

UNITED STATES BANKRUPTCY COURT

Northern DISTRICT OF Texas

Dallas

In Re. Eiger BioPharmaceuticals, Inc.

§
§
§
§

Case No. 24-80040

Debtor(s)

Lead Case No. 24-80040

Jointly Administered

Monthly Operating Report

Chapter 11

Reporting Period Ended: 08/31/2024

Petition Date: 04/01/2024

Months Pending: 5

Industry Classification: 3 2 5 4

Reporting Method: Accrual Basis

Cash Basis

Debtor's Full-Time Employees (current):

6

Debtor's Full-Time Employees (as of date of order for relief):

9

Supporting Documentation (check all that are attached):

(For jointly administered debtors, any required schedules must be provided on a non-consolidated basis for each debtor)

- Statement of cash receipts and disbursements
Balance sheet containing the summary and detail of the assets, liabilities and equity (net worth) or deficit
Statement of operations (profit or loss statement)
Accounts receivable aging
Postpetition liabilities aging
Statement of capital assets
Schedule of payments to professionals
Schedule of payments to insiders
All bank statements and bank reconciliations for the reporting period
Description of the assets sold or transferred and the terms of the sale or transfer

/s/ Doug Staut

Doug Staut

Signature of Responsible Party

Printed Name of Responsible Party

10/02/2024

Date

2100 Ross Avenue, 21st Floor, Dallas, Texas 75201

Address

STATEMENT: This Periodic Report is associated with an open bankruptcy case; therefore § 1320.4(a)(2) applies.



2480040241002000000000002

Debtor's Name Eiger BioPharmaceuticals, Inc.

Case No. 24-80040

Part 1: Cash Receipts and Disbursements		Current Month	Cumulative
a.	Cash balance beginning of month	\$48,320,792	
b.	Total receipts (net of transfers between accounts)	\$3,102	\$29,536,745
c.	Total disbursements (net of transfers between accounts)	\$3,112,999	\$10,716,779
d.	Cash balance end of month (a+b-c)	\$45,210,895	
e.	Disbursements made by third party for the benefit of the estate	\$1,123,912	\$26,257,518
f.	Total disbursements for quarterly fee calculation (c+e)	\$4,236,912	\$36,974,297

Part 2: Asset and Liability Status (Not generally applicable to Individual Debtors. See Instructions.)		Current Month
a.	Accounts receivable (total net of allowance)	\$0
b.	Accounts receivable over 90 days outstanding (net of allowance)	\$0
c.	Inventory (Book <input checked="" type="radio"/> Market <input type="radio"/> Other <input type="radio"/> (attach explanation))	\$0
d.	Total current assets	\$62,125,625
e.	Total assets	\$62,197,473
f.	Postpetition payables (excluding taxes)	\$685,840
g.	Postpetition payables past due (excluding taxes)	\$0
h.	Postpetition taxes payable	\$0
i.	Postpetition taxes past due	\$0
j.	Total postpetition debt (f+h)	\$685,840
k.	Prepetition secured debt	\$15,038,392
l.	Prepetition priority debt	\$60,600
m.	Prepetition unsecured debt	\$28,217,203
n.	Total liabilities (debt) (j+k+l+m)	\$44,002,036
o.	Ending equity/net worth (e-n)	\$18,195,438

Part 3: Assets Sold or Transferred		Current Month	Cumulative
a.	Total cash sales price for assets sold/transferred outside the ordinary course of business	\$0	\$79,677,704
b.	Total payments to third parties incident to assets being sold/transferred outside the ordinary course of business	\$0	\$36,036,417
c.	Net cash proceeds from assets sold/transferred outside the ordinary course of business (a-b)	\$0	\$43,641,287

Part 4: Income Statement (Statement of Operations) (Not generally applicable to Individual Debtors. See Instructions.)		Current Month	Cumulative
a.	Gross income/sales (net of returns and allowances)	\$-6,872	
b.	Cost of goods sold (inclusive of depreciation, if applicable)	\$-11,068	
c.	Gross profit (a-b)	\$4,196	
d.	Selling expenses	\$12,663	
e.	General and administrative expenses	\$2,053,209	
f.	Other expenses	\$398,748	
g.	Depreciation and/or amortization (not included in 4b)	\$72,730	
h.	Interest	\$80,259	
i.	Taxes (local, state, and federal)	\$16,667	
j.	Reorganization items	\$4,774,788	
k.	Profit (loss)	\$-7,404,868	\$33,177,041

Debtor's Name Eiger BioPharmaceuticals, Inc.

Case No. 24-80040

Part 5: Professional Fees and Expenses

			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative
a.	Debtor's professional fees & expenses (bankruptcy) <i>Aggregate Total</i>		\$858,145	\$7,330,238	\$858,145	\$7,330,238
	<i>Itemized Breakdown by Firm</i>					
	Firm Name	Role				
i	Alvarez & Marsal	Financial Professional	\$623,025	\$2,247,196	\$623,025	\$2,247,196
ii	KCC, LLC	Other	\$210,120	\$725,344	\$210,120	\$725,344
iii	Sidley Austin LLP	Lead Counsel	\$0	\$4,202,667	\$0	\$4,202,667
iv	SSG Advisors, LLC	Other	\$25,000	\$155,031	\$25,000	\$155,031
v						
vi						
vii						
viii						
ix						
x						
xi						
xii						
xiii						
xiv						
xv						
xvi						
xvii						
xviii						
xix						
xx						
xxi						
xxii						
xxiii						
xxiv						
xxv						
xxvi						
xxvii						
xxviii						
xxix						
xxx						
xxxi						
xxxii						
xxxiii						
xxxiv						
xxxv						
xxxvi						

Debtor's Name Eiger BioPharmaceuticals, Inc.

Case No. 24-80040

xxxvii						
xxxviii						
xxxix						
xl						
xli						
xlii						
xliii						
xliv						
xlv						
xlvi						
xlvii						
xlviii						
xlix						
l						
li						
lii						
liii						
liv						
lv						
lvi						
lvii						
lviii						
lix						
lx						
lxi						
lxii						
lxiii						
lxiv						
lxv						
lxvi						
lxvii						
lxviii						
lxix						
lxx						
lxxi						
lxxii						
lxxiii						
lxxiv						
lxxv						
lxxvi						
lxxvii						
lxxviii						

Debtor's Name Eiger BioPharmaceuticals, Inc.

Case No. 24-80040

lxxix					
lxxx					
lxxxi					
lxxxii					
lxxxiii					
lxxxiv					
lxxxv					
lxxxvi					
lxxxvii					
lxxxviii					
lxxxix					
xc					
xc i					
xcii					
xciii					
xciv					
xcv					
xcvi					
xcvii					
xcviii					
xcix					
c					
ci					

		Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative	
b.	Debtor's professional fees & expenses (nonbankruptcy) <i>Aggregate Total</i>					
	<i>Itemized Breakdown by Firm</i>					
		Firm Name	Role			
	i					
	ii					
	iii					
	iv					
	v					
	vi					
	vii					
	viii					
	ix					
	x					
	xi					
	xii					
xiii						
xiv						

Debtor's Name Eiger BioPharmaceuticals, Inc.

Case No. 24-80040

xv						
xvi						
xvii						
xviii						
xix						
xx						
xxi						
xxii						
xxiii						
xxiv						
xxv						
xxvi						
xxvii						
xxviii						
xxix						
xxx						
xxxi						
xxxii						
xxxiii						
xxxiv						
xxxv						
xxxvi						
xxxvii						
xxxviii						
xxxix						
xl						
xli						
xlii						
xliii						
xliv						
xlv						
xlvi						
xlvii						
xlviii						
xlix						
l						
li						
lii						
liii						
liv						
lv						
lvi						

Debtor's Name Eiger BioPharmaceuticals, Inc.

Case No. 24-80040

lvii						
lviii						
lix						
lx						
lxi						
lxii						
lxiii						
lxiv						
lxv						
lxvi						
lxvii						
lxviii						
lxix						
lxx						
lxxi						
lxxii						
lxxiii						
lxxiv						
lxxv						
lxxvi						
lxxvii						
lxxvii						
lxxix						
lxxx						
lxxxi						
lxxxii						
lxxxii						
lxxxiv						
lxxxv						
lxxxvi						
lxxxvi						
lxxxvi						
lxxxix						
xc						
xc						
xcii						
xciii						
xciv						
xcv						
xcvi						
xcvii						
xcviii						

Debtor's Name Eiger BioPharmaceuticals, Inc.

Case No. 24-80040

	xcix					
	c					
c.	All professional fees and expenses (debtor & committees)			\$858,145	\$7,330,238	\$858,145 \$7,330,238

Part 6: Postpetition Taxes		Current Month	Cumulative
a.	Postpetition income taxes accrued (local, state, and federal)	\$0	\$0
b.	Postpetition income taxes paid (local, state, and federal)	\$0	\$0
c.	Postpetition employer payroll taxes accrued	\$0	\$0
d.	Postpetition employer payroll taxes paid	\$4,335	\$22,349
e.	Postpetition property taxes paid	\$0	\$0
f.	Postpetition other taxes accrued (local, state, and federal)	\$15,404	\$88,470
g.	Postpetition other taxes paid (local, state, and federal)	\$0	\$0

Part 7: Questionnaire - During this reporting period:

- a. Were any payments made on prepetition debt? (if yes, see Instructions) Yes No
- b. Were any payments made outside the ordinary course of business without court approval? (if yes, see Instructions) Yes No
- c. Were any payments made to or on behalf of insiders? Yes No
- d. Are you current on postpetition tax return filings? Yes No
- e. Are you current on postpetition estimated tax payments? Yes No
- f. Were all trust fund taxes remitted on a current basis? Yes No
- g. Was there any postpetition borrowing, other than trade credit? (if yes, see Instructions) Yes No
- h. Were all payments made to or on behalf of professionals approved by the court? Yes No N/A
- i. Do you have:
 - Worker's compensation insurance? Yes No
 - If yes, are your premiums current? Yes No N/A (if no, see Instructions)
 - Casualty/property insurance? Yes No
 - If yes, are your premiums current? Yes No N/A (if no, see Instructions)
 - General liability insurance? Yes No
 - If yes, are your premiums current? Yes No N/A (if no, see Instructions)
- j. Has a plan of reorganization been filed with the court? Yes No
- k. Has a disclosure statement been filed with the court? Yes No
- l. Are you current with quarterly U.S. Trustee fees as set forth under 28 U.S.C. § 1930? Yes No

Debtor's Name Eiger BioPharmaceuticals, Inc.

Case No. 24-80040

Part 8: Individual Chapter 11 Debtors (Only)

- a. Gross income (receipts) from salary and wages \$0
- b. Gross income (receipts) from self-employment \$0
- c. Gross income from all other sources \$0
- d. Total income in the reporting period (a+b+c) \$0
- e. Payroll deductions \$0
- f. Self-employment related expenses \$0
- g. Living expenses \$0
- h. All other expenses \$0
- i. Total expenses in the reporting period (e+f+g+h) \$0
- j. Difference between total income and total expenses (d-i) \$0
- k. List the total amount of all postpetition debts that are past due \$0
- l. Are you required to pay any Domestic Support Obligations as defined by 11 U.S.C § 101(14A)? Yes No
- m. If yes, have you made all Domestic Support Obligation payments? Yes No N/A

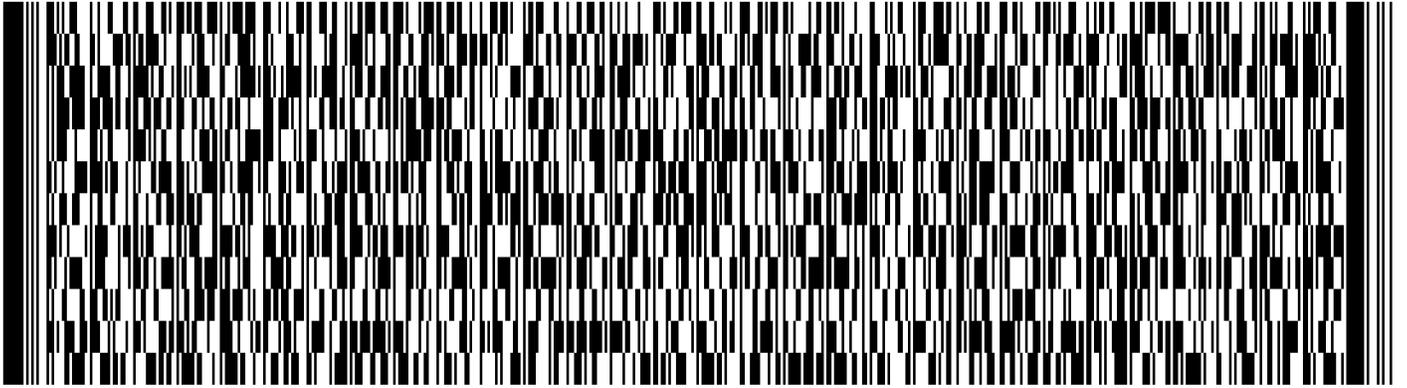
Privacy Act Statement

28 U.S.C. § 589b authorizes the collection of this information, and provision of this information is mandatory under 11 U.S.C. §§ 704, 1106, and 1107. The United States Trustee will use this information to calculate statutory fee assessments under 28 U.S.C. § 1930(a)(6). The United States Trustee will also use this information to evaluate a chapter 11 debtor's progress through the bankruptcy system, including the likelihood of a plan of reorganization being confirmed and whether the case is being prosecuted in good faith. This information may be disclosed to a bankruptcy trustee or examiner when the information is needed to perform the trustee's or examiner's duties or to the appropriate federal, state, local, regulatory, tribal, or foreign law enforcement agency when the information indicates a violation or potential violation of law. Other disclosures may be made for routine purposes. For a discussion of the types of routine disclosures that may be made, you may consult the Executive Office for United States Trustee's systems of records notice, UST-001, "Bankruptcy Case Files and Associated Records." See 71 Fed. Reg. 59,818 et seq. (Oct. 11, 2006). A copy of the notice may be obtained at the following link: http://www.justice.gov/ust/eo/rules_regulations/index.htm. Failure to provide this information could result in the dismissal or conversion of your bankruptcy case or other action by the United States Trustee. 11 U.S.C. § 1112(b)(4)(F).

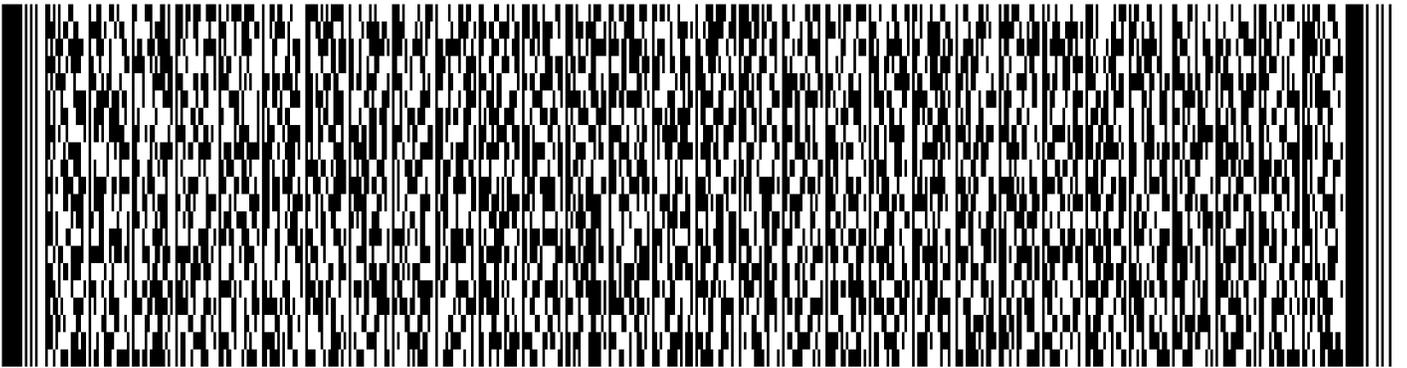
I declare under penalty of perjury that the foregoing Monthly Operating Report and its supporting documentation are true and correct and that I have been authorized to sign this report on behalf of the estate.

/s/ Doug Staut
Signature of Responsible Party
Chief Restructuring Officer
Title

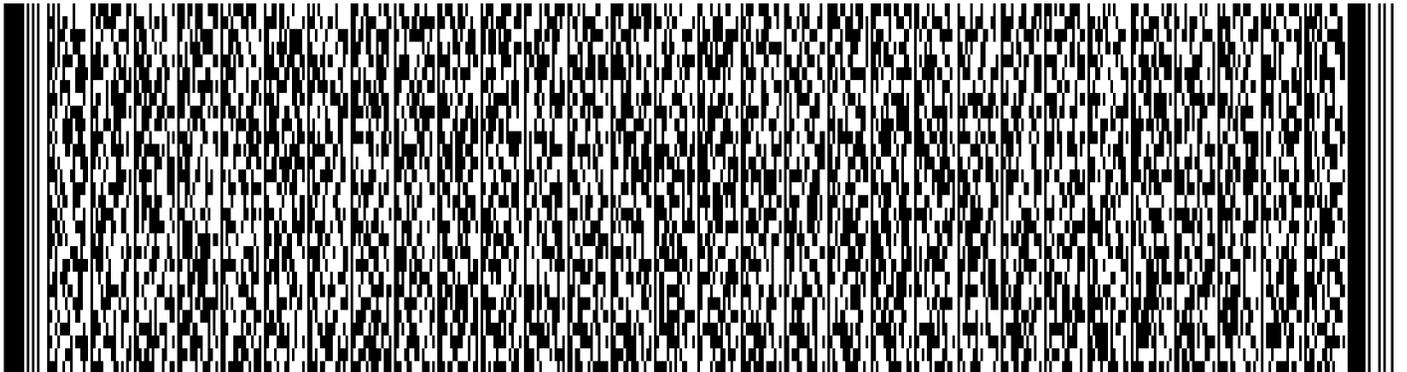
Doug Staut
Printed Name of Responsible Party
10/02/2024
Date



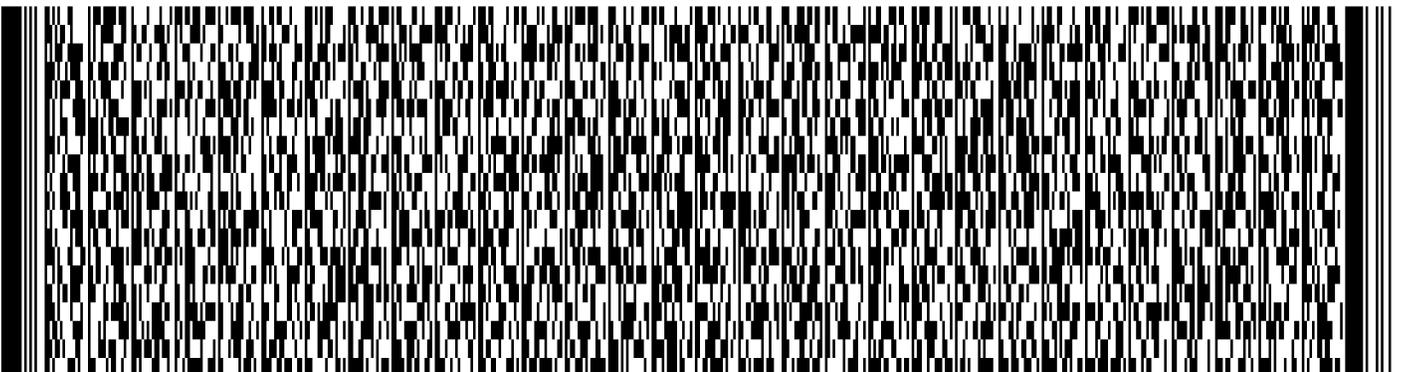
PageOnePartOne



PageOnePartTwo



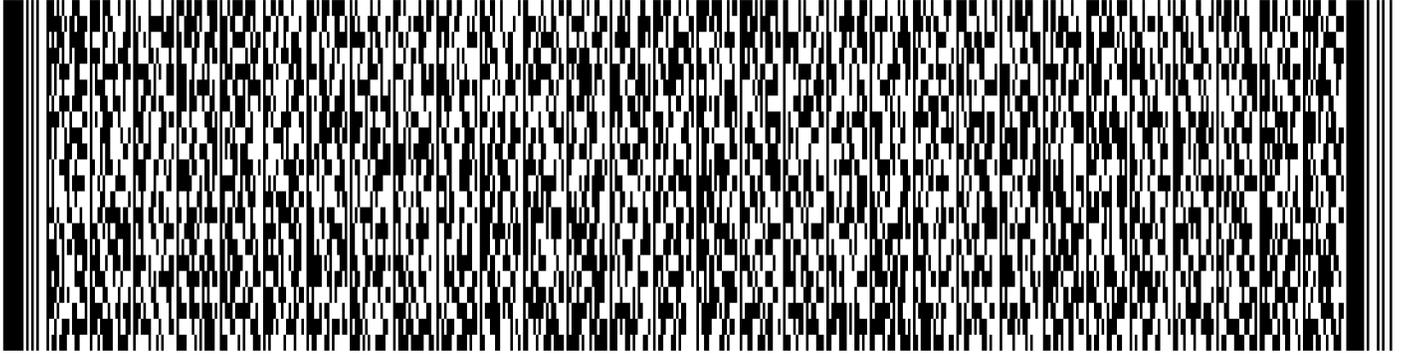
PageTwoPartOne



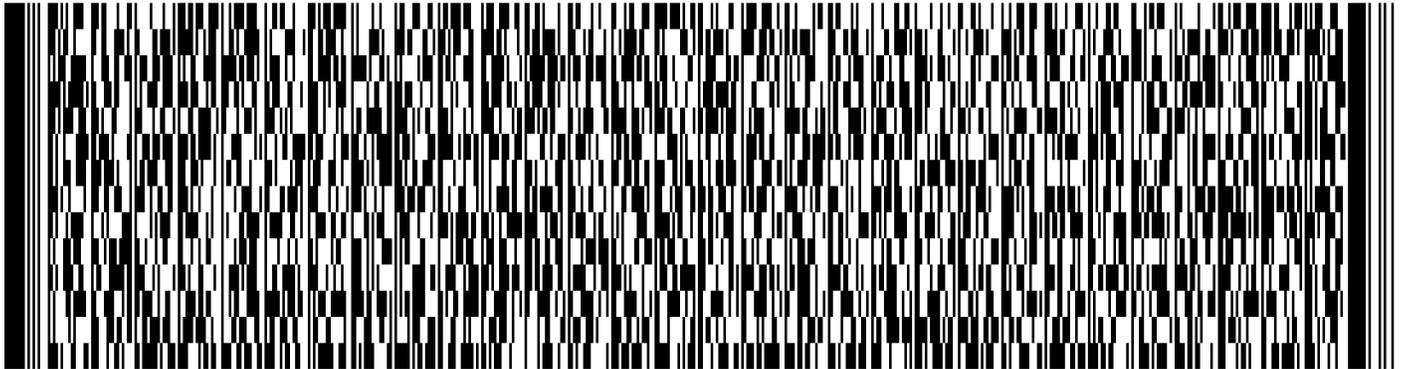
PageTwoPartTwo

Debtor's Name Eiger BioPharmaceuticals, Inc.

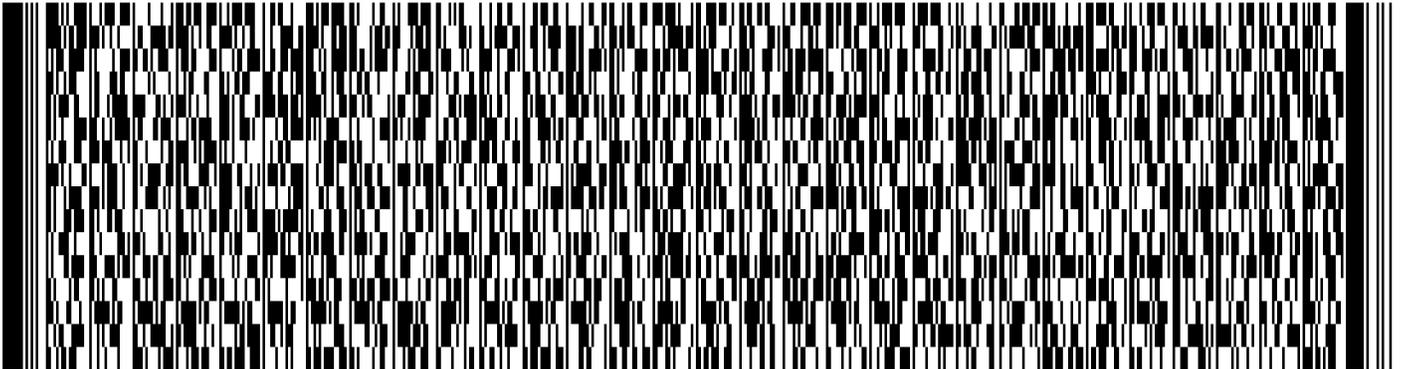
Case No. 24-80040



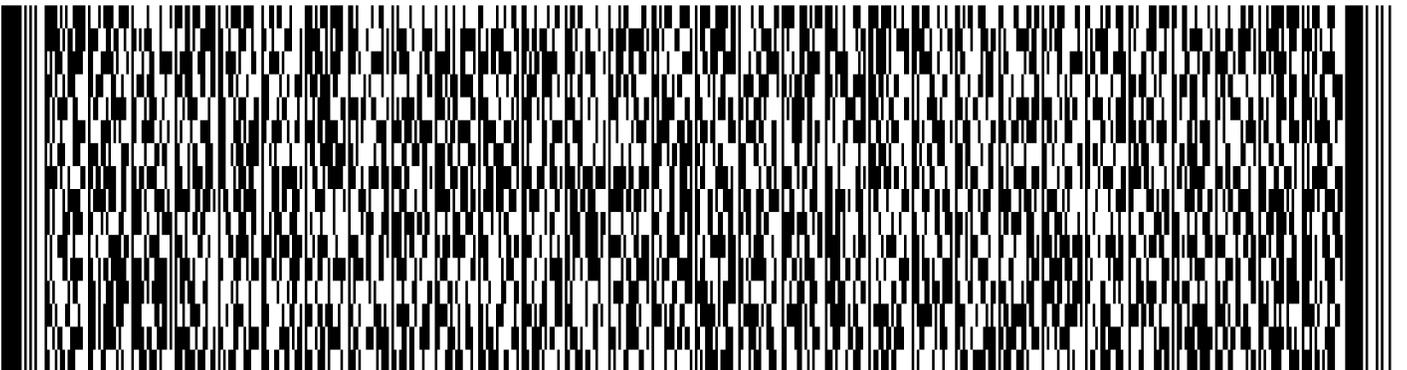
Bankruptcy1to50



Bankruptcy51to100



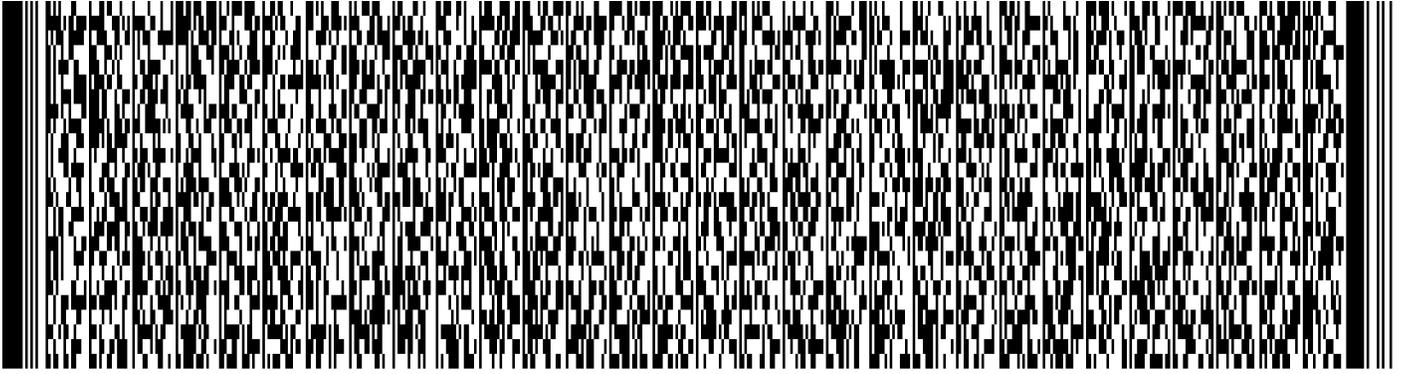
NonBankruptcy1to50



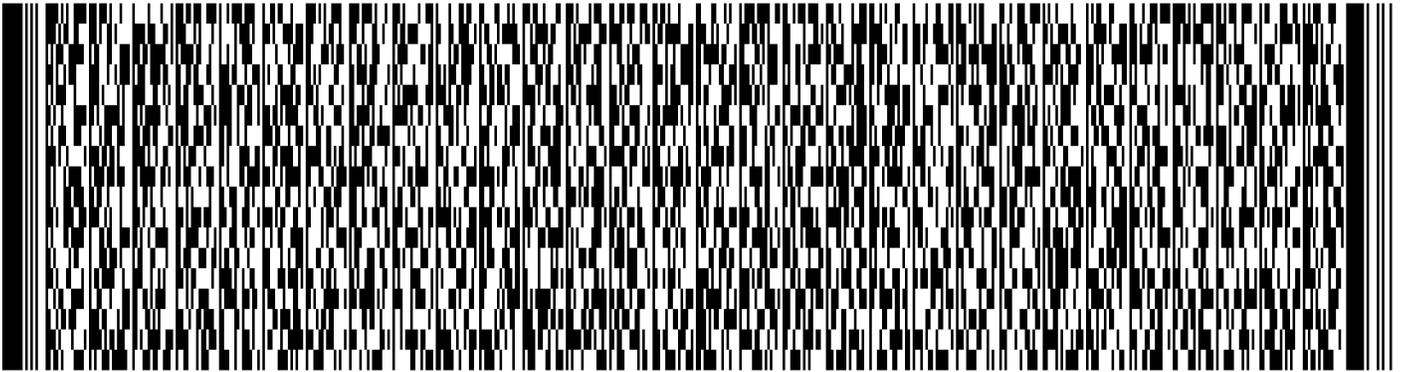
NonBankruptcy51to100

Debtor's Name Eiger BioPharmaceuticals, Inc.

Case No. 24-80040



PageThree



PageFour

In re: Eiger BioPharmaceuticals, Inc.

Case No.: 24-80040
Reporting Period: 8/1/2024 - 8/31/2024

Exhibit - 1

Statement of Cash Receipts and Disbursements

Debtor	Case Number	Cash Balance Beg. of Month	Cash Receipts Current Month	Cash Disbursements Current Month	Net Change in Escrow Accounts (1)	Cash Balance EOM	Disbursements by 3rd Party Current Month	Total Disbursements Current Month
Eiger BioPharmaceuticals, Inc.	24-80040	\$ 48,320,792	\$ 3,103	\$ (5,515,780)	\$ 2,402,780	\$ 45,210,895	\$ (1,123,912)	\$ (6,639,692)
Total Cash Receipts and Cash Disbursements		\$ 48,320,792	\$ 3,103	\$ (5,515,780)	\$ 2,402,780	\$ 45,210,895	\$ (1,123,912)	\$ (6,639,692)

Notes

	Cash Receipts	Cash Disbursements	Notes
[1] Pro Fee Escrow Acct	\$ 3,216,693	\$ (1,123,912)	
Sale Proceeds Escrow Acct	-	-	
Sale Escrow Acct	310,000	-	Lonafarnib (HDV) and Lambda good faith deposit
Total	\$ 3,526,693	\$ (1,123,912)	
Net Change in Escrow Accts		\$ 2,402,780	

Exhibit - 2

In re: Eiger BioPharmaceuticals, Inc.

Case No.: 24-80040
Reporting Period: 8/31/2024

Supplemental Balance Sheet

		<u>Eiger BioPharmaceuticals, Inc.</u>	
		08/31/2024	
ASSETS			<u>Notes</u>
Cash and Equivalents	\$	45,210,908	
Accounts Receivable		-	
Intercompany Receivables		12,697,964	
Inventory		-	
Other Current Assets		4,216,753	
Total Current Assets	\$	62,125,625	
Fixed Asset		71,738	
Other Asset		110	
Total Other Assets	\$	71,849	
TOTAL ASSETS	\$	62,197,473	
LIABILITIES & EQUITY			
Liabilities Not Subject to Compromise			
Postpetition Payables		685,840	
Total Liabilities Not Subject to Compromise	\$	685,840	
Liabilities Subject to Compromise			
Accounts Payable		3,473,129	
Intercompany Payables		11,262,924	
Senior Secured Debt		15,038,392	
Other Current Liabilities		2,444,218	
Accrued Liabilities		9,226,985	
Commercial Accruals		33,321	
Clinical Accruals		73,730	
Regulatory Accruals		971,360	
CMC Tech Dev Accruals		241,018	
Accrued Bonus		-	
Accrued Priority Obligations		60,600	
Accrued Payroll		490,517	
Right of Use - ST Liability		-	
Right of Use - LT Liability		-	
Total Liabilities Subject to Compromise	\$	43,316,196	
Total Liabilities	\$	44,002,036	
Total Equity		18,195,437	
TOTAL LIABILITIES & EQUITY	\$	62,197,473	

In re: Eiger BioPharmaceuticals, Inc.

Case No.: 24-80040
 Reporting Period: 8/1/2024 - 8/31/2024

Exhibit - 3

Supplemental Statement of Operations

	Eiger BioPharmaceuticals, Inc.		<u>Notes</u>
	<u>Current Month</u>	<u>Cumulative</u>	
	<u>08/01/2024 - 08/31/2024</u>	<u>04/01/2024 - 08/31/2024</u>	
Income			
Income	\$ (6,872)	\$ (588,110)	[1]
Total Income	\$ (6,872)	\$ (588,110)	
Operating Expenses			
Cost of Sales	432	432	
Wage related	241,403	1,402,043	
Travel & Entertainment	949	9,149	
Outside Services (Ex. Restructuring Expenses)	1,886,446	6,350,426	
Restructuring Expenses	4,774,788	13,697,371	[2]
Clinical costs	(628,021)	5,270,410	
CMC Tech Dev	306,404	887,275	
Regulatory	334,279	334,977	
Other operating costs	82,567	417,792	
Total Operating Expenses	\$ 6,999,247	\$ 28,476,396	
Operating Income / (Loss)	\$ (7,006,119)	\$ (29,064,506)	
Other (Income) / Expense			
Other Income	\$ 24,169	\$ (63,521,800)	
Other Expense	374,579	1,280,253	[3]
Total Other (Income) / Expense	\$ 398,748	\$ (62,241,547)	
Net Income / (Loss) before Reorganization Expenses	\$ (7,404,868)	\$ 33,177,041	
Reorganization Items, net	-	-	
Net Income / (Loss)	\$ (7,404,868)	\$ 33,177,041	

Notes

[1] - Negative income due to fx rate change from July to August

[2] - Reflects accrued expenses. MOR debtor's professional fees shown as amounts approved to be paid under non-objected fee applications

[3] - Includes both realized and unrealized (gains) / losses

In re: Eiger BioPharmaceuticals, Inc.

Case No.:
Reporting Period:

Exhibit - 4
24-80040
8/1/2024 - 8/31/2024

Post-Petition Payables

Vendor	Company Name	Invoice	Amount	Due Date	Current	0 - 30 Days	31 - 60 Days	Total Open Balance
V1198	Biorasi LLC (V1198 Biorasi LLC)	9002	\$ 47,345.00	06/10/24	\$ -	\$ -	\$ 47,345	\$ 47,345
V1198	Biorasi LLC (V1198 Biorasi LLC)	9032	\$ 183,009.77	09/14/24	\$ 183,010	\$ -	\$ -	\$ 183,010
V1198	Biorasi LLC (V1198 Biorasi LLC)	9033	\$ 2,142.72	09/14/24	\$ 2,143	\$ -	\$ -	\$ 2,143
V1198	Biorasi LLC (V1198 Biorasi LLC)	7237	\$ 47,345.15	05/11/24	\$ -	\$ -	\$ 47,345	\$ 47,345
V1198	Biorasi LLC (V1198 Biorasi LLC)	9034	\$ 1,596.93	09/14/24	\$ 1,597	\$ -	\$ -	\$ 1,597
V1012	Clinigen Inc. (V1012 Clinigen Inc.)	230018831	\$ 13,120.85	06/22/24	\$ -	\$ -	\$ 13,121	\$ 13,121
V1128	Diligent Corporation (V1128 Diligent Corporatio	INV438539	\$ 42,646.01	06/06/24	\$ -	\$ -	\$ 42,646	\$ 42,646
V1481	Ezus Lyon (V1481 Ezus Lyon)	99153	\$ 110,790.00	08/22/24	\$ -	\$ 110,790	\$ -	\$ 110,790
V0439	Fisher Clinical Services, Inc. (V0439 Fisher Clir	854869	\$ 711.00	09/11/24	\$ 711	\$ -	\$ -	\$ 711
V0439	Fisher Clinical Services, Inc. (V0439 Fisher Clir	854878	\$ 111.74	09/11/24	\$ 112	\$ -	\$ -	\$ 112
V0439	Fisher Clinical Services, Inc. (V0439 Fisher Clir	854870	\$ 15.00	09/11/24	\$ 15	\$ -	\$ -	\$ 15
V0439	Fisher Clinical Services, Inc. (V0439 Fisher Clir	854872	\$ 380.00	09/11/24	\$ 380	\$ -	\$ -	\$ 380
V0439	Fisher Clinical Services, Inc. (V0439 Fisher Clir	10202171	\$ 4,717.37	08/22/24	\$ -	\$ 4,717	\$ -	\$ 4,717
V0439	Fisher Clinical Services, Inc. (V0439 Fisher Clir	854871	\$ 376.00	09/11/24	\$ 376	\$ -	\$ -	\$ 376
V0439	Fisher Clinical Services, Inc. (V0439 Fisher Clir	854874	\$ 36.00	09/11/24	\$ 36	\$ -	\$ -	\$ 36
V0439	Fisher Clinical Services, Inc. (V0439 Fisher Clir	854877	\$ 111.74	09/11/24	\$ 112	\$ -	\$ -	\$ 112
V0439	Fisher Clinical Services, Inc. (V0439 Fisher Clir	5352784	\$ 950.00	09/13/24	\$ 950	\$ -	\$ -	\$ 950
V0439	Fisher Clinical Services, Inc. (V0439 Fisher Clir	10202941	\$ 600.00	08/22/24	\$ -	\$ 600	\$ -	\$ 600
V0439	Fisher Clinical Services, Inc. (V0439 Fisher Clir	854876	\$ 867.78	09/11/24	\$ 868	\$ -	\$ -	\$ 868
V0439	Fisher Clinical Services, Inc. (V0439 Fisher Clir	854875	\$ 1,750.32	09/11/24	\$ 1,750	\$ -	\$ -	\$ 1,750
V0439	Fisher Clinical Services, Inc. (V0439 Fisher Clir	854873	\$ 2,038.00	09/11/24	\$ 2,038	\$ -	\$ -	\$ 2,038
V0439	Fisher Clinical Services, Inc. (V0439 Fisher Clir	854879	\$ 69.44	09/11/24	\$ 69	\$ -	\$ -	\$ 69
V0439	Fisher Clinical Services, Inc. (V0439 Fisher Clir	854881	\$ 415.42	09/11/24	\$ 415	\$ -	\$ -	\$ 415
V0439	Fisher Clinical Services, Inc. (V0439 Fisher Clir	5338638	\$ 950.00	06/14/24	\$ -	\$ -	\$ 950	\$ 950
V0439	Fisher Clinical Services, Inc. (V0439 Fisher Clir	5343288	\$ 950.00	07/13/24	\$ -	\$ -	\$ 950	\$ 950
V0439	Fisher Clinical Services, Inc. (V0439 Fisher Clir	10202172	\$ 1,590.48	08/22/24	\$ -	\$ 1,590	\$ -	\$ 1,590
V0439	Fisher Clinical Services, Inc. (V0439 Fisher Clir	854880	\$ 586.60	09/11/24	\$ 587	\$ -	\$ -	\$ 587
V0439	Fisher Clinical Services, Inc. (V0439 Fisher Clir	5343139	\$ 12,385.62	07/12/24	\$ -	\$ -	\$ 12,386	\$ 12,386
V0334	IQVIA Biotech LLC (V0334 IQVIA Biotech LLC)	NUS-065716	\$ 12,473.70	07/20/24	\$ -	\$ -	\$ 12,474	\$ 12,474
V1028	IQVIA Inc. (V1028 IQVIA Inc.)	INC-358271	\$ 56,209.25	07/24/24	\$ -	\$ -	\$ 56,209	\$ 56,209
V1028	IQVIA Inc. (V1028 IQVIA Inc.)	INC-347301	\$ 9,730.35	04/05/24	\$ -	\$ -	\$ 9,730	\$ 9,730
V1028	IQVIA Inc. (V1028 IQVIA Inc.)	INC-356463	\$ 85,636.18	07/10/24	\$ -	\$ -	\$ 85,636	\$ 85,636
V1028	IQVIA Inc. (V1028 IQVIA Inc.)	INC-358272	\$ 9,929.70	07/24/24	\$ -	\$ -	\$ 9,930	\$ 9,930
V1028	IQVIA Inc. (V1028 IQVIA Inc.)	INC-356471	\$ 14,894.55	07/10/24	\$ -	\$ -	\$ 14,895	\$ 14,895
V0959	KryoCal, LLC dba Kyrosphere (V0959 KryoCal,	202408-806	\$ 6,562.50	09/07/24	\$ 6,563	\$ -	\$ -	\$ 6,563
V1284	Mind+Matter LLC (V1284 Mind+Matter LLC)	1001560	\$ 11,500.00	08/25/24	\$ -	\$ 11,500	\$ -	\$ 11,500
V1135	Trialog Clinical Trials Ltd (V1135 Trialog Clinica	EI248004953	\$ 300.00	07/30/24	\$ -	\$ -	\$ 300	\$ 300
V1135	Trialog Clinical Trials Ltd (V1135 Trialog Clinica	EI248004954	\$ 695.00	07/30/24	\$ -	\$ -	\$ 695	\$ 695
V1135	Trialog Clinical Trials Ltd (V1135 Trialog Clinica	EI248005835	\$ 300.00	08/30/24	\$ -	\$ 300	\$ -	\$ 300
Total			\$ 685,840.17		\$ 201,730.96	\$ 129,497.85	\$ 354,611.36	\$ 685,840.17

In re: Eiger BioPharmaceuticals, Inc.

Exhibit - 5
 Case No.: 24-80040
 Reporting Period: 8/1/2024 - 8/31/2024

Payments to Insiders					
Insider Name	Salary	Expense Reimbursement	Other Payments	Notes	Total
	\$ 54,166.66	\$ 43.93			\$ 54,210.59
	32,066.66	-			\$ 32,066.66
	35,416.66	-			\$ 35,416.66
Total	\$ 121,649.98	\$ 43.93			\$ 121,693.91



Bank Name BOA - Bank of America
 Account Name Eiger BioPharmaceuticals Sale Escrow Account
 Account Number [REDACTED] Currency USD
 Case Manager

Case Code: EIGSA
 Eiger BioPharmaceuticals Sale Escrow Account
 EIN:

ACCOUNT SUMMARY

From: Thursday, August 01, 2024 - To: Saturday, August 31, 2024

TOTAL ACTIVITY

	This Period	Year to Date
Opening Available Balance	\$1.00	\$0.00
Deposits to Account	\$310,000.00	\$39,053,954.63
Withdrawals from Account	\$0.00	(\$38,743,953.63)
Interest to Account	\$0.00	\$0.00
Closing Available Balance	\$310,001.00	\$310,001.00



Bank Name BOA - Bank of America
Account Name Eiger BioPharmaceuticals Sale Escrow Account
Account Number [REDACTED] Currency USD
Case Manager

Case Code: EIGSA
Eiger BioPharmaceuticals Sale Escrow Account
EIN:

TRANSACTION STATEMENT

From: Thursday, August 01, 2024 - To: Saturday, August 31, 2024

DATE	DESCRIPTION	DEBT	CREDIT	BALANCE
	OPENING AVAILABLE BALANCE			\$1.00
08/02/2024	Wire In from EIGER INNOTHERAPEUTICS INC		\$50,000.00	50,001.00
08/02/2024	Wire In from EIGER INNOTHERAPEUTICS INC		\$260,000.00	310,001.00
	CLOSING AVAILABLE BALANCE			\$310,001.00



As of 09/10/2024
Page 1 of 2

Bank Name BOA - Bank of America
 Account Name Checking
 Account Number [REDACTED] Currency USD
 Case Manager

Case Code: EIGSP
 Eiger BioPharmaceuticals Sale Proceeds Escrow Account
 EIN:

ACCOUNT SUMMARY

From: Thursday, August 01, 2024 - To: Saturday, August 31, 2024

TOTAL ACTIVITY

	This Period	Year to Date
Opening Available Balance	\$21,644,018.89	\$0.00
Deposits to Account	\$0.00	\$37,973,018.89
Withdrawals from Account	\$0.00	(\$16,329,000.00)
Interest to Account	\$0.00	\$0.00
Closing Available Balance	\$21,644,018.89	\$21,644,018.89



No Detail Transactions Exist for the Selected Date Range



Bank Name BOA - Bank of America
 Account Name Eiger Professional Fees Escrow Account
 Account Number [REDACTED] Currency USD
 Case Manager

Case Code: EIGPF
 Eiger BioPharmaceuticals Professional Fees Escrow
 Account
 EIN:

ACCOUNT SUMMARY

From: Thursday, August 01, 2024 - To: Saturday, August 31, 2024

	TOTAL ACTIVITY	
	This Period	Year to Date
Opening Available Balance	\$2,361,581.37	\$0.00
Deposits to Account	\$3,212,572.00	\$12,167,292.83
Withdrawals from Account	(\$1,123,912.41)	(\$7,726,009.64)
Interest to Account	\$4,120.62	\$13,078.39
Closing Available Balance	\$4,454,361.58	\$4,454,361.58



Bank Name BOA - Bank of America
 Account Name Eiger Professional Fees Escrow Account
 Account Number [REDACTED] Currency USD
 Case Manager

Case Code: EIGPF
 Eiger BioPharmaceuticals Professional Fees Escrow
 Account
 EIN:

TRANSACTION STATEMENT

From: Thursday, August 01, 2024 - To: Saturday, August 31, 2024

DATE	DESCRIPTION	DEBT	CREDIT	BALANCE
	OPENING AVAILABLE BALANCE			\$2,361,581.37
08/01/2024	Interest Credit #18 to July interest		\$4,120.62	2,365,701.99
08/02/2024	Wire In from EIGER BIOPHARMACEUTICALS INC.		\$1,058,219.00	3,423,920.99
08/09/2024	Wire Out #285 to Sidley Austin LLP	\$803,609.35		2,620,311.64
08/09/2024	Wire In from EIGER BIOPHARMACEUTICALS INC.		\$386,088.00	3,006,399.64
08/19/2024	Wire Out #300 to Alvarez & Marsal North America LLC	\$320,303.06		2,686,096.58
08/23/2024	Wire In from EIGER BIOPHARMACEUTICALS INC.		\$762,177.00	3,448,273.58
08/30/2024	Wire In from EIGER BIOPHARMACEUTICALS INC.		\$1,006,088.00	4,454,361.58
	CLOSING AVAILABLE BALANCE			\$4,454,361.58



A Division of First Citizens Bank

August 2024

Reporting Activity 08/01 - 08/31

Page 1 of 6

3003 Tasman Drive, Santa Clara, CA 95054

ADDRESS SERVICE REQUESTED

>021366 3869199 0001 092196 10Z
 EIGER BIOPHARMACEUTICALS, INC.
 DEBTOR IN POSSESSION
 2155 PARK AVENUE
 PALO ALTO CA 94306

Managing Your Accounts

-  **Phone:** (408) 654-4636
-  **Toll-Free:** (800) 774-7390
-  **Email:** clientsupport@svb.com
-  **Online:** www.svb.com

Summary of Accounts

Account Type	Account Number	Ending Balance
Analysis Checking	[REDACTED]	\$250,000.00
Total Balance		\$250,000.00

Analysis Checking - [REDACTED]

Account Summary

Date	Description	
08/01/2024	Beginning Balance	\$24,315,190.47
08/31/2024	Ending Balance	\$250,000.00
	Total debits this period	\$24,068,292.97
	Total credits this period	\$3,102.50
	Service Charge	\$0.00

Account Activity

Transaction Date	Description	Debits	Credits	Balance
08/01/2024	Beginning Balance			\$24,315,190.47
08/02/2024	[REDACTED] EUR 952.15 RATE: 1.11004REMAINING BALANCE FROM SENTYNLPAYMENT	-\$1,056.92	\$0.00	\$24,314,133.55
08/02/2024	WIRE OUT [REDACTED] [REDACTED];BNF KCC AAF RESTR UCTURING CLIENTS;OBI FBO EIGER	-\$1,058,219.00	\$0.00	\$23,255,914.55
08/05/2024	BAMBORA [REDACTED] [REDACTED] Eiger BioPharmaceutica	-\$43.93	\$0.00	\$23,255,870.62
08/05/2024	Transfermate Inc TMATE [REDACTED] Eiger BioPharmaceutica	-\$8,250.00	\$0.00	\$23,247,620.62

21366 3869199 0001/0004 504221 122705 061353 155190 646496 99922



CHECKS OUTSTANDING						CHECKBOOK RECONCILIATION		
DATE OR #	AMOUNT	DATE OR #	AMOUNT	DATE OR #	AMOUNT			
						ENTER BALANCE THIS STATEMENT	\$	
						ADD RECENT DEPOSITS (NOT CREDITED ON THIS STATEMENT)	\$	
						SUBTOTAL	\$	
						SUBTRACT TOTAL ITEMS OUTSTANDING	\$	
BALANCE should agree with your checkbook balance after deducting charges and adding credits not shown in your checkbook but included on this statement as follows: Interest-ADD Overdraft-DEDUCT Automatic Payment-DEDUCT Automatic Advance-ADD Service Charge-DEDUCT						BALANCE	\$	

PLEASE REPORT ANY ERRORS OR OMISSIONS PROMPTLY TO US. ERRORS OR OMISSIONS THAT ARE REPORTED WITHIN THE FIRST 30 DAYS FROM THE DATE OF THE LAST STATEMENT CYCLE ARE USUALLY RESOLVED MUCH MORE QUICKLY THAN DATED REQUESTS. As a fraud prevention measure, you need to review your statements and report unauthorized use or errors to us, as explained in more detail below.

If your checkbook and statement do not balance have you:

- Accounted for bank charges?
 Verified additions and subtractions in your checkbook?
 Compared canceled checks to check stub?
 Compared deposit amounts on statement to your checkbook?

Any charges for imprinted checks include state sales tax computed at the current rate, when applicable. You can call (800) 774-7390 to request an item or substitute check, or a legible copy. We will without charge provide at least two items (or substitute checks or legible copies) upon request, with respect to each statement.

**IN CASE OF ERRORS OR QUESTIONS CONCERNING YOUR ELECTRONIC TRANSFERS
(For Consumer Clients)**

Telephone Silicon Valley Bank at (800) 774-7390 or write us at: Silicon Valley Bank, Attn: Client Services, 3003 Tasman Drive, Santa Clara, CA 95054, as soon as you can, if you think your statement or your receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared.

- Tell us your name and account number (if any).
- Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe this is an error or why you need more information.
- Tell us the dollar amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation.

For questions about preauthorized transfers, please contact us at (800) 774-7390.

IN CASE OF UNAUTHORIZED USE OF YOUR CHECKS OR ACCOUNTS

You agree to review your statement and to report unauthorized use (checks or other charges that are forged, altered or other unauthorized use) or error immediately. Your deposit agreement sets specific times within which you must report unauthorized use or errors to us. In summary (and subject to special rules that may apply to consumers), if you fail to report unauthorized use or errors to us within 30 days after your statement is available, you may be liable for subsequent unauthorized use by the same wrongdoer. If you fail to report within 60 days, you may also be precluded from asserting the unauthorized use or other error against us. Your statement is deemed "available" when made available in paper or electronic form. Your deposit agreement or Related Agreements may set shorter reporting requirements, such as for ACH services.

FAIR CREDIT REPORTING ACT

We may report information about your account to credit bureaus. Late payments, missed payments, or other defaults on your account may be reflected in your credit report.

Analysis Checking - [REDACTED] (continued)

Account Activity (continued)

Transaction Date	Description	Debits	Credits	Balance
08/05/2024	Transfermate Inc TMATE [REDACTED] Eiger BioPharmaceutica	-\$33,075.00	\$0.00	\$23,214,545.62
08/05/2024	QUARTERLY FEE PAYMENT [REDACTED] EIGER BIOPHARMACEUTICA	-\$251,112.46	\$0.00	\$22,963,433.16
08/07/2024	Transfermate Inc TMATE [REDACTED] Eiger BioPharmaceutica	-\$11,731.81	\$0.00	\$22,951,701.35
08/08/2024	KYMANOX [REDACTED] Payment [REDACTED] Eiger BioPharmaceutica	\$0.00	\$3,102.50	\$22,954,803.85
08/08/2024	Transfermate Inc TMATE [REDACTED] Eiger BioPharmaceutica	-\$9,000.00	\$0.00	\$22,945,803.85
08/09/2024	FX [REDACTED] TE: 1.34868PAYMENT OF INVOICE 862	-\$1,531.87	\$0.00	\$22,944,271.98
08/09/2024	Transfermate Inc TMATE [REDACTED] Eiger BioPharmaceutica	-\$4,149.47	\$0.00	\$22,940,122.51
08/09/2024	Transfermate Inc TMATE [REDACTED] Eiger BioPharmaceutica	-\$13,319.57	\$0.00	\$22,926,802.94
08/09/2024	Eiger Bio Inc. SVB-182 ACH OFFSET	-\$17,494.75	\$0.00	\$22,909,308.19
08/09/2024	Transfermate Inc TMATE [REDACTED] Eiger BioPharmaceutica	-\$24,193.23	\$0.00	\$22,885,114.96
08/09/2024	Transfermate Inc TMATE [REDACTED] Eiger BioPharmaceutica	-\$32,908.95	\$0.00	\$22,852,206.01
08/09/2024	Transfermate Inc TMATE [REDACTED] Eiger BioPharmaceutica	-\$68,007.23	\$0.00	\$22,784,198.78

21356 3069199 013354 122707 0002/0004

Analysis Checking - [REDACTED] (continued)

Account Activity (continued)

Transaction Date	Description	Debits	Credits	Balance
08/09/2024	WIRE OUT [REDACTED] [REDACTED] BNF INTEGRICHAIN INC; OBI FINAL PAYMENT INVOICE	-\$14,617.17	\$0.00	\$22,769,581.61
08/09/2024	WIRE OUT [REDACTED] [REDACTED]; BNF KRAMER LEVIN NAFTALIS AND; OBI PAYMENT OF IN	-\$366,604.06	\$0.00	\$22,402,977.55
08/09/2024	WIRE OUT [REDACTED] [REDACTED]; BNF KCC AAF RESTR UCTURING CLIENTS; OBI FBO EIGER	-\$386,088.00	\$0.00	\$22,016,889.55
08/12/2024	BAMBORA [REDACTED] [REDACTED] Eiger BioPharmaceutica	-\$1,862.50	\$0.00	\$22,015,027.05
08/12/2024	WIRE OUT [REDACTED] [REDACTED]; BNF TRINET HR III , INC; OBI [REDACTED]	-\$111,099.37	\$0.00	\$21,903,927.68
08/15/2024	QUARTERLY FEE PAYMENT [REDACTED] EIGER BIOPHARMACEUTICA	-\$0.54	\$0.00	\$21,903,927.14
08/19/2024	FX [REDACTED] EUR 14343.7 5 RATE: 1.12469 PAYMENT OF INVO [REDACTED]	-\$16,132.27	\$0.00	\$21,887,794.87
08/19/2024	FX [REDACTED] EUR 11812.5 RATE: 1.12469 PAYMENT OF INVOI [REDACTED]	-\$13,285.40	\$0.00	\$21,874,509.47
08/19/2024	FX [REDACTED] EUR 872.69 RATE: 1.12469 PAYMENT OF INVOIC [REDACTED]	-\$981.51	\$0.00	\$21,873,527.96
08/19/2024	County of Santa [REDACTED] [REDACTED] EIGER BIOPHARMACEUTICA	-\$3,190.90	\$0.00	\$21,870,337.06
08/19/2024	Transfermate Inc TMATE [REDACTED] Eiger BioPharmaceutica	-\$1,650.00	\$0.00	\$21,868,687.06
08/19/2024	Transfermate Inc TMATE [REDACTED] Eiger BioPharmaceutica	-\$10,867.00	\$0.00	\$21,857,820.06

Analysis Checking - [REDACTED] (continued)

Account Activity (continued)

Transaction Date	Description	Debits	Credits	Balance
08/26/2024	Transfermate Inc TMATE [REDACTED] Eiger BioPharmaceutica	-\$143,971.11	\$0.00	\$20,007,962.45
08/26/2024	WIRE OUT [REDACTED] [REDACTED];BNF MUNSCH HARDT OPERATING ACCOUNT;OBI JULY INV	-\$18,166.80	\$0.00	\$19,989,795.65
08/26/2024	WIRE OUT [REDACTED] [REDACTED];BNF MELAND BUDWIC K PA OPERATING ACCOUNT;OBI JUL	-\$64,218.55	\$0.00	\$19,925,577.10
08/27/2024	WIRE OUT [REDACTED] [REDACTED];BNF TRINET HR III , INC; [REDACTED]	-\$112,325.63	\$0.00	\$19,813,251.47
08/28/2024	Transfermate Inc TMATE [REDACTED] Eiger BioPharmaceutica	-\$4,650.00	\$0.00	\$19,808,601.47
08/30/2024	WIRE OUT [REDACTED] [REDACTED];BNF KCC AAF RESTR UCTURING CLIENTS;OBI FBO EIGER	-\$1,006,088.00	\$0.00	\$18,802,513.47
08/30/2024	TF TO ICS SWP	-\$18,552,513.47	\$0.00	\$250,000.00
08/31/2024	Ending Balance			\$250,000.00



Change in Terms Notice Regarding your Deposit Agreement and Disclosure Statement with Silicon Valley Bank

We have made important updates to your Deposit Agreement and Disclosure Statement, which will be effective October 1, 2024. Below is an overview of what's changing. To learn more, please visit www.svb.com/pdf/business-dads to access the revised agreement.

Your continued use or maintenance of your account(s), product(s), and service(s) with us on and after the above effective date constitutes your agreement to the terms and conditions of the revised Deposit Agreement. If you have any questions regarding this notice or the information contained within the Deposit Agreement, please contact your Relationship Team.

Overview of Changes

DEPOSIT AGREEMENT AND DISCLOSURE STATEMENT – BUSINESS ACCOUNTS

- We added terms for Agency and Fiduciary Accounts **Section 2b**
- We updated terms for FATCA. **Section 2f**
- We added terms for Termination/Closing Your Account. **Section 2i**
- We updated terms for Certificates of Deposit. **Section 3d**
- We updated terms for Funds availability per Regulation CC. **Section 5b & Section 5c**
- We updated terms for Fraud Control Services. **Section 9**
- We removed the ACH Blocks and Filters that we no longer offer (previously **Section 11e**)
- We updated the terms for Deposit Insurance. **Section 15f**
- We removed the terms for Sub-accounts (previously **Section 15s**)

THIS PAGE LEFT INTENTIONALLY BLANK



A Division of First Citizens Bank

August 2024

Reporting Activity 08/01 - 08/31

Page 1 of 2

3003 Tasman Drive, Santa Clara, CA 95054

ADDRESS SERVICE REQUESTED

>070472 3869199 0001 092196 10Z
 EIGER BIOPHARMACEUTICALS, INC.
 DEBTOR IN POSSESSION
 2155 PARK AVENUE
 PALO ALTO CA 94306

Managing Your Accounts

- Phone:** (408) 654-4636
- Toll-Free:** (800) 774-7390
- Email:** clientsupport@svb.com
- Online:** www.svb.com

Summary of Accounts

Account Type	Account Number	Ending Balance
Analysis Checking	[REDACTED]	\$0.00
Total Balance		\$0.00

Analysis Checking - [REDACTED]

Account Summary

Date	Description	
08/01/2024	Beginning Balance	\$0.00
08/31/2024	Ending Balance	\$0.00
	Total debits this period	\$0.00
	Total credits this period	\$0.00
	Service Charge	\$0.00

Account Activity

Transaction Date	Description	Debits	Credits	Balance
08/01/2024	Beginning Balance			\$0.00
	No activity this statement period			
08/31/2024	Ending Balance			\$0.00



70472 3869199 203289 406577 0001/0002

CHECKS OUTSTANDING						CHECKBOOK RECONCILIATION		
DATE OR #	AMOUNT	DATE OR #	AMOUNT	DATE OR #	AMOUNT			
						ENTER BALANCE THIS STATEMENT	\$	
						ADD RECENT DEPOSITS (NOT CREDITED ON THIS STATEMENT)	\$	
						SUBTOTAL	\$	
						SUBTRACT TOTAL ITEMS OUTSTANDING	\$	
BALANCE should agree with your checkbook balance after deducting charges and adding credits not shown in your checkbook but included on this statement as follows: Interest-ADD Overdraft-DEDUCT Automatic Payment-DEDUCT Automatic Advance-ADD Service Charge-DEDUCT						BALANCE	\$	

PLEASE REPORT ANY ERRORS OR OMISSIONS PROMPTLY TO US. ERRORS OR OMISSIONS THAT ARE REPORTED WITHIN THE FIRST 30 DAYS FROM THE DATE OF THE LAST STATEMENT CYCLE ARE USUALLY RESOLVED MUCH MORE QUICKLY THAN DATED REQUESTS. As a fraud prevention measure, you need to review your statements and report unauthorized use or errors to us, as explained in more detail below.

If your checkbook and statement do not balance have you:

- Accounted for bank charges?
 Verified additions and subtractions in your checkbook?
 Compared canceled checks to check stub?
 Compared deposit amounts on statement to your checkbook?

Any charges for imprinted checks include state sales tax computed at the current rate, when applicable. You can call (800) 774-7390 to request an item or substitute check, or a legible copy. We will without charge provide at least two items (or substitute checks or legible copies) upon request, with respect to each statement.

**IN CASE OF ERRORS OR QUESTIONS CONCERNING YOUR ELECTRONIC TRANSFERS
(For Consumer Clients)**

Telephone Silicon Valley Bank at (800) 774-7390 or write us at: Silicon Valley Bank, Attn: Client Services, 3003 Tasman Drive, Santa Clara, CA 95054, as soon as you can, if you think your statement or your receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared.

- Tell us your name and account number (if any).
- Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe this is an error or why you need more information.
- Tell us the dollar amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation.

For questions about preauthorized transfers, please contact us at (800) 774-7390.

IN CASE OF UNAUTHORIZED USE OF YOUR CHECKS OR ACCOUNTS

You agree to review your statement and to report unauthorized use (checks or other charges that are forged, altered or other unauthorized use) or error immediately. Your deposit agreement sets specific times within which you must report unauthorized use or errors to us. In summary (and subject to special rules that may apply to consumers), if you fail to report unauthorized use or errors to us within 30 days after your statement is available, you may be liable for subsequent unauthorized use by the same wrongdoer. If you fail to report within 60 days, you may also be precluded from asserting the unauthorized use or other error against us. Your statement is deemed "available" when made available in paper or electronic form. Your deposit agreement or Related Agreements may set shorter reporting requirements, such as for ACH services.

FAIR CREDIT REPORTING ACT

We may report information about your account to credit bureaus. Late payments, missed payments, or other defaults on your account may be reflected in your credit report.



Change in Terms Notice Regarding your Deposit Agreement and Disclosure Statement with Silicon Valley Bank

We have made important updates to your Deposit Agreement and Disclosure Statement, which will be effective October 1, 2024. Below is an overview of what's changing. To learn more, please visit www.svb.com/pdf/business-dads to access the revised agreement.

Your continued use or maintenance of your account(s), product(s), and service(s) with us on and after the above effective date constitutes your agreement to the terms and conditions of the revised Deposit Agreement. If you have any questions regarding this notice or the information contained within the Deposit Agreement, please contact your Relationship Team.

Overview of Changes

DEPOSIT AGREEMENT AND DISCLOSURE STATEMENT – BUSINESS ACCOUNTS

- We added terms for Agency and Fiduciary Accounts **Section 2b**
- We updated terms for FATCA. **Section 2f**
- We added terms for Termination/Closing Your Account. **Section 2i**
- We updated terms for Certificates of Deposit. **Section 3d**
- We updated terms for Funds availability per Regulation CC. **Section 5b & Section 5c**
- We updated terms for Fraud Control Services. **Section 9**
- We removed the ACH Blocks and Filters that we no longer offer (previously **Section 11e**)
- We updated the terms for Deposit Insurance. **Section 15f**
- We removed the terms for Sub-accounts (previously **Section 15s**)

THIS PAGE LEFT INTENTIONALLY BLANK