

**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 FOURTH MONTHLY FEE STATEMENT OF DELOITTE
TAX LLP FOR COMPENSATION OF SERVICES RENDERED AS TAX SERVICES
PROVIDER TO THE DEBTORS FOR THE PERIOD
FROM JULY 1, 2024 THROUGH SEPTEMBER 5, 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:	07/01/2024	09/05/2024
Time period(s) covered by prior Applications:	04/01/2024	06/30/2024
Total amounts awarded in all prior Applications:	\$13,717.20	
Total fees requested in this Application:	\$100,278.08 (80% of \$125,347.60)	
Total professional fees requested in this Application:	\$124,440.10	
Total actual professional hours covered by this Application:	186.2	
Average hourly rate for professionals:	\$668.31	
Total paraprofessional fees requested in this Application:	\$907.50	
Total actual paraprofessional hours covered by this Application:	3.3	

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:	\$275.00
Reimbursable expenses sought in this application:	\$0.00
Total Fees and Expenses Requested in this Statement (inclusive of 20% holdback):	\$125,347.60

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 14 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 fourth monthly fee statement (the “Fourth Monthly Statement”), seeking compensation for services rendered for the period from July 1, 2024 through September 5, 2024 (the “Fourth Monthly Period”). By this Fourth Monthly Statement, Deloitte Tax seeks payment in the amount of \$100,278.08 which comprises 80% of the total amount of compensation sought for actual and necessary services rendered during the Fourth 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 Fourth Monthly Period.

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

To the extent an objection to this Fourth Monthly Statement is received on or before the Objection Deadline, the Debtors shall withhold payment of that portion of this Fourth 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 Fourth Monthly Period in the total amount of \$100,278.08, which is 80% of Deloitte Tax's fees incurred during the Fourth Monthly Period, and that such fees be paid as administrative expenses of the Debtors' estates.

Dated: September 27, 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>Firm Retention</i>				
Gerstel, Kenneth	Partner or Principal	\$868.00	2.0	\$1,736.00
Luong, Trang Mimi	Senior Manager	\$777.00	0.3	\$233.10
Lin, Sylvia	Manager	\$657.00	2.5	\$1,642.50
Professional Subtotal:			4.8	\$3,611.60

Professional	Level	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
Lin, Sylvia	Manager		5.1	
Wang, Selena	Senior		21.5	
Zhang, Ziwei	Senior		29.2	
Professional Subtotal:			55.8	\$25,312.50

Professional	Level	Rate	Hours	Fees
<i>Tax Consulting Services</i>				
Dougherty, Kevin	Partner or Principal	\$868.00	9.3	\$8,072.40
Freeman, Kathleen	Managing Director	\$868.00	0.5	\$434.00
Gabbianelli, Dominic	Partner or Principal	\$868.00	1.3	\$1,128.40
Gerstel, Kenneth	Partner or Principal	\$868.00	26.5	\$23,002.00
Richter, Jason	Partner or Principal	\$868.00	4.0	\$3,472.00
Sullivan, Brian	Managing Director	\$868.00	11.8	\$10,242.40
Woods, Gretchen	Managing Director	\$868.00	3.4	\$2,951.20
Chellappa, Rachel	Senior Manager	\$777.00	14.0	\$10,878.00
Luong, Trang Mimi	Senior Manager	\$777.00	0.2	\$155.40
Sowlati, Lili	Senior Manager	\$777.00	16.4	\$12,742.80
Lin, Sylvia	Manager	\$657.00	12.2	\$8,015.40
Liu, Emporia	Manager	\$657.00	10.0	\$6,570.00
Long, Ashley	Senior Consultant	\$546.00	4.6	\$2,511.60
Yuan, Xuerou	Senior Consultant	\$546.00	0.9	\$491.40
Zhang, Ziwei	Senior Consultant	\$546.00	2.0	\$1,092.00
May, Molly	Consultant	\$442.00	8.5	\$3,757.00
Professional Subtotal:			125.6	\$95,516.00

Professional	Level	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
McDonald, Carisa	Senior	\$275.00	3.3	\$907.50
Professional Subtotal:			3.3	\$907.50

Total **Blended Hourly Rate: \$661.46** **189.5** **\$125,347.60**

Summary of Services

Categories	Hours	Fees
Firm Retention	4.8	\$3,611.60
Preparation of Fee Applications	3.3	\$907.50
Tax Compliance Services	55.8	\$25,312.50
Tax Consulting Services	125.6	\$95,516.00
Fees Category Subtotal :	189.5	\$125,347.60

Exhibit B

Itemized Time Records

Main Document Page 9 of 29
Eiger Biopharmaceuticals, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2024 - September 05, 2024

Date	Description	Rate	Hours	Fees
<i>Firm Retention</i>				
07/11/2024				
Gerstel, Kenneth	Review tax restructuring engagement letter.	\$868.00	1.0	\$868.00
Lin, Sylvia	Draft tax restructuring engagement letter.	\$657.00	2.5	\$1,642.50
07/22/2024				
Gerstel, Kenneth	Review revised tax restructuring engagement letter.	\$868.00	0.5	\$434.00
07/31/2024				
Luong, Trang Mimi	Review the tax restructuring work order.	\$777.00	0.3	\$233.10
08/02/2024				
Gerstel, Kenneth	Review access letters.	\$868.00	0.5	\$434.00
Subtotal for Firm Retention:			4.8	\$3,611.60
<i>Preparation of Fee Applications</i>				
07/10/2024				
McDonald, Carisa	Review May fees for monthly fee statement preparation.	\$275.00	0.2	\$55.00
McDonald, Carisa	Review April fees for monthly fee statement preparation.	\$275.00	0.3	\$82.50
08/20/2024				
McDonald, Carisa	Prepare April monthly fee statement.	\$275.00	0.9	\$247.50
08/21/2024				
McDonald, Carisa	Prepare May monthly fee statement.	\$275.00	1.1	\$302.50
McDonald, Carisa	Prepare June monthly fee statement.	\$275.00	0.8	\$220.00
Subtotal for Preparation of Fee Applications:			3.3	\$907.50
<i>Tax Compliance Services</i>				
07/09/2024				
Lin, Sylvia	Review Eiger's Texas second tax return extension.	\$0.00	0.2	\$0.00
Zhang, Ziwei	Prepare Texas tax return second extension.	\$0.00	0.8	\$0.00

Main Document Page 10 of 29
Eiger Biopharmaceuticals, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2024 - September 05, 2024

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/12/2024				
Lin, Sylvia	File Eiger's Texas second extension.	\$0.00	0.2	\$0.00
Zhang, Ziwei	Review compliance tasks and assign to staff.	\$0.00	0.4	\$0.00
07/15/2024				
Wang, Selena	Prepare the Eiger federal income tax return.	\$0.00	2.5	\$0.00
Zhang, Ziwei	Prepare the trial balance mapping file and import file.	\$0.00	0.4	\$0.00
07/16/2024				
Lin, Sylvia	Resolve balance sheet discrepancy for federal compliance book to tax reports.	\$0.00	0.8	\$0.00
Wang, Selena	Update Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations.	\$0.00	4.0	\$0.00
Wang, Selena	Prepare the Eiger Biopharmaceuticals, Inc. & Subsidiaries' California income tax return.	\$0.00	2.5	\$0.00
Zhang, Ziwei	Resolve book to tax report reclassification variances.	\$0.00	1.7	\$0.00
Zhang, Ziwei	Prepare Schedule L, balance sheet, in the federal income tax return.	\$0.00	1.8	\$0.00
07/17/2024				
Lin, Sylvia	Review 2023 compliance tax files as part of 2024 tax compliance review.	\$0.00	1.0	\$0.00
Lin, Sylvia	Review Corptax trial balance mapping and import file.	\$0.00	2.0	\$0.00
Wang, Selena	Meeting with Z. Zhang (Deloitte) regarding questions pertaining to the federal income tax return preparation.	\$0.00	1.0	\$0.00
Wang, Selena	Prepare the state tax return for Florida.	\$0.00	0.8	\$0.00
Wang, Selena	Prepare the Eiger Biopharmaceuticals, Inc. & Subsidiaries' California income tax return.	\$0.00	1.0	\$0.00
Wang, Selena	Prepare the state tax return for North Carolina.	\$0.00	0.7	\$0.00

Main Document Page 11 of 29
Eiger Biopharmaceuticals, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2024 - September 05, 2024

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/17/2024				
Wang, Selena	Continue to prepare the Eiger Biopharmaceuticals, Inc. & Subsidiaries' California income tax return.	\$0.00	1.5	\$0.00
Zhang, Ziwei	Update Schedule L, balance sheets, in the federal income tax return.	\$0.00	2.0	\$0.00
Zhang, Ziwei	Call with Corptax representative to assist in resolution of Schedule L, balance sheets, issue on the federal income tax return.	\$0.00	1.0	\$0.00
Zhang, Ziwei	Meeting with S. Wang (Deloitte) regarding questions pertaining to the preparation of the federal income tax return.	\$0.00	1.0	\$0.00
07/18/2024				
Wang, Selena	Prepare the state tax return for North Carolina.	\$0.00	1.0	\$0.00
Wang, Selena	Prepare the state tax return for Florida.	\$0.00	1.5	\$0.00
Wang, Selena	Prepare the state tax return for New Jersey.	\$0.00	1.5	\$0.00
Zhang, Ziwei	Review trial balance mapping file for the change of account numbers and names as part of tax return preparation.	\$0.00	1.0	\$0.00
Zhang, Ziwei	Prepare trial balance mapping file.	\$0.00	1.5	\$0.00
Zhang, Ziwei	Analyze balance sheet variances on the federal income tax return.	\$0.00	1.5	\$0.00
07/23/2024				
Zhang, Ziwei	Prepare supporting tax return reports for balance sheet.	\$0.00	0.4	\$0.00
Zhang, Ziwei	Update tax return reports for balance sheet issue.	\$0.00	2.4	\$0.00
Zhang, Ziwei	Prepare tax return information request.	\$0.00	0.2	\$0.00
07/24/2024				
Zhang, Ziwei	Draft email to B. Lees (Eiger) regarding the retained earnings issue.	\$0.00	0.7	\$0.00

Main Document Page 12 of 29
Eiger Biopharmaceuticals, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2024 - September 05, 2024

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/24/2024				
Zhang, Ziwei	Update the federal income tax return balance sheet reports.	\$0.00	0.8	\$0.00
07/25/2024				
Zhang, Ziwei	Update workpapers for uncertain tax positions (UTP) compliance requirements.	\$0.00	1.5	\$0.00
07/29/2024				
Zhang, Ziwei	Research beginning and ending retained earnings balance sheet issue.	\$0.00	0.2	\$0.00
08/01/2024				
Lin, Sylvia	Review tax return information request.	\$0.00	0.5	\$0.00
Zhang, Ziwei	Reconcile the beginning and ending retained earnings variance.	\$0.00	1.0	\$0.00
Zhang, Ziwei	Prepare income tax return document request.	\$0.00	0.2	\$0.00
Zhang, Ziwei	Update federal income tax return workpaper.	\$0.00	1.0	\$0.00
08/07/2024				
Lin, Sylvia	Discussion with B. Sullivan (Deloitte) regarding information needed for preparation of projected state taxable income.	\$0.00	0.4	\$0.00
08/14/2024				
Zhang, Ziwei	Update federal tax return workpapers.	\$0.00	0.5	\$0.00
08/15/2024				
Wang, Selena	Prepare Foreign Bank Account Reporting form.	\$0.00	0.2	\$0.00
Wang, Selena	Prepare Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations.	\$0.00	0.7	\$0.00
Wang, Selena	Prepare Form 1125-E, Compensation of Officers.	\$0.00	0.1	\$0.00
08/16/2024				
Wang, Selena	Update the Eiger federal income tax return.	\$0.00	1.7	\$0.00

Main Document Page 13 of 29
Eiger Biopharmaceuticals, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2024 - September 05, 2024

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/19/2024				
Zhang, Ziwei	Review the federal income tax return.	\$0.00	2.2	\$0.00
08/28/2024				
Zhang, Ziwei	Update federal income tax return workpapers.	\$0.00	0.5	\$0.00
Zhang, Ziwei	Export book to tax and other tax adjustments report from Corptax.	\$0.00	0.5	\$0.00
08/29/2024				
Zhang, Ziwei	Research Form 3800 instructions pertaining to general business credits.	\$0.00	0.9	\$0.00
Zhang, Ziwei	Review Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations.	\$0.00	1.1	\$0.00
08/30/2024				
Zhang, Ziwei	Review the federal income tax return workpapers.	\$0.00	1.2	\$0.00
Zhang, Ziwei	Update the federal income tax return workpapers.	\$0.00	0.8	\$0.00
09/05/2024				
Wang, Selena	Prepare the state tax return for Texas.	\$0.00	0.8	\$0.00
Subtotal for Tax Compliance Services:			55.8	\$0.00
<i>Tax Consulting Services</i>				
07/01/2024				
Dougherty, Kevin	Call with S. Lin (Deloitte), L. Lance (Eiger) to discuss bankruptcy income tax considerations.	\$868.00	1.0	\$868.00
Lin, Sylvia	Call with K. Dougherty (Deloitte), L. Lance (Eiger) to discuss bankruptcy income tax considerations.	\$657.00	1.0	\$657.00
07/02/2024				
Dougherty, Kevin	Discussion with P. Coloma (Eiger) regarding analysis of 2024 projected taxable income.	\$868.00	0.5	\$434.00

Main Document Page 14 of 29
Eiger Biopharmaceuticals, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2024 - September 05, 2024

Date	Description	Rate	Hours	Fees
<i>Tax Consulting Services</i>				
07/03/2024				
Gerstel, Kenneth	Consider restructuring alternatives based on facts and circumstances for Eiger.	\$868.00	0.5	\$434.00
07/08/2024				
Gerstel, Kenneth	Call with S. Lin, J. Richter (Deloitte) regarding Eiger tax considerations to prepare for 2024 taxable income calculation.	\$868.00	0.5	\$434.00
Lin, Sylvia	Call with K. Gerstel, J. Richter (Deloitte) regarding Eiger tax considerations to prepare for 2024 taxable income calculation.	\$657.00	0.5	\$328.50
Richter, Jason	Call with K. Gerstel, S. Lin (Deloitte) regarding Eiger tax considerations to prepare for 2024 taxable income calculation.	\$868.00	0.5	\$434.00
07/09/2024				
Dougherty, Kevin	Review projected 2024 taxable income calculation.	\$868.00	1.4	\$1,215.20
Gerstel, Kenneth	Review projected 2024 taxable income calculation.	\$868.00	0.5	\$434.00
07/10/2024				
Dougherty, Kevin	Discuss with S. Lin (Deloitte) draft taxable income results for federal and state.	\$868.00	0.5	\$434.00
Gerstel, Kenneth	Review section 382, limitations on net operating losses, analysis.	\$868.00	0.7	\$607.60
Gerstel, Kenneth	Review projected 2024 taxable income calculation.	\$868.00	0.5	\$434.00
Lin, Sylvia	Prepared projected 2024 taxable income calculation	\$657.00	2.5	\$1,642.50
Lin, Sylvia	Discuss with K. Dougherty (Deloitte) draft taxable income results for federal and state.	\$657.00	0.5	\$328.50
07/11/2024				
Gerstel, Kenneth	Review projected 2024 taxable income calculation.	\$868.00	1.0	\$868.00
Gerstel, Kenneth	Review tax disclosures.	\$868.00	1.0	\$868.00

Main Document Page 15 of 29
Eiger Biopharmaceuticals, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2024 - September 05, 2024

Date	Description	Rate	Hours	Fees
<i>Tax Consulting Services</i>				
07/11/2024				
Gerstel, Kenneth	Call with S. Lin (Deloitte) regarding 2024 projected taxable income calculation.	\$868.00	0.5	\$434.00
Lin, Sylvia	Call with K. Gerstel (Deloitte) regarding 2024 projected taxable income calculation.	\$657.00	0.5	\$328.50
Lin, Sylvia	Prepare projected 2024 taxable income calculation.	\$657.00	2.4	\$1,576.80
Richter, Jason	Correspond with K. Gerstel (Deloitte) regarding section 382, limitations on net operating losses, tax issues, including 5% shareholder activity.	\$868.00	0.5	\$434.00
07/12/2024				
Dougherty, Kevin	Call with S. Lin (Deloitte), D. Henry, S. Advani, A. Townsell (Sidley), P. Coloma, D. Staut (Alvarez), B. Lees (Eiger) regarding 2024 projected taxable income calculation.	\$868.00	0.5	\$434.00
Gerstel, Kenneth	Review attributes identified in section 382, limitations on net operating losses, analysis.	\$868.00	0.5	\$434.00
Gerstel, Kenneth	Review correspondence from J. Richter (Deloitte) related to section 382, limitations on net operating losses, related issues, including 5% shareholder activity.	\$868.00	0.5	\$434.00
Lin, Sylvia	Call with K. Dougherty (Deloitte), D. Henry, S. Advani, A. Townsell (Sidley), P. Coloma, D. Staut (Alvarez), B. Lees (Eiger) regarding 2024 projected taxable income calculation.	\$657.00	0.5	\$328.50
Richter, Jason	Continue to correspond with K. Gerstel (Deloitte) regarding section 382, limitations on net operating losses, tax issues, including 5% shareholder activity.	\$868.00	0.5	\$434.00
07/15/2024				
Gerstel, Kenneth	Review draft information request for state tax gain analysis.	\$868.00	0.5	\$434.00

Main Document Page 16 of 29
Eiger Biopharmaceuticals, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2024 - September 05, 2024

Date	Description	Rate	Hours	Fees
<i>Tax Consulting Services</i>				
07/15/2024				
Gerstel, Kenneth	Prepare tax disclosure statement comments.	\$868.00	1.0	\$868.00
Gerstel, Kenneth	Call with G. Woods, S. Lin (Deloitte) regarding deductibility of Eiger's bankruptcy fees.	\$868.00	0.5	\$434.00
Lin, Sylvia	Call with G. Woods, K. Gerstel (Deloitte) regarding deductibility of Eiger's bankruptcy fees.	\$657.00	0.5	\$328.50
Lin, Sylvia	Review draft information request for state tax gain analysis to identify data already provided.	\$657.00	1.1	\$722.70
Sullivan, Brian	Review draft information request for state tax gain analysis.	\$868.00	0.5	\$434.00
Woods, Gretchen	Call with S. Lin, K. Gerstel (Deloitte) regarding deductibility of Eiger's bankruptcy fees.	\$868.00	0.5	\$434.00
07/16/2024				
Lin, Sylvia	Gather documents to fulfill information request for purposes of calculating state tax gain.	\$657.00	1.4	\$919.80
Lin, Sylvia	Draft email response regarding multistate information request to L. Sowlati, B. Sullivan (Deloitte).	\$657.00	0.5	\$328.50
Richter, Jason	Review section 382, limitations on net operating losses, modeling in light of 5% shareholder activity during bankruptcy period.	\$868.00	0.5	\$434.00
07/17/2024				
May, Molly	Continue to update section 382, limitations on net operating losses, analysis for equity activity from 1/1/2023 to present.	\$442.00	4.0	\$1,768.00
May, Molly	Update section 382, limitations on net operating losses, analysis for equity activity from 1/1/2023 to present.	\$442.00	2.5	\$1,105.00
07/18/2024				
Gerstel, Kenneth	Review 2024 projected taxable income calculation.	\$868.00	1.0	\$868.00

Main Document Page 17 of 29
Eiger Biopharmaceuticals, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2024 - September 05, 2024

Date	Description	Rate	Hours	Fees
<i>Tax Consulting Services</i>				
07/18/2024				
Gerstel, Kenneth	Review updated section 382, limitations on net operating losses, analysis.	\$868.00	1.0	\$868.00
07/22/2024				
May, Molly	Update section 382, limitations on net operating losses, analysis for equity activity from 1/1/2023 to present.	\$442.00	1.0	\$442.00
07/23/2024				
Gerstel, Kenneth	Respond to questions from M. May (Deloitte) regarding the section 382, limitations on net operating losses, analysis.	\$868.00	1.3	\$1,128.40
07/24/2024				
Dougherty, Kevin	Call with P. Coloma. D. Staut (Alvarez), K. Gerstel (Deloitte), A. Wallace, W Curtin (Sidley), R. Parisi, W. Martin Jr. (PBN), G. Cribbe, A. Gui (Eiger equity committee) regarding estimated 2024 federal and state income tax liabilities.	\$868.00	0.7	\$607.60
Gerstel, Kenneth	Call with P. Coloma. D. Staut (Alvarez), K. Dougherty (Deloitte), A. Wallace, W Curtin (Sidley), R. Parisi, W. Martin Jr. (PBN), G. Cribbe, A. Gui (Eiger equity committee) regarding estimated 2024 federal and state income tax liabilities.	\$868.00	0.7	\$607.60
Gerstel, Kenneth	Review the updated section 382, limitations on net operating losses, analysis.	\$868.00	1.3	\$1,128.40
07/26/2024				
Dougherty, Kevin	Call with K Gerstel (Deloitte), P. Coloma, A. Wallace (Eiger) to discuss 382, limitations on net operating losses, position.	\$868.00	0.5	\$434.00
Gerstel, Kenneth	Review 382, limitations on net operating losses, model to prepare for call with P. Coloma, A. Wallace (Eiger).	\$868.00	1.2	\$1,041.60

Main Document Page 18 of 29
Eiger Biopharmaceuticals, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2024 - September 05, 2024

Date	Description	Rate	Hours	Fees
<i>Tax Consulting Services</i>				
07/26/2024				
Gerstel, Kenneth	Call with K. Dougherty (Deloitte), P. Coloma, A. Wallace (Eiger) to discuss 382, limitations on net operating losses, position.	\$868.00	0.5	\$434.00
Long, Ashley	Review cost schedule for purposes of analyzing transaction costs.	\$546.00	0.4	\$218.40
Long, Ashley	Email G. Woods (Deloitte) regarding cost schedule for purposes of analyzing transaction costs.	\$546.00	0.4	\$218.40
Long, Ashley	Review fee applications for purposes of analyzing transaction costs.	\$546.00	1.6	\$873.60
Woods, Gretchen	Review transaction costs incurred by Eiger in connection with the bankruptcy/restructuring transaction to analyze allocation of those costs for tax purposes.	\$868.00	1.5	\$1,302.00
07/29/2024				
Gerstel, Kenneth	Review emails from B. Sullivan, L. Sowlati (Deloitte) regarding state tax issues with various asset sales.	\$868.00	0.5	\$434.00
07/30/2024				
Gerstel, Kenneth	Prepare email summarizing section 382, limitations on net operating losses, analysis.	\$868.00	0.5	\$434.00
Sowlati, Lili	Consider potential state tax issues associated with various asset sales in preparation for call with M. Luong, B. Sullivan, K. Gerstel (Deloitte).	\$777.00	1.5	\$1,165.50
07/31/2024				
Gerstel, Kenneth	Call with M. Luong, L. Sowlati, B. Sullivan (Deloitte) to discuss potential state tax issues with various assets sales.	\$868.00	0.2	\$173.60
Gerstel, Kenneth	Call with L. Sowlati, B. Sullivan (Deloitte) to discuss disposition transactions and potential state tax leakage in states that do not adopt section 174, amortization of research and experimental expenditures.	\$868.00	0.4	\$347.20

Main Document Page 19 of 29
Eiger Biopharmaceuticals, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2024 - September 05, 2024

Date	Description	Rate	Hours	Fees
<i>Tax Consulting Services</i>				
07/31/2024				
Gerstel, Kenneth	Review 2024 taxable income calculation.	\$868.00	1.4	\$1,215.20
Luong, Trang Mimi	Call with K. Gerstel, L. Sowlati, B. Sullivan (Deloitte) to discuss potential state tax issues with various assets sales.	\$777.00	0.2	\$155.40
Sowlati, Lili	Call with K. Gerstel, M. Luong, B. Sullivan (Deloitte) to discuss potential state tax issues with various assets sales.	\$777.00	0.2	\$155.40
Sowlati, Lili	Call with K. Gerstel, B. Sullivan (Deloitte) to discuss disposition transactions and potential state tax leakage in states that do not adopt section 174, amortization of research and experimental expenditures.	\$777.00	0.4	\$310.80
Sowlati, Lili	Summarize potential state tax issues resulting from sale of assets.	\$777.00	0.5	\$388.50
Sullivan, Brian	Call with K. Gerstel, M. Luong, L. Sowlati (Deloitte) to discuss potential state tax issues with various assets sales.	\$868.00	0.2	\$173.60
Sullivan, Brian	Call with K. Gerstel, L. Sowlati (Deloitte) to discuss disposition transactions and potential state tax leakage in states that do not adopt section 174, amortization of research and experimental expenditures.	\$868.00	0.4	\$347.20
08/01/2024				
Chellappa, Rachel	Review section 382, limitations on net operating losses, owner shift analysis.	\$777.00	4.0	\$3,108.00
Chellappa, Rachel	Update section 382, limitations on net operating losses, workpapers and model.	\$777.00	3.0	\$2,331.00
Gerstel, Kenneth	Review state tax impacts from 2024 asset sale transactions.	\$868.00	1.0	\$868.00
May, Molly	Update section 382, limitations on net operating losses, analysis for equity activity from 1/1/2023 to present.	\$442.00	1.0	\$442.00
Sowlati, Lili	Review asset purchase agreements.	\$777.00	0.6	\$466.20

Main Document Page 20 of 29
Eiger Biopharmaceuticals, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2024 - September 05, 2024

Date	Description	Rate	Hours	Fees
<i>Tax Consulting Services</i>				
08/01/2024				
Sullivan, Brian	Review asset purchase agreements.	\$868.00	1.2	\$1,041.60
08/02/2024				
Dougherty, Kevin	Discussion with P. Coloma, D. Staut (Eiger) regarding 2024 taxable income estimate.	\$868.00	0.5	\$434.00
Dougherty, Kevin	Discussion with K. Gerstel (Deloitte), W. Curtin, P. Coloma, A. Wallace, D. Staut (Eiger) regarding 2024 taxable income estimate.	\$868.00	0.5	\$434.00
Gerstel, Kenneth	Discussion with K. Dougherty (Deloitte), W. Curtin, P. Coloma, A. Wallace, D. Staut (Eiger) regarding 2024 taxable income estimate.	\$868.00	0.5	\$434.00
Gerstel, Kenneth	Review section 382, limitations on net operating losses, analysis.	\$868.00	1.8	\$1,562.40
08/05/2024				
Chellappa, Rachel	Review section 382, limitations on net operating losses, owner shift analysis revisions.	\$777.00	0.5	\$388.50
Sowlati, Lili	Review state conformity research regarding section 174, amortization of research and experimental expenditures.	\$777.00	0.7	\$543.90
08/06/2024				
Liu, Emporia	Conduct state conformity research regarding section 174, amortization of research and experimental expenditures.	\$657.00	1.0	\$657.00
Long, Ashley	Draft email to G. Woods (Deloitte) for review to send to K. Gerstel, S. Lin, K. Dougherty (Deloitte) regarding the conclusions drawn from researching deductibility of bankruptcy fees related to asset sales.	\$546.00	0.6	\$327.60
Sowlati, Lili	Continue to review state conformity research regarding section 174, amortization of research and experimental expenditures.	\$777.00	0.3	\$233.10

Main Document Page 21 of 29
Eiger Biopharmaceuticals, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2024 - September 05, 2024

Date	Description	Rate	Hours	Fees
<i>Tax Consulting Services</i>				
08/07/2024				
Liu, Emporia	Conduct section 174, amortization of research and experimental expenditures, conformity research for California.	\$657.00	1.5	\$985.50
Liu, Emporia	Conduct section 174, amortization of research and experimental expenditures, conformity research for Colorado.	\$657.00	1.5	\$985.50
Liu, Emporia	Conduct section 174, amortization of research and experimental expenditures, conformity research for Florida.	\$657.00	1.0	\$657.00
Liu, Emporia	Conduct section 174, amortization of research and experimental expenditures, conformity research for North Carolina.	\$657.00	1.0	\$657.00
Liu, Emporia	Conduct section 174, amortization of research and experimental expenditures, conformity research for Texas.	\$657.00	1.0	\$657.00
Liu, Emporia	Review state section 174, amortization of research and experimental expenditures, conformity matrix.	\$657.00	1.0	\$657.00
Sowlati, Lili	Review state section 174, amortization of research and experimental expenditures, conformity matrix.	\$777.00	1.0	\$777.00
Sullivan, Brian	Discussion with S. Lin (Deloitte) regarding information needed for preparation of projected state taxable income.	\$868.00	0.4	\$347.20
Woods, Gretchen	Review email from A. Long (Deloitte) detailing approach to analyze tax treatment of transaction costs.	\$868.00	0.4	\$347.20
08/08/2024				
Liu, Emporia	Conduct state conformity research regarding section 174, amortization of research and experimental expenditures.	\$657.00	1.5	\$985.50

Main Document Page 22 of 29
Eiger Biopharmaceuticals, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2024 - September 05, 2024

Date	Description	Rate	Hours	Fees
<i>Tax Consulting Services</i>				
08/08/2024				
Liu, Emporia	Continue to conduct state conformity research regarding section 174, amortization of research and experimental expenditures.	\$657.00	0.5	\$328.50
Sowlati, Lili	Review state conformity research regarding section 174, amortization of research and experimental expenditures.	\$777.00	1.0	\$777.00
Sullivan, Brian	Review tax data provided for purposes of estimating California apportionment impact of asset sale transactions.	\$868.00	0.6	\$520.80
08/09/2024				
Long, Ashley	Research recovery of capitalized transaction costs at liquidation.	\$546.00	1.6	\$873.60
Sowlati, Lili	Prepare estimate of California apportionment impact of asset sale transactions.	\$777.00	2.0	\$1,554.00
Woods, Gretchen	Review questions from K. Gerstel (Deloitte) regarding the tax treatment of transaction costs.	\$868.00	0.5	\$434.00
Yuan, Xuerou	Prepare shareholder questionnaires for section 382, limitations on net operating losses, analysis.	\$546.00	0.7	\$382.20
08/10/2024				
Woods, Gretchen	Review public letter ruling regarding bankruptcy costs to send to K. Gerstel, S. Lin, K. Dougherty, A. Long (Deloitte).	\$868.00	0.5	\$434.00
08/12/2024				
Freeman, Kathleen	Review section 59(e), optional 10-year writeoff of certain tax preferences, election questions.	\$868.00	0.5	\$434.00
Sowlati, Lili	Prepare state tax leakage model.	\$777.00	2.7	\$2,097.90
Sowlati, Lili	Read correspondence from K. Freeman (Deloitte) regarding potential section 59(e), optional 10-year writeoff of certain tax preferences, opportunities.	\$777.00	0.3	\$233.10

Main Document Page 23 of 29
Eiger Biopharmaceuticals, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2024 - September 05, 2024

Date	Description	Rate	Hours	Fees
<i>Tax Consulting Services</i>				
08/12/2024				
Sullivan, Brian	Review state tax research regarding conformity to section 174, amortization of research and experimental expenditures.	\$868.00	1.2	\$1,041.60
Sullivan, Brian	Review California apportionment analysis for gain inclusion in state income tax.	\$868.00	0.9	\$781.20
Sullivan, Brian	Research section 59(e), optional 10-year writeoff of certain tax preferences, position for purposes of California gain analysis.	\$868.00	0.4	\$347.20
08/13/2024				
Sowlati, Lili	Continue to prepare state tax leakage model.	\$777.00	1.7	\$1,320.90
Sullivan, Brian	Research potential California planning related to non-deductible section 59(e), optional 10-year writeoff of certain tax preferences, expenses.	\$868.00	1.4	\$1,215.20
Sullivan, Brian	Review revised California and Texas state tax leakage estimates.	\$868.00	0.3	\$260.40
Yuan, Xuerou	Prepare shareholder questionnaires for section 382, limitations on net operating losses, modeling.	\$546.00	0.2	\$109.20
08/14/2024				
Gabbianelli, Dominic	Call with D. Gabbianelli (Deloitte) to discuss potential tax return position to deduct section 59(e), optional 10-year writeoff of certain tax preferences, costs for California only purposes in 2024.	\$868.00	0.2	\$173.60
Sowlati, Lili	Call with B. Sullivan (Deloitte) to discuss potential state tax leakage in California and Texas due to asset sales.	\$777.00	0.3	\$233.10
Sullivan, Brian	Call with L. Sowlati (Deloitte) to discuss potential state tax leakage in California and Texas due to asset sales	\$868.00	0.3	\$260.40

Main Document Page 24 of 29
Eiger Biopharmaceuticals, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2024 - September 05, 2024

Date	Description	Rate	Hours	Fees
<i>Tax Consulting Services</i>				
08/14/2024				
Sullivan, Brian	Draft email to K. Dougherty (Deloitte) regarding state tax leakage calculations for California and Texas.	\$868.00	0.3	\$260.40
Sullivan, Brian	Review revised state tax leakage calculations for Texas.	\$868.00	0.4	\$347.20
Sullivan, Brian	Call with D. Gabbianelli (Deloitte) to discuss potential tax return position to deduct section 59(e), optional 10-year writeoff of certain tax preferences, costs for California only purposes in 2024.	\$868.00	0.2	\$173.60
08/15/2024				
Chellappa, Rachel	Analyze differences in 12/31/2022 cumulative owner shift percentage from prior section 382, limitations on net operating losses, analysis attributable to 5-percent shareholder's fluctuating ownership.	\$777.00	0.5	\$388.50
Chellappa, Rachel	Prepare section 382, limitations on net operating losses, high-level limitation calculations.	\$777.00	1.0	\$777.00
Gabbianelli, Dominic	Email K. Dougherty, B. Sullivan (Deloitte) regarding research of deductibility of unamortized section 59 (e), optional 10-year writeoff of certain tax preferences, basis.	\$868.00	0.3	\$260.40
Gabbianelli, Dominic	Research the deductibility of unamortized section 59(e), optional 10-year writeoff of certain tax preferences, basis.	\$868.00	0.5	\$434.00
Gabbianelli, Dominic	Communication with K. Dougherty, B. Sullivan (Deloitte) regarding section 59 (e), optional 10-year writeoff of certain tax preferences, basis recovery.	\$868.00	0.3	\$260.40
Sullivan, Brian	Review section 59(e), optional 10-year writeoff of certain tax preferences, and section 1016, adjustments to basis, research related to California gain calculations.	\$868.00	0.6	\$520.80

Main Document Page 25 of 29
Eiger Biopharmaceuticals, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2024 - September 05, 2024

Date	Description	Rate	Hours	Fees
<i>Tax Consulting Services</i>				
08/16/2024				
Chellappa, Rachel	Prepare shareholder questionnaires for section 382, limitations on net operating losses, modeling.	\$777.00	1.0	\$777.00
Dougherty, Kevin	Email P. Coloma, D. Staut (Eiger) regarding state tax impact of 2024 asset sale transactions.	\$868.00	0.7	\$607.60
08/19/2024				
Dougherty, Kevin	Email L. Lance, B. Lees (Eiger) regarding New Jersey tax notice.	\$868.00	0.5	\$434.00
Gerstel, Kenneth	Read emails from K. Dougherty (Deloitte) on state notices.	\$868.00	0.5	\$434.00
Sowlati, Lili	Revise state tax leakage calculations for California and Texas.	\$777.00	0.1	\$77.70
08/20/2024				
Dougherty, Kevin	Meet with L. Sowlati, B. Sullivan (Deloitte) to discuss state tax impacts on 2024 asset sale transactions.	\$868.00	0.5	\$434.00
Gerstel, Kenneth	Review emails from B. Sullivan (Deloitte) regarding state tax impacts on 2024 asset sale transactions.	\$868.00	0.5	\$434.00
Sowlati, Lili	Meet with K. Dougherty, B. Sullivan (Deloitte) to discuss state tax impacts on 2024 asset sale transactions.	\$777.00	0.5	\$388.50
Sowlati, Lili	Call with B. Sullivan (Deloitte) to discuss revised state tax calculations in California and Texas.	\$777.00	0.5	\$388.50
Sullivan, Brian	Call with L. Sowlati (Deloitte) to discuss revised state tax calculations in California and Texas.	\$868.00	0.5	\$434.00
Sullivan, Brian	Meet with K. Dougherty, L. Sowlati (Deloitte) to discuss state tax impacts on 2024 asset sale transactions.	\$868.00	0.5	\$434.00
08/21/2024				
Sowlati, Lili	Revise state tax leakage calculations for California.	\$777.00	0.4	\$310.80

Main Document Page 26 of 29
Eiger Biopharmaceuticals, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2024 - September 05, 2024

Date	Description	Rate	Hours	Fees
<i>Tax Consulting Services</i>				
08/22/2024				
Chellappa, Rachel	Review high-level section 382, limitations on net operating losses, limitation calculations.	\$777.00	3.0	\$2,331.00
Gerstel, Kenneth	Read research on California basis adjustment for section 59(e), optional 10-year writeoff of certain tax preferences, deferred expenses.	\$868.00	1.0	\$868.00
Gerstel, Kenneth	Review section 382, limitations on net operating losses, limitation calculations.	\$868.00	1.0	\$868.00
Sullivan, Brian	Research California basis adjustment for section 59(e), optional 10-year writeoff of certain tax preferences, deferred expenses.	\$868.00	0.4	\$347.20
08/23/2024				
Chellappa, Rachel	Review shareholder questionnaires for purposes of section 382, limitations on net operating losses, modeling.	\$777.00	0.5	\$388.50
Chellappa, Rachel	Evaluate impact of high-level section 382, limitations on net operating losses, limitation calculations.	\$777.00	0.5	\$388.50
Dougherty, Kevin	Call with B. Sullivan (partial), K. Gerstel, L. Sowlati (Deloitte) to discuss California state tax exposure on gain transactions.	\$868.00	0.5	\$434.00
Gerstel, Kenneth	Call with B. Sullivan (partial), K. Dougherty, L. Sowlati (Deloitte) to discuss California state tax exposure on gain transactions.	\$868.00	0.5	\$434.00
Richter, Jason	Review summary of high-level section 382, limitations on net operating losses, limitation calculations.	\$868.00	2.0	\$1,736.00
Sowlati, Lili	Call with B. Sullivan (partial), K. Dougherty, K. Gerstel (Deloitte) to discuss California state tax exposure on gain transactions.	\$777.00	0.5	\$388.50
Sullivan, Brian	Call (partial) with K. Dougherty, K. Gerstel, L. Sowlati (Deloitte) to discuss California state tax exposure on gain transactions.	\$868.00	0.2	\$173.60

Main Document Page 27 of 29
Eiger Biopharmaceuticals, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2024 - September 05, 2024

Date	Description	Rate	Hours	Fees
<i>Tax Consulting Services</i>				
08/26/2024				
Dougherty, Kevin	Call with A. Wallice, W. Curtin, S. Advnai (Sidley), L. Sowlati, B. Sullivan, K. Gerstel (Deloitte) to discuss federal section 174, experimental expenditures, deduction and state tax consequences, including potential California tax liability.	\$868.00	0.5	\$434.00
Gerstel, Kenneth	Review revised California state tax estimate in preparation for call with A. Wallice, W. Curtin, S. Advnai (Sidley) to discuss federal section 174, experimental expenditures, deduction and state tax consequences, including potential California tax liability.	\$868.00	1.0	\$868.00
Gerstel, Kenneth	Call with A. Wallice, W. Curtin, S. Advnai (Sidley), L. Sowlati, B. Sullivan, K. Dougherty (Deloitte) to discuss federal section 174, experimental expenditures, deduction and state tax consequences, including potential California tax liability.	\$868.00	0.5	\$434.00
Sowlati, Lili	Call with A. Wallice, W. Curtin, S. Advnai (Sidley), K. Dougherty, B. Sullivan, K. Gerstel (Deloitte) to discuss federal section 174, experimental expenditures, deduction and state tax consequences, including potential California tax liability.	\$777.00	0.5	\$388.50
Sullivan, Brian	Call with A. Wallice, W. Curtin, S. Advnai (Sidley), K. Dougherty, L. Sowlati, K. Gerstel (Deloitte) to discuss federal section 174, experimental expenditures, deduction and state tax consequences, including potential California tax liability.	\$868.00	0.5	\$434.00
Sullivan, Brian	Review updated state cash tax calculations for 2024 asset sales.	\$868.00	0.2	\$173.60
08/27/2024				
Lin, Sylvia	Review New Jersey tax payment notes.	\$657.00	0.5	\$328.50

Main Document Page 28 of 29
Eiger Biopharmaceuticals, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2024 - September 05, 2024

Date	Description	Rate	Hours	Fees
<i>Tax Consulting Services</i>				
08/27/2024				
Sowlati, Lili	Call with B. Sullivan (Deloitte) to discuss revised California state tax estimate.	\$777.00	0.2	\$155.40
Sowlati, Lili	Review revised California state tax estimate in preparation for call with B. Sullivan (Deloitte).	\$777.00	0.5	\$388.50
Sullivan, Brian	Call with L. Sowlati (Deloitte) to discuss revised California state tax estimate.	\$868.00	0.2	\$173.60
08/29/2024				
Lin, Sylvia	Review Eiger New Jersey tax notice.	\$657.00	0.3	\$197.10
Zhang, Ziwei	Call New Jersey to resolve the proof of claim notice.	\$546.00	0.5	\$273.00
Zhang, Ziwei	Compile email to New Jersey agent to summarize the proof of claim issue and request resolution.	\$546.00	1.2	\$655.20
08/30/2024				
Dougherty, Kevin	Email K. Gerstel (Deloitte) regarding income tax compliance obligations.	\$868.00	0.5	\$434.00
09/03/2024				
Zhang, Ziwei	Prepare New Jersey proof of claim notice.	\$546.00	0.3	\$163.80
Subtotal for Tax Consulting Services:			125.6	\$95,516.00
Total			189.5	\$100,035.10
Adjustment				
Tax Compliance Fixed Fee				\$25,312.50
Adjustment Subtotal :				\$25,312.50
Total			189.5	\$125,347.60

Main Document Page 29 of 29
Eiger Biopharmaceuticals, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2024 - September 05, 2024

Recapitulation

Name	Rate	Hours	Fees
Dougherty, Kevin	\$868.00	9.3	\$8,072.40
Freeman, Kathleen	\$868.00	0.5	\$434.00
Gabbianelli, Dominic	\$868.00	1.3	\$1,128.40
Gerstel, Kenneth	\$868.00	28.5	\$24,738.00
Richter, Jason	\$868.00	4.0	\$3,472.00
Sullivan, Brian	\$868.00	11.8	\$10,242.40
Woods, Gretchen	\$868.00	3.4	\$2,951.20
Chellappa, Rachel	\$777.00	14.0	\$10,878.00
Luong, Trang Mimi	\$777.00	0.5	\$388.50
Sowlati, Lili	\$777.00	16.4	\$12,742.80
Lin, Sylvia	\$657.00	14.7	\$9,657.90
Liu, Emporia	\$657.00	10.0	\$6,570.00
Long, Ashley	\$546.00	4.6	\$2,511.60
Yuan, Xuerou	\$546.00	0.9	\$491.40
Zhang, Ziwei	\$546.00	2.0	\$1,092.00
May, Molly	\$442.00	8.5	\$3,757.00
McDonald, Carisa	\$275.00	3.3	\$907.50
Lin, Sylvia	\$0.00	5.1	\$0.00
Wang, Selena	\$0.00	21.5	\$0.00
Zhang, Ziwei	\$0.00	29.2	\$0.00
Tax Compliance Fixed Fee			\$25,312.50
Total		189.5	\$125,347.60