

DENTONS US LLP

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*Counsel for Debtors and
Debtors in Possession*

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEW JERSEY**

In re:

Powin, LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 25-16137 (MBK)

(Jointly Administered)

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, are: (i) Powin Project LLC [1583]; (ii) Powin, LLC [0504]; (iii) PEOS Holdings, LLC [5476]; (iv) Powin China Holdings 1, LLC [1422]; (v) Powin China Holdings 2, LLC [9713]; (vi) Charger Holdings, LLC [5241]; (vii) Powin Energy Ontario Storage, LLC [8348]; (viii) Powin Energy Operating Holdings, LLC [2495]; (ix) Powin Energy Operating, LLC [6487]; (x) Powin Energy Storage 2, Inc., [9926]; (xi) Powin Energy Ontario Storage II LP, [5787]; and (xii) Powin Canada B.C. Ltd. [2239]. The Debtors' mailing address is 20550 SW 115th Avenue Tualatin, OR 97062.



**DECLARATION OF MONIQUE M. BERTRAM ON BEHALF
OF PROPOSED ORDINARY COURSE PROFESSIONAL KBF CPAS LLP**

I, Monique M. Bertram, pursuant to Section 1746 of title 28 of the United States Code, hereby declare that the following is true to the best of my information, knowledge, and belief:

1. I am Tax Partner of KBF CPAs LLP, located at 5285 Meadows Rd, Suite 420, Lake Oswego, OR 97035 (the “Company”).

2. This declaration (this “Declaration”) is submitted in connection with an order of the United States Bankruptcy Court for the District of New Jersey authorizing Powin, LLC and/or its affiliated debtors (collectively, the “Debtors”) to retain certain professionals in the ordinary course of business during the pendency of the Debtors’ Chapter 11 Cases [Docket No. 846] (the “Order”). Following the date that the Debtors commenced their chapter 11 cases (the “Petition Date”), the Debtors requested that the Company provide professional services (or continue to provide such services) to the Debtors, and the Company has consented to provide such services. Accordingly, the Company is submitting this Declaration pursuant to the Order.

3. The Company, through me, and other members, partners, associates, or employees of the Company, has provided, or plans to provide, the following services to the Debtors from and after the Petition Date: **Sales Tax Consulting and Compliance Services**. The Company estimates that it will incur approximately \$20,000 in monthly fees for the services rendered to the Debtors.

4. The Company may have performed services in the past and may perform services in the future, in matters unrelated to these Chapter 11 Cases, for persons that are parties in interest in these cases. As part of its customary practice, the Company is retained in cases, proceedings, and transactions involving many different parties, some of whom may represent or be claimants or employees of the Debtors, or other parties in interest in these cases. The

Company does not perform services for any such person in connection with these cases. In addition, the Company does not have any relationship with any such person, their attorneys, or accountants that would be adverse to the Debtors or their estates.

5. Neither I, nor any principal of, or professional employed by the Company has agreed to share or will share any portion of the compensation to be received from the Debtors with any other person other than the principals and regular employees of the Company.

6. Neither I, nor any principal of, or professional employed by the Company, insofar as I have been able to discover, holds or represents any interest adverse to the Debtors or their estates with respect to the matter(s) on which the Company is to be employed.

7. **FOR LEGAL SERVICE FIRMS: N/A**


8. **FOR NON-LEGAL SERVICE FIRMS ONLY:** The Company agreed to waive all unpaid amounts for services rendered prior to the Petition Date.

9. As of the Petition Date, which was the date on which the Debtors commenced these Chapter 11 Cases, the Company was not party to an agreement for indemnification with the Debtors.

10. At any time during the period of its employment, if the Company should discover any facts bearing on the matters described herein, the Company will supplement the information contained in this Declaration.

11. I, or a representative of the Company, have read and am familiar with the requirements of the *Order Authorizing the Employment and Payment of Professionals Utilized in the Ordinary Course of Business*.

I declare under penalty of perjury that the foregoing is true and correct to the best of my information, knowledge, and belief. Executed this September 11, 2025 in Lake Oswego, Oregon, United States.



Monique M. Bertram

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEW JERSEY**

In re:

Powin, LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 25-16137 (MBK)

(Jointly Administered)

RETENTION QUESTIONNAIRE

**TO BE COMPLETED BY EACH ORDINARY COURSE PROFESSIONAL
EMPLOYED BY THE DEBTORS**

This Questionnaire must be filed with the Court and should be sent to:

DENTONS US LLP

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Van C. Durrer, II (admitted *pro hac vice*)
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If more space is needed, please complete on a separate page and attach.

1. Name and address of firm:

KBF CPA LLP
5285 Meadows Rd, Suite 420
Lake Oswego, OR 97035

2. Date of retention:

6/18/25

3. Type of services provided (accounting, legal, etc.):

Sales tax consulting and compliance

4. Brief description of services to be provided:

KBF will assist in quantifying over/under collected and/or paid sales tax. KBF may assist in requesting refunds and/or remittance of sales tax. KBF will assist with any historic or future sales tax filings deemed necessary.

5. Arrangements for compensation (hourly, contingent, etc.):

Hourly based upon standard rates

6. Prepetition claims against the Debtors held by the firm (if any):

N/A - waived

(a) Average hourly rate (if applicable):

Partners - \$450/575 Director/manager \$300-\$450

(b) Estimated average monthly compensation:

\$20,000 - \$22,000

7. Prepetition claims against the Debtors held individually by any member, associate, or professional employee of the firm:

N/A

8. Disclose the nature and provide a brief description of any interest adverse to the Debtors or to its estate with respect to the matters on which the above-named firm is to be employed:

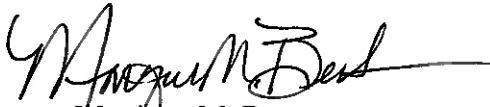
KPF has been engaged to prepare corporate tax returns for Powin Corporation, a member of the LLC Powin Energy Holdings, LLC (filing entity for Powin, LLC federal partnership returns).

9. Name and title of individual completing this Retention Questionnaire:

Monique M. Bertram
tax Partner

Pursuant to 28 U.S.C. §1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and information.

Dated: 9/11, 2025


Monique M. Bertram
Tax Partner
KBF CPAs LLP