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]	)	**Objection Deadline: Nov. 30, 2026 at 4:00 p.m. (ET)**

FIRST COMBINED MONTHLY APPLICATION OF BDO USA, P.C. FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND FOR REIMBURSEMENT OF EXPENSES AS TAX ACCOUNTANT TO THE DEBTOR AND DEBTOR IN POSSESSION FOR THE PERIOD FROM JULY 1, 2026 THROUGH AND INCLUDING SEPTREMBER 30, 2026

Name of Applicant:	BDO USA, P.C.
Authorized to Provide Professional Services to:	the above-captioned debtor and debtor in possession
Date of Retention:	September 14, 2026, effective as of June 23, 2026
Period for which compensation and reimbursement are sought:	July 1, 2026 through September 30, 2026
Amount of Compensation sought as actual, reasonable, and necessary:	$242,365.12 (80% of $302,956.40)
Amount of Expense Reimbursement sought as actual, reasonable, and necessary:	$0.00

This is a(n): _X_ monthly ___ interim ___ final application

Prior Applications Filed: None.

[1] The Debtor and the last four digits of its taxpayer identification number are: Sangamo Therapeutics, Inc. (9556). The Debtor's mailing address is 7000 Marina Blvd., Brisbane, CA 94005.

2610989261106000000000002

COMPENSATION BY PROFESSIONAL
JULY 1, 2026 THROUGH SEPTEMBER 30, 2026

Name	Position	Total Hours	Hourly Rate[2]	Total Fees
Kevin Ainsworth	Tax Principal	1.8	$960.00	$1,728.00
Thomas Leonardo	Tax Principal	15.9	960.00	15,264.00
Elliot Binder	Tax Principal	4.1	960.00	3,936.00
Richard Spengler	Tax Principal	0.5	960.00	480.00
Kevin Wilkes	Tax Principal	34.3	960.00	32,928.00
Lucy Germano	Tax Managing Director	94.3	840.00	79,212.00
Sean Finn	Tax Managing Director	13.0	840.00	10,920.00
Stephanie Steward	Tax Managing Director	28.0	840.00	23,520.00
Jake Stone	Tax Managing Director	0.8	840.00	672.00
Waltreese Carroll - Williams	Tax Director	0.7	840.00	588.00
Ri Chan	Tax Managing Director	1.0	840.00	840.00
Richard Liebman	Tax Managing Director	25.8	840.00	21,672.00
Desiree Shay	Tax Director	1.9	840.00	1,596.00
Marissa Sill	Tax Senior Manager	12.0	680.00	8,160.00
Jesse Hooker	Tax Manager	15.8	640.00	10,112.00
Barbara Wheatle	Tax Manager	83.0	640.00	53,120.00
Melody Song	Senior Associate	60.1	484.00	29,088.40
David White	Associate	30.0	304.00	9,120.00
	TOTAL:	**423.0**		**$302,956.40**
		Blended Rate:	**$716.21**	

COMPENSATION BY PROJECT CATEGORY
JULY 1, 2026 THROUGH SEPTEMBER 30, 2026

Code	Task Description	Total Hours	Total Fees
1	Federal Tax Consulting	337.4	$248,236.80
2	State and Local Tax Consulting	46.7	39,510.80
3	BDO Retention / Fee Applications	2.0	1,124.00
4	Federal Tax Return	36.9	14,084.80
	TOTAL:	**423.0**	**$302,956.40**

[2] The hourly rates reflected above represent a 20% discount from BDO's standard hourly rates, as agreed to in the applicable statement of work.

EXPENSE SUMMARY
JULY 1, 2026 THROUGH SEPTEMBER 30, 2026

There are no expenses for this Fee Statement.

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]	)	**Objection Deadline: Nov. 30, 2026 at 4:00 p.m. (ET)**

FIRST COMBINED MONTHLY APPLICATION OF BDO USA, P.C. FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND FOR REIMBURSEMENT OF EXPENSES AS TAX ACCOUNTANT TO THE DEBTOR AND DEBTOR IN POSSESSION FOR THE PERIOD FROM JULY 1, 2026 THROUGH AND INCLUDING SEPTREMBER 30, 2026

Pursuant to sections 330 and 331 of title 11 of the United States Code, §§ 101-1532 (the "**Bankruptcy Code**"), rule 2016 of the Federal Rules of Bankruptcy Procedure (the **"Bankruptcy Rules**"), rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the District of Delaware (the "**Local Rules**"), and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Professionals*, dated July 30, 2026 [Docket No. 205] (the "**Interim Compensation Order**"), BDO USA, P.C. ("**BDO**") hereby files this *First Combined Monthly Application of Richards, Layton & Finger, P.A. for Allowance of Compensation for Services Rendered and for Reimbursement of Expenses as Tax Accountant for the Debtor and Debtor-in-Possession for the Period from July 1, 2026 through September 30, 2026* (the "**Application**"). By the Application, BDO seeks a monthly allowance pursuant to the Interim Compensation Order with respect to the sums of $242,365.12 (80% of $302,956.40) as compensation and $0.00 for reimbursement of actual and necessary expenses, for a total of $242,365.12 for the period of July

[1] The Debtor and the last four digits of its taxpayer identification number are: Sangamo Therapeutics, Inc. (9556). The Debtor's mailing address is 7000 Marina Blvd., Brisbane, CA 94005.

1, 2026 through and including September 30, 2026 (the "**Compensation Period**"). In support of this Application, BDO respectfully represents as follows:

Background

1. On June 23, 2026 (the "**Petition Date**"), the Debtor commenced 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**"),[2] and on August 5, 2026, the U.S. Trustee appointed the Official Committee of Equity Holders (the "**Equity Committee**')[3] in this Chapter 11 Case. To date, no request has been made for the appointment of a trustee or examiner in this Chapter 11 Case.

2. BDO was retained effective as of the Petition Date by this Court's order, entered on September 14, 2026 [Docket No. 451] (the "**Retention Order**"). The Retention Order authorized BDO to be compensated on an hourly basis and to be reimbursed for actual and necessary out-of-pocket expenses.

Compensation Paid and Its Source

3. All services for which compensation is requested by BDO were performed for or on behalf of the Debtor.

4. BDO has received no payment and no promises for payment from any source for

[2] The U.S. Trustee filed two notices amending the membership of the Creditors' Committee following its appointment. *See* Docket No. 491 & 496.

[3] The U.S. Trustee filed a notice amending the membership of the Equity Committee following its appointment. *See* Docket No. 457.

services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Application. There is no agreement or understanding between BDO and any other person other than the directors of BDO for the sharing of compensation to be received for services rendered in the Chapter 11 Case.

Fee Statement

5. The fee statement for the Compensation Period is attached hereto as **Exhibit A**. This statement contains daily time logs describing the time spent by each professional for this period. To the best of BDO's knowledge, this Application complies with sections 330 and 331 of the Bankruptcy Code, the applicable Bankruptcy Rules, the Guidelines adopted by the Office of the United States Trustee, Local Rule 2016-1, and the Interim Compensation Order.

Summary of Services Rendered

6. The principals, directors, managers, and associates of BDO who have rendered professional services in the Chapter 11 Case are as follows: Kevin Wilkes, Kevin Ainsworth, Thomas Leonardo, Elliot Binder, Richard Spengler, Lucy Germano, Sean Finn, Stephanie Steward, Jake Stone, Waltreese Carroll–Williams, Ri Chan, Richard Liebman, Desiree Shay, Marissa Sill, Jesse Hooker, Barbara Wheatle, Melody Song, and David White

7. BDO, by and through the above-named persons, has 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 and analyze the Debtor's tax attributes;

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**").

Summary of Services By Project

8. The services rendered by BDO during the Compensation Period can be grouped into the categories set forth below. These categories are generally described below, with a more detailed identification of the actual services provided set forth on the attached **Exhibit A**. The

professionals who rendered services relating to each category are identified, along with the number of hours for each individual and the total compensation sought for each category, in **Exhibit A** attached hereto.

A. Federal Tax Consulting – Category No. 01

Monthly Fee Period: 337.4 hours; $248,236.80

9. This matter category includes time spent by BDO professionals reviewing prior year tax materials to understand the scope, requesting additional information from the Company, as well as preparing for and providing various federal tax consulting concerns.

B. State and Local Tax Consulting – Category No. 02

Monthly Fee Period: 46.7 hours; $39,510.80

10. This matter category includes time spent by BDO professionals reviewing prior year tax materials to understand the scope, requesting additional information from the Company, as well as preparing for and providing various state and local tax consulting concerns.

C. BDO Retention / Fee Applications – Category No. 03

Monthly Fee Period: 2.0 hours; $1,124.00

11. This matter category includes time spent by BDO professionals providing services regarding communications and preparation related to BDO's retention application and initial fee statement.

D. Federal Tax Return – Category No. 04

Monthly Fee Period: 36.9 hours; $14,084.80

12. This matter category includes time spent by BDO professionals analyzing, reviewing and preparing the Debtors' 2025 federal tax returns.

Valuation of Services

13. Professionals of BDO have expended a total of 423.0 hours in connection with this

matter during the Compensation Period, as follows:

PROFESSIONALS	HOURS	HOURLY RATE[4]
Kevin Ainsworth	1.8	$960.00
Thomas Leonardo	15.9	960.00
Elliot Binder	4.1	960.00
Richard Spengler	0.5	960.00
Kevin Wilkes	34.3	960.00
Lucy Germano	94.3	840.00
Sean Finn	13.0	840.00
Stephanie Steward	28.0	840.00
Jake Stone	0.8	840.00
Waltreese Carroll - Williams	0.7	840.00
Ri Chan	1.0	840.00
Richard Liebman	25.8	840.00
Desiree Shay	1.9	840.00
Marissa Sill	12.0	680.00
Jesse Hooker	15.8	640.00
Barbara Wheatle	83.0	640.00
Melody Song	60.1	484.00
David White	30.0	304.00

The nature of the work performed by these persons is fully set forth in **Exhibit A** attached hereto. These are BDO's normal hourly rates for work of this character. The reasonable value of the services rendered by BDO to the Debtor during the Compensation Period is $302,956.40

14. In accordance with the factors enumerated in Section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by BDO is fair and reasonable given (a) the complexity of this Chapter 11 Case, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title. Moreover, BDO has reviewed the requirements of Local Rule 2016-1 and believes that this Application complies with that Rule.

WHEREFORE, BDO respectfully requests that the Court authorize that for the Compensation Period, an allowance be made to BDO pursuant to the terms of the Interim

[4] The hourly rates reflected above represent a 20% discount from BDO's standard hourly rates, as agreed to in the applicable statement of work.

Compensation Order, with respect to the sum of $242,365.12 as compensation for necessary professional services rendered (80% of which equals $302,956.40), and the sum of $0.00 as 100% reimbursement of actual necessary costs and expenses, for a total of $242,365.12 and that such sums be authorized for payment and for such other and further relief as this Court may deem just and proper.

Dated: November 6, 2026

/s/ Elliot Binder

Elliot Binder
Tax Principal, Core Tax Services
BDO USA, P.C.
300 Park Ave Suite 900,
San Jose, CA 95110
ebinder@bdo.com
Telephone: 408-278-0220
Facsimile: 408-278-0230

Tax Accountant for the Debtors and Debtors-in-Possession

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: Nov. 30, 2026 at 4:00 p.m. (ET)**

NOTICE OF FEE APPLICATION

PLEASE TAKE NOTICE that BDO USA, P.C. (the "Applicant") has today filed the attached *First Combined Monthly Application of BDO USA, P.C. for Allowance of Compensation for Services Rendered and for Reimbursement of Expenses as Tax Accountant to the Debtor and Debtor in Possession for the Period from July 1, 2026 through and Including September 30, 2026* (the "Application") with the United States Bankruptcy Court for the District of Delaware (the "Court").

PLEASE TAKE FURTHER NOTICE that objections to the Application, if any, must be made in accordance with the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Professionals*, dated July 30, 2026 [Docket No. 205] (the "Interim Compensation Order") and must be filed with the Clerk of the Court, 824 North Market Street, 3rd Floor, Wilmington, Delaware 19801 no later than **4:00 p.m. (prevailing Eastern Time) on November 30, 2026** (the "Objection Deadline") and served upon: (i) counsel to the Debtor, (a) Cooley LLP, Cullen Drescher Speckhart (cspeckhart@cooley.com), Lauren A. Reichardt (lreichardt@cooley.com), Miriam Peguero Medrano (mpegueromedrano@cooley.com), and Robert Eisenbach, III (reisenbach@cooley.com) and (b) Richards, Layton & Finger, P.A., Daniel

[1] The Debtor and the last four digits of its taxpayer identification number are: Sangamo Therapeutics, Inc. (9556). The Debtor's mailing address is 7000 Marina Blvd., Brisbane, CA 94005.

J. DeFranceschi (defranceschi@rlf.com), Amanda R. Steele (steele@rlf.com), and Brendan J. Schlauch (schlauch@rlf.com); (ii) counsel to the Official Committee of Unsecured Creditors, McDermott Will & Schulte LLP, (a) 1000 N. West Street, Suite 1400, Wilmington, Delaware 19801, Attn: David R. Hurst (dhurst@mcdermottlaw.com) and Andrew A. Mark (amark@mcdermottlaw.com) and (b) One Vanderbilt Avenue, New York, New York 10017-3852, Attn: Darren Azman (dazman@mcdermottlaw.com), Kristin K. Going (kgoing@mcdermottlaw.com) and Lindsay Barca (lbarca@mcdermottlaw.com); (iii) counsel to the Replacement DIP Lender, (a) KTBS Law LLP, 1801 Century Park East, 26th Floor, Los Angeles, CA 90067, Attn: Nir Maoz (nmaoz@ktbslaw.com) and N. Tanner Frei (tfrei@ktbslaw.com) and (b) Young Conaway Stargatt & Taylor, LLP, 1000 North King Street, Wilmington, DE 19801, Attn: Robert F. Poppiti, Jr. (rpoppiti@ycst.com); (iv) counsel to the Official Committee of Equity Holders (a) Orrick, Herrington & Sutcliffe LLP, 51 West 52nd St., New York, New York 10019, Attn: Nicholas Poli (npoli@orrick.com) and Mark Franke (mfranke@orrick.com), and (b) Morris James, LLP, 3205 Avenue North Blvd., Suite 100, Wilmington, Delaware 19803, Attn: Eric Monzo (emonzo@morrisjames.com) and Jason Levin (jlevin@morrisjames.com), and (v) the U.S. Trustee, Attn: Linda J. Casey (linda.casey@usdoj.gov)).

PLEASE TAKE FURTHER NOTICE that if no objections to the Application are filed prior to the Objection Deadline, the Applicant may file a certificate of no objection with the Court, after which the Debtor shall be authorized by the Interim Compensation Order to pay the Applicant an amount equal to 80% of the fees and 100% of the expenses requested in the Application without the need for further order of the Court.

PLEASE TAKE FURTHER NOTICE that if an objection to the Application is filed prior to the Objection Deadline, the Debtor shall be authorized by the Interim Compensation Order to pay the Applicant 80% of the fees and 100% of the expenses requested in the Application not subject to such objection without the need for further order of the Court.

[*Remainder of Page Intentionally Left Blank*]

Dated: November 6, 2026
Wilmington, Delaware

Respectfully submitted,

/s/ Amanda R. Steele

Daniel J. DeFranceschi (No. 2732)
Amanda R. Steele (No. 5530)
Brendan J. Schlauch (No. 6115)
RICHARDS, LAYTON & FINGER, P.A.
One Rodney Square
920 N. King Street
Wilmington, Delaware 19801
Telephone: (302) 651-7700
Facsimile: (302) 651-7701
Email: defranceschi@rlf.com
steele@rlf.com
schlauch@rlf.com

-and-

Cullen D. Speckhart
Lauren A. Reichardt
Miriam Peguero Medrano
COOLEY LLP
55 Hudson Yards
New York, NY 10001-2157
Telephone: (212) 479-6000
Facsimile: (212) 479-6275
Email: cspeckhart@cooley.com
lreichardt@cooley.com
mpegueromedrano@cooley.com

-and-

Robert L. Eisenbach III
COOLEY LLP
3 Embarcadero Center, 20th Floor
San Francisco, CA 94111-4004
Telephone: (415) 693-2000
Email: reisenbach@cooley.com

Counsel for the Debtor and Debtor in Possession

EXHIBIT A

Exhibit A

Sangamo Therapeutics, Inc.
Recap of Professional Services
July 1, 2026 through September 30, 2026

Initials	Code	Date	Description	Hours	Rate	Amount
MSL	1	7/13/2026	Addressed the Company's request regarding net operating losses for tax due diligence.	0.2	$680.00	$136.00
MSL	1	8/5/2026	Assisted the Company with responses and compiled information for the Tax Diligence Questions excel workbook.	0.2	680.00	136.00
MSL	1	8/6/2026	Call with L. Blair at Sangamo to go over responses in Sangamo Tax Due Diligence excel.	0.8	680.00	544.00
MSL	1	8/14/2026	Addressed the Company's question on the transfer.	0.4	680.00	272.00
MS	1	8/19/2026	Teams meeting with LG, EB (who left meeting early), MSL, KW, M. Viquie, N. Jain, D. Dalton, A. Lee, C. Speckhart, and L. Reichardt - discussed posture of case and tax modeling.	0.6	484.00	290.40
KW	1	8/19/2026	Teams meeting with LG, EB (who left meeting early), MSL, MS, M. Viquie, N. Jain, D. Dalton, A. Lee, C. Speckhart, and L. Reichardt - discussed posture of case and tax modeling.	0.6	960.00	576.00
LG	1	8/19/2026	Teams meeting with KW, EB (who left meeting early), MSL, MS, M. Viquie, N. Jain, D. Dalton, A. Lee, C. Speckhart, and L. Reichardt - discussed posture of case and tax modeling.	0.6	840.00	504.00
EB	1	8/19/2026	Teams meeting with LG, MS, MSL, KW, M. Viquie, N. Jain, D. Dalton, A. Lee, C. Speckhart, and L. Reichardt - discussed posture of case and tax modeling. Left early.	0.5	960.00	480.00
MSL	1	8/19/2026	Teams meeting with LG, EB (who left meeting early), KW, MS, M. Viquie, N. Jain, D. Dalton, A. Lee, C. Speckhart, and L. Reichardt - discussed posture of case and tax modeling.	0.6	680.00	408.00
MS	1	8/19/2026	Scheduled internal call with JH and LG to discuss project.	0.1	484.00	48.40
MS	1	8/19/2026	Coordinated time slots for next call.	0.1	484.00	48.40
LG	1	8/20/2026	Call with MS regarding rescheduling the client call.	0.2	840.00	168.00
MS	1	8/20/2026	Call with LG regarding rescheduling the client call.	0.2	484.00	96.80
LG	1	8/20/2026	Prepared the tax modeling information request list.	0.8	840.00	672.00
LG	1	8/21/2026	Call with MS and JH on initial requests, asset sale project.	0.8	840.00	672.00
JH	1	8/21/2026	Call with LG and MS on initial requests, asset sale project. Left early.	0.3	640.00	192.00
MS	1	8/21/2026	Call with LG and JH on initial requests, asset sale project.	0.8	484.00	387.20
LG	1	8/21/2026	Reviewed bankruptcy dockets and public filings.	0.7	840.00	588.00
MS	1	8/21/2026	Reviewed and organized info received.	0.4	484.00	193.60
MS	1	8/21/2026	Scheduled call with client for September.	0.2	484.00	96.80
LG	1	8/24/2026	Reviewed bankruptcy dockets and public filings.	3.0	840.00	2,520.00
MS	1	8/24/2026	Reviewed and organized documents received.	0.2	484.00	96.80
BW	1	8/24/2026	Reviewed Verita Court Dockets for Sangamo Sale (Lilly & Astellas Sales, and Third Sale Processes).	1.7	640.00	1,088.00
BW	1	8/24/2026	Drafted updates regarding asset sales and contemplated sale.	0.3	640.00	192.00
LG	1	8/25/2026	Call with RL and JH on background information of the debtor, bankruptcy requests.	1.4	840.00	1,176.00
JH	1	8/25/2026	Call with LG and RL on background information of the debtor, bankruptcy requests (left early).	1.0	640.00	640.00
RL	1	8/25/2026	Call with LG and JH on background information of the debtor, bankruptcy requests.	1.4	840.00	1,176.00
LG	1	8/25/2026	Call with BW and MS for next steps regarding bankruptcy filing documents.	0.5	840.00	420.00
MS	1	8/25/2026	Call with LG and BW for next steps regarding bankruptcy filing documents. Joined late.	0.2	484.00	96.80
BW	1	8/25/2026	Call with LG and MS for next steps regarding bankruptcy filing documents.	0.5	640.00	320.00
RL	1	8/25/2026	Call KW to discuss next steps.	0.3	840.00	252.00
KW	1	8/25/2026	Call RL to discuss next steps.	0.3	960.00	288.00
BW	1	8/25/2026	Call with MS to discuss tasks.	0.5	640.00	320.00
MS	1	8/25/2026	Separate call with BW to discuss tasks.	0.5	484.00	242.00
LG	1	8/25/2026	Reviewed company's historical transactions.	2.4	840.00	2,016.00
LG	1	8/25/2026	Prepared info requests.	0.8	840.00	672.00
MS	1	8/25/2026	Saved SOW.	0.1	484.00	48.40
BW	1	8/25/2026	Reviewed Verita Court Dockets for Sangamo Sale (Lilly & Astellas Sales, and Third Sale Processes).	3.0	640.00	1,920.00
JH	1	8/26/2026	Call with BW, MS, LG, RL, KA on open items regarding asset sale, bankruptcy filings.	0.8	640.00	512.00
RL	1	8/26/2026	Call with BW, MS, LG, JH, KA on open items regarding asset sale, bankruptcy filings.	0.8	840.00	672.00
KA	1	8/26/2026	Call with BW, MS, LG, RL, JH on open items regarding asset sale, bankruptcy filings.	0.8	960.00	768.00

Exhibit A

Sangamo Therapeutics, Inc.
Recap of Professional Services
July 1, 2026 through September 30, 2026

Initials	Code	Date	Description	Hours	Rate	Amount
LG	1	8/26/2026	Call with BW, MS, KA, RL, JH on open items regarding asset sale, bankruptcy filings.	0.8	840.00	672.00
MS	1	8/26/2026	Call with BW, KA, JH, LG, RL, on open items regarding asset sale, bankruptcy filings.	0.8	484.00	387.20
BW	1	8/26/2026	Call with MS, KA, JH, LG, RL, on open items regarding asset sale, bankruptcy filings.	0.8	640.00	512.00
LG	1	8/26/2026	Call with JH regarding asset sale tax consequences.	0.2	840.00	168.00
JH	1	8/26/2026	Call with LG on asset sale tax consequences.	0.2	640.00	128.00
LG	1	8/26/2026	Reviewed asset purchase agreements.	2.5	840.00	2,100.00
JH	1	8/26/2026	Updated request list based on review of bankruptcy docket and APA's.	0.5	640.00	320.00
RL	1	8/26/2026	Read legal officer's stmt. in ch11 filing & 2 APAs.	2.2	840.00	1,848.00
MSL	1	8/26/2026	Compiled information and addressed requests for the Lilly and Astellas Sales tax calculations.	0.6	680.00	408.00
MS	1	8/26/2026	Researched court dockets and summarized findings.	2.3	484.00	1,113.20
MS	1	8/26/2026	Downloaded and reviewed 10Ks.	0.2	484.00	96.80
MS	1	8/26/2026	Reviewed and saved various court documents.	0.2	484.00	96.80
BW	1	8/26/2026	Reviewed Verita court filings: First Day motions; DIP Financing; Schedule of prepetition obligations.	3.1	640.00	1,984.00
BW	1	8/26/2026	Continued Verita review: First Day motions; DIP Financing; Schedule of prepetition obligations.	3.1	640.00	1,984.00
LG	1	8/27/2026	Call with JH, MS, BW on Sale Templates.	0.3	840.00	252.00
JH	1	8/27/2026	Call with LG, MS, BW on sale templates.	0.3	640.00	192.00
MS	1	8/27/2026	Call with LG, JH, BW on sale templates.	0.3	484.00	145.20
BW	1	8/27/2026	Call with LG, MS, JH on sale templates.	0.3	640.00	192.00
LG	1	8/27/2026	Call with MS and BW to discuss tax modeling status.	0.5	840.00	420.00
MS	1	8/27/2026	Call with BW and LG to discuss tax modeling status.	0.5	484.00	242.00
BW	1	8/27/2026	Call with MS and LG to discuss tax modeling status.	0.5	640.00	320.00
LG	1	8/27/2026	Reviewed bankruptcy dockets and asset purchase agreements.	2.2	840.00	1,848.00
MS	1	8/27/2026	Reviewed and saved various dockets.	0.3	484.00	145.20
MS	1	8/27/2026	Reviewed and researched court dockets.	2.5	484.00	1,210.00
BW	1	8/27/2026	Reviewed and summarized Verita documents, including first day motions, the schedule of outstanding obligations, DIP financing, creditors, and asset sales.	3.1	640.00	1,984.00
BW	1	8/27/2026	Continued Verita Doc review and summary (first day motions, Schedule of outstanding obligations, DIP financing, Creditors, Asset sales).	3.1	640.00	1,984.00
LG	1	8/28/2026	Call with RL, KW, JH, BW, MS, KA on status of project, asset calculations, NOL history, ELA issues.	1.0	840.00	840.00
KW	1	8/28/2026	Call with LG, RL, BW, MS., JH, KA on status of project, asset calculations, NOL history, ELA issues. Joined late.	0.5	960.00	480.00
JH	1	8/28/2026	Call with LG, RL, BW, MS., KW, KA on status of project, asset calculations, NOL history, ELA issues. Left early.	0.5	640.00	320.00
RL	1	8/28/2026	Call with LG, KW, JH, BW, MS., KA on status of project, asset calculations, NOL history, ELA issues.	1.0	840.00	840.00
KA	1	8/28/2026	Call with LG, RL, BW, MS, JH, and KW on status of project, asset calculations, NOL history, ELA issues.	1.0	960.00	960.00
MS	1	8/28/2026	Call with LG, RL, BW, KW., JH. KA on status of project, asset calculations, NOL history, ELA issues.	1.0	484.00	484.00
BW	1	8/28/2026	Call with LG, RL, KW, MS., JH, KA on status of project, asset calculations, NOL history, ELA issues.	1.0	640.00	640.00
LG	1	8/28/2026	Call with MS and BW to discuss next steps and tax modeling follow up items.	0.5	840.00	420.00
MS	1	8/28/2026	Call with LG and BW to discuss next steps and follow up items.	0.5	484.00	242.00
BW	1	8/28/2026	Call with LG and MS discussing next steps and follow up items.	0.5	640.00	320.00
LG	1	8/28/2026	Reviewed bankruptcy dockets.	0.8	840.00	672.00
KW	1	8/28/2026	Worked on assessing the computations to be completed and the tax analysis for the case, including assessing relevant case documents.	1.9	960.00	1,824.00
MS	1	8/28/2026	Reviewed and downloaded tax returns for various years.	1.0	484.00	484.00
MS	1	8/28/2026	Updated info requests and response items.	0.6	484.00	290.40
MS	1	8/28/2026	Reviewed Astella APA with summary.	1.4	484.00	677.60
BW	1	8/28/2026	Summarized emails and documents received.	2.3	640.00	1,472.00
BW	1	8/28/2026	Reviewed dockets on Verita.	3.2	640.00	2,048.00
LG	1	8/31/2026	Call with KW, JH, RL on 382(l)(5) and Bankruptcy workplan.	1.0	840.00	840.00
KW	1	8/31/2026	Call with RL., LG, JH. on 382(l)(5) and Bankruptcy workplan. Joined late.	0.7	960.00	672.00
JH	1	8/31/2026	Call with KW, LG, RL on 382(l)(5) and Bankruptcy workplan.	1.0	640.00	640.00
RL	1	8/31/2026	Call with KW, LG, JH on 382(l)(5) and Bankruptcy workplan.	1.0	840.00	840.00

Exhibit A

Sangamo Therapeutics, Inc.
Recap of Professional Services
July 1, 2026 through September 30, 2026

Initials	Code	Date	Description	Hours	Rate	Amount
LG	1	8/31/2026	Reviewed NOL history.	1.5	840.00	1,260.00
RL	1	8/31/2026	Read sec 382 trading order.	0.4	840.00	336.00
LG	1	9/1/2026	Call with BW and MS regarding dockets, equity restrictions & tax modeling next steps.	0.2	840.00	168.00
BW	1	9/1/2026	Call with MS and LG regarding dockets, equity restrictions & tax modeling next steps.	0.2	640.00	128.00
MS	1	9/1/2026	Call with BW and LG regarding dockets, equity restrictions & tax modeling next steps.	0.2	484.00	96.80
LG	1	9/1/2026	Teams call with KW, RL, JH, TL, MS and BW - discussed the state tax modeling implications of the asset sales, including gain apportionment, NOL and R&D credit utilization, state conformity issues, cash tax exposure, transaction cost recovery, and key data requirements to support the analysis.	0.4	840.00	336.00
JH	1	9/1/2026	Teams call with KW, RL, LG, TL, MS and BW - discussed the state tax modeling implications of the asset sales, including gain apportionment, NOL and R&D credit utilization, state conformity issues, cash tax exposure, transaction cost recovery, and key data requirements to support the analysis.	0.4	640.00	256.00
KW	1	9/1/2026	Teams call with JH, RL, LG, TL, MS and BW - discussed the state tax modeling implications of the asset sales, including gain apportionment, NOL and R&D credit utilization, state conformity issues, cash tax exposure, transaction cost recovery, and key data requirements to support the analysis.	0.4	960.00	384.00
RL	1	9/1/2026	Teams call with KW, MS, LG, TL, JH and BW - discussed the state tax modeling implications of the asset sales, including gain apportionment, NOL and R&D credit utilization, state conformity issues, cash tax exposure, transaction cost recovery, and key data requirements to support the analysis.	0.4	840.00	336.00
MS	1	9/1/2026	Teams call with KW, RL, LG, TL, JH and BW - discussed the state tax modeling implications of the asset sales, including gain apportionment, NOL and R&D credit utilization, state conformity issues, cash tax exposure, transaction cost recovery, and key data requirements to support the analysis.	0.4	484.00	193.60
TL	1	9/1/2026	Teams call with KW, RL, LG, MS, JH and BW - discussed the state tax modeling implications of the asset sales, including gain apportionment, NOL and R&D credit utilization, state conformity issues, cash tax exposure, transaction cost recovery, and key data requirements to support the analysis.	0.4	960.00	384.00
BW	1	9/1/2026	Teams call with KW, RL, LG, MS, JH and TL - discussed the state tax modeling implications of the asset sales, including gain apportionment, NOL and R&D credit utilization, state conformity issues, cash tax exposure, transaction cost recovery, and key data requirements to support the analysis.	0.4	640.00	256.00
LG	1	9/1/2026	Follow-up Teams call with KW, JH, MS and RL - discussed outstanding transaction-related questions and information to request from the core tax team.	0.2	840.00	168.00
JH	1	9/1/2026	Follow-up Teams call with KW, LG, MS and RL - discussed outstanding transaction-related questions and information to request from the core tax team.	0.2	640.00	128.00
KW	1	9/1/2026	Follow-up Teams call with MS, LG, JH and RL - discussed outstanding transaction-related questions and information to request from the core tax team.	0.2	960.00	192.00
RL	1	9/1/2026	Follow-up Teams call with KW, LG, JH and MS - discussed outstanding transaction-related questions and information to request from the core tax team.	0.2	840.00	168.00
MS	1	9/1/2026	Follow-up Teams call with KW, LG, JH and RL - discussed outstanding transaction-related questions and information to request from the core tax team.	0.2	484.00	96.80
LG	1	9/1/2026	Reviewed 382 history, analysis and related filings and calculations.	3.2	840.00	2,688.00
MS	1	9/1/2026	Reviewed company documents and saved email with attachments.	0.5	484.00	242.00
MS	1	9/1/2026	Drafted meeting notes and sent for review.	0.5	484.00	242.00
MS	1	9/1/2026	Reviewed equity restriction final order filed on 7/17.	0.4	484.00	193.60
BW	1	9/1/2026	Reviewed APAs and Verita dockets for relevant documents.	2.4	640.00	1,536.00
LG	1	9/2/2026	Reviewed equity restrictions	1.0	840.00	840.00
MS	1	9/2/2026	Reviewed recently filed court dockets (8/27-9/1) with findings in an email to BW	1.5	484.00	726.00

Exhibit A

Sangamo Therapeutics, Inc.
Recap of Professional Services
July 1, 2026 through September 30, 2026

Initials	Code	Date	Description	Hours	Rate	Amount
MS	1	9/2/2026	Researched the equity restriction and primary equity owner filings.	1.5	484.00	726.00
BW	1	9/2/2026	Reviewed APAs and Verita dockets for relevant documents.	3.9	640.00	2,496.00
BW	1	9/2/2026	Continued to review APAs and Verita dockets for relevant docs.	2.1	640.00	1,344.00
LG	1	9/3/2026	Reviewed information received for tax modeling.	0.3	840.00	252.00
LG	1	9/3/2026	Call RL regarding info received from CTS.	0.3	840.00	252.00
RL	1	9/3/2026	Call LG regarding info received from CTS.	0.3	840.00	252.00
LG	1	9/3/2026	Section 382 owner shift update working call with MS and BW	2.0	840.00	1,680.00
MS	1	9/3/2026	Section 382 owner shift update working call with LG and BW.	2.0	484.00	968.00
BW	1	9/3/2026	Section 382 owner shift update working call with LG and MS.	2.0	640.00	1,280.00
MS	1	9/3/2026	Call with BW discussed equity restriction updates.	0.5	484.00	242.00
BW	1	9/3/2026	Call with MS discussed equity restriction updates.	0.5	640.00	320.00
LG	1	9/3/2026	Worked on section 382 owner shift analysis.	3.5	840.00	2,940.00
MS	1	9/3/2026	Updated equity restriction summary.	0.3	484.00	145.20
MS	1	9/3/2026	Reviewed court filings from 9/2.	0.3	484.00	145.20
MS	1	9/3/2026	Reviewed and downloaded 10Q for 3/31/26 and 13G filed in 2026.	0.2	484.00	96.80
BW	1	9/3/2026	Conducted Lilly/Estella/ PTC Sale summary.	2.5	640.00	1,600.00
BW	1	9/3/2026	Reviewed significant equity holder.	1.0	640.00	640.00
LG	1	9/4/2026	Call with MS, KW, RL and BW - discussed status of project and next steps.	0.5	840.00	420.00
KW	1	9/4/2026	Call with RL, BW, LG and MS - discussed status of project and next steps.	0.5	960.00	480.00
RL	1	9/4/2026	Call with MS, KW, LG and BW - discussed status of project and next steps.	0.5	840.00	420.00
BW	1	9/4/2026	Call with RL, KW, LG, and MS - discussed status of project and next steps.	0.5	640.00	320.00
MS	1	9/4/2026	Call with RL, KW, LG and BW - discussed status of project and next steps.	0.5	484.00	242.00
LG	1	9/4/2026	Follow up call with BW and MS regarding outstanding tasks.	0.1	840.00	84.00
MS	1	9/4/2026	Follow up call with BW and LG regarding outstanding tasks.	0.1	484.00	48.40
BW	1	9/4/2026	Follow up call with MS and LG regarding outstanding tasks.	0.1	640.00	64.00
LG	1	9/4/2026	Reviewed 382 owner shift update and corresponding filings.	3.4	840.00	2,856.00
KW	1	9/4/2026	Worked on gain/loss workstreams.	0.5	960.00	480.00
MS	1	9/4/2026	Updated summary regarding PTC sale.	0.5	484.00	242.00
MS	1	9/4/2026	Downloaded and saved 2024 state returns and workpapers to folder.	0.2	484.00	96.80
MS	1	9/4/2026	Updated Surplus Solutions sales tab on the workpaper.	0.4	484.00	193.60
MS	1	9/4/2026	Organized and uploaded meeting notes to OneNote.	0.5	484.00	242.00
MS	1	9/4/2026	Reviewed court dockets for 9/2 and 9/3.	0.5	484.00	242.00
BW	1	9/4/2026	Updated the Asset Sale Transaction Model.	2.9	640.00	1,856.00
MS	1	9/5/2026	Updated sales tabs on OneNote.	1.5	484.00	726.00
KW	1	9/7/2026	Worked on gain/loss workstreams.	0.4	960.00	384.00
LG	1	9/8/2026	Call with MS regarding sales model.	0.5	840.00	420.00
MS	1	9/8/2026	Call with LG regarding sales model.	0.5	484.00	242.00
LG	1	9/8/2026	Call regarding model set-up and project with DS	0.8	840.00	672.00
DS	1	9/8/2026	Call regarding model set-up and project with LG	0.8	840.00	672.00
LG	1	9/8/2026	Reviewed Sangamo Therapeutics France S.A.S. and Sangamo Therapeutics UK Ltd history and intercompany.	2.7	840.00	2,268.00
MS	1	9/8/2026	Updated meeting notes tab and CTS communication tab on OneNote.	0.2	484.00	96.80
MS	1	9/8/2026	Reviewed court filings with findings in an email to team.	0.5	484.00	242.00
MS	1	9/8/2026	Communicated with BW regarding model updates.	0.2	484.00	96.80
MS	1	9/8/2026	Reviewed model to prepare for touchpoint call.	0.1	484.00	48.40
BW	1	9/8/2026	Reviewed NOL schedules (Cere gene & historic NOLS).	1.2	640.00	768.00
BW	1	9/8/2026	Reviewed dockets from Verita.	1.3	640.00	832.00
LG	1	9/9/2026	Call with RL, BW, MS and KW - discussed current project status and sales model scenarios.	0.7	840.00	588.00
KW	1	9/9/2026	Call with LG, BW, MS and RL - discussed current project status and sales model scenarios. Left early.	0.5	960.00	480.00
RL	1	9/9/2026	Call with LG, BW, MS and KW - discussed current project status and sales model scenarios.	0.7	840.00	588.00
MS	1	9/9/2026	Call with KW, LG, BW and RL - discussed current project status and sales model scenarios.	0.7	484.00	338.80
BW	1	9/9/2026	Call with KW, LG, MS and RL - discussed current project status and sales model scenarios.	0.7	640.00	448.00
MS	1	9/9/2026	Call with BW regarding model preparation.	0.2	484.00	96.80
BW	1	9/9/2026	Call with MS regarding model preparation.	0.2	640.00	128.00
LG	1	9/9/2026	Call to discuss gain model set-up with DS	1.1	840.00	924.00

Exhibit A

Sangamo Therapeutics, Inc.
Recap of Professional Services
July 1, 2026 through September 30, 2026

Initials	Code	Date	Description	Hours	Rate	Amount
DS	1	9/9/2026	Call to discuss gain model set-up with LG	1.1	840.00	924.00
LG	1	9/9/2026	Call with MS and BW to align on sales model preparation for SALT.	0.2	840.00	168.00
MS	1	9/9/2026	Call with LG and BW to align on sales model preparation for SALT.	0.2	484.00	96.80
BW	1	9/9/2026	Call with LG and MS to align on sales model preparation for SALT.	0.2	640.00	128.00
LG	1	9/9/2026	Reconciled federal tax attribute summary	1.5	840.00	1,260.00
LG	1	9/9/2026	Researched potential ELA.	2.0	840.00	1,680.00
LG	1	9/9/2026	Researched Ceregene history, acquisition, and applicable public filings.	2.5	840.00	2,100.00
KW	1	9/9/2026	Worked on the U.S. federal income tax consequences of the Sangamo bankruptcy.	1.1	960.00	1,056.00
MS	1	9/9/2026	Updated asset sales model with details in APAs and workpapers.	2.0	484.00	968.00
MS	1	9/9/2026	Sent model draft to SALT.	0.2	484.00	96.80
MS	1	9/9/2026	Reviewed court filings with findings in an email to team.	0.2	484.00	96.80
BW	1	9/9/2026	Updated the gain calc workbook (assets/ liabilities/ NOLs).	3.9	640.00	2,496.00
BW	1	9/9/2026	Performed updates to the workbook.	1.0	640.00	640.00
KW	1	9/10/2026	Teams meeting with BW, LG, G. Richards, J. Weber, J. Ladner, MSL, MS, J. Dundon, N. Wearemeur, EB, N. Jain, RJ Sangamo, RL - discussed NOLs, modeling needs and next steps.	0.5	960.00	480.00
RL	1	9/10/2026	Teams meeting with BW, LG, G. Richards, J. Weber, J. Ladner, MSL, MS, J. Dundon, N. Wearemeur, EB, N. Jain, RJ Sangamo, KW - discussed NOLs, modeling needs and next steps.	0.5	840.00	420.00
MS	1	9/10/2026	Teams meeting with BW, LG, G. Richards, J. Weber, J. Ladner, MSL, RL, J. Dundon, N. Wearemeur, EB, N. Jain, RJ Sangamo, KW - discussed NOLs, modeling needs and next steps.	0.5	484.00	242.00
BW	1	9/10/2026	Teams meeting with KW, LG, G. Richards, J. Weber, J. Ladner, MSL, MS, J. Dundon, N. Wearemeur, EB, N. Jain, RJ Sangamo, RL - discussed NOLs, modeling needs and next steps.	0.5	640.00	320.00
LG	1	9/10/2026	Teams meeting with BW, KW, G. Richards, J. Weber, J. Ladner, MSL, MS, J. Dundon, N. Wearemeur, EB, N. Jain, RJ Sangamo, RL - discussed NOLs, modeling needs and next steps.	0.5	840.00	420.00
MSL	1	9/10/2026	Teams meeting with BW, LG, G. Richards, J. Weber, J. Ladner, KW, MS, J. Dundon, N. Wearemeur, EB, N. Jain, RJ Sangamo, RL - discussed NOLs, modeling needs and next steps.	0.5	680.00	340.00
EB	1	9/10/2026	Teams meeting with BW, LG, G. Richards, J. Weber, J. Ladner, MSL, MS, J. Dundon, N. Wearemeur, KW, N. Jain, RJ Sangamo, RL - discussed NOLs, modeling needs and next steps.	0.5	960.00	480.00
KW	1	9/10/2026	Teams meeting with LG, BW, MS, RL - discussed model scenarios and next steps (topics included 382, potential reorganization coupled with taxable asset dispositions, ELA trigger, etc.). Joined late.	1.1	960.00	1,056.00
RL	1	9/10/2026	Teams meeting with LG, BW, MS, KW - discussed model scenarios and next steps (topics included 382, potential reorganization coupled with taxable asset dispositions, ELA trigger, etc.).	1.5	840.00	1,260.00
MS	1	9/10/2026	Teams meeting LG, BW, KW, RL - discussed model scenarios and next steps (topics included 382, potential reorganization coupled with taxable asset dispositions, ELA trigger, etc.).	1.5	484.00	726.00
BW	1	9/10/2026	Teams meeting LG, KW, MS, RL - discussed model scenarios and next steps (topics included 382, potential reorganization coupled with taxable asset dispositions, ELA trigger, etc.).	1.5	640.00	960.00
LG	1	9/10/2026	Teams meeting MS, BW, KW, RL - discussed model scenarios and next steps (topics included 382, potential reorganization coupled with taxable asset dispositions, ELA trigger, etc.).	1.5	840.00	1,260.00
BW	1	9/10/2026	Call with MS discussing and dividing tasks.	0.2	640.00	128.00
MS	1	9/10/2026	Call with BW discussing and dividing tasks.	0.2	484.00	96.80
LG	1	9/10/2026	Reviewed and updated estimated tax consequences of sale transactions.	2.0	840.00	1,680.00
MS	1	9/10/2026	Corresponded by email regarding model updates.	0.3	484.00	145.20
MS	1	9/10/2026	Reviewed documents received and prepared intercompany tab in OneNote.	1.0	484.00	484.00
MS	1	9/10/2026	Reviewed APA for CFCs' involvement in sales.	0.3	484.00	145.20
MS	1	9/10/2026	Reviewed daily filings and sent update email.	0.2	484.00	96.80
BW	1	9/10/2026	Drafted internal memo draft to file regarding gain calc analysis.	1.0	640.00	640.00
BW	1	9/10/2026	Reviewed I/C agreements.	1.2	640.00	768.00
BW	1	9/10/2026	Researched section 453 installment payments.	0.6	640.00	384.00
LG	1	9/11/2026	Call with JH on presentation of gain, asset sales, NOLs.	0.5	840.00	420.00
JH	1	9/11/2026	Call with LG on presentation of gain, asset sales, NOLs.	0.5	640.00	320.00
LG	1	9/11/2026	Call with JH MS, BW, RL and KW regarding the model updates and potential risks to discuss with client during the next call.	1.6	840.00	1,344.00

Exhibit A

Sangamo Therapeutics, Inc.
Recap of Professional Services
July 1, 2026 through September 30, 2026

Initials	Code	Date	Description	Hours	Rate	Amount
JH	1	9/11/2026	Call with LG MS, BW, RL and KW regarding the model updates and potential risks to discuss with client during the next call. Left early.	1.0	640.00	640.00
KW	1	9/11/2026	Call with LG MS, JH, RL and BW regarding the model updates and potential risks to discuss with client during the next call. - left call early.	0.5	960.00	480.00
RL	1	9/11/2026	Call with LG MS, BW, JH and KW regarding the model updates and potential risks to discuss with client during the next call. Left early.	1.3	840.00	1,092.00
MS	1	9/11/2026	Call with LG BW, JH, RL and KW regarding the model updates and potential risks to discuss with client during the next call.	1.6	484.00	774.40
BW	1	9/11/2026	Call with LG, JH, MS, RL and KW regarding the model updates and potential risks to discuss with client during the next call.	1.6	640.00	1,024.00
BW	1	9/11/2026	Call with MS regarding warrants summary.	0.3	640.00	192.00
MS	1	9/11/2026	Call with BW regarding warrants summary.	0.3	484.00	145.20
LG	1	9/11/2026	Reviewed offering agreements and corresponding warrants	3.9	840.00	3,276.00
MS	1	9/11/2026	Updated the I/C summary.	0.5	484.00	242.00
BW	1	9/11/2026	Reviewed I/Cs (Sangamo Therapeutics France S.A.S. and Sangamo Therapeutics UK Ltd).	1.0	640.00	640.00
BW	1	9/11/2026	Drafted memo summarizing the facts.	1.5	640.00	960.00
BW	1	9/11/2026	Researched section 452 installment sale.	1.4	640.00	896.00
BW	1	9/11/2026	Reviewed and summarized terms of warrants (2024 - 2026).	1.2	640.00	768.00
MS	1	9/13/2026	Reviewed and saved tax returns that were previously missing.	0.1	484.00	48.40
MS	1	9/13/2026	Downloaded SEC filings for warrants and saved to folder.	0.4	484.00	193.60
LG	1	9/14/2026	Call with RL prep agenda for call with Cooley.	0.5	840.00	420.00
RL	1	9/14/2026	Call with LG prep agenda for call with Cooley.	0.5	840.00	420.00
LG	1	9/14/2026	Reviewed and updated estimated tax consequences of sale transactions.	3.0	840.00	2,520.00
LG	1	9/14/2026	Continued review and updates of estimated tax consequences of sale transactions.	2.5	840.00	2,100.00
LG	1	9/14/2026	Prepared for call with Cooley and company.	2.0	840.00	1,680.00
RL	1	9/14/2026	Read and revised deliverable and schedules.	1.2	840.00	1,008.00
MS	1	9/14/2026	Reviewed documents G Drive for CFC activities.	1.5	484.00	726.00
MS	1	9/14/2026	Reviewed court filings with findings in an email to team.	0.3	484.00	145.20
BW	1	9/14/2026	Conducted research on the section 322/367(b) overlap issue.	2.0	640.00	1,280.00
BW	1	9/14/2026	Updated the internal memo.	1.0	640.00	640.00
BW	1	9/14/2026	Searched the court filing for intercompany info between US/France and UK.	2.0	640.00	1,280.00
LG	1	9/15/2026	Teams meeting with RL, BW, MSL, EB, JH, SS, TL, MS, KW, B. Bonaviri, L. Reichardt, D. Dalton, A. Lee, and C. Speckhart - discussed FSI's proposed plan.	1.6	840.00	1,344.00
JH	1	9/15/2026	Teams meeting with KW, LG, RL, EB, SS, TL, MSL, MS, BW, B. Bonaviri, L. Reichardt, D. Dalton, A. Lee, and C. Speckhart - discussed FSI's proposed plan. Left early	1.5	640.00	960.00
EB	1	9/15/2026	Teams meeting with KW, LG, RL, JH, SS, TL, MSL, MS, BW, B. Bonaviri, L. Reichardt, D. Dalton, A. Lee, and C. Speckhart - discussed FSI's proposed plan. Left early	1.3	960.00	1,248.00
KW	1	9/15/2026	Teams meeting with LG, RL, EB, MSL, JH, SS, TL, MS, BW, B. Bonaviri, L. Reichardt, D. Dalton, A. Lee, and C. Speckhart - discussed FSI's proposed plan. Left early.	1.1	960.00	1,056.00
RL	1	9/15/2026	Teams meeting with KW, LG, EB, JH, SS, TL, MSL, MS, BW, B. Bonaviri, L. Reichardt, D. Dalton, A. Lee, and C. Speckhart - discussed FSI's proposed plan.	1.6	840.00	1,344.00
MSL	1	9/15/2026	Meeting with LG, RL, KW, JH, SS, TL, EB, MS, BW, B. Bonaviri, L. Reichardt, D. Dalton, A. Lee, and C. Speckhart to discuss 382 analysis, anticipated gain on asset sale and other issues related to the bankruptcy. Left early.	1.0	680.00	680.00
MS	1	9/15/2026	Teams meeting with LG, RL, JH, EB, MSL. SS, TL, BW, KW, B. Bonaviri, L. Reichardt, D. Dalton, A. Lee, and C. Speckhart - discussed FSI's proposed plan.	1.6	484.00	774.40
SS	1	9/15/2026	Teams meeting with LG, RL, JH, MSL, EB, KW, TL, MS, BW, B. Bonaviri, L. Reichardt, D. Dalton, A. Lee, and C. Speckhart - discussed FSI's proposed plan.	1.6	840.00	1,344.00
TL	1	9/15/2026	Teams meeting with LG, RL, JH, EB, MSL, KW, SS, MS, BW, B. Bonaviri, L. Reichardt, D. Dalton, A. Lee, and C. Speckhart - discussed FSI's proposed plan.	1.6	960.00	1,536.00
BW	1	9/15/2026	Teams meeting with LG, RL, MSL, EB, JH, SS, TL, MS, KW, B. Bonaviri, L. Reichardt, D. Dalton, A. Lee, and C. Speckhart - discussed FSI's proposed plan.	1.6	640.00	1,024.00

Exhibit A

Sangamo Therapeutics, Inc.
Recap of Professional Services
July 1, 2026 through September 30, 2026

Initials	Code	Date	Description	Hours	Rate	Amount
LG	1	9/15/2026	Teams Meeting with KW, JH and RL - discussed key matters related to the bankruptcy including potential CODI, attribute reduction, gain/loss computations, ability to use NOLs, Section 382 change computation.	1.5	840.00	1,260.00
JH	1	9/15/2026	Teams Meeting with RL, KW, and LG - discussed key matters related to the bankruptcy including potential CODI, attribute reduction, gain/loss computations, ability to use NOLs, Section 382 change computation.	1.5	640.00	960.00
KW	1	9/15/2026	Teams Meeting with RL, JH and LG - discussed key matters related to the bankruptcy including potential CODI, attribute reduction, gain/loss computations, ability to use NOLs, Section 382 change computation.	1.5	960.00	1,440.00
RL	1	9/15/2026	Teams Meeting with KW, JH and LG - discussed key matters related to the bankruptcy including potential CODI, attribute reduction, gain/loss computations, ability to use NOLs, Section 382 change computation.	1.5	840.00	1,260.00
LG	1	9/15/2026	Call with RL, and JH on warrant issue for section 382 purposes.	0.3	840.00	252.00
JH	1	9/15/2026	Call with RL, and LG on warrant issue for section 382 purposes.	0.3	640.00	192.00
RL	1	9/15/2026	Call with JH and LG on warrant issue for section 382 purposes.	0.3	840.00	252.00
LG	1	9/15/2026	Updated 382 summary for warrants.	0.7	840.00	588.00
MS	1	9/15/2026	Researched CFC activities and background.	1.0	484.00	484.00
MS	1	9/15/2026	Summarized meeting notes.	0.2	484.00	96.80
MS	1	9/15/2026	Reviewed court filings with findings in an email to team.	0.3	484.00	145.20
MS	1	9/15/2026	Communicated internally regarding the deadline for Sangamo's first fee application.	0.2	484.00	96.80
BW	1	9/15/2026	Updated the CFC research.	0.4	640.00	256.00
BW	1	9/15/2026	Updated meeting notes following meeting.	0.1	640.00	64.00
KW	1	9/16/2026	Teams meeting with K. Newmarch, RL, and LG - discussed BDO's tax workstreams and potential scope limitations post-emergence.	0.6	960.00	576.00
RL	1	9/16/2026	Teams meeting with K. Newmarch, KW, and LG - discussed BDO's tax workstreams and potential scope limitations post-emergence.	0.6	840.00	504.00
LG	1	9/16/2026	Teams meeting with K. Newmarch, KW, and RL - discussed BDO's tax workstreams and potential scope limitations post-emergence.	0.6	840.00	504.00
LG	1	9/16/2026	Prepared access letter for equity committee.	1.3	840.00	1,092.00
LG	1	9/16/2026	Reviewed warrant terms.	0.6	840.00	504.00
KW	1	9/16/2026	Performed additional analysis regarding DIP financing and potential ramifications for debtor entities.	1.3	960.00	1,248.00
KW	1	9/16/2026	Worked on assessing the FSI proposed bankruptcy plan from a U.S. federal income tax perspective.	1.9	960.00	1,824.00
MS	1	9/16/2026	Reviewed court filings with findings in an email to team.	0.3	484.00	145.20
MS	1	9/16/2026	Reviewed filings and articles regarding FSI and updated OneNote.	1.5	484.00	726.00
MS	1	9/16/2026	Reviewed and sent meeting notes from client call 9.15 to team.	0.2	484.00	96.80
BW	1	9/16/2026	Researched FSI.	1.0	640.00	640.00
BW	1	9/16/2026	Updated call notes from the prior day meeting.	0.5	640.00	320.00
LG	1	9/17/2026	Teams meeting with KW, RL, TL, BW, MS, SS - discussed U.S. federal and state tax workstreams as to the bankruptcy (gain/loss computations, CODI, attribute reduction).	1.0	840.00	840.00
KW	1	9/17/2026	Teams meeting with LG, RL, TL, BW, MS, SS - discussed U.S. federal and state tax workstreams as to the bankruptcy (gain/loss computations, CODI, attribute reduction. Joined late.	0.5	960.00	480.00
RL	1	9/17/2026	Teams meeting with LG, KW, TL, BW, MS, SS - discussed U.S. federal and state tax workstreams as to the bankruptcy (gain/loss computations, CODI, attribute reduction. Left early.	1.0	840.00	840.00
MS	1	9/17/2026	Teams meeting with LG, RL, TL, BW, KW, SS - discussed U.S. federal and state tax workstreams as to the bankruptcy (gain/loss computations, CODI, attribute reduction.	1.0	484.00	484.00
BW	1	9/17/2026	Teams meeting with LG, RL, TL, KW, MS, SS - discussed U.S. federal and state tax workstreams as to the bankruptcy (gain/loss computations, CODI, attribute reduction.	1.0	640.00	640.00
MS	1	9/17/2026	Call with LG regarding change of Equity Committee.	0.1	484.00	48.40
LG	1	9/17/2026	Call with MS regarding change of Equity Committee.	0.1	840.00	84.00
MS	1	9/17/2026	Reviewed court filings from prior day with findings in an email to team/OneNote.	1.0	484.00	484.00
MS	1	9/17/2026	Organized meeting notes and added to OneNote.	0.2	484.00	96.80
LG	1	9/18/2026	Teams meeting with JH, RL, KW, BW, SS, TL, MS, J. Ladner, N. Jain, L. Reichardt, D. Dalton, B. Bonaviri, D. Conom, J. Nahas - discussed alternative bankruptcy plans from a US federal standpoint.	0.5	840.00	420.00
JH	1	9/18/2026	Teams meeting with LG, RL, KW, BW, SS, TL, MS, J. Ladner, N. Jain, L. Reichardt, D. Dalton, B. Bonaviri, D. Conom, J. Nahas - discussed alternative bankruptcy plans from a US federal standpoint.	0.5	640.00	320.00

Exhibit A

Sangamo Therapeutics, Inc.
Recap of Professional Services
July 1, 2026 through September 30, 2026

Initials	Code	Date	Description	Hours	Rate	Amount
KW	1	9/18/2026	Teams meeting with LG, RL, JH, BW, SS, TL, MS, J. Ladner, N. Jain, L. Reichardt, D. Dalton, B. Bonaviri, D. Conom, J. Nahas - discussed alternative bankruptcy plans from a US federal standpoint.	0.5	960.00	480.00
RL	1	9/18/2026	Teams meeting with LG, MS, KW, JH, SS, TL, BW, J. Ladner, N. Jain, L. Reichardt, D. Dalton, B. Bonaviri, D. Conom, J. Nahas - discussed alternative bankruptcy plans from a US federal standpoint.	0.5	840.00	420.00
MS	1	9/18/2026	Teams meeting with LG, RL, KW, JH, BW, SS, TL, J. Ladner, N. Jain, L. Reichardt, D. Dalton, B. Bonaviri, D. Conom, J. Nahas - discussed alternative bankruptcy plans from a US federal standpoint.	0.5	484.00	242.00
SS	1	9/18/2026	Teams meeting with LG, RL, KW, JH, BW, MS, TL, J. Ladner, N. Jain, L. Reichardt, D. Dalton, B. Bonaviri, D. Conom, J. Nahas - discussed alternative bankruptcy plans from a US federal standpoint.	0.5	840.00	420.00
TL	1	9/18/2026	Teams meeting with LG, RL, KW, JH, BW, SS, MS, J. Ladner, N. Jain, L. Reichardt, D. Dalton, B. Bonaviri, D. Conom, J. Nahas - discussed alternative bankruptcy plans from a US federal standpoint.	0.5	960.00	480.00
BW	1	9/18/2026	Teams meeting with LG, RL, KW, JH, SS, TL, MS, J. Ladner, N. Jain, L. Reichardt, D. Dalton, B. Bonaviri, D. Conom, J. Nahas - discussed alternative bankruptcy plans from a US federal standpoint.	0.5	640.00	320.00
LG	1	9/18/2026	Teams meeting with JH, RL, MS, SS, EB, TL, BW, KW, B. Bonaviri, C. Speckhart, L. Reichardt, D. Dalton, A. Lee, and N. Jain - discussed NOLs.	1.1	840.00	924.00
JH	1	9/18/2026	Teams meeting with LG, RL, MS, SS, EB, TL, BW, KW, B. Bonaviri, C. Speckhart, L. Reichardt, D. Dalton, A. Lee, and N. Jain - discussed NOLs. Left early.	1.0	640.00	640.00
EB	1	9/18/2026	Teams meeting with LG, RL, JH, KW, SS, TL, BW, MS, B. Bonaviri, C. Speckhart, L. Reichardt, D. Dalton, A. Lee, and N. Jain - discussed NOLs. Left early.	0.9	960.00	864.00
KW	1	9/18/2026	Teams meeting with LG, RL, JH, SS, EB, TL, BW, MS, B. Bonaviri, C. Speckhart, L. Reichardt, D. Dalton, A. Lee, and N. Jain - discussed NOLs.	1.1	960.00	1,056.00
RL	1	9/18/2026	Teams meeting with LG, MS, JH, EB, SS, TL, BW, KW, B. Bonaviri, C. Speckhart, L. Reichardt, D. Dalton, A. Lee, and N. Jain - discussed NOLs.	1.1	840.00	924.00
MS	1	9/18/2026	Teams meeting with LG, RL, JH, EB, SS, TL, BW, KW, B. Bonaviri, C. Speckhart, L. Reichardt, D. Dalton, A. Lee, and N. Jain - discussed NOLs.	1.1	484.00	532.40
SS	1	9/18/2026	Teams meeting with LG, RL, JH, EB, MS, TL, BW, KW, B. Bonaviri, C. Speckhart, L. Reichardt, D. Dalton, A. Lee, and N. Jain - discussed NOLs.	1.1	840.00	924.00
TL	1	9/18/2026	Teams meeting with LG, RL, EB, MS, SS, BW, JH, KW, B. Bonaviri, C. Speckhart, L. Reichardt, D. Dalton, A. Lee, and N. Jain - discussed NOLs. Left early.	1.0	960.00	960.00
BW	1	9/18/2026	Teams meeting with LG, RL, MS, EB, SS, TL, JH, KW, B. Bonaviri, C. Speckhart, L. Reichardt, D. Dalton, A. Lee, and N. Jain - discussed NOLs. Left early.	1.0	640.00	640.00
LG	1	9/18/2026	Call with JH, KW, SF, RL on 382 warrant issue.	1.0	840.00	840.00
JH	1	9/18/2026	Call with LG, KW, SF, RL on 382 warrant issue.	1.0	640.00	640.00
RL	1	9/18/2026	Call with LG, KW, SF, JH on 382 warrant issue. Left early.	0.5	840.00	420.00
KW	1	9/18/2026	Call with LG, JH, SF, RL on 382 warrant issue. Joined late.	0.5	960.00	480.00
SF	1	9/18/2026	Call with LG, KW, JH, RL on 382 warrant issue.	1.0	840.00	840.00
LG	1	9/18/2026	Prepared access letter for FSI.	0.2	840.00	168.00
KW	1	9/18/2026	Worked on assessing alternative bankruptcy plans from a U.S. federal income tax perspective.	2.4	960.00	2,304.00
SF	1	9/18/2026	Reviewed 382 model.	3.0	840.00	2,520.00
MS	1	9/18/2026	Reviewed court filings from prior day with findings in an email to team.	0.5	484.00	242.00
MS	1	9/18/2026	Organized meeting notes.	0.3	484.00	145.20
MS	1	9/18/2026	Reviewed and saved access letters and emails.	0.2	484.00	96.80
MS	1	9/19/2026	Reviewed court filings from prior day with findings in an email to team/OneNote.	0.4	484.00	193.60
KW	1	9/20/2026	Teams meeting LG - discussed warrants, potential 5% shareholders, outstanding information.	1.4	960.00	1,344.00
LG	1	9/20/2026	Teams meeting KW - discussed warrants, potential 5% shareholders, outstanding information.	1.4	840.00	1,176.00
KW	1	9/20/2026	Teams meeting with LG, C. Speckhart, N. Jain, D. Dalton, and L. Reichardt - discussed key information that remains outstanding, and next steps.	0.6	960.00	576.00

Exhibit A

Sangamo Therapeutics, Inc.
Recap of Professional Services
July 1, 2026 through September 30, 2026

Initials	Code	Date	Description	Hours	Rate	Amount
LG	1	9/20/2026	Teams meeting with KW, C. Speckhart, N. Jain, D. Dalton, and L. Reichardt - discussed key information that remains outstanding, and next steps.	0.6	840.00	504.00
RL	1	9/20/2026	Researched DIP as ordinary course issue.	0.4	840.00	336.00
LG	1	9/21/2026	Call with SF and KW to discuss historical 382 analysis.	0.5	840.00	420.00
KW	1	9/21/2026	Call with SF and LG to discuss historical 382 analysis.	0.5	960.00	480.00
SF	1	9/21/2026	Call with KW and LG to discuss historical 382 analysis.	0.5	840.00	420.00
LG	1	9/21/2026	Teams meeting KW, N. Jain, L. Richeichardt, C. Speckhart, D. Dalton - discussed next steps.	0.5	840.00	420.00
KW	1	9/21/2026	Teams meeting LG, N. Jain, L. Richeichardt, C. Speckhart, D. Dalton - discussed next steps.	0.5	960.00	480.00
LG	1	9/21/2026	Reviewed warrant terms for section 382 purposes.	1.3	840.00	1,092.00
KW	1	9/21/2026	Performed additional work on NOL modeling.	3.1	960.00	2,976.00
SF	1	9/21/2026	Followed up on 382 issues.	3.4	840.00	2,856.00
MS	1	9/21/2026	Downloaded and updated warrants source files.	0.2	484.00	96.80
MS	1	9/21/2026	Emailed team with 9/18 filings from Verita.	0.2	484.00	96.80
SF	1	9/21/2026	Continued to follow up on 382 issues.	0.1	840.00	84.00
KW	1	9/22/2026	Teams meeting EB - discussed potential ramifications of bankruptcy path for 2026 returns.	0.5	960.00	480.00
EB	1	9/22/2026	Teams meeting with KW - discussed potential ramifications of bankruptcy path for 2026 returns.	0.5	960.00	480.00
LG	1	9/22/2026	Teams meeting C. Speckhart, L. Reichardt, D. Dalton, N. Jain, KW and SF - discussed 382 shift analysis and next steps.	0.5	840.00	420.00
SF	1	9/22/2026	Teams meeting C. Speckhart, L. Reichardt, D. Dalton, N. Jain, KW and LG - discussed 382 shift analysis and next steps.	0.5	840.00	420.00
KW	1	9/22/2026	Teams meeting C. Speckhart, L. Reichardt, D. Dalton, N. Jain, LG, and SF - discussed 382 shift analysis and next steps.	0.5	960.00	480.00
LG	1	9/22/2026	Updated 382 analysis including warrant research and assessment.	3.5	840.00	2,940.00
KW	1	9/22/2026	Performed analysis related to section 382 and potential ramifications for 2026 returns.	1.8	960.00	1,728.00
SF	1	9/22/2026	Reviewed the 382 model.	2.5	840.00	2,100.00
MS	1	9/22/2026	Reviewed court filings from prior day with findings in an email to team.	0.5	484.00	242.00
LG	1	9/23/2026	Call with KW, MS, JH, RL, BW, TL, and SS - discussed 382 analysis related issues.	0.6	840.00	504.00
JH	1	9/23/2026	Call with LG, MS, KW, RL, BW, TL, and SS - discussed 382 analysis related issues. Left early.	0.5	640.00	320.00
RL	1	9/23/2026	Call with LG, JH, KW, MS, BW, TL, and SS - discussed 382 analysis related issues.	0.6	840.00	504.00
MS	1	9/23/2026	Call with LG, JH, KW, RL, BW, TL, and SS - discussed 382 analysis related issues.	0.6	484.00	290.40
SS	1	9/23/2026	Call with LG, JH, KW, MS, BW, TL, and RL- discussed 382 analysis related issues.	0.6	840.00	504.00
TL	1	9/23/2026	Call with LG, JH, KW, MS, BW, RL, and SS - discussed 382 analysis related issues.	0.6	960.00	576.00
BW	1	9/23/2026	Call with LG, JH, KW, RL, MS, TL, and SS - discussed 382 analysis related issues.	0.6	640.00	384.00
KW	1	9/23/2026	Call with LG, MS, JH, RL, BW, TL, and SS - discussed 382 analysis related issues. Left early	0.5	960.00	480.00
LG	1	9/23/2026	Call with L. Williford, T. Simmens, K. Newmarch, SF, and KW - discussed 2026 returns and potential ramifications of plan.	0.5	840.00	420.00
KW	1	9/23/2026	Call with L. Williford, T. Simmens, K. Newmarch, SF, and LG - discussed 2026 returns and potential ramifications of plan.	0.5	960.00	480.00
SF	1	9/23/2026	Call with L. Williford, T. Simmens, K. Newmarch, KW, and LG - discussed 2026 returns and potential ramifications of plan.	0.5	840.00	420.00
LG	1	9/23/2026	Teams meeting with KW, SF, N. Jain, W. Robinson, L. Reichardt, D. Dalton, C. Speckhart, and N. Moaz - discussed Wayne's question regarding 382 ownership shift analysis.	0.5	840.00	420.00
KW	1	9/23/2026	Teams meeting with LG, SF, N. Jain, W. Robinson, L. Reichardt, D. Dalton, C. Speckhart, and N. Moaz - discussed Wayne's question regarding 382 ownership shift analysis.	0.5	960.00	480.00
SF	1	9/23/2026	Teams meeting with LG, KW, N. Jain, W. Robinson, L. Reichardt, D. Dalton, C. Speckhart, and N. Moaz - discussed Wayne's question regarding 382 ownership shift analysis.	0.5	840.00	420.00
LG	1	9/23/2026	Prepared for 382 call.	0.4	840.00	336.00
SF	1	9/23/2026	Prepared for call with client on 382.	1.0	840.00	840.00
MS	1	9/23/2026	Reviewed court filings from prior day with findings in an email to team.	0.3	484.00	145.20

Exhibit A

Sangamo Therapeutics, Inc.
Recap of Professional Services
July 1, 2026 through September 30, 2026

Initials	Code	Date	Description	Hours	Rate	Amount
MS	1	9/23/2026	Uploaded and edited meeting notes.	0.2	484.00	96.80
MS	1	9/24/2026	Reviewed court filings from prior day with findings in an email to team.	0.3	484.00	145.20
MS	1	9/25/2026	Reviewed court filings from prior day with findings in an email to team.	0.5	484.00	242.00
MS	1	9/26/2026	Reviewed court filings from prior day with findings in an email to team.	0.1	484.00	48.40
LG	1	9/28/2026	Teams meeting RL, JH, SS, KW, and TL - discussed possible USFIT and SALT ramifications.	0.5	840.00	420.00
JH	1	9/28/2026	Teams meeting with RL, KW, LG, SS, and TL - discussed possible USFIT and SALT ramifications. Left early.	0.3	640.00	192.00
KW	1	9/28/2026	Teams meeting RL, JH, LG, SS, and TL - discussed possible USFIT and SALT ramifications.	0.5	960.00	480.00
RL	1	9/28/2026	Teams meeting KW, JH, LG, SS, and TL - discussed possible USFIT and SALT ramifications. Left early.	0.4	840.00	336.00
LG	1	9/28/2026	Researched tax implications French CFC liquidation.	0.5	840.00	420.00
MS	1	9/28/2026	Reviewed court filings from prior day with findings in an email to team.	0.3	484.00	145.20
LG	1	9/29/2026	Call with MS, KW, BW, TL, JH and SS regarding client question about tax implications on transferring asset.	0.5	840.00	420.00
JH	1	9/29/2026	Call with BW, KW, LG, TL, MS and SS regarding client question about tax implications on transferring asset.	0.5	640.00	320.00
KW	1	9/29/2026	Call with BW, MS, LG, TL, JH and SS regarding client question about tax implications on transferring asset.	0.5	960.00	480.00
MS	1	9/29/2026	Call with BW, KW, LG, TL, JH and SS regarding client question about tax implications on transferring asset.	0.5	484.00	242.00
TL	1	9/29/2026	Call with BW, KW, LG, MS, JH and SS regarding client question about tax implications on transferring asset.	0.5	960.00	480.00
SS	1	9/29/2026	Call with BW, KW, LG, TL, JH and MS regarding client question about tax implications on transferring asset.	0.5	840.00	420.00
BW	1	9/29/2026	Call with MS, KW, LG, TL, JH and SS regarding client question about tax implications on transferring asset.	0.5	640.00	320.00
LG	1	9/29/2026	Provided project status updates and coordinated next steps with the team.	0.5	840.00	420.00
MSL	1	9/29/2026	Reviewed historical files and French E&P to address Company's question regarding the French CFC's patent transfer.	0.5	680.00	340.00
MS	1	9/29/2026	Reviewed court filings from prior day with findings in an email to team.	0.2	484.00	96.80
LG	1	9/30/2026	Call with JH on 332 transaction.	0.2	840.00	168.00
JH	1	9/30/2026	Call with LG on 332 transaction.	0.2	640.00	128.00
JH	1	9/30/2026	Call with RL on respecting France.	0.3	640.00	192.00
RL	1	9/30/2026	Call with JH on respecting France.	0.3	840.00	252.00
LG	1	9/30/2026	Call with BW, JH, MS, SS, RL, regarding asset transfer, IC payable and R&D credit.	1.3	840.00	1,092.00
JH	1	9/30/2026	Call with BW, MS, RL, SS, LG, regarding asset transfer, IC payable and R&D credit. Left early.	0.5	640.00	320.00
RL	1	9/30/2026	Call with BW, JH, MS, SS, LG, regarding asset transfer, IC payable and R&D credit. Left early.	1.3	840.00	1,092.00
MS	1	9/30/2026	Call with BW, JH, RL, SS, LG, regarding asset transfer, IC payable and R&D credit. Joined late.	0.7	484.00	338.80
SS	1	9/30/2026	Call with BW, JH, MS, RL, LG, regarding asset transfer, IC payable and R&D credit. Left early.	1.2	840.00	1,008.00
BW	1	9/30/2026	Call with RL, JH, MS, SS, LG, regardingasset transfer, IC payable and R&D credit.	1.3	640.00	832.00
LG	1	9/30/2026	Coordinated internal and client calls.	0.4	840.00	336.00
MS	1	9/30/2026	Reviewed court filings from prior day with findings in an email to team.	0.3	484.00	145.20
MS	1	9/30/2026	Saved and reviewed CFC documents sent by EB.	0.3	484.00	145.20
BW	1	9/30/2026	Reviewed transfer pricing/ R&D Services agreement ahead of Sangamo meeting regarding France SAS.	1.5	640.00	960.00
SS	2	9/3/2026	Call with TL regarding data and draft state gain sourcing analysis.	1.1	840.00	924.00
TL	2	9/3/2026	Call with SS regarding data and draft state gain sourcing analysis.	1.1	960.00	1,056.00
KW	2	9/4/2026	Teams meeting with SS, TL - discussed Sangamo bankruptcy tax workstreams.	0.5	960.00	480.00
TL	2	9/4/2026	Teams meeting with SS, KW - discussed Sangamo bankruptcy tax workstreams.	0.5	960.00	480.00
SS	2	9/4/2026	Teams meeting with KW, TL - discussed Sangamo bankruptcy tax workstreams.	0.5	840.00	420.00
TL	2	9/4/2026	Call with SS regarding data and draft state gain sourcing analysis.	0.4	960.00	384.00
SS	2	9/4/2026	Call with TL regarding data and draft state gain sourcing analysis.	0.4	840.00	336.00
SS	2	9/4/2026	Updated SALT Model following internal team call.	1.0	840.00	840.00
SS	2	9/7/2026	Updated SALT model.	0.5	840.00	420.00
SS	2	9/9/2026	Updated the SALT model.	2.0	840.00	1,680.00

Exhibit A

Sangamo Therapeutics, Inc.
Recap of Professional Services
July 1, 2026 through September 30, 2026

Initials	Code	Date	Description	Hours	Rate	Amount
SS	2	9/11/2026	Call with MSL on Sangamo's 2025 apportionment methodology and impact on 2026 asset sale including some prep time.	0.2	840.00	168.00
MSL	2	9/11/2026	Call with SS on Sangamo's 2025 apportionment methodology and impact on 2026 asset sale including some prep time.	0.2	680.00	136.00
SS	2	9/14/2026	Call with TL regarding data and draft state gain sourcing analysis.	1.0	840.00	840.00
TL	2	9/14/2026	Call with SS regarding data and draft state gain sourcing analysis.	1.0	960.00	960.00
SS	2	9/14/2026	Updated SALT Model.	0.7	840.00	588.00
JH	2	9/15/2026	Call with RL, BW, LG, MS, TL, and SS regarding SALT model for gain on asset sales.	0.5	640.00	320.00
RL	2	9/15/2026	Call with JH, BW, LG, MS, TL, and SS regarding SALT model for gain on asset sales.	0.5	840.00	420.00
MS	2	9/15/2026	Call with RL, BW, LG, JH, TL, and SS regarding SALT model for gain on asset sales. Joined late.	0.4	484.00	193.60
SS	2	9/15/2026	Call with RL, BW, LG, MS, TL, and JH regarding SALT model for gain on asset sales.	0.5	840.00	420.00
TL	2	9/15/2026	Call with RL, BW, LG, MS, JH, and SS regarding SALT model for gain on asset sales.	0.5	960.00	480.00
BW	2	9/15/2026	Call with RL, JH, LG, MS, TL, and SS regarding SALT model for gain on asset sales.	0.5	640.00	320.00
LG	2	9/15/2026	Call with RL, BW, JH, MS, TL, and SS regarding SALT model for gain on asset sales.	0.5	840.00	420.00
JS	2	9/15/2026	Call with SS and TL on NY sourcing.	0.8	840.00	672.00
SS	2	9/15/2026	Call with JS and TL on NY sourcing.	0.8	840.00	672.00
TL	2	9/15/2026	Call with JS and SS on NY sourcing.	0.8	960.00	768.00
SS	2	9/15/2026	Updated SALT Model following internal team call.	1.1	840.00	924.00
SS	2	9/16/2026	Call with TL to review state modeling calc. regarding the state income tax sourcing of gain from the sale of company's intangible assets.	1.0	840.00	840.00
TL	2	9/16/2026	Call with SS to review state modeling calc. regarding the state income tax sourcing of gain from the sale of company's intangible assets.	1.0	960.00	960.00
SS	2	9/16/2026	Call with TL and RS regarding state income tax approach for sourcing gain from the sale of assets in the context of company's intangible asset types.	0.5	840.00	420.00
TL	2	9/16/2026	Call with SS and RS regarding state income tax approach for sourcing gain from the sale of assets in the context of company's intangible asset types.	0.5	960.00	480.00
RS	2	9/16/2026	Call with SS and TL regarding state income tax approach for sourcing gain from the sale of assets in the context of company's intangible asset types.	0.5	960.00	480.00
SS	2	9/16/2026	Call with TL and WC regarding CA state income tax treatment of gain sourced from the sale of company's intangible assets.	0.7	840.00	588.00
WC	2	9/16/2026	Call with SS and TL regarding CA state income tax treatment of gain sourced from the sale of company's intangible assets.	0.7	840.00	588.00
TL	2	9/16/2026	Call with SS and WC regarding CA state income tax treatment of gain sourced from the sale of company's intangible assets. Left early.	0.5	960.00	480.00
SS	2	9/16/2026	Updated SALT Model following internal team call.	0.6	840.00	504.00
SS	2	9/17/2026	Teams meeting with LG, RL, TL, BW, MS, KW - discussed U.S. federal and state tax workstreams as to the bankruptcy (gain/loss computations, CODI, attribute reduction.	1.0	840.00	840.00
TL	2	9/17/2026	Teams meeting with LG, RL, MS, BW, KW, SS - discussed U.S. federal and state tax workstreams as to the bankruptcy (gain/loss computations, CODI, attribute reduction.	1.0	960.00	960.00
EB	2	9/17/2026	Meeting with SS, MSL and TL to go through state sourcing rules and how we have handled in the past as well as providing other client support for similar clients in same industry. Left early.	0.4	960.00	384.00
MSL	2	9/17/2026	Meeting with SS, EB and TL to go through state sourcing rules and how we have handled in the past as well as providing other client support for similar clients in same industry.	0.5	680.00	340.00
SS	2	9/17/2026	Meeting with TL, MSL and EB to go through state sourcing rules and how we have handled in the past as well as providing other client support for similar clients in same industry.	0.5	840.00	420.00
TL	2	9/17/2026	Meeting with SS, MSL and EB to go through state sourcing rules and how we have handled in the past as well as providing other client support for similar clients in same industry.	0.5	960.00	480.00
SS	2	9/17/2026	Updated SALT Model following internal team call.	0.5	840.00	420.00
SS	2	9/18/2026	Updated SALT Model following internal team call.	1.9	840.00	1,596.00

Exhibit A

Sangamo Therapeutics, Inc.
Recap of Professional Services
July 1, 2026 through September 30, 2026

Initials	Code	Date	Description	Hours	Rate	Amount
LG	2	9/20/2026	Teams meeting with TL, SS, KW, MS, RL, N. Maoz, W. Robinson, L. Reichardt, C. Speckhart, and N. Jain, discussed state tax model, nuances, related assumptions.	1.0	840.00	840.00
KW	2	9/20/2026	Teams meeting with TL, SS, LG, MS, RL, N. Maoz, W. Robinson, L. Reichardt, C. Speckhart, and N. Jain, discussed state tax model, nuances, related assumptions. Left early.	0.8	960.00	768.00
RL	2	9/20/2026	Teams meeting with TL, SS, LG, KW, MS, N. Maoz, W. Robinson, L. Reichardt, C. Speckhart, and N. Jain, discussed state tax model, nuances, related assumptions.	1.0	840.00	840.00
MS	2	9/20/2026	Teams meeting with TL, SS, LG, KW, RL, N. Maoz, W. Robinson, L. Reichardt, C. Speckhart, and N. Jain, discussed state tax model, nuances, related assumptions.	1.0	484.00	484.00
SS	2	9/20/2026	Teams meeting with TL, MS, LG, KW, RL, N. Maoz, W. Robinson, L. Reichardt, C. Speckhart, and N. Jain, discussed state tax model, nuances, related assumptions.	1.0	840.00	840.00
TL	2	9/20/2026	Teams meeting with KW, SS, LG, MS, RL, N. Maoz, W. Robinson, L. Reichardt, C. Speckhart, and N. Jain, discussed state tax model, nuances, related assumptions.	1.0	960.00	960.00
TL	2	9/20/2026	Call with SS to prepare for the team call.	1.0	960.00	960.00
SS	2	9/20/2026	Call with TL to prepare for the team call.	1.0	840.00	840.00
LG	2	9/21/2026	Call with KW, BW, JH, MS, TL, SS - discussed SALT calculation updates after the FSI call on 9.10.	0.5	840.00	420.00
JH	2	9/21/2026	Call with LG, BW, KW, MS, TL, SS - discussed SALT calculation updates after the FSI call on 9.10.	0.5	640.00	320.00
KW	2	9/21/2026	Call with LG, BW, JH, MS, TL, SS - discussed SALT calculation updates after the FSI call on 9.10.	0.5	960.00	480.00
MS	2	9/21/2026	Call with LG, BW, KW, JH, TL, SS - discussed SALT calculation updates after the FSI call on 9.10.	0.5	484.00	242.00
SS	2	9/21/2026	Call with LG, BW, KW, MS, TL, JH - discussed SALT calculation updates after the FSI call on 9.10.	0.5	840.00	420.00
TL	2	9/21/2026	Call with LG, BW, KW, MS, JH, SS - discussed SALT calculation updates after the FSI call on 9.10.	0.5	960.00	480.00
BW	2	9/21/2026	Call with LG, MS, KW, JH, TL, SS - discussed SALT calculation updates after the FSI call on 9.10.	0.5	640.00	320.00
SS	2	9/21/2026	Reviewed SALT model following internal call.	0.7	840.00	588.00
TL	2	9/21/2026	Reviewed matrix.	0.5	960.00	480.00
SS	2	9/23/2026	Updated SALT Model following internal team call.	0.9	840.00	756.00
SS	2	9/24/2026	Updated SALT Model.	0.6	840.00	504.00
SS	2	9/28/2026	Teams meeting RL, JH, LG, KW, and TL - discussed USFIT and SALT.	0.5	840.00	420.00
TL	2	9/28/2026	Teams meeting RL, JH, LG, SS, and KW - discussed USFIT and SALT.	0.5	960.00	480.00
MSL	2	9/29/2026	Call with DW to go through the state workpaper.	0.3	680.00	204.00
DW	2	9/29/2026	Call with MSL to go through the state workpaper.	0.3	304.00	91.20
SS	2	9/30/2026	Updated SALT Model following internal team call.	0.8	840.00	672.00
MS	3	8/25/2026	Prepared initial fee application exhibit.	0.5	484.00	242.00
MS	3	9/2/2026	Communicated internally regarding the filing status and the starting period for the fee application.	0.3	484.00	145.20
MS	3	9/14/2026	Communicated internally regarding the order approving BDO’s retention.	0.2	484.00	96.80
BW	3	9/21/2026	Attention to exhibits to BDO's intial fee statement.	1.0	640.00	640.00
MSL	4	8/19/2026	Meeting with DW to discuss company background, the status of the tax return, and going through updates needed on the Foreign forms.	0.4	680.00	272.00
DW	4	8/19/2026	Meeting with MSL to discuss company background, the status of the tax return, and going through updates needed on the Foreign forms.	0.4	304.00	121.60
MSL	4	8/19/2026	Summarized tax return action items post dicussion with DW.	0.4	680.00	272.00
MSL	4	8/21/2026	Meeting with DW to go through questions on international dataflow support workpaper for 5471 Form filings.	0.2	680.00	136.00
DW	4	8/21/2026	Meeting with MSL to go through questions on international dataflow support workpaper for 5471 Form filings.	0.2	304.00	60.80
DW	4	8/21/2026	Updated the foreign Form 5471 dataflow support.	2.6	304.00	790.40
MSL	4	9/1/2026	Reviewed the updated foreign 5471 dataflow support.	0.9	680.00	612.00
DW	4	9/1/2026	Updated the foreign 5471 dataflow.	1.2	304.00	364.80
DW	4	9/4/2026	Updated the foreign 5471 dataflow.	1.9	304.00	577.60
MSL	4	9/7/2026	Reviewed the updated foreign 5471 dataflow.	0.3	680.00	204.00
DW	4	9/7/2026	Updated the foreign 5471 dataflow.	2.6	304.00	790.40
MSL	4	9/8/2026	Reviewed the updated foreign 5471 dataflow.	0.4	680.00	272.00
DW	4	9/8/2026	Updated the foreign 5471 dataflow.	4.1	304.00	1,246.40

Exhibit A

Sangamo Therapeutics, Inc.
Recap of Professional Services
July 1, 2026 through September 30, 2026

Initials	Code	Date	Description	Hours	Rate	Amount
DW	4	9/9/2026	Updated the foreign 5471 dataflow.	0.8	304.00	243.20
DW	4	9/17/2026	Updated the foreign 5471 dataflow.	1.7	304.00	516.80
DW	4	9/18/2026	Worked on updating the Form 5471s in dataflow and in GoSystem.	1.6	304.00	486.40
MSL	4	9/21/2026	Call with DW on next steps for tax return.	0.4	680.00	272.00
DW	4	9/21/2026	Call with MSL on next steps for tax return.	0.4	304.00	121.60
DW	4	9/21/2026	Updated the Federal return for comments.	3.5	304.00	1,064.00
MSL	4	9/21/2026	Reviewed the Form 5471s for the French and UK entities.	0.4	680.00	272.00
MSL	4	9/22/2026	Call with DW to go through questions on tax return.	0.3	680.00	204.00
DW	4	9/22/2026	Call with MSL to go through questions on tax return.	0.3	304.00	91.20
DW	4	9/22/2026	Updated the Federal return for comments.	1.4	304.00	425.60
DW	4	9/24/2026	Prepped various statements for the tax return including the statement in lieu of Form 3115, Section 351 statement and 6038b statements.	1.4	304.00	425.60
MSL	4	9/25/2026	Reviewed updated Federal return and 5471.	1.0	680.00	680.00
DW	4	9/25/2026	Prepped the statement in lieu of Form 3115.	0.4	304.00	121.60
MSL	4	9/27/2026	Coordinated review of specialist items including 174A statement in lieu of Form 3115 and international forms.	0.6	680.00	408.00
DW	4	9/27/2026	Updated the Federal return for comments.	2.5	304.00	760.00
DW	4	9/28/2026	Call with the software tech support regarding the tax return.	1.1	304.00	334.40
MSL	4	9/28/2026	Reviewed Federal return updates and R&D controlled group statement.	0.6	680.00	408.00
DW	4	9/28/2026	Spent time working through qualifying the return for e-file in the software.	1.2	304.00	364.80
MSL	4	9/29/2026	Call with L. Blair, K. DeJesus, and D. Patel to go through tax return requests.	0.3	680.00	204.00
DW	4	9/29/2026	Updated the Federal return for comments.	0.4	304.00	121.60
RC	4	9/29/2026	Reviewed the Form 5471s for the French and UK entities.	1.0	840.00	840.00
			TOTAL:	**423.0**		**$302,956.40**

SUMMARY BY PROFESSIONAL:

Initials	Name	Hours	Rate	Amount
KA	Kevin Ainsworth	1.8	$960.00	$1,728.00
TL	Thomas Leonardo	15.9	960.00	15,264.00
EB	Elliot Binder	4.1	960.00	3,936.00
RS	Richard Spengler	0.5	960.00	480.00
KW	Kevin Wilkes	34.3	960.00	32,928.00
LG	Lucy Germano	94.3	840.00	79,212.00
SF	Sean Finn	13.0	840.00	10,920.00
SS	Stephanie Steward	28.0	840.00	23,520.00
JS	Jake Stone	0.8	840.00	672.00
WC	Waltreese Carroll - Williams	0.7	840.00	588.00
RC	Ri Chan	1.0	840.00	840.00
RL	Richard Liebman	25.8	840.00	21,672.00
DS	Desiree Shay	1.9	840.00	1,596.00
MSL	Marissa Sill	12.0	680.00	8,160.00
JH	Jesse Hooker	15.8	640.00	10,112.00
BW	Barbara Wheatle	83.0	640.00	53,120.00
MS	Melody Song	60.1	484.00	29,088.40
DW	David White	30.0	304.00	9,120.00
	TOTAL:	**423.0**		**$302,956.40**
	Blended Rate:		**$716.21**	

SUMMARY BY PROJECT CATEGORY:

Code	Project Category	Hours	Amount
1	Federal Tax Consulting	337.4	$248,236.80
2	State and Local Tax Consulting	46.7	39,510.80
3	BDO Retention / Fee Applications	2.0	1,124.00
4	Federal Tax Return	36.9	14,084.80
	TOTAL:	**423.0**	**$302,956.40**