

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

In re:)	Chapter 11
EIGER BIOPHARMACEUTICALS, INC. <i>et al.</i> , ¹)	Case No. 24-80040 (SGJ)
Debtors.)	(Jointly Administered)

**COVER SHEET FOR FIRST MONTHLY FEE STATEMENT OF DELOITTE TAX
LLP FOR COMPENSATION OF SERVICES RENDERED AS TAX SERVICES
PROVIDER TO THE DEBTORS FOR THE PERIOD
FROM APRIL 1, 2024 THROUGH APRIL 30, 2024**

Name of Applicant:	Deloitte Tax LLP	
Applicant’s Role in Case:	Tax services provider to Debtors and Debtors in Possession	
Effective Date of Order of Employment Signed:	04/01/2024 [Docket No. 330]	
	Beginning of Period	End of Period
Time period covered by this Application:	04/01/2024	04/30/2024
Time period(s) covered by prior Applications:	N/A	N/A
Total amounts awarded in all prior Applications:	\$0.00	
Total fees requested in this Application:	\$5,007.20 (80% of \$6,259.00)	
Total professional fees requested in this Application:	\$6,259.00	
Total actual professional hours covered by this Application:	8.4	
Average hourly rate for professionals:	\$745.12	
Total paraprofessional fees requested in this Application:	N/A	
Total actual paraprofessional hours covered by this Application:	N/A	

¹ The Debtors in these chapter 11 cases, together with the last four digits of each Debtor’s federal tax identification number, are: Eiger BioPharmaceuticals, Inc. (1591); EBPI Merger Inc. (9986); EB Pharma LLC (8352); Eiger BioPharmaceuticals Europe Limited (N/A); and EigerBio Europe Limited (N/A). The Debtors’ service address is 2100 Ross Avenue, Dallas, Texas 75201.



Average hourly rate for paraprofessionals:	\$0.00
Reimbursable expenses sought in this application:	\$0.00
Total Fees and Expenses Requested in this Statement (inclusive of 20% holdback):	\$6,259.00

IN ACCORDANCE WITH THE ORDER ESTABLISHING PROCEDURES FOR INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR PROFESSIONALS [DOCKET NO. 259], EACH PARTY RECEIVING NOTICE OF THE MONTHLY FEE STATEMENT WILL HAVE 10 DAYS AFTER SERVICE OF THE MONTHLY FEE STATEMENT TO OBJECT TO THE REQUESTED FEES AND EXPENSES. UPON EXPIRATION OF SUCH 14-DAY PERIOD, THE DEBTORS ARE AUTHORIZED TO PAY THE PROFESSIONAL AN AMOUNT OF 80% OF THE FEES AND 100% OF THE EXPENSES REQUESTED IN THE APPLICABLE MONTHLY FEE STATEMENT.

Pursuant to sections 327, 330, and 331 of chapter 11 of title 11 of the United States Code (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 Northern District of Texas (the “Local Rules”), and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* [Docket No. 259] (the “Interim Compensation Order”), Deloitte Tax LLP (“Deloitte Tax”) hereby submits this first monthly fee statement (the “First Monthly Statement”), seeking compensation for services rendered for the period from April 1, 2024 through April 30, 2024 (the “First Monthly Period”). By this First Monthly Statement, Deloitte Tax seeks payment in the amount of \$5,007.20 which comprises 80% of the total amount of compensation sought for actual and necessary services rendered during the First Monthly Period.

Services Rendered

Attached as Exhibit A is a summary of Deloitte Tax’s professionals by individual, setting forth the (a) name and title of each individual who provided services, (b) aggregate hours spent by each individual, and (c) summary of expenses for the First Monthly Period.

Attached as Exhibit B are itemized time records of the Deloitte Tax professionals for the First Monthly Period and summary materials related thereto.

Notice and Objection Procedures

Pursuant to the Interim Compensation Order, any party objecting to the payment of the interim compensation requested by this First Monthly Statement shall, within fourteen (14) days of service of this First Monthly Statement, serve via email to Deloitte Tax LLP, Attn: Kevin Dougherty, Roland Young, and Meryl Rothchild (kdougherty@deloitte.com; rolyoung@deloitte.com; and mrothchild@deloitte.com), and the following other Fee Notice Parties (as defined in the Interim Compensation Order) a written notice setting forth with reasonable detail the nature of the objection and the amount at issue (the “Notice of Objection to Monthly Fee Statement”):

- (a) the Debtors, Eiger BioPharmaceuticals Inc., 2100 Ross Avenue, Dallas, Texas 75201, Attn: Douglas Staut (dstaut@alvarezandmarsal.com);
- (b) Counsel for the Debtors, Sidley Austin LLP, 787 Seventh Avenue, New York, New York 10019, Attn: William E. Curtin (wcurtin@sidley.com), and Anne G. Wallace (anne.wallace@sidley.com);
- (c) the Office of the U.S. Trustee for Region 6, Attn: Elizabeth A. Young (elizabeth.a.young@usdoj.gov); and
- (d) Agent to the Debtors’ secured lenders, Innovatus Life Sciences Lending Fund I, LP (“Innovatus”), 777 Third Avenue, 25th Floor, New York New York, Attn: Claes Eckstrom (ceckstrom@innovatuscp.com) and (b) counsel to Innovatus, Bradley Arant Boult Cummings LLP, 1221 Broadway, Suite 2400, Nashville, Tennessee 37203, Attn: Roger G. Jones (rjones@bradley.com).

If no objections to this First Monthly Statement are received by the Objection Deadline, the Debtors shall pay Deloitte Tax 80% of the fees and 100% of the expenses identified in this First Monthly Statement.

To the extent an objection to this First Monthly Statement is received on or before the Objection Deadline, the Debtors shall withhold payment of that portion of this First Monthly Statement to which the Objection is directed and promptly pay the remainder of the fees in the

percentages set forth above. To the extent such an objection is not resolved, it shall be preserved and scheduled for consideration by the Court at the next interim fee application hearing.

WHEREFORE, Deloitte Tax requests allowance of its fees incurred during the First Monthly Period in the total amount of \$5,007.20, which is 80% of Deloitte Tax's fees incurred during the First Monthly Period, and that such fees be paid as administrative expenses of the Debtors' estates.

Dated: September 10, 2024
San Francisco, CA

DELOITTE TAX LLP

/s/ Kevin Dougherty

Kevin Dougherty
Deloitte Tax LLP
555 Mission Street
San Francisco, CA 94105-0920

Exhibit A

Compensation by Professional

Professional	Level	Hours	Fees
<i>Tax Compliance Services</i>			
Lin, Sylvia	Manager	4.6	\$0.00
Wang, Selena	Senior	0.5	\$0.00
Zhang, Ziwei	Senior	1.8	\$0.00
Professional Subtotal:		6.9	\$5,062.50

Professional	Level	Rate	Hours	Fees
<i>Tax Consulting Services</i>				
Dougherty, Kevin	Partner or Principal	\$868.00	0.5	\$434.00
Gerstel, Kenneth	Partner or Principal	\$868.00	0.5	\$434.00
Lin, Sylvia	Manager	\$657.00	0.5	\$328.50
Professional Subtotal:			1.5	\$1,196.50
Total		Blended Hourly Rate: \$745.12	8.4	\$6,259.00

Summary of Services

Categories	Hours	Fees
Tax Compliance Services	6.9	\$5,062.50
Tax Consulting Services	1.5	\$1,196.50
Fees Category Subtotal :	8.4	\$6,259.00

Exhibit B

Itemized Time Records

Main Document Page 8 of 10
Eiger Biopharmaceuticals, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2024 - April 30, 2024

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/01/2024				
Lin, Sylvia	Call with L. Lance, B. Lees (Eiger) regarding the company's state tax footprint.	\$0.00	0.5	\$0.00
Lin, Sylvia	Review the 2023 Eiger BioPharmaceuticals, Inc. and Subsidiaries federal income tax return extension workpaper.	\$0.00	0.5	\$0.00
04/02/2024				
Lin, Sylvia	Review the 2023 Eiger BioPharmaceuticals, Inc. and Subsidiaries Florida income tax return extension workpaper.	\$0.00	0.7	\$0.00
Lin, Sylvia	Review the 2023 EBPI Merger, Inc. New Jersey income tax return extension workpaper.	\$0.00	0.7	\$0.00
Lin, Sylvia	Review the 2023 EBPI Merger, Inc. North Carolina income tax return extension workpaper.	\$0.00	0.6	\$0.00
04/05/2024				
Lin, Sylvia	Review the 2023 Eiger BioPharmaceuticals, Inc. and Subsidiaries federal income tax return extension workpaper.	\$0.00	1.1	\$0.00
Zhang, Ziwei	Update the 2023 Eiger BioPharmaceuticals, Inc. and Subsidiaries Florida income tax return extension workpaper.	\$0.00	0.5	\$0.00
04/08/2024				
Wang, Selena	Update the 2023 EBPI Merger, Inc. New Jersey income tax return extension workpaper.	\$0.00	0.5	\$0.00
04/09/2024				
Zhang, Ziwei	Update the 2023 Eiger BioPharmaceuticals, Inc. and Subsidiaries federal income tax return extension and export XML.	\$0.00	0.5	\$0.00

Main Document Page 9 of 10
Eiger Biopharmaceuticals, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2024 - April 30, 2024

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/10/2024				
Zhang, Ziwei	Upload the 2023 Eiger BioPharmaceuticals, Inc. and Subsidiaries extension e-file transmission emails to CorpTax.	\$0.00	0.3	\$0.00
04/12/2024				
Lin, Sylvia	Review the 2023 Eiger BioPharmaceuticals, Inc. & Subsidiaries federal income extension e-file package.	\$0.00	0.2	\$0.00
Zhang, Ziwei	Save the 2023 Eiger BioPharmaceuticals, Inc. and Subsidiaries extension e-file acceptances.	\$0.00	0.3	\$0.00
04/22/2024				
Zhang, Ziwei	Prepare efile package for the 2023 Eiger BioPharmaceuticals, Inc. and Subsidiaries Texas franchise tax return extension workpaper.	\$0.00	0.2	\$0.00
04/29/2024				
Lin, Sylvia	Review the 2023 Eiger BioPharmaceuticals, Inc. Texas franchise tax return extension.	\$0.00	0.3	\$0.00
Subtotal for Tax Compliance Services:			6.9	\$0.00
<i>Tax Consulting Services</i>				
04/29/2024				
Dougherty, Kevin	Call with K. Gerstel, S. Lin (Deloitte) regarding the financial status of Eiger and next steps.	\$868.00	0.5	\$434.00
Gerstel, Kenneth	Call with K. Dougherty, S. Lin (Deloitte) regarding the financial status of Eiger and next steps.	\$868.00	0.5	\$434.00
Lin, Sylvia	Call with K. Gerstel, K. Dougherty (Deloitte) regarding the financial status of Eiger and next steps.	\$657.00	0.5	\$328.50
Subtotal for Tax Consulting Services:			1.5	\$1,196.50
Total			8.4	\$1,196.50

Eiger Biopharmaceuticals, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2024 - April 30, 2024

Adjustment	
Tax Compliance Fixed Fee	\$5,062.50
Adjustment Subtotal :	\$5,062.50
Total	8.4 \$6,259.00

Recapitulation

Name	Rate	Hours	Fees
Dougherty, Kevin	\$868.00	0.5	\$434.00
Gerstel, Kenneth	\$868.00	0.5	\$434.00
Lin, Sylvia	\$657.00	0.5	\$328.50
Lin, Sylvia	\$0.00	4.6	\$0.00
Wang, Selena	\$0.00	0.5	\$0.00
Zhang, Ziwei	\$0.00	1.8	\$0.00
Tax Compliance Fixed Fee			\$5,062.50
Total		8.4	\$6,259.00