Docket #0011 Date Filed: 04/17/2026

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re PECF USS Intermediate Holding II Corporation[1]	Applicant: PwC US Tax LLP
Case No. 25-23631 (MBK)	Client: Debtors and Debtors in Possession
Chapter 11	Case Filed: December 29, 2025

FINAL FEE APPLICATION COVER SHEET
FOR THE PERIOD FROM DECEMBER 29, 2025 THROUGH MARCH 3, 2026

COMPLETION AND SIGNING OF THIS FORM CONSTITUTES A CERTIFICATION UNDER PENALTY OF PERJURY PURSUANT TO 28 U.S.C. § 1746.

RETENTION ORDER ATTACHED.

Dated: April 17, 2026

/s/ Matthew E. Manning
Matthew E. Manning, Partner
PwC US Tax LLP

[1] On April 16, 2026, the Court entered the *Final Decree Closing Certain of the Chapter 11 Cases*, closing all cases listed therein except for PECF USS Intermediate Holding II Corporation (the "Remaining Debtor"), Case No. 25-23631 (MBK) (the "Remaining Case") [Docket No. 454] (the "Case Closing Order"). The Court has entered a text order on the affiliated dockets listed in the Order requiring that all remaining matters be filed in the Remaining Case.

The last four digits of the tax identification number of PECF USS Intermediate Holding II Corporation are 5368. A complete list of the Reorganized Debtors in these chapter 11 cases (the "Chapter 11 Cases"), with each one's tax identification number, principal office address and former names and trade names, is available on the website of the Reorganized Debtors' noticing agent at www.veritaglobal.net/USS. The location of the principal place of business of United Site Services, Inc., and the Reorganized Debtors' service address for these Chapter 11 Cases is 2487 W Navigator Drive, Suite 300, Meridian, ID 83642.

25236312604170000000000006

SECTION I
FEE SUMMARY

Summary of Amounts Requested for the Period December 29, 2025 through March 3, 2026 (the "Compensation Period"):

Fee Total:	$411,172.90
Disbursement Total:	$0.00
Total Fees Plus Disbursements:	$411,172.90

Summary of Amounts Requested for Previous Periods:

	Fees:	Expenses:
Total Previous Fees and Expenses Requested:	$0.00	$0.00
Total Fees and Expenses Allowed to Date:	$0.00	$0.00
Total Retainer Remaining:	$0.00	$0.00
Total 20% Outstanding Holdbacks:	$0.00	$0.00
Total Received by Applicant:	$0.00	$0.00

SECTION II
SUMMARY OF SERVICES

Summary of Hours and Compensation by Billing Category and Professional:

Billing Category and Project Category	Hours	Total Compensation
Hourly Services		
Tax Restructuring Services	356.20	$388,189.90
CA Sales & Use Tax Services	15.00	$12,843.00
Subtotal - Hours and Compensation - Hourly Services	***371.20***	***$401,032.90***
Bankruptcy Compliance Services		
Retention Applications	17.60	$10,140.00
Subtotal - Hours and Compensation - Bankruptcy Compliance Services	***17.60***	***$10,140.00***
Total - Hours and Compensation Sought	**388.80**	**$411,172.90**

Summary of Hours and Compensation by Project Category and Professional:

Project Category and Professional	Position	Rate	Hours	Total Compensation
Hourly Services				
Tax Restructuring Services				
Charles Shirley	Partner	$1,396	1.00	$1,396.00
John Wood	Partner	$1,396	1.00	$1,396.00
Matt Lamorena	Principal	$1,396	26.30	$36,714.80
Matthew Manning	Partner	$1,396	22.80	$31,828.80
Nicole Gonzalez	Partner	$1,396	3.00	$4,188.00
George Yashou	Director	$1,254	23.40	$29,343.60
Leah Von Pervieux	Director	$1,254	62.00	$77,748.00
Carrie Miller	Senior Manager	$1,197	28.10	$33,635.70
Jeff Dodson	Senior Manager	$1,197	33.00	$39,501.00
John Lee	Senior Manager	$1,197	10.00	$11,970.00
Mark Evans	Senior Manager	$1,197	1.00	$1,197.00
Miranda Polino	Senior Manager	$1,197	10.40	$12,448.80
Farah Modarres	Senior Associate	$999	0.50	$499.50
Lauren Lee	Senior Associate	$999	9.30	$9,290.70
Aeron Tisdale	Associate	$780	24.10	$18,798.00
Javi Pardo	Associate	$780	9.80	$7,644.00
Patrick Gough	Associate	$780	73.00	$56,940.00
Shannon Holden	Associate	$780	17.50	$13,650.00
Subtotal - Tax Restucturing Services			***356.20***	***$388,189.90***
CA Sales & Use Tax Services				
Charles Shirley	Partner	$987	6.00	$5,922.00
Reed Schreiter	Director	$782	7.50	$5,865.00
Miranda Polino	Senior Manager	$704	1.50	$1,056.00
Subtotal - CA Sales & Use Tax Services			***15.00***	***$12,843.00***
Subtotal - Hours and Compensation - Hourly Services			**371.20**	**$401,032.90**
Bankruptcy Compliance Services				
Retention Applications				
Thalia Cody	Director	$600	12.00	$7,200.00
Chris Lewis	Senior Manager	$525	5.60	$2,940.00
Subtotal - Retention Applications			***17.60***	***$10,140.00***
Subtotal - Hours and Compensation - Bankruptcy Compliance Services			**17.60**	**$10,140.00**
Total - Hours and Compensation Sought			**388.80**	**$411,172.90**

SECTION III
SUMMARY OF DISBURSEMENTS

None.

SECTION IV
CASE HISTORY

(1) Date cases filed: December 29, 2025

(2) Chapter under which cases commenced: Chapter 11

(3) Date of retention: February 2, 2026, effective as of December 29, 2025. *See* **Exhibit D**.

If limit on number of hours or other limitations to retention, set forth: n/a

(4) Anticipated distribution to creditors pursuant to *Second Amended Joint Prepackaged Plan of Reorganization of United Site Services, Inc. and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 291] (as may be amended, modified, or supplemented from time to time and including all exhibits or supplements thereto, the "Plan"):

(a) Administration expense: Paid in full.

(b) Secured creditors: Paid in accordance with the Plan.

(c) Priority creditors: Paid in full.

(d) General unsecured creditors: Paid in full.

Caption in Compliance with D.N.J. LBR 9004-1(b)

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY	
In re: PECF USS INTERMEDIATE HOLDING II CORPORATION, Remaining Debtor.[1]	Case No. 25-23630 (MBK) Chapter 11 (Jointly Administered)

FINAL FEE APPLICATION OF PWC US TAX LLP AS TAX SERVICES PROVIDER TO THE DEBTORS AND DEBTORS IN POSSESSION FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD FROM DECEMBER 29, 2025 THROUGH MARCH 3, 2026

PwC US Tax LLP ("PwC US Tax"), as tax services provider to the debtors and debtors in possession (collectively, the "Reorganized Debtors," and prior to the Effective Date,[2] the "Debtors," as applicable) in the above-captioned Chapter 11 Cases, hereby submits this first and final application (this "Application"), pursuant to sections 330(a) and 331 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (as amended, 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 New Jersey (the "Local Bankruptcy Rules"), the *U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330* (the "UST Guidelines"), and this Court's

[1] The last four digits of the tax identification number of PECF USS Intermediate Holding II Corporation are 5368. A complete list of the Reorganized Debtors in these chapter 11 cases (the "Chapter 11 Cases"), with each one's tax identification number, principal office address and former names and trade names, is available on the website of the Reorganized Debtors' noticing agent at www.veritaglobal.net/USS. The location of the principal place of business of United Site Services, Inc., and the Reorganized Debtors' service address for these Chapter 11 Cases is 2487 W Navigator Drive, Suite 300, Meridian, ID 83642.

[2] Capitalized terms used but not defined herein have the meanings ascribed to them in the *Second Amended Joint Prepackaged Plan of Reorganization of United Site Services, Inc. and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 291] (as supplemented from time to time and including all exhibits, the "Plan").

Administrative Fee Order Establishing Procedures for the Allowance and Payment of Interim Compensation and Reimbursement of Expenses of Professionals Retained by Order of This Court [Docket No. 237] (the "Compensation Procedures Order"), entered January 29, 2026, requesting entry of an order granting final allowance and payment by the Reorganized Debtors in the aggregate amount of $411,172.90 for compensation earned by PwC US Tax for its services to the Debtors during the final compensation period from December 29, 2025 through and including March 3, 2026 (the "Final Compensation Period").[3] In support of this Application, PwC US Tax respectfully represents as follows:

Jurisdiction and Venue

1. The United States Bankruptcy Court for the District of New Jersey (the "Court") has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). To the extent that it is later determined that the Court lacks authority consistent with Article III of the U.S. Constitution to enter a final order in respect of this Application, PwC US Tax consents to entry by the Court of a final order in respect of this Application.

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

3. The statutory and other bases for the relief requested herein are sections 330 and 331 of the Bankruptcy Code, Bankruptcy Rule 2016, Local Bankruptcy Rule 2016-1, the UST Guidelines, and the Compensation Procedures Order.

General Background

4. On December 29, 2025 (the "Petition Date"), the Debtors commenced these Chapter 11 Cases by each filing a petition for relief under chapter 11 of the Bankruptcy Code.

[3] PwC US Tax does not seek reimbursement of expenses during the Final Compensation Period.

Prior to the Effective Date (as defined herein), the Debtors managed and operated their business as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On December 30, 2025, the Court entered an order [Docket No. 81] authorizing the joint administration and procedural consolidation of the Chapter 11 Cases pursuant to Bankruptcy Rule 1015(b).

5. On February 27, 2026, the Court entered the *Order (I) Approving the Adequacy of the Disclosure Statement and (II) Confirming the Second Amended Joint Prepackaged Plan of Reorganization of United Site Services, Inc. and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 344] (the "Confirmation Order"), confirming the Plan.

6. The Effective Date of the Plan occurred on March 3, 2026.

Retention of PwC US Tax

7. On January 6, 2026, the Debtors filed the *Debtors' Application for Entry of an Order Authorizing the Retention and Employment of PwC US Tax LLP as Tax Services Provider to the Debtors, Effective as of the Petition Date* [Docket No. 139] (the "Retention Application").

8. On February 2, 2026, PwC US Tax filed the *Supplemental Declaration of Matthew E. Manning in Support of Debtors' Application for Entry of an Order Authorizing the Retention and Employment of PwC US Tax LLP as Tax Services Provider to the Debtors, Effective as of the Petition Date* [Docket No. 253].

9. On February 2, 2026, the Court entered the *Order Authorizing the Retention and Employment of PwC US Tax LLP as Tax Services Provider to the Debtors, Effective as of the Petition Date* [Docket No. 255] (the "Retention Order").

10. On February 23, 2026, PwC US Tax filed the *Second Supplemental Declaration of Matthew E. Manning in Support of Debtors' Application for Entry of an Order Authorizing the*

Retention and Employment of PwC US Tax LLP as Tax Services Provider to the Debtors, Effective as of the Petition Date [Docket No. 328].

11. This is PwC US Tax's first and final fee application in these Chapter 11 Cases.

Summaries of Compensation and Expenses Requested Herein

12. This Application is supported by the following exhibits:

Exhibit A: Summary of the hours and compensation by project category and billing category for all engagements during the Final Compensation Period. As reflected on **Exhibit A**, PwC incurred $411,172.90 in fees during the Final Compensation Period in connection with all engagements.

Exhibit B: Summary of hourly fees, including the name, position and hourly billing rate of each professional, cumulative hours worked by project, and the corresponding compensation requested for all hourly engagements during the Final Compensation Period. As reflected on **Exhibit B**, PwC incurred $411,172.90 in fees during the Final Compensation Period in connection with hourly engagements (including bankruptcy compliance services).

Exhibit C: Daily activity description, time and compensation requested for each activity for all hourly fee engagements during the Final Compensation Period.

Exhibit D: Attached as **Exhibit D** is a true and correct copy of the Retention Order.

Relief Requested

13. PwC US Tax submits this Application pursuant to sections 330 and 331 of the Bankruptcy Code, Bankruptcy Rule 2016, Local Bankruptcy Rule 2016-1, and the Compensation Procedures Order. By this Application, PwC US Tax seeks entry of an order granting final allowance, and authorizing and directing payment by the Reorganized Debtors, of (a) 100% of the compensation for actual and necessary professional services rendered to the Debtors during the Final Compensation Period in the amount of $411,172.90, and (b) 100% of the $0.00 of necessary

expenses incurred by PwC US Tax during the Final Compensation Period in connection with its services to the Debtors.

Summary of Professional Services Rendered During the Compensation Period

14. During the Final Compensation Period, PwC US Tax's professionals expended a total of 388.80 hours in connection with these Chapter 11 Cases, which resulted in a blended hourly billing rate for professionals of approximately $1,057.54. All services for which PwC US Tax is requesting compensation were performed for or on behalf of the Debtors. The services rendered by PwC US Tax during the Final Compensation Period are categorized as set forth in **Exhibit A**. The professionals who provided services to the Debtors during the Final Compensation Period are identified in **Exhibit B**.

15. The following is an overview of the services that PwC US Tax rendered to the Debtors during the Final Compensation Period. The following summaries are intended to highlight the primary services PwC US Tax rendered to the Debtors; they are not intended to itemize each and every professional service which PwC US Tax performed. Detailed descriptions of the services performed are attached hereto as **Exhibit C**.

(a) **Tax Restructuring Services**.

Total Hours: 356.20, Total Fees: $388,189.90

During the Final Compensation Period, PwC US Tax professionals performed certain tax services in connection with the Debtors' restructuring and chapter 11 proceedings, including, without limitation, analysis of the federal, state, and local tax consequences of proposed restructuring transactions, debt modifications, and cancellation of debt income; modeling and revising stock basis and attribute reduction calculations under applicable consolidated return regulations, including Treas. Reg. §§ 1.1502-28 and 1.1502-36; evaluating SALT implications of restructuring steps; preparing and updating tax models, schedules, and supporting workpapers; and coordinating with the Debtors and other professionals regarding the tax effects of restructuring alternatives. Such services were necessary to assess and document the tax consequences of the restructuring, preserve and analyze tax attributes, and support implementation of tax-efficient transaction structures during the bankruptcy process.

(b) **CA Sales & Use Tax Services**.

Total Hours: 15.00, Total Fees: $12,843.00

During the Final Compensation Period, PwC US Tax professionals performed certain work related to an audit of California sales & use taxes.

(c) **Bankruptcy Compliance Services**.

Total Hours: 17.60, Total Fees: $10,140.00

PwC US Tax professionals providing services to the Debtors consulted with internal PwC bankruptcy retention and billing advisors to ensure compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, and the Local Bankruptcy Rules. The services provided by these bankruptcy retention and billing advisors included, but were not limited to: assistance with preparation of the bankruptcy retention documents; assistance with the disinterestedness disclosures; and assistance with preparation of fee applications. All of the services are incremental to the engagement and necessary to comply with the Bankruptcy Code, Bankruptcy Rules, and Local Bankruptcy Rules.

Summary of Expenses Incurred

16. PwC US Tax does not seek reimbursement of expenses during the Final Compensation Period.

Allowance of Compensation

17. The professional time expended by PwC US Tax, the value of said time in fees, and the value of the actual expenses incurred by the firm were actual, reasonable, and necessary. In all respects, PwC US Tax's fees and expenses meet the standards for allowance under Bankruptcy Code section 330, as well as the standards that govern the review and allowance of bankruptcy professionals' fees. *See*, *e.g.*, *In re Busy Beaver Bldg. Ctrs., Inc.*, 19 F.3d 833 (3d Cir. 1994).

18. Bankruptcy Code section 331 provides for compensation of professionals and incorporates the substantive standards of Bankruptcy Code section 330 to govern the Court's award of such compensation. *See* 11 U.S.C. § 331. Bankruptcy Code section 330 provides that a court may award a professional employed under Bankruptcy Code section 327 the "reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary

expenses." 11 U.S.C. § 330(a)(1)(A)-(B). Bankruptcy Code section 330 also sets forth the criteria for the award of such compensation and reimbursement:

> In determining the amount of reasonable compensation to be awarded . . . the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –
>
> (A) the time spent on such services;
>
> (B) the rates charged for such services;
>
> (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
>
> (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed
>
> (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
>
> (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

19. The reasonable value of the services rendered by PwC US Tax to the Debtors during the Final Compensation Period is $411,172.90. The fixed fees and hourly rates reflected on the attached exhibits are PwC US Tax's customary rates for work of this nature. The professional services performed by PwC US Tax were in the best interests of the Debtors and their estates and other parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and time-sensitive nature of the problems, issues, or tasks involved. The professional services were performed with expedition and in an efficient manner.

20. In accordance with section 330 of the Bankruptcy Code, the fees requested are reasonable in light of factors including, among other things, (a) the complexity of these Chapter

11 Cases, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title. Accordingly, allowance and payment of the compensation for professional services and reimbursement of expenses sought herein is warranted.

Reservations of Rights

21. Although PwC US Tax has made every effort to include all fees and expenses incurred during the Final Compensation Period in this Application, some fees and expenses may inadvertently be omitted from this Application, including as a result of accounting and processing delays. PwC US Tax reserves the right to amend or supplement this Application for allowance of such fees and expenses not included herein. Any amendment or supplement to this Application will be filed in accordance with the requirements of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, the UST Guidelines and the Compensation Procedures Order.

Certificate of Compliance and Waiver

22. To the best of its knowledge, PwC US Tax believes that this Application, together with the exhibits attached hereto, and the description of services set forth herein of work performed are in compliance with the requirements of Local Bankruptcy Rule 2016-1 and the Retention Order. To the extent that this Application does not comply in all respects with those requirements, PwC US Tax believes that such deviations are not material and respectfully requests that such requirements be waived.

WHEREFORE, PwC US Tax respectfully requests entry of an order granting final allowance, and authorizing and directing payment by the Reorganized Debtors, of compensation for professional services rendered as tax services provider to the Debtors during the Final Compensation Period in the sum of $411,172.90, together with reimbursement of expenses incurred in the amount of $0.00, and such other and further relief that the Court deems just, proper and necessary.

Dated: April 17, 2026

PWC US TAX LLP

By: */s/ Matthew E. Manning*

Matthew E. Manning, Partner
601 South Figueroa Street, Suite 900
Los Angeles, California 90017
Tel: +1 (213) 356-6000
Email: matthew.e.manning@pwc.com

Tax Services Provider to the Debtors

EXHIBIT A

In re: United Site Services, Inc., et al., Case No. 25-23630 **Exhibit A**

PwC US Tax LLP

Summary by Billing Category and Project Category

Billing Category and Project Category	Hours	Total Compensation
Hourly Services		
Tax Restructuring Services	356.20	$388,189.90
CA Sales & Use Tax Services	15.00	$12,843.00
Subtotal - Hours and Compensation - Hourly Services	***371.20***	***$401,032.90***
Bankruptcy Compliance Services		
Retention Applications	17.60	$10,140.00
Subtotal - Hours and Compensation - Bankruptcy Compliance Services	***17.60***	***$10,140.00***
Total - Hours and Compensation Sought	**388.80**	**$411,172.90**

EXHIBIT B

In re: United Site Services, Inc., et al., Case No. 25-23630 **Exhibit B**

PwC US Tax LLP

Summary of Hours and Fees by Project Category and Professional

Project Category and Professional	Position	Rate	Hours	Total Compensation
Hourly Services				
Tax Restructuring Services				
Charles Shirley	Partner	$1,396	1.00	$1,396.00
John Wood	Partner	$1,396	1.00	$1,396.00
Matt Lamorena	Principal	$1,396	26.30	$36,714.80
Matthew Manning	Partner	$1,396	22.80	$31,828.80
Nicole Gonzalez	Partner	$1,396	3.00	$4,188.00
George Yashou	Director	$1,254	23.40	$29,343.60
Leah Von Pervieux	Director	$1,254	62.00	$77,748.00
Carrie Miller	Senior Manager	$1,197	28.10	$33,635.70
Jeff Dodson	Senior Manager	$1,197	33.00	$39,501.00
John Lee	Senior Manager	$1,197	10.00	$11,970.00
Mark Evans	Senior Manager	$1,197	1.00	$1,197.00
Miranda Polino	Senior Manager	$1,197	10.40	$12,448.80
Farah Modarres	Senior Associate	$999	0.50	$499.50
Lauren Lee	Senior Associate	$999	9.30	$9,290.70
Aeron Tisdale	Associate	$780	24.10	$18,798.00
Javi Pardo	Associate	$780	9.80	$7,644.00
Patrick Gough	Associate	$780	73.00	$56,940.00
Shannon Holden	Associate	$780	17.50	$13,650.00
Subtotal - Tax Restucturing Services			***356.20***	***$388,189.90***
CA Sales & Use Tax Services				
Charles Shirley	Partner	$987	6.00	$5,922.00
Reed Schreiter	Director	$782	7.50	$5,865.00
Miranda Polino	Senior Manager	$704	1.50	$1,056.00
Subtotal - CA Sales & Use Tax Services			***15.00***	***$12,843.00***
Subtotal - Hours and Compensation - Hourly Services			**371.20**	**$401,032.90**
Bankruptcy Compliance Services				
Retention Applications				
Thalia Cody	Director	$600	12.00	$7,200.00
Chris Lewis	Senior Manager	$525	5.60	$2,940.00
Subtotal - Retention Applications			***17.60***	***$10,140.00***
Subtotal - Hours and Compensation - Bankruptcy Compliance Services			**17.60**	**$10,140.00**
Total - Hours and Compensation Sought			**388.80**	**$411,172.90**

EXHIBIT C

In re: United Site Services, Inc., et al., Case No. 25-23630

Exhibit C

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
Hourly Services						
Tax Restructuring Services						
1/14/2026	Charles Shirley	Partner	0126H0020: Meeting with client to discuss the tax implications of the CODI event and tax structuring options upon emergence with C. Shirley (PwC), J. Wood (PwC), L. Pervieux (PwC), M. Manning (PwC), M. Evans (PwC) and M. Polino (PwC)	$1,396	1.00	$1,396.00
1/14/2026	John Wood	Partner	0126H0021: Meeting with client to discuss the tax implications of the CODI event and tax structuring options upon emergence with C. Shirley (PwC), J. Wood (PwC), L. Pervieux (PwC), M. Manning (PwC), M. Evans (PwC) and M. Polino (PwC)	$1,396	1.00	$1,396.00
1/14/2026	Matthew Manning	Partner	0126H0022: Meeting with client to discuss the tax implications of the CODI event and tax structuring options upon emergence with C. Shirley (PwC), J. Wood (PwC), L. Pervieux (PwC), M. Manning (PwC), M. Evans (PwC) and M. Polino (PwC)	$1,396	1.00	$1,396.00
1/14/2026	Matthew Manning	Partner	0126H0023: Review bankruptcy updates	$1,396	0.50	$698.00
1/14/2026	Leah Von Pervieux	Director	0126H0024: Meeting with client to discuss the tax implications of the CODI event and tax structuring options upon emergence with C. Shirley (PwC), J. Wood (PwC), L. Pervieux (PwC), M. Manning (PwC), M. Evans (PwC) and M. Polino (PwC)	$1,254	1.00	$1,254.00
1/14/2026	Mark Evans	Senior Manager	0126H0025: Meeting with client to discuss the tax implications of the CODI event and tax structuring options upon emergence with C. Shirley (PwC), J. Wood (PwC), L. Pervieux (PwC), M. Manning (PwC), M. Evans (PwC) and M. Polino (PwC)	$1,197	1.00	$1,197.00
1/14/2026	Miranda Polino	Senior Manager	0126H0026: Meeting with client to discuss the tax implications of the CODI event and tax structuring options upon emergence with C. Shirley (PwC), J. Wood (PwC), L. Pervieux (PwC), M. Manning (PwC), M. Evans (PwC) and M. Polino (PwC)	$1,197	1.00	$1,197.00
1/14/2026	Patrick Gough	Associate	0126H0027: Review and update USS stock basis study	$780	2.00	$1,560.00
1/14/2026	Patrick Gough	Associate	0126H0028: Updates made to stock basis study	$780	2.00	$1,560.00
1/16/2026	Farah Modarres	Senior Associate	0126H0029: Analyze 1.1502-28 fan out impact	$999	0.50	$499.50
1/21/2026	Aeron Tisdale	Associate	0126H0030: Prepare stock basis study	$780	0.20	$156.00
1/22/2026	Matthew Manning	Partner	0126H0031: Call to discuss SALT matters with G. Yashou (PwC), M. Manning (PwC), L. Pervieux (PwC) and P. Gough (PwC)	$1,396	0.60	$837.60
1/22/2026	George Yashou	Director	0126H0032: Call to discuss SALT matters with G. Yashou (PwC), M. Manning (PwC), L. Pervieux (PwC) and P. Gough (PwC)	$1,254	0.60	$752.40
1/22/2026	Leah Von Pervieux	Director	0126H0033: Call to discuss SALT matters with G. Yashou (PwC), M. Manning (PwC), L. Pervieux (PwC) and P. Gough (PwC)	$1,254	0.60	$752.40
1/22/2026	Leah Von Pervieux	Director	0126H0034: Draft responses to disclosure statement and billing history.	$1,254	1.00	$1,254.00
1/22/2026	Jeff Dodson	Senior Manager	0126H0035: Review subsidiary stock basis tool	$1,197	2.70	$3,231.90
1/22/2026	Patrick Gough	Associate	0126H0036: Call to discuss SALT matters with G. Yashou (PwC), M. Manning (PwC), L. Pervieux (PwC) and P. Gough (PwC)	$780	0.60	$468.00
1/22/2026	Patrick Gough	Associate	0126H0037: Revise stock basis study for new entity information	$780	1.00	$780.00
1/23/2026	Leah Von Pervieux	Director	0126H0038: Prepare disclosure support.	$1,254	0.70	$877.80
1/23/2026	Jeff Dodson	Senior Manager	0126H0039: Review subsidiary stock basis tool	$1,197	3.20	$3,830.40
1/23/2026	Aeron Tisdale	Associate	0126H0040: Prepare stock basis study	$780	4.00	$3,120.00
1/23/2026	Patrick Gough	Associate	0126H0041: Email with compliance team to determine exit of a number of legal entities	$780	0.50	$390.00
1/23/2026	Patrick Gough	Associate	0126H0042: Research legal entity structure history for stock basis study	$780	3.00	$2,340.00
1/25/2026	Miranda Polino	Senior Manager	0126H0043: Research dates and exit type (i.e., 332, 368, etc.) of entities that left the structure as of Platinum's 2017 acquisition.	$1,197	1.20	$1,436.40
1/26/2026	Leah Von Pervieux	Director	0126H0044: Coordinate updated tax analysis and step plan	$1,254	0.70	$877.80
1/26/2026	Leah Von Pervieux	Director	0126H0045: Discuss stock basis questions regarding USS stock basis tool with Leah Von Pervieux and J. Dodson (PwC)	$1,254	0.50	$627.00
1/26/2026	Leah Von Pervieux	Director	0126H0046: Revise hours and rate summaries for disclosure.	$1,254	0.50	$627.00

In re: United Site Services, Inc., et al., Case No. 25-23630

Exhibit C

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
1/26/2026	Jeff Dodson	Senior Manager	0126H0047: Discuss stock basis questions regarding USS stock basis tool with Leah Von Pervieux and J. Dodson (PwC)	$1,197	0.50	$598.50
1/26/2026	Jeff Dodson	Senior Manager	0126H0048: Discuss updates to the stock basis study with A. Tisdale (PwC), J. Dodson (PwC) and P. Gough (PwC)	$1,197	0.80	$957.60
1/26/2026	Jeff Dodson	Senior Manager	0126H0049: Research stock basis technical issues	$1,197	1.30	$1,556.10
1/26/2026	Aeron Tisdale	Associate	0126H0050: Discuss updates to the stock basis study with A. Tisdale (PwC), J. Dodson (PwC) and P. Gough (PwC)	$780	0.80	$624.00
1/26/2026	Aeron Tisdale	Associate	0126H0051: Prepare step plan deck	$780	2.90	$2,262.00
1/26/2026	Patrick Gough	Associate	0126H0052: Discuss updates to the stock basis study with A. Tisdale (PwC), J. Dodson (PwC) and P. Gough (PwC)	$780	0.80	$624.00
1/27/2026	Aeron Tisdale	Associate	0126H0053: Stock basis analysis	$780	1.20	$936.00
1/28/2026	Leah Von Pervieux	Director	0126H0054: Call to discuss disclosure statement and plan supplement for tax model application with L. Pervieux (PwC) and J. Dodson (PwC)	$1,254	0.40	$501.60
1/28/2026	Jeff Dodson	Senior Manager	0126H0055: Call to discuss disclosure statement and plan supplement for tax model application with L. Pervieux (PwC) and J. Dodson (PwC)	$1,197	0.40	$478.80
1/28/2026	Jeff Dodson	Senior Manager	0126H0056: Call to discuss stock basis study permanent adjustments with A. Tisdale (PwC), J. Dodson (PwC) and P. Gough (PwC)	$1,197	0.30	$359.10
1/28/2026	Jeff Dodson	Senior Manager	0126H0057: Update attribute reduction model for proposed deal terms.	$1,197	2.80	$3,351.60
1/28/2026	Aeron Tisdale	Associate	0126H0058: Call to discuss stock basis study permanent adjustments with A. Tisdale (PwC), J. Dodson (PwC) and P. Gough (PwC)	$780	0.30	$234.00
1/28/2026	Patrick Gough	Associate	0126H0059: Call to discuss stock basis study permanent adjustments with A. Tisdale (PwC), J. Dodson (PwC) and P. Gough (PwC)	$780	0.30	$234.00
1/29/2026	Leah Von Pervieux	Director	0126H0060: Discuss updates to the debt restructuring model regarding CODI with L. Pervieux (PwC), J. Dodson (PwC) and P. Gough (PwC)	$1,254	0.60	$752.40
1/29/2026	Jeff Dodson	Senior Manager	0126H0061: Discuss updates to the debt restructuring model regarding CODI with L. Pervieux (PwC), J. Dodson (PwC) and P. Gough (PwC)	$1,197	0.60	$718.20
1/29/2026	Jeff Dodson	Senior Manager	0126H0062: Discuss updates to the debt restructuring model regarding CODI with L. Pervieux (PwC), J. Dodson (PwC) and P. Gough (PwC)	$1,197	0.60	$718.20
1/29/2026	Aeron Tisdale	Associate	0126H0063: Stock basis analysis	$780	1.00	$780.00
1/29/2026	Patrick Gough	Associate	0126H0064: Continue updating stock basis study for TI, adjustments, and ownership shifts	$780	4.00	$3,120.00
1/29/2026	Shannon Holden	Associate	0126H0065: Prepare stock basis analysis	$780	2.30	$1,794.00
1/30/2026	Leah Von Pervieux	Director	0126H0066: Discuss the 2009 debt restructuring of USS that resulted in a new ownership structure with L. Pervieux (PwC) and P. Gough (PwC)	$1,254	1.00	$1,254.00
1/30/2026	Leah Von Pervieux	Director	0126H0067: Review stock basis calculation and history	$1,254	2.50	$3,135.00
1/30/2026	Jeff Dodson	Senior Manager	0126H0068: Review relevant bankruptcy filings and update model accordingly.	$1,197	3.80	$4,548.60
1/30/2026	Jeff Dodson	Senior Manager	0126H0069: Update tax CODI model	$1,197	2.20	$2,633.40
1/30/2026	Aeron Tisdale	Associate	0126H0070: Discuss historical legal entity ownership changes of USS with A. Tisdale (PwC) and P. Gough (PwC)	$780	0.30	$234.00
1/30/2026	Aeron Tisdale	Associate	0126H0071: Prepare stock basis analysis	$780	2.80	$2,184.00
1/30/2026	Aeron Tisdale	Associate	0126H0072: Stock basis analysis	$780	2.00	$1,560.00
1/30/2026	Patrick Gough	Associate	0126H0073: Discuss historical legal entity ownership changes of USS with A. Tisdale (PwC) and P. Gough (PwC)	$780	0.30	$234.00
1/30/2026	Patrick Gough	Associate	0126H0074: Discuss the 2009 debt restructuring of USS that resulted in a new ownership structure with L. Pervieux (PwC) and P. Gough (PwC)	$780	1.00	$780.00
1/30/2026	Patrick Gough	Associate	0126H0075: Revise stock basis study to accurately reflect 2009 ownership change and restructuring	$780	4.00	$3,120.00
1/30/2026	Patrick Gough	Associate	0126H0076: Revise stock basis study to accurately reflect 2009 ownership change and restructuring (cont.)	$780	3.00	$2,340.00
1/30/2026	Shannon Holden	Associate	0126H0077: Continuing Stock Basis Analysis	$780	1.00	$780.00
1/30/2026	Shannon Holden	Associate	0126H0078: Prepare Continuing Stock Basis Analysis	$780	4.00	$3,120.00
2/1/2026	Shannon Holden	Associate	0226H0079: Prepare Stock Basis Analysis	$780	3.50	$2,730.00
2/2/2026	Matthew Manning	Partner	0226H0080: Call to discuss historical restructurings and their impact on stock basis with J. Dodson, L. Von Pervieux, M. Manning and P. Gough (PwC)	$1,396	1.00	$1,396.00
2/2/2026	Leah Von Pervieux	Director	0226H0081: Analyze prior transactions for basis impact	$1,254	3.00	$3,762.00

In re: United Site Services, Inc., et al., Case No. 25-23630

Exhibit C

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/2/2026	Leah Von Pervieux	Director	0226H0082: Call to discuss historical restructurings and their impact on stock basis with J. Dodson, L. Von Pervieux, M. Manning and P. Gough (PwC)	$1,254	1.00	$1,254.00
2/2/2026	Leah Von Pervieux	Director	0226H0083: Review stock basis study	$1,254	1.00	$1,254.00
2/2/2026	Jeff Dodson	Senior Manager	0226H0084: Call to discuss historical restructurings and their impact on stock basis with J. Dodson, L. Von Pervieux, M. Manning and P. Gough (PwC)	$1,197	1.00	$1,197.00
2/2/2026	Miranda Polino	Senior Manager	0226H0085: Analyze tax docs for 2009 files as requested by L. Pervieux	$1,197	0.40	$478.80
2/2/2026	Aeron Tisdale	Associate	0226H0086: Prepare stock basis analysis	$780	2.00	$1,560.00
2/2/2026	Aeron Tisdale	Associate	0226H0087: Prepare stock basis analysis continued	$780	2.00	$1,560.00
2/2/2026	Patrick Gough	Associate	0226H0088: Call to discuss historical restructurings and their impact on stock basis with J. Dodson, L. Von Pervieux, M. Manning and P. Gough (PwC)	$780	1.00	$780.00
2/2/2026	Patrick Gough	Associate	0226H0089: Review updates made to underlying TI and adjustment data in the stock basis study	$780	3.00	$2,340.00
2/2/2026	Shannon Holden	Associate	0226H0090: Prepare Continuing Stock Basis Analysis	$780	0.30	$234.00
2/2/2026	Shannon Holden	Associate	0226H0091: Prepare Stock Basis Analysis	$780	0.90	$702.00
2/3/2026	Matthew Manning	Partner	0226H0092: Meeting with Milbank, Akin, Kirkland and PwC (M. Manning, J. Dodson, L. Von Pervieux) to discuss stock basis	$1,396	0.50	$698.00
2/3/2026	Leah Von Pervieux	Director	0226H0093: Analyze historical transactions for stock basis impact.	$1,254	1.50	$1,881.00
2/3/2026	Leah Von Pervieux	Director	0226H0094: Discuss updates to tax consequences of legal entity steps plan and adding additional steps with J. Dodson (PwC), L. Pervieux (PwC) and P. Gough (PwC)	$1,254	2.20	$2,758.80
2/3/2026	Leah Von Pervieux	Director	0226H0095: Meeting with Milbank, Akin, Kirkland and PwC (M. Manning, J. Dodson, L. Von Pervieux) to discuss stock basis	$1,254	0.50	$627.00
2/3/2026	Jeff Dodson	Senior Manager	0226H0096: Discuss updates to tax consequences of legal entity steps plan and adding additional steps with J. Dodson (PwC), L. Pervieux (PwC) and P. Gough (PwC)	$1,197	2.20	$2,633.40
2/3/2026	Jeff Dodson	Senior Manager	0226H0097: Meeting with Milbank, Akin, Kirkland and PwC (M. Manning, J. Dodson, L. Von Pervieux) to discuss stock basis	$1,197	0.50	$598.50
2/3/2026	Patrick Gough	Associate	0226H0098: Discuss updates to tax consequences of legal entity steps plan and adding additional steps with J. Dodson (PwC), L. Pervieux (PwC) and P. Gough (PwC)	$780	2.20	$1,716.00
2/3/2026	Patrick Gough	Associate	0226H0099: Update the stock basis study for deemed contributions from 163(j)	$780	2.00	$1,560.00
2/4/2026	Matthew Manning	Partner	0226H0100: Discuss entity history for stock basis purposes with M. Manning (PwC) and L. Pervieux (PwC)	$1,396	0.70	$977.20
2/4/2026	Matthew Manning	Partner	0226H0101: Discuss previous restructurings of the Company's legal structure to determine impact on stock basis with L. Pervieux (PwC), M. Manning (PwC) and P. Gough (PwC)	$1,396	0.90	$1,256.40
2/4/2026	Leah Von Pervieux	Director	0226H0102: Discuss entity history for stock basis purposes with M. Manning (PwC) and L. Pervieux (PwC)	$1,254	0.70	$877.80
2/4/2026	Leah Von Pervieux	Director	0226H0103: Discuss previous restructurings of the Company's legal structure to determine impact on stock basis with L. Pervieux (PwC), M. Manning (PwC) and P. Gough (PwC)	$1,254	0.90	$1,128.60
2/4/2026	Leah Von Pervieux	Director	0226H0104: Review step plan considerations and model updates	$1,254	2.40	$3,009.60
2/4/2026	Patrick Gough	Associate	0226H0105: Discuss previous restructurings of the Company's legal structure to determine impact on stock basis with L. Pervieux (PwC), M. Manning (PwC) and P. Gough (PwC)	$780	0.90	$702.00
2/4/2026	Patrick Gough	Associate	0226H0106: Revise certain inputs to stock basis study	$780	0.50	$390.00
2/5/2026	Matthew Manning	Partner	0226H0107: Attend call with debtor’s counsel and debtor company personnel regarding post-emergence restructuring matters with L. Pervieux (PwC), M. Manning (PwC), M. Polino (PwC) and J. Dodson (PwC)	$1,396	0.60	$837.60
2/5/2026	Matthew Manning	Partner	0226H0108: Working session to update the stock basis study, debt restructuring analysis, and steps plan with M. Manning (PwC), J. Dodson (PwC), L. Pervieux (PwC) and P. Gough (PwC)	$1,396	1.10	$1,535.60
2/5/2026	Leah Von Pervieux	Director	0226H0109: Attend call with debtor’s counsel and debtor company personnel regarding post-emergence restructuring matters with L. Pervieux (PwC), M. Manning (PwC), M. Polino (PwC) and J. Dodson (PwC)	$1,254	0.60	$752.40
2/5/2026	Leah Von Pervieux	Director	0226H0110: Review step plan for tax considerations	$1,254	2.00	$2,508.00
2/5/2026	Leah Von Pervieux	Director	0226H0111: Working session to update the stock basis study, debt restructuring analysis, and steps plan with M. Manning (PwC), J. Dodson (PwC), L. Pervieux (PwC) and P. Gough (PwC)	$1,254	1.10	$1,379.40
2/5/2026	Jeff Dodson	Senior Manager	0226H0112: Attend call with debtor’s counsel and debtor company personnel regarding post-emergence restructuring matters with L. Pervieux (PwC), M. Manning (PwC), M. Polino (PwC) and J. Dodson (PwC)	$1,197	0.60	$718.20

In re: United Site Services, Inc., et al., Case No. 25-23630

Exhibit C

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/5/2026	Jeff Dodson	Senior Manager	0226H0113: Working session to update the stock basis study, debt restructuring analysis, and steps plan with M. Manning (PwC), J. Dodson (PwC), L. Pervieux (PwC) and P. Gough (PwC)	$1,197	1.10	$1,316.70
2/5/2026	Miranda Polino	Senior Manager	0226H0114: Attend call with debtor's counsel and debtor company personnel regarding post-emergence restructuring matters with L. Pervieux (PwC), M. Manning (PwC), M. Polino (PwC) and J. Dodson (PwC)	$1,197	0.60	$718.20
2/5/2026	Patrick Gough	Associate	0226H0115: Working session to update the stock basis study, debt restructuring analysis, and steps plan with M. Manning (PwC), J. Dodson (PwC), L. Pervieux (PwC) and P. Gough (PwC)	$780	1.10	$858.00
2/6/2026	Matthew Manning	Partner	0226H0116: Review of USS Tax plan and US federal tax considerations	$1,396	1.80	$2,512.80
2/6/2026	Leah Von Pervieux	Director	0226H0117: Email regarding step plan and tax analysis	$1,254	0.50	$627.00
2/6/2026	Patrick Gough	Associate	0226H0118: Prepare deliverables to send to the Company's and creditor's legal counsels	$780	1.30	$1,014.00
2/9/2026	Matthew Manning	Partner	0226H0119: Review and emails with counsel regarding section 108 analysis	$1,396	2.10	$2,931.60
2/9/2026	Leah Von Pervieux	Director	0226H0120: Continue reviewing tax basis calculations	$1,254	2.50	$3,135.00
2/9/2026	Leah Von Pervieux	Director	0226H0121: Review tax basis calculations for 2021 through 2024	$1,254	3.50	$4,389.00
2/9/2026	Leah Von Pervieux	Director	0226H0122: Working session to update certain NOL and fan out adjustments in the stock basis study with L. Pervieux (PwC) and P. Gough (PwC)	$1,254	1.00	$1,254.00
2/9/2026	Miranda Polino	Senior Manager	0226H0123: Discuss DTA balances in the Other Assets section of the TBBS with M. Manning (PwC)	$1,197	0.50	$598.50
2/9/2026	Miranda Polino	Senior Manager	0226H0124: Research files to find NOL true ups and what entity they related to	$1,197	1.50	$1,795.50
2/9/2026	Patrick Gough	Associate	0226H0125: Review certain NOL, 163(j), and 1.1502-28 fan out adjustments in the stock basis study	$780	2.30	$1,794.00
2/9/2026	Patrick Gough	Associate	0226H0126: Working session to update certain NOL and fan out adjustments in the stock basis study with L. Pervieux (PwC) and P. Gough (PwC)	$780	1.00	$780.00
2/10/2026	Matthew Manning	Partner	0226H0127: Call to work through tax basis with M. Manning (PwC) and L. Pervieux (PwC)	$1,396	0.50	$698.00
2/10/2026	Leah Von Pervieux	Director	0226H0128: Call to work through tax basis with M. Manning (PwC) and L. Pervieux (PwC)	$1,254	0.50	$627.00
2/10/2026	Leah Von Pervieux	Director	0226H0129: Review updates to tax basis and COD impact	$1,254	3.50	$4,389.00
2/10/2026	Jeff Dodson	Senior Manager	0226H0130: Communicate recent updates regarding the stock basis study with J. Dodson (PwC) and P. Gough (PwC)	$1,197	0.30	$359.10
2/10/2026	Jeff Dodson	Senior Manager	0226H0131: Research cancellation of debt fanout attribute reduction rules applied to subsidiary stock basis matters	$1,197	0.80	$957.60
2/10/2026	Miranda Polino	Senior Manager	0226H0132: Analyze NOL true up email with client and look at files sent with the backup	$1,197	0.20	$239.40
2/10/2026	Patrick Gough	Associate	0226H0133: Communicate recent updates regarding the stock basis study with J. Dodson (PwC) and P. Gough (PwC)	$780	0.30	$234.00
2/10/2026	Patrick Gough	Associate	0226H0134: Continue to edit certain NOL, 163(j), and 1.1502-28 fan out adjustments in the stock basis study	$780	4.00	$3,120.00
2/11/2026	Matthew Manning	Partner	0226H0135: Call to discuss SALT-related matters regarding steps plan and debt restructuring with J. Dodson (PwC), L. Pervieux (PwC), M. Manning (PwC), M. Polino (PwC) and P. Gough (PwC)	$1,396	0.60	$837.60
2/11/2026	George Yashou	Director	0226H0136: Analyze SALT impact and consequences of CODI and resulting attribute reduction	$1,254	1.50	$1,881.00
2/11/2026	George Yashou	Director	0226H0137: Call to discuss certain aspects of SALT matters with regard to USS bankruptcy with G. Yashou (PwC), L. Lee (PwC), J. Lee (PwC) and P. Gough (PwC)	$1,254	0.30	$376.20
2/11/2026	George Yashou	Director	0226H0138: Call to discuss the proposed transaction as well as SALT implications with G. Yashou (PwC), J. Lee (PwC) and L. Lee (PwC)	$1,254	0.50	$627.00
2/11/2026	George Yashou	Director	0226H0139: Review transaction structuring deck to analyze SALT implications	$1,254	1.00	$1,254.00
2/11/2026	Leah Von Pervieux	Director	0226H0140: Call to discuss SALT-related matters regarding steps plan and debt restructuring with J. Dodson (PwC), L. Pervieux (PwC), M. Manning (PwC), M. Polino (PwC) and P. Gough (PwC)	$1,254	0.60	$752.40
2/11/2026	Jeff Dodson	Senior Manager	0226H0141: Call to discuss SALT-related matters regrding steps plan and debt restructuring with J. Dodson (PwC), L. Pervieux (PwC), M. Manning (PwC), M. Polino (PwC) and P. Gough (PwC)	$1,197	0.60	$718.20
2/11/2026	Jeff Dodson	Senior Manager	0226H0142: Prepare schedule showing CODI related stock basis adjustments	$1,197	1.20	$1,436.40
2/11/2026	John Lee	Senior Manager	0226H0143: Call to discuss certain aspects of SALT matters with regard to USS bankruptcy with G. Yashou (PwC), L. Lee (PwC), J. Lee (PwC) and P. Gough (PwC)	$1,197	0.30	$359.10
2/11/2026	John Lee	Senior Manager	0226H0144: Call to discuss the proposed transaction as well as SALT implications with G. Yashou (PwC), J. Lee (PwC) and L. Lee (PwC)	$1,197	0.50	$598.50

In re: United Site Services, Inc., et al., Case No. 25-23630

Exhibit C

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/11/2026	Miranda Polino	Senior Manager	0226H0145: Call to discuss SALT-related matters regarding steps plan and debt restructuring with J. Dodson (PwC), L. Pervieux (PwC), M. Manning (PwC), M. Polino (PwC) and P. Gough (PwC)	$1,197	0.60	$718.20
2/11/2026	Lauren Lee	Senior Associate	0226H0146: Call to discuss certain aspects of SALT matters with regard to USS bankruptcy with G. Yashou (PwC), L. Lee (PwC), J. Lee (PwC) and P. Gough (PwC)	$999	0.30	$299.70
2/11/2026	Lauren Lee	Senior Associate	0226H0147: Call to discuss the proposed transaction as well as SALT implications with G. Yashou (PwC), J. Lee (PwC) and L. Lee (PwC)	$999	0.50	$499.50
2/11/2026	Patrick Gough	Associate	0226H0148: Call to discuss certain aspects of SALT matters with regard to USS bankruptcy with G. Yashou (PwC), L. Lee (PwC), J. Lee (PwC) and P. Gough (PwC)	$780	0.30	$234.00
2/11/2026	Patrick Gough	Associate	0226H0149: Call to discuss SALT-related matters regarding steps plan and debt restructuring with J. Dodson (PwC), L. Pervieux (PwC), M. Manning (PwC), M. Polino (PwC) and P. Gough (PwC)	$780	0.60	$468.00
2/12/2026	Matthew Manning	Partner	0226H0150: Call to discuss 1.1502-28 considerations for attribute write-down with M. Manning (PwC), J. Dodson (PwC), L. Pervieux (PwC) and P. Gough (PwC)	$1,396	1.30	$1,814.80
2/12/2026	Matthew Manning	Partner	0226H0151: Call to discuss CODI tax modeling with Milbank, Clearlake, KPMG and Kirkland. with M. Manning (PwC) and L. Pervieux (PwC)	$1,396	1.00	$1,396.00
2/12/2026	George Yashou	Director	0226H0152: Meeting to discuss potential SALT implications of the proposed transaction with G. Yashou (PwC), J. Lee (PwC) and L. Lee (PwC)	$1,254	1.50	$1,881.00
2/12/2026	Leah Von Pervieux	Director	0226H0153: Call to discuss 1.1502-28 considerations for attribute write-down with M. Manning (PwC), J. Dodson (PwC), L. Pervieux (PwC) and P. Gough (PwC)	$1,254	1.30	$1,630.20
2/12/2026	Leah Von Pervieux	Director	0226H0154: Call to discuss CODI tax modeling with Milbank, Clearlake, KPMG and Kirkland. with M. Manning (PwC) and L. Pervieux (PwC)	$1,254	1.00	$1,254.00
2/12/2026	Leah Von Pervieux	Director	0226H0155: Research 1.1502-28 attribute reduction and assess stock basis impact	$1,254	2.50	$3,135.00
2/12/2026	Jeff Dodson	Senior Manager	0226H0156: Call to discuss 1.1502-28 considerations for attribute write-down with M. Manning (PwC), J. Dodson (PwC), L. Pervieux (PwC) and P. Gough (PwC)	$1,197	1.30	$1,556.10
2/12/2026	John Lee	Senior Manager	0226H0157: Meeting to discuss potential SALT implications of the proposed transaction with G. Yashou (PwC), J. Lee (PwC) and L. Lee (PwC)	$1,197	1.50	$1,795.50
2/12/2026	Lauren Lee	Senior Associate	0226H0158: Meeting to discuss potential SALT implications of the proposed transaction with G. Yashou (PwC), J. Lee (PwC) and L. Lee (PwC)	$999	1.50	$1,498.50
2/12/2026	Patrick Gough	Associate	0226H0159: Call to discuss 1.1502-28 considerations for attribute write-down with M. Manning (PwC), J. Dodson (PwC), L. Pervieux (PwC) and P. Gough (PwC)	$780	1.30	$1,014.00
2/12/2026	Patrick Gough	Associate	0226H0160: Update stock basis study for updated NOL amounts and 1.1502-28 fan out	$780	3.80	$2,964.00
2/13/2026	Matt Lamorena	Principal	0226H0161: Meeting to discuss setup of 1502-36 tax model with P. Gough (PwC), M. Manning (PwC), L. Pervieux (PwC), M. Lamorena (PwC), C. Miller (PwC) and J. Dodson (PwC)	$1,396	1.00	$1,396.00
2/13/2026	Matthew Manning	Partner	0226H0162: Meeting to discuss setup of 1502-36 tax model with P. Gough (PwC), M. Manning (PwC), L. Pervieux (PwC), M. Lamorena (PwC), C. Miller (PwC) and J. Dodson (PwC)	$1,396	1.00	$1,396.00
2/13/2026	George Yashou	Director	0226H0163: Review of structuring deck for SALT implications	$1,254	2.00	$2,508.00
2/13/2026	Leah Von Pervieux	Director	0226H0164: Discuss how to enter federal tax expense in stock basis study for -36 purposes with L. Pervieux (PwC) and P. Gough (PwC)	$1,254	0.20	$250.80
2/13/2026	Leah Von Pervieux	Director	0226H0165: Meeting to discuss setup of 1502-36 tax model with P. Gough (PwC), M. Manning (PwC), L. Pervieux (PwC), M. Lamorena (PwC), C. Miller (PwC) and J. Dodson (PwC)	$1,254	1.00	$1,254.00
2/13/2026	Leah Von Pervieux	Director	0226H0166: Review stock basis calculations and reports	$1,254	2.00	$2,508.00
2/13/2026	Carrie Miller	Senior Manager	0226H0167: Meeting to discuss setup of 1502-36 tax model with P. Gough (PwC), M. Manning (PwC), L. Pervieux (PwC), M. Lamorena (PwC), C. Miller (PwC) and J. Dodson (PwC)	$1,197	1.00	$1,197.00
2/13/2026	Jeff Dodson	Senior Manager	0226H0168: Discuss positive investment adjustment calculation and federal tax interplay with P. Gough (PwC) and J. Dodson (PwC)	$1,197	0.30	$359.10
2/13/2026	Jeff Dodson	Senior Manager	0226H0169: Meeting to discuss setup of 1502-36 tax model with P. Gough (PwC), M. Manning (PwC), L. Pervieux (PwC), M. Lamorena (PwC), C. Miller (PwC) and J. Dodson (PwC)	$1,197	1.00	$1,197.00
2/13/2026	Lauren Lee	Senior Associate	0226H0170: Draft SALT implications related to the steps of the transaction (1.5); create documentation process for file (1.0)	$999	2.50	$2,497.50

In re: United Site Services, Inc., et al., Case No. 25-23630

Exhibit C

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/13/2026	Aeron Tisdale	Associate	0226H0171: Discuss positive investment adjustment data entry for stock basis study with A. Tisdale (PwC) and P. Gough (PwC)	$780	0.10	$78.00
2/13/2026	Aeron Tisdale	Associate	0226H0172: Prepare positive investment adjustment support	$780	1.50	$1,170.00
2/13/2026	Aeron Tisdale	Associate	0226H0173: Prepare positive investment adjustment support (continued)	$780	1.50	$1,170.00
2/13/2026	Patrick Gough	Associate	0226H0174: Discuss how to enter federal tax expense in stock basis study for -36 purposes with L. Pervieux (PwC) and P. Gough (PwC)	$780	0.20	$156.00
2/13/2026	Patrick Gough	Associate	0226H0175: Discuss positive investment adjustment calculation and federal tax interplay with P. Gough (PwC) and J. Dodson (PwC)	$780	0.30	$234.00
2/13/2026	Patrick Gough	Associate	0226H0176: Discuss positive investment adjustment data entry for stock basis study with A. Tisdale (PwC) and P. Gough (PwC)	$780	0.10	$78.00
2/13/2026	Patrick Gough	Associate	0226H0177: Meeting to discuss setup of 1502-36 tax model with P. Gough (PwC), M. Manning (PwC), L. Pervieux (PwC), M. Lamorena (PwC), C. Miller (PwC) and J. Dodson (PwC)	$780	1.00	$780.00
2/15/2026	Matt Lamorena	Principal	0226H0178: Analyze and develop -36 model	$1,396	2.50	$3,490.00
2/16/2026	Miranda Polino	Senior Manager	0226H0179: Discuss 2025 TBBS with M. Manning, request 2025 BS from client	$1,197	0.40	$478.80
2/16/2026	Lauren Lee	Senior Associate	0226H0180: Draft SALT implications/notes related to the proposed steps	$999	0.50	$499.50
2/16/2026	Aeron Tisdale	Associate	0226H0181: Prepare positive investment adjustments in stock basis tool	$780	1.50	$1,170.00
2/16/2026	Patrick Gough	Associate	0226H0182: Edit positive adjustment inputs for a future 1.1502-36 analysis	$780	2.70	$2,106.00
2/17/2026	Matt Lamorena	Principal	0226H0183: Develop -36 ULR model	$1,396	2.00	$2,792.00
2/17/2026	George Yashou	Director	0226H0184: Analyze SALT impact to the structuring plan	$1,254	1.00	$1,254.00
2/17/2026	Miranda Polino	Senior Manager	0226H0185: Discuss prep of 2025 TBBS with team member	$1,197	0.20	$239.40
2/17/2026	Lauren Lee	Senior Associate	0226H0186: Draft SALT implication notes and review issues	$999	1.00	$999.00
2/17/2026	Javi Pardo	Associate	0226H0187: Prepare 2025 Tax Basis Balance Sheet	$780	1.40	$1,092.00
2/17/2026	Patrick Gough	Associate	0226H0188: Review positive investment adjustment data entries for 1.1502-36 analysis	$780	1.80	$1,404.00
2/18/2026	Nicole Gonzalez	Partner	0226H0189: Meeting to discuss SALT implications of the restructuring with G. Yashou (PwC), J. Lee (PwC), N. Gonzalez (PwC) and L. Lee (PwC)	$1,396	1.00	$1,396.00
2/18/2026	George Yashou	Director	0226H0190: Meeting to discuss SALT implications of the restructuring with G. Yashou (PwC), J. Lee (PwC), N. Gonzalez (PwC) and L. Lee (PwC)	$1,254	1.00	$1,254.00
2/18/2026	George Yashou	Director	0226H0191: Review of the updated structuring deck for SALT implications	$1,254	1.50	$1,881.00
2/18/2026	Leah Von Pervieux	Director	0226H0192: Review PIA report for tax basis analysis	$1,254	3.00	$3,762.00
2/18/2026	John Lee	Senior Manager	0226H0193: Meeting to discuss SALT implications of the restructuring with G. Yashou (PwC), J. Lee (PwC), N. Gonzalez (PwC) and L. Lee (PwC)	$1,197	1.00	$1,197.00
2/18/2026	Miranda Polino	Senior Manager	0226H0194: Analyze book balances from client balance sheet	$1,197	1.00	$1,197.00
2/18/2026	Lauren Lee	Senior Associate	0226H0195: Meeting to discuss SALT implications of the restructuring with G. Yashou (PwC), J. Lee (PwC), N. Gonzalez (PwC) and L. Lee (PwC)	$999	1.00	$999.00
2/18/2026	Javi Pardo	Associate	0226H0196: Prepare 2025 TBBS with updates	$780	3.40	$2,652.00
2/18/2026	Patrick Gough	Associate	0226H0197: Revise adjustments to the inputs for the 1.1502-36 model	$780	1.80	$1,404.00
2/19/2026	George Yashou	Director	0226H0198: Analyze SALT impact of structuring deck	$1,254	1.00	$1,254.00
2/19/2026	Leah Von Pervieux	Director	0226H0199: Review PIA tax expense updates and reporting	$1,254	4.00	$5,016.00
2/19/2026	Jeff Dodson	Senior Manager	0226H0200: Review and research net positive adjustment rules around net operating loss absorptions and federal tax adjustments as part of calculation review	$1,197	1.20	$1,436.40
2/19/2026	John Lee	Senior Manager	0226H0201: Meeting to discuss SALT implication of restructuring with J. Lee (PwC) and L. Lee (PwC)	$1,197	0.50	$598.50
2/19/2026	Lauren Lee	Senior Associate	0226H0202: Analyze SALT implications on deck	$999	1.00	$999.00
2/19/2026	Lauren Lee	Senior Associate	0226H0203: Meeting to discuss SALT implication of restructuring with J. Lee (PwC) and L. Lee (PwC)	$999	0.50	$499.50
2/19/2026	Javi Pardo	Associate	0226H0204: Update 2025 TBBS	$780	0.60	$468.00
2/19/2026	Patrick Gough	Associate	0226H0205: Continue to revise the positive investment adjustment inputs for the 1.1502-36 analysis	$780	3.60	$2,808.00
2/20/2026	Matthew Manning	Partner	0226H0206: Working session to review and work through stock basis and debt restructuring tax analysis with M. Manning (PwC) and L. Pervieux (PwC)	$1,396	1.10	$1,535.60
2/20/2026	Matthew Manning	Partner	0226H0207: Working session to review changes to stock basis with M. Manning (PwC) and L. Pervieux (PwC)	$1,396	2.30	$3,210.80

In re: United Site Services, Inc., et al., Case No. 25-23630

Exhibit C

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/20/2026	George Yashou	Director	0226H0208: Analyze SALT consequences to structuring deck	$1,254	1.50	$1,881.00
2/20/2026	Leah Von Pervieux	Director	0226H0209: Review PIA report and stock basis changes for 2025 estimates	$1,254	1.30	$1,630.20
2/20/2026	Leah Von Pervieux	Director	0226H0210: Working session to review and work through stock basis and debt restructuring tax analysis with M. Manning (PwC) and L. Pervieux (PwC)	$1,254	1.10	$1,379.40
2/20/2026	Leah Von Pervieux	Director	0226H0211: Working session to review changes to stock basis with M. Manning (PwC) and L. Pervieux (PwC)	$1,254	2.30	$2,884.20
2/20/2026	Carrie Miller	Senior Manager	0226H0212: Draft Treas. Reg. Sec. 1.1502-36 model with respect to the loss shares of Portable Holding Corporation	$1,197	1.80	$2,154.60
2/20/2026	Miranda Polino	Senior Manager	0226H0213: Review Javi's input of the book balance sheet into our TBBS template 9:20-10:20	$1,197	1.00	$1,197.00
2/20/2026	Patrick Gough	Associate	0226H0214: Finalize 1.1502-36 positive investment adjustment calculations	$780	3.80	$2,964.00
2/22/2026	Matt Lamorena	Principal	0226H0215: Analyze Develop -36 ULR model	$1,396	4.00	$5,584.00
2/23/2026	Matt Lamorena	Principal	0226H0216: Analyze Develop -36 ULR model (continued)	$1,396	1.50	$2,094.00
2/23/2026	Matthew Manning	Partner	0226H0217: Call with Russel K. (Milbank) to walk through the stock basis analysis and discuss basis matters with J. Dodson (PwC), M. Manning (PwC), L. Pervieux (PwC) and P. Gough (PwC)	$1,396	0.60	$837.60
2/23/2026	Matthew Manning	Partner	0226H0218: Discuss how certain state and local tax matters will impact federal treatment of the contemplated steps plan structure with L. Pervieux (PwC), M. Manning (PwC) and P. Gough (PwC)	$1,396	0.50	$698.00
2/23/2026	George Yashou	Director	0226H0219: Review structure deck for SALT implications including research	$1,254	2.00	$2,508.00
2/23/2026	Leah Von Pervieux	Director	0226H0220: Call with Russel K. (Milbank) to walk through the stock basis analysis and discuss basis matters with J. Dodson (PwC), M. Manning (PwC), L. Pervieux (PwC) and P. Gough (PwC)	$1,254	0.60	$752.40
2/23/2026	Leah Von Pervieux	Director	0226H0221: Discuss how certain state and local tax matters will impact federal treatment of the contemplated steps plan structure with L. Pervieux (PwC), M. Manning (PwC) and P. Gough (PwC)	$1,254	0.50	$627.00
2/23/2026	Leah Von Pervieux	Director	0226H0222: Organize USS Stock basis and PIA workpapers for the -36 analysis.	$1,254	0.50	$627.00
2/23/2026	Carrie Miller	Senior Manager	0226H0223: Draft Inputs for the Treas. Reg. Sec. 1.1502-36 model	$1,197	1.70	$2,034.90
2/23/2026	Jeff Dodson	Senior Manager	0226H0224: Call with Russel K. (Milbank) to walk through the stock basis analysis and discuss basis matteres with J. Dodson (PwC), M. Manning (PwC), L. Pervieux (PwC) and P. Gough (PwC)	$1,197	0.60	$718.20
2/23/2026	John Lee	Senior Manager	0226H0225: Discuss certain non-conforming state treatment of proposed steps plan with J. Lee (PwC) and P. Gough (PwC)	$1,197	0.60	$718.20
2/23/2026	John Lee	Senior Manager	0226H0226: Discuss certain non-conforming state treatment of proposed steps plan with J. Lee (PwC) and P. Gough (PwC)	$1,197	0.60	$718.20
2/23/2026	John Lee	Senior Manager	0226H0227: Review and update slide deck	$1,197	3.00	$3,591.00
2/23/2026	Patrick Gough	Associate	0226H0228: Call with Russel K. (Milbank) to walk through the stock basis analysis and discuss basis matters with J. Dodson (PwC), M. Manning (PwC), L. Pervieux (PwC) and P. Gough (PwC)	$780	0.60	$468.00
2/23/2026	Patrick Gough	Associate	0226H0229: Discuss how certain state and local tax matters will impact federal treatment of the contemplated steps plan structure with L. Pervieux (PwC), M. Manning (PwC) and P. Gough (PwC)	$780	0.50	$390.00
2/24/2026	George Yashou	Director	0226H0230: Review structure deck for SALT implications	$1,254	2.50	$3,135.00
2/24/2026	Jeff Dodson	Senior Manager	0226H0231: Review tax basis balance sheet questions for 1502-36 questions.	$1,197	0.80	$957.60
2/24/2026	John Lee	Senior Manager	0226H0232: Discuss certain non-conformity state items with federal team	$1,197	0.60	$718.20
2/24/2026	Shannon Holden	Associate	0226H0233: Continue stock basis analysis	$780	1.00	$780.00
2/24/2026	Shannon Holden	Associate	0226H0234: Prepare stock basis analysis	$780	4.00	$3,120.00
2/25/2026	Matt Lamorena	Principal	0226H0235: Meeting to discuss the Treas. Reg. Sec. 1.1502-36 model and follow up items needed for the model from the local team with M. Lamorena (PwC) and C. Miller (PwC)	$1,396	0.80	$1,116.80
2/25/2026	Matt Lamorena	Principal	0226H0236: Preparation of -36 unified loss rule model	$1,396	2.80	$3,908.80
2/25/2026	George Yashou	Director	0226H0237: Review structuring deck for SALT implications	$1,254	2.50	$3,135.00
2/25/2026	Leah Von Pervieux	Director	0226H0238: Respond to requests for clarification on the -36 analysis	$1,254	1.00	$1,254.00
2/25/2026	Leah Von Pervieux	Director	0226H0239: Review 163j allocation	$1,254	0.70	$877.80
2/25/2026	Carrie Miller	Senior Manager	0226H0240: Email Leah Von Pervieux (PwC) and the local team follow up questions as a result of discussion with M. Lamorena (PwC) for purposes of the Treas. Reg. Sec. 1.1502-36 model	$1,197	0.40	$478.80
2/25/2026	Carrie Miller	Senior Manager	0226H0241: Meeting to discuss the Treas. Reg. Sec. 1.1502-36 model and follow up items needed for the model from the local team with M. Lamorena (PwC) and C. Miller (PwC)	$1,197	0.80	$957.60

In re: United Site Services, Inc., et al., Case No. 25-23630

Exhibit C

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/25/2026	Carrie Miller	Senior Manager	0226H0242: Review the Treas. Reg. Sec. 1.1502-36 Model inputs and emailing team regarding the same	$1,197	0.50	$598.50
2/25/2026	John Lee	Senior Manager	0226H0243: Review and clean up slide deck	$1,197	0.70	$837.90
2/25/2026	Patrick Gough	Associate	0226H0244: Draft 163j carryforward schedule by entity for use in 1.1502-36 analysis	$780	2.10	$1,638.00
2/25/2026	Shannon Holden	Associate	0226H0245: Prepare stock basis analysis	$780	0.50	$390.00
2/26/2026	Matt Lamorena	Principal	0226H0246: Meeting to discuss information received from team and updates needed to the model with M. Lamorena (PwC) and C. Miller (PwC)	$1,396	1.00	$1,396.00
2/26/2026	Nicole Gonzalez	Partner	0226H0247: Review SALT implications of restructuring	$1,396	2.00	$2,792.00
2/26/2026	George Yashou	Director	0226H0248: Review structuring deck for SALT implications	$1,254	1.50	$1,881.00
2/26/2026	Carrie Miller	Senior Manager	0226H0249: Draft the Treas. Reg. Sec. 1.1502-36 model based on discussions with M. Lamorena (PwC) and updated information provided by L. Van Pervieux (PwC), P. Gough (PwC), and J. Dodson (PwC)	$1,197	4.00	$4,788.00
2/26/2026	Carrie Miller	Senior Manager	0226H0250: Meeting to discuss information received from team and updates needed to the model with M. Lamorena (PwC) and C. Miller (PwC)	$1,197	1.00	$1,197.00
2/26/2026	John Lee	Senior Manager	0226H0251: Update structure deck based on comments.	$1,197	0.70	$837.90
2/26/2026	Patrick Gough	Associate	0226H0252: Update stock basis and 1.1502-36 studies for new 2025 provision numbers	$780	2.50	$1,950.00
2/27/2026	Matt Lamorena	Principal	0226H0253: Meeting to discuss updates and questions about the Treas. Reg. Sec. 1.1502-36 model with M. Lamorena (PwC) and C. Miller (PwC)	$1,396	1.20	$1,675.20
2/27/2026	George Yashou	Director	0226H0254: Review structuring plan for SALT implications	$1,254	1.50	$1,881.00
2/27/2026	Carrie Miller	Senior Manager	0226H0255: Meeting to discuss updates and questions about the Treas. Reg. Sec. 1.1502-36 model with M. Lamorena (PwC) and C. Miller (PwC)	$1,197	1.20	$1,436.40
2/27/2026	Patrick Gough	Associate	0226H0256: Update stock basis study (including PIA, NOL, and 163(j) calcs) for the new 2025 Provision data	$780	3.90	$3,042.00
2/28/2026	Carrie Miller	Senior Manager	0226H0257: Draft the Treas. Reg. 1.1502-36 model for Matt's comments - assumptions and formula updates	$1,197	1.30	$1,556.10
2/28/2026	Carrie Miller	Senior Manager	0226H0258: Draft the Treas. Reg. 1.1502-36 model for Matt's comments - stock basis restoration and conformity limitation	$1,197	3.20	$3,830.40
2/28/2026	Carrie Miller	Senior Manager	0226H0259: Update the Treas. Reg. Sec. 1.1502-36 model for the ELA updates per M. Lamorena (PwC)	$1,197	0.20	$239.40
2/28/2026	Miranda Polino	Senior Manager	0226H0260: Prepare 2025 TBBS file	$1,197	1.50	$1,795.50
2/28/2026	Javi Pardo	Associate	0226H0261: Update 2025 TBBS Deferred Balances import and linking	$780	3.20	$2,496.00
3/1/2026	Matt Lamorena	Principal	0326H0262: Analyze Preparation of -36 unified loss rule model	$1,396	3.20	$4,467.20
3/2/2026	Matt Lamorena	Principal	0326H0263: Analyze Preparation of -36 unified loss rule model	$1,396	3.20	$4,467.20
3/2/2026	Matt Lamorena	Principal	0326H0264: Meeting to discuss the Treas. Reg. Sec. 1.1502-36 model and next steps for updates with M. Lamorena (PwC) and C. Miller (PwC)	$1,396	0.80	$1,116.80
3/2/2026	Leah Von Pervieux	Director	0326H0265: Coordinate -36(d) analysis questions	$1,254	0.50	$627.00
3/2/2026	Carrie Miller	Senior Manager	0326H0266: Meeting to discuss the Treas. Reg. Sec. 1.1502-36 model and next steps for updates with M. Lamorena (PwC) and C. Miller (PwC)	$1,197	0.80	$957.60
3/2/2026	Carrie Miller	Senior Manager	0326H0267: Update the Treas. Reg. Sec. 1.1502-36 Model per discussion with M. Lamorena (PwC).	$1,197	2.30	$2,753.10
3/2/2026	Miranda Polino	Senior Manager	0326H0268: Prepare 2025 TBBS updates/review	$1,197	0.30	$359.10
3/2/2026	Lauren Lee	Senior Associate	0326H0269: Document SALT implications levels of review	$999	0.50	$499.50
3/2/2026	Javi Pardo	Associate	0326H0270: Prepare 2025 TBBS updates/review	$780	1.20	$936.00
3/3/2026	Matt Lamorena	Principal	0326H0271: Meeting to discuss the Treas. Reg. Sec. 1.1502-36(c) and -36(d) attribute reduction amount portions of the model for updates with M. Lamorena (PwC) and C. Miller (PwC)	$1,396	1.10	$1,535.60
3/3/2026	Matt Lamorena	Principal	0326H0272: Meeting to discuss the Treas. Reg. Sec. 1.1502-36(d) category A - D attribute reduction and stock basis restorations with M. Lamorena (PwC) and C. Miller (PwC)	$1,396	1.20	$1,675.20
3/3/2026	Matthew Manning	Partner	0326H0273: Analyze Review of tax modeling under TR Sec. 1.1502-36(c)	$1,396	3.10	$4,327.60
3/3/2026	Carrie Miller	Senior Manager	0326H0274: Draft the stock basis recovery portion of the Treas. Reg. Sec. 1.1502-36 model per discussions with M. Lamorena (PwC)	$1,197	1.60	$1,915.20
3/3/2026	Carrie Miller	Senior Manager	0326H0275: Meeting to discuss the Treas. Reg. Sec. 1.1502-36(c) and -36(d) attribute reduction amount portions of the model for updates with M. Lamorena (PwC) and C. Miller (PwC)	$1,197	1.10	$1,316.70
3/3/2026	Carrie Miller	Senior Manager	0326H0276: Meeting to discuss the Treas. Reg. Sec. 1.1502-36(d) category A - D attribute reduction and stock basis restorations with M. Lamorena (PwC) and C. Miller (PwC)	$1,197	1.20	$1,436.40

In re: United Site Services, Inc., et al., Case No. 25-23630

Exhibit C

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
3/3/2026	Carrie Miller	Senior Manager	0326H0277: Update the Treas. Reg. sec. 1.1502-36(c) and -36(d) category reduction portions of the model per discussions with M. Lamorena (PwC)	$1,197	0.80	$957.60
3/3/2026	Carrie Miller	Senior Manager	0326H0278: Update the Treas. Reg. Sec. 1.1502-36(d) attribute reduction portion of the model.	$1,197	3.20	$3,830.40
3/3/2026	Jeff Dodson	Senior Manager	0326H0279: Develop and communicate input needed for unified loss rule calculation	$1,197	0.30	$359.10
Subtotal - Tax Restructuring Services					***356.20***	***$388,189.90***

In re: United Site Services, Inc., et al., Case No. 25-23630

Exhibit C

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
CA Sales & Use Tax Services						
2/7/2026	Charles Shirley	Partner	0226H0001: Review and provide comments on technical writeup regarding CA sales and use tax matters	$987	1.50	$1,480.50
2/7/2026	Miranda Polino	Senior Manager	0226H0002: Discuss CA S&U tax matters with C. Shirley (PwC) and R. Schreiter (PwC) via chat, and organize executed contracts in TaxDocs	$704	0.50	$352.00
2/8/2026	Charles Shirley	Partner	0226H0003: Review updated and revised technical writeup regarding CA sales and use tax matters	$987	0.50	$493.50
2/9/2026	Charles Shirley	Partner	0226H0004: Meeting with client, lender group and attorneys to discuss status of CA SUT audit with C. Shirley (PwC), M. Polino (PwC) and R. Schreiter (PwC)	$987	1.00	$987.00
2/9/2026	Reed Schreiter	Director	0226H0005: Correspondence with client regarding CA SUT audit matters	$782	0.50	$391.00
2/9/2026	Reed Schreiter	Director	0226H0006: Meeting with client, lender group and attorneys to discuss status of CA SUT audit with C. Shirley (PwC), M. Polino (PwC) and R. Schreiter (PwC)	$782	1.00	$782.00
2/9/2026	Reed Schreiter	Director	0226H0007: Meeting with PwC team to discuss status of CA SUT audit and bankruptcy considerations	$782	1.00	$782.00
2/9/2026	Miranda Polino	Senior Manager	0226H0008: Meeting with client, lender group and attorneys to discuss status of CA SUT audit with C. Shirley (PwC), M. Polino (PwC) and R. Schreiter (PwC)	$704	1.00	$704.00
2/13/2026	Charles Shirley	Partner	0226H0009: Meeting with R. Kestenbaum (Milbank) to discuss CA SUT audit matters	$987	0.50	$493.50
2/13/2026	Reed Schreiter	Director	0226H0010: Meeting with R. Kestenbaum (Milbank) to discuss CA SUT audit matters	$782	0.50	$391.00
2/20/2026	Charles Shirley	Partner	0226H0011: Meeting with USS team and counsel regarding CA proof of claim, next steps in CA SUT audit, and working with lender counsel with C. Shirley (PwC) and R. Schreiter (PwC)	$987	1.00	$987.00
2/20/2026	Reed Schreiter	Director	0226H0012: Meeting with USS team and counsel regarding CA proof of claim, next steps in CA SUT audit, and working with lender counsel with C. Shirley (PwC) and R. Schreiter (PwC)	$782	1.00	$782.00
2/20/2026	Reed Schreiter	Director	0226H0013: Review proof of claim filed by CDTFA (0.5); review CDTFA bankruptcy procedures and prep for call with client to discuss (0.5)	$782	1.00	$782.00
2/23/2026	Charles Shirley	Partner	0226H0014: Meeting with client and lenders advisors regarding CA sales and use tax matters with R. Schreiter (PwC) and C. Shirley (PwC)	$987	1.00	$987.00
2/23/2026	Reed Schreiter	Director	0226H0015: Meeting with client and lenders advisors regarding CA sales and use tax matters with R. Schreiter (PwC) and C. Shirley (PwC)	$782	1.00	$782.00
2/26/2026	Charles Shirley	Partner	0226H0016: Meeting with client and CA counsel to discuss status of CA SUT audit with C. Shirley (PwC) and R. Schreiter (PwC)	$987	0.50	$493.50
2/26/2026	Reed Schreiter	Director	0226H0017: Meeting with client and CA counsel to discuss status of CA SUT audit with C. Shirley (PwC) and R. Schreiter (PwC)	$782	0.50	$391.00
3/2/2026	Reed Schreiter	Director	0326H0018: Meeting with client and counsel to discuss CA SUT audit matter	$782	0.50	$391.00
3/3/2026	Reed Schreiter	Director	0326H0019: Meeting with USS team, Pillsbury, and Clearlake to discuss CA SUT audit matters	$782	0.50	$391.00
Subtotal - CA Sales & Use Tax Services					***15.00***	***$12,843.00***
Subtotal - Hours and Compensation - Hourly Services					**371.20**	**$401,032.90**

In re: United Site Services, Inc., et al., Case No. 25-23630

Exhibit C

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
Bankruptcy Compliance Services						
Retention Applications						
12/29/2025	Thalia Cody	Director	1225H1001: Preparing PwC US Tax retention papers including application, declaration, and proposed order	$600	3.50	$2,100.00
12/30/2025	Thalia Cody	Director	1225H1002: Continue preparing PwC US Tax retention papers including application, declaration, and proposed order	$600	1.50	$900.00
12/30/2025	Thalia Cody	Director	1225H1003: Correspondence with Debtors' counsel (Milbank) regarding PwC retention papers	$600	0.10	$60.00
1/2/2026	Chris Lewis	Senior Manager	0126H1004: Preparing schedules to PwC US Tax retention declaration	$525	1.20	$630.00
1/19/2026	Thalia Cody	Director	0126H1005: Review and prepare responses to UST comments to PwC US Tax retention application	$600	3.00	$1,800.00
1/21/2026	Thalia Cody	Director	0126H1006: Draft supplemental declaration in support of PwC US Tax retention application	$600	0.80	$480.00
1/21/2026	Thalia Cody	Director	0126H1007: Prepare revised proposed order regarding PwC US Tax retention application based on UST comments	$600	0.50	$300.00
1/22/2026	Chris Lewis	Senior Manager	0126H1008: Preparing schedules to PwC US Tax supplemental retention declaration	$525	0.60	$315.00
1/22/2026	Chris Lewis	Senior Manager	0126H1009: Review and revise supplemental declaration in support of PwC US Tax retention application	$525	0.40	$210.00
1/23/2026	Chris Lewis	Senior Manager	0126H1010: Further review and revise supplemental declaration in support of PwC US Tax retention application	$525	0.40	$210.00
1/23/2026	Thalia Cody	Director	0126H1011: Further review and revise supplemental declaration in support of PwC US Tax retention application	$600	0.20	$120.00
1/23/2026	Chris Lewis	Senior Manager	0126H1012: Prepare Pillowtex analysis for PwC US Tax	$525	2.00	$1,050.00
1/27/2026	Chris Lewis	Senior Manager	0126H1013: Continue to prepare Pillowtex analysis for PwC US Tax	$525	1.00	$525.00
1/27/2026	Thalia Cody	Director	0126H1014: Revise responses to UST comments to PwC US Tax retention application	$600	0.60	$360.00
1/29/2026	Thalia Cody	Director	0126H1014: Correspondence with Debtors' counsel (Milbank) regarding response to UST comments to PwC retention papers	$600	0.10	$60.00
1/29/2026	Thalia Cody	Director	0126H1016: Update revised proposed order regarding PwC US Tax retention application based on UST comments	$600	0.30	$180.00
1/29/2026	Thalia Cody	Director	0126H1017: Correspondence with Debtors' counsel (Milbank) regarding responses to UST comments to PwC US Taxretention papers	$600	0.10	$60.00
1/30/2026	Thalia Cody	Director	0126H1018: Further update revised proposed order regarding PwC US Tax retention application based on UST comments	$600	0.20	$120.00
1/30/2026	Thalia Cody	Director	0126H1019: Correspondence with Debtors' counsel (Milbank) regarding responses to UST comments to PwC US Tax retention papers	$600	0.10	$60.00
2/2/2026	Thalia Cody	Director	0226H1020: Prepare and coordinate file of supplemental declaration in support of PwC US Tax retention application	$600	1.00	$600.00
Subtotal - Retention Applications					***17.60***	***$10,140.00***
Subtotal - Hours and Compensation - Bankruptcy Compliance Services					**17.60**	**$10,140.00**
Total - Hours and Compensation Sought					**388.80**	**$411,172.90**

EXHIBIT D

UNITED STATES BANKRUPTCY C
FOR THE DISTRICT OF NEW JERSE

Order Filed on February 2, 2026
by Clerk
U.S. Bankruptcy Court
District of New Jersey

In re

UNITED SITE SERVICES, INC. *et al.*,[1]

Debtors.

Case No. 25-23630 (MBK)

Chapter 11

(Jointly Administered)

ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF PWC US TAX LLP AS TAX SERVICES PROVIDER TO THE DEBTORS, EFFECTIVE AS OF THE PETITION DATE

The relief set forth on the following pages, numbered three (3) through eight (8), is **ORDERED**.

DATED: February 2, 2026

Honorable Michael B. Kaplan
United States Bankruptcy Judge

[1] The last four digits of the tax identification number of United Site Services, Inc. are 3387. A complete list of the Debtors in these chapter 11 cases (the "**Chapter 11 Cases**"), with each one's tax identification number, principal office address and former names and trade names, is available on the website of the Debtors' noticing agent at www.veritaglobal.net/USS. The location of the principal place of business of United Site Services, Inc., and the Debtors' service address for these Chapter 11 Cases is 118 Flanders Road, Suite 1000, Westborough, MA 01581.

25236302602020000000000005

Caption in compliance with D.N.J. LBR 9004-1(b)

MILBANK LLP
Dennis F. Dunne (admitted *pro hac vice*)
Samuel A. Khalil (admitted *pro hac vice*)
Matthew Brod (admitted *pro hac vice*
Lauren C. Doyle (admitted *pro hac vice*)
Benjamin M. Schak (admitted *pro hac vice*)
55 Hudson Yards
New York, NY 10001
Telephone: 1 (212) 530-5000
DDunne@Milbank.com
SKhalil@Milbank.com
MBrod@Milbank.com
LDoyle@Milbank.com
BSchak@Milbank.com

- and -

COLE SCHOTZ P.C.
Michael D. Sirota
Felice R. Yudkin
Daniel J. Harris
Court Plaza North, 25 Main Street
Hackensack, NJ 07601
Telephone: 1 (201) 489-3000
MSirota@coleschotz.com
FYudkin@coleschotz.com
DHarris@coleschotz.com

Co-Counsel to the Debtors
and Debtors in Possession

Upon the application (the "**Application**") of the above-captioned debtors (collectively, the "**Debtors**") for entry of an order (this "**Order**") authorizing the Debtors to employ and retain PwC US Tax LLP ("**PwC US Tax**") as tax services provider to the Debtors, effective as of the Petition Date; and the Court having jurisdiction to decide the Application and to enter this Order pursuant to 28 U.S.C. § 1334; and these Chapter 11 Cases having been referred to this Court by standing order of the U.S. District Court for the District of New Jersey; and consideration of the Application being a core proceeding pursuant to 28 U.S.C. § 157(b) upon which this Court may enter a final order consistent with Article III of the U.S. Constitution; and venue being proper in the Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been provided, such that no other or further notice is required or necessary under the circumstances; and the Court having determined that the legal and factual bases set forth in the Application and in the record establish just cause for entry of this Order; it is hereby **ORDERED** that:

1. The Application is **GRANTED** as set forth herein.

2. The Debtors are authorized, pursuant to sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016(a) and Local Rule 2014-1 and 2016-1, to employ and retain PwC US Tax as tax services provider to the Debtors, effective as of the Petition Date, in accordance with the terms and conditions set forth in the Engagement Letter, as limited and modified by this Order.

3. The terms and conditions of PwC US Tax's employment as provided in the Engagement Letter, including, all annexes and exhibits thereto are hereby approved, as modified by this Order. Further, the Fee and Expense Structure is approved, and PwC US Tax shall be compensated and reimbursed subject to sections 330 and 331 of the Bankruptcy Code in accordance with the terms of the Engagement Letter, subject to Court approval and as modified by this Order.

4. PwC US Tax shall file interim and final fee applications for allowance of compensation and reimbursement of expenses pursuant to and in accordance with the procedures

set forth in sections 330 and 331 of the Bankruptcy Code, any applicable provisions of the Bankruptcy Rules, the Local Rules as may then be applicable including D.N.J. LBR-2016-1(e), any case-specific fee protocols established by the Court, and any order establishing procedures for interim compensation and reimbursement of expenses for professionals entered by this Court.

5. PwC US Tax shall include in its interim and final fee applications (a) a narrative summarizing each project category and the services rendered under each project category; (b) as an exhibit to each fee application that PwC US Tax files in these Chapter 11 cases, a summary, by project category of services rendered to the Debtors, identifying each professional rendering services the number of hours expended by each professional, and the amount of compensation requested with respect to the services rendered, and (c) reasonably detailed records of time, in half hour (0.50) increments for fixed fee engagements and one-tenth of an hour (0.1) increments for hourly engagements, describing the services rendered by each professional and the amount of time spent on each date.

6. Solely as to any fixed fee compensation requests, and subject to paragraph 8 herein: (a) PwC US Tax shall be excused from keeping time records in tenth of an hour (0.1) increments and instead shall keep records in half-hour (0.5) increments; and (b) any objections related to any fixed fee compensation shall be subject only to the standard of review set forth in section 328 of the Bankruptcy Code and shall not be subject to the standard of review in section 330 of the Bankruptcy Code or any other standard of review. All hourly engagements shall be subject to the standard of review under section 330 of the Bankruptcy Code.

7. Notwithstanding any provisions to the contrary in this Order, the U.S. Trustee and the Court shall retain the right and be entitled to object to PwC LLP's fees and expenses for both fixed fee engagements and hourly engagements based on the reasonableness standard provided for in section 330 of the Bankruptcy Code and the Court retains jurisdiction to consider such objection or response by the U.S. Trustee to PwC LLP's fees and expenses for both fixed fee engagements and hourly engagements pursuant to section 330 of the Bankruptcy Code. Accordingly, nothing

in this Order or the record shall constitute a finding of fact or conclusion of law binding on the U.S. Trustee, on appeal or otherwise, with respect to the reasonableness of PwC LLP's compensation, fees, and expenses. This Order and the record relating to this Court's consideration of the Application shall not prejudice or otherwise affect the rights of the U.S. Trustee to challenge the reasonableness of PwC LLP's compensation, fees, and expenses under the standard set forth in the preceding sentence. Accordingly, nothing in this Order or such record shall constitute a finding of fact or conclusion of law binding the U.S. Trustee, on appeal or otherwise, with respect to the reasonableness of PwC LLP's fees, compensation, and reimbursement requests.

8. If the Debtors request and PwC US Tax agrees to provide additional services, PwC US Tax and the Debtors may enter into statements of work or amendments with respect to the Engagement Letter or additional agreements. Any additional agreements, statements of work, or amendments will be filed with the Court and served on the applicable notice parties, and, absent any objections filed within fourteen (14) days after the filing and service of such supplemental declaration, PwC US Tax's employment and retention, including as to the additional agreements, statements of work, amendments, and/or services, shall continue as authorized pursuant to this Order.

9. Prior to any increases in the disclosed hourly rates for any PwC US Tax professional providing services in these cases, PwC US Tax shall file a supplemental declaration with this Court, providing ten (10) business days' notice to the Debtors, the U.S. Trustee and any statutory committees appointed in these cases. All parties in interest retain all rights to object to any rate increase on all grounds including, but not limited to, the reasonableness standard provided for in section 330 of the Bankruptcy Code, and the Court retains the right to review any rate increase pursuant to section 330 of the Bankruptcy Code.

10. The Indemnification Provisions set forth in the Application, Manning Declaration and/or Engagement Letter are approved, subject during the pendency of these cases to the following conditions:

a. Neither PwC US Tax nor its partners, principals, members, and employees of PwC US Tax (the "PwC US Tax Parties") shall be entitled to indemnification, contribution, or reimbursement set forth in the Engagement Letter unless such indemnification, contribution, or reimbursement is approved by this Court;

b. Notwithstanding subparagraph (a) above or any provision of the Engagement Letter to the contrary, the Debtors shall have no obligation to indemnify PwC US Tax Parties, or provide contribution or reimbursement to PwC US Tax Parties , for any claim or expense that is either: (i) judicially determined (the determination having become final) to have arisen from PwC US Tax Parties 's gross negligence, actual fraud, willful misconduct, bad faith or self-dealing to which the Debtors have not consented; (ii) for a contractual dispute in which the Debtors allege breach of PwC US Tax's obligations under the Engagement Letter (including the Indemnification Agreement), unless the Court determines that indemnification, contribution or reimbursement would be permissible pursuant to *In re United Artists Theatre Co*., 315 F.3d 217 (3d Cir. 2003); or (iii) settled without the Debtors' consent 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, to be a claim or expense for which PwC US Tax Parties should not receive indemnity, contribution or reimbursement under the terms of the Engagement Letter as modified by this Order; and

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

11. Any limitation of liability provisions set forth in the Engagement Letter, or otherwise, is eliminated for the duration of these Chapter 11 Cases.

12. PwC US Tax (i) shall only bill 50% for non-working travel; (ii) shall not seek the reimbursement of any fees or costs, including attorney fees and costs, arising from the defense of any objections to any of PwC US Tax's fee applications in these Chapter 11 Cases; and provide any and all monthly fee statements, interim fee applications, and final fee applications in "EXCEL" format to the U.S. Trustee.

13. In the event that, during the pendency of these cases, PwC US Tax seeks reimbursement for any attorneys' fees and/or expenses, the invoices and supporting time records from such attorneys, appropriately redacted to preserve applicable privileges, shall be billed in one-tenth hour increments and shall be included in PwC US Tax's fee applications, both interim and final, and such invoices and time records shall be in compliance with the Local Rules, the U.S. Trustee Guidelines, and approval of the Court under the standards of sections 330 and 331 of the Bankruptcy Code, without regard to whether such attorney has been retained under section 327 of the Bankruptcy Code and without regard to whether such attorney's services satisfy section 330(a)(3)(C) of the Bankruptcy Code. Notwithstanding the foregoing, PwC US Tax shall only be reimbursed for any legal fees incurred in connection with these Chapter 11 Cases to the extent permitted under applicable law. All rights are reserved to permit objection to any request for reimbursement of expenses, including but not limited to any request for the reimbursement of legal fees of PwC US Tax's independent counsel.

14. Notwithstanding anything in the Application, the Manning Declaration, and/or the Engagement Letter to the contrary: (a) PwC US Tax shall, to the extent that PwC US Tax uses the services of independent contractors or subcontractors who are not subsidiaries of or otherwise affiliated with PwC US Tax (collectively, the "**Contractors**") in these cases, (i) pass through the cost of such Contractors to the Debtors at the same rate that PwC US Tax pays the Contractors, (ii) seek reimbursement for actual costs only, (iii) ensure that the Contractors perform the conflicts check required by Bankruptcy Rule 2014; (iv) file such disclosures required by Bankruptcy Rule

2014 with the Court; and (v) attach any such Contractor invoices to its monthly fee statements, interim fee applications and/or final fee applications filed in these cases.

15. Notwithstanding anything to the contrary in the Application, the Manning Declaration, and/or the Engagement Letter, termination of PwC US Tax's retention shall only commence upon entry of an order by this Court terminating PwC US Tax's retention.

16. Notwithstanding anything in the Application, the Manning Declaration, and/or the Engagement Letter to the contrary, during the pendency of these bankruptcy cases, the Debtors are not authorized to replenish PwC US Tax's retainer.

17. Notwithstanding anything in the Application, the Manning Declaration, and/or the Engagement Letter to the contrary, payment of invoices shall only be made to PwC US Tax after entry of an order of the Court approving compensation to PwC US Tax or pursuant to any order establishing procedures for interim compensation and reimbursement of expenses for professionals entered by this Court.

18. PwC US Tax will use its best efforts to avoid any unnecessary duplication of services provided by any of the Debtors' other professionals in these Chapter 11 Cases.

19. To the extent that this Order is inconsistent with the Application, the Engagement Letter, or the Manning Declaration, the provisions of this Order shall govern.

20. The Debtors and their agents are authorized to take all steps necessary or appropriate to carry out this Order.

21. Notwithstanding any provision to the contrary in the Application, the Engagement Letter, or the Manning Declaration, the Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

22. For the avoidance of doubt, during the pendency of these Chapter 11 Cases, any provision of the Engagement Letter that provides for mediation or arbitration shall not be applicable unless this Court lacks or declines to exercise jurisdiction.