UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re PECF USS Intermediate Holding II Corporation[1]	Applicant: PricewaterhouseCoopers 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/ John D. Wood
John D. Wood, Partner
PricewaterhouseCoopers 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.

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SECTION I
FEE SUMMARY

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

Fee Total:	$376,591.80
Disbursement Total:	$0.00
Total Fees Plus Disbursements:	$376,591.80

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
Fixed Fee Services		
2025 Audit Services	629.00	$175,000.00
Subtotal - Hours and Compensation - Fixed Fee Services	***629.00***	***$175,000.00***
Hourly Services		
Incremental Audit Procedures	214.00	$193,026.80
Subtotal - Hours and Compensation - Hourly Services	***214.00***	***$193,026.80***
Bankruptcy Compliance Services		
Retention Applications	14.60	$8,565.00
Subtotal - Hours and Compensation - Bankruptcy Compliance Services	***14.60***	***$8,565.00***
Total - Hours and Compensation Sought	**857.60**	**$376,591.80**

Summary of Hours and Compensation by Project Category and Professional (Fixed Fee Services):

Project Category and Professional	Position	Hours	Total Compensation
Fixed Fee Services			
2025 Audit Services			
John Wood	Partner	33.50	
Don Holmes	Partner	1.00	
Lela Patrik	Principal	1.50	
Renton Squires	Partner	1.50	
Gor Sardarian	Senior Manager	5.50	
Kazuko Prock	Senior Manager	18.50	
Mark Evans	Senior Manager	39.50	
Miranda Polino	Senior Manager	0.50	
Donovan James	Manager	75.50	
Christian Miller	Senior Associate	3.00	
Katherine Shen	Senior Associate	5.00	
Ryan Eckert	Senior Associate	235.50	
Brad Magness	Associate	7.00	
Javi Pardo	Associate	4.00	
Margaux Forget	Associate	16.50	
Zoe White	Associate	135.00	
John Bolger	Intern	46.00	
Subtotal - 2025 Audit Services		***629.00***	***$175,000.00***
Subtotal - Hours and Compensation - Fixed Fee Services		**629.00**	**$175,000.00**

Summary of Hours and Compensation by Project Category and Professional (Hourly Services):

Project Category and Professional	Position	Rate	Hours	Total Compensation
Hourly Services				
Incremental Audit Procedures				
Don Holmes	Partner	$1,094	2.50	$2,735.00
John Wood	Partner	$1,094	19.40	$21,223.60
Renton Squires	Partner	$1,346	0.50	$673.00
Rob Swartz	Partner	$1,321	20.40	$26,948.40
Scott Feely	Partner	$1,572	1.50	$2,358.00
Nathalia Ashworth	Managing Director	$1,249	1.30	$1,623.70
Shawn Cortese	Managing Director	$1,485	2.90	$4,306.50
Gor Sardarian	Senior Manager	$971	1.00	$971.00
Mark Evans	Senior Manager	$511	12.40	$6,336.40
Matt Foley	Senior Manager	$999	53.90	$53,846.10
Brett Staudinger	Manager	$876	48.80	$42,748.80
Donovan James	Manager	$461	2.90	$1,336.90
Grace Kelley	Manager	$876	15.30	$13,402.80
Katherine Shen	Senior Associate	$703	0.50	$351.50
Ryan Eckert	Senior Associate	$357	2.90	$1,035.30
Maddie Pearson	Associate	$499	24.90	$12,425.10
Zoe White	Associate	$243	2.90	$704.70
Subtotal - Incremental Audit Procedures			***214.00***	***$193,026.80***
Subtotal - Hours and Compensation - Hourly Services			**214.00**	**$193,026.80**
Bankruptcy Compliance Services				
Retention Applications				
Thalia Cody	Director	$600	12.00	$7,200.00
Chris Lewis	Senior Manager	$525	2.60	$1,365.00
Subtotal - Retention Applications			***14.60***	***$8,565.00***
Subtotal - Hours and Compensation - Bankruptcy Compliance Services			**14.60**	**$8,565.00**
Total - Hours and Compensation Sought			**228.60**	**$201,591.80**

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 F**.

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. 25-23631 (MBK) Chapter 11 (Jointly Administered)

FINAL FEE APPLICATION OF PRICEWATERHOUSECOOPERS LLP AS AUDIT 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

PricewaterhouseCoopers LLP ("PwC LLP"), as audit 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 $376,591.80 for compensation earned by PwC LLP 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 LLP 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 LLP 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 LLP 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 LLP

7. On January 6, 2026, the Debtors filed the *Debtors' Application for Entry of an Order Authorizing the Retention and Employment of PricewaterhouseCoopers LLP as Audit Services Provider to the Debtors, Effective as of the Petition Date* [Docket No. 140] (the "Retention Application").

8. On February 2, 2026, PwC LLP filed the *Supplemental Declaration of John D. Wood in Support of Debtors' Application for Entry of an Order Authorizing the Retention and Employment of PricewaterhouseCoopers LLP as Audit Services Provider to the Debtors, Effective as of the Petition Date* [Docket No. 254].

9. On February 2, 2026, the Court entered the *Order Authorizing the Retention and Employment of PricewaterhouseCoopers LLP as Audit Services Provider to the Debtors, Effective as of the Petition Date* [Docket No. 256] (the "Retention Order").

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

Summaries of Compensation and Expenses Requested Herein

11. 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 $376,591.80 in fees during the Final Compensation Period in connection with all engagements.

Fixed Fee Engagements:

Exhibit B: Summary of the name and position of each professional and cumulative hours worked by each professional for all fixed fee engagements during the Final Compensation Period. As reflected on **Exhibit B**, PwC incurred $175,000.00 in fees during the Final Compensation Period in connection with its fixed fee engagements.

Exhibit C: Daily activity description and time associated with each professional activity for all fixed fee engagements during the Final Compensation Period.

Hourly Engagements and Bankruptcy Compliance Services:

Exhibit D: 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 D**, PwC incurred $193,026.80 in fees during the Final Compensation Period in connection with hourly engagements (including bankruptcy compliance services).

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

Retention Order:

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

Relief Requested

12. PwC LLP 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 LLP 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 $376,591.80, and (b) 100% of the $0.00 of necessary expenses incurred by PwC LLP during the Final Compensation Period in connection with its services to the Debtors.

Summary of Professional Services Rendered During the Compensation Period

13. During the Final Compensation Period, PwC LLP's professionals expended a total of 857.60 hours in connection with these Chapter 11 Cases, including 629.00 hours for fixed fee engagements and 228.60 hours for hourly fee engagements, which resulted in a blended hourly billing rate for professionals (solely for hourly fee engagements) of approximately $881.85. All services for which PwC LLP is requesting compensation were performed for or on behalf of the Debtors. The services rendered by PwC LLP 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** and **Exhibit D**.

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

(a) **2025 Audit**.

Total Hours: 629.00, Total Fees: $175,000.00

During the Final Compensation Period, PwC LLP professionals performed work in connection with audit of the consolidated financial statements of PECF USS Intermediate Holding III Corporation ("PECF USS") which comprise the consolidated balance sheet (debtor-in-possession) at December 31, 2025 and related consolidated statements of operations and comprehensive loss (debtor-in-possession) shareholders' equity (debtor-in-possession) and cash flow (debtor-in-possession) for the year then ending.

(b) **Incremental Audit Procedures**.

Total Hours: 214.00, Total Fees: $193,026.80

During the Final Compensation Period, PwC LLP professionals performed certain incremental work related to the 2025 audit required as a result of the Debtors' reorganization. Such services include, but are not limited to, review and analysis of bankruptcy-related filings and transaction documents for accounting impacts, assessment of the accounting and financial reporting implications of chapter 11 events, research of applicable accounting guidance, participation in meetings with management and restructuring professionals, preparation of memoranda and summaries, and performance of targeted audit procedures to reconcile and evaluate bankruptcy-related disclosures and balances.

(c) **Bankruptcy Compliance Services**.

Total Hours: 14.60, Total Fees: $8,565.00

PwC LLP 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 audit engagement and necessary to comply with the Bankruptcy Code, Bankruptcy Rules, and Local Rules.

Summary of Expenses Incurred

15. PwC LLP does not seek reimbursement of expenses during the Final Compensation Period.

Allowance of Compensation

16. The professional time expended by PwC LLP, 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 LLP'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).

17. 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).

18. The reasonable value of the services rendered by PwC LLP to the Debtors during the Final Compensation Period is $376,591.80. The fixed fees and hourly rates reflected on the attached exhibits are PwC LLP's customary rates for work of this nature. The professional services performed by PwC LLP 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.

19. 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

20. Although PwC LLP 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 LLP 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

21. To the best of its knowledge, PwC LLP 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 LLP believes that such deviations are not material and respectfully requests that such requirements be waived.

WHEREFORE, PwC LLP 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 audit services provider to the Debtors during the Final Compensation Period in the sum of $376,591.80, 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

PRICEWATERHOUSECOOPERS LLP

By: */s/ John D. Wood*

John D. Wood, Partner
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Boston, Massachusetts 02210
Tel: +1 (617) 530 5000
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Audit Services Provider to the Debtors

EXHIBIT A

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

PricewaterhouseCoopers LLP

Summary by Billing Category and Project Category

Billing Category and Project Category	Hours	Total Compensation
Fixed Fee Services		
2025 Audit Services	629.00	$175,000.00
Subtotal - Hours and Compensation - Fixed Fee Services	***629.00***	***$175,000.00***
Hourly Services		
Incremental Audit Procedures	214.00	$193,026.80
Subtotal - Hours and Compensation - Hourly Services	***214.00***	***$193,026.80***
Bankruptcy Compliance Services		
Retention Applications	14.60	$8,565.00
Subtotal - Hours and Compensation - Bankruptcy Compliance Services	***14.60***	***$8,565.00***
Total - Hours and Compensation Sought	**857.60**	**$376,591.80**

EXHIBIT B

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

PricewaterhouseCoopers LLP

Summary of Hours and Fees by Project Category and Professional

Project Category and Professional	Position	Hours	Total Compensation
Fixed Fee Services			
2025 Audit Services			
John Wood	Partner	33.50	
Don Holmes	Partner	1.00	
Lela Patrik	Principal	1.50	
Renton Squires	Partner	1.50	
Gor Sardarian	Senior Manager	5.50	
Kazuko Prock	Senior Manager	18.50	
Mark Evans	Senior Manager	39.50	
Miranda Polino	Senior Manager	0.50	
Donovan James	Manager	75.50	
Christian Miller	Senior Associate	3.00	
Katherine Shen	Senior Associate	5.00	
Ryan Eckert	Senior Associate	235.50	
Brad Magness	Associate	7.00	
Javi Pardo	Associate	4.00	
Margaux Forget	Associate	16.50	
Zoe White	Associate	135.00	
John Bolger	Intern	46.00	
Subtotal - 2025 Audit Services		***629.00***	***$175,000.00***
Subtotal - Hours and Compensation - Fixed Fee Services		**629.00**	**$175,000.00**

EXHIBIT C

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

Exhibit C

PricewaterhouseCoopers LLP

Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Hours	Total Compensation
Fixed Fee Services					
2025 Audit Services					
1/9/2026	John Wood	Partner	0126F0001: Meeting with client to discuss journal entries related to intercompany balances with J. Wood (PwC) and M. Evans (PwC)	0.50	
1/9/2026	Mark Evans	Senior Manager	0126F0002: Meeting with client to discuss journal entries related to intercompany balances with J. Wood (PwC) and M. Evans (PwC)	0.50	
1/10/2026	John Wood	Partner	0126F0003: Document client continuance audit workpaper	0.50	
1/10/2026	John Wood	Partner	0126F0004: Document data protection planning considerations	0.50	
1/10/2026	John Wood	Partner	0126F0005: Documentation of client communication considerations	0.50	
1/10/2026	John Wood	Partner	0126F0006: Documenting and review of updated understanding of the entity and its environment	2.00	
1/10/2026	John Wood	Partner	0126F0007: Documenting considerations relevant from prior audit engagements	0.50	
1/10/2026	John Wood	Partner	0126F0008: Documenting liquidity considerations for 2025 audit	0.50	
1/10/2026	John Wood	Partner	0126F0009: Documenting the planned use of specialists	0.50	
1/10/2026	John Wood	Partner	0126F0010: Review and documentation of fraud risk considerations	1.00	
1/10/2026	John Wood	Partner	0126F0011: Review and documentation of planned audit scope and approach	1.00	
1/10/2026	John Wood	Partner	0126F0012: Review and documentation related to executives and officers	0.50	
1/10/2026	John Wood	Partner	0126F0013: Review and documenting independence related procedures	1.00	
1/10/2026	John Wood	Partner	0126F0014: Review and summarization of board minutes	0.50	
1/10/2026	John Wood	Partner	0126F0015: Review of audit planning procedures	1.00	
1/14/2026	Don Holmes	Partner	0126F0016: Discussing significant risk assessment with QRP with D. Holmes (PwC), J. Wood (PwC) and M. Evans (PwC)	0.50	
1/14/2026	Don Holmes	Partner	0126F0017: Meeting with QRP to discuss materiality approach with D. Holmes (PwC), J. Wood (PwC) and M. Evans (PwC)	0.50	
1/14/2026	John Wood	Partner	0126F0018: Discussing significant risk assessment with QRP with D. Holmes (PwC), J. Wood (PwC) and M. Evans (PwC)	0.50	
1/14/2026	John Wood	Partner	0126F0019: Discussing work plan by area for substantive audit work with J. Wood (PwC) and M. Evans (PwC)	1.00	
1/14/2026	John Wood	Partner	0126F0020: Meeting with QRP to discuss materiality approach with D. Holmes (PwC), J. Wood (PwC) and M. Evans (PwC)	0.50	
1/14/2026	Mark Evans	Senior Manager	0126F0021: Discuss scoping plan and connect request listing designations with M. Evans (PwC) and R. Eckert (PwC)	0.50	
1/14/2026	Mark Evans	Senior Manager	0126F0022: Discussing significant risk assessment with QRP with D. Holmes (PwC), J. Wood (PwC) and M. Evans (PwC)	0.50	
1/14/2026	Mark Evans	Senior Manager	0126F0023: Discussing work plan by area for substantive audit work with J. Wood (PwC) and M. Evans (PwC)	1.00	
1/14/2026	Mark Evans	Senior Manager	0126F0024: Document business process walkthroughs	3.00	
1/14/2026	Mark Evans	Senior Manager	0126F0025: Document risk assessment analytics	1.50	
1/14/2026	Mark Evans	Senior Manager	0126F0026: Meeting with QRP to discuss materiality approach with D. Holmes (PwC), J. Wood (PwC) and M. Evans (PwC)	0.50	
1/14/2026	Ryan Eckert	Senior Associate	0126F0027: Discuss scoping plan and connect request listing designations with M. Evans (PwC) and R. Eckert (PwC)	0.50	
1/15/2026	John Wood	Partner	0126F0028: Meeting with QMP to discuss materiality approach with J. Wood (PwC) and M. Evans (PwC)	0.50	
1/15/2026	Mark Evans	Senior Manager	0126F0029: Meeting with QMP to discuss materiality approach with J. Wood (PwC) and M. Evans (PwC)	0.50	
1/19/2026	John Wood	Partner	0126F0030: Review internal control walkthroughs	2.00	

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

Exhibit C

PricewaterhouseCoopers LLP

Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Hours	Total Compensation
1/19/2026	John Wood	Partner	0126F0031: Review planning documentation	2.00	
1/20/2026	John Wood	Partner	0126F0032: Meeting to discuss the potential distribution of prior year financial statements with J. Wood (PwC) and M. Evans (PwC)	0.50	
1/20/2026	John Wood	Partner	0126F0033: Participate in audit planning meeting to review client background, significant risks, materiality, and the audit work plan, and to establish team communication and coordination protocols with J. Wood (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	1.00	
1/20/2026	John Wood	Partner	0126F0034: Review materiality memo	1.50	
1/20/2026	Kazuko Prock	Senior Manager	0126F0035: Meeting to discuss scope of self-insurance liability with K. Prock (PwC) and M. Evans (PwC)	0.50	
1/20/2026	Mark Evans	Senior Manager	0126F0036: Drafting materiality memo for consultation	4.00	
1/20/2026	Mark Evans	Senior Manager	0126F0037: Drafting team planning meeting agenda	0.50	
1/20/2026	Mark Evans	Senior Manager	0126F0038: Meeting to discuss scope of self-insurance liability with K. Prock (PwC) and M. Evans (PwC)	0.50	
1/20/2026	Mark Evans	Senior Manager	0126F0039: Meeting to discuss the potential distribution of prior year financial statements with J. Wood (PwC) and M. Evans (PwC)	0.50	
1/20/2026	Mark Evans	Senior Manager	0126F0040: Participate in audit planning meeting to review client background, significant risks, materiality, and the audit work plan, and to establish team communication and coordination protocols with J. Wood (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	1.00	
1/20/2026	Ryan Eckert	Senior Associate	0126F0041: Audit connect request listing for the items that we will need for the audit	1.00	
1/20/2026	Ryan Eckert	Senior Associate	0126F0042: Participate in audit planning meeting to review client background, significant risks, materiality, and the audit work plan, and to establish team communication and coordination protocols with J. Wood (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	1.00	
1/20/2026	Zoe White	Associate	0126F0043: Participate in audit planning meeting to review client background, significant risks, materiality, and the audit work plan, and to establish team communication and coordination protocols with J. Wood (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	1.00	
1/25/2026	John Wood	Partner	0126F0044: Review planning documentation	0.50	
1/26/2026	Mark Evans	Senior Manager	0126F0045: Coordinate tasks for planning procedures and assign FSLIs to team members with D. James (PwC), M. Evans (PwC), R. Eckert (PwC) and Z. White (PwC)	1.00	
1/26/2026	Donovan James	Manager	0126F0046: Coordinate tasks for planning procedures and assign FSLIs to team members with D. James (PwC), M. Evans (PwC), R. Eckert (PwC) and Z. White (PwC)	1.00	
1/26/2026	Ryan Eckert	Senior Associate	0126F0047: Coordinate tasks for planning procedures and assign FSLIs to team members with D. James (PwC), M. Evans (PwC), R. Eckert (PwC) and Z. White (PwC)	1.00	
1/26/2026	Zoe White	Associate	0126F0048: Coordinate tasks for planning procedures and assign FSLIs to team members with D. James (PwC), M. Evans (PwC), R. Eckert (PwC) and Z. White (PwC)	1.00	
1/26/2026	Zoe White	Associate	0126F0049: Review prior year planning documentation to update my understanding of the company and familiarize myself with procedures	2.00	
1/27/2026	Mark Evans	Senior Manager	0126F0050: Discuss questions arising from working through planning activities with D. James (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	0.50	
1/27/2026	Donovan James	Manager	0126F0051: Discuss questions arising from working through planning activities with D. James (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	0.50	
1/27/2026	Donovan James	Manager	0126F0052: Finalize FSLI assignments in the database and delegate planning tasks, including a discussion of key considerations around certain planning activities with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	1.00	
1/27/2026	Donovan James	Manager	0126F0053: Perform planning activities in respect of related parties	3.50	
1/27/2026	Donovan James	Manager	0126F0054: Read planning risk assessment information	1.50	

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Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Hours	Total Compensation
1/27/2026	Ryan Eckert	Senior Associate	0126F0055: Discuss questions arising from working through planning activities with D. James (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	0.50	
1/27/2026	Ryan Eckert	Senior Associate	0126F0056: Finalize FSLI assignments in the database and delegate planning tasks, including a discussion of key considerations around certain planning activities with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	1.00	
1/27/2026	Ryan Eckert	Senior Associate	0126F0057: Organize audit database and performed scoping procedures of FSLI's	2.50	
1/27/2026	Ryan Eckert	Senior Associate	0126F0058: Organize open items in planning to send to the client to complete procedures	2.00	
1/27/2026	Ryan Eckert	Senior Associate	0126F0059: Prepare audit team tracker and project plan to be used to track audit items	1.00	
1/27/2026	Ryan Eckert	Senior Associate	0126F0060: Prepare planning workpapers	0.50	
1/27/2026	Zoe White	Associate	0126F0061: Discuss questions arising from working through planning activities with D. James (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	0.50	
1/27/2026	Zoe White	Associate	0126F0062: Document updated understanding of risks and controls related to revenue, payables, and financing as part of our planning procedures	1.50	
1/27/2026	Zoe White	Associate	0126F0063: Document updated understanding of the company's IT environment and controls as part of our planning procedures	1.00	
1/27/2026	Zoe White	Associate	0126F0064: Finalize FSLI assignments in the database and delegate planning tasks, including a discussion of key considerations around certain planning activities with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	1.00	
1/27/2026	Zoe White	Associate	0126F0065: Review company internal audit reports, whistleblower logs, new contracts, and updated control narratives	1.00	
1/27/2026	Zoe White	Associate	0126F0066: Review prior year planning documentation and our substantive testing procedures to understand the procedures to be performed during the audit	2.00	
1/28/2026	Donovan James	Manager	0126F0067: Discuss coaching notes given and workplan status	1.00	
1/28/2026	Donovan James	Manager	0126F0068: Discuss planning procedures questions with team	0.50	
1/28/2026	Donovan James	Manager	0126F0069: Review planning work prepared by team	2.00	
1/28/2026	Ryan Eckert	Senior Associate	0126F0070: Perform planning procedures and review of client information	1.50	
1/28/2026	Ryan Eckert	Senior Associate	0126F0071: Perform scoping and review of client provided revenue details	1.50	
1/28/2026	Ryan Eckert	Senior Associate	0126F0072: Review prior year workpapers, details and memos to understand revenue testing strategy	3.00	
1/28/2026	Zoe White	Associate	0126F0073: Document internal audit reports within the planning section of the database	1.00	
1/28/2026	Zoe White	Associate	0126F0074: Document updated understanding of the Company and environment, as well as the risks and controls in revenue, purchasing, and financing business processes as part of our planning procedures in the database	3.00	
1/28/2026	Zoe White	Associate	0126F0075: Draft cash confirmations to be sent and send email to client authorizer	0.50	
1/28/2026	Zoe White	Associate	0126F0076: Review responses to our inquiries regarding the Company's IT environment/cybersecurity updates, including any new systems or processes, and document within the database as part of our planning procedures	1.50	
1/28/2026	Zoe White	Associate	0126F0077: Update our understanding of the Company's accounting estimates and associated risks, and documenting within the database as part of our planning procedures	1.00	
1/28/2026	Zoe White	Associate	0126F0078: Update planning documentation within the database for 2025 and read through our library procedures from the prior year to update my understanding of the Company and our audit procedures	1.00	
1/29/2026	Mark Evans	Senior Manager	0126F0079: Discuss planning questions related to IT and internal audit procedures with Z. White (PwC) and M. Evans (PwC)	0.50	
1/29/2026	Mark Evans	Senior Manager	0126F0080: Revenue strategy and scoping plan	1.00	
1/29/2026	Mark Evans	Senior Manager	0126F0081: Review planning workpapers	1.50	

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Date	Name	Position	Description	Hours	Total Compensation
1/29/2026	Donovan James	Manager	0126F0082: Discuss questions of the team in respect of planning procedures	0.50	
1/29/2026	Donovan James	Manager	0126F0083: Meeting to touch base on open items and questions related to our planning procedures, as well as discuss next steps for testing with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	1.00	
1/29/2026	Ryan Eckert	Senior Associate	0126F0084: Document revenue reconciliation from details provided	2.00	
1/29/2026	Ryan Eckert	Senior Associate	0126F0085: Meeting to touch base on open items and questions related to our planning procedures, as well as discuss next steps for testing with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	1.00	
1/29/2026	Ryan Eckert	Senior Associate	0126F0086: Prepare revenue scoping and review of prior year Workpapers	2.50	
1/29/2026	Ryan Eckert	Senior Associate	0126F0087: Review Connect Request listing and scoped FSLI's in the Aura Database	1.50	
1/29/2026	Zoe White	Associate	0126F0088: Discuss planning questions related to IT and internal audit procedures with Z. White (PwC) and M. Evans (PwC)	0.50	
1/29/2026	Zoe White	Associate	0126F0089: Meeting to touch base on open items and questions related to our planning procedures, as well as discuss next steps for testing with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	1.00	
1/29/2026	Zoe White	Associate	0126F0090: Review coaching notes left on EGAs and made updates to our planning documentation within the database	1.00	
1/29/2026	Zoe White	Associate	0126F0091: Review new contracts/agreements for our planning documentation	1.00	
1/30/2026	Mark Evans	Senior Manager	0126F0092: Meeting discussing questions and review comments on self-insurance scoping memo with R. Eckert (PwC) and M. Evans (PwC)	0.50	
1/30/2026	Mark Evans	Senior Manager	0126F0093: Review comments on self-insurance scoping memo	0.50	
1/30/2026	Donovan James	Manager	0126F0094: Perform planning procedures	2.00	
1/30/2026	Donovan James	Manager	0126F0095: Peform planning procedures	2.00	
1/30/2026	Donovan James	Manager	0126F0096: Review planning procedures performed by team	2.00	
1/30/2026	Donovan James	Manager	0126F0097: Review planning procedures performed by team	2.00	
1/30/2026	Ryan Eckert	Senior Associate	0126F0098: Meeting discussing questions and review comments on self-insurance scoping memo with R. Eckert (PwC) and M. Evans (PwC)	0.50	
1/30/2026	Ryan Eckert	Senior Associate	0126F0099: Organize Database Setup and Scoping	1.00	
1/30/2026	Ryan Eckert	Senior Associate	0126F0100: Organize Database Setup and Scoping (cont.)	1.00	
1/30/2026	Ryan Eckert	Senior Associate	0126F0101: Perform revenue scoping and reconciliation	2.00	
1/30/2026	Ryan Eckert	Senior Associate	0126F0102: Perform revenue scoping and reconciliation (cont.)	2.00	
1/30/2026	Ryan Eckert	Senior Associate	0126F0103: Perform various planning activities	3.00	
1/30/2026	Ryan Eckert	Senior Associate	0126F0104: Perform Various Planning Activities	3.00	
1/30/2026	Ryan Eckert	Senior Associate	0126F0105: Update Memos for planning procedures	1.00	
1/30/2026	Zoe White	Associate	0126F0106: Document additional internal audit reports and consider implications on the audit	1.50	
1/30/2026	Zoe White	Associate	0126F0107: Document additional internal audit reports and consider implications on the audit (cont.)	1.50	
1/30/2026	Zoe White	Associate	0126F0108: Document independence procedures/assessment over new CIO	0.50	
1/30/2026	Zoe White	Associate	0126F0109: Document independence procedures/assessment over new CIO (cont.)	0.50	
1/30/2026	Zoe White	Associate	0126F0110: Document updated IT environment, controls, and cybersecurity understanding per inquiry with the client	2.00	
1/30/2026	Zoe White	Associate	0126F0111: Document updated IT environment, controls, and cybersecurity understanding per inquiry with the client (cont.)	2.00	
1/30/2026	Zoe White	Associate	0126F0112: Document updated understanding of the entity and environment following review of industry reports and bankruptcy filing documents/considerations	3.00	
1/30/2026	Zoe White	Associate	0126F0113: Document updated understanding of the entity and environment following review of industry reports and bankruptcy filing documents/considerations (cont.)	3.00	

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Date	Name	Position	Description	Hours	Total Compensation
1/30/2026	Zoe White	Associate	0126F0114: Finalize the planning walkthrough documentation, except for a few open items that have been sent to the client	1.00	
1/30/2026	Zoe White	Associate	0126F0115: Finalize the planning walkthrough documentation, except for a few open items that have been sent to the client.	1.00	
1/30/2026	Zoe White	Associate	0126F0116: Review cash confirmation responses and answer any follow-ups from the confirmers	0.50	
1/30/2026	Zoe White	Associate	0126F0117: Review cash confirmation responses and answer any follow-ups from the confirmers (cont.)	0.50	
1/30/2026	Zoe White	Associate	0126F0118: Review the bankruptcy filing docket to update my understanding.	1.00	
1/30/2026	Zoe White	Associate	0126F0119: Update accounting estimates planning documentation following discussion with M. Evans (PwC)	1.00	
1/30/2026	Zoe White	Associate	0126F0120: Update accounting estimates planning documentation following discussion with Mark.	1.00	
1/30/2026	Zoe White	Associate	0126F0121: Update fraud inquiry documentation, including identifying who the ET will conduct fraud inquiries with throughout audit procedures	0.50	
1/30/2026	Zoe White	Associate	0126F0122: Update the fraud inquiry documentation, including identifying who the ET will conduct fraud inquiries with throughout our audit procedures.	0.50	
1/31/2026	Ryan Eckert	Senior Associate	0126F0123: Reconcile Detailed Listings to create testing populations	3.00	
2/2/2026	John Wood	Partner	0226F0124: Discuss action items after receiving the preliminary trial balance with D. James (PwC), R. Eckert (PwC), J. Wood (PwC) and Z. White (PwC)	0.50	
2/2/2026	Donovan James	Manager	0226F0125: Discuss action items after receiving the preliminary trial balance with D. James (PwC), R. Eckert (PwC), J. Wood (PwC) and Z. White (PwC)	0.50	
2/2/2026	Donovan James	Manager	0226F0126: Organize team plan for scoping considerations and review meeting for tomorrow	0.50	
2/2/2026	Donovan James	Manager	0226F0127: Prepare rollforward of leases and determine substantive testing approach - including sending queries to client	3.00	
2/2/2026	Donovan James	Manager	0226F0128: Respond to questions with respect to account mapping and scoping	0.50	
2/2/2026	Donovan James	Manager	0226F0129: Review planning procedures and planning outstanding items	2.50	
2/2/2026	Ryan Eckert	Senior Associate	0226F0130: Database Clean-Up and Scoping	1.00	
2/2/2026	Ryan Eckert	Senior Associate	0226F0131: Discuss action items after receiving the preliminary trial balance with D. James (PwC), R. Eckert (PwC), J. Wood (PwC) and Z. White (PwC)	0.50	
2/2/2026	Ryan Eckert	Senior Associate	0226F0132: Perform Planning Activities and Memo creation	2.50	
2/2/2026	Ryan Eckert	Senior Associate	0226F0133: Revenue Detail and and Scoping Procedures	2.50	
2/2/2026	Ryan Eckert	Senior Associate	0226F0134: Review Internal Use Software Rollforward	0.50	
2/2/2026	Zoe White	Associate	0226F0135: Discuss action items after receiving the preliminary trial balance with D. James (PwC), R. Eckert (PwC), J. Wood (PwC) and Z. White (PwC)	0.50	
2/2/2026	Zoe White	Associate	0226F0136: Document new/updated contracts as part of our planning documentation	0.50	
2/2/2026	Zoe White	Associate	0226F0137: Finalize updates to the accounting estimates documentation	1.00	
2/2/2026	Zoe White	Associate	0226F0138: Meeting to review open items in Planning and prioritize items to work on for the day, including any substantive testing items in Execute that we can document with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
2/2/2026	Zoe White	Associate	0226F0139: Prepare mapping file of the preliminary trial balance to Financial Statement Line Items, and update our FSLI lead schedules within the audit database, comparing current year balances to prior year balances.	3.00	
2/2/2026	Zoe White	Associate	0226F0140: Review prior year payroll expense documentation to understand previous testing procedures and the client's support provided.	1.00	
2/2/2026	Zoe White	Associate	0226F0141: Update cybersecurity risk assessment documentation for our planning procedures, outside of last few open items	1.00	

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Date	Name	Position	Description	Hours	Total Compensation
2/2/2026	Zoe White	Associate	0226F0142: Update internal controls documentation as part of our planning procedures	0.50	
2/2/2026	Zoe White	Associate	0226F0143: Update planning documentation based on team discussions and coaching notes, including reviewing/posting any follow-ups to the client	3.00	
2/3/2026	John Wood	Partner	0226F0144: Discuss Planning Activities and Substantive plan with J. Wood (PwC) and R. Eckert (PwC)	0.50	
2/3/2026	John Wood	Partner	0226F0145: Meeting to review TB account balances and year-over-year fluctuations, compiling a list of any client follow-ups, and testing procedures for specific balances and action items to work through with D. James (PwC), R. Eckert (PwC), J. Wood (PwC), M. Evans (PwC) and Z.	1.50	
2/3/2026	Kazuko Prock	Senior Manager	0226F0146: Plan Scoping memo	1.00	
2/3/2026	Mark Evans	Senior Manager	0226F0147: Meeting to review TB account balances and year-over-year fluctuations, compiling a list of any client follow-ups, and testing procedures for specific balances and action items to work through with D. James (PwC), R. Eckert (PwC), J. Wood (PwC), M. Evans (PwC) and Z.	1.50	
2/3/2026	Mark Evans	Senior Manager	0226F0148: Reviewing planning workpapers	1.00	
2/3/2026	Donovan James	Manager	0226F0149: Communicate lease follow-ups	1.00	
2/3/2026	Donovan James	Manager	0226F0150: Coordinate team activity for day and address questions with respect of testing direction	2.00	
2/3/2026	Donovan James	Manager	0226F0151: Meeting to review TB account balances and year-over-year fluctuations, compiling a list of any client follow-ups, and testing procedures for specific balances and action items to work through with D. James (PwC), R. Eckert (PwC), J. Wood (PwC), M. Evans (PwC) and Z.	1.50	
2/3/2026	Donovan James	Manager	0226F0152: Perform lease testing documentation and scoping (in progress)	2.50	
2/3/2026	Donovan James	Manager	0226F0153: Review cyber risk planning procedures	1.00	
2/3/2026	Donovan James	Manager	0226F0154: Review TB upload and flux analysis for scoping	1.00	
2/3/2026	Ryan Eckert	Senior Associate	0226F0155: Develop Rollforward and Testing of Internal Use Software	1.50	
2/3/2026	Ryan Eckert	Senior Associate	0226F0156: Discuss Planning Activities and Substantive plan with J. Wood (PwC) and R. Eckert (PwC)	0.50	
2/3/2026	Ryan Eckert	Senior Associate	0226F0157: Document Memo Updates for planning	1.00	
2/3/2026	Ryan Eckert	Senior Associate	0226F0158: Document Planning Activities	1.00	
2/3/2026	Ryan Eckert	Senior Associate	0226F0159: Document Support from client	1.00	
2/3/2026	Ryan Eckert	Senior Associate	0226F0160: Meeting Discuss Testing Documentation and plan with J. Bolger (PwC) and R. Eckert (PwC)	1.00	
2/3/2026	Ryan Eckert	Senior Associate	0226F0161: Meeting to review TB account balances and year-over-year fluctuations, compiling a list of any client follow-ups, and testing procedures for specific balances and action items to work through with D. James (PwC), R. Eckert (PwC), J. Wood (PwC), M. Evans (PwC) and Z.	1.50	
2/3/2026	Ryan Eckert	Senior Associate	0226F0162: Organize Testing Plan and Documentation	2.00	
2/3/2026	Ryan Eckert	Senior Associate	0226F0163: Prepare Various Workpapers in execute view	1.00	
2/3/2026	Ryan Eckert	Senior Associate	0226F0164: Review Testing documentation	0.50	
2/3/2026	Zoe White	Associate	0226F0165: Document additional payroll disbursement testing selections and update the payroll reconciliation with GL balances	1.50	
2/3/2026	Zoe White	Associate	0226F0166: Edit FSLI lead schedules by cleaning up the documentation and updating year-over-year balance fluctuation explanations	1.50	
2/3/2026	Zoe White	Associate	0226F0167: Meeting to review TB account balances and year-over-year fluctuations, compiling a list of any client follow-ups, and testing procedures for specific balances and action items to work through with D. James (PwC), R. Eckert (PwC), J. Wood (PwC), M. Evans (PwC) and Z.	1.50	
2/3/2026	Zoe White	Associate	0226F0168: Prepare various evidence-gathering activities, including FSLI accounting policy evaluations and verification of information for disclosure, following a review of the execute view of our audit database to identify items I can push forward into review queue.	3.50	
2/3/2026	Zoe White	Associate	0226F0169: Review operating expense detailed listings and make selections for classification testing	0.50	

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Date	Name	Position	Description	Hours	Total Compensation
2/3/2026	Zoe White	Associate	0226F0170: Review operating expense GL balance fluctuations year-over-year and assess whether any follow-ups are needed based on our expectations	1.00	
2/3/2026	Zoe White	Associate	0226F0171: Update FSLI lead schedule documentation within the audit database	1.00	
2/3/2026	Zoe White	Associate	0226F0172: Update planning documentation based on discussion with team and client responses	1.00	
2/3/2026	John Bolger	Intern	0226F0173: Continue to Perform Additional Substantive Procedures	0.50	
2/3/2026	John Bolger	Intern	0226F0174: Meeting Discuss Testing Documentation and plan with J. Bolger (PwC) and R. Eckert (PwC)	1.00	
2/3/2026	John Bolger	Intern	0226F0175: Perform Substantive Procedures	4.00	
2/4/2026	John Wood	Partner	0226F0176: Discuss database status, questions, and action items with D. James (PwC), R. Eckert (PwC), J. Wood (PwC) and Z. White (PwC)	0.50	
2/4/2026	John Wood	Partner	0226F0177: Finalize Resolving materiality memo comments and review with J. Wood (PwC) and M. Evans (PwC)	0.50	
2/4/2026	John Wood	Partner	0226F0178: Review of audit workpapers	3.00	
2/4/2026	Mark Evans	Senior Manager	0226F0179: Discuss lease accounting and testing approach with M. Evans (PwC) and D. James (PwC)	0.50	
2/4/2026	Mark Evans	Senior Manager	0226F0180: Discuss payroll expense testing approach with M. Evans (PwC) and Z. White (PwC)	0.50	
2/4/2026	Mark Evans	Senior Manager	0226F0181: Finalize Resolving materiality memo comments and review with J. Wood (PwC) and M. Evans (PwC)	0.50	
2/4/2026	Mark Evans	Senior Manager	0226F0182: Review planning workpapers	2.00	
2/4/2026	Donovan James	Manager	0226F0183: Discuss CCA's and various audit topics with Donovan James and R. Eckert (PwC)	0.50	
2/4/2026	Donovan James	Manager	0226F0184: Discuss coaching matters with team	1.50	
2/4/2026	Donovan James	Manager	0226F0185: Discuss database status, questions, and action items with D. James (PwC), R. Eckert (PwC), J. Wood (PwC) and Z. White (PwC)	0.50	
2/4/2026	Donovan James	Manager	0226F0186: Discuss lease accounting and testing approach with M. Evans (PwC) and D. James (PwC)	0.50	
2/4/2026	Donovan James	Manager	0226F0187: Meeting to review audit database status and assign tasks with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
2/4/2026	Donovan James	Manager	0226F0188: Prepare substantive audit procedures related to leases, share cap, equity, and debt	4.00	
2/4/2026	Donovan James	Manager	0226F0189: Respond to request for call regarding lease inquiries	0.50	
2/4/2026	Ryan Eckert	Senior Associate	0226F0190: Discuss CCA's and various audit topics with D. James (PwC) and R. Eckert (PwC)	0.50	
2/4/2026	Ryan Eckert	Senior Associate	0226F0191: Discuss database status, questions, and action items with D. James (PwC), R. Eckert (PwC), J. Wood (PwC) and Z. White (PwC)	0.50	
2/4/2026	Ryan Eckert	Senior Associate	0226F0192: Discuss Testing of samples with J. Bolger (PwC) and R. Eckert (PwC)	0.50	
2/4/2026	Ryan Eckert	Senior Associate	0226F0193: Interim Documentation Review	2.00	
2/4/2026	Ryan Eckert	Senior Associate	0226F0194: Meeting to review audit database status and assign tasks with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
2/4/2026	Ryan Eckert	Senior Associate	0226F0195: Perform CCA Reconciliation and Testing	2.00	
2/4/2026	Ryan Eckert	Senior Associate	0226F0196: Perform Various Planning Activities	1.00	
2/4/2026	Ryan Eckert	Senior Associate	0226F0197: Prepare Various Execute EGA's	4.00	
2/4/2026	Zoe White	Associate	0226F0198: Discuss database status, questions, and action items with D. James (PwC), R. Eckert (PwC), J. Wood (PwC) and Z. White (PwC)	0.50	
2/4/2026	Zoe White	Associate	0226F0199: Discuss payroll expense testing approach with M. Evans (PwC) and Z. White (PwC)	0.50	
2/4/2026	Zoe White	Associate	0226F0200: Document final payroll disbursement selection support we have obtained so far and update the payroll documentation within the database	1.50	
2/4/2026	Zoe White	Associate	0226F0201: Document Rollforward documentation within the database, including organizing/cleaning up our evidence-gathering activity documentation related to FSLIs assigned to me	1.50	

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Exhibit C

PricewaterhouseCoopers LLP

Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Hours	Total Compensation
2/4/2026	Zoe White	Associate	0226F0202: Meeting to review audit database status and assign tasks with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
2/4/2026	Zoe White	Associate	0226F0203: Prepare last batch of bank account/cash confirmations to be sent and update documentation within the database	0.50	
2/4/2026	Zoe White	Associate	0226F0204: Prepare various evidence-gathering activities after reviewing which items can be pushed into review queue without additional client support.	2.00	
2/4/2026	Zoe White	Associate	0226F0205: Review operating expense selections and testing approach.	0.50	
2/4/2026	Zoe White	Associate	0226F0206: Update accruals documentation within the audit database and review prior year testing	0.50	
2/4/2026	Zoe White	Associate	0226F0207: Update prepaids documentation within the audit database and review prior year testing	0.50	
2/4/2026	Zoe White	Associate	0226F0208: Update some of our FSLI lead schedules in our audit database by cleaning up documentation and adding fluctuation expectations and explanations	2.00	
2/4/2026	John Bolger	Intern	0226F0209: Discuss Testing of samples with J. Bolger (PwC) and R. Eckert (PwC)	0.50	
2/4/2026	John Bolger	Intern	0226F0210: Document Various completion activities	0.50	
2/4/2026	John Bolger	Intern	0226F0211: Perform Substantive Procedures	4.00	
2/5/2026	John Wood	Partner	0226F0212: Meeting to discuss questions and testing approaches with D. James (PwC), J. Wood (PwC), M. Evans (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
2/5/2026	John Wood	Partner	0226F0213: Meeting to review the audit database by FSLI, during which we discussed action items, any updates from prior year, questions, and testing approaches with D. James (PwC), R. Eckert (PwC), J. Wood (PwC) and Z. White (PwC)	1.00	
2/5/2026	Mark Evans	Senior Manager	0226F0214: Document independence procedures	3.00	
2/5/2026	Mark Evans	Senior Manager	0226F0215: Meeting to discuss questions and testing approaches with D. James (PwC), J. Wood (PwC), M. Evans (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
2/5/2026	Donovan James	Manager	0226F0216: Discuss JE Scoping Memo with Donovan James and R. Eckert (PwC)	0.50	
2/5/2026	Donovan James	Manager	0226F0217: Email bankruptcy team with respect to debt procedures	0.50	
2/5/2026	Donovan James	Manager	0226F0218: Meeting to discuss questions and testing approaches with D. James (PwC), J. Wood (PwC), M. Evans (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
2/5/2026	Donovan James	Manager	0226F0219: Meeting to review the audit database by FSLI, during which we discussed action items, any updates from prior year, questions, and testing approaches with D. James (PwC), R. Eckert (PwC), J. Wood (PwC) and Z. White (PwC)	1.00	
2/5/2026	Donovan James	Manager	0226F0220: Perform execution testing documentation and review of approach	2.00	
2/5/2026	Donovan James	Manager	0226F0221: Prepare lease payment sampling	1.00	
2/5/2026	Donovan James	Manager	0226F0222: Review journal entry scoping/planning info	1.00	
2/5/2026	Ryan Eckert	Senior Associate	0226F0223: Discuss JE Scoping Memo with D. James (PwC) and R. Eckert (PwC)	0.50	
2/5/2026	Ryan Eckert	Senior Associate	0226F0224: Document Continuation of various execute activities	2.50	
2/5/2026	Ryan Eckert	Senior Associate	0226F0225: Document Various Completion Activities	1.50	
2/5/2026	Ryan Eckert	Senior Associate	0226F0226: Document Various Execute Activities	1.50	
2/5/2026	Ryan Eckert	Senior Associate	0226F0227: Draft Client Communications	2.00	
2/5/2026	Ryan Eckert	Senior Associate	0226F0228: Meeting to discuss questions and testing approaches with D. James (PwC), J. Wood (PwC), M. Evans (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
2/5/2026	Ryan Eckert	Senior Associate	0226F0229: Meeting to review the audit database by FSLI, during which we discussed action items, any updates from prior year, questions, and testing approaches with D. James (PwC), R. Eckert (PwC), J. Wood (PwC) and Z. White (PwC)	1.00	
2/5/2026	Zoe White	Associate	0226F0230: Document rollforward documentation in the database related to cash	0.50	

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PricewaterhouseCoopers LLP

Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Hours	Total Compensation
2/5/2026	Zoe White	Associate	0226F0231: Document rollforward documentation within the audit database, make updates relevant to FY25, and review prior year database	3.00	
2/5/2026	Zoe White	Associate	0226F0232: Meeting to discuss questions and testing approaches with D. James (PwC), J. Wood (PwC), M. Evans (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
2/5/2026	Zoe White	Associate	0226F0233: Meeting to review the audit database by FSLI, during which we discussed action items, any updates from prior year, questions, and testing approaches with D. James (PwC), R. Eckert (PwC), J. Wood (PwC) and Z. White (PwC)	1.00	
2/5/2026	Zoe White	Associate	0226F0234: Review coaching notes within the planning section of the database and updating documentation.	1.00	
2/5/2026	Zoe White	Associate	0226F0235: Review various SOC 1 reports and document within the planning section of the audit database	2.50	
2/5/2026	Zoe White	Associate	0226F0236: Rollforward and update documentation within the execute portion of the database	2.00	
2/5/2026	John Bolger	Intern	0226F0237: Document Various completion activities	3.00	
2/6/2026	Donovan James	Manager	0226F0238: Call with Financial Accountant to discuss lease queries and engagement request status	0.50	
2/6/2026	Ryan Eckert	Senior Associate	0226F0239: Client Communications PowerPoint	1.00	
2/6/2026	Ryan Eckert	Senior Associate	0226F0240: Connect request listing	0.50	
2/6/2026	Ryan Eckert	Senior Associate	0226F0241: Meeting to discuss preliminary accruals scoping with R. Eckert (PwC) and Z. White (PwC)	0.50	
2/6/2026	Ryan Eckert	Senior Associate	0226F0242: Perform Various Execute view Activities	3.00	
2/6/2026	Ryan Eckert	Senior Associate	0226F0243: Review Approach and testing to gain better understanding of overall procedures	1.50	
2/6/2026	Zoe White	Associate	0226F0244: Document rollforward accruals documentation within the audit database and update balances	1.50	
2/6/2026	Zoe White	Associate	0226F0245: Document rollforward documentation within the audit database, make updates relevant to FY25, and review prior year database	4.00	
2/6/2026	Zoe White	Associate	0226F0246: Meeting to discuss preliminary accruals scoping with R. Eckert (PwC) and Z. White (PwC)	0.50	
2/6/2026	Zoe White	Associate	0226F0247: Review support/documentation requests sent out to the client to confirm all necessary items are requested, and that no unnecessary requests remain on the request Site	1.50	
2/7/2026	Ryan Eckert	Senior Associate	0226F0248: Review PY deferred documentation	1.50	
2/7/2026	Zoe White	Associate	0226F0249: Document rollforward documentation within the audit database	1.00	
2/8/2026	Zoe White	Associate	0226F0250: Document rollforward documentation within the audit database and review prior year procedures	1.50	
2/9/2026	John Wood	Partner	0226F0251: Discuss audit progress, workplan, and testing approaches with J. Wood (PwC) and D. James (PwC)	0.50	
2/9/2026	Mark Evans	Senior Manager	0226F0252: Meeting to discuss/confirm payroll testing approach with M. Evans (PwC) and Z. White (PwC)	0.50	
2/9/2026	Donovan James	Manager	0226F0253: Assess approach to questions raised by team over completeness procedures	0.50	
2/9/2026	Donovan James	Manager	0226F0254: Continue audit procedures in respect of leases	1.50	
2/9/2026	Donovan James	Manager	0226F0255: Coordinate with bankruptcy team and other internal resources for planning purposes	0.50	
2/9/2026	Donovan James	Manager	0226F0256: Discuss audit progress, workplan, and testing approaches with J. Wood (PwC) and D. James (PwC)	0.50	
2/9/2026	Donovan James	Manager	0226F0257: Meeting to discuss audit database status, action items, and answer any open questions/items with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	1.00	
2/9/2026	Donovan James	Manager	0226F0258: Review procedures prepared by team	1.00	
2/9/2026	Ryan Eckert	Senior Associate	0226F0259: Meeting to discuss audit database status, action items, and answer any open questions/items with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	1.00	
2/9/2026	Ryan Eckert	Senior Associate	0226F0260: Prepare Various Execute Activities	2.00	
2/9/2026	Zoe White	Associate	0226F0261: Document rollforward accruals documentation and update for 2025 information	0.50	

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Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Hours	Total Compensation
2/9/2026	Zoe White	Associate	0226F0262: Document rollforward documentation within the audit database and review prior year procedures	3.00	
2/9/2026	Zoe White	Associate	0226F0263: Document rollforward goodwill documentation within the audit database and update for 2025	0.50	
2/9/2026	Zoe White	Associate	0226F0264: Document rollforward share-based compensation documentation within the audit database and update for 2025	0.50	
2/9/2026	Zoe White	Associate	0226F0265: Document Update documentation around internal controls within the planning section of the database	1.00	
2/9/2026	Zoe White	Associate	0226F0266: Meeting to discuss audit database status, action items, and answer any open questions/items with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	1.00	
2/9/2026	Zoe White	Associate	0226F0267: Meeting to discuss/confirm payroll testing approach with M. Evans (PwC) and Z. White (PwC)	0.50	
2/9/2026	Zoe White	Associate	0226F0268: Review payroll registers and supporting documentation, and finalize and post final payroll disbursement selections	1.50	
2/10/2026	Donovan James	Manager	0226F0269: Coordinate scoping and risk assessment meeting with bankruptcy	0.50	
2/10/2026	Ryan Eckert	Senior Associate	0226F0270: Prepare planning activities	0.50	
2/10/2026	Zoe White	Associate	0226F0271: Document rollforward cash documentation and update for 2025 balances	0.50	
2/11/2026	Donovan James	Manager	0226F0272: Discuss Revenue Scoping with Donovan James and R. Eckert (PwC)	0.50	
2/11/2026	Donovan James	Manager	0226F0273: Discuss revenue testing with team member	0.50	
2/11/2026	Ryan Eckert	Senior Associate	0226F0274: Discuss Revenue Scoping with D. James (PwC) and R. Eckert (PwC)	0.50	
2/11/2026	Ryan Eckert	Senior Associate	0226F0275: Perform Revenue Reconciliation and sample selection	4.00	
2/11/2026	Ryan Eckert	Senior Associate	0226F0276: Perform Revenue Scoping and Reconciliation	4.00	
2/12/2026	John Wood	Partner	0226F0277: Discuss accrual balances and determine what to include in our testing scope with D. James (PwC), J. Wood (PwC) and Z. White (PwC)	0.50	
2/12/2026	John Wood	Partner	0226F0278: Review goodwill impairment analysis with J. Wood (PwC) and M. Evans (PwC)	1.00	
2/12/2026	Kazuko Prock	Senior Manager	0226F0279: Review self-insurance accrual	2.00	
2/12/2026	Mark Evans	Senior Manager	0226F0280: Develop approach for revenue testing with M. Evans (PwC), R. Eckert (PwC) and D. James (PwC)	0.50	
2/12/2026	Mark Evans	Senior Manager	0226F0281: Discuss customer credit balance reclass with D. James (PwC), M. Evans (PwC) and Z. White (PwC)	0.50	
2/12/2026	Mark Evans	Senior Manager	0226F0282: Review goodwill impairment analysis with J. Wood (PwC) and M. Evans (PwC)	1.00	
2/12/2026	Donovan James	Manager	0226F0283: Analyze the accruals balances and detailed listings to determine what to scope into our testing with D. James (PwC) and Z. White (PwC)	1.50	
2/12/2026	Donovan James	Manager	0226F0284: Develop approach for revenue testing with M. Evans (PwC), R. Eckert (PwC) and D. James (PwC)	0.50	
2/12/2026	Donovan James	Manager	0226F0285: Discuss accrual balances and determine what to include in our testing scope with D. James (PwC), J. Wood (PwC) and Z. White (PwC)	0.50	
2/12/2026	Donovan James	Manager	0226F0286: Discuss customer credit balance reclass with D. James (PwC), M. Evans (PwC) and Z. White (PwC)	0.50	
2/12/2026	Ryan Eckert	Senior Associate	0226F0287: Develop approach for revenue testing with M. Evans (PwC), R. Eckert (PwC) and D. James (PwC)	0.50	
2/12/2026	Ryan Eckert	Senior Associate	0226F0288: Discuss approach to testing	1.50	
2/12/2026	Ryan Eckert	Senior Associate	0226F0289: Perform Sampling	4.00	
2/12/2026	Ryan Eckert	Senior Associate	0226F0290: Review Deferred and unbilled listings	1.00	
2/12/2026	Ryan Eckert	Senior Associate	0226F0291: Selection of revenue samples	3.00	

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Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Hours	Total Compensation
2/12/2026	Zoe White	Associate	0226F0292: Analyze the accruals balances and detailed listings to determine what to scope into our testing with D. James (PwC) and Z. White (PwC)	1.50	
2/12/2026	Zoe White	Associate	0226F0293: Discuss accrual balances and determine what to include in our testing scope with D. James (PwC), J. Wood (PwC) and Z. White (PwC)	0.50	
2/12/2026	Zoe White	Associate	0226F0294: Discuss customer credit balance reclass with D. James (PwC), M. Evans (PwC) and Z. White (PwC)	0.50	
2/12/2026	Zoe White	Associate	0226F0295: Review accruals details, make selections, and send to the client for support	1.00	
2/13/2026	Gor Sardarian	Senior Manager	0226F0296: Assess review scope and read report	0.50	
2/13/2026	Kazuko Prock	Senior Manager	0226F0297: Review self insurance	2.00	
2/13/2026	Ryan Eckert	Senior Associate	0226F0298: Develop Testing Plan for in scope revenue accounts	3.50	
2/13/2026	Ryan Eckert	Senior Associate	0226F0299: Document Fixed Asset and Intangible Rollforward	2.50	
2/13/2026	Zoe White	Associate	0226F0300: Discuss bank reconciliation testing with J. Bolger (PwC) and Z. White (PwC)	0.50	
2/13/2026	Zoe White	Associate	0226F0301: Discuss operating expense testing with J. Bolger (PwC) and Z. White (PwC)	0.50	
2/13/2026	John Bolger	Intern	0226F0302: Discuss bank reconciliation testing with J. Bolger (PwC) and Z. White (PwC)	0.50	
2/13/2026	John Bolger	Intern	0226F0303: Discuss operating expense testing with J. Bolger (PwC) and Z. White (PwC)	0.50	
2/13/2026	John Bolger	Intern	0226F0304: Document classification of operating expenses	1.00	
2/14/2026	Ryan Eckert	Senior Associate	0226F0305: Develop Prepaid and FA testing approach and documentation	3.00	
2/14/2026	John Bolger	Intern	0226F0306: Prepare Prepared Bank Reconciliation	4.00	
2/15/2026	Kazuko Prock	Senior Manager	0226F0307: Review self insurance accrual	2.00	
2/15/2026	Ryan Eckert	Senior Associate	0226F0308: Finalize Prepaid Selections and Scoping	0.50	
2/15/2026	Ryan Eckert	Senior Associate	0226F0309: Review Fixed Asset Detailed listing	1.00	
2/16/2026	John Wood	Partner	0226F0310: Discuss scoping of AP with J. Wood (PwC) and Z. White (PwC)	0.50	
2/16/2026	Renton Squires	Partner	0226F0311: Initial impairment review with G. Sardarian (PwC) and R. Squires (PwC)	0.50	
2/16/2026	Gor Sardarian	Senior Manager	0226F0312: Initial impairment review with G. Sardarian (PwC) and R. Squires (PwC)	0.50	
2/16/2026	Katherine Shen	Senior Associate	0226F0313: Review the ASC 350 and 360 analysis as prepared by the Appraiser and prepare initial questions on the analysis from the business valuations side	1.50	
2/16/2026	Kazuko Prock	Senior Manager	0226F0314: Review self-insurance	2.00	
2/16/2026	Donovan James	Manager	0226F0315: Discuss accruals testing and follow-ups with D. James (PwC) and Z. White (PwC)	0.50	
2/16/2026	Donovan James	Manager	0226F0316: Discuss Scoping of FSLIs with D. James (PwC), Z. White (PwC) and R. Eckert (PwC)	1.00	
2/16/2026	Ryan Eckert	Senior Associate	0226F0317: Discuss Revenue Testing with J. Bolger (PwC) and R. Eckert (PwC)	1.00	
2/16/2026	Ryan Eckert	Senior Associate	0226F0318: Discuss Scoping of FSLIs with D. James (PwC), Z. White (PwC) and R. Eckert (PwC)	1.00	
2/16/2026	Ryan Eckert	Senior Associate	0226F0319: Document PPE Rollforwards	2.00	
2/16/2026	Ryan Eckert	Senior Associate	0226F0320: Review Expense Listings	1.00	
2/16/2026	Ryan Eckert	Senior Associate	0226F0321: Review Selections and Testing	2.00	
2/16/2026	Zoe White	Associate	0226F0322: Discuss accruals testing and follow-ups with D. James (PwC) and Z. White (PwC)	0.50	
2/16/2026	Zoe White	Associate	0226F0323: Discuss scoping of AP with J. Wood (PwC) and Z. White (PwC)	0.50	
2/16/2026	Zoe White	Associate	0226F0324: Discuss Scoping of FSLIs with D. James (PwC), Z. White (PwC) and R. Eckert (PwC)	1.00	
2/16/2026	Zoe White	Associate	0226F0325: Document accounts receivable reconciliation, reviewed the detailed listing, and scoped AR	2.00	
2/16/2026	Zoe White	Associate	0226F0326: Document AP reconciliation, review the detailed listing, and scoped AP existence testing	2.00	
2/16/2026	Zoe White	Associate	0226F0327: Review bank reconciliation testing and cash confirmations, and post any follow-ups to the client.	2.00	
2/16/2026	John Bolger	Intern	0226F0328: Discuss Revenue Testing with John Bolger and R. Eckert (PwC)	1.00	
2/16/2026	John Bolger	Intern	0226F0329: Document confirm accounts receivable drafts	0.50	
2/16/2026	John Bolger	Intern	0226F0330: Document confirm accounts receivable drafts to send off	1.00	

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Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Hours	Total Compensation
2/16/2026	John Bolger	Intern	0226F0331: Document revenue transactions	4.00	
2/16/2026	John Bolger	Intern	0226F0332: Document Revenue Transactions 2nd half of year	2.50	
2/17/2026	John Wood	Partner	0226F0333: Discuss Internal Use Software approach with D. James (PwC), J. Wood (PwC) and R. Eckert (PwC)	0.50	
2/17/2026	John Wood	Partner	0226F0334: Meeting regardng analyzis of ASC 360 and ASC 350 valuations with K. Shen (PwC), B. Magness (PwC), R. Squires (PwC), M. Evans (PwC), J. Wood (PwC) and G. Sardarian (PwC)	0.50	
2/17/2026	John Wood	Partner	0226F0335: Review Internal Use Software	0.50	
2/17/2026	Renton Squires	Partner	0226F0336: Analyze ASC 360 and 350	0.50	
2/17/2026	Renton Squires	Partner	0226F0337: Meeting regardng analyzis of ASC 360 and ASC 350 valuations with K. Shen (PwC), B. Magness (PwC), R. Squires (PwC), M. Evans (PwC), J. Wood (PwC) and G. Sardarian (PwC)	0.50	
2/17/2026	Gor Sardarian	Senior Manager	0226F0338: Analyze ASC 360 and 350 valuation models	3.00	
2/17/2026	Gor Sardarian	Senior Manager	0226F0339: Meeting regardng analyzis of ASC 360 and ASC 350 valuations with K. Shen (PwC), B. Magness (PwC), R. Squires (PwC), M. Evans (PwC), J. Wood (PwC) and G. Sardarian (PwC)	0.50	
2/17/2026	Katherine Shen	Senior Associate	0226F0340: Draft initial questions for the ASC 350 analysis from a valuation specialist perspective.	1.00	
2/17/2026	Katherine Shen	Senior Associate	0226F0341: Meeting regardng analyzis of ASC 360 and ASC 350 valuations with K. Shen (PwC), B. Magness (PwC), R. Squires (PwC), M. Evans (PwC), J. Wood (PwC) and G. Sardarian (PwC)	0.50	
2/17/2026	Mark Evans	Senior Manager	0226F0342: Meeting regardng analyzis of ASC 360 and ASC 350 valuations with K. Shen (PwC), B. Magness (PwC), R. Squires (PwC), M. Evans (PwC), J. Wood (PwC) and G. Sardarian (PwC)	0.50	
2/17/2026	Donovan James	Manager	0226F0343: Discuss accruals testing, including reviewing support received and making any necessary follow-ups with the client with D. James (PwC) and Z. White (PwC)	1.50	
2/17/2026	Donovan James	Manager	0226F0344: Discuss Deferred Revenue Testing with D. James (PwC) and R. Eckert (PwC)	0.50	
2/17/2026	Donovan James	Manager	0226F0345: Discuss Internal Use Software approach with D. James (PwC), J. Wood (PwC) and R. Eckert (PwC)	0.50	
2/17/2026	Donovan James	Manager	0226F0346: Discuss internal use software scoping with R. Eckert (PwC) and D. James (PwC)	0.50	
2/17/2026	Donovan James	Manager	0226F0347: Discuss outstanding check testing with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
2/17/2026	Donovan James	Manager	0226F0348: Meeting to discuss questions, open items, and action items with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
2/17/2026	Ryan Eckert	Senior Associate	0226F0349: Address audit open items and status	1.00	
2/17/2026	Ryan Eckert	Senior Associate	0226F0350: Deferred Revenue Selections	1.00	
2/17/2026	Ryan Eckert	Senior Associate	0226F0351: Depreciation testing and documentation	1.00	
2/17/2026	Ryan Eckert	Senior Associate	0226F0352: Develop PP&E Testing approach and samples	1.00	
2/17/2026	Ryan Eckert	Senior Associate	0226F0353: Discuss Deferred Revenue Testing with D. James (PwC) and R. Eckert (PwC)	0.50	
2/17/2026	Ryan Eckert	Senior Associate	0226F0354: Discuss documentation and testing with J. Bolger (PwC) and R. Eckert (PwC)	0.50	
2/17/2026	Ryan Eckert	Senior Associate	0226F0355: Discuss Internal Use Software approach with D. James (PwC), J. Wood (PwC) and R. Eckert (PwC)	0.50	
2/17/2026	Ryan Eckert	Senior Associate	0226F0356: Discuss internal use software scoping with R. Eckert (PwC) and D. James (PwC)	0.50	
2/17/2026	Ryan Eckert	Senior Associate	0226F0357: Discuss outstanding check testing with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
2/17/2026	Ryan Eckert	Senior Associate	0226F0358: Discuss Testing Status with Z. White (PwC) and R. Eckert (PwC)	0.50	
2/17/2026	Ryan Eckert	Senior Associate	0226F0359: Document PP&E Reconciliation	2.00	
2/17/2026	Ryan Eckert	Senior Associate	0226F0360: Meeting to discuss questions, open items, and action items with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
2/17/2026	Ryan Eckert	Senior Associate	0226F0361: Perform PPE Disposal Reconciliation and testing scoping	1.00	
2/17/2026	Ryan Eckert	Senior Associate	0226F0362: Review Depreciation Expense Testing	1.00	
2/17/2026	Ryan Eckert	Senior Associate	0226F0363: Review Prepaid Testing	1.00	

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Exhibit C

PricewaterhouseCoopers LLP

Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Hours	Total Compensation
2/17/2026	Brad Magness	Associate	0226F0364: Analyze the Appraisal to draft questions needed from the Appraiser for internal understanding and audit documentation	2.00	
2/17/2026	Brad Magness	Associate	0226F0365: Meeting regardng analyzis of ASC 360 and ASC 350 valuations with K. Shen (PwC), B. Magness (PwC), R. Squires (PwC), M. Evans (PwC), J. Wood (PwC) and G. Sardarian (PwC)	0.50	
2/17/2026	Brad Magness	Associate	0226F0366: Perform Re-performed Appraiser's analysis in the Firm template to check mathematical accuracy and perform further assessment	4.00	
2/17/2026	Zoe White	Associate	0226F0367: Discuss accruals testing, including reviewing support received and making any necessary follow-ups with the client with D. James (PwC) and Z. White (PwC)	1.50	
2/17/2026	Zoe White	Associate	0226F0368: Discuss outstanding check testing with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
2/17/2026	Zoe White	Associate	0226F0369: Discuss Testing Status with Z. White (PwC) and R. Eckert (PwC)	0.50	
2/17/2026	Zoe White	Associate	0226F0370: Document flux responses related to changes in prepaid expense items year-over-year	0.50	
2/17/2026	Zoe White	Associate	0226F0371: Document support received for accruals and determine if any follow-ups are necessary. Posted follow-ups to the client	2.00	
2/17/2026	Zoe White	Associate	0226F0372: Meeting to discuss questions, open items, and action items with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
2/17/2026	Zoe White	Associate	0226F0373: Review draft AR confirmation letters and post to the client for signature.	0.50	
2/17/2026	Zoe White	Associate	0226F0374: Review January disbursements listing for scoping of our AP search test.	0.50	
2/17/2026	Zoe White	Associate	0226F0375: Review supporting documentation received on Connect from the client and determine what items we can push forward	0.50	
2/17/2026	John Bolger	Intern	0226F0376: Depreciation testing and documentation	1.00	
2/17/2026	John Bolger	Intern	0226F0377: Discuss documentation and testing with J. Bolger (PwC) and R. Eckert (PwC)	0.50	
2/18/2026	John Wood	Partner	0226F0378: Meeting to discuss questions that arose from our testing with J. Wood (PwC), D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
2/18/2026	Katherine Shen	Senior Associate	0226F0379: Review math checks associated with the ASC 350 analysis and perform sensitivity analysis related to the DCF for the ASC 350 analysis.	1.50	
2/18/2026	Kazuko Prock	Senior Manager	0226F0380: Review self-insurance accrual	2.00	
2/18/2026	Donovan James	Manager	0226F0381: Discuss current status of testing, questions related to the supporting documentation received, and action items with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	1.00	
2/18/2026	Donovan James	Manager	0226F0382: Meeting to discuss questions that arose from our testing with J. Wood (PwC), D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
2/18/2026	Ryan Eckert	Senior Associate	0226F0383: Discuss current status of testing, questions related to the supporting documentation received, and action items with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	1.00	
2/18/2026	Ryan Eckert	Senior Associate	0226F0384: Discuss Status of testing of various FSLIs	0.50	
2/18/2026	Ryan Eckert	Senior Associate	0226F0385: Document Deferred and Unbilled Testing	2.50	
2/18/2026	Ryan Eckert	Senior Associate	0226F0386: Document PPE Reconciliation	2.00	
2/18/2026	Ryan Eckert	Senior Associate	0226F0387: Meeting to discuss questions that arose from our testing with J. Wood (PwC), D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
2/18/2026	Ryan Eckert	Senior Associate	0226F0388: Organize Open item's list and audit status	2.00	
2/18/2026	Ryan Eckert	Senior Associate	0226F0389: Reconcile PP&E Disposal and Additions	1.50	
2/18/2026	Zoe White	Associate	0226F0390: Discuss current status of testing, questions related to the supporting documentation received, and action items with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	1.00	
2/18/2026	Zoe White	Associate	0226F0391: Meeting to discuss questions that arose from our testing with J. Wood (PwC), D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
2/18/2026	Zoe White	Associate	0226F0392: Review support provided by client and create list of open items	0.50	

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Exhibit C

PricewaterhouseCoopers LLP

Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Hours	Total Compensation
2/18/2026	John Bolger	Intern	0226F0393: Document payroll expenses reconciliation as of year end	3.00	
2/19/2026	Kazuko Prock	Senior Manager	0226F0394: Review self insurance	3.00	
2/19/2026	Mark Evans	Senior Manager	0226F0395: Discuss Confirms with M. Evans (PwC) and R. Eckert (PwC)	0.50	
2/19/2026	Ryan Eckert	Senior Associate	0226F0396: Client Status and Agenda	2.00	
2/19/2026	Ryan Eckert	Senior Associate	0226F0397: Discuss Confirms with M. Evans (PwC) and R. Eckert (PwC)	0.50	
2/19/2026	Ryan Eckert	Senior Associate	0226F0398: Discuss PP&E With Client	1.00	
2/19/2026	Ryan Eckert	Senior Associate	0226F0399: Document FA Testing Selections	1.50	
2/19/2026	Ryan Eckert	Senior Associate	0226F0400: Document Intangibles and Goodwill	1.00	
2/19/2026	Ryan Eckert	Senior Associate	0226F0401: Draft Payroll Scoping	1.00	
2/19/2026	Ryan Eckert	Senior Associate	0226F0402: Meeting with client to discuss audit status	1.00	
2/19/2026	Ryan Eckert	Senior Associate	0226F0403: Review revenue testing	2.00	
2/19/2026	Ryan Eckert	Senior Associate	0226F0404: Review self insurance liabilities	1.00	
2/19/2026	Ryan Eckert	Senior Associate	0226F0405: Review status of the audit database, including support received from the client, support outstanding, and action items with R. Eckert (PwC) and Z. White (PwC)	0.50	
2/19/2026	Javi Pardo	Associate	0226F0406: Prepare and update 2024 Depreciation Report without Bonus	4.00	
2/19/2026	Zoe White	Associate	0226F0407: Review status of the audit database, including support received from the client, support outstanding, and action items with R. Eckert (PwC) and Z. White (PwC)	0.50	
2/20/2026	Miranda Polino	Senior Manager	0226F0408: Review fixed asset reconciliation prepared by Javi Pardo (PwC)	0.50	
2/20/2026	Donovan James	Manager	0226F0409: Meeting to discuss the status of audit areas, address any questions, and outline next steps/audit areas to push forward with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
2/20/2026	Ryan Eckert	Senior Associate	0226F0410: Discuss Revenue testing with J. Bolger (PwC) and R. Eckert (PwC)	1.50	
2/20/2026	Ryan Eckert	Senior Associate	0226F0411: Document Depreciation reconciliation	1.50	
2/20/2026	Ryan Eckert	Senior Associate	0226F0412: Document Goodwill and Intangibles testing	2.00	
2/20/2026	Ryan Eckert	Senior Associate	0226F0413: Meeting to discuss the status of audit areas, address any questions, and outline next steps/audit areas to push forward with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
2/20/2026	Ryan Eckert	Senior Associate	0226F0414: Organize Status of DB	0.50	
2/20/2026	Ryan Eckert	Senior Associate	0226F0415: Review revenue testing	1.50	
2/20/2026	Zoe White	Associate	0226F0416: Meeting to discuss the status of audit areas, address any questions, and outline next steps/audit areas to push forward with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
2/20/2026	John Bolger	Intern	0226F0417: Discuss Revenue testing with J. Bolger (PwC) and R. Eckert (PwC)	1.50	
2/20/2026	John Bolger	Intern	0226F0418: Document accounts payable as of year end	0.50	
2/20/2026	John Bolger	Intern	0226F0419: Document Documented revenue transactions for the year	2.50	
2/20/2026	John Bolger	Intern	0226F0420: Document logs for specified revenue transactions.	2.50	
2/22/2026	John Bolger	Intern	0226F0421: Document revenue transactions for selections year end	2.00	
2/23/2026	Ryan Eckert	Senior Associate	0226F0422: Review Deferred and Unbilled Rec testing	2.00	
2/23/2026	Ryan Eckert	Senior Associate	0226F0423: Review PP&E RF and tie out	1.00	
2/23/2026	Ryan Eckert	Senior Associate	0226F0424: Review revenue testing	1.50	
2/23/2026	Ryan Eckert	Senior Associate	0226F0425: Update Client Agenda	1.00	
2/23/2026	Ryan Eckert	Senior Associate	0226F0426: Update Status of Audit	1.00	
2/24/2026	Kazuko Prock	Senior Manager	0226F0427: Review self insurance	2.00	
2/24/2026	Mark Evans	Senior Manager	0226F0428: Review goodwill impairment analysis	2.00	
2/24/2026	Donovan James	Manager	0226F0429: Meeting to review the status of testing across all FSLIs and answer questions, including updating our ongoing agenda to share status of all areas with the client with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	

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PricewaterhouseCoopers LLP

Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Hours	Total Compensation
2/24/2026	Ryan Eckert	Senior Associate	0226F0430: Document PP&E Rec Items to tie out	2.00	
2/24/2026	Ryan Eckert	Senior Associate	0226F0431: Meeting to review the status of testing across all FSLIs and answer questions, including updating our ongoing agenda to share status of all areas with the client with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
2/24/2026	Ryan Eckert	Senior Associate	0226F0432: Review Debt RF and Interest	1.00	
2/24/2026	Ryan Eckert	Senior Associate	0226F0433: Review PY Cutoff Documentation and Scoping	1.50	
2/24/2026	Ryan Eckert	Senior Associate	0226F0434: Review PY Debt Confirmations	1.00	
2/24/2026	Ryan Eckert	Senior Associate	0226F0435: Update Client Agenda	2.00	
2/24/2026	Ryan Eckert	Senior Associate	0226F0436: Update Client Agenda and Status for meeting	2.00	
2/24/2026	Zoe White	Associate	0226F0437: Meeting to review the status of testing across all FSLIs and answer questions, including updating our ongoing agenda to share status of all areas with the client with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
2/24/2026	Zoe White	Associate	0226F0438: Review operating expense classification testing invoice support	0.50	
2/24/2026	Zoe White	Associate	0226F0439: Review outstanding check testing support.	0.50	
2/24/2026	Zoe White	Associate	0226F0440: Update our ongoing agenda to reflect the status of my testing areas.	0.50	
2/25/2026	Mark Evans	Senior Manager	0226F0441: Discuss Cut off and Debt Scoping with M. Evans (PwC) and R. Eckert (PwC)	0.50	
2/25/2026	Mark Evans	Senior Manager	0226F0442: Meeting to discuss bank account confirmations with M. Evans (PwC) and Z. White (PwC)	0.50	
2/25/2026	Mark Evans	Senior Manager	0226F0443: Meeting with the client to discuss the status of testing across all FSLIs, review open items we are awaiting from them, and answer any questions with D. James (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	1.00	
2/25/2026	Donovan James	Manager	0226F0444: Discuss outstanding check testing with R. Eckert (PwC), D. James (PwC) and Z. White (PwC)	0.50	
2/25/2026	Donovan James	Manager	0226F0445: Meeting Discuss Status of Testing with D. James (PwC) and R. Eckert (PwC)	1.00	
2/25/2026	Donovan James	Manager	0226F0446: Meeting with the client to discuss the status of testing across all FSLIs, review open items we are awaiting from them, and answer any questions with D. James (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	1.00	
2/25/2026	Ryan Eckert	Senior Associate	0226F0447: Discuss Cut off and Debt Scoping with M. Evans (PwC) and R. Eckert (PwC)	0.50	
2/25/2026	Ryan Eckert	Senior Associate	0226F0448: Discuss outstanding check testing with R. Eckert (PwC), D. James (PwC) and Z. White (PwC)	0.50	
2/25/2026	Ryan Eckert	Senior Associate	0226F0449: Document Revenue Testing and Updating Tracker	2.50	
2/25/2026	Ryan Eckert	Senior Associate	0226F0450: Meeting Discuss Status of Testing with D. James (PwC) and R. Eckert (PwC)	1.00	
2/25/2026	Ryan Eckert	Senior Associate	0226F0451: Meeting with the client to discuss the status of testing across all FSLIs, review open items we are awaiting from them, and answer any questions with D. James (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	1.00	
2/25/2026	Ryan Eckert	Senior Associate	0226F0452: Organize Action Items from Client Call	1.50	
2/25/2026	Ryan Eckert	Senior Associate	0226F0453: Organize Client Status	1.00	
2/25/2026	Ryan Eckert	Senior Associate	0226F0454: Revenue Testing and Update Tracker	4.00	
2/25/2026	Ryan Eckert	Senior Associate	0226F0455: Updated Revenue Testing Support	2.00	
2/25/2026	Zoe White	Associate	0226F0456: Discuss outstanding check testing with R. Eckert (PwC), D. James (PwC) and Z. White (PwC)	0.50	
2/25/2026	Zoe White	Associate	0226F0457: Meeting to discuss bank account confirmations with M. Evans (PwC) and Z. White (PwC)	0.50	
2/25/2026	Zoe White	Associate	0226F0458: Meeting with the client to discuss the status of testing across all FSLIs, review open items we are awaiting from them, and answer any questions with D. James (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	1.00	
2/25/2026	John Bolger	Intern	0226F0459: Document log support and payment received for Revenue	4.00	
2/26/2026	Gor Sardarian	Senior Manager	0226F0460: Review 350 and 360 analyses	1.00	
2/26/2026	Katherine Shen	Senior Associate	0226F0461: Discuss results of the ASC 360 sensitivities with the Audit Team	0.50	

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PricewaterhouseCoopers LLP

Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Hours	Total Compensation
2/26/2026	Mark Evans	Senior Manager	0226F0462: Meeting with valuation team on goodwill impairment analysis	1.00	
2/26/2026	Ryan Eckert	Senior Associate	0226F0463: Document Revenue Testing	3.00	
2/26/2026	Ryan Eckert	Senior Associate	0226F0464: Draft Scoping for Interest and Payments	2.00	
2/26/2026	Ryan Eckert	Senior Associate	0226F0465: Meeting to Discuss Revenue Status with Client	1.00	
2/26/2026	Ryan Eckert	Senior Associate	0226F0466: Prepare Confirmations	1.50	
2/26/2026	Ryan Eckert	Senior Associate	0226F0467: Reconcile Fixed Assets within DB	1.00	
2/26/2026	Ryan Eckert	Senior Associate	0226F0468: Review Testing Status	1.00	
2/26/2026	Brad Magness	Associate	0226F0469: Discuss sensitivity analyses with audit team	0.50	
2/27/2026	John Wood	Partner	0226F0470: Discuss PP&E Testing with J. Wood (PwC), D. James (PwC) and R. Eckert (PwC)	0.50	
2/27/2026	Donovan James	Manager	0226F0471: Discuss PP&E Testing with Client	0.50	
2/27/2026	Donovan James	Manager	0226F0472: Discuss PP&E Testing with J. Wood (PwC), D. James (PwC) and R. Eckert (PwC)	0.50	
2/27/2026	Donovan James	Manager	0226F0473: Discuss Pre-Meeting Discussion of PP&E testing with D. James (PwC) and R. Eckert (PwC)	0.50	
2/27/2026	Donovan James	Manager	0226F0474: Meeting to introduce a new team member, provide background on the client, answer questions, and discuss the status of testing areas with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
2/27/2026	Ryan Eckert	Senior Associate	0226F0475: Develop Debt Testing Approach	1.50	
2/27/2026	Ryan Eckert	Senior Associate	0226F0476: Discuss PP&E Testing with Client	0.50	
2/27/2026	Ryan Eckert	Senior Associate	0226F0477: Discuss PP&E Testing with J. Wood (PwC), D. James (PwC) and R. Eckert (PwC)	0.50	
2/27/2026	Ryan Eckert	Senior Associate	0226F0478: Discuss Pre-Meeting Discussion of PP&E testing with D. James (PwC) and R. Eckert (PwC)	0.50	
2/27/2026	Ryan Eckert	Senior Associate	0226F0479: Document Revenue Documentation	1.50	
2/27/2026	Ryan Eckert	Senior Associate	0226F0480: Draft Debt Confirmations / Documentation	2.50	
2/27/2026	Ryan Eckert	Senior Associate	0226F0481: Meeting to introduce a new team member, provide background on the client, answer questions, and discuss the status of testing areas with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
2/27/2026	Ryan Eckert	Senior Associate	0226F0482: Review Disposals Detail	1.00	
2/27/2026	Zoe White	Associate	0226F0483: Meeting to introduce a new team member, provide background on the client, answer questions, and discuss the status of testing areas with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
3/2/2026	Lela Patrik	Principal	0326F0484: Review of self insurance accrual for WC, AL, GL exposures	1.50	
3/2/2026	Kazuko Prock	Senior Manager	0326F0485: Review self insurance	2.00	
3/2/2026	Mark Evans	Senior Manager	0326F0486: Review self insurance deliverable from specialist	1.50	
3/2/2026	Donovan James	Manager	0326F0487: Discuss Audit Status with D. James (PwC) and R. Eckert (PwC)	0.50	
3/2/2026	Christian Miller	Senior Associate	0326F0488: Analyze JE Testing DataPRO	1.50	
3/2/2026	Ryan Eckert	Senior Associate	0326F0489: Discuss Audit Status with D. James (PwC) and R. Eckert (PwC)	0.50	
3/2/2026	Ryan Eckert	Senior Associate	0326F0490: Document Self Insurance Accrual	4.00	
3/2/2026	Ryan Eckert	Senior Associate	0326F0491: Meeting to Discuss Payroll Testing with M. Forget (PwC) and R. Eckert (PwC)	0.50	
3/2/2026	Ryan Eckert	Senior Associate	0326F0492: Meeting Discuss Revenue Testing and Client	1.00	
3/2/2026	Ryan Eckert	Senior Associate	0326F0493: Organize Debt Confirmations	1.50	
3/2/2026	Ryan Eckert	Senior Associate	0326F0494: Perform Debt Confirm Scoping and Updates	1.00	
3/2/2026	Ryan Eckert	Senior Associate	0326F0495: Review Payroll Testing	0.50	
3/2/2026	Margaux Forget	Associate	0326F0496: Discuss Revenue and payroll coaching	1.50	
3/2/2026	Margaux Forget	Associate	0326F0497: Document Payroll testing	2.50	
3/2/2026	Margaux Forget	Associate	0326F0498: Meeting to Discuss Payroll Testing with M. Forget (PwC) and R. Eckert (PwC)	0.50	
3/2/2026	Margaux Forget	Associate	0326F0499: Working session to understand revenue testing	1.50	
3/3/2026	Donovan James	Manager	0326F0500: Discuss audit items with D. James (PwC) and R. Eckert (PwC)	0.50	
3/3/2026	Donovan James	Manager	0326F0501: Discuss Audit Testing with D. James (PwC) and R. Eckert (PwC)	0.50	

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Exhibit C

PricewaterhouseCoopers LLP

Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Hours	Total Compensation
3/3/2026	Donovan James	Manager	0326F0502: Meeting to review the status of the audit database, identify tasks/testing that can be pushed forward, and answer any questions with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
3/3/2026	Christian Miller	Senior Associate	0326F0503: Analyze JE Testing DataPRO	1.50	
3/3/2026	Ryan Eckert	Senior Associate	0326F0504: Discuss audit items with D. James (PwC) and R. Eckert (PwC)	0.50	
3/3/2026	Ryan Eckert	Senior Associate	0326F0505: Discuss Audit Testing with D. James (PwC) and R. Eckert (PwC)	0.50	
3/3/2026	Ryan Eckert	Senior Associate	0326F0506: Discuss the status of the audit database, including progress in our audit areas and related action items, and answer any questions with R. Eckert (PwC) and Z. White (PwC)	1.00	
3/3/2026	Ryan Eckert	Senior Associate	0326F0507: Discuss work to be performed with M. Forget (PwC) and R. Eckert (PwC)	0.50	
3/3/2026	Ryan Eckert	Senior Associate	0326F0508: Document Rollforward, Confirms and Debt Selections	4.00	
3/3/2026	Ryan Eckert	Senior Associate	0326F0509: Document Self Insurance Liabilities	2.00	
3/3/2026	Ryan Eckert	Senior Associate	0326F0510: Meeting Discuss Walkthrough Procedures with M. Forget (PwC) and R. Eckert (PwC)	1.00	
3/3/2026	Ryan Eckert	Senior Associate	0326F0511: Meeting to review the status of the audit database, identify tasks/testing that can be pushed forward, and answer any questions with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
3/3/2026	Margaux Forget	Associate	0326F0512: Coaching and review calls	0.50	
3/3/2026	Margaux Forget	Associate	0326F0513: Discuss work to be performed with M. Forget (PwC) and R. Eckert (PwC)	0.50	
3/3/2026	Margaux Forget	Associate	0326F0514: Document Intangible additions	1.00	
3/3/2026	Margaux Forget	Associate	0326F0515: Document Payroll testing	2.00	
3/3/2026	Margaux Forget	Associate	0326F0516: Document Revenue and Receivables walkthrough	1.00	
3/3/2026	Margaux Forget	Associate	0326F0517: Financing walkthrough	1.50	
3/3/2026	Margaux Forget	Associate	0326F0518: Meeting Discuss Walkthrough Procedures with M. Forget (PwC) and R. Eckert (PwC)	1.00	
3/3/2026	Margaux Forget	Associate	0326F0519: Prepare Period End Walkthrough	1.50	
3/3/2026	Margaux Forget	Associate	0326F0520: Prepare Purchasing and Payables Walkthrough	1.50	
3/3/2026	Zoe White	Associate	0326F0521: Discuss the status of the audit database, including progress in our audit areas and related action items, and answer any questions with R. Eckert (PwC) and Z. White (PwC)	1.00	
3/3/2026	Zoe White	Associate	0326F0522: Document bank confirmations received.	0.50	
3/3/2026	Zoe White	Associate	0326F0523: Meeting to review the status of the audit database, identify tasks/testing that can be pushed forward, and answer any questions with D. James (PwC), R. Eckert (PwC) and Z. White (PwC)	0.50	
Subtotal - 2025 Audit Services				*629.00*	*$175,000.00*
Subtotal - Hours and Compensation - Fixed Fee Services				**629.00**	**$175,000.00**

EXHIBIT D

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

PricewaterhouseCoopers LLP

Summary of Hours and Fees by Project Category and Professional

Project Category and Professional	Position	Rate	Hours	Total Compensation
Hourly Services				
Incremental Audit Procedures				
Don Holmes	Partner	$1,094	2.50	$2,735.00
John Wood	Partner	$1,094	19.40	$21,223.60
Renton Squires	Partner	$1,346	0.50	$673.00
Rob Swartz	Partner	$1,321	20.40	$26,948.40
Scott Feely	Partner	$1,572	1.50	$2,358.00
Nathalia Ashworth	Managing Director	$1,249	1.30	$1,623.70
Shawn Cortese	Managing Director	$1,485	2.90	$4,306.50
Gor Sardarian	Senior Manager	$971	1.00	$971.00
Mark Evans	Senior Manager	$511	12.40	$6,336.40
Matt Foley	Senior Manager	$999	53.90	$53,846.10
Brett Staudinger	Manager	$876	48.80	$42,748.80
Donovan James	Manager	$461	2.90	$1,336.90
Grace Kelley	Manager	$876	15.30	$13,402.80
Katherine Shen	Senior Associate	$703	0.50	$351.50
Ryan Eckert	Senior Associate	$357	2.90	$1,035.30
Maddie Pearson	Associate	$499	24.90	$12,425.10
Zoe White	Associate	$243	2.90	$704.70
Subtotal - Incremental Audit Procedures			***214.00***	***$193,026.80***
Subtotal - Hours and Compensation - Hourly Services			**214.00**	**$193,026.80**
Bankruptcy Compliance Services				
Retention Applications				
Thalia Cody	Director	$600	12.00	$7,200.00
Chris Lewis	Senior Manager	$525	2.60	$1,365.00
Subtotal - Retention Applications			***14.60***	***$8,565.00***
Subtotal - Hours and Compensation - Bankruptcy Compliance Services			**14.60**	**$8,565.00**
Total - Hours and Compensation Sought			**228.60**	**$201,591.80**

EXHIBIT E

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

Exhibit E

PricewaterhouseCoopers LLP

Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
Hourly Services						
Incremental Audit Procedures						
1/6/2026	Nathalia Ashworth	Managing Director	0126H0524: Discussion with USS and A&M regarding bankruptcy accounting considerations with J. Wood (PwC), M. Evans (PwC), N. Ashworth (PwC)	$1,249	0.50	$624.50
1/6/2026	John Wood	Partner	0126H0525: Discussion with USS and A&M regarding bankruptcy accounting considerations with J. Wood (PwC), M. Evans (PwC), N. Ashworth (PwC)	$1,094	0.50	$547.00
1/6/2026	John Wood	Partner	0126H0526: Planning call regarding accounting implications with R. Swartz (PwC)	$1,094	0.50	$547.00
1/6/2026	Mark Evans	Senior Manager	0126H0527: Discussion with USS and A&M regarding bankruptcy accounting considerations with J. Wood (PwC), M. Evans (PwC), N. Ashworth (PwC)	$511	0.50	$255.50
1/14/2026	Renton Squires	Partner	0126H0528: Discuss reporting process during bankruptcy with J. Wood (PwC), M. Evans (PwC), K. Shen (PwC), R. Squires (PwC) and G. Sardarian (PwC)	$1,346	0.50	$673.00
1/14/2026	Don Holmes	Partner	0126H0529: Review bankruptcy updates	$1,094	0.50	$547.00
1/14/2026	John Wood	Partner	0126H0530: Discuss reporting process during bankruptcy with J. Wood (PwC), M. Evans (PwC), K. Shen (PwC), R. Squires (PwC) and G. Sardarian (PwC)	$1,094	0.50	$547.00
1/14/2026	Gor Sardarian	Senior Manager	0126H0531: Discuss reporting process during bankruptcy with J. Wood (PwC), M. Evans (PwC), K. Shen (PwC), R. Squires (PwC) and G. Sardarian (PwC)	$971	0.50	$485.50
1/14/2026	Gor Sardarian	Senior Manager	0126H0532: Review bankruptcy updates	$971	0.50	$485.50
1/14/2026	Katherine Shen	Senior Associate	0126H0533: Discuss reporting process during bankruptcy with J. Wood (PwC), M. Evans (PwC), K. Shen (PwC), R. Squires (PwC) and G. Sardarian (PwC)	$703	0.50	$351.50
1/14/2026	Mark Evans	Senior Manager	0126H0534: Discuss reporting process during bankruptcy with J. Wood (PwC), M. Evans (PwC), K. Shen (PwC), R. Squires (PwC) and G. Sardarian (PwC)	$511	0.50	$255.50
1/20/2026	Mark Evans	Senior Manager	0126H0535: Meeting with PwC bankruptcy team on status update, bankruptcy developments	$511	0.50	$255.50
1/21/2026	Don Holmes	Partner	0126H0536: Discuss bankruptcy and SEC letter received by the Company with J. Wood (PwC) and D. Holmes (PwC)	$1,094	1.00	$1,094.00
1/21/2026	John Wood	Partner	0126H0537: Discuss bankruptcy and SEC letter received by the Company with J. Wood (PwC) and D. Holmes (PwC)	$1,094	1.00	$1,094.00
1/21/2026	John Wood	Partner	0126H0538: Meeting to review supplemental information pursuant to 1145(A)(4) with J. Wood (PwC) and M. Evans (PwC)	$1,094	1.00	$1,094.00
1/21/2026	Mark Evans	Senior Manager	0126H0539: Meeting to review supplemental information pursuant to 1145(A)(4) with J. Wood (PwC) and M. Evans (PwC)	$511	1.00	$511.00
1/22/2026	Scott Feely	Partner	0126H0540: Meeting with Milbank, A&M, and USS to discuss SEC staff letter with S. Feely (PwC), S. Cortese (PwC), M. Evans (PwC) and J. Wood (PwC)	$1,572	0.50	$786.00
1/22/2026	Shawn Cortese	Managing Director	0126H0541: Meeting with Milbank, A&M, and USS to discuss SEC staff letter with S. Feely (PwC), S. Cortese (PwC), M. Evans (PwC) and J. Wood (PwC)	$1,485	0.50	$742.50
1/22/2026	Shawn Cortese	Managing Director	0126H0542: Read draft disclosure statement for audit implications	$1,485	0.60	$891.00
1/22/2026	Rob Swartz	Partner	0126H0543: Review Plan of Reorganization for preliminary accounting impact	$1,321	1.50	$1,981.50
1/22/2026	John Wood	Partner	0126H0544: Meeting with Milbank, A&M, and USS to discuss SEC staff letter with S. Feely (PwC), S. Cortese (PwC), M. Evans (PwC) and J. Wood (PwC)	$1,094	0.50	$547.00
1/22/2026	Matt Foley	Senior Manager	0126H0545: Review Plan of Reorganization for initial accounting implications	$999	2.40	$2,397.60
1/22/2026	Matt Foley	Senior Manager	0126H0546: Review interim order for first day relief: cash management for initial accounting implications	$999	1.10	$1,098.90
1/22/2026	Matt Foley	Senior Manager	0126H0547: Review interim order for first day relief: customer programs for initial accounting implications	$999	1.50	$1,498.50
1/22/2026	Mark Evans	Senior Manager	0126H0548: Meeting with Milbank, A&M, and USS to discuss SEC staff letter with S. Feely (PwC), S. Cortese (PwC), M. Evans (PwC) and J. Wood (PwC)	$511	0.50	$255.50
1/23/2026	Shawn Cortese	Managing Director	0126H0549: Discuss responses to draft disclosure statement	$1,485	0.20	$297.00
1/23/2026	Shawn Cortese	Managing Director	0126H0550: Discuss updates to draft disclosure statement	$1,485	0.30	$445.50

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Exhibit E

PricewaterhouseCoopers LLP

Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
1/23/2026	Shawn Cortese	Managing Director	0126H0551: Read updated draft disclosure statement for accounting considerations	$1,485	0.30	$445.50
1/23/2026	Shawn Cortese	Managing Director	0126H0552: Review SEC letter response	$1,485	0.10	$148.50
1/23/2026	John Wood	Partner	0126H0553: Review amended disclosure statement comments	$1,094	2.00	$2,188.00
1/23/2026	John Wood	Partner	0126H0554: Review of amended disclosure statement v1	$1,094	3.00	$3,282.00
1/23/2026	Matt Foley	Senior Manager	0126H0555: Review Plan of Reorganization for initial accounting implications.(continued)	$999	1.50	$1,498.50
1/23/2026	Mark Evans	Senior Manager	0126H0556: Reconciling information in bankruptcy filing to audited financial statements	$511	3.00	$1,533.00
1/24/2026	Scott Feely	Partner	0126H0557: Meeting to discuss amended disclosure statements with J. Wood (PwC), S. Feely (PwC), and M. Evans (PwC)	$1,572	1.00	$1,572.00
1/24/2026	John Wood	Partner	0126H0558: Meeting to discuss amended disclosure statements with J. Wood (PwC), S. Feely (PwC), and M. Evans (PwC)	$1,094	1.00	$1,094.00
1/24/2026	Mark Evans	Senior Manager	0126H0559: Meeting to discuss amended disclosure statements with J. Wood (PwC), S. Feely (PwC), and M. Evans (PwC)	$511	1.00	$511.00
1/25/2026	Don Holmes	Partner	0126H0560: Meeting to discuss amended disclosure statement comments with D. Holmes (PwC) and J. Wood (PwC)	$1,094	0.50	$547.00
1/25/2026	John Wood	Partner	0126H0561: Document amended disclosure statement considerations	$1,094	0.50	$547.00
1/25/2026	John Wood	Partner	0126H0562: Meeting to discuss amended disclosure statement comments with D. Holmes (PwC) and J. Wood (PwC)	$1,094	0.50	$547.00
1/26/2026	Shawn Cortese	Managing Director	0126H0563: Review draft disclosures for disclosure statement	$1,485	0.40	$594.00
1/26/2026	Shawn Cortese	Managing Director	0126H0564: Review updates to draft disclosures	$1,485	0.10	$148.50
1/26/2026	Rob Swartz	Partner	0126H0565: Read accounting codification on presentation of reorganizations items, net and liabilities subject to compromise in the financial statements	$1,321	2.50	$3,302.50
1/26/2026	Don Holmes	Partner	0126H0566: Discussion with T. Baryski (USS) and J. Hafferty (USS) regarding amended disclosure schedule with D. Holmes (PwC) and J. Wood (PwC)	$1,094	0.50	$547.00
1/26/2026	John Wood	Partner	0126H0567: Discussion with T. Baryski (USS) and J. Hafferty (USS) regarding amended disclosure schedule with D. Holmes (PwC) and J. Wood (PwC)	$1,094	0.50	$547.00
1/26/2026	Matt Foley	Senior Manager	0126H0568: Read accounting codification on presentation of reorganizations items, net in the financial statements	$999	1.80	$1,798.20
1/26/2026	Matt Foley	Senior Manager	0126H0569: Review interim order for first day relief: trade claims for initial accounting implications	$999	2.20	$2,197.80
1/26/2026	Matt Foley	Senior Manager	0126H0570: Review interim order for first day relief: taxes and fees for initial accounting implications	$999	1.20	$1,198.80
1/26/2026	Matt Foley	Senior Manager	0126H0571: Review interim order for first day relief: utilities for initial accounting implications	$999	1.20	$1,198.80
1/26/2026	Grace Kelley	Manager	0126H0572: Compiled publicly available examples of emergence financial statements to share with management.	$876	1.70	$1,489.20
1/26/2026	Grace Kelley	Manager	0126H0573: Review of first day motions and orders for accounting implications.	$876	1.30	$1,138.80
1/27/2026	Rob Swartz	Partner	0126H0574: Review Plan Supplements for preliminary accounting impact	$1,321	1.60	$2,113.60
1/27/2026	John Wood	Partner	0126H0575: Meeting with bankruptcy team to discuss updates with J. Wood (PwC) and M. Evans (PwC)	$1,094	0.50	$547.00
1/27/2026	Matt Foley	Senior Manager	0126H0576: Review interim order for first day relief: financing for initial accounting implications	$999	2.20	$2,197.80
1/27/2026	Matt Foley	Senior Manager	0126H0577: Review initial Plan supplements for initial accounting implications	$999	1.80	$1,798.20
1/27/2026	Grace Kelley	Manager	0126H0578: Compiled publicly available examples of emergence financial statements to share with management.	$876	0.40	$350.40
1/27/2026	Grace Kelley	Manager	0126H0579: Review of first day motions and orders for accounting implications.	$876	0.60	$525.60
1/27/2026	Mark Evans	Senior Manager	0126H0580: Meeting with bankruptcy team to discuss updates with J. Wood (PwC) and M. Evans (PwC)	$511	0.50	$255.50
1/28/2026	Rob Swartz	Partner	0126H0581: Read interim orders for first day relief	$1,321	1.40	$1,849.40
1/28/2026	Rob Swartz	Partner	0126H0582: Review peer financial statements for disclosure considerations	$1,321	2.20	$2,906.20
1/28/2026	John Wood	Partner	0126H0583: Documenting amended disclosure statement memo	$1,094	2.00	$2,188.00
1/28/2026	Matt Foley	Senior Manager	0126H0584: Review interim order for first day relief: insurance for initial accounting implications	$999	2.30	$2,297.70
1/28/2026	Matt Foley	Senior Manager	0126H0585: Review initial Plan supplements for initial accounting implications (continued)	$999	2.20	$2,197.80
1/28/2026	Grace Kelley	Manager	0126H0586: Review Plan Supplements for preliminary accounting impact	$876	1.10	$963.60

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PricewaterhouseCoopers LLP

Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
1/28/2026	Grace Kelley	Manager	0126H0587: Review of first day motions and orders for accounting implications.	$876	0.90	$788.40
1/29/2026	Shawn Cortese	Managing Director	0126H0588: Read updated draft disclosure statement for accounting considerations	$1,485	0.40	$594.00
1/29/2026	Rob Swartz	Partner	0126H0589: Read amended Plan of Reorganization	$1,321	0.80	$1,056.80
1/29/2026	John Wood	Partner	0126H0590: Meeting to discuss liabilities subject to compromise with D. James (PwC), J. Wood (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	$1,094	1.00	$1,094.00
1/29/2026	John Wood	Partner	0126H0591: Review 1/29 draft of amended disclosure statement	$1,094	1.50	$1,641.00
1/29/2026	Matt Foley	Senior Manager	0126H0592: Read amended Plan of Reorganization	$999	2.00	$1,998.00
1/29/2026	Matt Foley	Senior Manager	0126H0593: Review interim order for first day relief: payroll for initial accounting implications	$999	1.00	$999.00
1/29/2026	Mark Evans	Senior Manager	0126H0594: Meeting to discuss liabilities subject to compromise with D. James (PwC), J. Wood (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	$511	1.00	$511.00
1/29/2026	Mark Evans	Senior Manager	0126H0595: Reviewing updated disclosure information	$511	1.00	$511.00
1/29/2026	Donovan James	Manager	0126H0596: Meeting to discuss liabilities subject to compromise with D. James (PwC), J. Wood (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	$461	1.00	$461.00
1/29/2026	Ryan Eckert	Senior Associate	0126H0597: Meeting to discuss liabilities subject to compromise with D. James (PwC), J. Wood (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	$357	1.00	$357.00
1/29/2026	Zoe White	Associate	0126H0598: Meeting to discuss liabilities subject to compromise with D. James (PwC), J. Wood (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	$243	1.00	$243.00
1/30/2026	Matt Foley	Senior Manager	0126H0599: Read amended Plan of Reorganization (continued)	$999	1.00	$999.00
2/2/2026	Matt Foley	Senior Manager	0226H0600: Review amended plan supplement including draft exit financing for preliminary accounting impact	$999	1.40	$1,398.60
2/2/2026	Grace Kelley	Manager	0226H0601: Review first day orders for FY 2025 accounting implications	$876	2.00	$1,752.00
2/3/2026	Matt Foley	Senior Manager	0226H0602: Review amended plan supplement including draft exit financing for preliminary accounting impact (continued)	$999	1.00	$999.00
2/3/2026	Grace Kelley	Manager	0226H0603: Review first day orders for FY 2025 accounting implications	$876	2.00	$1,752.00
2/4/2026	Matt Foley	Senior Manager	0226H0604: Review disclosure statement for preliminary accounting impact	$999	2.10	$2,097.90
2/4/2026	Matt Foley	Senior Manager	0226H0605: Review final Debtor-in-Possession financing order for preliminary accounting impact	$999	1.20	$1,198.80
2/4/2026	Matt Foley	Senior Manager	0226H0606: Review second amended plan supplement for preliminary accounting impact	$999	1.00	$999.00
2/4/2026	Grace Kelley	Manager	0226H0607: Review DIP agreement for FY 2025 accounting implications.	$876	1.30	$1,138.80
2/4/2026	Grace Kelley	Manager	0226H0608: Review first day orders for FY 2025 accounting implications	$876	2.20	$1,927.20
2/5/2026	Rob Swartz	Partner	0226H0609: Review disclosure statement for preliminary accounting impact	$1,321	1.90	$2,509.90
2/5/2026	John Wood	Partner	0226H0610: Meeting with the bankruptcy team to review required bankruptcy financial statement disclosures with D. James (PwC), J. Wood (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	$1,094	0.90	$984.60
2/5/2026	Matt Foley	Senior Manager	0226H0611: Review disclosure statement for preliminary accounting impact (continued)	$999	2.00	$1,998.00
2/5/2026	Grace Kelley	Manager	0226H0612: Prepare agenda on key accounting issues for 2025	$876	1.00	$876.00
2/5/2026	Mark Evans	Senior Manager	0226H0613: Meeting with the bankruptcy team to review required bankruptcy financial statement disclosures with D. James (PwC), J. Wood (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	$511	0.90	$459.90
2/5/2026	Donovan James	Manager	0226H0614: Meeting with the bankruptcy team to review required bankruptcy financial statement disclosures with D. James (PwC), J. Wood (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	$461	0.90	$414.90
2/5/2026	Ryan Eckert	Senior Associate	0226H0615: Meeting with the bankruptcy team to review required bankruptcy financial statement disclosures with D. James (PwC), J. Wood (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	$357	0.90	$321.30
2/5/2026	Zoe White	Associate	0226H0616: Meeting with the bankruptcy team to review required bankruptcy financial statement disclosures with D. James (PwC), J. Wood (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	$243	0.90	$218.70
2/9/2026	Rob Swartz	Partner	0226H0617: Discuss preliminary bankruptcy-related accounting positions of debtor entities with G. Kelley (PwC), R. Swartz (PwC), N. Ashworth (PwC) & M. Foley (PwC)	$1,321	0.80	$1,056.80
2/9/2026	Rob Swartz	Partner	0226H0618: Read second amended joint plan of reorganization	$1,321	0.20	$264.20
2/9/2026	Nathalia Ashworth	Managing Director	0226H0619: Discuss preliminary bankruptcy-related accounting positions of debtor entities with G. Kelley (PwC), R. Swartz (PwC), N. Ashworth (PwC) and M. Foley (PwC)	$1,249	0.80	$999.20

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Exhibit E

PricewaterhouseCoopers LLP

Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/9/2026	John Wood	Partner	0226H0620: Meeting with client on bankruptcy accounting matters with J. Wood (PwC) and M. Evans (PwC)	$1,094	1.00	$1,094.00
2/9/2026	Matt Foley	Senior Manager	0226H0621: Discuss preliminary bankruptcy-related accounting positions of debtor entities with G. Kelley (PwC), R. Swartz (PwC), N. Ashworth (PwC) & M. Foley (PwC)	$999	0.80	$799.20
2/9/2026	Matt Foley	Senior Manager	0226H0622: Read second amended joint plan of reorganization	$999	1.70	$1,698.30
2/9/2026	Brett Staudinger	Manager	0226H0623: Read disclosure statement exhibits for potential accounting considerations	$876	0.80	$700.80
2/9/2026	Grace Kelley	Manager	0226H0624: Discuss preliminary bankruptcy-related accounting positions of debtor entities with G. Kelley (PwC), R. Swartz (PwC), N. Ashworth (PwC) & M. Foley (PwC)	$876	0.80	$700.80
2/9/2026	Mark Evans	Senior Manager	0226H0625: Meeting with client on bankruptcy accounting matters with J. Wood (PwC) and M. Evans (PwC)	$511	1.00	$511.00
2/10/2026	Matt Foley	Senior Manager	0226H0626: Read second amended joint plan of reorganization (continued)	$999	2.50	$2,497.50
2/10/2026	Brett Staudinger	Manager	0226H0627: Review bankruptcy fact pattern details	$876	2.10	$1,839.60
2/11/2026	Rob Swartz	Partner	0226H0628: Read third amended plan supplement	$1,321	2.10	$2,774.10
2/11/2026	Matt Foley	Senior Manager	0226H0629: Research accounting guidance with respect to leases rejected while in bankruptcy	$999	1.20	$1,198.80
2/11/2026	Matt Foley	Senior Manager	0226H0630: Read third amended plan supplement	$999	1.80	$1,798.20
2/11/2026	Brett Staudinger	Manager	0226H0631: Read plan of reorganization for accounting implications	$876	1.90	$1,664.40
2/12/2026	Rob Swartz	Partner	0226H0632: Review backstop commitment agreement for preliminary accounting impact	$1,321	2.30	$3,038.30
2/12/2026	John Wood	Partner	0226H0633: Meeting with the bankruptcy team to discuss the impact of the bankruptcy on our audit scoping and risk assessment with D. James (PwC), J. Wood (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	$1,094	1.00	$1,094.00
2/12/2026	Matt Foley	Senior Manager	0226H0634: Review backstop commitment agreement for preliminary accounting impact	$999	1.80	$1,798.20
2/12/2026	Matt Foley	Senior Manager	0226H0635: Research accounting guidance with respect to liabilities subject to compromise	$999	1.70	$1,698.30
2/12/2026	Brett Staudinger	Manager	0226H0636: Prepare discussion materials in advance of meeting with management regarding accounting positions	$876	1.10	$963.60
2/12/2026	Brett Staudinger	Manager	0226H0637: Assess company fact pattern for incremental accounting considerations due to the bankruptcy filing	$876	1.20	$1,051.20
2/12/2026	Mark Evans	Senior Manager	0226H0638: Meeting with the bankruptcy team to discuss the impact of the bankruptcy on our audit scoping and risk assessment with D. James (PwC), J. Wood (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	$511	1.00	$511.00
2/12/2026	Donovan James	Manager	0226H0639: Meeting with the bankruptcy team to discuss the impact of the bankruptcy on our audit scoping and risk assessment with D. James (PwC), J. Wood (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	$461	1.00	$461.00
2/12/2026	Ryan Eckert	Senior Associate	0226H0640: Meeting with the bankruptcy team to discuss the impact of the bankruptcy on our audit scoping and risk assessment with D. James (PwC), J. Wood (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	$357	1.00	$357.00
2/12/2026	Zoe White	Associate	0226H0641: Meeting with the bankruptcy team to discuss the impact of the bankruptcy on our audit scoping and risk assessment with D. James (PwC), J. Wood (PwC), R. Eckert (PwC), M. Evans (PwC) and Z. White (PwC)	$243	1.00	$243.00
2/13/2026	Brett Staudinger	Manager	0226H0642: Read DIP financing documents to understand accounting impacts	$876	1.50	$1,314.00
2/13/2026	Brett Staudinger	Manager	0226H0643: Read trade payable first day order to understand accounting impacts	$876	1.40	$1,226.40
2/16/2026	Rob Swartz	Partner	0226H0644: Review equity rights offering for preliminary accounting impact	$1,321	1.30	$1,717.30
2/16/2026	Matt Foley	Senior Manager	0226H0645: Review equity rights offering for preliminary accounting impact	$999	2.30	$2,297.70
2/16/2026	Brett Staudinger	Manager	0226H0646: Review trade programs first day motion accounting impact summary for liabilities subject to compromise considerations	$876	1.10	$963.60
2/16/2026	Brett Staudinger	Manager	0226H0647: Revise first day motion accounting impact summary for liabilities subject to compromise considerations	$876	0.90	$788.40

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

Exhibit E

PricewaterhouseCoopers LLP

Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/16/2026	Brett Staudinger	Manager	0226H0648: Review first day motion accounting impact summary for liabilities subject to compromise considerations	$876	2.20	$1,927.20
2/16/2026	Maddie Pearson	Associate	0226H0649: Review First Day Motion Review example and motion dockets	$499	0.50	$249.50
2/17/2026	Brett Staudinger	Manager	0226H0650: Read customer programs first day order for accounting considerations	$876	0.80	$700.80
2/17/2026	Brett Staudinger	Manager	0226H0651: Read salaries and wages first day order for accounting considerations	$876	1.10	$963.60
2/17/2026	Brett Staudinger	Manager	0226H0652: Review first day motion accounting impact summary for liabilities subject to compromise considerations	$876	1.00	$876.00
2/17/2026	Maddie Pearson	Associate	0226H0653: Review Motion Docket 12 and 157 to determine relief requested, exceptions, caps, and limits for the First Day Motion Review	$499	0.50	$249.50
2/17/2026	Maddie Pearson	Associate	0226H0654: Review Motion Docket 11 and 68 to determine relief requested as stated in the Docket, exceptions, caps, and limits for the First Day Motion Review	$499	1.00	$499.00
2/18/2026	Rob Swartz	Partner	0226H0655: Review liquidation analysis as included in the disclosure statement	$1,321	0.80	$1,056.80
2/18/2026	Matt Foley	Senior Manager	0226H0656: Review liquidation analysis as included in the disclosure statement	$999	0.50	$499.50
2/18/2026	Brett Staudinger	Manager	0226H0657: Review first day order accounting summary	$876	1.90	$1,664.40
2/18/2026	Brett Staudinger	Manager	0226H0658: Read plan of reorganization for accounting impacts	$876	1.50	$1,314.00
2/18/2026	Brett Staudinger	Manager	0226H0659: Review scope of first day orders	$876	1.70	$1,489.20
2/18/2026	Maddie Pearson	Associate	0226H0660: Review Motion Dockets 18 and 67 to determine the relief requested, exceptions, caps, and limits for the First Day Motion Review	$499	0.70	$349.30
2/18/2026	Maddie Pearson	Associate	0226H0661: Review Motion Dockets 17 and 70 to determine the relief requested, exceptions, caps, and limits for the First Day Motion Review	$499	1.00	$499.00
2/18/2026	Maddie Pearson	Associate	0226H0662: Review Motion Dockets 16 and 65 to determine the relief requested, exceptions, caps, and limits for the First Day Motion Review	$499	1.00	$499.00
2/18/2026	Maddie Pearson	Associate	0226H0663: Review Motion Dockets 15 and 69 to determine the relief requested, exceptions, caps, and limits for the First Day Motion Review	$499	0.50	$249.50
2/18/2026	Maddie Pearson	Associate	0226H0664: Review Motion Dockets 13 and 66 to determine the relief requested, exceptions, caps, and limits for the First Day Motion Review	$499	0.80	$399.20
2/19/2026	Brett Staudinger	Manager	0226H0665: discussion materials in advance of meeting with management	$876	0.70	$613.20
2/19/2026	Maddie Pearson	Associate	0226H0666: Analyze Article I, II, and III of the Plan of Reorganization to summarize and pull the key details	$499	2.70	$1,347.30
2/19/2026	Maddie Pearson	Associate	0226H0667: Analyze Key Dockets 16, 291, 17, 217, 250, 269, and 289 to create the Summary of Key Dockets	$499	0.30	$149.70
2/20/2026	Rob Swartz	Partner	0226H0668: Discuss initial questions on debtor bankruptcy-related accounting positions with B. Staudinger (PwC), R. Swartz (PwC) & M. Foley (PwC)	$1,321	1.00	$1,321.00
2/20/2026	Matt Foley	Senior Manager	0226H0669: Discuss initial questions on debtor bankruptcy-related accounting positions with B. Staudinger (PwC), R. Swartz (PwC) & M. Foley (PwC)	$999	1.00	$999.00
2/20/2026	Brett Staudinger	Manager	0226H0670: Respond to management takeaway questions from meeting	$876	1.10	$963.60
2/20/2026	Brett Staudinger	Manager	0226H0671: Discuss initial questions on debtor bankruptcy-related accounting positions with B. Staudinger (PwC), R. Swartz (PwC) & M. Foley (PwC)	$876	1.00	$876.00
2/20/2026	Maddie Pearson	Associate	0226H0672: Analyze Article IV, V, IX of the Plan of Reorganization to understand and summarize important details for the Plan of Reorganization Matrix	$499	2.50	$1,247.50
2/23/2026	Matt Foley	Senior Manager	0226H0673: Read fourth amended plan supplement	$999	1.50	$1,498.50
2/23/2026	Brett Staudinger	Manager	0226H0674: Review plan of reorganization accounting impact summary	$876	2.40	$2,102.40
2/23/2026	Maddie Pearson	Associate	0226H0675: Review Effective date accounting implications for Article I, II, III, IV, V, and IX of the Plan of Reorganization	$499	1.40	$698.60
2/23/2026	Maddie Pearson	Associate	0226H0676: Assess Internal Comments on Plan of Reorganization Matrix	$499	1.10	$548.90
2/24/2026	Matt Foley	Senior Manager	0226H0677: Read fourth amended plan supplement (continue)	$999	1.00	$999.00
2/24/2026	Brett Staudinger	Manager	0226H0678: Review plan of reorganization accounting impact summary	$876	2.20	$1,927.20

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

Exhibit E

PricewaterhouseCoopers LLP

Professional Services by Project Category, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/24/2026	Maddie Pearson	Associate	0226H0679: Read fourth amended plan supplement	$499	3.00	$1,497.00
2/25/2026	Brett Staudinger	Manager	0226H0680: Review plan of reorganization accounting impact summary	$876	2.20	$1,927.20
2/25/2026	Maddie Pearson	Associate	0226H0681: Prepare summary of amended plan supplement	$499	0.50	$249.50
2/26/2026	Brett Staudinger	Manager	0226H0682: Review Disclosure statement accounting impact summary	$876	2.10	$1,839.60
2/27/2026	Matt Foley	Senior Manager	0226H0683: Read plan confirmation-related filings, including dismissal of objections.	$999	2.00	$1,998.00
2/27/2026	Brett Staudinger	Manager	0226H0684: Review Backstop commitment agreement for accounting triggers	$876	2.20	$1,927.20
2/27/2026	Brett Staudinger	Manager	0226H0685: Review financial statement filing backstop commitment agreement disclosures to benchmark	$876	2.40	$2,102.40
2/27/2026	Maddie Pearson	Associate	0226H0686: Assess the Summary of Bankruptcy Related Procedures Memo	$499	2.10	$1,047.90
2/27/2026	Maddie Pearson	Associate	0226H0687: Analyze the Disclosure Statement to populate the Disclosure Statement Matrix with key exhibits and details on content	$499	0.90	$449.10
3/2/2026	Brett Staudinger	Manager	0326H0688: Review plan supplements for 2025 accounting impacts	$876	1.10	$963.60
3/2/2026	Brett Staudinger	Manager	0326H0689: Review summary of ASC 852 considerations	$876	2.10	$1,839.60
3/2/2026	Brett Staudinger	Manager	0326H0690: Backstop commitment agreement accounting guidance	$876	2.40	$2,102.40
3/2/2026	Maddie Pearson	Associate	0326H0691: Review Summary of Bankruptcy Related Procedures internal comments	$499	1.80	$898.20
3/3/2026	Brett Staudinger	Manager	0326H0692: DIP financing materials in advance of discussion with management	$876	2.50	$2,190.00
3/3/2026	Brett Staudinger	Manager	0326H0693: Draft reorganization items materials in advance of discussion with management	$876	2.20	$1,927.20
3/3/2026	Maddie Pearson	Associate	0326H0694: Assess the Summary Memo Overview, including background info and key dates, relevant accounting guidance, scope of bankruptcy related work and procedures performed	$499	0.40	$199.60
3/3/2026	Maddie Pearson	Associate	0326H0695: Analyze plan supplements to determine key exhibits, understand if they were amended, and establish their purpose and effective date accounting assessment	$499	2.20	$1,097.80
Subtotal - Incremental Audit Procedures					*214.00*	*$193,026.80*
Subtotal - Hours and Compensation - Hourly Services					**214.00**	**$193,026.80**

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

Exhibit E

PricewaterhouseCoopers 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 LLP retention papers including application, declaration, and proposed order	$600	3.50	$2,100.00
12/30/2025	Thalia Cody	Director	1225H1002: Continue preparing PwC LLP 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 LLP retention declaration	$525	1.20	$630.00
1/19/2026	Thalia Cody	Director	0126H1005: Review and prepare responses to UST comments to PwC LLP retention application	$600	3.00	$1,800.00
1/21/2026	Thalia Cody	Director	0126H1006: Draft supplemental declaration in support of PwC LLP retention application	$600	0.80	$480.00
1/21/2026	Thalia Cody	Director	0126H1007: Prepare revised proposed order regarding PwC LLP retention application based on UST comments	$600	0.50	$300.00
1/22/2026	Chris Lewis	Senior Manager	0126H1008: Preparing schedules to PwC LLP 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 LLP 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 LLP retention application	$525	0.40	$210.00
1/23/2026	Thalia Cody	Director	0126H1011: Further review and revise supplemental declaration in support of PwC LLP retention application	$600	0.20	$120.00
1/27/2026	Thalia Cody	Director	0126H1012: Revise responses to UST comments to PwC LLP retention application	$600	0.60	$360.00
1/29/2026	Thalia Cody	Director	0126H1013: 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	0126H1014: Update revised proposed order regarding PwC LLP retention application based on UST comments	$600	0.30	$180.00
1/29/2026	Thalia Cody	Director	0126H1015: Correspondence with Debtors' counsel (Milbank) regarding responses to UST comments to PwC LLPretention papers	$600	0.10	$60.00
1/30/2026	Thalia Cody	Director	0126H1016: Further update revised proposed order regarding PwC LLP retention application based on UST comments	$600	0.20	$120.00
1/30/2026	Thalia Cody	Director	0126H1017: Correspondence with Debtors' counsel (Milbank) regarding responses to UST comments to PwC LLP retention papers	$600	0.10	$60.00
2/2/2026	Thalia Cody	Director	0226H1018: Prepare and coordinate filing of supplemental declaration in support of PwC LLP retention	$600	1.00	$600.00
Subtotal - Retention Applications					*14.60*	*$8,565.00*
Subtotal - Hours and Compensation - Bankruptcy Compliance Services					**14.60**	**$8,565.00**
Total - Hours and Compensation Sought					**228.60**	**$201,591.80**

EXHIBIT F

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 PRICEWATERHOUSECOOPERS LLP AS AUDIT 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.

25236302602020000000000006

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*)
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Telephone: 1 (212) 530-5000
DDunne@Milbank.com
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- and -

COLE SCHOTZ P.C.
Michael D. Sirota
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Co-Counsel to the Debtors
and Debtors in Possession

(Page 3)
Debtors: United Site Services, Inc. *et al.*
Case No.: 25-23630 (MBK)
Caption of Order: Order Authorizing the Retention and Employment of PricewaterhouseCoopers LLP as Audit Services Provider to the Debtors, Effective as of the Petition Date

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 PricewaterhouseCoopers LLP ("**PwC LLP**") as audit 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 LLP as audit 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 LLP'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 LLP 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 LLP 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 LLP 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 LLP 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 (0.5) increments for fixed fee engagements and 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: (a) PwC LLP 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 LLP agrees to provide additional services, PwC LLP 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 LLP'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 LLP professional providing services in these cases, PwC LLP 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, the Wood Declaration and/or the Engagement Letter are approved, subject during the pendency of these cases to the following conditions:

a. Neither PwC LLP (nor its personnel) shall be entitled to indemnification, exculpation, 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 LLP (or its personnel) or provide contribution or reimbursement to PwC LLP (or its personnel0 for any claim or expense that is either: (i) judicially determined (the determination having become final) to have arisen from PwC LLP's (or its personnels) gross negligence, actual fraud, willful misconduct, or bad faith to which the Debtors have not consented; (ii) for a contractual dispute in which the Debtors allege breach of PwC LLP'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 LLP (or its personnel) 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 LLP (or its personnel) 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 LLP must file an application therefor in this Court, and the Debtors may not pay any such amounts to PwC LLP (or its personnel) 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 LLP (or its personnel) 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

LLP (or its personnel). All parties in interest shall retain the right to object to any demand by PwC LLP (or its personnel) 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 LLP 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 LLP's fee applications in these cases.

13. PwC LLP (i) shall only bill 50% for non-working travel; and (ii) provide any and all monthly fee statements, interim fee applications, and final fee applications in "EXCEL" format to the U.S. Trustee.

14. 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.

15. Notwithstanding anything in the Application, the Wood Declaration, and/or the Engagement Letter to the contrary: (a) PwC LLP shall, to the extent that PwC LLP uses the services

of independent contractors or subcontractors who are not subsidiaries of or otherwise affiliated with PwC LLP (collectively, the "**Contractors**") in these cases, (i) pass through the cost of such Contractors to the Debtors at the same rate that PwC LLP 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.

16. PwC LLP 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.

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

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

19. Notwithstanding any provision to the contrary in the Application, the Engagement Letter, or the Wood 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.

20. 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.