

**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 SECOND MONTHLY FEE STATEMENT OF DELOITTE
 TAX LLP FOR COMPENSATION OF SERVICES RENDERED AS TAX SERVICES
 PROVIDER TO THE DEBTORS FOR THE PERIOD
FROM MAY 1, 2024 THROUGH MAY 31, 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:	05/01/2024	05/31/2024
Time period(s) covered by prior Applications:	04/01/2024	04/30/2024
Total amounts awarded in all prior Applications:	\$0.00	
Total fees requested in this Application:	\$8,100.00 (80% of \$10,125.00)	
Total professional fees requested in this Application:	\$10,125.00	
Total actual professional hours covered by this Application:	33.5	
Average hourly rate for professionals:	\$302.24	
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:	N/A
Reimbursable expenses sought in this application:	\$0.00
Total Fees and Expenses Requested in this Statement (inclusive of 20% holdback):	\$10,125.00

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 second monthly fee statement (the “Second Monthly Statement”), seeking compensation for services rendered for the period from May 1, 2024 through May 31, 2024 (the “Second Monthly Period”). By this Second Monthly Statement, Deloitte Tax seeks payment in the amount of \$8,100.00 which comprises 80% of the total amount of compensation sought for actual and necessary services rendered during the Second 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 Second Monthly Period.

Attached as Exhibit B are itemized time records of the Deloitte Tax professionals for the Second 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 Second Monthly Statement shall, within fourteen (14) days of service of this Second 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 Second 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 Second Monthly Statement.

To the extent an objection to this Second Monthly Statement is received on or before the Objection Deadline, the Debtors shall withhold payment of that portion of this Second 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 Second Monthly Period in the total amount of \$8,100.00, which is 80% of Deloitte Tax's fees incurred during the Second 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	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
Zhang, Ziwei	Senior		33.5	\$10,125.00
Professional Subtotal:			33.5	\$10,125.00
Total		Blended Hourly Rate: \$302.24	33.5	\$10,125.00

Summary of Services

Categories	Hours	Fees
Tax Compliance Services	33.5	\$10,125.00
	33.5	\$10,125.00

Exhibit B

Itemized Time Records

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

May 01, 2024 - May 31, 2024

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/08/2024				
Zhang, Ziwei	Prepare the 2023 Eiger BioPharmaceuticals, Inc. and Subsidiaries federal income tax return workpapers.	\$0.00	4.2	\$0.00
05/09/2024				
Zhang, Ziwei	Prepare the 2023 Eiger BioPharmaceuticals, Inc. and Subsidiaries federal income tax return workpapers.	\$0.00	3.8	\$0.00
Zhang, Ziwei	Continue to prepare 2023 Eiger BioPharmaceuticals, Inc. and Subsidiaries federal income tax return workpapers.	\$0.00	3.9	\$0.00
05/10/2024				
Zhang, Ziwei	Prepare the Eiger BioPharmaceuticals, Inc. Form 100, California franchise and income tax return.	\$0.00	3.1	\$0.00
Zhang, Ziwei	Prepare the 2023 EBPI Merger, Inc. North Carolina Form CD-405, C corporation tax return.	\$0.00	1.0	\$0.00
Zhang, Ziwei	Prepare the 2023 Eiger BioPharmaceuticals, Inc. state apportionment workpapers.	\$0.00	2.0	\$0.00
Zhang, Ziwei	Prepare the 2023 EBPI Merger, Inc. state apportionment workpapers.	\$0.00	2.0	\$0.00
Zhang, Ziwei	Prepare the EBPI Merger, Inc. Colorado Form 112, C Corporation income tax return.	\$0.00	1.0	\$0.00
Zhang, Ziwei	Prepare the EBPI Merger, Inc. Florida Form F-1120, Florida corporate income/franchise tax return.	\$0.00	2.3	\$0.00
Zhang, Ziwei	Prepare the EBPI Merger, Inc. New Jersey Form CBT-100U, corporate business tax unitary return.	\$0.00	2.0	\$0.00
05/11/2024				
Zhang, Ziwei	Prepare the 2023 Eiger BioPharmaceuticals, Inc. and Subsidiaries federal income tax return in CorpTax.	\$0.00	3.7	\$0.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

May 01, 2024 - May 31, 2024

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/12/2024				
Zhang, Ziwei	Prepare the 2023 EB Pharma LLC California Form 568, limited liability company return of income.	\$0.00	1.5	\$0.00
Zhang, Ziwei	Prepare the Eiger BioPharmaceuticals, Inc. Form 05-102, Texas franchise tax public information report and Texas franchise tax report.	\$0.00	0.4	\$0.00
Zhang, Ziwei	Prepare the Eiger BioPharmaceuticals, Inc. Form 05-158, Texas franchise tax public information report and Texas franchise tax report.	\$0.00	0.6	\$0.00
05/13/2024				
Zhang, Ziwei	Call with CorpTax hotline to assist in preparation of 2023 Eiger BioPharmaceuticals, Inc. and Subsidiaries federal income tax return.	\$0.00	0.5	\$0.00
Zhang, Ziwei	Prepare the 2023 Eiger BioPharmaceuticals, Inc. federal foreign bank account report, Form FinCen 114a.	\$0.00	1.5	\$0.00
Subtotal for Tax Compliance Services:			33.5	\$0.00
Total			33.5	\$0.00

Adjustment				
Tax Compliance Fixed Fee			\$10,125.00	
Adjustment Subtotal :			\$10,125.00	
Total			33.5	\$10,125.00

Recapitulation

Name	Rate	Hours	Fees
Zhang, Ziwei	\$0.00	33.5	\$0.00
Tax Compliance Fixed Fee			\$10,125.00
Total		33.5	\$10,125.00