal D	Senior Manager	16 Feb 2023	SALT	Meeting with Steve Oliveira to discuss Avaya compliance timeline for the 9/30/2022 state tax returns. The meeting consisted of discussions regarding the required resources needs to prepare approximately 70 state tax returns between Avaya Management LP and Avaya International Holdings Limited.	0.8
Penissi,Leonardo Ignacio	Senior	16 Feb 2023	Federal	Continuation of Preparation of the Avaya Management LP, Federal Form 1065, tax return for year end 9/30/22.	1.5
Dence,Dan Edwin	Senior Manager	17 Feb 2023	Estimates & Extensions	Review of Avaya Management LP tax estimated income calculations (via the tax provision file provided by Avaya tax team)	5.0
Penissi,Leonardo Ignacio	Senior	17 Feb 2023	Federal	Continuation of Preparation of the Avaya Management LP, Federal Form 1065, tax return for year end 9/30/22.	1.0
Smith,Travis J.	Partner/Principal	17 Feb 2023	General	Continuation of Preparation of the Avaya Management LP, Federal Form 1065, tax return for year end 9/30/22.	1.0
Smith,Travis J.	Partner/Principal	17 Feb 2023	General	Continuation of Preparation of the Avaya Management LP, Federal Form 1065, tax return for year end 9/30/22.	1.0
Lucia Leiva	Staff/Assistant	17 Feb 2023	Federal	Continuation of Preparation of the Avaya Management LP, Federal Form 1065, tax return for year end 9/30/22.	4.0
Lucia Leiva	Staff/Assistant	17 Feb 2023	Federal	Continuation of Preparation of the Avaya Management LP, Federal Form 1065, tax return for year end 9/30/22.	1.0
Lucia Leiva	Staff/Assistant	17 Feb 2023	Federal - prepare	Continuation of Preparation of the Avaya Management LP, Federal Form 1065, tax return for year end 9/30/22.	4.0
Lucia Leiva	Staff/Assistant	17 Feb 2023	Federal	Continuation of Preparation of the Avaya Management LP, Federal Form 1065, tax return for year end 9/30/22.	1.0
Applegate,Thomas	Manager	20 Feb 2023	SALT Separate	Time spent collecting prior year data, and creating list of prior year addresses used for return, for location of accounting records for Avaya Management LP partners, and states of resident domicile.	0.3
Lucia Leiva	Staff/Assistant	20 Feb 2023	Federal	Continuation of Preparation of the Avaya Management LP, Federal Form 1065, tax return for year end 9/30/22.	4.5
Lucia Leiva	Staff/Assistant	20 Feb 2023	Federal - prepare	Continuation of Preparation of the Avaya Management LP, Federal Form 1065, tax return for year end 9/30/22.	3.5
Lucia Leiva	Staff/Assistant	20 Feb 2023	Federal - prepare	Continuation of Preparation of the Avaya Management LP, Federal Form 1065, tax return for year end 9/30/22.	1.0
Lucia Leiva	Staff/Assistant	21 Feb 2023	Federal	Continuation of Preparation of the Avaya Management LP, Federal Form 1065, tax return for year end 9/30/22.	3.0

Name	Rank	Date	Project Category	Description	Hours
Lucia Leiva	Staff/Assistant	21 Feb 2023	Federal - review	Continuation of Preparation of the Avaya Management LP, Federal Form 1065, tax return for year end 9/30/22.	3.0
Kapadia,Kaushal D	Senior Manager	22 Feb 2023	SALT	Emails/discussions with Steve Oliveira re: state compliance timeline for Avaya Management LP state tax return preparation. Confirm timing of federal return preparation with Dan Dence.	0.5
Penissi,Leonardo Ignacio	Senior	22 Feb 2023	Federal	Continuation of Preparation of the Avaya Management LP, Federal Form 1065, tax return for year end 9/30/22.	1.0
Lucia Leiva	Staff/Assistant	22 Feb 2023	Federal	Continuation of Preparation of the Avaya Management LP, Federal Form 1065, tax return for year end 9/30/22.	1.7
Lucia Leiva	Staff/Assistant	22 Feb 2023	Federal - prepare	Continuation of Preparation of the Avaya Management LP, Federal Form 1065, tax return for year end 9/30/22.	1.7
Oliveira,Steve	Senior Manager	23 Feb 2023	SALT	Coordinate the state return preparation timeline for Avaya Management LP and Avaya International Holdings Limited. This includes discussions with Kaushal Kapadia (EY) on the projected timeline and delivery of state tax returns to the Avaya tax team for final review, sign off, and filing.	0.5
Kapadia,Kaushal D	Senior Manager	23 Feb 2023	SALT	Email to Avaya team (Pam Bell, Fangping Xu) on partner's business addresses to report on Avaya Management LP state returns.	1.3
Lucia Leiva	Staff/Assistant	23 Feb 2023	Federal	Continuation of Preparation of the Avaya Management LP, Federal Form 1065, tax return for year end 9/30/22.	0.3
Lucia Leiva	Staff/Assistant	23 Feb 2023	Federal - prepare	Continuation of Preparation of the Avaya Management LP, Federal Form 1065, tax return for year end 9/30/22.	0.3
Smith,Travis J.	Partner/Principal	24 Feb 2023	General	Review and discussion of the Avaya Management LP, Federal Form 1065, tax return for year end 9/30/22.	1.0
Dence,Dan Edwin	Senior Manager	24 Feb 2023	Estimates & Extensions	Review of Avaya Management LP tax estimated income calculations (via the tax provision file provided by Avaya tax team)	3.0
Lucia Leiva	Staff/Assistant	24 Feb 2023	Federal	Continuation of Preparation of the Avaya Management LP, Federal Form 1065, tax return for year end 9/30/22.	0.4
Lucia Leiva	Staff/Assistant	24 Feb 2023	Federal - prepare	Continuation of Preparation of the Avaya Management LP, Federal Form 1065, tax return for year end 9/30/22.	0.4
Kapadia,Kaushal D	Senior Manager	28 Feb 2023	SALT	Email exchanges with Dan Dence and David Zhang regarding timing of federal returns being finalized and delivered to the Avaya team.	0.5
Dence,Dan Edwin	Senior Manager	28 Feb 2023	Estimates & Extensions	Follow up with Avaya tax group on status of Avaya Inc.'s tax preparers review of the Sch K3 that we prepared and presented to them for the Avaya Management LP tax return. We need sign off from Avaya Inc's tax preparers before proceeding to prepare the Sch K3	0.1
Oliveira,Steve	Senior Manager	01 Mar 2023	SALT	Call with EY team - Kaushal Kapadia and Thomas Applegate - to discuss state return timeline. Additional preparation for discussion with Pam Bell (Avaya) for expected return delivery of Avaya Management LP and Avaya International Holdings Limited state returns.	0.4
Kapadia,Kaushal D	Senior Manager	01 Mar 2023	SALT	Call with EY tax team (Thomas Applegate and Steve Oliveira) to discuss state return timeline for Avaya Management LP and Avaya International Holdings Limited.	0.5
Applegate,Thomas	Manager	01 Mar 2023	SALT Separate	Internal call with Kaushal Kapadia & Steve Oliveira on timeline, tasks, apportionment, returns	0.5

Name	Rank	Date	Project Category	Description	Hours
Kapadia,Kaushal D	Senior Manager	02 Mar 2023	SALT	Internal discussion with Thomas Applegate and India team members (Alok Shukla, Tata Mahesh, Navya B M) regarding return preparation, timing, internal deadlines, and structure.	0.5
Applegate,Thomas	Manager	02 Mar 2023	SALT Separate	Call with GDS team (Alok Shukla, Tata Mahesh, Navya B M), Set them up with EY OneSpace and EY Interact, walkthrough of workpapers, entity structure, plan for compliance. Updates to timeline for compliance updates to client return tracker	1.2
Alok Shukla	Senior	02 Mar 2023	SALT	Internal call with Kaushal Kapadia and Thomas Applegate to discuss apportionment workpapers and required data entry into Onesource tax return software.	0.5
Oliveira,Steve	Senior Manager	03 Mar 2023	SALT	Call with Avaya tax team (Pam Bell, Fangping Xu) and EY tax team (Kaushal Kapadia, Thomas Applegate) to discuss state return timeline for Avaya Management LP and Avaya International Holdings Limited.	0.3
Kapadia,Kaushal D	Senior Manager	03 Mar 2023	SALT	Call with Avaya tax team (Pam Bell, Fangping Xu) and EY tax team (Kaushal Kapadia, Thomas Applegate) to discuss state return timeline for Avaya Management LP and Avaya International Holdings Limited.	0.5
Applegate,Thomas	Manager	03 Mar 2023	SALT Separate	Client call with Kaushal Kapadia & Pam Bell (Avaya team) on timeline, tasks, apportionment, returns	0.3
Oliveira,Steve	Senior Manager	08 Mar 2023	SALT	Apportionment review and nexus considerations due to payroll distribution of Avaya Management LP and assess potential filing requirement in Virginia due to employee presence.	0.3
Kapadia,Kaushal D	Senior Manager	16 Mar 2023	SALT Apportionment	Apportionment review based on workpaper provided by Avaya tax team. Discuss workpaper with Thomas Applegate and setting up the EY modified workpaper for input into Onesource Income Tax.	1.2
Applegate,Thomas	Manager	16 Mar 2023	SALT Apportionment	Apportionment discussions with Kaushal Kapadia, update tax return workpaper to diceminate to rest of EY tax team, and sent an email to the GDS team (Alok Shukla, Tata Mahesh, Navya B M) with instructions for next steps for entering data into OneSource tax return software.	1.5
Alok Shukla	Senior	17 Mar 2023	SALT Apportionment	Provided assistance to to Tata Mahesh with respect to apportionment upload in Onesource tax return software and helped resolve related issues.	1.0
Tata Mahesh	Staff/Assistant	17 Mar 2023	SALT Apportionment	Updated state apportionment detail in OneSource tax return software. Additional updates were made in relation to the New Jersey informational questions required on the tax return.	6.1
Tata Mahesh	Staff/Assistant	18 Mar 2023	SALT	Prepared the following state income tax returns for Avaya Management LP in Onesource Income Tax software: New Mexico, New Jersey, Massachusetts, Connecticut. Preparation steps included the computation of taxable income, state adjustments, apportionment factor computations, and completing any necessary informational questions on the respective state tax returns.	6.1
Tata Mahesh	Staff/Assistant	19 Mar 2023	SALT	Prepared the following state income tax returns for Avaya Management LP in Onesource Income Tax software: Arizona, Alabama. Preparation steps included the computation of taxable income, state adjustments, apportionment factor computations, and completing any necessary informational questions on the respective state tax returns.	1.1

Name	Rank	Date	Project Category	Description	Hours
Tata Mahesh	Staff/Assistant	21 Mar 2023	SALT	Prepared the following state income tax returns for Avaya Management LP in Onesource Income Tax software: Oregon, Rhode Island (multiple forms), South Carolina, Utah). Preparation steps included the computation of taxable income, state adjustments, apportionment factor computations, and completing any necessary informational questions on the respective state tax returns.	8.8
Kapadia,Kaushal D	Senior Manager	22 Mar 2023	SALT Separate	Avaya Management LP (partnership) state returns review: Alabama, Alabama franchise, Arizona, New Jersey, Massachusetts, Rhode Island including over/under on Alabama franchise tax.	2.5
Applegate,Thomas	Manager	22 Mar 2023	Engagement Management	Updates made to apportionment and tax summary files & then meeting with EY team (Kaushal Kapadia, Steve Oliveira) to go over timeline and updates needed for state returns.	1.6
				Total	85.2

Total Fixed Fees Sought for Tax Compliance Services During Fee Period: \$14,750.00.

Transfer Pricing

Name	Rank	Date	Project Category	Descriptions	Hours
Pogrebinsky,Gabi K.	Staff/Assistant	14 Feb 2023	Transfer Pricing Activities	Reviewing and amending the Prime Sub Agreements for all the EY local offices engaged to prepare and / or review an Avaya Transfer Pricing reports	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	14 Feb 2023	Transfer Pricing Activities	Time incurred for setting up the implicit support analysis needed in determining the credit rating of the Avaya borrowers so that the team knows which yield curve data to pull for interest rate benchmarking.	0.5
Akshaya Ashok Kumar	Senior	14 Feb 2023	Transfer Pricing Activities	Provided access to EYI to Vincent McGill. Additionally downloaded documents and uploaded them onto the GEAR platform.	1.0
BOTTO,Alexandra	Senior Manager	15 Feb 2023	Transfer Pricing Activities	Avaya: review Argentina + China Prime Sub memo + follow up with Gabi Pogrebinsky and GDS	1.2
Allardi,Nick Alfred	Senior	15 Feb 2023	Transfer Pricing Activities	Meeting with Gabi Pogrebinsky to discuss preliminary results of yield curve analysis/ Draft email to John Hill discussing results	1.0
McGill,Vincent James	Senior Manager	15 Feb 2023	Transfer Pricing Activities	Review of Prime sub memo for the different local offices engaged especially regarding the budget / fees and the scope of services	1.0
Pogrebinsky,Gabi K.	Staff/Assistant	15 Feb 2023	Transfer Pricing Activities	Organizing the implicit support file and preparing it for when we receive the financial data of the borrowers from the client.	2.5
BOTTO,Alexandra	Senior Manager	16 Feb 2023	Transfer Pricing Activities	Avaya: review email to share the prime subs and review docs sent by Debbie Ryan (client) related to tested party data and follow up with Gabi Pogrebinsky to prepare and update tracker with timeline for Debbie Ryan (client) and follow up call with Vince McGill in this respect (related to same tasks with several layers).	1.5
McGill,Vincent James	Senior Manager	16 Feb 2023	Transfer Pricing Activities	Review of Avaya tracker + follow up emails	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	16 Feb 2023	Transfer Pricing Activities	Meeting with internal team to review the tracker put together for the client. Meeting with Alexandra Botto and Vincent McGill.	0.5
Meghna Soni	Senior	16 Feb 2023	Transfer Pricing Activities	Sharing Company analysis and industry analysis with the GDS staff to update for FY 22. Navigating through the FY 22 EYI and trackers.	1.0
Maheshwar Julka	Manager	16 Feb 2023	Transfer Pricing Activities	Internal review of the prior year documents, Statement of Workl, and internal docs. Further, spent time in internal planning, staffing, seting up of review process etc.	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	16 Feb 2023	Transfer Pricing Activities	Creating a template for the Avaya Financial Loan documentation and customizing it depending on the archetypes we will consider in FY 2022.	0.5
Maheshwar Julka	Manager	16 Feb 2023	Transfer Pricing Activities	Project Planning especially for the early filers (Avaya Canada, Avaya Cloud Canada, Avaya Kenya, Avaya Hungary,. Ensuring the mandatory docs like reviewed Industry analysis, Company Analysis and relevant benchmarks.	0.5
BOTTO,Alexandra	Senior Manager	17 Feb 2023	Transfer Pricing Activities	Avaya: finalize tracker and update prime subs with internal follow up with GDS on organization and next steps (summarizing email to structure the project and timelines) and debriefing with Gabi Pogrebinsky on the call with GDS to organize next steps and briefing Vince McGill	3.0
Allardi,Nick Alfred	Senior	17 Feb 2023	Transfer Pricing Activities	Reviewing Yield Curve model and Archotyping loan results	0.5
McGill,Vincent James	Senior Manager	17 Feb 2023	Transfer Pricing Activities	Internal call to review PSMs + next steps description. Call with Gabi Pogrebinsky and Alexandra Botto.	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	17 Feb 2023	Transfer Pricing Activities	Drafting of local office PSMs and implementing senior manager comments	3.5
Meghna Soni	Senior	17 Feb 2023	Transfer Pricing Activities	Preparing and mentioning the status update on the call notes for Feb 9, 2023 kick-off call to be shared with EYUS team.	2.0

Name	Rank	Date	Project Category	Descriptions	Hours
Maheshwar Julka	Manager	17 Feb 2023	Transfer Pricing Activities	Based on the internal project planning and review of the documents shared an email to Vincent J McGill, Alexandra Botto, Gabi K Pogrebinsky covering the following: a) Plan and expected delivery date of Asia Pacific, Europe Middle East and Africa, North America benchmarking study searches; b) Outline of the memo for the relevant Avaya entities covered in the Statement of Work; c) Confirmation on the priority report or early filers based on the compliance dates of the respective jurisdictions; d) Plan and the expected delivery on the functions, Assets and risk of the covered Avaya entities; e) Plan and expected delivery of Master file along with the some of the best practices to be followed for the project.	0.5
Soumik Ghosh	Staff/Assistant	17 Feb 2023	Transfer Pricing Activities	Treasury team - Discussions around requirements of deliverables - A Mohile, S Ghosh, N Allardi, & G Pogrebinsky	0.3
Hernish Modi	Manager	17 Feb 2023	Transfer Pricing Activities	Treasury team - Discussions around requirements of deliverables - A Mohile, S Ghosh, N Allardi, & G Pogrebinsky	0.3
Akshata Mohile	Senior	17 Feb 2023	Transfer Pricing Activities	Discussions around requirements of deliverables - A Mohile, H Modi, N Allardi, & G Pogrebinsky	0.3
Pogrebinsky,Gabi K.	Staff/Assistant	17 Feb 2023	Transfer Pricing Activities	Finalizing the engagement tracker and developing a timeline of deliverables for the client. Additionally, reviewing that deadlines are correct and following up with Local Offices on their country deadline.	1.0
Pogrebinsky,Gabi K.	Staff/Assistant	17 Feb 2023	Transfer Pricing Activities	Meeting with: N. Allardi, H. Modi, S. Ghosh to discuss the yield curve data they will need to pull for the financial loan analysis. Meeting was 30 minutes.	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	17 Feb 2023	Transfer Pricing Activities	Meeting with senior manager A. Botto to discuss upcoming deadlines for reports and which to prioritize.	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	17 Feb 2023	Transfer Pricing Activities	Drafting prime sub agreements for local offices who are either reviewing or drafting Avaya reports.	2.0
BOTTO,Alexandra	Senior Manager	20 Feb 2023	Transfer Pricing Activities	Avaya: review emails for Prime sub memo, replies to local office, follow up with Gabi Pogrebinsky, call with EY India on the fees + call on Edge + call Kevin Burke on EY India fees	1.5
McGill,Vincent James	Senior Manager	20 Feb 2023	Transfer Pricing Activities	Update call with Kevin Burke and project coordination	1.0
Pogrebinsky,Gabi K.	Staff/Assistant	20 Feb 2023	Transfer Pricing Activities	Local office negotiation and drafting e-mail responses for scope	1.5
Meghna Soni	Senior	20 Feb 2023	Transfer Pricing Activities	Internal discussion on industry analysis with Navneet Singh and Sweta Patro and review of the industry analysis (Day-1).	1.0
Navneet Singh Harjinder Singh Sachdev	Staff/Assistant	20 Feb 2023	Transfer Pricing Activities	Industry Analysis for software and telecommunication industry	7.0
Soumik Ghosh	Staff/Assistant	20 Feb 2023	Transfer Pricing Activities	Treasury team - internal discussions about the approach to Yield Curve benchmarking - A Mohile & H Modi	0.2
Hernish Modi	Manager	20 Feb 2023	Transfer Pricing Activities	Treasury team - internal discussions about the approach to Yield Curve benchmarking - A Mohile & S Ghosh	0.2
Akshata Mohile	Senior	20 Feb 2023	Transfer Pricing Activities	Treasury team - internal discussions about the approach to Yield Curve benchmarking - A Mohile & H Modi	0.2
Pogrebinsky,Gabi K.	Staff/Assistant	20 Feb 2023	Transfer Pricing Activities	Drafting the Italy and Panama prime sub agreements as they were requested to incorporate edits to their scope of work.	1.0
Pogrebinsky,Gabi K.	Staff/Assistant	20 Feb 2023	Transfer Pricing Activities	Submitting a staffing request to global delivery services for the Avaya transfer pricing documentation project. This included reviewing the signature of work and the tracker for the project and submitting the needs for our deliverables.	0.5
BOTTO,Alexandra	Senior Manager	21 Feb 2023	Transfer Pricing Activities	Follow-up with Gabi Pogrebinsky on Prime sub memo and next steps + financial loans update	0.7
Pogrebinsky,Gabi K.	Staff/Assistant	21 Feb 2023	Transfer Pricing Activities	Implicit support analysis template creation	1.0

Name	Rank	Date	Project Category	Descriptions	Hours
Meghna Soni	Senior	21 Feb 2023	Transfer Pricing Activities	Discussion with Puja Sharma to brief her on the Avaya project and benchmarking exercise for FY22	1.0
Soumik Ghosh	Staff/Assistant	21 Feb 2023	Transfer Pricing Activities	Avaya_Treasury_Avaya Holdings Corp. - FY 2022_Yield curve analysis - computation of EUR & USD Yield curve interquartile and full ranges based on implied credit rating calculations	3.0
Soumik Ghosh	Staff/Assistant	21 Feb 2023	Transfer Pricing Activities	Treasury team - discussions and review of preliminary Yield Curve results - H Modi & A Mohile	0.2
Hernish Modi	Manager	21 Feb 2023	Transfer Pricing Activities	Treasury team - discussions and review of preliminary Yield Curve results - S Ghosh & A Mohile	0.2
Akshata Mohile	Senior	21 Feb 2023	Transfer Pricing Activities	Treasury team - discussions and review of preliminary Yield Curve results - S Ghosh & H Modi	0.2
BOTTO,Alexandra	Senior Manager	22 Feb 2023	Transfer Pricing Activities	Follow-up call with GDS to set up the project + follow up with Gabi on financing and FA confirmation + discussion with Kevin on Cyprus + India	1.0
Pogrebinsky,Gabi K.	Staff/Assistant	22 Feb 2023	Transfer Pricing Activities	Drafting of prime sub agreements to send to the remaining local offices	2.0
Hill,John Alexander	Senior Manager	22 Feb 2023	Transfer Pricing Activities	Correspondence with team performing interest rate benchmarking analysis to answer ad hoc technical questions.	0.1
Meghna Soni	Senior	22 Feb 2023	Transfer Pricing Activities	Weekly call for discussion with EY United States team (Participants: Alexandra Botto, Gabi Pogrebinsky, Maheshwar Julka, Meghna Soni, Puja Sharma, Navneet Singh and, Sweta Patro) and work plan for the week ahead.	1.0
Navneet Singh Harjinder Singh Sachdev	Staff/Assistant	22 Feb 2023	Transfer Pricing Activities	Industry Analysis rework done given by Puja Sharma and Meghna Soni	2.0
Constanza Emilia Barbero	Senior	22 Feb 2023	Transfer Pricing Activities	Grant access to the local SharePoint for the team	0.5
Puja Sharma	Senior	22 Feb 2023	Transfer Pricing Activities	Weekly call with G. Pogrebinsky, A. Botto, M. Julka, M. Soni for discussion and way forward.	1.0
Akshata Mohile	Senior	22 Feb 2023	Transfer Pricing Activities	Treasury - Review of prior year benchmarking files to evaluate the benchmarking approach	1.5
BOTTO,Alexandra	Senior Manager	23 Feb 2023	Transfer Pricing Activities	Follow-up with Gabi Pogrebinsky related to Prime subs and finalization of them	1.0
Pogrebinsky,Gabi K.	Staff/Assistant	23 Feb 2023	Transfer Pricing Activities	Implementing changes to PSMs and further negotiations and drafting of e-mails to China and Cyprus	1.5
Hill,John Alexander	Senior Manager	23 Feb 2023	Transfer Pricing Activities	Correspondence with team performing interest rate benchmarking analysis to answer ad hoc technical questions.	0.2
Meghna Soni	Senior	23 Feb 2023	Transfer Pricing Activities	Checking and going through potential formats for preparation of Avaya update memorandum.	1.0
Navneet Singh Harjinder Singh Sachdev	Staff/Assistant	23 Feb 2023	Transfer Pricing Activities	Drafting the Company Analysis for the transfer pricing reports and update memo	2.0
Constanza Emilia Barbero	Senior	23 Feb 2023	Transfer Pricing Activities	Internal follow up with Gabi Pogrebinsky on the admin steps	0.3
Puja Sharma	Senior	23 Feb 2023	Transfer Pricing Activities	Review of Industry Analysis and Company Analysis; Work allocation to staff in relation to functional analysis confirmations	5.0
Soumik Ghosh	Staff/Assistant	23 Feb 2023	Transfer Pricing Activities	Avaya_Treasury_Avaya Holdings Corp. - FY 2022_Yield curve analysis - computation of EUR & USD Yield curve interquartile and full ranges based on implied credit rating calculations - multiple iterations performed	1.0
Soumik Ghosh	Staff/Assistant	23 Feb 2023	Transfer Pricing Activities	Treasury team - discussions about the preliminary Yield Curve results with Engagement Office - A Mohile, H Modi, N Allardi, and G Pogrebinsky	0.5
Hernish Modi	Manager	23 Feb 2023	Transfer Pricing Activities	Treasury team - discussions about the preliminary Yield Curve results with Engagement Office - A Mohile, S Ghosh, N Allardi, and G Pogrebinsky	0.5

Name	Rank	Date	Project Category	Descriptions	Hours
Akshata Mohile	Senior	23 Feb 2023	Transfer Pricing Activities	Treasury team - discussions about the preliminary Yield Curve results with Engagement Office - H Modi, S Ghosh, N Allardi, and G Pogrebinsky	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	23 Feb 2023	Transfer Pricing Activities	Organization of the yield curve data analysis excel file to prepare for the pulling of more data.	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	23 Feb 2023	Transfer Pricing Activities	Meeting with the Avaya Financial Loans global delivery services team: N. Allardi, S. Ghish, H. Modi, A. Mohile to discuss their preliminary results in their yield curve analysis.	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	23 Feb 2023	Transfer Pricing Activities	Meeting with N. Allardi and J. Hill to discuss how we will proceed with the yield curve analysis based on the results of GDS presented earlier this morning.	0.5
BOTTO,Alexandra	Senior Manager	24 Feb 2023	Transfer Pricing Activities	Avaya: follow up with Gabi on next steps + call with Debra Ryan, Rosanna Roberts and David Miles on Hungary + discussion with GDS	1.5
Pogrebinsky,Gabi K.	Staff/Assistant	24 Feb 2023	Transfer Pricing Activities	Finalization of the internal tracker by checking that dates align with rules and regulations.	3.5
P. Sweta Patro	Staff/Assistant	24 Feb 2023	Transfer Pricing Activities	Mapping the covered transactions of Canada, Hungary, AISL, Panama and US entities.	2.0
Meghna Soni	Senior	24 Feb 2023	Transfer Pricing Activities	Discussion with Navneet Singh and Sweta Patro on preparation of functional analysis confirmation files (0.5 hour) +	0.5
Meghna Soni	Senior	24 Feb 2023	Transfer Pricing Activities	Transaction mapping with previous year Tested Party Data exhibits. (1 hour) +	1.0
Meghna Soni	Senior	24 Feb 2023	Transfer Pricing Activities	Review of draft industry analysis for FY 2022 (Day-2) (0.5 hour)	0.5
Navneet Singh Harjinder Singh Sachdev	Staff/Assistant	24 Feb 2023	Transfer Pricing Activities	Functional, assets and risks mapping for Australia, Denmark as per current year	3.0
Puja Sharma	Senior	24 Feb 2023	Transfer Pricing Activities	Discussion with M. Soni, N. Sachdev & S.Patro on understanding of hardcoded files and linking of financials, transaction mapping, identification of additional transactions for current year, update of organization charts and sharing of previous year files with Staff.	2.0
P. Sweta Patro	Staff/Assistant	24 Feb 2023	Transfer Pricing Activities	Mapping the covered transactions of Cloud Canada, treasury Ireland DAC and Kenya.	2.0
Pogrebinsky,Gabi K.	Staff/Assistant	24 Feb 2023	Transfer Pricing Activities	Yield curve analysis for the 24 Avaya financial loans.	3.5
Pogrebinsky,Gabi K.	Staff/Assistant	26 Feb 2023	Transfer Pricing Activities	Financial Loan yield curve analysis, pulling data and determining which loans fall within their inter quartile range.	4.0
Puja Sharma	Senior	27 Feb 2023	Transfer Pricing Activities	Drafting the Avaya Canada functional analysis confirmation.	4.0
Hill,John Alexander	Senior Manager	27 Feb 2023	Transfer Pricing Activities	Avaya interest rate benchmarking study review.	0.1
BOTTO,Alexandra	Senior Manager	27 Feb 2023	Transfer Pricing Activities	Follow-up call with Gabi Pogrebinsky on Benchmark sets and related Tested party data results and follow up email in this respect for GDS and related to Hungary	1.0
BOTTO,Alexandra	Senior Manager	27 Feb 2023	Transfer Pricing Activities	Internal team call to review benchmarking for Transfer pricing studies and to discuss Hungary new filing obligation.	0.5
McGill,Vincent James	Senior Manager	27 Feb 2023	Transfer Pricing Activities	Internal team call to review benchmarking for transfer pricing studies and to discuss Hungary new filing obligation.	0.5
P. Sweta Patro	Staff/Assistant	27 Feb 2023	Transfer Pricing Activities	Raised Engagement Request Database for standard search and new staffing request.	0.5
P. Sweta Patro	Staff/Assistant	27 Feb 2023	Transfer Pricing Activities	Prepared covered transaction mapping of Avaya Sweden, Avaya Konftel, Avaya Taiwan.	2.5

Name	Rank	Date	Project Category	Descriptions	Hours
Abhinandan Agrawal	Staff/Assistant	27 Feb 2023	Transfer Pricing Activities	Benchmarking database repository Request - Avaya Inc. - 4 standard set •North America Administration. •North America Contract Research & Development. •North America Information Technology Distribution. •Sales and Marketing Services. Download the above set and shared.	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	27 Feb 2023	Transfer Pricing Activities	Organizing the financial loans between 3 separate archetypes based on those who fell within the inter quartile range, within the full range, and under the full range.	2.0
Pogrebinsky,Gabi K.	Staff/Assistant	27 Feb 2023	Transfer Pricing Activities	Organizing prime sub agreements, negotiations with local offices and confirming if scope should be added/if it is a requirement to add.	3.5
Pogrebinsky,Gabi K.	Staff/Assistant	27 Feb 2023	Transfer Pricing Activities	Internal team call to review benchmarking for transfer pricing studies and to discuss Hungary new filing obligation. Call with A. Botto and V. McGill	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	27 Feb 2023	Transfer Pricing Activities	Follow up call with A. Botto to discuss which benchmark sets to use, the results of the Avaya Taiwan Tested party data, drafting an email to global delivery services and emailing the EY Hungary team.	0.5
Jon Kim	Senior	27 Feb 2023	Transfer Pricing Activities	Draft information request email to EYUS regarding the preparation of Australian compliant transfer pricing documentation.	1.0
Puja Sharma	Senior	28 Feb 2023	Transfer Pricing Activities	Drafting the Avaya Cloud Canada functional analysis confirmation. Call with Maheshwar Julka in connection with some doubts regarding said functional analysis confirmation	3.0
Puja Sharma	Senior	28 Feb 2023	Transfer Pricing Activities	Preparation of call notes of weekly call with the US team	0.5
Puja Sharma	Senior	28 Feb 2023	Transfer Pricing Activities	Work allocation to Sweta for transaction mapping work	0.5
Hill,John Alexander	Senior Manager	28 Feb 2023	Transfer Pricing Activities	Avaya interest rate benchmarking study review.	0.8
BOTTO,Alexandra	Senior Manager	28 Feb 2023	Transfer Pricing Activities	Call with Global Delivery Services to discuss updating the benchmarking sets, any updates to the drafting of the company overview, industry analysis, functional analysis confirmation.Call with M. Julka, G. Pogrebinsky, P. Sharma, M. Soni.	0.5
BOTTO,Alexandra	Senior Manager	28 Feb 2023	Transfer Pricing Activities	Avaya: follow up call with Gabi Pogrebinsky on Argentina, Mexico transfer pricing scope of services, Cyprus prime sub agreement and next steps regarding analysis of tested party data	0.5
Allardi,Nick Alfred	Senior	28 Feb 2023	Transfer Pricing Activities	Review of preliminary yield curve results for USD and EUR.	1.6
P. Sweta Patro	Staff/Assistant	28 Feb 2023	Transfer Pricing Activities	Prepared Benchmarking Reconciliation.	0.8
P. Sweta Patro	Staff/Assistant	28 Feb 2023	Transfer Pricing Activities	Prepared transaction mapping.	5.0
Maheshwar Julka	Manager	28 Feb 2023	Transfer Pricing Activities	Internal call with Puja Sharma in connection with the Fuctional confirmation for Avaya Canada entities.	0.3
Maheshwar Julka	Manager	28 Feb 2023	Transfer Pricing Activities	Project and Benchmarking Planning. Calls with internal CoE team Thanuja Lakshminarayan, Ankit Kothari regarding the benchmarking queries.	0.5
Maheshwar Julka	Manager	28 Feb 2023	Transfer Pricing Activities	Based on the call performed internal project management analysis and responded to Alexandra Botto and Gabi K Pogrebinsky regarding the expected delivery dates for the benchmarking.	1.3
Meghna Soni	Senior	28 Feb 2023	Transfer Pricing Activities	Review of functional analysis confirmations	1.0
Pogrebinsky,Gabi K.	Staff/Assistant	28 Feb 2023	Transfer Pricing Activities	Reconciling financial loans compared to last year to see if there are any analyses we can roll forward.	1.0
Pogrebinsky,Gabi K.	Staff/Assistant	28 Feb 2023	Transfer Pricing Activities	Call with N. Allardi and J. Hill to discuss my findings and assess how we will document loans that fall below their full ranges.	1.0
Pogrebinsky,Gabi K.	Staff/Assistant	28 Feb 2023	Transfer Pricing Activities	Follow up call with A. Botto on Argentina, Mexico Transfer Pricing scope of services + Cyprus PSM + next steps regarding analysis of tested party data	1.0
Pogrebinsky,Gabi K.	Staff/Assistant	28 Feb 2023	Transfer Pricing Activities	Call with global delivery services on the update sets, follow up on the update of company overview, industry analysis, functional analysis confirmation. Participants: P. Sharma, M. Soni and A. Botto	0.5

Name	Rank	Date	Project Category	Descriptions	Hours
Jon Kim	Senior	28 Feb 2023	Transfer Pricing Activities	Performed tested party analysis including financial analysis of Avaya Australia for the year ended 30 September 2022 based on the workpaper provided by EYUS.	1.5
Puja Sharma	Senior	01 Mar 2023	Transfer Pricing Activities	Drafting the Avaya Kenya functional analysis confirmation	3.0
Puja Sharma	Senior	01 Mar 2023	Transfer Pricing Activities	Preparation of scope of work file for reports, memos and benchmarking status	1.0
BOTTO,Alexandra	Senior Manager	01 Mar 2023	Transfer Pricing Activities	Avaya: several follow up calls with Gabi Pogrebinsky on Argentina, Mexico, update of the benchmark, and functional analysis confirmation doc to send to the client	1.0
BOTTO,Alexandra	Senior Manager	01 Mar 2023	Transfer Pricing Activities	Avaya: review comments of the client on the SOW and internal follow up with Cristina Gumowski for the fees and call with Gabi Pogrebinsky in this respect on time exports, update of the trackers accordingly.	2.0
Allardi,Nick Alfred	Senior	01 Mar 2023	Transfer Pricing Activities	Review of intercompany agreements and results of interest rates compared to preliminary results	0.4
P. Sweta Patro	Staff/Assistant	01 Mar 2023	Transfer Pricing Activities	Raised Engagement Request Database for Mexico benchmarkings.	0.3
Meghna Soni	Senior	01 Mar 2023	Transfer Pricing Activities	Review of functional analysis confirmations	2.0
Abhinandan Agrawal	Staff/Assistant	01 Mar 2023	Transfer Pricing Activities	Benchmarking database repository Request for standard set •North America Administration. •North America Information Technology Distribution. Download the above set and shared with Senior.	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	01 Mar 2023	Transfer Pricing Activities	Call with P. Sharma to assist with the functional analysis confirmation preparation.	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	01 Mar 2023	Transfer Pricing Activities	Transaction analysis for Avaya Argentina to know which transactions are to be documented and identify which benchmark sets need to be sent to the local office.	1.0
Pogrebinsky,Gabi K.	Staff/Assistant	01 Mar 2023	Transfer Pricing Activities	Mapping of Mexico transactions and which benchmark sets will need to be used for their documentation. Coordination with global delivery services on when we will receive them and which ones they should request.	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	01 Mar 2023	Transfer Pricing Activities	Meeting with N. Allardi to address how we will proceed in documenting transactions with the archetype C designation.	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	01 Mar 2023	Transfer Pricing Activities	Several follow-up calls with A. Botto on Argentina, Mexico, update of the benchmark, and functional analysis confirmation doc to send to the client	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	01 Mar 2023	Transfer Pricing Activities	Several follow up calls with P. Sharma on Argentina, Mexico, update of the benchmark, and functional analysis confirmation doc to send to the client.	0.5
Puja Sharma	Senior	02 Mar 2023	Transfer Pricing Activities	Avaya std set Mexico search share, FAR confirmations changes	5.0
BOTTO,Alexandra	Senior Manager	02 Mar 2023	Transfer Pricing Activities	Follow-up with Gabi Pogrebinsky on Denmark obligations, Mexico and Argentina preparation of Transfer Pricing docs	0.5
Allardi,Nick Alfred	Senior	02 Mar 2023	Transfer Pricing Activities	Discussion with GDS on next steps, request of deposit rate data and catchup with Gabi Pogrebinsky on next steps	1.0
P. Sweta Patro	Staff/Assistant	02 Mar 2023	Transfer Pricing Activities	Preparing the industry analysis on the software industry - one of two industries analyzed within the transfer pricing documentation.	2.0
Soumik Ghosh	Staff/Assistant	02 Mar 2023	Transfer Pricing Activities	Avaya_Treasury_USD and EUR 6 Month deposit rates pulled, ranges computed, and screenshots extracted.	1.0
Maheshwar Julka	Manager	02 Mar 2023	Transfer Pricing Activities	Part 1 - Review of the Company Analysis and Industry Analysis. Make direct edits to the same. Internal call with Meghna Soni during the review of Company and Industry Analysis.	3.0
Meghna Soni	Senior	02 Mar 2023	Transfer Pricing Activities	Review of Avaya group company overview for FY 2022 to be included in the transfer pricing reports and update memorandum. Internal call with Maheshwar Julka to discuss about some of the points during his review.	2.0

Name	Rank	Date	Project Category	Descriptions	Hours
Abhinandan Agrawal	Staff/Assistant	02 Mar 2023	Transfer Pricing Activities	Benchmarking database repository request - shared standard sets •Americas Administration. •Americas Information Technology Distribution. •Americas Contract Research & Development •Americas Sales and Marketing Download the above set shared with Manager.	0.5
Navneet Singh Harjinder Singh Sachdev	Staff/Assistant	02 Mar 2023	Transfer Pricing Activities	Far mapping and transaction mapping of Avaya KG and Avaya US LP	1.5
Pogrebinsky,Gabi K.	Staff/Assistant	02 Mar 2023	Transfer Pricing Activities	Far mapping and transaction mapping of Avaya KG and Avaya US LP	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	02 Mar 2023	Transfer Pricing Activities	Follow-up with A. Botto on Denmark obligations and with Mexico and Argentina on preparation of Transfer Pricing docs.	0.5
Puja Sharma	Senior	03 Mar 2023	Transfer Pricing Activities	Changes in functional analysis confirmations post review by manager	4.0
Puja Sharma	Senior	03 Mar 2023	Transfer Pricing Activities	Number of required benchmarkings list prepared for reference	0.5
Puja Sharma	Senior	03 Mar 2023	Transfer Pricing Activities	Saving of additional industry analysis web PDFs	0.5
BOTTO,Alexandra	Senior Manager	03 Mar 2023	Transfer Pricing Activities	Avaya: internal call and follow up with Gabi Pogrebinsky on Denmark, review client email, follow up with global delivery services on the progress of the industry analysis and company overview.	0.5
BOTTO,Alexandra	Senior Manager	03 Mar 2023	Transfer Pricing Activities	Internal Meeting with Gabi Pogrebinsky and Vincent McGill to discuss progress on company analysis, industry analysis and comparables, as well as discuss Denmark addition.	0.5
McGill,Vincent James	Senior Manager	03 Mar 2023	Transfer Pricing Activities	Internal Meeting with Gabi Pogrebinsky and Vincent McGill to discuss progress on company analysis, industry analysis and comparables, as well as discuss Denmark addition.	0.5
P. Sweta Patro	Staff/Assistant	03 Mar 2023	Transfer Pricing Activities	Prepared Benchmarking list for each covered transaction for Avaya Belgium, Avaya Deutschland, Avaya Hungary, Avaya Japan, Avaya Malaysia, Avaya Philippines, Avaya Spain, Avaya Konftel, Avaya Thailand, Avaya Australia, Avaya Cloud Canada and Avaya Italy.	5.0
Maheshwar Julka	Manager	03 Mar 2023	Transfer Pricing Activities	Part 2 - Review of the Company Analysis and Industry Analysis. Internal call with Meghna Soni during the review of Company and Industry Analysis. and provide my comments to incorporate my review points. Also, carry out the FAR confirmation	3.0
Meghna Soni	Senior	03 Mar 2023	Transfer Pricing Activities	Review of Avaya group industry analysis for FY 2022 to be included in the transfer pricing reports and update memorandum ((Day-3)	2.0
Navneet Singh Harjinder Singh Sachdev	Staff/Assistant	03 Mar 2023	Transfer Pricing Activities	Benchmark mapping of 18 entities which we will use for current year. The list of entities are - Avaya France, Avaya Hong Kong, Avaya Israel, Avaya Korea, Avaya Nederland, Avaya Singapore, Avaya Sweden, Avaya Taiwan, Avaya Argentina, Avaya Canada, Avaya China, Avaya Dalian, AISL, Avaya KG, Avaya Panama, Avaya US, "Avaya Treasury Ireland DAC ("ATP") (New report)", "Avaya Kenya (New report)"	6.0
Navneet Singh Harjinder Singh Sachdev	Staff/Assistant	03 Mar 2023	Transfer Pricing Activities	Finding last year Industry Analysis sources as the same has been retained for Current year	0.8
Pogrebinsky,Gabi K.	Staff/Assistant	03 Mar 2023	Transfer Pricing Activities	Meeting to discuss progress on company analysis, industry analysis and comparables as well as discuss Denmark addition. Meeting with A. Botto and V. McGill	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	03 Mar 2023	Transfer Pricing Activities	Distinguishing a third archetype D for the loans that fall within the +/-90 full range of 6-month USD deposit rates.	2.0

Name	Rank	Date	Project Category	Descriptions	Hours
Jon Kim	Senior	03 Mar 2023	Transfer Pricing Activities	Draft response mail to EYUS regarding business restructuring expense clarification for EM review.	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	04 Mar 2023	Transfer Pricing Activities	Internal meeting with Alexandra Botto to discuss on functional analysis confirmations, company overview, industry analysis drafts and the information technology distribution benchmarking set for Mexico	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	05 Mar 2023	Transfer Pricing Activities	Review of the industry analysis so that the team can send it to the client for review and then input it within the future reports and update memorandums to draft.	1.0
P. Sweta Patro	Staff/Assistant	06 Mar 2023	Transfer Pricing Activities	Prepared function, Assets and Risk Analysis for Canada, cloud Canada, AISL, KG, US, US LP, treasury Ireland DAC, Kenya entities.	5.0
Maheshwar Julka	Manager	06 Mar 2023	Transfer Pricing Activities	Review and finalization of Functional confirmation for the following entities. Internal short calls with Puja Sharma to take through my changes or review comments: a) Avaya Cloud Canada b) Avaya US LP c) AISL d) Avaya Canada Corp Apart from the functional confirmations reviewed and finalized the tested party results and covered transactions from the data received from the client.	4.0
Navneet Singh Harjinder Singh Sachdev	Staff/Assistant	06 Mar 2023	Transfer Pricing Activities	Further finding Sources for Industry Analysis of old data as the same has been retained for Current year	1.0
Allardi,Nick Alfred	Senior	06 Mar 2023	Transfer Pricing Activities	Grouping loan results into categories (i.e., within interquartile range, within full range and within pooled yield results)	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	06 Mar 2023	Transfer Pricing Activities	Internal meeting to discuss functional analysis confirmations, company overview draft, industry analysis draft and the information technology benchmark for Mexico. Meeting with V. McGill and A. Botto.	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	06 Mar 2023	Transfer Pricing Activities	Meeting with N. Allardi to present the 6-month deposit rate ranges. Requested to do a blended range of the 6-month deposit rate ranges with the ranges of the yield curves.	0.5
BOTTO,Alexandra	Senior Manager	06 Mar 2023	Transfer Pricing Activities	Internal meeting to discuss functional analysis confirmations, company overview draft, industry analysis draft and the information technology distribution benchmark for Mexico. Meeting with Gabi Pogrebinsky and Vincent McGill.	0.5
BOTTO,Alexandra	Senior Manager	06 Mar 2023	Transfer Pricing Activities	Check information received from the client, follow up on Denmark transfer pricing documentation, review of the benchmarking sets received from global delivery services for Mexico.	0.8
Allardi,Nick Alfred	Senior	06 Mar 2023	Transfer Pricing Activities	Review of euro and united states dollar Yield Curve Data	0.5
McGill,Vincent James	Senior Manager	06 Mar 2023	Transfer Pricing Activities	Internal meeting to discuss functional analysis confirmations, company overview draft, industry analysis draft and the information technology benchmark for Mexico. Meeting with Gabi Pogrebinsky and Alexandra Botto.	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	06 Mar 2023	Transfer Pricing Activities	Review of the company overview to input senior manager comments.	1.0
Pogrebinsky,Gabi K.	Staff/Assistant	06 Mar 2023	Transfer Pricing Activities	Call with N. Allardi regarding financial loan analysis and blending ranges for type C loans	0.5
Rahul Chawla	Senior Manager	06 Mar 2023	Transfer Pricing Activities	Business restructuring expenses query and Transfer Pricing analysis of the year-end result. Coordination with the team in United States for technical queries.	2.0
Puja Sharma	Senior	07 Mar 2023	Transfer Pricing Activities	Weekly call with G. Pogrebinsky, A. Botto, M. Julka, M. Soni for project status and way forward	0.5
Puja Sharma	Senior	07 Mar 2023	Transfer Pricing Activities	Changes in functional analysis confirmations post internal discussion with Gabi and Maheshwar	5.0

Name	Rank	Date	Project Category	Descriptions	Hours
Maheshwar Julka	Manager	07 Mar 2023	Transfer Pricing Activities	Review and finalization of FAR confirmation for the following entities. Internal short calls with Puja Sharma to take through my changes or review comments: a) Avaya KG b) Avaya US c) Avaya Treasury Ireland DA d) Avaya Canada Corp e) Avaya Kenya Apart from the functional confirmations reviewed and finalized the tested party results and covered transactions from the data received from the client.	4.0
Meghna Soni	Senior	07 Mar 2023	Transfer Pricing Activities	Preparation of call agenda and weekly call for discussion with EY United States team (Participants: Alexandra Botto, Gabi Pogrebinsky, Maheshwar Julka, Meghna Soni, Puja Sharma, Navneet Singh and, Sweta Patro) and work plan for the week ahead.	1.0
Allardi,Nick Alfred	Senior	07 Mar 2023	Transfer Pricing Activities	Discussion with Off-Shore India team on Next steps for yield curve analysis. Request of 6 month deposit rate data.	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	07 Mar 2023	Transfer Pricing Activities	Internal call with global delivery services on the benchmarks, progress of the functional analysis confirmations, status of update memorandum template, scope of work per entity. Call with A. Botto, M. Julka, M. Soni and P. Sharma.	0.5
BOTTO,Alexandra	Senior Manager	07 Mar 2023	Transfer Pricing Activities	Internal call with GDS on BM, FA confirmation, status of Update memo template, scope of work per entity.	0.5
Allardi,Nick Alfred	Senior	07 Mar 2023	Transfer Pricing Activities	Meeting with Gabi Pogrebinsky to discuss the treatment of 6 month deposit rates and blended of interquartile range of results	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	07 Mar 2023	Transfer Pricing Activities	Financial loans - blending ranges for euro yield curve data with 6 month deposit rates for formulate a type C categorization for the loans being documented who did not fall within the yield curve range.	1.5
David Patrick Tracey	Partner/Principal	07 Mar 2023	Transfer Pricing Activities	Review of the transfer pricing analysis of the year-end result and internal discussions.	1.5
Puja Sharma	Senior	08 Mar 2023	Transfer Pricing Activities	Final changes made and sharing of functional analysis confirmations for entities - Avaya International Sales Limited, Avaya Canada, Avaya Cloud Canada, Avaya Mauritius Ltd (Kenya Branch), Avaya GmbH & Co. KG, Avaya Treasury Ireland and Avaya Management Limited Partnership Work allocation to staff and discussion for remaining functional analysis confirmations	3.0
Meghna Soni	Senior	08 Mar 2023	Transfer Pricing Activities	Assisted Puja Sharma with preparation of functional analysis confirmations files. These files are required to be sent to the client for their confirmation on any changes in the functions of Avaya affiliate entities from the previous year.	1.0
BOTTO,Alexandra	Senior Manager	08 Mar 2023	Transfer Pricing Activities	Review of the company overview and industry analysis drafts for the Transfer Pricing web modules	1.5
BOTTO,Alexandra	Senior Manager	08 Mar 2023	Transfer Pricing Activities	Email to Debra Roberts on BRR for Australia and following up with EY Australia	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	08 Mar 2023	Transfer Pricing Activities	Organizing, mapping and reviewing benchmarks for reports.	1.5
Pogrebinsky,Gabi K.	Staff/Assistant	08 Mar 2023	Transfer Pricing Activities	Following up with local offices on their scope of services for their sub prime agreements. Determining/confirming what is within scope for the global compliance team and the transfer pricing team.	0.5
Puja Sharma	Senior	09 Mar 2023	Transfer Pricing Activities	Identification of queries in relation to remaining functional analysis confirmations for entities Avaya Italy, Avaya Mexico, Avaya Panama & Avaya Cyprus	1.0

Name	Rank	Date	Project Category	Descriptions	Hours
Puja Sharma	Senior	09 Mar 2023	Transfer Pricing Activities	Preparation of call notes for call that happened on 7th March	1.0
Puja Sharma	Senior	09 Mar 2023	Transfer Pricing Activities	changes made in scope of work file	0.5
Puja Sharma	Senior	09 Mar 2023	Transfer Pricing Activities	Detailed email communication to manager along with the Europe, Middle East & Africa standard sets	1.0
Puja Sharma	Senior	09 Mar 2023	Transfer Pricing Activities	Email communication to US team on status update of all the projects as per discussion over call on 7th March	0.5
P. Sweta Patro	Staff/Assistant	09 Mar 2023	Transfer Pricing Activities	Prepared Functional, Assets and Risk analysis for Avaya Australia entity.	2.0
Maheshwar Julka	Manager	09 Mar 2023	Transfer Pricing Activities	Internal call with Meghna Soni regarding the outline of the Transfer Pricing memos. Further, carried out the further project planning and took the stock of the overall progress of the project.	1.0
Meghna Soni	Senior	09 Mar 2023	Transfer Pricing Activities	Preparation of transfer pricing update memorandum template for FY 2022 (Day-1). Internal call with Maheshwar Julka to discuss the outline of the same.	2.0
SAHANA K.G	Staff/Assistant	09 Mar 2023	Transfer Pricing Activities	Benchmarking database repository Request on Standard sets for Europe, Middle east and Africa Information technology Distribution, Europe, Middle east and Africa Sales and Marketing, Europe, Middle east and Africa Administrative services and Europe, Middle east and Africa Information Technology Contract Research &Development files shared to the requester after discussion on the refresh and years to be included.	1.0
Navneet Singh Harjinder Singh Sachdev	Staff/Assistant	09 Mar 2023	Transfer Pricing Activities	Avaya Denmark transfer pricing report - Prepared Functional, assets and risks, organizational chart, and added transaction on "Transfer Pricing web" tool.	2.0
BOTTO,Alexandra	Senior Manager	09 Mar 2023	Transfer Pricing Activities	Quick follow up with Vincent McGill on Australia and BRR and email to Debra Robers and internal follow up.	0.5
Allardi,Nick Alfred	Senior	09 Mar 2023	Transfer Pricing Activities	Internal meeting with Gabi Pogrebinsky to discuss blending of deposit rates and yield curve data	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	09 Mar 2023	Transfer Pricing Activities	Call with P. Sharma to discuss the Europe, Middle East and Africa sets.	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	09 Mar 2023	Transfer Pricing Activities	Preparing the Panama data for Form 930, which is a transfer pricing form that needs to be completed in Panama.	1.0
Pogrebinsky,Gabi K.	Staff/Assistant	09 Mar 2023	Transfer Pricing Activities	Creating the Panama transfer pricing exhibit with the local GAAP data sent by client.	1.0
Puja Sharma	Senior	10 Mar 2023	Transfer Pricing Activities	Drafting of Avaya Australia functional analysis confirmation	2.0
Puja Sharma	Senior	10 Mar 2023	Transfer Pricing Activities	Issue in saving and sharing Europe, Middle East & Africa region standard sets with the US team due to technical error and email communication in relation to the same	1.0
Ruchita Kasera	Senior	10 Mar 2023	Transfer Pricing Activities	Helped the team in setting up the "Transfer Pricing web tool" used for Transfer pricing report generation.	2.0
Meghna Soni	Senior	10 Mar 2023	Transfer Pricing Activities	Preparation of transfer pricing update memorandum template for FY 2022 (Day-2)	2.0
Navneet Singh Harjinder Singh Sachdev	Staff/Assistant	10 Mar 2023	Transfer Pricing Activities	Adding new companies of Avaya Denmark, Cyprus, Kenya in "Transfer Pricing web" tool. Exchange rates added manually in "Transfer Pricing web" tool and roll forwarded the environment for current year	2.0
BOTTO,Alexandra	Senior Manager	10 Mar 2023	Transfer Pricing Activities	Internal call with Gabi Pogrebinsky to discuss Panama data and forms, Cyprus transactions and data and Functional Analysis confirmation, Transfer Pricing reports with deadlines for end of Month + Avaya Mexico	1.2
BOTTO,Alexandra	Senior Manager	10 Mar 2023	Transfer Pricing Activities	Review email from Debbie Ryan (client) on Avaya request / clarifications and docs received based on IDR (information data request), review email related to Cyprus, + review Functional analysis confirmation for some entities	0.7

Name	Rank	Date	Project Category	Descriptions	Hours
BOTTO,Alexandra	Senior Manager	10 Mar 2023	Transfer Pricing Activities	Internal discussion with Gabi Pogrebinsky on Functional Analysis confirmation, update on the standard sets, Panama, Mexico, Cyprus, Company overview and Industry Analysis to finalize and next transfer pricing reports to prepare	0.5
BOTTO,Alexandra	Senior Manager	10 Mar 2023	Transfer Pricing Activities	Review comments of Vince McGill on Company overview and Industry Analysis and finalize sections and review Functional analysis confirmations for Mexico, Panama, Kenya, Canada, Cloud and send everything to Debbie Ryan (client) + review of the EMEA sets received from GDS + questions of GDS on Italy, Fiscal year end alignment and update memo.	3.0
Allardi,Nick Alfred	Senior	10 Mar 2023	Transfer Pricing Activities	Review of summary excel files including interquartile ranges and results for each loan	1.0
McGill,Vincent James	Senior Manager	10 Mar 2023	Transfer Pricing Activities	Review company overview, industry analysis and functional confirmations.	1.5
McGill,Vincent James	Senior Manager	10 Mar 2023	Transfer Pricing Activities	Internal discussion with G. Pogrebinsky and A. Botto on Functional Analysis confirmation, update on the standard sets, Panama, Mexico, Cyprus, Company Overview and Industry Analysis to finalize and next Transfer Pricing reports to prepare	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	10 Mar 2023	Transfer Pricing Activities	Internal call with A. Botto to discuss Panama data and forms, Cyprus transactions and data and functional analysis confirmations, transfer pricing reports with deadlines at the end of the month.	1.2
Pogrebinsky,Gabi K.	Staff/Assistant	10 Mar 2023	Transfer Pricing Activities	Internal discussion on functional analysis confirmation, update on the standard sets, Panama, Mexico, Cyprus, company overview and industry analysis to finalize and next transfer pricing reports to prepare. Call with V. McGill and A. Botto	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	10 Mar 2023	Transfer Pricing Activities	Creating the Panama, Mexico and Cyprus functional analysis confirmations for the client.	2.0
Pogrebinsky,Gabi K.	Staff/Assistant	10 Mar 2023	Transfer Pricing Activities	Communicating to client about the discrepancies in transfer pricing sheet vs. the Global Flows file she sent for Avaya Cyprus' back to back royalty.	0.5
P. Sweta Patro	Staff/Assistant	13 Mar 2023	Transfer Pricing Activities	Prepared Functional, Assets and Risk analysis for Avaya Italy entity.	2.0
P. Sweta Patro	Staff/Assistant	13 Mar 2023	Transfer Pricing Activities	Prepared tested party data exhibit for Avaya Canada, Cloud Canada, Hungary and Kenya.	3.0
Meghna Soni	Senior	13 Mar 2023	Transfer Pricing Activities	Call with Gabi Pogrebinsky to discuss transfer pricing update memorandum template for FY 2022 In line of the above discussion, transfer pricing update memorandum template was updated.	2.0
Navneet Singh Harjinder Singh Sachdev	Staff/Assistant	13 Mar 2023	Transfer Pricing Activities	Prepared template of Transfer Pricing memoranda and call with Meghna Soni and Maheshwar Julka regarding how to prepare template	2.5
Puja Sharma	Senior	13 Mar 2023	Transfer Pricing Activities	Drafting of functional analysis confirmations	3.5
McGill,Vincent James	Senior Manager	13 Mar 2023	Transfer Pricing Activities	Client call to discuss the functional analysis confirmation, the mater file for Argentina, Denmark and Kenya, the data related to Avaya Cloud and the BRR restructuring expenses. Call with A. Botto, G. Pogrebinsky, D. Miles, D. Roberts, A. Smuga.	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	13 Mar 2023	Transfer Pricing Activities	Review of all the functional analysis confirmations prepared by global delivery services which included the review of the transactions, language included in the confirmation and financials of the entities.	3.0

Name	Rank	Date	Project Category	Descriptions	Hours
Pogrebinsky,Gabi K.	Staff/Assistant	13 Mar 2023	Transfer Pricing Activities	Preparation of the Italy functional analysis confirmation.	1.0
Allardi,Nick Alfred	Senior	13 Mar 2023	Transfer Pricing Activities	Review of the updated yield curve analysis	2.0
BOTTO,Alexandra	Senior Manager	13 Mar 2023	Transfer Pricing Activities	Follow-up on Argentina questions from the client, business restructuring expenses, and internal coordination.	0.5
BOTTO,Alexandra	Senior Manager	13 Mar 2023	Transfer Pricing Activities	Follow-up email with the client on Argentina Masterfile and Avaya cloud data and follow up with Constanza E. Barbero.	0.4
Meghna Soni	Senior	14 Mar 2023	Transfer Pricing Activities	Avaya weekly call with EY United States team (Participants: Alexandra Botto, Gabi Pogrebinsky, Maheshwar Julka, Meghna Soni, Puja Sharma, Navneet Singh and, Sweta Patro) and work plan for the week ahead	0.5
Meghna Soni	Senior	14 Mar 2023	Transfer Pricing Activities	Review of "Transfer Pricing Web" tool' transaction modules required to prepare transfer pricing reports for FY 2022	1.0
Meghna Soni	Senior	14 Mar 2023	Transfer Pricing Activities	Finalization of transfer pricing update memorandum template	0.5
Navneet Singh Harjinder Singh Sachdev	Staff/Assistant	14 Mar 2023	Transfer Pricing Activities	Avaya weekly call with EY United States team (Participants: Alexandra Botto, Gabi Pogrebinsky, Maheshwar Julka, Meghna Soni, Puja Sharma, Navneet Singh and, Sweta Patro) and work plan for the week ahead	0.5
Navneet Singh Harjinder Singh Sachdev	Staff/Assistant	14 Mar 2023	Transfer Pricing Activities	Uploaded Benchmarking and prepared "Transfer Pricing web" tool modules.	5.0
Puja Sharma	Senior	14 Mar 2023	Transfer Pricing Activities	Weekly call with G. Pogrebinsky, A. Botto, M. Julka, M. Soni for project status and way forward	0.5
Constanza Emilia Barbero	Senior	14 Mar 2023	Transfer Pricing Activities	Internal follow up with Alexandra Botto and prepare a new pricing plan in relation to additional services identified by the client/	0.6
P. Sweta Patro	Staff/Assistant	14 Mar 2023	Transfer Pricing Activities	Avaya weekly call with EY United States team (Participants: Alexandra Botto, Gabi Pogrebinsky, Maheshwar Julka, Meghna Soni, Puja Sharma, Navneet Singh and, Sweta Patro) and work plan for the week ahead (0.5 hour)	0.5
McGill,Vincent James	Senior Manager	14 Mar 2023	Transfer Pricing Activities	Review of Functional Analysis confirmations, Panama form, Industry Analysis, Company Overview based on client reply, Benchmark sets to finalize and review of the Avaya Hungary update memorandum	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	14 Mar 2023	Transfer Pricing Activities	Client call to discuss the functional analysis confirmations, the master file for Argentina, Denmark and Kenya, the data related to Avaya Cloud and the business restructuring expenses. Call with A. Botto, V. McGill and client.	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	14 Mar 2023	Transfer Pricing Activities	Call with global delivery services to discuss the functional analysis confirmation, the preparation of the update memo template, the next deadlines, the Asia Pacific standards sets and the first transfer pricing reports for our review / deadlines. Call with A. Botto, M. Soni, M. Julka, P. Sharma	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	14 Mar 2023	Transfer Pricing Activities	Review and PDF of the Europe, middle east, Africa and North America benchmarking sets.	2.0
Pogrebinsky,Gabi K.	Staff/Assistant	14 Mar 2023	Transfer Pricing Activities	Continued review of the functional analysis confirmations drafted by GDS.	1.0
Pogrebinsky,Gabi K.	Staff/Assistant	14 Mar 2023	Transfer Pricing Activities	Preparation of the Avaya Panama functional analysis confirmation and transfer pricing exhibit.	1.5
Pogrebinsky,Gabi K.	Staff/Assistant	14 Mar 2023	Transfer Pricing Activities	Review of the Company Overview and preparation of a clean document to share with the client.	1.0
BOTTO,Alexandra	Senior Manager	14 Mar 2023	Transfer Pricing Activities	Call with GDS to discuss the FA confirmation, the preparation of the update memo template, the next deadlines, the APAC standards sets and the first Transfer Pricing reports for our review / deadlines. Call with A. Botto, M. Soni, M. Julka, P. Sharma	0.5
BOTTO,Alexandra	Senior Manager	14 Mar 2023	Transfer Pricing Activities	Internal follow-up with Gabi Pogrebinsky on next functional analysis confirmation drafts to review, review data for Canada cloud, deadlines for Masterfile, and following up email with client	0.5
BOTTO,Alexandra	Senior Manager	14 Mar 2023	Transfer Pricing Activities	Client call to discuss the functional analysis confirmation, the master file for Argentina, Denmark and Kenya, the data related to Avaya Cloud and the business restructuring expenses. Call with G. Pogrebinsky, V. McGill and the client.	0.5

Name	Rank	Date	Project Category	Descriptions	Hours
BOTTO,Alexandra	Senior Manager	14 Mar 2023	Transfer Pricing Activities	Review of the comments shared by the client on the company overview module, prepare reply, internal follow up with Gabi Pogrebinsky on the data to share with EY Mexico and Argentina and their questions on the Tested party data.	0.5
BOTTO,Alexandra	Senior Manager	14 Mar 2023	Transfer Pricing Activities	Internal follow-up with Gabi Pogrebinsky on Avaya India, Panama and beginning review of FA confirmations for remaining entities.	0.5
Maheshwar Julka	Manager	14 Mar 2023	Transfer Pricing Activities	Avaya weekly call with Alexandra Botto, Gabi Pogrebinsky, Meghna Soni, Puja Sharma, Navneet Singh and, Sweta Patro) and work plan for the week ahead (0.5 hour)	0.5
Rahul Chawla	Senior Manager	14 Mar 2023	Transfer Pricing Activities	Review and edits to the financial year 2022 Tax - Transfer Pricing Compliance Documentation – initial draft version.	2.0
Diana Marcela Hernandez	Partner/Principal	14 Mar 2023	Transfer Pricing Activities	Kick off client meeting with Armando Sotelo (local team of Avaya) to review of the preliminary financial information with the client and confirm adjustments in the financial information previous to the income tax return.	2.5
Meghna Soni	Senior	15 Mar 2023	Transfer Pricing Activities	Review of Tested Party Data exhibits (1.2 hours) +	1.2
Meghna Soni	Senior	15 Mar 2023	Transfer Pricing Activities	Uploading of transaction modules on "Transfer Pricing Web" tool (0.8 hour)	0.8
Abhinandan Agrawal	Staff/Assistant	15 Mar 2023	Transfer Pricing Activities	Benchmarking database repository request - shared standard sets •NA Information Technology Services November 2022 Refresh. Download the above set and shared with staff.	0.5
Navneet Singh Harjinder Singh Sachdev	Staff/Assistant	15 Mar 2023	Transfer Pricing Activities	Transaction modules prepared and uploaded on "Transfer Pricing web" tool	4.0
Puja Sharma	Senior	15 Mar 2023	Transfer Pricing Activities	Asia Pacific standard sets sharing with the US team	0.5
Maheshwar Julka	Manager	15 Mar 2023	Transfer Pricing Activities	Review of the outline of the memo and internal calls with meghna regarding the same	2.5
BOTTO,Alexandra	Senior Manager	15 Mar 2023	Transfer Pricing Activities	Functional analysis confirmations, Panama form, industry analysis, company overview based on client reply, benchmarking sets to finalize, update memo to review, follow up on the transfer pricing reports to prepare for end of this month - Kenya, Canada, Hungary, and follow up with Argentina	0.5
BOTTO,Alexandra	Senior Manager	15 Mar 2023	Transfer Pricing Activities	Review of Avaya Panama form and email, follow up with Debbie on Cyprus and Kenya, review functional analysis confirmation for Denmark, Australia, Italy and Cyprus, internal follow up with Gabi on Mexico, Argentina, next deadlines with global delivery systems and preparation of exhibits.	3.0
Pogrebinsky,Gabi K.	Staff/Assistant	15 Mar 2023	Transfer Pricing Activities	Call with A. Botto and V. McGill - functional analysis confirmations, Panama form, industry analysis, company overview based on client reply, benchmarking sets to finalize, update memo to review, transfer pricing reports to prepare for end of this month and follow up with EY Argentina.	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	15 Mar 2023	Transfer Pricing Activities	Drafting Avaya Cyprus functional analysis confirmation	1.0
Pogrebinsky,Gabi K.	Staff/Assistant	15 Mar 2023	Transfer Pricing Activities	Implementing changes to Avaya Italy functional analysis confirmation	1.0
Pogrebinsky,Gabi K.	Staff/Assistant	15 Mar 2023	Transfer Pricing Activities	Implementing client changes to the Kenya functional analysis	1.0
Pogrebinsky,Gabi K.	Staff/Assistant	15 Mar 2023	Transfer Pricing Activities	Communications with GDS on what reports need to be drafted.	0.5
Allardi,Nick Alfred	Senior	15 Mar 2023	Transfer Pricing Activities	Discussion with Gabi Pogrebinsky on feedback and updates to be made to the yield curve analysis.	0.5
P. Sweta Patro	Staff/Assistant	16 Mar 2023	Transfer Pricing Activities	Updated Benchmark Interquartile range	1.0
Ruchita Kasera	Senior	16 Mar 2023	Transfer Pricing Activities	Initially the comment was " Transfer Pricing web roll forward" i have now explained it better in column E and updated Mercury with the same.	6.0
Meghna Soni	Senior	16 Mar 2023	Transfer Pricing Activities	Roll forward of "Transfer Pricing Web" tool environment from FY 2021 to FY 2022	1.5
Meghna Soni	Senior	16 Mar 2023	Transfer Pricing Activities	Discussion with Navneet Singh on transfer pricing report generation for FY 2022 Avaya Canada. (0.5 hour)	0.5

Name	Rank	Date	Project Category	Descriptions	Hours
Navneet Singh Harjinder Singh Sachdev	Staff/Assistant	16 Mar 2023	Transfer Pricing Activities	Day 1: Prepared Avaya Canada Transfer Pricing report	3.0
Pogrebinsky,Gabi K.	Staff/Assistant	16 Mar 2023	Transfer Pricing Activities	Preparation of the Avaya Inc. functional analysis confirmation.	1.0
Pogrebinsky,Gabi K.	Staff/Assistant	16 Mar 2023	Transfer Pricing Activities	Formatting of the financial loan yield curve data.	1.0
Pogrebinsky,Gabi K.	Staff/Assistant	16 Mar 2023	Transfer Pricing Activities	Communications with GDS on the company overview and industry analysis being confirmed by the client - instruction was to implement them into Transfer Pricing web	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	16 Mar 2023	Transfer Pricing Activities	Review of the update memorandum template. Implementation of senior manager comments.	0.5
Allardi,Nick Alfred	Senior	16 Mar 2023	Transfer Pricing Activities	Discussion with Off-Shore India team on Next steps for yield curve analysis. Request of 6 month deposit rate data for different currencies	0.5
Andres Sanchez	Staff/Assistant	16 Mar 2023	Transfer Pricing Activities	Preparing the information data request to the local Avaya client.	2.5
P. Sweta Patro	Staff/Assistant	17 Mar 2023	Transfer Pricing Activities	Generated Cloud Canada report.	3.0
Meghna Soni	Senior	17 Mar 2023	Transfer Pricing Activities	Review of FY 2022 Avaya Canada transfer pricing report	2.0
Navneet Singh Harjinder Singh Sachdev	Staff/Assistant	17 Mar 2023	Transfer Pricing Activities	Day 2: Prepared Avaya Canada Transfer Pricing report	1.5
P. Sweta Patro	Staff/Assistant	17 Mar 2023	Transfer Pricing Activities	Updated industry analysis in Transfer pricing benchmarking tool and prepared Cloud Canada report.	3.0
Maheshwar Julka	Manager	17 Mar 2023	Transfer Pricing Activities	Review of the Avaya Inc functional confirmation after we received comments from Gabi K Pogrebinsky Review of the exhibits and tested party data for the following Avaya entities a) Avaya Cloud Canada b) Avaya Canada Corp c) Avaya Hungary d) Avaya Kenya	2.5
Allardi,Nick Alfred	Senior	17 Mar 2023	Transfer Pricing Activities	Review of the updated yield curve analysis and updates to summary presentation for client	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	17 Mar 2023	Transfer Pricing Activities	Organization and finalization of the Asia Pacific benchmarks	1.5
Juana Carolina Obando	Senior	17 Mar 2023	Transfer Pricing Activities	Information request sent to the client: excel file considering the information received previous to the Income Tax Return, and other tax documents.	1.0
Pogrebinsky,Gabi K.	Staff/Assistant	18 Mar 2023	Transfer Pricing Activities	Avaya Canada, Avaya Cloud Canada and Avaya Hungary transfer pricing exhibit review.	2.5
Pogrebinsky,Gabi K.	Staff/Assistant	19 Mar 2023	Transfer Pricing Activities	Re-organization of the financial loans document and results.	3.0
Navneet Singh Harjinder Singh Sachdev	Staff/Assistant	20 Mar 2023	Transfer Pricing Activities	Addressed comments on Avaya Canada report given by Maheshwar Julka	0.5
Maheshwar Julka	Manager	20 Mar 2023	Transfer Pricing Activities	Review of the first Transfer Pricing documentation report (more than 50 pager document). Providing review comments to the team. Ensuring all the comments were incorporated and send it to Alexandra Botto and Gabi K Pogrebinsky	3.0
Allardi,Nick Alfred	Senior	20 Mar 2023	Transfer Pricing Activities	Reconciliation of results with prior year ranges	1.0
McGill,Vincent James	Senior Manager	20 Mar 2023	Transfer Pricing Activities	Call with G. Pogrebinsky - Discussed Australia functional analysis confirmation, requesting 5 years worth of financial data for Avaya Australia, requesting Panama audited financial statements from the client and the results of the benchmarks.	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	20 Mar 2023	Transfer Pricing Activities	Preparation of the Avaya KG functional analysis and prepared the transfer pricing exhibit where I analyzed the transfer pricing data and calculated the operating and mark up on total costs of each intercompany transaction.	2.5
Pogrebinsky,Gabi K.	Staff/Assistant	20 Mar 2023	Transfer Pricing Activities	Requesting 5 years of Asia Pacific data for EY Australia	0.5

Name	Rank	Date	Project Category	Descriptions	Hours
Pogrebinsky,Gabi K.	Staff/Assistant	20 Mar 2023	Transfer Pricing Activities	Communications with GDS to organize engagement deliverables, engagement management	1.0
Pogrebinsky,Gabi K.	Staff/Assistant	20 Mar 2023	Transfer Pricing Activities	Call with V. McGill to discuss Australia functional analysis confirmation needed to be sent to client, requesting 5 years worth of data Asia Pacific data, requesting Avaya Panama audited financial statements from the client.	0.5
Jon Kim	Senior	20 Mar 2023	Transfer Pricing Activities	FY22 Transfer Pricing Documentation roll forward / Company Analysis update	2.0
Navneet Singh Harjinder Singh Sachdev	Staff/Assistant	21 Mar 2023	Transfer Pricing Activities	Day 1: Prepared Avaya Kenya Transfer pricing report	3.0
Allardi,Nick Alfred	Senior	21 Mar 2023	Transfer Pricing Activities	Prep for meeting with John Hill to discuss yield results	2.5
Pogrebinsky,Gabi K.	Staff/Assistant	21 Mar 2023	Transfer Pricing Activities	Avaya KG FAR review of senior manager comments and implementation of them.	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	21 Mar 2023	Transfer Pricing Activities	Preparation of the Avaya ATI functional analysis confirmation for the client's review and approval to insert into the report.	1.5
Pogrebinsky,Gabi K.	Staff/Assistant	21 Mar 2023	Transfer Pricing Activities	AISL functional analysis preparation and e-mail to client requesting additional information needed.	2.0
Pogrebinsky,Gabi K.	Staff/Assistant	21 Mar 2023	Transfer Pricing Activities	Meeting with N. Allardi to discuss financial loan results and how to present them to the senior manager.	0.5
P. Sweta Patro	Staff/Assistant	22 Mar 2023	Transfer Pricing Activities	Leveraged 4 Asia pacific standard sets: - Information technology Distribution - Information Technology Services - Administration Services - Sales and Marketing Services, in Transfer pricing benchmarking tool and worked on profit level indicator.	2.0
Allardi,Nick Alfred	Senior	22 Mar 2023	Transfer Pricing Activities	Meeting with John Hill to discuss yield results	2.5
BOTTO,Alexandra	Senior Manager	22 Mar 2023	Transfer Pricing Activities	Internal follow up call to discuss US LP, US Inc, Canada, Mexico tested party data. Call with Gabi Pogrebinsky	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	22 Mar 2023	Transfer Pricing Activities	Meeting with J. Hill and N. Allardi to present the results of the yield curve analysis and 6-month deposit rate analysis.	1.0
Pogrebinsky,Gabi K.	Staff/Assistant	22 Mar 2023	Transfer Pricing Activities	Avaya Inc. functional analysis confirmation preparation and reconciling the prior year functional analysis confirmation with the numbers to present in FY 2022.	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	22 Mar 2023	Transfer Pricing Activities	Call with A. Botto to discuss Avaya Mexico, AISL, and US Inc. functional analysis confirmation and exhibit preparation.	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	22 Mar 2023	Transfer Pricing Activities	Engagement management and discussions with the GDS team on the progress of drafting reports.	0.5
Hill,John Alexander	Senior Manager	22 Mar 2023	Transfer Pricing Activities	Meeting with team and review of latest draft interest rate benchmarking results for Avaya intercompany loans. Meeting with N. Allardi and G. Pogrebinsky	1.5
Pogrebinsky,Gabi K.	Staff/Assistant	22 Mar 2023	Transfer Pricing Activities	Continued preparation of the Avaya Inc. functional analysis confirmation. Specifically building out the transfer pricing data exhibit for the end of the report and analyzing the data provided by the client.	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	22 Mar 2023	Transfer Pricing Activities	Call with A. Botto to discuss Avaya Mexico, AISL, and US Inc. functional analysis confirmation and exhibit preparation.	0.5
Pogrebinsky,Gabi K.	Staff/Assistant	22 Mar 2023	Transfer Pricing Activities	Discussions with global delivery services on the schedule shared for drafting reports.	0.5
Hill,John Alexander	Senior Manager	22 Mar 2023	Transfer Pricing Activities	Review and amendment of final results for transmission to client	1.5
				Total	404.3

Total Fixed Fees Sought for Transfer Pricing Services During Fee Period: \$65,500.00.

Accounting Services

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fees
Moody,Scott Scott	Senior	14-Feb-23	Accounting Services	Updated Q3 impairment analysis for updated balance sheet	2.0	\$386.00	\$772.00
Radhakrishnan,Pooja	Manager	14-Feb-23	Accounting Services	Prepare and review the discount rate memo, Guideline public company selection memo and PFI memos for Q4. Review and comment on the Q4 review process memo.	4.0	\$513.00	\$2,052.00
Arpit Misra	Senior	14-Feb-23	Accounting Services	Prepare initial draft of the Q4 Guideline Public Company selection memo	3.0	\$386.00	\$1,158.00
Moody,Scott Scott	Senior	14-Feb-23	Accounting Services	Updated draft Q4 review process memo for Avaya's review comments and shared with Govind Gupta /Pooja Radhakrishnan	2.0	\$386.00	\$772.00
Moody,Scott Scott	Senior	15-Feb-23	Accounting Services	Started and completed updates to the Q4 review process memo based on Govind Gupta/Pooja Radhakrishnan's comments.	2.0	\$386.00	\$772.00
Radhakrishnan,Pooja	Manager	15-Feb-23	Accounting Services	Drafting initial proposed workplan based on the information shared by Avaya	2.0	\$513.00	\$1,026.00
Gupta,Govind	Partner/Principal	16-Feb-23	Accounting Services	Read and commented on edits made by EY at the direction of J. Boyd and R. Kale of Avaya to memos related to impairment tests completed for the following dates: 6/30/22, 9/30/22 and 12/31/22	3.0	\$787.00	\$2,361.00
Moody,Scott Scott	Senior	16-Feb-23	Accounting Services	Started preparing responses and making updates to the Q4 trade name analysis based on PWCs questions/observations	3.0	\$386.00	\$1,158.00
Moody,Scott Scott	Senior	17-Feb-23	Accounting Services	Completed preparing responses and making updates to the Q4 trade name analysis based on to PWCs questions and observations.	3.0	\$386.00	\$1,158.00
Arpit Misra	Senior	20-Feb-23	Accounting Services	Prepare initial draft of the Q1 Guideline Public Company selection memo	5.0	\$386.00	\$1,930.00
Radhakrishnan,Pooja	Manager	20-Feb-23	Accounting Services	Markup guideline public company memo for updates to be made by Arpit Mishra	0.5	\$513.00	\$256.50
Radhakrishnan,Pooja	Manager	20-Feb-23	Accounting Services	Review updated Q4 trade name analysis	0.5	\$513.00	\$256.50
Arpit Misra	Senior	22-Feb-23	Accounting Services	Time spent checking locally the project and time reports to get a list of people who charged time on Avaya charge code post their bankruptcy filing in order to send Avaya polling questions to them for acknowledgement	1.0	\$386.00	\$386.00
Moody,Scott Scott	Senior	22-Feb-23	Accounting Services	Started company specific risk premium memo for purposes of Q1 FY23 ASC 350 analysis. Continued company specific risk premium memo for Q1 FY23 ASC 350 analysis	2.6	\$386.00	\$1,003.60
Radhakrishnan,Pooja	Manager	22-Feb-23	Accounting Services	Review and comment on the Q1 guideline public company memo	0.5	\$513.00	\$256.50
Moody,Scott Scott	Senior	23-Feb-23	Accounting Services	Meeting with PwC and Avaya to discuss the approach to support the company specific risk premium assumption for purposes of the Q4 FY22 ASC 350 analysis Attendees: R.Kale, C.Venchiarutti, N.Wang, G.Gupta, S.Moody, P.Radhakrishnan	0.5	\$386.00	\$193.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fees
Radhakrishnan,Pooja	Manager	23-Feb-23	Accounting Services	Meeting with PwC and Avaya to discuss the approach to support the company specific risk premium assumption for purposes of the Q4 FY22 ASC 350 analysis Attendees: R.Kale, C.Venchiarutti, N.Wang, G.Gupta, S.Moody, P.Radhakrishnan	0.5	\$513.00	\$256.50
Moody,Scott Scott	Senior	24-Feb-23	Accounting Services	Status meeting with Avaya Attendees: P.Radhakrishnan, G.Gupta, S.Moody, R.Kale, J.Boyd	0.4	\$386.00	\$154.40
Moody,Scott Scott	Senior	24-Feb-23	Accounting Services	Made updates to Q1 ASC 350 company specific risk premium memo based on Pooja Radhakrishnan's (Manager) review comments and sent updated memo to Govind Gupta (Partner) for review	0.7	\$386.00	\$270.20
Radhakrishnan,Pooja	Manager	24-Feb-23	Accounting Services	Discussion with Avaya - Impairment test status update Attendees: P.Radhakrishnan, G.Gupta, S.Moody, R.Kale, J.Boyd	0.5	\$513.00	\$256.50
Radhakrishnan,Pooja	Manager	24-Feb-23	Accounting Services	Writing the Discount Rate memo for Q1 of FY23	0.5	\$513.00	\$256.50
Radhakrishnan,Pooja	Manager	27-Feb-23	Accounting Services	Prepared an excel model and pivot tables to summarize fee information for weekly fee estimate reporting	0.5	\$513.00	\$256.50
Moody,Scott Scott	Senior	27-Feb-23	Accounting Services	Completed Q1 review process memo and sent to Pooja Radhakrishnan for review	1.3	\$386.00	\$501.80
Moody,Scott Scott	Senior	28-Feb-23	Accounting Services	Started to prepare Q4 quantitative company specific risk premium memo	2.3	\$386.00	\$887.80
Radhakrishnan,Pooja	Manager	1-Mar-23	Accounting Services	Review and comment on the review process memo	0.5	\$513.00	\$256.50
Moody,Scott Scott	Senior	1-Mar-23	Accounting Services	Continued to prepare Q4 company specific risk premium quantitative support	1.7	\$386.00	\$656.20
Radhakrishnan,Pooja	Manager	2-Mar-23	Accounting Services	Call Duration: 1 hour but joined 10 mins late. Purpose: Internal Call to discuss synergies of combining valuations and Fresh start accounting services. Attendees: G.Gupta, T.Caruso, L.Holiday, J.Plummer, P.Radhakrishnan	0.8	\$513.00	\$410.40
Gupta,Govind	Partner/Principal	2-Mar-23	Accounting Services	Review of valuation assumption support for the valuation of Avaya's trade name as of 9/30/22 for accounting purposes	0.8	\$787.00	\$629.60
Moody,Scott Scott	Senior	2-Mar-23	Accounting Services	Continued to prepare Q4 company specific risk premium quantitative support	2.0	\$386.00	\$772.00
Radhakrishnan,Pooja	Manager	3-Mar-23	Accounting Services	Call with Avaya Call Duration: 42 mins Attendees: J. Boyd, R. Kale, G. Gupta, S. Moody, P. Radhakrishnan Purpose: Discuss the Company specific risk premium sensitivity for the Q3 goodwill impairment analysis as of 9.30.2022 and status update on the memos	0.7	\$513.00	\$359.10
Moody,Scott Scott	Senior	3-Mar-23	Accounting Services	Finished Q4 quantitative company specific risk premium support	0.5	\$386.00	\$193.00
Moody,Scott Scott	Senior	3-Mar-23	Accounting Services	Meeting with Avaya. Attendees: J. Boyd, R. Kale, G. Gupta, S. Moody, P. Radhakrishnan. Purpose: Discuss the company specific risk premium sensitivity for the Q3 goodwill impairment analysis as of 9.30.2022 and status update on the memos	0.7	\$386.00	\$270.20

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fees
Gupta, Govind	Partner/Principal	3-Mar-23	Accounting Services	Call with Avaya. Attendees: J. Boyd, R. Kale, G. Gupta, S. Moody, P. Radhakrishnan Purpose: Discuss the Company Specific Risk Premium sensitivity for the Q3 Goodwill Impairment analysis as of 9.30.2022 and status update on the memos	0.7	\$787.00	\$550.90
Moody, Scott Scott	Senior	5-Mar-23	Accounting Services	Started Q4 company specific risk premium memo	3.1	\$386.00	\$1,196.60
Moody, Scott Scott	Senior	6-Mar-23	Accounting Services	Continued from 3/5/23 and completed initial draft of Q4 company specific risk premium memo and sent to Pooja R for review	4.5	\$386.00	\$1,737.00
Moody, Scott Scott	Senior	7-Mar-23	Accounting Services	Update Q4 company specific risk premium memo for Pooja Radhakrishnan's comments and sent to Govind Gupta.	1.4	\$386.00	\$540.40
Radhakrishnan, Pooja	Manager	7-Mar-23	Accounting Services	Call with Avaya to discuss proposed workplan Attendees: G. Gupta, K. Speed, J. Boyd, P. Radhakrishnan, L. Holiday, J. Plumer, T. Caruso	0.7	\$513.00	\$359.10
Moody, Scott Scott	Senior	8-Mar-23	Accounting Services	Meeting with Govind Gupta, Pooja Radhakrishnan, Jon Boyd, Ronke Kale, Christina Venchiarutti, Kurt Sanders and Victor Chin. Purpose was to review EY's completed Q4 company specific risk premium support and memo.	0.5	\$386.00	\$193.00
Radhakrishnan, Pooja	Manager	8-Mar-23	Accounting Services	Meeting with PwC to review Q4 company specific risk premium support and memo. Attendees: Govind Gupta, Pooja Radhakrishnan, Jon Boyd, Ronke Kale, Christina Venchiarutti, Kurt Sanders and Victor Chin	0.5	\$513.00	\$256.50
Radhakrishnan, Pooja	Manager	8-Mar-23	Accounting Services	Updates to workplan based on discussions with Avaya.	0.5	\$513.00	\$256.50
Radhakrishnan, Pooja	Manager	9-Mar-23	Accounting Services	Final review of the workplan based on the information shared by Avaya	0.7	\$513.00	\$359.10
Moody, Scott Scott	Senior	10-Mar-23	Accounting Services	Meeting with Pooja Radhakrishnan, Jon Boyd, Ronke Kale. Status call with Avaya	0.3	\$386.00	\$115.80
Radhakrishnan, Pooja	Manager	10-Mar-23	Accounting Services	Meeting with Pooja R, Jon B, Ronke K - goodwill impairment status call (0.3hours)	0.3	\$513.00	\$153.90
Gupta, Govind	Partner/Principal	13-Mar-23	Accounting Services	Review and comment on long-lived asset impairment exhibit update and sensitivity prepared at the request of Jon Boyd of Avaya	0.9	\$787.00	\$708.30
Radhakrishnan, Pooja	Manager	13-Mar-23	Accounting Services	Review updates to the company specific risk premium analysis and discuss changes with Govind Gupta and Scott Moody internally.	0.5	\$513.00	\$256.50
Gupta, Govind	Partner/Principal	14-Mar-23	Accounting Services	Review and comment on goodwill impairment scenario exhibit prepared at the request of Jon Boyd of Avaya	1.4	\$787.00	\$1,101.80
Gupta, Govind	Partner/Principal	15-Mar-23	Accounting Services	Review and comment on written responses to questions from Derek Del Buono of Avaya related to Derek's math check of EY's goodwill impairment analysis	0.6	\$787.00	\$472.20
Radhakrishnan, Pooja	Manager	16-Mar-23	Accounting Services	Prepare and assist in reviewing operating lease documents.	0.5	\$513.00	\$256.50
Radhakrishnan, Pooja	Manager	17-Mar-23	Accounting Services	Call with Avaya to discuss goodwill impairment status update Attendees: J. Boyd, G. Gupta, R. Kale, P. Radhakrishnan	1.0	\$513.00	\$513.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fees
Chaturvedi,Pradeep Chandrashekhar	Manager	20-Mar-23	Accounting Services	Review lease scoping memo	0.5	\$513.00	\$256.50
Chaturvedi,Pradeep Chandrashekhar	Manager	21-Mar-23	Accounting Services	Revised lease scoping analysis as per filters suggested by Avaya	1.0	\$513.00	\$513.00
Radhakrishnan,Pooja	Manager	21-Mar-23	Accounting Services	Review and update the review process memo	0.3	\$513.00	\$153.90
Moody,Scott Scott	Senior	21-Mar-23	Accounting Services	Updated Q3 impairment analysis worst case scenario sensitivity	1.5	\$386.00	\$579.00
Chaturvedi,Pradeep Chandrashekhar	Manager	22-Mar-23	Accounting Services	Preparing and reviewing lease scoping memo	2.5	\$513.00	\$1,282.50
Radhakrishnan,Pooja	Manager	22-Mar-23	Accounting Services	Call with Avaya Call Duration: 36 mins Attendees: J. Boyd, R. Kale, F. Alaeddin, G. Gupta, S.Moody, P. Radhakrishnan Purpose: Discuss the worst case scenario sensitivity for Q3 FY22 and company specific risk premium memo for Q3 of FY22	0.6	\$513.00	\$307.80
Moody,Scott Scott	Senior	22-Mar-23	Accounting Services	Started drafting responses to Avaya's questions regarding Q1 ASC 360 sensitivity tests.	0.8	\$386.00	\$308.80
Freeman,Allen R	Executive Director	22-Mar-23	Accounting Services	Right of use asset above/below market analysis lease scoping	0.5	\$787.00	\$393.50
				Total	74.8		\$34,720.40

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

<p>In re:</p> <p>AVAYA INC., <i>et al.</i>,¹</p> <p style="text-align: right;">Reorganized Debtors.</p>	<p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p>	<p>Chapter 11</p> <p>Case No. 23-90088 (DRJ)</p> <p>(Jointly Administered)</p> <p>Re: Docket No.</p>
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**ORDER GRANTING FIRST AND FINAL
FEE APPLICATION OF ERNST & YOUNG LLP FOR
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR
THE PERIOD FROM FEBRUARY 14, 2023, THROUGH MARCH 22, 2023**

The Court has considered the *First and Final Fee Application of Ernst & Young LLP for Compensation and Reimbursement of Expenses for the Period from February 14, 2023, through March 22, 2023* (the “Application”)² filed by Ernst & Young LLP (the “Applicant”).

The Court orders:

1. Applicant is allowed compensation and reimbursement of expenses in the amount of \$161,732.90 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.

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 All capitalized terms used but otherwise not defined herein shall have the meanings set forth in the Application.

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

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