IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
SANGAMO THERAPEUTICS, INC.	)	Case No. 26-10989 (CTG)
Debtor.[1]	)	**Obj. Deadline.: Sept. 10, 2026 at 4:00 p.m. (ET)** **Hearing Date: Sept. 21, 2026 at 1:00 p.m. (ET)**

APPLICATION OF THE DEBTOR FOR ENTRY OF AN ORDER (I) AUTHORIZING THE RETENTION AND EMPLOYMENT OF BDO USA, P.C. AS TAX ACCOUNTANT TO THE DEBTOR EFFECTIVE AS OF THE PETITION DATE AND (II) GRANTING RELATED RELIEF

Sangamo Therapeutics, Inc., as debtor and debtor in possession (the "**Debtor**") in the above-captioned case, hereby files this application (the "**Application**") and respectfully states as follows:

RELIEF REQUESTED

1. By this Application, the Debtor seeks entry of an order, substantially in the form attached hereto as **Exhibit A** (the "**Proposed Order**"), authorizing the employment and retention of BDO USA, P.C. ("**BDO**") as its tax accountant effective as of the Petition Date (as defined below) in accordance with the terms and conditions set forth in that certain letter attaching the "Terms and Conditions of the Master Services Agreement" dated January 8, 2025, by and among the Debtor and BDO (the "**Terms and Conditions Letter**"), a copy of which is attached hereto as **Exhibit B,** together with any future statements of work by and among the Debtor and BDO (the "**SOWs**" and, together with the Terms and Conditions Letter, the "**Services Agreement**"). In support of this Application, the Debtor relies on and incorporates by reference:

[1] The last four digits of the debtor's federal tax identification number are 9556. The debtor's principal office is located at 501 Canal Boulevard, Suite A100, Richmond, CA 94084.

the declaration of Elliot Binder, a principal of BDO, attached hereto as **Exhibit C** (the "**Binder Declaration**").

JURISDICTION AND VENUE

2. The United States Bankruptcy Court for the District of Delaware (the "**Court**") has jurisdiction to consider this Application under 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware dated February 29, 2012 (Sleet, C.J.). This is a core proceeding under 28 U.S.C. § 157(b). Venue of this Chapter 11 Case (as defined below) and this Motion is proper in this District under 28 U.S.C. §§ 1408 and 1409.

3. The statutory predicates for the relief requested herein are sections 327, 328, 330, and 331 of title 11 of the United States Code (the "**Bankruptcy Code**"), rule 2014 of the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**"), and rules 2014-1 and 2016-1 of the *Local Rules of the United States Bankruptcy Court for the District of Delaware* (the "**Local Rules**").

4. Pursuant to Local Rule 9013-1(f), the Debtor consents to the entry of a final order or judgment with respect to this Application if it is determined that this Court lacks Article III jurisdiction to enter such final order or judgment absent consent of the parties.

BACKGROUND

5. On June 23, 2026 (the "**Petition Date**"), the Debtor commenced with the United States Bankruptcy Court for the District of Delaware (this "**Court**") a voluntary case under chapter 11 of the Bankruptcy Code (the "**Chapter 11 Case**"). The Debtor continues to operate its business and manage its properties as a debtor in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On July 2, 2026, the Office of the United States Trustee for the District

of Delaware (the "**U.S. Trustee**") appointed the Official Committee of Unsecured Creditors in this Chapter 11 Case (the "**Creditors' Committee**"), and on August 5, 2026, the U.S. Trustee appointed the Official Committee of Equity Holders in this Chapter 11 Case (the "**Equity Committee**"). To date, no request has been made for the appointment of a trustee or examiner in this Chapter 11 Case.

6. Additional factual background and information regarding the Debtor, including its business operations, its corporate and capital structure, and the events leading to the commencement of this Chapter 11 Case, are set forth in detail in the *Declaration of Scott Willoughby, General Counsel of the Debtor, in Support of Chapter 11 Petition and First Day Pleadings* [Docket No. 2] (the "**First Day Declaration**"),[2] which is incorporated herein by reference.

RETENTION OF BDO

7. The Debtor has selected BDO as its tax accountant due to: (i) the firm's extensive experience in and knowledge of the Debtor's operations that BDO has obtained by providing tax accounting services to the Debtor since 2018; and (ii) BDO's outstanding reputation as a provider of accounting services generally. While the Debtor initially contemplated retaining BDO as an ordinary course professional (*see* Docket No. 115), the Debtor ultimately determined formal retention of BDO was warranted due to the nature and scope of services the Debtor expects BDO to provide.

8. BDO is a leading full-service accounting, tax, and business advisory firm with offices, partners, and professional staff located throughout the United States. BDO is a United States firm of a global network of separate, independent member firms that operate in countries

[2] Capitalized terms used, and not otherwise defined herein, shall have the meanings ascribed to them in the First Day Declaration.

and offices throughout the world. BDO has considerable experience providing accounting, tax, auditing, and financial advisory services to businesses in chapter 11 and has been employed in numerous cases under the Bankruptcy Code, such as *In re Clintwood JOD, LLC*, Case No. 26-60438 (GRS) (Bankr. E.D. Ken. May 29, 2026) (authorizing the retention of BDO), *In re Lipella Pharmaceuticals, Inc.*, Case No. 26-20879 (CMB) (Bankr. W.D. Penn. May 4, 2026 (same), (*In re Georgia ProtonCare Center Inc,* Case No. 26-50882 (JWC) (Bankr. N.D. Ga., Feb. 20, 2026) (same), *In re Civil LLC*, Case No. 25-20179 (DLB) (Bankr. S.D.W. Va. October 29, 2025) (same), *In re Claire's Holdings, LLC*, Case No. 25-11454 (BLS) (Bankr. D. Del. Sept. 18, 2025) (same), *In re CTN Holdings, Inc.*, Case No. 25-10603 (TMH) (Bankr. D. Del. May 29, 2025) (same), *In re Prospect Medical Holdings, Inc.*, Case No. 25-80002 (SGJ) (Bankr. N.D. Texas April 30, 2025) (same), *In re Wilson Creek Energy, LLC, et al.*, Case No. 25-70001 (JAD) (Bankr. W.D. Pa. Feb. 19, 2025) (same), *In re CCA Construction, Inc*., Case No. 24-22548 (CMG) (Bankr. D.N.J. February 7, 2025) (same), *In re HiQ, Inc*., Case No. 23-11361 (JTD) (Bankr. D. Del., December 9, 2024) (same); *In re Acorda Therapeutics, Inc*., Case No. 24-22284 (DSJ) (Bankr. S.D.N.Y. May 29, 2024) (same), *In re Purdue Pharma, L.P*., Case No 19-23649 (SHL) (Bankr. S.D.N.Y. April 24, 2024) (same), *In re Inmet Mining, LLC*, Case No. 23-70113 (GRS) (Bankr. E.D. Ky. June 6, 2023) (same); and *In re 1 GC Collections*, Case No. 18-19121 (RAM) (Bankr. S.D. Fla. Feb. 25, 2022) (same).

9. The Debtor is familiar with the professional standing and reputation of BDO and has selected BDO as its tax accountant because BDO can provide the Debtor with the necessary services on a timely basis.

10. In addition, since 2018, BDO has provided certain tax advisory services to the Debtor. In providing such prepetition professional services to the Debtor, BDO has become

familiar with the Debtor and its businesses, including the Debtor's financial affairs, debt structure, operations, and related matters. Having worked with the Debtor's management, BDO has developed relevant experience and knowledge regarding the Debtor that will assist it in providing effective and efficient services during this Chapter 11 Case.

11. Absent the relief requested herein, the Debtor's ability to, among other things, thoroughly analyze the tax consequences of its chapter 11 strategy would be diminished. Additionally, finding a replacement for BDO with similar experience would be expensive, time consuming, and would delay and disrupt the progress of this Chapter 11 Case.

12. The Debtor believes BDO is well-qualified and able to represent the Debtor in this Chapter 11 Case in an efficient and timely manner. Thus, the Debtor submits that the employment and retention of BDO as its tax accountant is in the best interests of the Debtor and its estate.

SCOPE OF SERVICES

13. Subject to the Court's approval, and consistent with the Services Agreement, the Debtor requests the employment and retention of BDO to perform tax accounting services for the Debtor, including, but not limited to:

Tax Compliance Services

a) Federal and State Tax compliance services for tax year ended 2025 (the "**Tax Compliance Services**");

Tax Consulting Services

b) Calculating gain or loss concerning potential sales/divestitures of stock or assets;

c) Assisting in structuring a transaction or restructuring with Debtor's creditors intended to qualify as reorganization under Section 368 of the Internal Revenue Code;

d) Prepare cash tax projections that compare taxable stock or asset sale structure;

e) Determine amount of cancellation of indebtedness income ("**CODI**") and/or gain related to the forgiveness of the Debtor's obligations;

f) If CODI is identified, determine the amount of CODI that may be excluded from taxable income under section 108 of the Internal Revenue Code;

g) Determine tax basis of stock of, and assets held by the Debtor;

h) Determine amount of Debtor's tax attributes and which may be limited under the Internal Revenue Code;

i) Provide sell-side tax due diligence related to the contemplated transactions;

j) Identify and quantify positions taken on priority returns;

k) Quantify real estate transfer taxes if applicable, preparing necessary motions, applications, orders, reports, and papers in connection with the Chapter 11 Case (the "**Tax Consulting Services**");

l) And any other Tax Compliance Services and Tax Consulting Services requested by the Debtor and agreed to by BDO (collectively, the "**Services**").

14. The Services are necessary to enable the Debtor to maximize value for all of the Debtor's stakeholders. The Debtor believes that the Services would not duplicate the services that other professionals will be providing to the Debtor in connection with the Chapter 11 Case. Specifically, BDO will carry out unique functions and use reasonable efforts to coordinate with the Debtor's other retained professionals to avoid the unnecessary duplication of services.

PROFESSIONAL COMPENSATION

15. BDO's standard hourly rates for each level of professional are set forth in the following schedule:

Resource	Standard Rate
Principals/Managing Director	$750 - $1200
Director/Sr. Manager	$675 - $950
Manager	$550 - $750
Seniors	$375 - $650
Associates	$175 - $400

16. In addition to the rates described above, the Debtor and BDO have agreed that the Debtor shall reimburse BDO for actual expenses BDO incurs in connection with BDO's performance of the Services.

17. The Debtor believes that the compensation structure described above and set forth in the Services Agreement is consistent with the compensation generally charged by tax accountants similar to BDO for comparable engagements, both in and out of bankruptcy. Furthermore, the Debtor believes that the compensation structure is consistent with BDO's normal and customary billing practices for cases of comparable size and complexity requiring the level and scope of services to be provided in the Chapter 11 Case.

18. As set forth above, BDO has provided services to the Debtor since 2018. The payments that BDO received within the 90 days before the Petition Date are as follows:

Invoice Date	Invoice Amount	Dates of Services Covered by Invoice	Payment Date	Payment Amount	Purpose of Payment
February 22, 2026	$52,465.00	February 1, 2026 through February 28, 2026	April 13, 2026	$52,465.00	Payment for annual corporate income tax provision services, including footnote disclosure and memo for 2025 tax year and adoption of ASU

					2023-09 on prospective basis
February 11, 2026	$46,965.00	December 15, 2025 through January 31, 2026	April 20, 2026	$46,965.00	Payment for annual corporate income tax provision including footnote disclosure and memo for 2025 tax year

19. The payments noted above were made consistently and in accordance with BDO's normal payment terms.

20. As of the Petition Date, approximately $46,885 remains due and owing to BDO. BDO understands and agrees that if the Court grants the relief requested in the Application, BDO shall waive this prepetition claim.

INDEMNIFICATION PROVISIONS

21. As a material part of the consideration for which BDO has agreed to provide the Services described herein, the Debtor has agreed to the indemnification provisions in paragraph 3 of the terms and conditions annexed to the Terms and Conditions Letter (the "**Indemnification Provisions**"). The Indemnification Provisions provide that the Debtor will indemnify BDO for any claims, liabilities, damages, or expenses related to the Services or the Services Agreement that are brought by a third party and that the Debtor will release, indemnify, and hold BDO harmless from all claims related to the Services or the Services Agreement attributable to any misrepresentations made by the Debtor. The Debtor and BDO believe that the Indemnification Provisions, as modified by the Proposed Order, are customary and reasonable for accountant engagements, both in-court and out-of-court and, as modified in the Proposed Order, reflect the

qualifications and limitations on indemnification provisions that are customary in this district and other jurisdictions.

22. The Indemnification Provisions contained in the Services Agreement were negotiated by the Debtor and BDO at arm's length and in good faith. The Debtor respectfully submits that the indemnification, contribution, reimbursement, and other provisions contained in the Indemnification Provisions, viewed in conjunction with the other terms of BDO's proposed retention, and as modified in the Proposed Order, are reasonable and in the best interests of the Debtor and their creditors given that the Debtor requires BDO's services to successfully prosecute the Chapter 11 Case.

23. Accordingly, as part of this Application, the Debtor requests that the Court approve the Services Agreement.

BDO'S DISINTERESTEDNESS

24. To the best of the Debtor's knowledge, information, and belief, other than as set forth below and in the Binder Declaration, BDO: (a) has no connection with the Debtor, their creditors, other parties in interest, the attorneys or accountants of any of the foregoing, or the U.S. Trustee or any person employed by the U.S. Trustee; (b) does not hold any interest adverse to the Debtor; and (c) believes it is a "disinterested person" as defined by section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code.

25. Accordingly, the Debtor believes that BDO is "disinterested" as such term is defined in section 101(14) of the Bankruptcy Code.

26. In addition, as set forth in the Binder Declaration, if any new material facts or relationships are discovered or arise, BDO will provide the Court with a supplemental declaration.

BASIS FOR RELIEF

I. The Debtor Should Be Permitted to Retain and Employ BDO on the Terms in the Services Agreement Pursuant to Sections 327(a), 328(a), and 330 of the Bankruptcy Code.

27. Section 327(a) of the Bankruptcy Code authorizes a debtor in possession to employ professionals that "do not hold or represent an interest adverse to the estate, and that are disinterested persons." 11 U.S.C. § 327(a). Such employment may be based on "any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, on fixed percentage fee basis, or on a contingent fee basis." 11 U.S.C. § 328(a). As discussed above, BDO satisfies the disinterestedness standard of section 327(a). The Debtor also submits that the retention of BDO under the terms described herein is appropriate under section 330 of the Bankruptcy Code.

28. With respect to the Services, BDO intends to apply for allowance of compensation for professional services rendered on an hourly basis and reimbursement of expenses incurred in connection with the Chapter 11 Case, subject to the Court's approval and compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, guidelines established by the U.S. Trustee, the interim compensation order [Docket No. 205] and any other applicable procedures and orders of the Court. BDO's hourly rates and corresponding rate structure for the Chapter 11 Case are the same as BDO charges generally for accounting services, whether in court or otherwise.

29. The Court's approval of the Debtor's retention of BDO in accordance with the terms and conditions of the Services Agreement is warranted. As discussed above and in the Binder Declaration, BDO satisfies the disinterestedness standard in section 327(a) of the Bankruptcy Code, and retention of BDO pursuant to sections 327, 328(a), and 330 of the

Bankruptcy Code is appropriate in these circumstances. Additionally, BDO's professional staff has extensive experience and an excellent reputation for providing high-quality services. Further, the Debtor believes that BDO is well-qualified to provide the Services to the Debtor in a cost-effective, efficient, and timely manner.

30. The Debtor, therefore, submits that the terms and conditions of BDO's retention as described herein, including the proposed compensation terms, are reasonable and in keeping with the terms and conditions typical for engagements of this size and character. Given the complexity of the work that must be completed, it is reasonable for the Debtor to seek to employ and retain BDO to serve on the terms and conditions set forth herein.

II. Employment and Retention of BDO Should Be Effective as of June 23, 2026.

31. The Debtor also believes that employment of BDO effective as of June 23, 2026, is warranted under the circumstances of the Chapter 11 Case. BDO has provided, and will continue to provide, valuable services to the Debtor. The employment and retention of BDO and its professionals is a sound exercise of the Debtor's business judgment. The Debtor believes that BDO will provide services that benefit the Debtor's creditors. Moreover, as set forth above, the Debtor initially contemplated retaining BDO as an ordinary course professional. BDO's ability to be retained effective as of the Petition Date should not be foreclosed by the Debtor's ultimate decision to formally retain BDO pursuant to this Application. In light of the foregoing, the Debtor believes that retention of BDO and its professionals is appropriate and in the best interests of the Debtor and their creditors.

NO PRIOR REQUEST

32. No prior request for the relief sought herein has been made to this Court or any other court.

NOTICE

33. The Debtor has provided notice of this motion to the following parties or their respective counsel: (i) the U.S. Trustee; (ii) proposed counsel to the Creditors' Committee; (iii) proposed counsel to the Equity Committee; (iv) counsel to the DIP Lender; (v) the Internal Revenue Service; (vi) the Securities and Exchange Commission; (vii) the United States Attorney's Office for the District of Delaware and all other states in which the Debtor operates; (viii) the United States Food and Drug Administration; and (ix) any such other party entitled to receive notice pursuant to Bankruptcy Rule 2002 and Local Rule 2002-1(b). In light of the nature of the relief requested herein, the Debtor submits that no other or further notice is necessary.

WHEREFORE, the Debtor respectfully requests that the Court enter the Proposed Order granting the relief requested in the Application and such other and further relief as may be just and proper.

Dated: August 27, 2026
Wilmington, Delaware

/s/ Scott B. Willoughby
Scott B. Willoughby
Chief Legal Officer and Corporate Secretary

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
SANGAMO THERAPEUTICS, INC.	)	Case No. 26-10989 (CTG)
Debtor.[1]	)	**Obj. Deadline.: Sept. 10, 2026 at 4:00 p.m. (ET)** **Hearing Date: Sept. 21, 2026 at 1:00 p.m. (ET)**

NOTICE OF APPLICATION AND HEARING

PLEASE TAKE NOTICE that, on August 27, 2026 the debtor and debtor-in-possession in the above captioned case (the "Debtor") filed the *Application of the Debtor for Entry of an Order (I) Authorizing the Retention and Employment of BDO USA, P.C. as Tax Accountant to the Debtor Effective as of the Petition Date and (II) Granting Related Relief* (the "Application") with the United States Bankruptcy Court for the District of Delaware (the "Court").

PLEASE TAKE FURTHER NOTICE that any responses or objections to the Application must be in writing and filed with the Clerk of the Court, 824 North Market Street, 3rd Floor, Wilmington, Delaware 19801 on or before **September 10, 2026 at 4:00 p.m. (prevailing Eastern Time)**.

PLEASE TAKE FURTHER NOTICE that, if any objections to the Application are received, the Application and such objections shall be considered at a hearing before The Honorable Craig T. Goldblatt, United States Bankruptcy Judge for the District of Delaware, at the Court, 824 North Market Street, 3rd Floor Courtroom 7, Wilmington, Delaware 19801 on **September 21, 2026 at 1:00 p.m. (prevailing Eastern Time)**.

[1] The last four digits of the debtor's federal tax identification number are 9556. The debtor's principal office is located at 501 Canal Boulevard, Suite A100, Richmond, CA 94084.

PLEASE TAKE FURTHER NOTICE THAT, IF NO OBJECTIONS TO THE APPLICATION ARE TIMELY FILED IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE APPLICATION WITHOUT FURTHER NOTICE OR HEARING.

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Dated: August 27, 2026
Wilmington, Delaware

Respectfully submitted,

/s/ Brendan J. Schlauch

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Counsel for the Debtor and Debtor in Possession

Exhibit A

Proposed Order

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
SANGAMO THERAPEUTICS, INC.	)	Case No. 26-10989 (CTG)
Debtor.[1]	)	**Re: Docket No. ___**

ORDER (I) AUTHORIZING THE RETENTION AND EMPLOYMENT OF BDO USA, P.C. AS TAX ACCOUNT TO THE DEBTOR EFFECTIVE AS OF THE PETITION DATE, AND (II) GRANTING RELATED RELIEF

Upon consideration of the application (the "**Application**")[2] of the Debtor, for entry of an order (this "**Order"**) pursuant to sections 327(a), 328(a) and 330 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rules 2014-1 and 2016-1, authorizing the Debtor to employ and retain BDO USA, P.C. ("**BDO**") as tax accountant, on the terms set forth in the Services Agreement annexed to the Application; and upon the Binder Declaration annexed to the Application; all as more fully set forth in the Application; and the United States District Court for the District of Delaware having jurisdiction to consider this Application under 28 U.S.C. § 1334, which was referred to this Court under 28 U.S.C. § 157 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that venue of this proceeding and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Application is in the best interests of the Debtor, its creditors, and other

[1] The last four digits of the debtor's federal tax identification number are 9556. The debtor's principal office is located at 501 Canal Boulevard, Suite A100, Richmond, CA 94084.

[2] Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Application.

parties in interest; and this Court having found that the Debtor's notice of the Application and opportunity for a hearing on the Application were appropriate and that no other notice need be provided; and this Court having reviewed the Application; and this Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Application is APPROVED as set forth herein.

2. The Debtor is hereby authorized to retain BDO as tax accountant to the Debtor, effective as of June 23, 2026 on the terms set forth in the Services Agreement, as modified by this Order; *provided that*, notwithstanding anything in the Services Agreement to the contrary, BDO shall only seek reimbursement of reasonable expenses that BDO actually incurs.

3. BDO shall file fee applications and be compensated in accordance with sections 330 and 331 of the Bankruptcy Code, applicable Bankruptcy Rules, the Local Rules, this Order, the interim compensation order [Docket No. 205], and any other applicable orders of this Court.

4. The indemnification provisions included in the Services Agreement are approved, subject to the following:

a. No individual entity ("**Indemnified Agent**") in the BDO Group (as that term is defined in the Services Agreement) shall be entitled to indemnification, contribution, or reimbursement pursuant to the Services Agreement for services, unless such services and the indemnification, contribution, or reimbursement are approved by the Court.

b. The Debtor shall have no obligation to indemnify any Indemnified Agent, or provide contribution or reimbursement to any Indemnified Agent, for any claim or expense to the extent it is either: (i) judicially determined (the determination having become final and no longer subject to appeal) to have arisen from any Indemnified Agent's gross negligence, willful misconduct or bad faith; (ii) for a contractual dispute in which the Debtor allege breach of BDO's contractual obligations, unless this Court determines that indemnification, contribution, or reimbursement would be permissible pursuant to applicable law; or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) above, but

determined by this Court, after notice and a hearing pursuant to subparagraph (c) hereof to be a claim or expense for which the Indemnified Agent should not receive indemnity, contribution, or reimbursement under the terms of the Services Agreement, as modified by this Order.

c. If, before the earlier of (i) the entry of an order confirming a chapter 11 plan in the Chapter 11 Case (that order having become a final order no longer subject to appeal) and (ii) the entry of an order closing the Chapter 11 Case, an Indemnified Agent believes that it is entitled to the payment of any amounts by the Debtor on account of the Debtor's indemnification, contribution, and/or reimbursement obligations under the Services Agreement (as modified by this Order), including without limitation, the advancement of defense costs, the Indemnified Agent must file an application therefore in this Court, and the Debtor may not pay any such amounts to the Indemnified Agent before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which this Court shall have jurisdiction over any request for fees and expenses by any Indemnified Agent for indemnification, contribution, and/or reimbursement, and not a provision limiting the duration of the Debtor's obligation to indemnify, or make contributions or reimbursements to, the Indemnified Agents. All parties in interest shall retain the right to object to any demand by any Indemnified Agent for indemnification, contribution, and/or reimbursement.

5. The limitation of liability set forth in paragraph 3 of the Terms and Conditions Letter shall not be applicable with respect to any claim the Debtor has against BDO with respect to Services performed and provided pursuant to this Order for the Debtor from the Petition Date through the effective date of the Debtor's chapter 11 plan.

6. Any request for compensation under the terms of the Services Agreement shall be subject to the standard of review set forth in section 330 of the Bankruptcy Code by all interested parties.

7. To the extent informed by the Debtor, BDO shall use its best efforts to avoid any duplication of services provided by any of the Debtor's other retained professionals in the Chapter 11 Case.

8. Notwithstanding anything contained in the Application, the Services Agreement, or any documents ancillary thereto, absent a change in controlling law, BDO shall not be compensated or reimbursed for, or in connection with, the defense of its fee applications.

9. Notwithstanding any provision in the Services Agreement, including paragraph 20, BDO shall have whatever obligations applicable law would impose upon it.

10. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

11. To the extent there is inconsistency between the terms of the Services Agreement, the Application, and this Order, the terms of this Order shall govern.

12. Notice of the Application satisfies the requirements of Bankruptcy Rule 6004(a).

13. The Debtor is authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Application.

14. This Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order. Notwithstanding anything in the Services Agreement to the contrary, this Court shall retain exclusive jurisdiction.

Exhibit B

Terms and Conditions Letter

Tel: 408-278-0220
Fax: 408-278-0230
www.bdo.com

300 Park Avenue, Suite 900
San Jose, CA 95110

January 8, 2025

Prathyusha Duraibabu, Chief Financial Officer
Sangamo Therapeutics, Inc.
501 Canal Blvd, Ste A100
Richmond, CA 94804

Re: Agreement for Professional Services

Dear Prathyusha:

Thank you for selecting BDO USA. We appreciate the opportunity to provide exceptional professional services to Sangamo Therapeutics, Inc.("Client" or "you"). Your services will be provided by BDO USA and any of our affiliates or wholly owned subsidiaries (collectively "BDO" or "we") who execute a Statement of Work ("SOW") agreeing to be bound to the Terms and Conditions (as defined below).

The attached Terms and Conditions of the Master Services Agreement ("Terms and Conditions") sets forth the standard terms and conditions that will govern our provision of professional services to you. For each new engagement or additional service that BDO performs for you, BDO and Client shall agree upon a description of such services and engagement-specific terms in an SOW. This letter, along with the Terms and Conditions shall constitute the agreement for professional services ("Agreement") between BDO and Client. This Agreement shall be effective for a period of three (3) years beginning on the date of this letter (the "Effective Date"). Work not set forth in a specific SOW form will (i) be governed by this Agreement, (ii) be billed at our standard rates, or rates otherwise agreed to, and (iii) include charges for related expenses.

Please acknowledge your acceptance of the foregoing by signing and returning a copy of this Agreement to us.

If you have any questions, please contact Elliot Binder. We look forward to working with you.

Very truly yours,

BDO USA

By: Elliot Binder *Electronically signed by: Elliot Binder Reason: Review Completed Date: 24-Apr-2025 12:10 PDT*
Name: Elliot Binder
Title: Principal

The Data Privacy Policy for BDO USA and its subsidiaries is located at https://www.bdo.com/legal-privacy/client-data-privacy-policy. If you have questions about this Privacy Policy, please contact us at privacy@bdo.com.

BDO USA refers to BDO USA, P.C., a Virginia professional corporation, also doing business in certain jurisdictions with an alternative identifying abbreviation, such as Corp. or P.S.C.

BDO USA, P.C., is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

BDO
Terms & Conditions of the Master Services Agreement

1. General. This Agreement will apply to all tax, advisory and third party attestation services BDO performs at Client's request and pursuant to the Client's directions (the "Services") even if such Services are not expressly covered by a SOW. To the extent there is any conflict or inconsistency between the Agreement and any SOW and, unless the parties specifically state in writing that they intend to modify a term of this Agreement, the terms of this Agreement shall prevail.

2. Termination. Each party shall have the right to terminate this Agreement and/or any SOW, as applicable, at any time by giving written notice to the other party not less than 30 business days before the proposed effective date of termination. If this Agreement terminates or is terminated while one or more SOWs (or Services not covered by a SOW) remain outstanding, the terms of this Agreement shall continue to apply to the SOW and any other outstanding Services, and this Agreement shall be deemed finally terminated only upon termination of all outstanding SOWs, or completion of the Services thereunder. Termination of one or more SOWs will not automatically terminate this Agreement. In addition, BDO may terminate this Agreement and/or any SOW and outstanding Services immediately if BDO reasonably determines that it must do so to comply with applicable professional standards, applicable laws or regulations (e.g., a conflict of interest arises). Those provisions in this Agreement and any SOW hereunder that, by their very nature, are intended to survive termination shall survive after the termination of this Agreement or any SOW, including, but not limited to, the parties' obligations related to any of the following provisions: indemnification, limitations on liability, confidentiality, dispute resolution, payment and reimbursement obligations, limitations on use or reliance, and non-solicitation.

If this Agreement and/or any SOW is terminated (or any other Services not covered by a SOW are terminated), Client agrees to compensate BDO for the Services performed and expenses incurred through the effective date of termination. To the extent Client terminates any SOW that includes any licensing arrangements under which Client receives from BDO a license to use, or obtain access to, External Computing Options (as defined below), Client agrees that it will be responsible for all fees and expenses associated with such licenses for External Computing Options through and including the date that is thirty days after date the Client provides such termination notice to BDO.

3. Indemnification and Limitation of Liability. As the Services are intended for Client and not third parties, Client agrees to release, indemnify and hold harmless BDO and its shareholders, partners, principals, employees, affiliates, contractors and agents (collectively "BDO Group") from and against all claims, liabilities, damages or expenses (including attorneys' fees) of any kind relating to the Services or this Agreement, whether arising in contract, statute, tort (including without limitation, negligence) or otherwise (collectively, the "Claims") that are brought by a third party. Client further agrees to release, indemnify and hold harmless BDO Group from all Claims relating to the Services or this Agreement attributable to any misrepresentations made by Client. Except to the extent finally determined to have resulted from BDO Group's fraud or intentional misconduct, BDO Group's aggregate liability to Client for all direct or third-party Claims shall not exceed the amount of fees paid by Client to BDO during the 12 months preceding the date of the Claim pursuant to the applicable SOW or such other work performed outside a SOW, under which the Claim arose. In no event shall BDO Group be liable for consequential, special, indirect, incidental, punitive, or exemplary losses or damages, loss of profits or losses resulting from loss of data, business or goodwill relating to the Agreement, regardless of whether BDO has been advised of the possibility of such damages. Client shall bring any Claims related to the Services or otherwise related to this Agreement no later than one year after (i) the completion of the Services set forth in SOW under which the Claims arose or (ii) if the applicable SOW or this Agreement was

terminated prior to completion of the Services, the date the applicable SOW or this Agreement was terminated. In no event shall the preceding sentence extend any otherwise legally applicable period of limitations on such Claims.

4. Third-Parties and Use. All Services and deliverables hereunder shall be solely for Client's use and benefit pursuant to our client relationship. This engagement does not create privity between BDO and any person or party other than Client and is not intended for the express or implied benefit of any third party. No third party is entitled to rely, in any manner or for any purpose, on the Services or deliverables of BDO hereunder.

5. BDO Responsibilities. BDO's Services will not constitute an audit, review, compilation, examination or other form of attest engagement. BDO shall have no responsibility to address any legal matters or questions of law. After completion of the Services, BDO will have no responsibility to update its advice, recommendations or work product for changes or modifications to the law and regulations or for subsequent events or transactions, unless Client separately engages BDO in writing to do so.

6. Client Responsibilities. For BDO to remain independent, professional standards require BDO to maintain certain respective roles and relationships with Client regarding the Services. Client understands and agrees that BDO will not perform management functions or make management decisions on behalf of Client. However, BDO will provide advice and recommendations to assist management of Client in performing its functions and fulfilling its responsibilities. In connection with BDO's provision of Services, Client agrees that Client shall perform the following functions: (a) make all management decisions and perform all management functions with respect to the Services performed by BDO; (b) assign an individual who possesses suitable skill, knowledge and experience to oversee such Services and to evaluate the adequacy and results of such Services; and (c) accept responsibility for the results of such Services.

Because professional and certain regulatory standards require us to be independent, in both fact and appearance, with respect to the Client in the performance of our Services, any discussions that you have with personnel of BDO regarding employment could pose a threat to our independence. Therefore, BDO requests that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence.

7. Client Materials. BDO shall be entitled to rely on and assume, without independent verification, that all representations, assumptions, information and data supplied by or on behalf of Client, its personnel, representatives, and agents (the "Client Materials") are complete and accurate. Client is responsible for ensuring that all Client Materials provided to BDO may be transferred to BDO and processed in accordance with the terms of this Agreement and applicable laws, and that to the extent required thereunder Client has obtained all consents required for BDO's receipt and use of the Client Materials. Client agrees that it will not transmit or make accessible to BDO in any manner personally identifiable information unless reasonably required for BDO's performance of the Services. BDO will not audit or otherwise verify the accuracy or completeness of the data you submit, although we may need to ask you for clarification of some of the information. Client shall be responsible for maintenance and retention of its records. Unless otherwise agreed to by the parties, BDO shall not assume any responsibility for any financial reporting with respect to the Services.

8. Ownership of Working Papers. In connection with the performance of the Services, we will prepare records and deliverables as set forth in the SOW. We also will prepare documents that support our work and include items such as work programs and analyses that do not constitute part of Client's records ("Working Papers"). The Working Papers prepared pursuant to this Agreement are the property of BDO. The Working Papers constitute confidential, proprietary, and trade secret information, and will be retained

by BDO in accordance with our policies and procedures and all applicable laws.

9. Consent for Disclosure. If BDO is engaged in the preparation of tax returns, Internal Revenue Code Sections 6713 and 7216 require BDO to obtain your consent before using or disclosing information that you furnish to us in connection with the preparation of your return(s).

You hereby consent to BDO's use of Client's information for the purpose of providing you with materials and information, including newsletters or other business-related items of interest, news about BDO, and invitations to BDO-sponsored events.

You also consent to BDO's disclosure of Client's information to entities owned in whole or in part by BDO ("Affiliates"), members of the BDO Alliance USA (a nationwide association of independently-owned local and regional accounting, consulting and service firms, ("Alliance Firms"), independent member firms of the international BDO network ("Member Firms"), and independent contractors, including but not limited to parties who render auxiliary services ("Contractors" and, together with Affiliates, Alliance Firms and Member Firms, collectively, "Third-Party Service Providers") for the purpose of assisting BDO in preparing Client's tax returns and/or rendering other services requested by Client. You consent to disclosure of Client's information to Third-Party Service Providers outside the United States and consent to the participation of Third-Party Service Providers in making substantive determinations affecting the tax liability reported by Client. This consent applies to all information required to be included in tax returns prepared pursuant to this Agreement and all tax return information relevant to the services provided pursuant to this Agreement unless you request a more limited disclosure in writing sent to taxdisclosure@bdo.com. Unless limited or revoked in writing, the duration of this consent is the same as the term of this Agreement. BDO will not condition its services on your consent except where BDO seeks to disclose Client's tax return information to a Third-Party Service Provider for purposes of performing services related to preparation of Client's tax return.

10. Fees and Expenses. The fees and expenses under this Agreement shall be set forth in the applicable SOW. If no SOW is in place, fees will be at our standard rates, or rates otherwise agreed to, and related expenses will be charged to Client. BDO may charge additional fees if Client requests that BDO perform services in addition to the Services described in any SOW. The amount of our fees is based upon the expectation that certain information and assistance will be received by BDO in a timely manner from Client as set forth in this Agreement. If BDO believes an additional fee is required as the result of the failure of Client to meet any of these requests for information or for any other reason, BDO will inform you in a timely manner.

Unless otherwise agreed to in a SOW, our standard practice is to render our invoices on a monthly basis. Payment of our invoices is due upon receipt. Invoices that are unpaid 30 days past the invoice date are deemed delinquent and we reserve the right to charge interest on the past due amount at the lesser of 1.0% per month or the maximum amount permitted by law. If an account has fees that are not paid in a timely manner, we then reserve the right to suspend our Services, terminate the licensing arrangements under which you receive a license to use, or suspend your access to, External Computing Options provided through BDO, withhold delivery of any deliverables, or withdraw from this engagement entirely. If any collection action is required, you agree to reimburse us for all our costs of collection, including without limitation, attorneys' fees.

11. Assignment and Sole Recourse. In performing the Services hereunder, BDO may assign its rights to perform a portion of the Services to, and may engage, the service of Third-Party Service Providers. If a Third-Party Service Provider is utilized or assignment is made, Client agrees that, unless Client contracts directly with the Third-Party Service Provider, substantially all of the applicable

terms and conditions set forth in the Agreement, shall apply to the Third-Party Service Provider. BDO agrees that it shall not permit the Third-Party Service Provider to perform any work relating to the Services until the Third-Party Service Provider agrees to be bound by the applicable terms and conditions of the Agreement. BDO further agrees that it will remain primarily responsible for the Services, unless Client and BDO agree otherwise, and BDO will ensure that the work of the Third-Party Service Provider is performed in accordance with this Agreement. Although applicable privacy laws may vary depending on the jurisdiction and may provide less or different protection than those of Client's home country, BDO requires Third-Party Service Providers to agree to maintain the confidentiality of Client's information and observe BDO's policies concerning any confidential client information that BDO provides to Third-Party Service Providers. To the extent you have any Claims against a Member Firm that is a Third Party Service Provider in any way arising from, in respect of or in connection with the Services or this Agreement, you agree that you shall bring such Claim(s) against BDO instead of such Member Firm, except to the extent finally judicially determined to have resulted from the fraud or intentional misconduct of such Member Firm. A Member Firm may enforce any limitations or exclusions of liability available to BDO under this Agreement.

Without our prior written consent, Client may not assign this Agreement except to a party that acquires substantially all of your assets and operations.

12. Dispute Resolution. Any dispute or claim between you and BDO arising out of or relating to the Agreement or a breach of the Agreement, including, without limitation, claims for breach of contract, professional negligence, breach of fiduciary duty, misrepresentation, fraud or claims based in whole or in part on any other common-law, statutory, regulatory, legal or equitable theory, and disputes regarding all fees, including attorneys' fees of any type, and/or costs charged under this Agreement ("Arbitration Claims") (except to the extent provided below) shall be submitted to binding arbitration administered by the American Arbitration Association ("AAA"), in accordance with its Commercial Arbitration Rules. Arbitration Claims shall be brought in a party's individual capacity, and not as a plaintiff or class member in any purported class or representative proceeding. Arbitration Claims shall be heard by a panel of three (3) arbitrators, to be chosen as follows: within fifteen (15) days after the commencement of arbitration, each party shall select one person to act as arbitrator; thereafter, the two individually selected arbitrators shall select a third arbitrator within ten (10) days of their appointment. If the arbitrators selected by the parties are unable or fail to agree upon the third arbitrator, the third arbitrator shall be selected by the AAA. The arbitration panel shall have the power to rule upon its own jurisdiction and authority, including any objection to the initial or continuing existence, validity, effectiveness or scope of this arbitration agreement. The arbitration panel may not consolidate more than one person's claims and may not otherwise preside over any form of a representative or class proceeding. The arbitration panel shall have no authority to award non-monetary or equitable relief, but nothing herein shall be construed as a prohibition against a party from pursuing non-monetary or equitable relief in a federal or state court. The place of arbitration shall be the city in which the BDO office providing the majority of the Services involved is located, unless the parties agree in writing to a different location. Regardless of where the arbitration proceeding actually takes place, all aspects of the arbitration and the Agreement shall be governed by the provisions of the laws of the State of New York (except if there is no applicable state law providing for such arbitration, then the Federal Arbitration Act shall apply) and the procedural and substantive law of such state shall be applied without reference to conflict of law rules. The parties shall bear their own legal fees and costs for all Arbitration Claims. The award of the

arbitrators shall be accompanied by a reasoned opinion, and judgment on the award rendered by the arbitration panel may be entered in any court having jurisdiction thereof. Except as may be required by law or to enforce an award, neither a party nor an arbitrator may disclose the existence, content, or results of any arbitration hereunder without the prior written consent of the parties to the Agreement.

The parties to the Agreement acknowledge that by agreeing to this arbitration provision, they are giving up the right to litigate claims against each other, and important rights that would be available in litigation, including the right to trial by judge or jury, to extensive discovery and to appeal an adverse decision. The parties acknowledge that they have read and understand this arbitration provision, and that they voluntarily agree to binding arbitration.

13. Conflicts of Interest. BDO is not aware of any conflicts of interest with respect to any of the names Client has provided. BDO is not responsible for continuously monitoring other potential conflicts that could arise during the course of the engagement, although we will inform Client promptly should any come to our attention. We reserve the right to resign from this engagement at any time if conflicts of interest arise or become known to us. Additionally, our engagement by Client will in no way preclude us from being engaged by any other party in the future. Notwithstanding anything contained in confidentiality provisions set forth herein, BDO shall be permitted to disclose that it is engaged to provide the Services to Client under this Agreement if BDO in its reasonable professional judgment determines that such disclosure is required in connection with BDO's provision of services on behalf of other clients of BDO, including, without limitation, professional services engagements under which BDO personnel act as professionals in legal proceedings that require disclosures, arbitrators in post-acquisition disputes or act as expert witnesses.

14. Power and Authority. Each of the parties hereto has all requisite power and authority to execute and deliver this Agreement and to carry out and perform its respective obligations hereunder. This Agreement constitutes the legal, valid and binding obligations of each party, enforceable against such party in accordance with its terms.

15. Subpoenas. If Client requests BDO to object to or respond to, or BDO receives and responds to, a validly issued third party subpoena, court order, government regulatory inquiry, or other similar request for, or legal process for the production of, documents and/or testimony relative to information we obtained and/or prepared during the course of this or any prior engagements with Client, you agree to compensate us for all time BDO expends in connection with such response, at our standard rates, and to reimburse BDO for all related out-of-pocket costs (including outside attorneys' fees) that we incur.

16. Email Communications. BDO disclaims and waives, and the Client releases BDO from all liability for the interception or unintentional disclosure of e-mail transmissions or for the unauthorized use or failed delivery of e-mails transmitted or received by BDO in connection with the performance of the Services.

17. External Computing Options. If, at the Client's request, any member of the BDO Group agrees to use certain external commercial services, including but not limited to services for cloud storage, remote access, third party software and/or file sharing options (collectively "External Computing Options"), that are outside of BDO's standard security protocol, the Client acknowledges that such External Computing Options may be associated with heightened security and privacy risks. Accordingly, BDO Group disclaims, and the Client agrees to release BDO Group from, and indemnify BDO Group for, all liability arising out of or related to the use of such External Computing Options.

18. Electronic Transmissions. This Agreement may be transmitted in electronic format and shall not be denied legal effect solely because it was formed or transmitted, in whole or in part, by electronic record; however, this Agreement must then remain capable of being retained and accurately reproduced, from time to time, by electronic record by the parties to this Agreement and all other persons or entities required by law. An electronically transmitted signature to this Agreement will be deemed an acceptable original for purposes of consummating this Agreement and binding the party providing such electronic signature.

19. Severability. If any portion of this Agreement is held to be void, invalid, or otherwise unenforceable in whole or in part, for any reason whatsoever, such portion of this Agreement shall be amended to the minimum extent required to make the provision enforceable and the remaining portions of this Agreement shall remain in full force and effect.

20. Independent Contractor. BDO is providing the Services to Client as an independent contractor bound by the terms hereof to perform the Services pursuant to the Client's instructions. BDO's obligations to Client are exclusively contractual in nature. This Agreement does not create any agency, employment, partnership, joint venture, trust, or other fiduciary relationship between the parties. Neither BDO nor Client shall have the right to bind the other to any third party or otherwise to act in any way as a representative or agent of the other except as otherwise agreed in writing between the parties.

21. Confidentiality. Each of the parties hereto shall treat and keep all the "Confidential Information" as confidential, with at least the same degree of care as it accords to its own confidential information, but in no event less than a reasonable degree of care. Each party shall disclose the Confidential Information only to its employees, partners, contractors, agents or its legal or other advisors, provided that they have: (i) each been informed of the confidential, proprietary and secret nature of the Confidential Information, or are subject to a binding, preexisting obligation of confidentiality no less stringent than the requirements of this Agreement and (ii) a demonstrable need to review such Confidential Information. "Confidential Information" means all non-public information that is marked as "confidential" or "proprietary" or has commercial value in the party's business and is obtained by one party (the "Receiving Party") from the other party (the "Disclosing Party"). All terms of this Agreement are considered Confidential Information. Notwithstanding the foregoing, Confidential Information shall not include any information that was or is: (a) known to the Receiving Party prior to disclosure by the Disclosing Party; (b) as of the time of its disclosure, or thereafter becomes, part of the public domain through a source other than the Receiving Party; (c) made known to the Receiving Party by a third person who is not subject to any confidentiality obligation known to Receiving Party and such third party does not impose any confidentiality obligation on the Receiving Party with respect to such information; (d) required to be disclosed pursuant to governmental authority, professional obligation, law, decree regulation, subpoena or court order; or (e) independently developed by the Receiving Party. If BDO is providing tax services for the Client, in no case shall the tax treatment or the tax structure of any transaction be treated as confidential as provided in Treas. Reg. sec. 1.6011-4(b)(3). If disclosure is required pursuant to subsection (d) above, the Receiving Party shall (other than in connection with routine supervisory examinations by regulatory authorities with jurisdiction and without breaching any legal or regulatory requirement), to the extent legally permissible, provide prior written notice thereof to allow the Disclosing Party to seek a protective order or other appropriate relief. Upon the request of the Disclosing Party, the Receiving Party shall return or destroy all of the Confidential Information except for: (y) copies retained in work paper files retained to comply with a party's professional or legal obligations; and (z) such Confidential Information retained in

accordance with the Receiving Party's normal data back-up procedures.

22. Restricted Federal Data. The parties agree that the services are not intended to involve the processing, storage, disclosure, or transmissions of Restricted Federal Data, defined as data or information subject to laws, regulations, or government-wide policies that require safeguarding or dissemination controls, including but not limited to the Federal Acquisition Regulations ("FAR"), the Defense Federal Acquisition Regulation Supplement ("DFARS"), the International Traffic in Arms Regulation ("ITAR"), the Export Administration Regulations ("EAR"), and the Arms Export Control Act ("AECA"), and any other data or information that is restricted for dissemination or disclosure to foreign nationals. For clarity, and without limiting the foregoing, controlled unclassified information ("CUI") shall be included in the definition of Restricted Federal Data. Because BDO relies on this information in order to fulfil its own compliance obligations, the Client shall not provide or otherwise make available Restricted Federal Data to BDO or its employees unless expressly agreed to in advance in writing by BDO. If the Client becomes aware that any known or suspected Restricted Federal Data will be or has been disclosed to BDO by the Client or otherwise in connection with the Services, the Client will (a) immediately notify BDO in writing to regulatedgovtdata@bdo.com and will cease any further transfer of such data unless and until BDO expressly agrees in writing, (b) identify which documents at which pages contain such information, (c) identify which export control regulations apply where applicable, and (d) identify the relevant export control classifications that apply to the information in question. The Client will fully cooperate with BDO in the investigation of and response to any known or suspected Restricted Federal Data that the Client has disclosed to BDO notwithstanding the foregoing. The Client further agrees that it will be responsible for all fees, costs, and expenses associated with processing, storage, disclosure, or transmissions of such Restricted Federal Data, including without limitation additional fees, costs, and expenses related to compliance with obligations with respect to such Restricted Federal Data.

23. Intellectual Property. BDO shall retain the right to reuse the ideas, concepts, know-how, and techniques derived from the rendering of the Services so long as it does not require the disclosure of any of Client's Confidential Information (as defined above). BDO shall be entitled to all protections afforded under State and Federal statutory or common law with respect to any report, computer program (source code and object code) or programming and/or material documentation, manual, chart, specification, formula, database architecture, template, system model, copyright, diagram, description, screen display, schematic, blueprint drawing, tape, license, listing, invention, record, development frameworks, code libraries, best practices, general knowledge, skills and experience, or other materials preexisting the execution of this Agreement ("BDO Intellectual Property"). Unless otherwise specifically stated in this Agreement, the reproduction, distribution or transfer, by any means or methods, whether direct or indirect, of any of BDO's or its agents' Intellectual Property or proprietary information by the Client is strictly prohibited.

24. Licensing Representation. To the extent necessary for BDO to perform its obligations described in an applicable SOW, Client represents and warrants that it will obtain, maintain and comply with all of the licenses, consents, permits, approvals and authorizations that are necessary to allow BDO and its employees, contractors and subcontractors to access and use the services or software provided for the benefit of Client under Client's third-party services contracts, licenses or other contracts granting Client the right to access, use or receive services or software (each a "Licensing Representation"). Upon BDO's request, Client will provide BDO any references available evidencing the Licensing Representation (e.g., order number, customer support identifier). Tools subject to this Licensing Representation are hereby deemed External Computing Options (as

defined in this Agreement). Client hereby releases BDO Group from all claims and liabilities resulting from (i) BDO's reliance on a Licensing Representation and (ii) the functionality of any third-party software or services used or accessed by BDO.

25. Non-CPA Notice Requirement. BDO is owned by professionals who hold CPA licenses. Depending on the nature of the Services being provided, from time to time non-CPA personnel may be involved in providing certain Services hereunder.

26. Entire Agreement. This Agreement sets forth the entire agreement between the parties with respect to the subject matter herein, superseding all prior agreements, negotiations, or understandings, whether oral or written, with respect to the subject matter herein. This Agreement may not be changed, modified, or waived in whole or part except by an instrument in writing signed by both parties.

[Signature Page to Follow]

By signing below, the authorized signatory represents that he/she has power and authority and has obtained all approvals, authorizations and consents necessary to enter into this Agreement on behalf of the Client set forth below for whom the authorized signatory is executing this Agreement. The authorized signatory represents that this Agreement constitutes the legal, valid and binding obligation of the Client set forth below for whom the authorized signatory is executing this Agreement and is enforceable against the Client in accordance with its terms and conditions.

Accepted and Agreed to by:

Sangamo Therapeutics, Inc.

By: Prathyusha Duraibabu *Electronically signed by: Prathyusha Duraibabu Reason: I approve this document Date: 16-May-2025 10:18 PDT*

Name: Prathyusha Duraibabu
Title: Authorized Signatory

(Please sign and return to us one copy; retain a copy for your files)

BDO-16128-MAS Sangamo_MSA 25-28-Daft

Final Audit Report 2025-05-16

Created:	2025-04-24
By:	susan coker (scoker@sangamo.com)
Status:	Signed
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Number of Documents:	1
Document page count:	10
Number of supporting files:	0
Supporting files page count:	0

"BDO-16128-MAS Sangamo_MSA 25-28-Daft" History

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2025-04-24 - 5:14:52 PM GMT

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2025-04-24 - 6:29:19 PM GMT- IP address: 104.47.59.254

Signer ebinder@bdo.com entered name at signing as Elliot Binder
2025-04-24 - 7:10:41 PM GMT- IP address: 170.85.154.94

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Documents: BDO-16128-MAS Sangamo_MSA 25-28-Daft.docx
Signing reason: Review Completed
Signature Date: 2025-04-24 - 7:10:43 PM GMT - Time Source: server- IP address: 170.85.154.94

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Document e-signed by Prathyusha Duraibabu (PDuraibabu@sangamo.com)
Documents: BDO-16128-MAS Sangamo_MSA 25-28-Daft.docx
Signing reason: I approve this document
Signature Date: 2025-05-16 - 5:18:46 PM GMT - Time Source: server- IP address: 64.190.226.128

Agreement completed.
2025-05-16 - 5:18:46 PM GMT

Exhibit C

Binder Declaration

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
SANGAMO THERAPEUTICS, INC.	)	Case No. 26-10989 (CTG)
Debtor.[1]	)	

DECLARATION OF ELLIOT BINDER IN SUPPORT OF APPLICATION OF THE DEBTOR FOR ENTRY OF AN ORDER (I) AUTHORIZING THE RETENTION AND EMPLOYMENT OF BDO USA, P.C. AS TAX ACCOUNTANT TO THE DEBTOR EFFECTIVE AS OF THE PETITION DATE, AND (II) GRANTING RELATED RELIEF

I, Elliot Binder, pursuant to 28 U.S.C. § 1746, hereby declare that the following is true and correct to the best of my knowledge, information, and belief:

1. I am a CPA licensed in California and a tax principal of the firm of BDO USA, P.C. ("**BDO USA**") with offices located 300 Park Avenue, Suite 900, San Jose, California.

2. I submit this declaration in support of the forgoing application (the "**Application**")[2] of Sangamo Therapeutics, Inc. (the "**Debtor**") in the above-captioned chapter 11 case (the "**Chapter 11 Case**") for an order authorizing the Debtor to employ and retain BDO USA, effective as of June 23, 2026, as tax accountant in accordance with the terms and conditions set forth in that certain letter attaching the "Terms and Conditions of the Master Services Agreement" dated January 8, 2025, by and among the Debtor and BDO (the "**Terms and Conditions Letter**"), a copy of which is attached to the Application as **Exhibit B,** together with any future statements of

[1] The last four digits of the debtor's federal tax identification number are 9556. The debtor's principal office is located at 501 Canal Boulevard, Suite A100, Richmond, CA 94084.

[2] Capitalized terms used herein but not otherwise defined shall have the meanings ascribed to such terms in the Application.

work by and among the Debtor and BDO USA (the "**SOWs**" and, together with the Terms and Conditions Letter, the "**Services Agreement**"). Unless otherwise defined, all capitalized terms used herein shall have the meanings given to them in the Application.

3. The Debtor selected BDO USA as its tax accountant due to (i) the firm's extensive experience in and knowledge of the Debtor's operations that BDO USA has obtained by providing tax accounting services to the Debtor since 2018 and (ii) BDO's outstanding reputation as a provider of accounting services generally.

4. BDO USA is a leading full-service accounting, tax, and business advisory firm with offices, principals, and professional staff located throughout the United States. BDO USA is a United States firm of a global network of separate, independent member firms that operate in countries and offices throughout the world.

5. BDO International Limited ("**BDO International**") is a company limited by guarantee incorporated under the laws of England and Wales. The board of directors for BDO International is composed of the CEOs of the seven largest BDO International member firms across the Americas, EMEA, and Asia-Pacific region. BDO International does not provide client services. Rather, the international BDO network is a global network of separate, independent member firms (each an "**Independent Member Firm**") that operate in 150 countries and over 1,300 offices throughout the world (collectively, the "**BDO Global Network**"). BDO USA is the U.S. Independent Member Firm of BDO International and is a leading full-service accounting, tax, and business advisory firm that, together with its subsidiaries, has over 75 offices and more than 12,000 professionals in the United States.

6. The Independent Member Firms are separate and independent from BDO USA and do not constitute affiliates or subsidiaries of BDO USA, each other, or any entity holding itself out

as a global parent. The Independent Member Firms are more aptly described as a network of independent organizations practicing under a common brand. The Independent Member Firms enter into a services agreement with Brussels Worldwide Services ("**Brussels Worldwide**"), a Belgian limited liability company. Brussels Worldwide coordinates the services provision within the global BDO network on the basis of central costs such as the global office for BDO International, global webpage, etc. that are allocated amongst all BDO Independent Member Firms based upon the Independent Member Firms' revenues and volume of referred work.

7. Independent Member Firms are granted a distinct and exclusive territory in which they can operate under the BDO brand name that does not overlap with the territory of any other member firm. The Independent Member Firms are organized and operated in accordance with the laws and jurisdictions of the country or region in which each Independent Member Firm is located. To the best of my knowledge, partners and/or principals of each Independent Member Firm are either directly or indirectly the sole owners of their respective Independent Member Firms depending on the equity construction with respect to the holding companies for each of the Independent Member Firms. There is no overlap with respect to a partner's and/or principal's ownership in its respective Independent Member Firm and any other Independent Member Firm. The Independent Member Firms also do not share officers and directors. Neither profits nor losses are shared between or among the Independent Member Firms. The Independent member firms also do not share staff. To the extent a member firm wishes to use the employee of another member firm, the parties enter into an arm's-length employee lease agreement.

8. No Independent Member Firm or BDO Rise (as defined below) will be used to provide services in this Chapter 11 Case.

9. BDO USA has considerable experience providing accounting, tax, auditing, and financial advisory services to businesses in chapter 11 and has been employed in numerous cases under the Bankruptcy Code, such as *In re Clintwood JOD, LLC*, Case No. 26-60438 (GRS) (Bankr. E.D. Ken. May 29, 2026) (authorizing the retention of BDO), *In re Lipella Pharmaceuticals, Inc.*, Case No. 26-20879 (CMB) (Bankr. W.D. Penn. May 4, 2026 (same), (*In re Georgia ProtonCare Center Inc,* Case No. 26-50882 (JWC) (Bankr. N.D. Ga., Feb. 20, 2026) (same), *In re Civil LLC*, Case No. 25-20179 (DLB) (Bankr. S.D.W. Va. October 29, 2025) (same), *In re Claire's Holdings, LLC*, Case No. 25-11454 (BLS) (Bankr. D. Del. Sept. 18, 2025) (same), *In re CTN Holdings, Inc.*, Case No. 25-10603 (TMH) (Bankr. D. Del. May 29, 2025) (same), *In re Prospect Medical Holdings, Inc.*, Case No. 25-80002 (SGJ) (Bankr. N.D. Texas April 30, 2025) (same), *In re Wilson Creek Energy, LLC, et al.*, Case No. 25-70001 (JAD) (Bankr. W.D. Pa. Feb. 19, 2025) (same), *In re CCA Construction, Inc*., Case No. 24-22548 (CMG) (Bankr. D.N.J. February 7, 2025) (same), *In re HiQ, Inc*., Case No. 23-11361 (JTD) (Bankr. D. Del., December 9, 2024) (same); *In re Acorda Therapeutics, Inc*., Case No. 24-22284 (DSJ) (Bankr. S.D.N.Y. May 29, 2024) (same), *In re Purdue Pharma, L.P*., Case No 19-23649 (SHL) (Bankr. S.D.N.Y. April 24, 2024) (same), *In re Inmet Mining, LLC*, Case No. 23-70113 (GRS) (Bankr. E.D. Ky. June 6, 2023) (same); and *In re 1 GC Collections*, Case No. 18-19121 (RAM) (Bankr. S.D. Fla. Feb. 25, 2022) (same).

10. Subject to further order of the Court, and consistent with the Services Agreement, the Debtor requests the employment and retention of BDO USA to perform certain tax accounting and consulting services for the Debtor, including, but not limited to the following:

Tax Compliance Services

- Federal and State Tax compliance services for tax year ended 2025 (the "**Tax Compliance Services**");

Tax Consulting Services

- Calculating gain or loss concerning potential sales/divestitures of stock or assets
- Assisting in structuring a transaction or restructuring with Debtor's creditors intended to qualify as reorganization under Section 368 of the Internal Revenue Code;
- Prepare cash tax projections that compare taxable stock or asset sale structure;
- Determine amount of cancellation of indebtedness income ("**CODI**") and/or gain related to the forgiveness of the Debtor's obligations;
- If CODI is identified, determine the amount of CODI that may be excluded from taxable income under section 108 of the Internal Revenue Code;
- Determine tax basis of stock of, and assets held by the Debtor;
- Determine amount of Debtor's tax attributes and which may be limited under the Internal Revenue Code;
- Provide sell-side tax due diligence related to the contemplated transactions;
- Identify and quantify positions taken on priority returns;
- Quantify real estate transfer taxes if applicable, preparing necessary motions, applications, orders, reports, and papers necessary in connection with the Chapter 11 Case (the "**Tax Consulting Services**");
- And any other Tax Compliance Services and Tax Consulting Services requested by the Debtor and agreed to by BDO (collectively, the "**Services**").

11. BDO USA's standard hourly rates for each level of professional are set forth in the following schedule:[3]

[3] In accordance with firm-wide adjustments, these rates will increase 5% effective August 1, 2027, and annually thereafter. These hourly rates are subject to further periodic adjustments to reflect economic and other conditions. Like many of its peer firms, BDO increases the hourly billing rate of professionals and paraprofessionals once a year in the form of (a) market increases in the ordinary course and (b) periodic increases within each professional's and paraprofessional's current level of seniority.

Resource	Standard Rate
Principals/Managing Director	$750 - $1200
Director/Sr. Manager	$675 - $950
Manager	$550 - $750
Seniors	$375 - $650
Associates	$175 - $400

12. In addition to the rates described above, the Debtor and BDO USA have agreed that the Debtor shall reimburse BDO USA for actual expenses incurred in connection with BDO USA's performance of the Services.

PAYMENTS RECEIVED PRIOR TO THE PETITION DATE

13. As set forth above, BDO USA has provided services to the Debtor since 2018. The payments that BDO USA received within the 90 days before the Petition Date are as follows:

Invoice Date	Invoice Amount	Dates of Services Covered by Invoice	Payment Date	Payment Amount	Purpose of Payment
February 22, 2026	$52,465.00	February 1, 2026 through February 28, 2026	April 13, 2026	$52,465.00	Payment for annual corporate income tax provision services, including footnote disclosure and memo for 2025 tax year and adoption of ASU 2023-09 on prospective basis
February 11, 2026	$46,965.00	December 15, 2025 through January 31, 2026	April 20, 2026	$46,965.00	Payment for annual corporate income tax provision including footnote disclosure and memo for 2025 tax year

14. The payments noted above were made consistently and in accordance with BDO's normal payment terms.

15. As of the Petition Date, approximately $46,885 remains due and owing to BDO USA. BDO USA understands and agrees that if the Court grants the relief requested in the Application, BDO USA shall waive this prepetition claim.

BDO USA'S CONFLICTS CHECK PROCEDURES

16. As part of its practice, BDO USA appears in cases, proceedings, and transactions involving many different attorneys, financial advisors, and creditors, some of which may represent or be claimants and/or parties in interest in this Chapter 11 Case. In connection with the preparation of this declaration, BDO USA obtained from the Debtor the names of individuals and entities that may be parties in interest in the Chapter 11 Case, and such parties are listed on **Schedule 1** attached hereto.

17. To ensure that any and all conflicts are properly identified, BDO USA conducts three levels of review (collectively, the "**Conflict Review Process**").

18. First, BDO USA inputs all interested parties into a database (the "**BDO USA Conflict System**") shared by BDO USA and all of its subsidiaries.[4] The interested parties that were run through the BDO USA Conflict System are those set forth on **Schedule 1** attached hereto. The BDO USA Conflict System then generates a detailed list of any potential connections within BDO USA. Then, using the generated list, BDO USA's conflicts team sends an email to the engagement leader of each potential connection identified to determine whether the connection

[4] As discussed below, BDO USA formed an entity as part of a joint venture with the Independent Member firm located in India ("BDO India") called BDO RISE Private Limited ("BDO Rise") that is located and incorporated in India. BDO Rise performs services exclusively for clients of BDO USA or its wholly owned subsidiaries. Accordingly, all of the clients for whom BDO Rise performs services are also checked as part of the BDO USA Conflict System. BDO India, as an Independent Member Firm, operates in accordance with the International Conflict Check System (as defined herein).

(i) creates a conflict, (ii) is a connection that should be disclosed as required by the Bankruptcy Code, and/or (iii) otherwise prevents BDO USA from being engaged.

19. Second, the Debtor's significant vendors and trade creditors and any other significant parties are sent in one of the two emails (the "**Conflict Correspondence**") that is sent out by BDO USA each day to all BDO USA professionals and all professionals of subsidiaries of BDO USA (collectively, the "**BDO Professionals**"). The BDO Professionals are required to review the Conflict Correspondence and respond by clicking on the embedded link within the email to any connection exclusively between any of the BDO Professionals' clients and any party listed in the Conflict Correspondence.[5] Conflict Correspondence is performed on a daily basis by BDO USA.

20. Third, in addition to the foregoing conflict review processes, the parties on **Schedule 1** attached hereto were input into the independence and conflict system maintained by BDO International (the "**International Conflict Check System**").

21. Through this system, BDO USA submits a question asking all of the other Independent Member Firms if they have provided services to the Debtor or are representing any entities with any connection to the Debtor. All of the other Independent Members are required to respond to BDO USA's inquiry to indicate if they have provided any services to the Debtor or any

[5] Given the number of BDO Professionals in the BDO Global Network, BDO Professionals may have professional, business, working, or social relationships with firms, professionals, or companies that may be connected to this case. Additionally, many BDO Professionals have family who may work at other firms or companies that may be connected to this case.

other entities listed on **Schedule 1**. Any responses received through the International Conflict Check System are included in the disclosures submitted as set forth on **Schedule 2** attached hereto.

BDO CAPITAL

22. BDO Capital Advisors, LLC ("**BDO Capital**") is a licensed broker dealer registered with the Financial Industry Regulatory Authority and the Securities and Exchange Commission. BDO Capital is not an investment advisor, nor does it invest capital on behalf of its clients. Rather, BDO Capital is strictly an advisor to private companies with respect to mergers, acquisitions, and ESOP transactions. BDO Capital is a part of the BDO USA Conflict System and, thus, was included with the checks of the parties in interest list.

INDIAN OPERATIONS

23. In addition, as noted above, BDO Rise is an entity formed in India as a result of a joint venture by BDO USA and BDO India. BDO USA owns the majority of the equity in BDO Rise and BDO India owns the remainder of the equity. The majority of the BDO Rise board of directors are officers, directors, or principals of BDO USA and the executive managing director of BDO Rise is a principal of BDO USA. BDO USA and BDO Rise have no other staff in common.

BDO'S CONNECTIONS WITH PARTIES IN INTEREST IN THIS CHAPTER 11 CASE

24. BDO USA conducted the Conflict Review Process, the result of which disclosed that neither BDO USA nor any of the other Independent Member Firms currently represent any entity having an adverse interest to the Debtor. Based upon the analysis of the results that was conducted at my request, I determined that, other than as set forth below, BDO USA does not have any connection with the Debtor, its creditors, or other parties in interest other than as set forth on **Schedule 2** attached hereto.

25. Notwithstanding the foregoing, BDO USA (i) does not have any connections with the U.S. Trustee, or any person employed by the Office of the U.S. Trustee other than as set forth on **Schedule 2** attached hereto, (ii) is a "disinterested person," as defined in Section 101(14) of the Bankruptcy Code, (iii) does not own any debt securities or equity securities of the Debtor, and (iv) does not hold or represent any interest adverse to the Debtor. Further, the BDO Professionals that will be assisting the Debtor in the Chapter 11 Case (i) do not own any stock in the Debtor, (ii) do not have any connections with the bankruptcy judges from this district or the U.S. Trustee or any person employed by the Office of the U.S. Trustee, (iii) have not been an officer, director, or employee of the Debtor, and (iv) do not have any connection to the Debtor.

26. As neither the term "connection," as used in Bankruptcy Rule 2014, nor the proper scope of a professional's search for "connection" has been defined, BDO USA has set forth on **Schedule 2** attached hereto the names of the interested parties where BDO USA or its subsidiaries have performed and presently may be performing auditing, audit-related, tax, or consulting services unrelated to the Debtor for creditors or other parties of interest. To the best of my knowledge, each of these engagements relate to matters totally unrelated to the Chapter 11 Case in which BDO USA is seeking to be engaged. If new relationships arise, or if BDO USA discovers additional information that BDO USA believes requires additional disclosure, BDO USA will file a supplemental disclosure with the Court as promptly as possible.

27. Except for the modifications requested in the Application, BDO USA intends to apply to the Court for payment of compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules of this Court, and the Services Agreement, interim compensation order [Docket No. 205] and pursuant to any additional procedures that may be established by the Court in this case.

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, information, and belief.

Dated: August 27, 2026
San Jose, California

/s/ Elliot Binder
Elliot Binder
Tax Principal, BDO USA, P.C.

Schedule 1 - Potential Parties in Interest

Banks
HSBC UK Bank, PLC
J.P. Morgan
Silicon Valley Bank
US Bank
Wells Fargo Bank

Bankruptcy Court Staff
Barksdale, Nickita
Batts, Cacia
Bello, Rachel
Brady, Claire
Capp, Laurie
Gadson, Danielle
Grant, Stephen L.
Haney, Laura
Hrycak, Amanda
Johnson, Lora
Lopez, Marquietta
Lugano, Al
Subda, Paula
Walker, Jill
Yeager, Demitra

Bankruptcy Judges
Goldblatt, Craig T.
Horan, Thomas M.
Owens, Karen B.
Shannon, Brendan L.
Silverstein, Laurie Selber
Stickles, Kate J.
Walrath, Mary F.

U.S. Trustee Staff
Attix, Lauren
Casey, Linda
Dice, Holly
Dortch, Shakima L.
Girello, Michael
Green, Christine
Hackman, Benjamin
Jones, Nyanquoi
Konde, Hawa

Leamy, Jane
Lipshie, Jonathan
McCollum, Hannah M.
McMahon, Joseph
Nyaku, Jonathan
O'Malley, James R.
Serrano, Edith A.
Thomas, Elizabeth
Vara, Andrew
Wynn, Dion

Contract Counterparties
ACAC Enterprises, LLC
ACT for Health, Inc. dba Professional Case Management
Actalent Scientific, LLC
Advanced Cell Diagnostics, Inc.
Aerotek Scientific, LLC
Agriculture Victoria Services Pty. Ltd.
Agrisoma Biosciences, Inc.
American Type Culture Collection
ARC Regulatory Limited
Armature Systems, Inc.
Astellas Gene Therapies, Inc.
AstraZeneca PLC
Benchling, Inc.
BioAgilytix Labs, LLC
Biogen Idec MA Inc.
Bio-Rad AbD Serotec GmbH
BioReliance Corporation
Bioverativ Therapeutics Inc.
C R Williams Consulting LLC
California Institute of Technology
Catalent Gosselies PS S.A.
Catalent Maryland, Inc.
CBRE, Inc.
Charles River Laboratories, Inc.
CHDI Management/CHDI Foundation
Children's Medical Center Corporation
Chroma Medicine, Inc.
Connor Group Global Services, LLC
Corbus, LLC
Corteva Agriscience LLC
CTI Clinical Consulting Services, Inc.
Cyprotex Discovery Limited
Dow Agrosciences LLC
East West Bank

Eli Lilly and Company
Elim Biopharmaceuticals, Inc.
Elpis Biomed Limited
Ernst & Young LLP
Evotec International GmbH
F. Hoffmann-La Roche Ltd
Fisher BioServices, Inc.
Foley & Lardner LLP
Framework Solutions LLC
FUJIFILM Cellular Dynamics, Inc.
GemPharmatech Corporation
Genentech, Inc.
GeneScience Pharmaceutical Co., Ltd
GraphPad Software, LLC
Groupware Technology, Inc.
Hoffmann-La Roche Inc.
ICON Clinical Research Limited
Inserm Transfert SA
JAGGAER, LLC
Kite Pharma, Inc.
Life Sciences Advisors, LLC
Life Technologies Corporation
Marina Boulevard Property, LLC
Marina Landing Property, LLC
Memorial Sloan-Kettering Cancer Center, Sloan Kettering Institute for Cancer Research and Memorial Hospital for Cancer and Allied Diseases
Merope Acquisition Sub, LLC
Miltenyi Biotec B.V. & Co. KG
MP Biomedicals, LLC
National Institutes of Health
Nisos Group
Novartis Institutes for BioMedical Research
Open Monoclonal Technology, Inc.
Oracle American, Inc.
Pacific BioLabs, Inc.
Perspective Pharmacovigilance, Inc.
Pfizer, Inc.
Prevail Therapeutics, Inc.
Promega Corporation
PSI CRO AG
Public Health Service
Q-Square Business Intelligence Corporation
Roche Diagnostics
Rothwell, Figg, Ernst & Manbeck, P.C.
Saatzucht Josef Breun GmbH & Co. KG
SAGE Acquisition Co.

Samsung Biologics
Sartorius Stedim North America Inc.
Sentry BioPharma Services, Inc.
SHI International Corp
Shire AG
Shire Human Genetic Therapies, Inc.
Shire International GmbH
Sigma-Aldrich Co., LLC
Solvo Biotechnology
Standard Biotools
Syneos Health, LLC
Syneos Health UK Limited
Syner-G BioPharma Group LLC
Takeda Pharmaceuticals Inc Co.
T&C Janitorial and Building Maintenance, Inc.
The Ascent Services Group, Inc.
The Board of Trustees of the Leland Stanford Junior University
Thermo Fisher Scientific, Inc.
Twist Bioscience Corporation
UBS Securities LLC
University of Utah Research Foundation
Unum Life Insurance Company of America
UW Center for Commercialization
Veeva Systems, Inc.
Vrije Universiteit Brussel
Wynden Start LLC d/b/a GQR Global Markets
Yurogen Biosystems LLC

Debtors & Non-Debtor Affiliates (not otherwise mentioned)
Ceregene, Inc.
Sangamo Therapeutics France S.A.S
Sangamo Therapeutics, Inc.
Sangamo Therapeutics UK Ltd.

Debtors' Professionals & Advisors
Cooley, LLP
Evercore Group Inc.
Kohlberg Kravis Roberts & Co. (KKR)
Kurtzman Carson Consultants, LLC (KCC) dba Verita Global
MERU, LLC
Raymond James Financial, Inc.
Richards, Layton & Finger (RLF)

Committee of Unsecured Creditors Members and Professionals
Beckman Coulter, Inc.
Boston Children's Hospital

Brammer Bio MA, LLC
Charles River Corp.
IQVIA Inc.
IQVIA RDS Inc.
M3 Advisory Partners, LP
McDermott Will & Schulte LLP

Committee of Equity Holders Members and Professionals
Charlestown Jupiter Fund, LLC
Foley, Frank J.
Grossman, Kenneth
Jalagam, Venkata
Nagin, Adam
Morris James LLP
Orrick, Herrington & Sutcliffe LLP
Dundon Advisers LLC

Directors & Officers (Current/Former)
Beers, Courtney
Carey, Robert F.
Ceniceros, Michael
Davis, Gregory
Dubois-Stringfellow, Nathalie
Duraibabu, Prathyusha
Fontenot, Jason
Glasser, Julie
Hillan, Kenneth J.
Horn, Margaret A.
Jain, Nikunj
Macrae, Alexander D.
Markels, John H.
McClung, Mark
Meyers, James R.
Parker, H. Stewart
Pooler, Amy
Smith, Karen L.
Willoughby, Scott B.

DIP Lender and Professionals
Future Solution Investments LLC
KTBS Law
Young Conaway Stargatt & Taylor
PwC US Business Advisory LLP

Insurance Providers

Accredited Insurance Program Management
Aetna
Allied World Assurance Company (U.S.), Inc.
American International Group, Inc. (AIG)
Anthem Blue Cross
Arthur J. Gallagher Risk Management Services, LLC
AXA XL Insurance
Beazley Excess & Surplus Insurance
Berkley Life Sciences, LLC
Berkley National Insurance Company
Berkshire Hathaway Specialty Insurance
Chubb National Insurance Company
Cigna Health and Life Insurance Company
Delta Dental of California
Endurance Risk Solutions Assurance Co.
Falvey Cargo Underwriting
Falvey Insurance Group
Federal Insurance Company
First Insurance (not in Oracle)
Fubon Insurance Co., Ltd.
Great American Insurance Group
Guardian
Hudson Insurance Company
Kaiser Foundation Health Plan
MCI Life Sciences & Healthcare Consortium 4985 at Lloyd's
National Union Fire Insurance Company of Pittsburgh, PA
Old Republic Insurance Company
Old Republic Professional Liability, Inc.
Provident Life And Accident Insurance Company
Sentry Specialty
SI Insurance (Europe) S.A
Sompo International
The Hartford Insurance
Underwriters at Lloyd's London (including Lloyd's of London)
United HealthCare Insurance Company
Vision Service Plan (VSP)
XL Specialty Insurance Company
Zurich American Insurance Company

Landlords
Point Richmond R&D Associates
Point Richmond R&D Associates II, LLC
PPF OFF 7000 Marina Blvd LP

Litigation Parties
None

Secured Creditors
None

Material (5% or Greater) Shareholders
Armistice Capital LLC
Yorkville Advisors Global LP

Top 20 Creditors
Beckman Coulter, Inc.
Brammer Bio, LLC
Catalent Pharma Solutions
Charles River Laboratories Montreal ULC
Children's Hospital Corp.
Computer Packages Inc.
CTI Clinical Trial Svs, Inc
Envol Biomedical, LLC
EPL Archives, Inc
Innova Solutions, Inc
IQVIA RDS Inc.
Laboratory Corporation of America
Meet Recruitment Inc.
Point Richmond R&D Ass. II LLC
PPD Development, L.P.
PPF OFF 7000 Marina Blvd LP
Snell & Wilmer L.L.P.
Sterne, Kessler, Goldstein & Fox P.L.L.C
TraceLink Inc
VWR International, Inc.

Taxing Authorities
California Department of Tax and Fee Administration
California Franchise Tax Board
City of Richmond Finance Department, Business License Division
Contra Costa County Tax Collector
Internal Revenue Service
Internal Revenue Service (PA)
Massachusetts Department of Revenue
New York State Corporation Tax Department of Taxation and Finance
San Mateo County Tax Collector
Secretary of State Division of Corporations Franchise Tax

Utility Providers
AT&T Business Direct
City of Brisbane
Comcast Business

Intelletrace
Pacific Gas and Electric (PG&E)
South San Francisco Scavenger Company, Inc.
Wiline Networks

Schedule 2 – BDO's Connections with Potential Parties in Interest

Banks
HSBC UK Bank, PLC
J.P. Morgan

Contract Counterparties
Aerotek Scientific, LLC
Benchling, Inc.
Catalent Maryland, Inc.
East West Bank
Evotec International GmbH
Fisher BioServices, Inc.
GraphPad Software, LLC
Samsung Biologics
Sartorius Stedim North America Inc.
SHI International Corp
Sigma-Aldrich Co., LLC
Standard Biotools
Syneos Health, LLC
Thermo Fisher Scientific, Inc.
Wynden Stark LLC

Debtor & Non-Debtor Affiliates (not otherwise Mentioned)
Sangamo Therapeutics, Inc.

Debtor's Professionals & Advisors
Cooley, LLP
Kohlberg Kravis Roberts & Co.
Richards, Layton & Finger

Insurance Providers
Old Republic Insurance Company
Zurich American Insurance Company