

**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> , <sup>1</sup>	)	Case No. 24-80040 (SGJ)
	)	
Debtors.	)	(Jointly Administered)
	)	

**SUMMARY COVER SHEET TO THE FINAL FEE APPLICATION OF  
 DELOITTE TAX LLP FOR COMPENSATION OF SERVICES RENDERED AS  
 TAX SERVICES PROVIDER TO THE DEBTORS FOR  
THE PERIOD FROM APRIL 1, 2024 THROUGH SEPTEMBER 5, 2024**

<b>Name of Applicant:</b>	Deloitte Tax LLP	
<b>Applicant’s Role in Case:</b>	Tax services provider to Debtors and Debtors in Possession	
<b>Effective Date of Order of Employment Signed:</b>	04/01/2024 [Docket No. 330]	
	<b>Beginning of Period</b>	<b>End of Period</b>
<b>Time period covered by this Application:</b>	04/01/2024	09/05/2024
<b>Time period(s) covered by prior Applications:</b>	N/A	N/A
<b>Total amounts awarded in all prior Applications:</b>	N/A	
<b>Total fees requested in this Application:</b>	\$142,494.10	
<b>Total professional fees requested in this Application:</b>	\$141,586.60	
<b>Total actual professional hours covered by this Application:</b>	229.1	
<b>Average hourly rate for professionals:</b>	\$618.01	
<b>Total paraprofessional fees requested in this Application:</b>	\$907.50	
<b>Total actual paraprofessional hours covered by this Application:</b>	3.3	
<b>Average hourly rate for paraprofessionals:</b>	\$275.00	
<b>Reimbursable expenses sought in this application:</b>	\$0.00	
<b>Total Fees and Expenses Requested in this Statement (inclusive of 20% holdback):</b>	\$142,494.10	

<sup>1</sup> 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.



**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> , <sup>1</sup>	)	Case No. 24-80040 (SGJ)
	)	
Debtors.	)	(Jointly Administered)
	)	

---

**SUMMARY COVER SHEET TO THE FINAL FEE APPLICATION OF  
DELOITTE TAX LLP FOR COMPENSATION OF SERVICES RENDERED AS  
TAX SERVICES PROVIDER TO THE DEBTORS FOR  
THE PERIOD FROM APRIL 1, 2024 THROUGH SEPTEMBER 5, 2024**

**If 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.txnb.uscourts.gov> no more than twenty-four (24) days after the date this motion was filed. If you do not have electronic filing privileges, you must file a written objection that is actually received by the clerk and filed on the docket no more than twenty-four (24) days after the date this motion was filed. Otherwise, the Court may treat the pleading as unopposed and grant the relief requested.**

**A hearing will be conducted on the matters set forth in this motion on October 24, 2024 at 9:30 a.m. (prevailing Central Time) in Courtroom #1, 14th Floor, Earle Cabell Federal Building, 1100 Commerce Street, Suite 1254, Dallas, Texas 75242.**

**You may participate in the hearing either in person or by an audio and video connection. Audio communication will be by use of the Court's dial-in facility. You may access the facility at 650.479.3207. Video communication will be by the use of the Cisco WebEx platform. Connect via the Cisco WebEx application or click the link on Judge Jernigan's home page. The meeting code is 2304-154-2638. Click the settings icon in the upper right corner and enter your name under the personal information setting. WebEx hearing instructions may be obtained from Judge Jernigan's hearing/calendar site: <https://www.txnb.uscourts.gov/judges-info/hearing-dates/chief-judge-jernigans-hearing-dates>.**

**Hearing appearances must be made electronically in advance of electronic hearings. To make your appearance, click the "Electronic Appearance" link on Judge Jernigan's home page. Select the case name, complete the required fields and click "Submit" to complete your appearance.**

---

<sup>1</sup> 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.

Name of Applicant: Deloitte Tax LLP

Authorized to Provide Professional Services as: Tax Services Provider

Date of Retention: Effective as of April 1, 2024

Period for which Compensation and Reimbursement is Sought: April 1, 2024 through September 5, 2024

Amount of Fees Requested: \$ 142,494.10

Amount of Expense Reimbursement Sought \$ -

Total Amount of Fees and Expense: \$ 142,494.10

This is an:  Monthly  Interim  Final Application

**PRIOR FEE APPLICATIONS FILED**

Date Filed / Docket #	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
09/10/24 Dkt. 653	04/01/2024 - 04/30/2024	\$ 6,259.00	\$ -	\$ 5,007.20	\$ -
09/10/24 Dkt. 654	05/01/2024 - 05/31/2024	\$ 10,125.00	\$ -	\$ 8,100.00	\$ -
09/10/24 Dkt. 655	06/01/2024 - 06/30/2024	\$ 762.50	\$ -	\$ 610.00	\$ -
TBD	07/01/2024 - 09/05/2024	\$ 125,347.60	\$ -		\$ -

**TOTAL \$ 142,494.10 \$ - \$ 13,717.20 \$ -**

**CUMULATIVE TIME SUMMARY BY PROFESSIONAL**

For the Period of April 1, 2024 through September 5, 2024

Professional	Level	Rate	Hours	Fees
<b><i>Firm Retention</i></b>				
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
<b>Professional Subtotal:</b>			<b>4.8</b>	<b>\$3,611.60</b>

Professional	Level	Rate	Hours	Fees
<b><i>Tax Compliance Services</i></b>				
Lin, Sylvia	Manager		9.7	
Wang, Selena	Senior		22.0	
Zhang, Ziwei	Senior		64.5	
<b>Professional Subtotal:</b>			<b>96.2</b>	<b>\$40,500.00</b>

Professional	Level	Rate	Hours	Fees
<b><i>Tax Consulting Services</i></b>				
Dougherty, Kevin	Partner or Principal	\$868.00	10.3	\$8,940.40
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	27.0	\$23,436.00
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	13.2	\$8,672.40
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
<b>Professional Subtotal:</b>			<b>128.1</b>	<b>\$97,475.00</b>

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

**Total** **Blended Hourly Rate: \$613.14** **232.4** **\$142,494.10**

**CUMULATIVE FEES BY CATEGORY SUMMARY**  
For the Period of April 1, 2024 through September 5, 2024

<b>Categories</b>	<b>Hours</b>	<b>Fees</b>
Firm Retention	4.8	\$3,611.60
Preparation of Fee Applications	3.3	\$907.50
Tax Compliance Services	96.2	\$40,500.00
Tax Consulting Services	128.1	\$97,475.00
<b>Fees Category Subtotal :</b>	<b>232.4</b>	<b>\$142,494.10</b>

Deloitte Tax LLP  
555 Mission Street  
San Francisco, CA 94105-0920  
Telephone: 415.783.4119  
Facsimile: 866.739.6596  
Kevin Dougherty

*Tax Services Provider to the Debtors*

**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> , <sup>1</sup>	)	Case No. 24-80040 (SGJ)
	)	
Debtors.	)	(Jointly Administered)
	)	

**FINAL FEE APPLICATION OF  
DELOITTE TAX LLP FOR COMPENSATION OF SERVICES RENDERED AS  
TAX SERVICES PROVIDER TO THE DEBTORS FOR  
THE PERIOD FROM APRIL 1, 2024 THROUGH SEPTEMBER 5, 2024**

Deloitte Tax LLP (“Deloitte Tax” or the “Applicant”), tax services provider for the debtors and debtors-in-possession (collectively, the “Debtors”) in these chapter 11 cases, hereby submits this final fee application (the “Final Fee Application”) seeking allowance and payment of compensation and reimbursement of expenses pursuant to section 105(a), 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”), and rule 2016-1 of the Local Bankruptcy Rules for the Northern District of Texas (the “Local Rules”), for the period commencing April 1,

---

<sup>1</sup> 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.

2024 through and including September 5, 2024 (the “Final Application Period”). In support of this Final Fee Application, Deloitte Tax respectfully represents as follows:

### **JURISDICTION**

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

### **STATUTORY BASIS**

2. The statutory predicates for the relief requested herein are: (i) section 330 of the Bankruptcy Code; (ii) rule 2016 of the Bankruptcy Rules; and (iii) rule 2016-1 of the Local Rules.

### **BACKGROUND**

3. On April 1, 2024 (the “Petition Date”), the Debtors each filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. No trustee or examiner has been appointed in these chapter 11 cases.

5. On May 13, 2024, the Court entered the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* [Docket No. 259] (the “Compensation Order”), which generally sets forth the procedures for interim and final compensation and expense reimbursement for retained professionals.

### **RETENTION OF DELOITTE TAX**

6. On May 17, 2024, the Debtors filed the *Application for Entry of an Order Authorizing the Employment and Retention of Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date* [Docket No. 279] (the “Retention Application”).

7. On June 12, 2024, the Court entered an order approving the Retention Application [Docket No. 330] (the “Retention Order”).

**RELIEF REQUESTED**

8. By this Final Fee Application, Deloitte Tax respectfully seeks final compensation of 100% of its fees in the amount of \$142,494.10 incurred during the Final Application Period. Deloitte Tax did not incur any expenses during the Final Application Period. Deloitte Tax submits this Final Fee Application in accordance with the Compensation Order and the Retention Order. All services for which Deloitte Tax requests compensation were performed for the Debtors.

**BASIS FOR RELIEF**

9. This is the final fee application filed by Deloitte Tax in these cases. In connection with the professional services rendered, by this Final Fee Application, Deloitte Tax seeks compensation in the amount of \$142,494.10. The Applicant maintains computerized records of the time expended in the rendering of the professional services required by the Debtors. These records are maintained in the ordinary course of the Applicant's business. A detailed statement of hours spent rendering professional services to the Debtors in support of Deloitte Tax's request for compensation for fees incurred during the Final Application Period is attached hereto as Exhibit A. Exhibit A: (i) identifies the professionals and paraprofessionals that rendered services in each project category; and (ii) describe each service such professional or paraprofessional performed.

10. No agreement or understanding exists between Deloitte Tax and any nonaffiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

**DESCRIPTION OF SERVICES RENDERED**

11. Deloitte Tax provides below an overview of the services it rendered as tax services provider for the Debtors during the Final Application Period. Detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing services throughout the Final Application Period are also provided in the attached Exhibits.



**Firm Retention:**

**Hours 4.8, Amount \$3,611.60**

- Deloitte Tax personnel reviewed Deloitte Tax's retention documents, including the Retention Application and its declaration in support of its retention.

**Tax Compliance Services:**

**Hours 96.2, Amount \$40,500.00**

- Deloitte Tax assisted with the preparation of certain of the Debtors' 2023 federal and state income tax returns, including calculating 2024 estimated tax payments.

**Tax Consulting Services:**

**Hours 128.1, Amount \$97,475.00**

- Assisted the Debtors with their determination of deferred tax balances to be recorded for all business combinations concluded during the year ended December 31, 2023;
- Assisted the Debtors in computing their federal, state and foreign deferred income tax expense or benefit for the year ended December 31, 2023; and
- Assisted the Debtors with preparation of 2024 taxable income calculation.

**Preparation of Fee Applications:**

**Hours 3.3, Amount \$907.50**

- Deloitte Tax prepared its first, second, and third monthly fee statements to be submitted to this Court.

**ALLOWANCE OF COMPENSATION**

12. Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte Tax requests that it be allowed, on a final basis, compensation for the professional services rendered during the Final Application Period in the sum of \$142,494.10.

13. During the Final Application Period, allowance of compensation in the amount requested would result in a blended hourly billing rate for professionals of approximately \$618.01.

14. Deloitte Tax respectfully submits that the professional services rendered by Deloitte Tax on behalf of the Debtors during the Final Application Period were reasonable, necessary and appropriate to the administration of these chapter 11 cases and related matters.

**DELOITTE TAX'S REQUESTED FEES SHOULD BE ALLOWED  
BY THIS COURT**

15. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code “reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330 sets forth the criteria for the award of compensation and reimbursement:

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

- (a) the time spent on such services;
- (b) the rates charged for such services;
- (c) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (d) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (e) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (f) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

16. In the instant case, Deloitte Tax respectfully submits that the services for which it seeks compensation in this Final Application Period were necessary for and beneficial to the Debtors and were performed economically, effectively, and efficiently. Deloitte Tax further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors. Further, in accordance with the factors enumerated in section 330(a) of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these cases; (ii) the time expended; (iii) the nature and extent of the services

rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code. Accordingly, the approval of the compensation sought herein is warranted.

**CERTIFICATE OF COMPLIANCE AND WAIVER**

17. The undersigned representative of Deloitte Tax certifies that Deloitte Tax has reviewed the requirements of rule 2016-1 of the Local Rules and that the Final Fee Application substantially complies with that Local Rule. To the extent that the Final Fee Application does not comply in all respects with the requirements of Local Rule 2016-1, Deloitte Tax believes that such deviations are not material and respectfully requests that any such requirement be waived.

*[remainder of this page intentionally left blank]*

WHEREFORE, Deloitte Tax respectfully requests that the Court enter an order: (i) granting allowance, on a final basis, of compensation for professional services rendered to the Debtors by Deloitte Tax for the Final Application Period in the amount of \$142,494.10, which represents 100% of the total compensation for professional services rendered during the Final Application Period; (ii) authorizing and directing the Debtors to pay all such amounts to Deloitte Tax to the extent not previously paid; and (iii) granting such other and relief as may be just and proper.

Dated: September 26, 2024  
San Francisco, California

Respectfully submitted,

DELOITTE TAX LLP

/s/ Kevin Dougherty  
Kevin Dougherty  
Tax Partner  
555 Mission Street  
San Francisco, CA 94105-0920  
Telephone: 415.783.4119  
Facsimile: 866.739.6596

**Exhibit A**

**Proposed Order**

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

In re:

EIGER BIOPHARMACEUTICALS, INC.,  
*et al.*<sup>1</sup>

Debtors.

Chapter 11

Case No. 24-80040 (SGJ)

(Jointly Administered)

**ORDER APPROVING  
DELOITTE TAX LLP'S FINAL FEE  
APPLICATION FOR COMPENSATION FOR SERVICES  
RENDERED AS TAX SERVICES PROVIDER  
FOR THE DEBTORS AND DEBTORS-IN-POSSESSION FOR  
THE PERIOD FROM APRIL 1, 2024 THROUGH SEPTEMBER 5, 2024**

CAME ON FOR CONSIDERATION, the *Final Fee Application for Compensation for Services  
Rendered as Tax Services Provider for the Debtors and Debtors-in-Possession for the Period from April 1, 2024*

---

<sup>1</sup> 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.

*through September 5, 2024* (the “Application”) for Deloitte Tax LLP (“Deloitte Tax”), and the Court having reviewed the Application, the matters contained therein and exhibits thereto, and being of the opinion that the professional fees and expenses incurred should be allowed and paid by Debtors, it is therefore

**ORDERED**, that Deloitte Tax is hereby allowed final compensation for professional fees in the amount of \$142,494.10 and expenses in the amount of \$0.00 incurred from April 1, 2024 through September 5, 2024; it is further

**ORDERED**, that the Debtors are authorized and directed to pay Deloitte Tax the amount of \$142,494.10 as approved herein less any amounts previously paid with respect thereto.

**### END OF ORDER ###**

Submitted by:

**SIDLEY AUSTIN LLP**

Thomas R. Califano (TX Bar No. 24122825)

2021 McKinney Avenue, Suite 2000

Dallas, Texas 75201

Telephone: (214) 981-3300

Facsimile: (214) 981-3400

Email: tom.califano@sidley.com

*and*

William E. Curtin (admitted pro hac vice)

Anne G. Wallace (admitted pro hac vice)

787 Seventh Avenue

New York, NY 10019

Telephone: (212) 839-5300

Facsimile: (212) 839-5599

Email: wcurtin@sidley.com

anne.wallace@sidley.com

*Attorneys to the Debtors and*

*Debtors in Possession*