

**IN THE UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF TEXAS
 HOUSTON DIVISION**

<p>In re:</p> <p>WESCO AIRCRAFT HOLDINGS, INC., <i>et al.</i>,¹</p> <p style="padding-left: 40px;">Debtors.</p>	§ § § § § § §	<p>Chapter 11</p> <p>Case No. 23-90611 (MI)</p> <p>(Jointly Administered)</p>
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**SUMMARY OF FIRST INTERIM FEE APPLICATION
 PWC US TAX LLP FOR COMPENSATION FOR SERVICES
 RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED
 AS TAX RESTRUCTURING SERVICES PROVIDER TO THE DEBTORS
FOR THE PERIOD FROM JULY 16, 2023 THROUGH FEBRUARY 29, 2024**

Name of Applicant:	PwC US Tax LLP	
Applicant’s Role in Case:	Tax Restructuring Services Provider to the Debtors	
Date Order of Employment Signed:	10/04/2023 [Docket No. 790]	
Interim Application (X) No. 1 Final Application ()	This is applicant’s first interim fee application in these cases.	
	Beginning Date	End Date
Time period covered by this Application for which interim compensation has not previously been awarded:	07/16/2023	02/29/2024
Were the services provided necessary to the administration of or beneficial at the time rendered toward the completion of the case? Yes.		
Were the services performed in a reasonable amount of time commensurate with the complexity, importance and nature of the issues addressed? Yes.		
Is the requested compensation reasonable based on the customary compensation charged by comparably skilled practitioners in other non-bankruptcy cases? Yes.		
Do expense reimbursements represent actual and necessary expenses incurred? N/A		

¹ The Debtors operate under the trade name Incora and have previously used the trade names Wesco, Pattonair, Haas, and Adams Aviation. A complete list of the Debtors in these chapter 11 cases, with each one’s federal tax identification number and the address of its principal office, is available on the website of the Debtors’ noticing agent at <http://www.kccllc.net/incora/>. The service address for each of the Debtors in these cases is 2601 Meacham Blvd., Ste. 400, Fort Worth, TX 76137.



Compensation Breakdown for Time Period Covered by this Application	
Total professional fees requested in this Application:	\$1,160,510.80
Total professional hours covered by this Application:	1,256.30
Total professional hours (fixed fee engagements only):	22.40
Total professional hours (hourly engagements only):	1,233.90
Average hourly rate for professionals (hourly engagements only):	\$926.75
Total paraprofessional fees requested in this Application:	\$0.00
Total paraprofessional hours covered by this Application:	\$0.00
Average hourly rate for paraprofessionals:	\$0.00
Total fees requested in this Application:	\$1,160,510.80
Total expense reimbursements requested in this Application:	\$0.00
Total fees and expenses requested in this Application:	\$1,160,510.80
Total fees and expenses awarded in all prior Applications:	\$0.00
Plan Status: The Debtors have filed their <i>Modified First Amended Joint Chapter 11 Plan of Wesco Aircraft Holdings, Inc.</i> [Docket No. 1223]. A hearing is scheduled for July 1, 2024, on confirmation of the Debtors' plan and disclosure statement.	
Primary Benefits: PwC US Tax provided the Debtors with various tax restructuring services related to the Debtors' proposed chapter 11 restructuring, including the analysis of U.S. federal and certain state income tax implications of the proposed restructuring of the Debtors' indebtedness.	

SUMMARY OF MONTHLY FEE STATEMENTS
FILED COVERING INTERIM APPLICATION PERIOD:

Statement No. / Date Filed / Docket No.	Statement Period	Fees Requested (80%/100%)	Expenses Requested (100%)	Objections Received	20% Holdback	Fees and Expenses Paid to Date	Outstanding Fees and Expenses
Combined First Monthly; Filed: 11/16/2023; Dkt. No. 948	7/16/2023 – 9/30/2023	\$217,807.20 (80% of \$272,259.00)	\$0.00	None.	\$54,451.80	\$217,807.20	\$54,451.80
Second Monthly; Filed: 12/15/2023; Dkt. No. 1085	10/1/2023 – 10/31/2023	\$112,202.48 (80% of \$140,253.10)	\$0.00	None.	\$28,050.62	\$112,202.48	\$28,050.62
Third Monthly; Filed: 01/03/2023; Dkt. No. 1157	11/1/2023 – 11/30/2023	\$135,632.08 (80% of \$169,540.10)	\$0.00	None.	\$33,908.02	\$135,632.08	\$33,908.02
Fourth Monthly; Filed: 02/19/2024; Dkt. No. 1443	12/1/2023 – 12/31/2023	\$90,441.44 (80% of \$113,051.80)	\$0.00	None.	\$22,610.36	\$0.00	\$113,051.80
Fifth Monthly; Filed: 03/06/2024; Dkt. No. 1481	1/1/2024 – 1/31/2024	\$124,206.88 (80% of \$155,258.60)	\$0.00	None.	\$31,051.72	\$124,206.88	\$31,051.72
Sixth Monthly; Filed: 04/02/2024; Dkt. No. 1632	2/1/2024 – 2/29/2024	\$248,118.56 (80% of \$310,148.20)	\$0.00	None.	\$62,029.64	\$248,118.56	\$62,029.64
Totals:	7/16/2023 – 2/29/2024	\$928,408.64 (80% of \$1,160,510.80)	\$0.00		\$232,102.16	\$837,967.20	\$322,543.60

SUMMARY OF PREVIOUS INTERIM FEE APPLICATIONS FILED:

This is PwC US Tax's first interim fee application in these cases.

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

In re:	§	
	§	Chapter 11
	§	
WESCO AIRCRAFT HOLDINGS, INC., <i>et al.</i> , ¹	§	Case No. 23-90611 (MI)
	§	
Debtors.	§	(Jointly Administered)
	§	

**FIRST INTERIM FEE APPLICATION
PWC US TAX LLP FOR COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED
AS TAX RESTRUCTURING SERVICES PROVIDER TO THE DEBTORS
FOR THE PERIOD FROM JULY 16, 2023 THROUGH FEBRUARY 29, 2024**

IF YOU 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.TXSB.USCOURTS.GOV/](https://ecf.txsb.uscourts.gov/) WITHIN TWENTY-ONE DAYS FROM THE DATE THIS APPLICATION WAS FILED. IF YOU DO NOT HAVE ELECTRONIC FILING PRIVILEGES, YOU MUST FILE A WRITTEN RESPONSE THAT IS ACTUALLY RECEIVED BY THE CLERK WITHIN TWENTY- ONE DAYS FROM THE DATE THIS APPLICATION WAS FILED. OTHERWISE, THE COURT MAY TREAT THE PLEADING AS UNOPPOSED AND GRANT THE RELIEF REQUESTED.

PwC US Tax LLP (“PwC US Tax”), as tax restructuring services provider to the above-captioned debtors and debtors in possession (collectively, the “Debtors”), hereby respectfully represents as follows in support of this first interim fee application (this “Fee Application”) for allowance on an interim basis, and payment by the Debtors to the extent not previously paid, of compensation for professional services provided in the amount of \$1,160,510.80 and reimbursement of actual and necessary expenses in the amount of \$0.00 that PwC US Tax incurred

¹ The Debtors operate under the trade name Incora and have previously used the trade names Wesco, Pattonair, Haas, and Adams Aviation. A complete list of the Debtors in these chapter 11 cases, with each one’s federal tax identification number and the address of its principal office, is available on the website of the Debtors’ noticing agent at <http://www.kccllc.net/incora/>. The service address for each of the Debtors in these cases is 2601 Meacham Blvd., Ste. 400, Fort Worth, TX 76137.

for the period from July 16, 2023 through February 29, 2024 (the “**Compensation Period**”). In support of this Fee Application, PwC US Tax respectfully states as follows:

Jurisdiction

1. The United States Bankruptcy Court for the Southern District of Texas (the “**Court**”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The bases for the relief requested herein are sections 330 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 Bankruptcy Local Rules for the Southern District of Texas (the “**Bankruptcy Local Rules**”), and the Court’s *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* [Docket No. 606] entered on August 9, 2024 (the “**Interim Compensation Order**”).

Background

4. On June 1, 2023 (the “**Petition Date**”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code with the Court. These chapter 11 cases are being jointly administered pursuant to rule 1015(b) of the Federal Rules of Bankruptcy Procedure. The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

5. The factual background regarding the Debtors, including their business operations, their capital debt structure, and the events leading to the filing of these chapter 11 cases is set forth in the *Declaration of Raymond Carney in Support of Chapter 11 Petitions and First Day Motions* [Docket No. 13] (the “**First Day Declaration**”).

6. On June 16, 2023, the Office of the United States Trustee for the Southern District of Texas (the “**U.S. Trustee**”) appointed the Official Committee of Unsecured Creditors pursuant to Section 1102 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases.

Retention of PwC US Tax

7. On August 15, 2023, the Debtors filed the *Debtors’ Application for an Order Authorizing: (I) the Retention and Employment of PwC US Tax LLP as Tax Restructuring Services Provider to the Debtors, Effective as of July 16, 2023; and (II) the Debtors to Reimburse Non-Debtor Parent for Group Tax Compliance Services* [Docket No. 651] (the “**Retention Application**”), pursuant to which the Debtors sought authority to retain and employ PwC US Tax as a tax restructuring services provider.

8. On October 4, 2023, the Court entered an *Order Authorizing: (I) the Retention and Employment of PwC US Tax LLP as Tax Restructuring Services Provider to the Debtors, Effective as of July 16, 2023; and (II) the Debtors to Reimburse Non-Debtor Parent for Group Tax Compliance Services* [Docket No. 790] (the “**Retention Order**”), authorizing PwC US Tax to provide tax restructuring services to the Debtors pursuant to the engagement letter attached to the Retention Application.

9. On October 18, 2023, the Debtors filed the *First Supplemental Declaration of T. Bart Stratton in Support of the Retention Application* [Docket No. 843].

10. On November 30, 2023, the Debtors filed the *Second Supplemental Declaration of T. Bart Stratton in Support of the Retention Application* [Docket No. 1005] (the “**Second Supplemental Declaration**”), which disclosed additional services that PwC US Tax will perform for the Debtors, including the preparation of a transfer pricing master file for the Debtors for the

fiscal year ended December 31, 2022 based on applicable income tax standards. No objection was filed in response to the Second Supplemental Declaration. Accordingly, by the terms of the Retention Order, PwC is authorized to provide professional services to the Debtors pursuant to the additional engagement letter attached to the Second Supplemental Declaration.

11. On April 17, 2023, the Debtors filed the *Third Supplemental Declaration of T. Bart Stratton in Support of the Retention Application* [Docket No. 1677] (the “**Third Supplemental Declaration**”), which disclosed additional services that PwC US Tax will perform for the Debtors, including, without limitation, the evaluation and provision of tax advice and considerations for proposed transaction steps to simplify and rationalize Wesco Aircraft Holdings, Inc.’s legal entity structure. No objection was filed in response to the Third Supplemental Declaration. Accordingly, by the terms of the Retention Order, PwC is authorized to provide professional services to the Debtors pursuant to the additional engagement letter attached to the Third Supplemental Declaration.

PwC US Tax’s Monthly Fee Statements During the Compensation Period

12. Pursuant to the Interim Compensation Order, PwC US Tax filed and served six (6) monthly fee statements (the “**Monthly Fee Statements**”) covering the Compensation Period. The Monthly Fee Statements were noticed pursuant to the Interim Compensation Order. The Monthly Fee Statements covered by this Application contain detailed daily time logs describing the actual and necessary services provided and expenses incurred by PwC US Tax during the periods covered by such Compensation Period as noted below:

13. Detailed descriptions of the services rendered during the Compensation Period are attached to the Monthly Fee Statements, which are incorporated herein by reference.

Statement No. / Date Filed / Docket No.	Statement Period	Fees Requested (80%/100%)	Expenses Requested (100%)	Objections Received	20% Holdback	Fees and Expenses Paid to Date	Outstanding Fees and Expenses
Combined First Monthly; Filed: 11/16/2023; Dkt. No. 948	7/16/2023 – 9/30/2023	\$217,807.20 (80% of \$272,259.00)	\$0.00	None.	\$54,451.80	\$217,807.20	\$54,451.80
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Fifth Monthly; Filed: 03/06/2024; Dkt. No. 1481	1/1/2024 – 1/31/2024	\$124,206.88 (80% of \$155,258.60)	\$0.00	None.	\$31,051.72	\$124,206.88	\$31,051.72
Sixth Monthly; Filed: 04/02/2024; Dkt. No. 1632	2/1/2024 – 2/29/2024	\$248,118.56 (80% of \$310,148.20)	\$0.00	None.	\$62,029.64	\$248,118.56	\$62,029.64
Totals:	7/16/2023 – 2/29/2024	\$928,408.64 (80% of \$1,160,510.80)	\$0.00		\$232,102.16	\$837,967.20	\$322,543.60

14. By this Fee Application, PwC US Tax is seeking interim allowance of compensation in the amount of \$1,160,510.80 and reimbursement of actual and necessary out-of-pocket expenses in the amount of \$0.00, as requested in the Monthly Fee Statements, for a total interim allowance of \$1,160,510.80 during the Compensation Period.

15. As of the date hereof, PwC US Tax has been paid \$837,967.20 in connection with the post-petition compensation requested in the Monthly Fee Statements; therefore, the amount of \$322,543.60 remains outstanding pending this Fee Application.

16. As more fully set forth in the Retention Application, as of the Petition Date, PwC US Tax was holding a retainer balance of \$257,808.00, the entirety of which remains to be applied against allowed post-petition compensation and expenses.

Relief Requested

17. By this Fee Application, PwC US Tax seeks entry of an order, substantially in the form attached hereto, allowing on an interim basis, and payment by the Debtors to the extent not previously paid, compensation in the amount of \$1,160,510.80 and reimbursement of actual and necessary out of pocket expenses in the amount of \$0.00, for a total interim allowance of \$1,160,510.80, in connection with the professional services rendered by PwC US Tax to the Debtors during the Compensation Period.

Summaries of Compensation and Expenses Requested Herein

18. This Fee Application is supported by the following exhibits:

Exhibit A: Summary of the hours and compensation by billing category and project category for all engagements during the Compensation Period. As reflected on Exhibit A, PwC US Tax incurred \$1,160,510.80 in fees during the Compensation Period in connection with all engagements.

Exhibit B: Summary of the name and position of the professional and cumulative hours worked by each professional for all fixed fee engagements during the Compensation Period. As reflected on Exhibit B, PwC US Tax incurred \$17,000.00 in fees during the Compensation Period in connection with its fixed fee engagements.

Exhibit C: Summary of hourly fees, including the name, position and hourly billing rate of each professional, cumulative hours worked by project, and the corresponding compensation requested for all hourly engagements during the Compensation Period. As reflected on Exhibit C, PwC US Tax incurred \$1,143,510.80 in fees during

the Compensation Period in connection with hourly engagements (including bankruptcy compliance services).

19. Detailed descriptions of the services rendered during the Compensation Period are attached to the Monthly Fee Statements.

Summary of Professional Services Rendered

20. During the Compensation Period, PwC US Tax professionals expended a total of 1,256.30 hours for which compensation is requested, including 22.40 hours in connection with fixed fee engagements and 1,233.90 hours in connection with hourly fee engagements. The blended hourly rate for PwC US Tax's hourly fee engagements during the Compensation Period was \$918.95. All services for which PwC US Tax is requesting compensation were performed for or on behalf of the Debtors. The services rendered by PwC US Tax during the Compensation Period are categorized as set forth in **Exhibit A**. As summary of the professionals who provided services to the Debtors during the Compensation Period in connection with fixed fee and hourly fee services are identified in **Exhibit B** and **Exhibit C**, respectively.

21. Summarized below is a description of the services provided by PwC US Tax to the Debtors during the Compensation Period. Detailed descriptions of the services rendered during the Compensation Period were attached to the Monthly Fee Statements. The following summaries are intended to highlight key services rendered by PwC US Tax during the Compensation Period, and are not meant to be an exhaustive description of all of the work performed by PwC US Tax. The primary focus of PwC US Tax was centered around the following areas:

(a) **Tax Restructuring Services.**

Total Hours: 1,210.40, Total Fees: \$1,133,887.80

During the Compensation Period and pursuant to the applicable engagement letter, PwC US Tax professionals performed the following services: (i) advised Wesco regarding the expected U.S. federal and certain state income tax implications associated with a restructuring of Wesco's indebtedness

pursuant to its chapter 11 filing; (ii) based upon information provided by Wesco, prepared U.S. federal and certain state income tax basis of assets for Wesco and its stock basis in its subsidiaries; (iii) estimated the amount of net operating loss, capital loss and tax credit carryforwards as of December 31, 2022, and through the bankruptcy filing date of June 1, 2023; (iv) prepared tax analysis estimating the U.S. federal and certain state income tax effects of the proposed debt restructuring scenarios identified and provided by Wesco's financial and legal advisors; (v) prepared written tax advice addressing whether the "Bruno's" transaction qualifies as a taxable transaction under IRC section 1001; (vi) prepared a proposed step plan depicting the debt restructuring steps selected by Wesco and describing the expected U.S. federal and certain state income tax implications associated with such steps; (vii) participated in discussions with Wesco's advisors to discuss debt restructuring steps and background facts relevant to the debt restructuring for purposes of our income tax analysis; (viii) analysis of legal documents prepared by Wesco's legal counsel and provided comments to legal counsel, as requested with respect to income tax matters; and (ix) provided advice and answer to questions on federal, state and local, and international direct and indirect tax matters, including research, discussions, preparation of memoranda, and attendance at meetings relating to such matters.

(b) **Transfer Pricing Services.**

Total Hours: 22.40, Total Fees: \$17,000.00

During the Compensation Period and pursuant to the applicable engagement letter, PwC US Tax professionals prepared a transfer pricing master file for the Debtors for the fiscal year ended December 31, 2022 based on applicable income tax standards.

(c) **Bankruptcy Compliance Services.**

Total Hours: 23.50, Total Fees: \$9,623.00

PwC US Tax professionals providing services to the Debtors consulted with internal PwC bankruptcy retention and billing advisors to ensure compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, and the Bankruptcy Local Rules. The services provided by these bankruptcy retention and billing advisors included, but was not limited to: (a) assistance with preparation of the bankruptcy retention documents; (b) assistance with the disinterestedness disclosures; and (c) assistance with preparation of fee applications. All of the services are incremental to the normal billing procedures by PwC US Tax for its non-bankruptcy clients.

Summary of Expenses Incurred

22. By this Fee Application, PwC US Tax does not request reimbursement of any expenses incurred during the Compensation Period.

Allowance of Compensation

23. The professional time expended by PwC US Tax, the value of said time in fees, and the value of the actual expenses incurred by the firm were actual, reasonable, and necessary. In all respects, PwC US Tax’s fees and expenses meet the standards for allowance under Bankruptcy Code section 330, as well as the standards that govern the review and allowance of bankruptcy professionals’ fees.

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

25. The reasonable value of the services rendered by PwC US Tax to the Debtors during the Compensation Period is \$1,160,510.80. The hourly rates reflected in **Exhibit B** and **Exhibit C** hereto, and in the Monthly Fee Statements, are PwC US Tax's customary fees and rates for work of this nature. The professional services performed by PwC US Tax were in the best interests of the Debtors and their estates and other parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and time-sensitive nature of the problems, issues, or tasks involved. The professional services were performed with expedition and in an efficient manner.

26. In accordance with section 330 of the Bankruptcy Code, the fees requested are reasonable in light of factors including, among other things, (a) the complexity of these chapter 11 cases, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title. Accordingly, allowance and payment of the compensation for professional services and reimbursement of expenses sought herein is warranted.

27. PwC US Tax have received no promises regarding compensation in these chapter 11 cases other than in accordance with the Bankruptcy Code. PwC US Tax have no agreement with any nonaffiliated or unrelated entity to share any compensation earned in the chapter 11 cases.

Notice for the Distribution of a Retainer

28. As set forth above, as of the Petition Date, PwC US Tax holds a \$257,808.00 retainer balance. Pursuant to Bankruptcy Local Rule 2016-1(c), PwC US Tax hereby provides

notice that PwC US Tax will apply \$232,102.16 of such retainer balance against approved compensation incurred during the Compensation Period, as sought herein.² PwC US Tax will apply the remaining retainer balance, or \$25,705.84, towards compensation requested in a subsequent fee statement or fee application.

Reservations of Rights

29. Although PwC US Tax has made every effort to include all other fees and expenses incurred during the Compensation Period in this Fee Application, some fees and expenses may inadvertently be omitted from this Fee Application, including as a result of accounting and processing delays in the Compensation Period. PwC US Tax reserves the right to submit a supplemental or amended application to the Court for allowance of such fees and expenses not included herein. Any supplemental or amended fee applications will be filed in accordance with the requirements of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and the Interim Compensation Order.

² More specifically, PwC US Tax will apply \$232,102.16 of the retainer balance towards the 20% holdbacks due during Compensation Period (totaling \$232,102.16), subject to approval by the Court.

WHEREFORE, PwC US Tax, as tax restructuring services provider to the Debtors, request the entry of an Order, substantially in the form attached hereto, granting the relief requested herein and such other relief as the Court may deem just and appropriate.

Dated: May 20, 2024

PWC US TAX LLP

By: /s/ T. Bart Stratton
T. Bart Stratton, Partner
601 South Figueroa Street, Suite 900
Los Angeles, California 90017
Tel: +1 (213) 356-6000
Email: bart.stratton@pwc.com

Tax Restructuring Services Provider to the Debtors

Certificate of Service

I certify that on May 20, 2024, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas and will be served as set forth in the Affidavit of Service to be filed by the Debtors' claims, noticing, and solicitation agent.

/s/ Charles A. Beckham, Jr.

Charles A. Beckham, Jr.

EXHIBIT A
SUMMARY BY BILLING CATEGORY AND PROJECT CATEGORY

PwC US Tax LLP

Summary by Billing Category and Project Category

Billing Category and Project Category	Hours	Total Compensation
Fixed Fee Services		
Transfer Pricing Services	22.40	\$17,000.00
<i>Subtotal - Hours and Compensation - Fixed Fee Services</i>	<i>22.40</i>	<i>\$17,000.00</i>
Hourly Services		
Tax Restructuring Services	1,210.40	\$1,133,887.80
<i>Subtotal - Hours and Compensation - Hourly Services</i>	<i>1,210.40</i>	<i>\$1,133,887.80</i>
Bankruptcy Compliance Services		
Retention Applications	6.50	\$3,395.00
Fee Applications	17.00	\$6,228.00
<i>Subtotal - Hours and Compensation - Bankruptcy Compliance Services</i>	<i>23.50</i>	<i>\$9,623.00</i>
Total - Hours and Compensation Sought	1,256.30	\$1,160,510.80

EXHIBIT B

SUMMARY OF HOURS AND FEES BY PROJECT CATEGORY AND PROFESSIONAL

PwC US Tax LLP

Summary of Hours and Fees by Project Category and Professional

Project Category and Professional	Position	Hours	Total Compensation
Fixed Fee Services			
<i>Transfer Pricing Services</i>			
Kristina Novak	Partner	1.00	
Marci Castillo	Partner	3.50	
Anna Johnson	Director	7.90	
Stefan Zimmerman	Senior Associate	2.00	
James Falls	Associate	8.00	
Subtotal - Transfer Pricing Services		22.40	\$17,000.00
Subtotal - Hours and Compensation - Fixed Fee Services		22.40	\$17,000.00

EXHIBIT C

SUMMARY OF HOURS AND FEES BY PROJECT CATEGORY AND PROFESSIONAL

PwC US Tax LLP

Summary of Hours and Fees by Project Category and Professional

Project Category and Professional	Position	Rate	Hours	Total Compensation
Hourly Services				
<i>Tax Restructuring Services</i>				
Arthur W Sewall	Partner	\$1,303	3.90	\$5,081.70
Donna Tiocao	Partner	\$1,303	0.50	\$651.50
Hardeo Bissoondial	Partner	\$1,303	9.50	\$12,378.50
Joanna Hu	Partner	\$1,303	2.40	\$3,127.20
Nicole Brigati	Partner	\$1,303	12.10	\$15,766.30
Nicole Gonzalez	Partner	\$1,303	6.00	\$7,818.00
Sam Melehani	Partner	\$1,303	1.00	\$1,303.00
T. Bart Stratton	Partner	\$1,303	93.20	\$121,439.60
Thomas Rees	Partner	\$1,303	0.50	\$651.50
Topher Call	Partner	\$1,303	2.50	\$3,257.50
Elizabeth Tucker	Managing Director	\$1,161	2.80	\$3,250.80
Adam Robert Hales	Director	\$1,161	0.30	\$348.30
Leah Von Pervieux	Director	\$1,161	29.30	\$34,017.30
Reed Schreiter	Director	\$1,161	5.50	\$6,385.50
Andrew Walters	Senior Manager	\$1,107	1.40	\$1,549.80
Bom Huh	Senior Manager	\$1,107	6.00	\$6,642.00
Rachel Yuan Ting Heung	Senior Manager	\$1,107	1.00	\$1,107.00
Scott Sidnam	Senior Manager	\$1,107	14.60	\$16,162.20
Conan Yuzna	Manager	\$1,067	221.70	\$236,553.90
Jeffrey Correa	Manager	\$1,067	21.10	\$22,513.70
Jeffrey Dahlgren	Manager	\$1,067	0.90	\$960.30
Princess Manalo	Manager	\$1,067	9.30	\$9,923.10
Vanessa Gutierrez	Manager	\$1,067	3.70	\$3,947.90
George Dabbiero	Senior Associate	\$905	387.70	\$350,868.50
Luke Maury	Senior Associate	\$905	17.20	\$15,566.00
Chen Wen	Associate	\$709	78.20	\$55,443.80
Farah Modarres	Associate	\$709	126.10	\$89,404.90
Isaac Narayan	Associate	\$709	23.50	\$16,661.50
Jack Douglas Feinfeld	Associate	\$709	1.50	\$1,063.50
Jason Kras	Associate	\$709	64.60	\$45,801.40
Jay Victor	Associate	\$709	2.00	\$1,418.00
Sean Coffin	Associate	\$709	44.70	\$31,692.30
Vincent Villano	Associate	\$709	15.70	\$11,131.30
<i>Subtotal - Tax Restructuring Services</i>			1,210.40	\$1,133,887.80
Subtotal - Hours and Compensation - Hourly Services			1,210.40	\$1,133,887.80
Bankruptcy Compliance Services				
<i>Retention Applications</i>				
Thalia Cody	Director	\$550	5.30	\$2,915.00
Chris Lewis	Manager	\$400	1.20	\$480.00
<i>Subtotal - Retention Applications</i>			6.50	\$3,395.00
<i>Fee Applications</i>				
Chris Lewis	Manager	\$400	11.80	\$4,720.00
Nanette Kortuem	Senior Associate	\$290	5.20	\$1,508.00
<i>Subtotal - Fee Applications</i>			17.00	\$6,228.00
Subtotal - Hours and Compensation - Bankruptcy Compliance Services			23.50	\$9,623.00
Total - Hours and Compensation Sought for Reimbursement			1,233.90	\$1,143,510.80

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

In re:	§	
	§	Chapter 11
WESCO AIRCRAFT HOLDINGS, INC., <i>et al.</i> , ¹	§	Case No. 23-90611 (MI)
Debtors.	§	(Jointly Administered)
	§	
	§	Related Docket No. _____

**ORDER ALLOWING INTERIM COMPENSATION
AND REIMBURSEMENT OF EXPENSES**

The Court has considered the *First Interim Fee Application of PwC US Tax LLP for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Tax Restructuring Services Provider to the Debtors, for the Period from July 16, 2023 Through February 29, 2024* (the “**Application**”) filed by PwC US Tax LLP (the “**Applicant**”). The Court Orders:

1. The Applicant is allowed interim compensation and reimbursement of expenses in the amount of \$1,160,510.80 for the period set forth in the Fee Application.
2. The Debtors are authorized to disburse any unpaid amounts allowed by paragraph 1 of this Order.

Dated: _____, 2024
Houston, Texas

THE HONORABLE MARVIN ISGUR
UNITED STATES BANKRUPTCY JUDGE

¹ The Debtors operate under the trade name Incora and have previously used the trade names Wesco, Pattonair, Haas, and Adams Aviation. A complete list of the Debtors in these chapter 11 cases, with each one’s federal tax identification number and the address of its principal office, is available on the website of the Debtors’ noticing agent at <http://www.kccllc.net/incora/>. The service address for each of the Debtors in these cases is 2601 Meacham Blvd., Ste. 400, Fort Worth, TX 76137.