IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
WEST MARINE, LLC,[1]	)	Case No. 26-10794 (KBO)
Reorganized Debtor.	)	**Objection Deadline: October 16, 2026 at 4:00 p.m. (ET)** **Hearing Date: November 4, 2026 at 10:30 a.m. (ET)**

SUMMARY COVER SHEET TO FIRST AND FINAL FEE APPLICATION OF PWC US TAX LLP AS TAX SERVICES PROVIDER TO THE DEBTORS FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD FROM MAY 17, 2026 THROUGH AUGUST 21, 2026

Name of Applicant:	PwC US Tax LLP
Authorized to Provide Professional Services to:	Debtors and Debtors in Possession
Date of Retention:	July 1, 2026, effective as of May 17, 2026 [Docket No. 339]
Final Period for Which Compensation and Reimbursement Are Requested:	May 17, 2026 through August 21, 2026
Total Final Amount of Compensation Sought as Actual, Reasonable and Necessary:	$927,441.50[2]
Final Amount of Expense Reimbursement Requested:	$0.00

This is a(n): monthly ____ interim ____ final application x

This is PwC US Tax LLP's first and final fee application in these cases. The total time expended for fee application preparation is 0.00 hours and the corresponding compensation requested is $0.00.

[1] The Reorganized Debtor in this chapter 11 case, along with the last four digits of the Reorganized Debtor's federal tax identification number, is West Marine, LLC (5502). The Reorganized Debtor's mailing address for purposes of this case is 1 East Broward Blvd., Suite 200, Fort Lauderdale, FL 33301. The chapter 11 cases of the Reorganized Debtor's affiliates, Marine One Holdco, LLC (2231); Marine One Parent, Inc. (0402); Rising Tide Holdings Inc. (2628); Rising Tide Parent Inc. (6153); Seascapes, Inc. (3739); W Marine Management Company, Inc. (4151); and West Marine Products, Inc. (4523), were closed as of September 16, 2026. All motions and contested matters that remained open as of the closing of such cases, or that are opened after the date thereof, are administered in the remaining chapter 11 case of West Marine, LLC, Case No. 26-10794 (KBO).

[2] PwC US Tax's final compensation request reflects a $25,000.00 voluntary reduction of fees incurred through the Effective Date.

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SUMMARY OF FEES AND EXPENSES

For the Period from May 17, 2026 through August 21, 2026

Summary of Hours and Compensation by Billing Category and Project Category:

Billing Category and Project Category	Hours	Total Compensation
Fixed Fee Services		
Sales and Use Tax Compliance Services	422.30	$18,500.00
Subtotal - Hours and Compensation - Fixed Fee Services	***422.30***	***$18,500.00***
Hourly Services		
Tax Restructuring Services	831.60	$923,509.00 [1]
Subtotal - Hours and Compensation - Hourly Services	***831.60***	***$923,509.00***
Bankruptcy Compliance Services		
Retention Applications	17.90	$10,432.50
Subtotal - Hours and Compensation - Bankruptcy Compliance Services	***17.90***	***$10,432.50***
Subtotal - Hours and Compensation	**1,271.80**	**$952,441.50**
Less Voluntary Reduction		**-$25,000.00** [2]
Total - Hours and Compensation - All Services	**1,271.80**	**$927,441.50**

[1] As of the Petition Date, PwC US Tax held a retainer balance of $220,355.50 to be applied towards approved post-petition Debt Restructuring Services, as requested herein.

[2] PwC US Tax has provided a $25,000.00 voluntary reduction of fees incurred through the Effective Date.

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

Project Category and Professional	Position	Hours	Total Compensation
Fixed Fee Services			
Sales and Use Tax Compliance Services			
Joseph Beiter	Senior Manager	29.00	
Nancy Malley	Senior Manager	31.60	
Abhishek Kulal	Senior Associate	4.50	
Kaleigh McGraw	Senior Associate	31.90	
Samantha Rivera	Senior Associate	9.30	
Trina Mukherjee	Senior Associate	20.00	
Yousef Nijem	Associate	15.80	
Alex Lavelle	Specialist	55.30	
Anna Magnelli	Specialist	224.90	
Subtotal - Sales and Use Tax Compliance Services		***422.30***	***$18,500.00***
Total - Hours and Compensation Sought		**422.30**	**$18,500.00**

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

Project Category and Professional	Position	Rate	Hours	Total Compensation
Hourly Services				
Tax Restructuring Services				
Adam Furst	Principal	$1,260	93.70	$118,062.00
Diane Mimmo	Principal	$1,260	13.80	$17,388.00
Janet Lin	Partner	$1,260	4.10	$5,166.00
Jason Black	Partner	$1,260	2.00	$2,520.00
Jesse Meals	Partner	$1,260	5.50	$6,930.00
Julie Allen	Partner	$1,260	6.00	$7,560.00
Olivia Orobona	Principal	$1,260	24.50	$30,870.00
Ruth Perez Kim	Principal	$1,260	7.10	$8,946.00
Scott Rock	Principal	$1,260	1.00	$1,260.00
Julie Loveridge	Managing Director	$1,148	4.50	$5,166.00
Kevin Wong	Managing Director	$1,148	208.00	$238,784.00
Kimberly Salley	Managing Director	$1,148	48.40	$55,563.20
Lauren Izlar	Director	$1,136	31.80	$36,124.80
Mark Bond	Director	$1,136	7.60	$8,633.60
Morgan Siepel	Director	$1,136	5.10	$5,793.60
Ryan Wyzik	Director	$1,136	2.00	$2,272.00
Scott Sidnam	Director	$1,136	105.80	$120,188.80
Li Xu	Senior Manager	$1,080	18.80	$20,304.00
Catherine Arnold	Manager	$1,049	10.90	$11,434.10
Noah Ellis	Manager	$1,049	116.10	$121,788.90
Cameron Ferguson	Senior Associate	$900	48.10	$43,290.00
Samantha Sirignano	Senior Associate	$900	28.00	$25,200.00
Clarissa Li	Associate	$780	36.30	$28,314.00
Isabella Sponaugle	Associate	$780	2.50	$1,950.00
Subtotal - Tax Restructuring Services			***831.60***	***$923,509.00***
Subtotal - Hours and Compensation - Hourly Services			**831.60**	**$923,509.00**
Bankruptcy Compliance Services				
Retention Applications				
Thalia Cody	Director	$600	13.80	$8,280.00
Chris Lewis	Senior Manager	$525	4.10	$2,152.50
Subtotal - Retention Applications			***17.90***	***$10,432.50***
Subtotal - Hours and Compensation - Bankruptcy Compliance Services			**17.90**	**$10,432.50**
Total - Hours and Compensation Sought			**849.50**	**$933,941.50**

Summary of Expenses by Category:

None requested during Final Application Period.

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
WEST MARINE, LLC,[1]	)	Case No. 26-10794 (KBO)
Reorganized Debtor.	)	**Objection Deadline: October 16, 2026 at 4:00 p.m. (ET)** **Hearing Date: November 4, 2026 at 10:30 a.m. (ET)**

FIRST AND FINAL FEE APPLICATION OF PWC US TAX LLP AS TAX SERVICES PROVIDER TO THE DEBTORS FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD FROM MAY 17, 2026 THROUGH AUGUST 21, 2026

PwC US Tax LLP ("PwC US Tax"), as tax services provider to the debtors and debtors in possession in the above-captioned chapter 11 cases (the "Reorganized Debtor", and together with its affiliated reorganized debtors before the effective date of the chapter 11 plan, the "Debtors"), hereby submits its first and final fee 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 Delaware (the "Local Rules"), the *U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330* (the "Guidelines") and this Court's *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* [Docket No. 337] (the "Interim

[1] The Reorganized Debtor in this chapter 11 case, along with the last four digits of the Reorganized Debtor's federal tax identification number, is West Marine, LLC (5502). The Reorganized Debtor's mailing address for purposes of this case is 1 East Broward Blvd., Suite 200, Fort Lauderdale, FL 33301. The chapter 11 cases of the Reorganized Debtor's affiliates, Marine One Holdco, LLC (2231); Marine One Parent, Inc. (0402); Rising Tide Holdings Inc. (2628); Rising Tide Parent Inc. (6153); Seascapes, Inc. (3739); W Marine Management Company, Inc. (4151); and West Marine Products, Inc. (4523), were closed as of September 16, 2026. All motions and contested matters that remained open as of the closing of such cases, or that are opened after the date thereof, are administered in the remaining chapter 11 case of West Marine, LLC, Case No. 26-10794 (KBO).

Compensation Order"), requesting the entry of an order granting allowance on a final basis and payment, to the extent not previously paid, in the amount of $927,441.50, which is equal to 100% of the $927,441.50[2] of total compensation earned by PwC US Tax for its services to the Debtors during the period from May 17, 2026 through and including August 21, 2026 (the "Final Application Period").[3] In support of this Application, PwC US Tax respectfully represents as follows:

JURISDICTION AND VENUE

1. The United States Bankruptcy Court for the District of Delaware (the "Court") has jurisdiction over this matter pursuant to 28 U.S.C. § 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.

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

BACKGROUND

3. On May 17, 2026 (the "Petition Date"), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code (the "Chapter 11 Cases"). Prior to the Effective Date (as defined below), the Debtors operated their businesses and managed their properties as

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[2] PwC US Tax's final compensation request reflects a $25,000.00 voluntary reduction of fees incurred through the Effective Date.

[3] By this Application, PwC US Tax does not request reimbursement of expenses during the Final Application Period.

debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. The Chapter 11 Cases were jointly administered pursuant to Bankruptcy Rule 1015(b).

4. On May 29, 2026, pursuant to section 1102(a)(1) of the Bankruptcy Code, the Office of the United States Trustee for Region 3, District of Delaware (the "U.S. Trustee"), appointed an Official Committee of Unsecured Creditors. *See* Docket No. 103.

5. No trustee or examiner has been appointed in these Chapter 11 Cases.

6. On July 1, 2026, the Court entered the Interim Compensation Order. The Interim Compensation Order provides, among other things, that each retained professional shall be entitled, on or after the tenth (10^{th}) day of each calendar month for which compensation and/or expense reimbursement is sought, to file and serve an application for interim allowance of compensation for services rendered and reimbursement of expenses incurred during the preceding month (each a "Fee Application"). Parties shall have twenty-one (21) days after service of a Fee Application to file an objection to the compensation or expenses that are the subject thereof (the "Objection Deadline"). Upon the expiration of the Objection Deadline, the applicant may file a certificate of no objection (a "CNO") with the Court with respect to the unopposed portion of the fees and/or expenses requested in the applicable Fee Application. After the filing of a CNO, the Debtors are authorized to pay the applicant an amount equal to 80% of the fees and 100% of the expenses requested in the applicable Fee Application not subject to an objection.

7. Additional information regarding the Debtors' organizational structure, business operations, historical revenues and liabilities, and a description of the events precipitating the filing of the Chapter 11 Cases, is set forth in the *Declaration of Paulee Day, Chief Executive Officer of West Marine, Inc., in Support of the Debtors' Chapter 11 Petitions and First Day Pleadings* [Docket No. 15].

8. On August 11, 2026, the Court confirmed the *Second Amended Joint Plan of Reorganization of West Marine, Inc. and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code (Technical Modifications)* [Docket No. 506] (the "Plan"), which was attached as Exhibit A to the *Findings of Fact, Conclusions of Law, and Order Approving the Debtors' Disclosure Statement for, and Confirming the Second Amended Joint Plan of Reorganization of West Marine, Inc. and Its Debtor Affiliates Pursuant to Chapter 11 of the of the Bankruptcy Code* [Docket No. 522] (the "Confirmation Order").

9. The Effective Date, as defined in the Plan, occurred on August 21, 2026.

RETENTION AND EMPLOYMENT OF PWC US TAX

10. On June 15, 2026 the Debtors filed the *Debtors' Application for Entry of an Order (I) Authorizing the Retention and Employment of PwC US Tax LLP as Tax Services Provider to the Debtors Effective as of the Petition Date, and (II) Granting Related Relief* [Docket No. 242] (the "Retention Application").

11. On July 1, 2026, the Court entered the *Order (I) Authorizing the Retention and Employment of PwC US Tax LLP as Tax Services Provider to the Debtors Effective as of the Petition Date and (II) Granting Related Relief* [Docket No. 339] (the "Retention Order"), approving the Retention Application and authorizing the retention and employment of PwC US Tax effective as of May 17, 2026.

12. On July 30, 2026, the Debtors filed the *Supplemental Declaration of Adam Furst in Support of the Application of Debtors for Entry of an Order (I) Authorizing the Retention and Employment of PwC US Tax LLP as Tax Services Provider to the Debtors, Effective as of the Petition Date, and (II) Granting Related Relief* [Docket No. 458].

PRIOR MONTHLY FEE APPLICATION OF PWC US TAX

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

14. Prior to the Petition Date the Debtors paid PwC US Tax a total retainer of $250,000.00, of which $220,355.50 remained as of the Petition Date to be applied against the allowed post-petition fees and expenses under the Tax Restructuring Engagement Letter (as defined the Retention Application), as requested herein.

RELIEF REQUESTED

15. By this Application, and in accordance with the Interim Compensation Order, PwC US Tax requests the entry of an order granting allowance on a final basis and payment, to the extent not previously paid, in the amount of $927,441.50 for the total compensation earned by PwC US Tax during the Final Application Period for its services to the Debtors.

SUMMARY OF SERVICES RENDERED BY PWC US TAX

16. The services rendered by PwC US Tax during the Final Application Period are categorized as set forth in **Exhibit A** and in the summary cover sheet submitted with this Application. The professionals who provided services to the Debtors during the Final Application Period are also identified in **Exhibit B** and **Exhibit D** and in the summary cover sheet submitted with this Application. Attached hereto as **Exhibit C** and **Exhibit E** are detailed statements of the time expended and compensation earned by PwC US Tax during the Final Application Period. PwC US Tax's professionals expended a total of 1,271.80 hours in connection with the Chapter 11 Cases during the Final Application Period, including 422.30 for fixed fee services and 849.50 for hourly fee services, which resulted in a blended hourly billing rate for professionals of $748.89 (exclusive of any voluntary reduction).

17. All services for which PwC US Tax is requesting compensation were performed for or on behalf of the Debtors.

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

(a) Sales and Use Tax Compliance Services. Hours: 422.30, Fees: $18,500.00

During the Final Application Period, PwC US Tax professionals provided sales and use tax compliance services to the Debtors including, without limitation, the preparation, review, and filing of sales and use tax returns across multiple state and local jurisdictions on behalf of the Debtors' operations. The engagement required detailed analysis of taxable and exempt transactions, reconciliation of sales data, and application of jurisdiction-specific tax rules to ensure accurate and timely compliance filings. Senior professionals provided oversight and quality review of the returns, while compliance specialists and associates performed the underlying data gathering, return preparation, and filing work necessary to maintain the Debtors' sales and use tax obligations in good standing during the pendency of the bankruptcy cases.

(b) Tax Restructuring Services. Hours: 831.60, Fees: $923,509.00

During the Final Application Period, PwC US Tax professionals provided tax restructuring advisory services to the Debtors including, without limitation, complex, multi-layered federal and state tax analysis integral to the Debtors' restructuring plan. Specifically, PwC US Tax (i) performed 2023 restructuring analysis and calculations that were a necessary pre-condition to analyzing the current restructuring, encompassing both federal and state tax analysis; (ii) conducted multiple iterations of the current (i.e., 2026) restructuring analysis and calculations at both the federal and state levels; and (ii) prepared asset basis calculations (federal), stock basis calculations (federal and state estimates), and earnings and profits calculations (federal and state). The restructuring tax work required extensive modeling across multiple tax attributes at both the federal and state levels.

(c) Bankruptcy Compliance Services. Hours: 17.90, Fees: $10,432.50

During the Final Application Period, PwC US Tax professionals providing services to the Debtors consulted with internal PwC bankruptcy retention and billing advisors to ensure compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and the Interim Compensation Order. The services provided by these bankruptcy retention and billing advisors included, without limitation, 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 normal billing procedures by PwC US Tax for its non-bankruptcy clients.

19. As set forth above, detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing such services throughout the Final Application Period are provided collectively in the attached exhibits. All entries itemized in PwC US Tax's submitted time records (i) are categorized in accordance with the appropriate project categories, (ii) include a description of each activity or service that each individual performed, and (iii) identify the number of hours (in increments of one-tenth of an hour) spent by each individual providing the services. However, in some instances, services overlap between project categories. Thus, some services may appear under more than one project category; however, in no instance is a specific time entry recorded or charged more than once.

SUMMARY OF EXPENSES INCURRED

20. By this Application, PwC US Tax does not request reimbursement of expenses during the Final Application Period.

ALLOWANCE OF COMPENSATION

21. The professional time expended by PwC US Tax, the value of said time in fees, and the value of the actual expenses incurred by the firm were actual, reasonable, and necessary. In all respects, PwC US Tax's fees and expenses meet the standards for allowance under Bankruptcy

Code section 330, as well as the standards that govern the review and allowance of bankruptcy professionals' fees. *See*, *e.g.*, *In re Busy Beaver Bldg. Ctrs., Inc.*, 19 F.3d 833 (3d Cir. 1994).

22. Bankruptcy Code section 331 provides for interim 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).

23. The reasonable value of the services rendered by PwC US Tax for the Final Application Period as tax consulting services provider to the Debtors in the Chapter 11 Cases is

$927,441.50. The hourly rates and fixed fees reflected the attached exhibits are PwC US Tax's customary rates for work of this nature. The professional services performed by PwC US Tax were in the best interests of the Debtors and their estates and other parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and time-sensitive nature of the problems, issues, or tasks involved. The professional services were performed with expedition and in an efficient manner.

24. 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 the 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.

RESERVATION OF RIGHTS

25. Although PwC US Tax has made every effort to include all fees and expenses incurred during the Final Application Period in this Application, some fees and expenses may inadvertently be omitted from this Application, including as a result of accounting and processing delays in the Final Application Period. PwC US Tax reserves the right to amend or supplement this Application to seek allowance and payment of such fees and expenses not included herein. Amended or supplemental fee applications will be filed in accordance with the requirements of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the Interim Compensation Order.

WHEREFORE, PwC US Tax respectfully requests that the Court enter an order granting allowance on a final basis and payment, to the extent not previously paid, in the amount of $927,441.50 for the total compensation earned by PwC US Tax during the Final Application Period in connection with its services to the Debtors; and such other and further relief as may be just and proper.

Dated: September 25, 2026

PWC US TAX LLP

By: */s/ Adam Furst*

Adam Furst, Principal
655 New York Ave NW
Washington, District of Columbia 20001
Tel: +1 (202) 414 1000

Tax Services Provider to the Debtors

CERTIFICATION OF COMPLIANCE

1. I, Adam Furst, pursuant to 28 U.S.C. § 1746, state as follows:

2. I am a Principal at PwC US Tax LLP ("PwC US Tax"), and I am duly authorized to make this certification on behalf of PwC US Tax. PwC US Tax was retained by the Debtors as tax services provider. This certification is made in support of the *First and Final Fee Application of PwC US Tax LLP as Tax Services Provider to the Debtors for Compensation and Reimbursement of Expenses for the Period from May 17, 2026 Through August 21, 2026* (the "Application") and in compliance with Rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the District of Delaware.

3. The facts set forth in the Application are true and correct to the best of my knowledge, information, and belief.

Dated: September 25, 2026

PWC US TAX LLP

By: */s/ Adam Furst*
Adam Furst, Principal
655 New York Ave NW
Washington, District of Columbia 20001
Tel: +1 (202) 414 1000

Tax Services Provider to the Debtors

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
WEST MARINE, LLC,[1]	)	Case No. 26-10794 (KBO)
Reorganized Debtor.	)	**Hearing Date:** **November 4, 2026 at 10:30 a.m. (ET)**
	)	**Objection Deadline:** **October 16, 2026 at 4:00 p.m. (ET)**

NOTICE OF APPLICATION

PLEASE TAKE NOTICE that the *First and Final Fee Application of PwC US Tax LLP as Tax Services Provider to the Debtors for Compensation and Reimbursement of Expenses for the Period from May 17, 2026 Through and Including August 21, 2026* (the "Application") has been filed with the United States Bankruptcy Court for the District of Delaware (the "Court"). The Application seeks (i) allowance of final fees in the amount of $927,441.50 and (ii) final expenses in the amount of $0.00.

PLEASE TAKE FURTHER NOTICE that objections to the Application, if any, are required to be filed on or before **October 16, 2026 at 4:00 p.m. (ET)** (the "Objection Deadline") with the Clerk of the United States Bankruptcy Court for the District of Delaware, 3rd Floor, 824 N. Market Street, Wilmington, Delaware 19801. You must also serve any such objection so as to be received by the following on or before the Objection Deadline: (a) the Reorganized Debtor, West Marine, LLC, 1 East Broward Blvd., Suite 200, Fort Lauderdale, Florida 33301, Attn.: Paulee Day, Chief Executive Officer; (b) counsel to the Reorganized Debtor, (i) Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn.: Matthew C. Fagen, P.C. (matthew.fagen@kirkland.com); (ii) Kirkland & Ellis LLP, 830 Brickell Plaza, Miami, Florida 33131, Attn.: Brian J. Nakhaimousa (brian.nakhaimousa@kirkland.com) and Trevor Eck (trevor.eck@kirkland.com); and (iii) Young Conaway Stargatt & Taylor, LLP, Rodney Square, 1000 North King Street, Wilmington, Delaware 19801, Attn.: Michael R. Nestor (mnestor@ycst.com), Kara Hammond Coyle (kcoyle@ycst.com), Shella Borovinskaya (sborovinskaya@ycst.com), and Kristin L. Cardoza (kcardoza@ycst.com); (c) counsel to Eclipse, as ABL Agent and FILO Agent, (i) Riemer Braunstein LLP, Times Square Tower, Suite 2506, Seven Times Square, New York, New York 10036, Attn: Lyle Stein (lstein@riemerlaw.com), Emily Lustbader (elustbader@riemerlaw.com), and Steven Fox (sfox@riemerlaw.com); and

[1] The Reorganized Debtor in this chapter 11 case, along with the last four digits of the Reorganized Debtor's federal tax identification number, is West Marine, LLC (5502). The Reorganized Debtor's mailing address for purposes of this case is 1 East Broward Blvd., Suite 200, Fort Lauderdale, FL 33301. The chapter 11 cases of the Reorganized Debtor's affiliates, Marine One Holdco, LLC (2231); Marine One Parent, Inc. (0402); Rising Tide Holdings Inc. (2628); Rising Tide Parent Inc. (6153); Seascapes, Inc. (3739); W Marine Management Company, Inc. (4151); and West Marine Products, Inc. (4523), were closed as of September 16, 2026. All motions and contested matters that remained open as of the closing of such cases, or that are opened after the date thereof, are administered in the remaining chapter 11 case of West Marine, LLC, Case No. 26-10794 (KBO).

(ii) Ashby & Geddes, P.A., 500 Delaware Avenue, 8th Floor, Wilmington, Delaware 19801, Attn: Gregory A. Taylor (gtaylor@ashbygeddes.com); (d) counsel to the Consenting Stakeholders, (i) Otterbourg P.C., 230 Park Avenue, New York, New York 10169, Attn: Daniel F. Fiorillo (dfiorillo@otterbourg.com) and Nicholas Palazzolo (npalazzolo@otterbourg.com); (ii) Burr & Forman LLP, 222 Delaware Avenue, Suite 1030, Wilmington, DE 19801, Attn: J. Cory Falgowski (jfalgowski@burr.com); (iii) Milbank LLP, 55 Hudson Yards, New York, New York 10001, Attn: Matthew Brod (mbrod@milbank.com) and Benjamin Schak (bschak@milbank.com); and (iv) Richards, Layton, & Finger, P.A., One Rodney Square, 920 North King Street, Wilmington, Delaware 19801, Attn: Michael J. Merchant (merchant@rlf.com); (e) the U.S. Trustee, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801, Attn.: Linda Casey (linda.casey@usdoj.gov); and (f) counsel to the Committee (i) Kelley Drye & Warren LLP, 3 World Trade Center, 175 Greenwich Street, New York, NY 10007, Attn: Jason Adams (jadams@kelleydrye.com), Maeghan McLoughlin (mmclouglin@kelleydrye.com) and Andres Barajas (abarajas@kelleydrye.com); and (ii) Ice Miller LLP, 500 Delaware Avenue, Wilmington, DE 19801, Attn: Christopher Samis (Christopher.Samis@icemiller.com), R. Stephen McNeill (steve.mcneill@icemiller.com), and Sarah R. Gladieux (sarah.gladieux@icemiller.com).

PLEASE TAKE FURTHER NOTICE THAT, PURSUANT TO THE *ORDER (I) ESTABLISHING PROCEDURES FOR INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR RETAINED PROFESSIONALS AND (II) GRANTING RELATED RELIEF* [DOCKET NO. 337], IF NO OBJECTIONS ARE FILED AND SERVED IN ACCORDANCE WITH THE ABOVE PROCEDURES, THE REORGANIZED DEBTOR WILL BE AUTHORIZED TO PAY 80% OF THE REQUESTED MONTHLY FEES AND 100% OF THE REQUESTED MONTHLY EXPENSES WITHOUT FURTHER ORDER OF THE COURT.

PLEASE TAKE FURTHER NOTICE THAT A HEARING TO CONSIDER FINAL APPROVAL OF THE APPLICATION WILL BE HELD ON **NOVEMBER 4, 2026 AT 10:30 A.M. (ET)** BEFORE THE HONORABLE KAREN B. OWENS IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE, 824 N. MARKET STREET, 6TH FLOOR, COURTROOM NO. 3, WILMINGTON, DELAWARE 19801.

PLEASE TAKE FURTHER NOTICE THAT IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY ENTER AN ORDER GRANTING FINAL APPROVAL OF THE APPLICATION WITHOUT FURTHER NOTICE OR A HEARING.

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Dated: September 25, 2026
Wilmington, Delaware

/s/ Kristin L. Cardoza

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Co-Counsel for the Reorganized Debtor

EXHIBIT A

In re: West Marine, Inc., et al., Case No. 26-10794 **Exhibit A**

PwC US Tax LLP

Summary by Billing Category and Project Category

Billing Category and Project Category	Hours	Total Compensation
Fixed Fee Services		
Sales and Use Tax Compliance Services	422.30	$18,500.00
Subtotal - Hours and Compensation - Fixed Fee Services	***422.30***	***$18,500.00***
Hourly Services		
Tax Restructuring Services	831.60	$923,509.00 [1]
Subtotal - Hours and Compensation - Hourly Services	***831.60***	***$923,509.00***
Bankruptcy Compliance Services		
Retention Applications	17.90	$10,432.50
Subtotal - Hours and Compensation - Bankruptcy Compliance Services	***17.90***	***$10,432.50***
Subtotal - Hours and Compensation	**1,271.80**	**$952,441.50**
Less Voluntary Reduction		**-$25,000.00** [2]
Total - Hours and Compensation - All Services	**1,271.80**	**$927,441.50**

[1] As of the Petition Date, PwC US Tax held a retainer balance of $220,355.50 to be applied towards approved post-petition Debt Restructuring Services, as requested herein.

[2] PwC US Tax has provided a $25,000.00 voluntary reduction of fees incurred through the Effective Date.

EXHIBIT B

In re: West Marine, Inc., et al., Case No. 26-10794 **Exhibit B**

PwC US Tax LLP

Summary of Hours and Fees by Project Category and Professional - Fixed Fee Engagements

Project Category and Professional	Position	Hours	Total Compensation
Fixed Fee Services			
Sales and Use Tax Compliance Services			
Joseph Beiter	Senior Manager	29.00	
Nancy Malley	Senior Manager	31.60	
Abhishek Kulal	Senior Associate	4.50	
Kaleigh McGraw	Senior Associate	31.90	
Samantha Rivera	Senior Associate	9.30	
Trina Mukherjee	Senior Associate	20.00	
Yousef Nijem	Associate	15.80	
Alex Lavelle	Specialist	55.30	
Anna Magnelli	Specialist	224.90	
Subtotal - Sales and Use Tax Compliance Services		***422.30***	***$18,500.00***
Total - Hours and Compensation Sought		**422.30**	**$18,500.00**

EXHIBIT C

In re: West Marine, Inc., et al., Case No. 26-10794

Exhibit C

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date - Fixed Fee Engagements

Date	Name	Position	Description	Hours	Total Compensation
Fixed Fee Services					
Sales and Use Tax Compliance Services					
5/17/2026	Trina Mukherjee	Senior Associate	0526F0001: Prepare filings, AnyBill setup for LA returns in legacy return schedule and validation	8.00	
5/18/2026	Nancy Malley	Senior Manager	0526F0002: Coordinate engagement management activities for sales and use tax compliance	0.20	
5/18/2026	Abhishek Kulal	Senior Associate	0526F0003: Process AnyBill payments	4.50	
5/18/2026	Kaleigh McGraw	Senior Associate	0526F0004: Draft and send compliance-related correspondence regarding sales and use tax matters	1.00	
5/18/2026	Trina Mukherjee	Senior Associate	0526F0005: Prepare filings and AnyBill payment templates for sales and use tax returns	8.00	
5/19/2026	Nancy Malley	Senior Manager	0526F0006: Add team members in EDGE for AnyBill and filing activities	0.20	
5/19/2026	Nancy Malley	Senior Manager	0526F0007: Review 9 Filed Returns for Sales / Use April 2026 Cycle	0.20	
5/19/2026	Nancy Malley	Senior Manager	0526F0008: Review Revised WA Return; send approval email to client	0.30	
5/19/2026	Nancy Malley	Senior Manager	0526F0009: Update Email Distribution List, SharePoint and EDGE for new filer	0.20	
5/19/2026	Kaleigh McGraw	Senior Associate	0526F0010: Manage sales and use tax compliance tasks and related correspondence	1.00	
5/19/2026	Yousef Nijem	Associate	0526F0011: Attend meeting / outstanding tracker updates	0.40	
5/19/2026	Alex Lavelle	Specialist	0526F0012: Attend allocated team meetings regarding sales and use tax compliance	0.10	
5/19/2026	Alex Lavelle	Specialist	0526F0013: File sales and use tax returns online via ACH credit payment method	4.40	
5/20/2026	Nancy Malley	Senior Manager	0526F0014: Provide Samantha SharePoint Access to Save AnyBill Submission for WA	0.10	
5/20/2026	Nancy Malley	Senior Manager	0526F0015: Review 119 Filed Sales Tax Filings for the April 2026 Cycle	0.90	
5/20/2026	Kaleigh McGraw	Senior Associate	0526F0016: Draft and send compliance-related correspondence regarding sales and use tax matters	1.00	
5/20/2026	Samantha Rivera	Senior Associate	0526F0017: Prepare AnyBill payment template for WA return filing and send correspondence	0.40	
5/20/2026	Alex Lavelle	Specialist	0526F0018: File sales and use tax returns online via ACH credit payment method	0.50	
5/21/2026	Joseph Beiter	Senior Manager	0526F0019: Communicate transitioning of the process coordination	2.00	
5/21/2026	Nancy Malley	Senior Manager	0526F0020: Review remaining 5 filed Returns for April 2026 cycle	0.30	
5/22/2026	Kaleigh McGraw	Senior Associate	0526F0021: Draft and send compliance-related correspondence regarding sales and use tax matters	1.00	
5/25/2026	Kaleigh McGraw	Senior Associate	0526F0022: Respond to compliance-related correspondence regarding sales and use tax matters	0.50	
5/26/2026	Joseph Beiter	Senior Manager	0526F0023: Communicate transitioning of the process	2.00	
5/26/2026	Nancy Malley	Senior Manager	0526F0024: Attend meeting call on update of the overpayment project - LA left	0.30	
5/26/2026	Nancy Malley	Senior Manager	0526F0025: Research Jefferson Davis and Jefferson Parish inquiries on the incorrect account number, send email to engagement team on findings	0.30	
5/26/2026	Kaleigh McGraw	Senior Associate	0526F0026: Attend meeting call on update of the overpayment project - LA left	0.30	
5/26/2026	Kaleigh McGraw	Senior Associate	0526F0027: Respond to compliance-related correspondence regarding sales and use tax matters	0.50	
5/27/2026	Nancy Malley	Senior Manager	0526F0028: Complete month end reports and upload to EDGE and create the June 2026 compliance calendar and June 2026 SharePoint folder	1.00	
5/27/2026	Nancy Malley	Senior Manager	0526F0029: Send email response to engagement team on status of LA amended returns	0.20	
5/27/2026	Nancy Malley	Senior Manager	0526F0030: Update the LA Parish efile account with correct account # for 2 parishes for correct filing going forward	0.20	
5/27/2026	Kaleigh McGraw	Senior Associate	0526F0031: Manage sales and use tax compliance tasks and related correspondence	0.50	
5/28/2026	Kaleigh McGraw	Senior Associate	0526F0032: Manage sales and use tax compliance tasks and related correspondence	0.50	
6/1/2026	Yousef Nijem	Associate	0626F0033: Draft correspondence regarding retention documents	1.00	
6/2/2026	Yousef Nijem	Associate	0626F0034: Finalize write-off submission for sales and use tax engagement	2.00	
6/3/2026	Nancy Malley	Senior Manager	0626F0035: Call the state of FL on 2 missing location filings for the Jan and Feb 2026 periods	0.70	
6/3/2026	Anna Magnelli	Specialist	0626F0036: Create folders in OneDrive and Outlook to prepare for work with client; Review SOP and past history of work complete	2.00	
6/3/2026	Anna Magnelli	Specialist	0626F0037: Verify access to client in OneDrive, EDGE, SharePoint and Vertex before starting work next week	0.80	

In re: West Marine, Inc., et al., Case No. 26-10794

Exhibit C

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date - Fixed Fee Engagements

Date	Name	Position	Description	Hours	Total Compensation
6/4/2026	Joseph Beiter	Senior Manager	0626F0038: Communicate discussion on project	3.00	
6/4/2026	Nancy Malley	Senior Manager	0626F0039: Attend meeting work with Anna on March 2023 LA amended returns in Vertex information is not aligning to what was file	0.50	
6/4/2026	Nancy Malley	Senior Manager	0626F0040: Attend working session meeting to discuss the LA amended return project, what needs to be complete and how to calculate the data to prepare the amended returns	0.70	
6/4/2026	Nancy Malley	Senior Manager	0626F0041: Gather returns and tax rates for 4 periods for state and 5 parishes and work on March 2023 amended data for review	1.00	
6/4/2026	Anna Magnelli	Specialist	0626F0042: Attend meeting work with Anna on March 2023 LA amended returns in Vertex information is not aligning to what was file	0.50	
6/5/2026	Joseph Beiter	Senior Manager	0626F0043: Edit and revise sales and use tax compliance work product	2.50	
6/5/2026	Nancy Malley	Senior Manager	0626F0044: Attend call to discuss LA amended returns	0.30	
6/5/2026	Nancy Malley	Senior Manager	0626F0045: Email follow up with client on estimated time of arrival of data files	0.10	
6/5/2026	Nancy Malley	Senior Manager	0626F0046: Prepare LA 202303 amended returns follow up with client on estimated time of arrival of data files prepared LA 202312 amended returns prepared LA 202405 amended returns	1.40	
6/5/2026	Nancy Malley	Senior Manager	0626F0047: Reconcile LA amended data to get amended returns to reconcile	0.80	
6/5/2026	Anna Magnelli	Specialist	0626F0048: Attend call to discuss LA amended returns	0.30	
6/5/2026	Anna Magnelli	Specialist	0626F0049: Update tax amounts in Vertex for LA amendments - March 2023, June 2024, Dec 2023, May 2024 and June 2024	2.50	
6/8/2026	Nancy Malley	Senior Manager	0626F0050: Review prepared 15th-due returns for the May 2026 cycle - 3 ME returns	0.30	
6/8/2026	Anna Magnelli	Specialist	0626F0051: Fix negative numbers that appeared on LA (Washington jurisdiction) May 2026 return	0.50	
6/8/2026	Anna Magnelli	Specialist	0626F0052: Print 58 LA state returns for review	0.50	
6/8/2026	Anna Magnelli	Specialist	0626F0053: Review 58 LA state returns	0.50	
6/8/2026	Anna Magnelli	Specialist	0626F0054: Update tax amounts in Vertex for LA amendments - March 2023, June 2024, Dec 2023, May 2024 and June 2024	0.50	
6/9/2026	Nancy Malley	Senior Manager	0626F0055: Email follow up with team on status of prepared returns	0.20	
6/9/2026	Nancy Malley	Senior Manager	0626F0056: Review 15 prepared state returns, email to team on questions on gross amounts	0.30	
6/9/2026	Nancy Malley	Senior Manager	0626F0057: Review filed 15th-due returns for the May 2026 cycle - 3 ME returns	0.20	
6/9/2026	Samantha Rivera	Senior Associate	0626F0058: Complete sales and use tax checklist	0.10	
6/9/2026	Samantha Rivera	Senior Associate	0626F0059: Prepare AnyBill - 15th, reviewing template, updating EDGE, sending to client	0.20	
6/9/2026	Alex Lavelle	Specialist	0626F0060: Perform sales tax return filings	0.80	
6/9/2026	Anna Magnelli	Specialist	0626F0061: Print May 2026 returns from Vertex for review	0.30	
6/9/2026	Anna Magnelli	Specialist	0626F0062: Review initial review of returns due this month, May 2026 for filing and payment	0.70	
6/9/2026	Anna Magnelli	Specialist	0626F0063: Revise clear variances and negatives on returns due this month (May 2026) - filing submissions are due this month	0.50	
6/9/2026	Anna Magnelli	Specialist	0626F0064: Revise continue work on clearing variances and negatives on returns due this month, May 2026	0.50	
6/10/2026	Nancy Malley	Senior Manager	0626F0065: Coordinate upload the 19th-due returns to EDGE for client approval	0.10	
6/10/2026	Nancy Malley	Senior Manager	0626F0066: Finalize review partial of the 20 prepared returns - 17 returns - various states	0.50	
6/10/2026	Nancy Malley	Senior Manager	0626F0067: Review the 19th prepared returns - FL SC and TX - 14 returns	0.30	
6/10/2026	Samantha Rivera	Senior Associate	0626F0068: Communicate resending AnyBill template to iris, client request - excel sheet	0.20	
6/10/2026	Anna Magnelli	Specialist	0626F0069: Reconcile tax amounts in EDGE for the returns due this month, update status to show ready for review and client approval	1.50	
6/11/2026	Nancy Malley	Senior Manager	0626F0070: Review partial of the 20th prepared returns - 20 returns - various states	0.60	
6/11/2026	Anna Magnelli	Specialist	0626F0071: Perform clear negatives for returns due this month, May 2026	1.30	

In re: West Marine, Inc., et al., Case No. 26-10794

Exhibit C

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date - Fixed Fee Engagements

Date	Name	Position	Description	Hours	Total Compensation
6/11/2026	Anna Magnelli	Specialist	0626F0072: Prepare drafted the LA state return online (59 jurisdictions) and reconcile tax amounts with worksheet	2.80	
6/11/2026	Anna Magnelli	Specialist	0626F0073: Review returns this month	1.90	
6/11/2026	Anna Magnelli	Specialist	0626F0074: Revise revised TX return and upload to EDGE. Status of return was update to approval ready	0.90	
6/12/2026	Alex Lavelle	Specialist	0626F0075: Review sales tax EDI	0.10	
6/12/2026	Anna Magnelli	Specialist	0626F0076: Document -uploaded returns to EDGE for client approval	0.30	
6/12/2026	Anna Magnelli	Specialist	0626F0077: Prepare print EDIs and upload to SharePoint	0.30	
6/12/2026	Anna Magnelli	Specialist	0626F0078: Reconcile -the draft online LA returns to the client worksheet	1.50	
6/12/2026	Anna Magnelli	Specialist	0626F0079: Review LA returns for errors	0.50	
6/15/2026	Nancy Malley	Senior Manager	0626F0080: Review prepared LA returns for May 2026 compliance and review filed TX and FL 18th due returns and review remaining prepared returns - 14 returns - various states	1.00	
6/15/2026	Kaleigh McGraw	Senior Associate	0626F0081: Manage sales and use tax compliance tasks and related correspondence	0.50	
6/15/2026	Samantha Rivera	Senior Associate	0626F0082: Coordinate AnyBill process - reaching out to prior team on client process for debit filings and reviewing prior month template	0.20	
6/15/2026	Yousef Nijem	Associate	0626F0083: Analyze retention documents and client acceptance records	1.00	
6/15/2026	Alex Lavelle	Specialist	0626F0084: Perform filing sales tax	0.90	
6/15/2026	Alex Lavelle	Specialist	0626F0085: Perform filing sales tax returns	0.40	
6/15/2026	Alex Lavelle	Specialist	0626F0086: Perform sales and use tax filings	0.60	
6/15/2026	Alex Lavelle	Specialist	0626F0087: Perform sales tax return filings	0.80	
6/15/2026	Alex Lavelle	Specialist	0626F0088: Perform sales tax return filings	0.70	
6/15/2026	Alex Lavelle	Specialist	0626F0089: Perform sales tax return filings	0.40	
6/15/2026	Anna Magnelli	Specialist	0626F0090: Discuss discussion on what to send client for LA returns and return schedule (summary)	0.50	
6/15/2026	Anna Magnelli	Specialist	0626F0091: Fix errors on returns	1.50	
6/15/2026	Anna Magnelli	Specialist	0626F0092: Fix negatives on returns	2.00	
6/15/2026	Anna Magnelli	Specialist	0626F0093: Perform initial review of sales and use tax returns	0.40	
6/15/2026	Anna Magnelli	Specialist	0626F0094: Perform print EDIs	0.40	
6/15/2026	Anna Magnelli	Specialist	0626F0095: Prepare prepare approval email for client / send updated WA password	1.10	
6/15/2026	Anna Magnelli	Specialist	0626F0096: Upload documents to EDGE	0.50	
6/16/2026	Joseph Beiter	Senior Manager	0626F0097: Analyze compliance filings	2.50	
6/16/2026	Nancy Malley	Senior Manager	0626F0098: Review May 2026 filed returns	0.50	
6/16/2026	Kaleigh McGraw	Senior Associate	0626F0099: Manage sales and use tax compliance tasks and related correspondence	0.50	
6/16/2026	Samantha Rivera	Senior Associate	0626F0100: Review AnyBill template, updates, validating file for the 19th-end-of-month batch	1.00	
6/16/2026	Samantha Rivera	Senior Associate	0626F0101: Update SOP for payment method / AnyBill instruction	0.20	
6/16/2026	Yousef Nijem	Associate	0626F0102: Analyze retention documents and client acceptance records	0.90	
6/16/2026	Alex Lavelle	Specialist	0626F0103: Perform filing returns	0.40	
6/16/2026	Alex Lavelle	Specialist	0626F0104: Perform filings of sales tax	0.10	
6/16/2026	Alex Lavelle	Specialist	0626F0105: Perform Louisiana sales tax filing	0.80	
6/16/2026	Alex Lavelle	Specialist	0626F0106: Perform sales and use tax filings	0.60	
6/16/2026	Alex Lavelle	Specialist	0626F0107: Perform sales and use tax return filings	2.90	
6/16/2026	Alex Lavelle	Specialist	0626F0108: Perform sales tax return filings	0.30	
6/16/2026	Alex Lavelle	Specialist	0626F0109: Perform sales tax return filings	1.20	
6/16/2026	Alex Lavelle	Specialist	0626F0110: Perform sales tax return filings	0.30	
6/16/2026	Anna Magnelli	Specialist	0626F0111: Fix errors on returns in order to file	3.30	
6/17/2026	Nancy Malley	Senior Manager	0626F0112: Review remaining filed returns for May 2026 cycle	0.70	

In re: West Marine, Inc., et al., Case No. 26-10794

Exhibit C

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date - Fixed Fee Engagements

Date	Name	Position	Description	Hours	Total Compensation
6/17/2026	Samantha Rivera	Senior Associate	0626F0113: Email resending AnyBill template	0.10	
6/17/2026	Samantha Rivera	Senior Associate	0626F0114: Respond updated LA template	0.10	
6/17/2026	Samantha Rivera	Senior Associate	0626F0115: Review and validate AnyBill template, updates, validating file for the 19th-end-of-month batch	0.50	
6/17/2026	Samantha Rivera	Senior Associate	0626F0116: Validate EDGE updates	0.10	
6/17/2026	Yousef Nijem	Associate	0626F0117: Analyze client acceptance records report / invoice	1.00	
6/17/2026	Alex Lavelle	Specialist	0626F0118: Perform Colorado sales tax filing	0.60	
6/17/2026	Alex Lavelle	Specialist	0626F0119: Perform filings of sales tax returns	1.10	
6/17/2026	Alex Lavelle	Specialist	0626F0120: Perform sales tax return filings	0.80	
6/17/2026	Alex Lavelle	Specialist	0626F0121: Perform Tennessee sales tax filings	1.10	
6/17/2026	Alex Lavelle	Specialist	0626F0122: Prepare sales tax returns	0.30	
6/17/2026	Anna Magnelli	Specialist	0626F0123: Document compliance - return prep	0.30	
6/17/2026	Anna Magnelli	Specialist	0626F0124: Fix errors on returns in order to file	2.80	
6/17/2026	Anna Magnelli	Specialist	0626F0125: Prepare filing for TN return- EDI failed- filed return manually	1.10	
6/17/2026	Anna Magnelli	Specialist	0626F0126: Print EDI return for TN	0.20	
6/18/2026	Kaleigh McGraw	Senior Associate	0626F0127: Manage sales and use tax compliance tasks and related correspondence	0.50	
6/19/2026	Kaleigh McGraw	Senior Associate	0626F0128: Manage sales and use tax compliance tasks and related correspondence	0.80	
6/19/2026	Anna Magnelli	Specialist	0626F0129: Review account management tasks and data preparation	1.50	
6/22/2026	Kaleigh McGraw	Senior Associate	0626F0130: Manage sales and use tax compliance tasks and related correspondence	0.50	
6/22/2026	Anna Magnelli	Specialist	0626F0131: Review data preparation process	4.80	
6/23/2026	Nancy Malley	Senior Manager	0626F0132: Email to it to add additional client member to EDGE	0.10	
6/23/2026	Kaleigh McGraw	Senior Associate	0626F0133: Manage sales and use tax compliance tasks and related correspondence	0.50	
6/23/2026	Anna Magnelli	Specialist	0626F0134: Review end of month tasks and return preparation process	0.80	
6/23/2026	Anna Magnelli	Specialist	0626F0135: Review return schedule setup process	1.80	
6/23/2026	Anna Magnelli	Specialist	0626F0136: Revise LA adjustments in Vertex	0.30	
6/24/2026	Kaleigh McGraw	Senior Associate	0626F0137: Manage sales and use tax compliance tasks and related correspondence	0.50	
6/24/2026	Anna Magnelli	Specialist	0626F0138: Prepare final return schedule and zip confirmations to send to client	1.00	
6/24/2026	Anna Magnelli	Specialist	0626F0139: Review account management tasks	0.50	
6/24/2026	Anna Magnelli	Specialist	0626F0140: Review return preparation process	2.00	
6/25/2026	Kaleigh McGraw	Senior Associate	0626F0141: Manage sales and use tax compliance tasks and related correspondence	0.50	
6/25/2026	Samantha Rivera	Senior Associate	0626F0142: Coordinate review compliance calendar	0.20	
6/25/2026	Anna Magnelli	Specialist	0626F0143: Prepare post compliance prep of compliance calendar	1.00	
6/25/2026	Anna Magnelli	Specialist	0626F0144: Review data and return prep process	2.50	
6/25/2026	Anna Magnelli	Specialist	0626F0145: Update post compliance EDGE updates upload Internal Tax Engine documents to EDGE	0.50	
6/26/2026	Nancy Malley	Senior Manager	0626F0146: Email response to engagement team on LA amended return progress	0.10	
6/26/2026	Samantha Rivera	Senior Associate	0626F0147: Coordinate compliance calendar update	0.10	
6/26/2026	Anna Magnelli	Specialist	0626F0148: Research the notice for the state of SC, prepare email with all information and send to client	0.40	
7/6/2026	Joseph Beiter	Senior Manager	0726F0149: Analyze sales and use tax compliance tasks and related deliverables	2.00	
7/6/2026	Nancy Malley	Senior Manager	0726F0150: Email follow up on amended LA returns	0.20	
7/6/2026	Anna Magnelli	Specialist	0726F0151: Review all West Marine videos and notes again before compliance begins	2.00	
7/6/2026	Anna Magnelli	Specialist	0726F0152: Review all West Marine videos, new videos and notes before compliance begins	4.00	
7/7/2026	Joseph Beiter	Senior Manager	0726F0153: Analyze sales and use tax compliance tasks and related deliverables	2.00	
7/7/2026	Anna Magnelli	Specialist	0726F0154: Research email from tax collector regarding St. Tammany LA. Respond to client	0.60	
7/7/2026	Anna Magnelli	Specialist	0726F0155: Review return preparation notes for LA and AL	0.50	

In re: West Marine, Inc., et al., Case No. 26-10794

Exhibit C

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date - Fixed Fee Engagements

Date	Name	Position	Description	Hours	Total Compensation
7/7/2026	Anna Magnelli	Specialist	0726F0156: Run client data through Alteryx and upload in Vertex	2.00	
7/8/2026	Anna Magnelli	Specialist	0726F0157: Perform initial review of sales and use tax returns	0.90	
7/8/2026	Anna Magnelli	Specialist	0726F0158: Prepare return schedule for sales and use tax returns	1.80	
7/8/2026	Anna Magnelli	Specialist	0726F0159: Print Vertex returns for review	0.60	
7/8/2026	Anna Magnelli	Specialist	0726F0160: Reconcile fixing negatives on returns	4.00	
7/8/2026	Anna Magnelli	Specialist	0726F0161: Run client data through Alteryx and upload in Vertex	1.80	
7/9/2026	Joseph Beiter	Senior Manager	0726F0162: Analyze sales and use tax compliance tasks and related deliverables	2.00	
7/9/2026	Nancy Malley	Senior Manager	0726F0163: Review prepared 15th-due returns	0.30	
7/9/2026	Anna Magnelli	Specialist	0726F0164: Perform initial review of sales and use tax returns	3.00	
7/9/2026	Anna Magnelli	Specialist	0726F0165: Prepare return schedule for sales and use tax returns	6.60	
7/9/2026	Anna Magnelli	Specialist	0726F0166: Reconcile fixing negatives on returns	8.00	
7/9/2026	Anna Magnelli	Specialist	0726F0167: Review reviewing data prep / recordings&notes	4.20	
7/10/2026	Nancy Malley	Senior Manager	0726F0168: Review 19th prepared returns - FL and TX review 15th filed returns - ME	0.40	
7/10/2026	Samantha Rivera	Senior Associate	0726F0169: Prepare AnyBill - reviewing template, validating, sending to client	0.30	
7/10/2026	Alex Lavelle	Specialist	0726F0170: Perform filing Maine sales and use tax return	0.20	
7/10/2026	Alex Lavelle	Specialist	0726F0171: Perform Maine sales tax filings	0.70	
7/10/2026	Anna Magnelli	Specialist	0726F0172: Draft online returns filing and payment (ach debit) drafting LA return	1.80	
7/10/2026	Anna Magnelli	Specialist	0726F0173: Prepare LA combined return	0.30	
7/10/2026	Anna Magnelli	Specialist	0726F0174: Print Vertex returns for review	0.30	
7/10/2026	Anna Magnelli	Specialist	0726F0175: Review NV, RI, updated LA returns	0.50	
7/10/2026	Anna Magnelli	Specialist	0726F0176: Update updated master checklist	0.30	
7/10/2026	Anna Magnelli	Specialist	0726F0177: Upload panama city FL documents	0.40	
7/11/2026	Anna Magnelli	Specialist	0726F0178: Resolve return schedule variances and correct discrepancies	0.60	
7/13/2026	Nancy Malley	Senior Manager	0726F0179: Review of prepared returns review and update EDGE for the FL panama city prepared return	2.00	
7/13/2026	Kaleigh McGraw	Senior Associate	0726F0180: Discuss sales and use tax compliance matters with team	0.50	
7/13/2026	Anna Magnelli	Specialist	0726F0181: Draft drafted LA returns	1.90	
7/13/2026	Anna Magnelli	Specialist	0726F0182: Prepare updated tax amounts for 105 returns in EDGE	1.70	
7/13/2026	Anna Magnelli	Specialist	0726F0183: Reconcile upload 105 completed returns to SharePoint	0.40	
7/13/2026	Anna Magnelli	Specialist	0726F0184: Resolve return schedule variances and correct discrepancies	1.60	
7/13/2026	Anna Magnelli	Specialist	0726F0185: Validate reconcile the return amounts with the return schedule	1.30	
7/14/2026	Alex Lavelle	Specialist	0726F0186: Perform 19th due sales tax returns	0.10	
7/14/2026	Anna Magnelli	Specialist	0726F0187: Prepare prepare email to client for approval	0.30	
7/14/2026	Anna Magnelli	Specialist	0726F0188: Resolve return schedule variances and correct discrepancies	4.00	
7/14/2026	Anna Magnelli	Specialist	0726F0189: Update return information in EDGE compliance system	0.50	
7/15/2026	Nancy Malley	Senior Manager	0726F0190: Review prepared returns and filed 19th-due returns	2.20	
7/15/2026	Alex Lavelle	Specialist	0726F0191: Perform FL sales and use tax filing	0.40	
7/15/2026	Alex Lavelle	Specialist	0726F0192: Review FL EDI return	0.20	
7/15/2026	Anna Magnelli	Specialist	0726F0193: Edit FL password reset	0.40	
7/15/2026	Anna Magnelli	Specialist	0726F0194: Prepare return schedule draft and send email that returns due on the 20th were finalized	1.30	
7/15/2026	Anna Magnelli	Specialist	0726F0195: Resolve return schedule variances and correct discrepancies	1.10	
7/15/2026	Anna Magnelli	Specialist	0726F0196: Review notes and instruction on additional state returns	2.80	
7/15/2026	Anna Magnelli	Specialist	0726F0197: Upload returns to EDGE and reconcile amounts	1.10	
7/16/2026	Samantha Rivera	Senior Associate	0726F0198: Review EDGE - due dates - review and update preparer	0.20	
7/16/2026	Alex Lavelle	Specialist	0726F0199: Perform sales tax return filings	2.70	

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Exhibit C

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date - Fixed Fee Engagements

Date	Name	Position	Description	Hours	Total Compensation
7/16/2026	Alex Lavelle	Specialist	0726F0200: Prepare sales and use tax filing submissions	1.30	
7/16/2026	Alex Lavelle	Specialist	0726F0201: Prepare sales and use tax return submissions	0.80	
7/16/2026	Alex Lavelle	Specialist	0726F0202: Prepare sales and use tax submissions	1.60	
7/16/2026	Alex Lavelle	Specialist	0726F0203: Prepare sales tax return submissions	0.30	
7/16/2026	Alex Lavelle	Specialist	0726F0204: Prepare sales tax submissions	0.40	
7/16/2026	Anna Magnelli	Specialist	0726F0205: File sales and use tax returns online via ACH credit payment method	3.30	
7/16/2026	Anna Magnelli	Specialist	0726F0206: File sales and use tax returns online via ACH credit payment method	4.00	
7/16/2026	Anna Magnelli	Specialist	0726F0207: Prepare EDI prints	1.00	
7/16/2026	Anna Magnelli	Specialist	0726F0208: Validate password reset for MO - validating due dates for MO and OH	0.50	
7/17/2026	Nancy Malley	Senior Manager	0726F0209: Perform filed OH seller's use return	0.20	
7/17/2026	Nancy Malley	Senior Manager	0726F0210: Review drafted al local return before submission	0.40	
7/17/2026	Kaleigh McGraw	Senior Associate	0726F0211: Discuss sales and use tax compliance matters with team	1.00	
7/17/2026	Samantha Rivera	Senior Associate	0726F0212: Prepare AnyBill - template - validation and updates for client review	1.00	
7/17/2026	Alex Lavelle	Specialist	0726F0213: Perform IL sales tax filing	2.00	
7/17/2026	Alex Lavelle	Specialist	0726F0214: Perform IL sales tax return	2.10	
7/17/2026	Alex Lavelle	Specialist	0726F0215: Perform sales tax return filings	2.40	
7/17/2026	Alex Lavelle	Specialist	0726F0216: Perform sales tax return filings	3.00	
7/17/2026	Anna Magnelli	Specialist	0726F0217: Draft draft UT return	0.30	
7/17/2026	Anna Magnelli	Specialist	0726F0218: Perform compliance - online filings and payment	0.70	
7/17/2026	Anna Magnelli	Specialist	0726F0219: Prepare the OH return	0.30	
7/17/2026	Anna Magnelli	Specialist	0726F0220: Reconcile upload return to sp and reconcile amounts in EDGE	0.40	
7/17/2026	Anna Magnelli	Specialist	0726F0221: Reprint UT EDI	0.30	
7/17/2026	Anna Magnelli	Specialist	0726F0222: Update update locations to the IL website / revised returns for filings	2.30	
7/17/2026	Anna Magnelli	Specialist	0726F0223: Update work on password resets - MO	0.50	
7/18/2026	Alex Lavelle	Specialist	0726F0224: Perform IL sales tax return filings	2.30	
7/18/2026	Anna Magnelli	Specialist	0726F0225: Update update locations to the IL website / revised returns for filings	2.30	
7/19/2026	Alex Lavelle	Specialist	0726F0226: Prepare sales and use tax EDI highlights	0.50	
7/20/2026	Nancy Malley	Senior Manager	0726F0227: Review filed returns	0.70	
7/20/2026	Kaleigh McGraw	Senior Associate	0726F0228: Discuss sales and use tax compliance matters with team	1.00	
7/20/2026	Alex Lavelle	Specialist	0726F0229: Perform sales and use tax filing uploads	0.10	
7/20/2026	Anna Magnelli	Specialist	0726F0230: Revise clear variances and negatives on returns due this month (June 2026)	1.70	
7/21/2026	Kaleigh McGraw	Senior Associate	0726F0231: Discuss sales and use tax compliance matters with team	1.00	
7/21/2026	Anna Magnelli	Specialist	0726F0232: Email to client for final approval and drafted return schedule with remaining returns that will be attached to email	0.80	
7/21/2026	Anna Magnelli	Specialist	0726F0233: Prepare extra time reviewing notes	2.00	
7/21/2026	Anna Magnelli	Specialist	0726F0234: Resolve return schedule variances and correct discrepancies	2.00	
7/21/2026	Anna Magnelli	Specialist	0726F0235: Review prepared returns	0.50	
7/21/2026	Anna Magnelli	Specialist	0726F0236: Upload returns to SharePoint and in EDGE. Reconcile amounts due in EDGE	1.30	
7/22/2026	Nancy Malley	Senior Manager	0726F0237: Review month end due prepared returns	0.40	
7/22/2026	Samantha Rivera	Senior Associate	0726F0238: Email Olympia - EDGE - question from client on status, researching and reaching out to preparer, emails to client and manager	0.30	
7/22/2026	Samantha Rivera	Senior Associate	0726F0239: Prepare end-of-month AnyBill template	0.30	
7/22/2026	Alex Lavelle	Specialist	0726F0240: Perform sales tax return filings	0.50	
7/23/2026	Kaleigh McGraw	Senior Associate	0726F0241: Discuss sales and use tax compliance matters with team	1.00	

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Exhibit C

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date - Fixed Fee Engagements

Date	Name	Position	Description	Hours	Total Compensation
7/23/2026	Samantha Rivera	Senior Associate	0726F0242: Prepare Olympia - AnyBill template and email to client on EDGE	0.30	
7/23/2026	Alex Lavelle	Specialist	0726F0243: Finalize sales tax filing uploads	0.10	
7/23/2026	Alex Lavelle	Specialist	0726F0244: Perform sales tax return filings	0.40	
7/23/2026	Anna Magnelli	Specialist	0726F0245: Review CA return to previous months to find the difference in schedule c, update	0.80	
7/23/2026	Anna Magnelli	Specialist	0726F0246: Update MO - update password	0.30	
7/24/2026	Nancy Malley	Senior Manager	0726F0247: Review prepared CA return	0.30	
7/24/2026	Kaleigh McGraw	Senior Associate	0726F0248: Discuss sales and use tax compliance matters with team	1.00	
7/24/2026	Alex Lavelle	Specialist	0726F0249: Perform MO vendor use tax filing	0.30	
7/24/2026	Anna Magnelli	Specialist	0726F0250: Revise CA data preparation for the drafted return	1.00	
7/24/2026	Anna Magnelli	Specialist	0726F0251: Upload return to EDGE and email client	0.30	
7/27/2026	Samantha Rivera	Senior Associate	0726F0252: Prepare CA AnyBill	0.30	
7/27/2026	Samantha Rivera	Senior Associate	0726F0253: Review CA return prep review	0.20	
7/27/2026	Alex Lavelle	Specialist	0726F0254: Review CA sales tax return	0.10	
7/27/2026	Anna Magnelli	Specialist	0726F0255: Research SC - two notices. Send email to client	0.40	
7/28/2026	Nancy Malley	Senior Manager	0726F0256: Review filed CA return	0.10	
7/28/2026	Samantha Rivera	Senior Associate	0726F0257: Review calendar / timeline review - providing updates	0.40	
7/28/2026	Alex Lavelle	Specialist	0726F0258: Perform California sales tax filing	0.20	
7/28/2026	Anna Magnelli	Specialist	0726F0259: Prepare prep of compliance calendar	2.80	
7/29/2026	Kaleigh McGraw	Senior Associate	0726F0260: Discuss sales and use tax compliance matters with team	1.00	
7/29/2026	Anna Magnelli	Specialist	0726F0261: Prepare post compliance admin tasks end-of-month returns and final return schedule	1.20	
7/29/2026	Anna Magnelli	Specialist	0726F0262: Prepare post compliance admin tasks updated master checklist / post compliance roll over update current month folders / roll over update this month return schedule	1.50	
7/29/2026	Anna Magnelli	Specialist	0726F0263: Update EDGE upload Internal Tax Engine reports and post compliance EDGE updates upload all documents to EDGE	1.60	
7/29/2026	Anna Magnelli	Specialist	0726F0264: Update post compliance admin tasks update SOP with Vertex information	0.40	
7/29/2026	Anna Magnelli	Specialist	0726F0265: Update return information in EDGE-filing frequency, filing method, filing modes for WA local returns	0.50	
7/30/2026	Nancy Malley	Senior Manager	0726F0266: Review 30th filed returns	0.30	
7/30/2026	Kaleigh McGraw	Senior Associate	0726F0267: Discuss sales and use tax compliance matters with team	1.00	
7/30/2026	Anna Magnelli	Specialist	0726F0268: Research IL EDI setup - new process - email engagement team	1.90	
7/30/2026	Anna Magnelli	Specialist	0726F0269: Research West Marine: compose / sent email to client for approval re IL EDI set up process	0.50	
7/31/2026	Nancy Malley	Senior Manager	0726F0270: Coordinate engagement management activities for sales and use tax compliance	0.40	
7/31/2026	Nancy Malley	Senior Manager	0726F0271: Review month end	0.20	
7/31/2026	Kaleigh McGraw	Senior Associate	0726F0272: Discuss sales and use tax compliance matters with team	1.00	
8/3/2026	Nancy Malley	Senior Manager	0826F0273: Communicate follow up with engagement team on LA amended returns	0.10	
8/3/2026	Kaleigh McGraw	Senior Associate	0826F0274: Discuss sales and use tax compliance matters with team	1.00	
8/3/2026	Anna Magnelli	Specialist	0826F0275: Update EDGE cleanup for payment method / ff / registration numbers, etc	2.00	
8/3/2026	Anna Magnelli	Specialist	0826F0276: Update upload FL payment to EDGE and SharePoint	0.30	
8/4/2026	Joseph Beiter	Senior Manager	0826F0277: Analyze sales and use tax compliance tasks and related deliverables	3.00	
8/4/2026	Kaleigh McGraw	Senior Associate	0826F0278: Discuss sales and use tax compliance matters with team	1.00	
8/4/2026	Samantha Rivera	Senior Associate	0826F0279: Review EDGE return setup - WA locals - updates and review	0.30	
8/4/2026	Anna Magnelli	Specialist	0826F0280: Update research how to close a store location for FL and one for SC, call FL state for assistance	1.80	
8/5/2026	Kaleigh McGraw	Senior Associate	0826F0281: Analyze sales and use tax compliance tasks and related deliverables	1.00	

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Exhibit C

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date - Fixed Fee Engagements

Date	Name	Position	Description	Hours	Total Compensation
8/5/2026	Anna Magnelli	Specialist	0826F0282: Prepare compose & sent email to client re store closures / upload documents to SharePoint	0.50	
8/5/2026	Anna Magnelli	Specialist	0826F0283: Research notices LA St. Tammany- mandeville parish account discrepancy	0.40	
8/6/2026	Yousef Nijem	Associate	0826F0284: Email compliance review - email	1.20	
8/6/2026	Anna Magnelli	Specialist	0826F0285: Prepare research MI new login auth prep. Review account to find contact information. Reached out to engagement team	0.20	
8/6/2026	Anna Magnelli	Specialist	0826F0286: Review reviewing wmp data preparation return process	1.50	
8/6/2026	Anna Magnelli	Specialist	0826F0287: Revise revised the WA local entities in EDGE	0.60	
8/7/2026	Nancy Malley	Senior Manager	0826F0288: Coordinate email to Trina on missing LA amended returns review WA email from client, research and send an email response	0.50	
8/7/2026	Trina Mukherjee	Senior Associate	0826F0289: Review sales and use tax return filings for accuracy and completeness	2.00	
8/7/2026	Anna Magnelli	Specialist	0826F0290: Research MI new login auth prep-emailed client	0.30	
8/7/2026	Anna Magnelli	Specialist	0826F0291: Review the IL EDI reg & reached out to client	0.40	
8/7/2026	Anna Magnelli	Specialist	0826F0292: Run client data through Alteryx and upload in Vertex	3.40	
8/7/2026	Anna Magnelli	Specialist	0826F0293: Validate data validation - discovered data was incorrect - send email to client	1.50	
8/10/2026	Joseph Beiter	Senior Manager	0826F0294: Analyze sales and use tax compliance tasks and related deliverables	2.00	
8/10/2026	Nancy Malley	Senior Manager	0826F0295: Forward email to Anna to review state message for any action needed	0.10	
8/10/2026	Kaleigh McGraw	Senior Associate	0826F0296: Assess sales and use tax compliance tasks and related deliverables	1.00	
8/10/2026	Trina Mukherjee	Senior Associate	0826F0297: Resolve West Marine Prep Queries	2.00	
8/10/2026	Anna Magnelli	Specialist	0826F0298: Resolve error with data- determine file was incorrect	3.60	
8/10/2026	Anna Magnelli	Specialist	0826F0299: Review file one last time and find issue / compose email to client	0.50	
8/11/2026	Nancy Malley	Senior Manager	0826F0300: Call with Trina to gather WA information for audit and update on action for last 2 LA amended returns	0.30	
8/11/2026	Nancy Malley	Senior Manager	0826F0301: Create and provide May and June final return schedules and email responses to client	0.50	
8/11/2026	Nancy Malley	Senior Manager	0826F0302: Pull information for the April and June 2024 LA original returns to respond to engagement team on issue with amended returns	0.20	
8/11/2026	Kaleigh McGraw	Senior Associate	0826F0303: Discuss sales and use tax compliance matters with team	1.00	
8/11/2026	Anna Magnelli	Specialist	0826F0304: Manually prepare ME returns	1.00	
8/11/2026	Anna Magnelli	Specialist	0826F0305: Prepare return schedule for sales and use tax returns	1.20	
8/11/2026	Anna Magnelli	Specialist	0826F0306: Research MI login compose email to client with instructions on how to set up MI login	0.50	
8/11/2026	Anna Magnelli	Specialist	0826F0307: Resolve return schedule variances and correct discrepancies	1.70	
8/11/2026	Anna Magnelli	Specialist	0826F0308: Run client data thru workflow and upload in vertex	1.90	
8/12/2026	Joseph Beiter	Senior Manager	0826F0309: Manage sales and use tax compliance tasks and related correspondence	2.00	
8/12/2026	Nancy Malley	Senior Manager	0826F0310: Email to Niby / Trina on status of work	0.10	
8/12/2026	Nancy Malley	Senior Manager	0826F0311: Review Filed 15th-due Returns	0.20	
8/12/2026	Nancy Malley	Senior Manager	0826F0312: Review Prepared 15th-due Returns	0.20	
8/12/2026	Nancy Malley	Senior Manager	0826F0313: Revise May and June Final Return Schedules to meet client needs	0.20	
8/12/2026	Kaleigh McGraw	Senior Associate	0826F0314: Manage sales and use tax compliance tasks and related correspondence	1.00	
8/12/2026	Alex Lavelle	Specialist	0826F0315: File sales and use tax returns online via ACH credit payment method	0.50	
8/12/2026	Anna Magnelli	Specialist	0826F0316: Provide reports for audit	0.80	
8/13/2026	Kaleigh McGraw	Senior Associate	0826F0317: Manage sales and use tax compliance and administrative tasks	2.00	
8/13/2026	Samantha Rivera	Senior Associate	0826F0318: Prepare AnyBill payment template for sales and use tax return filings	0.20	
8/14/2026	Joseph Beiter	Senior Manager	0826F0319: Manage sales and use tax compliance tasks and related correspondence	1.00	
8/14/2026	Nancy Malley	Senior Manager	0826F0320: Email engagement team on WA research on deductions	0.30	
8/14/2026	Kaleigh McGraw	Senior Associate	0826F0321: Manage sales and use tax compliance and administrative tasks	2.00	

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PwC US Tax LLP

Professional Services by Project Category, Professional, and Date - Fixed Fee Engagements

Date	Name	Position	Description	Hours	Total Compensation
8/14/2026	Yousef Nijem	Associate	0826F0322: Draft engagement startup documents	2.00	
8/14/2026	Anna Magnelli	Specialist	0826F0323: Prepare non-standard sales and use tax returns	6.00	
8/15/2026	Yousef Nijem	Associate	0826F0324: Draft engagement startup documents	2.00	
8/15/2026	Anna Magnelli	Specialist	0826F0325: Prepare non-standard sales and use tax returns	8.00	
8/16/2026	Anna Magnelli	Specialist	0826F0326: Prepare non-standard sales and use tax returns	8.00	
8/17/2026	Joseph Beiter	Senior Manager	0826F0327: Manage sales and use tax compliance tasks and related correspondence	1.00	
8/17/2026	Nancy Malley	Senior Manager	0826F0328: Review prepared returns	1.60	
8/17/2026	Kaleigh McGraw	Senior Associate	0826F0329: Manage sales and use tax compliance tasks and related correspondence	1.00	
8/17/2026	Samantha Rivera	Senior Associate	0826F0330: Prepare AnyBill payment template for sales and use tax return filings	0.20	
8/17/2026	Yousef Nijem	Associate	0826F0331: Draft engagement letter	2.80	
8/17/2026	Alex Lavelle	Specialist	0826F0332: File sales and use tax returns online via ACH credit payment method	0.80	
8/17/2026	Anna Magnelli	Specialist	0826F0333: Call with Trina to discuss West Marine - review data prep / prepayment	2.10	
8/17/2026	Anna Magnelli	Specialist	0826F0334: Review returns / data prep / compose approval email for returns due the 19th	2.00	
8/17/2026	Anna Magnelli	Specialist	0826F0335: Revise returns after review	2.00	
8/17/2026	Anna Magnelli	Specialist	0826F0336: Upload all amounts into EDGE / reconciled data	3.00	
8/18/2026	Nancy Malley	Senior Manager	0826F0337: Review 19th Filed Returns	0.20	
8/18/2026	Nancy Malley	Senior Manager	0826F0338: Review MA Website for Credit	0.20	
8/18/2026	Nancy Malley	Senior Manager	0826F0339: Review prepared returns	1.00	
8/18/2026	Kaleigh McGraw	Senior Associate	0826F0340: Manage sales and use tax compliance tasks and related correspondence	1.30	
8/18/2026	Samantha Rivera	Senior Associate	0826F0341: Research MA overpayment - preparer questions / updates	0.20	
8/18/2026	Samantha Rivera	Senior Associate	0826F0342: Review EDGE / filing status - follow up with preparer	0.10	
8/18/2026	Yousef Nijem	Associate	0826F0343: Draft engagement letter and start up documents	1.00	
8/18/2026	Alex Lavelle	Specialist	0826F0344: Attend allocated team meetings regarding sales and use tax compliance	0.10	
8/18/2026	Anna Magnelli	Specialist	0826F0345: Prepare draft return schedule to upload in EDGE	0.80	
8/18/2026	Anna Magnelli	Specialist	0826F0346: Prepare non-standard sales and use tax returns	3.00	
8/18/2026	Anna Magnelli	Specialist	0826F0347: Update Master Checklist	0.20	
8/18/2026	Anna Magnelli	Specialist	0826F0348: Update return information in EDGE compliance system	1.20	
8/19/2026	Nancy Malley	Senior Manager	0826F0349: File 20th Due Returns	1.00	
8/19/2026	Kaleigh McGraw	Senior Associate	0826F0350: Manage sales and use tax compliance tasks and related correspondence	0.50	
8/19/2026	Samantha Rivera	Senior Associate	0826F0351: Review, validate, and update AnyBill payment template	1.20	
8/19/2026	Alex Lavelle	Specialist	0826F0352: File sales and use tax returns online via ACH credit payment method	4.90	
8/19/2026	Anna Magnelli	Specialist	0826F0353: File sales and use tax returns online via ACH credit payment method	1.30	
8/19/2026	Anna Magnelli	Specialist	0826F0354: Fix returns -TN, IL, GA, VA	1.80	
8/19/2026	Anna Magnelli	Specialist	0826F0355: Print Vertex EDI returns for review	0.50	
8/19/2026	Anna Magnelli	Specialist	0826F0356: Update return information in EDGE compliance system	0.20	
8/20/2026	Joseph Beiter	Senior Manager	0826F0357: Manage sales and use tax compliance tasks and related correspondence	1.00	
8/20/2026	Nancy Malley	Senior Manager	0826F0358: File nine (9) returns	0.80	
8/20/2026	Nancy Malley	Senior Manager	0826F0359: Review filed returns	0.90	
8/20/2026	Samantha Rivera	Senior Associate	0826F0360: Update EDGE - preparer questions	0.10	
8/20/2026	Yousef Nijem	Associate	0826F0361: Draft email correspondence	0.50	
8/20/2026	Alex Lavelle	Specialist	0826F0362: File sales and use tax returns online via ACH credit payment method	6.10	
8/20/2026	Anna Magnelli	Specialist	0826F0363: File sales and use tax returns online via ACH credit payment method	1.50	
8/20/2026	Anna Magnelli	Specialist	0826F0364: Prepare non-standard sales and use tax returns	1.40	
8/20/2026	Anna Magnelli	Specialist	0826F0365: Resolve return schedule variances and correct discrepancies	0.90	

In re: West Marine, Inc., et al., Case No. 26-10794

Exhibit C

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date - Fixed Fee Engagements

Date	Name	Position	Description	Hours	Total Compensation
8/20/2026	Anna Magnelli	Specialist	0826F0366: Toggle returns in EDGE	0.30	
8/20/2026	Anna Magnelli	Specialist	0826F0367: Work on IL, call IT regarding issue with email address	1.00	
8/21/2026	Joseph Beiter	Senior Manager	0826F0368: Manage sales and use tax compliance tasks and related correspondence	1.00	
8/21/2026	Nancy Malley	Senior Manager	0826F0369: Review end-of-month Prepared Returns	0.30	
8/21/2026	Samantha Rivera	Senior Associate	0826F0370: Follow up with preparer - client approval	0.10	
8/21/2026	Samantha Rivera	Senior Associate	0826F0371: Prepare AnyBill payment template for sales and use tax return filings	0.20	
8/21/2026	Anna Magnelli	Specialist	0826F0372: Prepare non-standard sales and use tax returns	2.00	
8/21/2026	Anna Magnelli	Specialist	0826F0373: Prepare return schedule draft	0.50	
8/21/2026	Anna Magnelli	Specialist	0826F0374: Reconcile end-of-month amounts	0.30	
8/21/2026	Anna Magnelli	Specialist	0826F0375: Revise the WA draft return (website)	0.50	
Subtotal - Sales and Use Tax Compliance Services				***422.30***	***$18,500.00***
Total - Hours and Compensation Sought				**422.30**	**$18,500.00**

EXHIBIT D

In re: West Marine, Inc., et al., Case No. 26-10794 **Exhibit D**

PwC US Tax LLP

Summary of Hours and Fees by Project Category and Professional - Hourly Fee Engagements

Project Category and Professional	Position	Rate	Hours	Total Compensation
Hourly Services				
Tax Restructuring Services				
Adam Furst	Principal	$1,260	93.70	$118,062.00
Diane Mimmo	Principal	$1,260	13.80	$17,388.00
Janet Lin	Partner	$1,260	4.10	$5,166.00
Jason Black	Partner	$1,260	2.00	$2,520.00
Jesse Meals	Partner	$1,260	5.50	$6,930.00
Julie Allen	Partner	$1,260	6.00	$7,560.00
Olivia Orobona	Principal	$1,260	24.50	$30,870.00
Ruth Perez Kim	Principal	$1,260	7.10	$8,946.00
Scott Rock	Principal	$1,260	1.00	$1,260.00
Julie Loveridge	Managing Director	$1,148	4.50	$5,166.00
Kevin Wong	Managing Director	$1,148	208.00	$238,784.00
Kimberly Salley	Managing Director	$1,148	48.40	$55,563.20
Lauren Izlar	Director	$1,136	31.80	$36,124.80
Mark Bond	Director	$1,136	7.60	$8,633.60
Morgan Siepel	Director	$1,136	5.10	$5,793.60
Ryan Wyzik	Director	$1,136	2.00	$2,272.00
Scott Sidnam	Director	$1,136	105.80	$120,188.80
Li Xu	Senior Manager	$1,080	18.80	$20,304.00
Catherine Arnold	Manager	$1,049	10.90	$11,434.10
Noah Ellis	Manager	$1,049	116.10	$121,788.90
Cameron Ferguson	Senior Associate	$900	48.10	$43,290.00
Samantha Sirignano	Senior Associate	$900	28.00	$25,200.00
Clarissa Li	Associate	$780	36.30	$28,314.00
Isabella Sponaugle	Associate	$780	2.50	$1,950.00
Subtotal - Tax Restructuring Services			***831.60***	***$923,509.00***
Subtotal - Hours and Compensation - Hourly Services			**831.60**	**$923,509.00**
Bankruptcy Compliance Services				
Retention Applications				
Thalia Cody	Director	$600	13.80	$8,280.00
Chris Lewis	Senior Manager	$525	4.10	$2,152.50
Subtotal - Retention Applications			***17.90***	***$10,432.50***
Subtotal - Hours and Compensation - Bankruptcy Compliance Services			**17.90**	**$10,432.50**
Total - Hours and Compensation Sought			**849.50**	**$933,941.50**

EXHIBIT E

In re: West Marine, Inc., et al., Case No. 26-10794 **Exhibit E**

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date - Hourly Fee Engagements

Date	Name	Position	Description	Rate	Hours	Total Compensation
Hourly Services						
Tax Restructuring Services						
5/18/2026	Kevin Wong	Managing Director	0526H0001: Review tax information provided by client for bankruptcy tax model	$1,148	1.00	$1,148.00
5/18/2026	Li Xu	Senior Manager	0526H0002: Review tax information provided for bankruptcy tax model	$1,080	1.00	$1,080.00
5/19/2026	Kevin Wong	Managing Director	0526H0003: Internal call to discuss bankruptcy tax modelling	$1,148	0.70	$803.60
5/19/2026	Kevin Wong	Managing Director	0526H0004: Review tax information provided by client for bankruptcy tax model	$1,148	1.00	$1,148.00
5/20/2026	Kevin Wong	Managing Director	0526H0005: Review tax information for bankruptcy tax model	$1,148	1.00	$1,148.00
5/20/2026	Kimberly Salley	Managing Director	0526H0006: Review and communicate action items to team	$1,148	1.00	$1,148.00
5/21/2026	Kevin Wong	Managing Director	0526H0007: Review tax information provided for bankruptcy tax model	$1,148	2.00	$2,296.00
5/21/2026	Scott Sidnam	Director	0526H0008: Review corporate history for purposes of stock basis analysis and prepare information request	$1,136	1.20	$1,363.20
5/21/2026	Li Xu	Senior Manager	0526H0009: Prepare draft tax analysis model	$1,080	1.60	$1,728.00
5/22/2026	Kevin Wong	Managing Director	0526H0010: Review tax information provided for bankruptcy tax model	$1,148	1.00	$1,148.00
5/26/2026	Kevin Wong	Managing Director	0526H0011: Review tax information provided by the company for bankruptcy tax model	$1,148	1.00	$1,148.00
5/27/2026	Kevin Wong	Managing Director	0526H0012: Review tax information provided by the company for bankruptcy tax model	$1,148	0.50	$574.00
5/27/2026	Kimberly Salley	Managing Director	0526H0013: Discuss the scope of the stock basis and tax basis balance sheet project and timeline with C. Arnold (PwC), K. Salley (PwC) and S. Sidnam (PwC)	$1,148	0.50	$574.00
5/27/2026	Scott Sidnam	Director	0526H0014: Discuss the scope of the stock basis and tax basis balance sheet project and timeline with C. Arnold (PwC), K. Salley (PwC) and S. Sidnam (PwC)	$1,136	0.50	$568.00
5/27/2026	Scott Sidnam	Director	0526H0015: Review information provided and update request list for stock basis workstream	$1,136	0.70	$795.20
5/27/2026	Li Xu	Senior Manager	0526H0016: Continue the preparation of draft tax analysis model	$1,080	2.50	$2,700.00
5/27/2026	Li Xu	Senior Manager	0526H0017: Prepare draft tax analysis model	$1,080	3.20	$3,456.00
5/27/2026	Catherine Arnold	Manager	0526H0018: Discuss the scope of the stock basis and tax basis balance sheet project and timeline with C. Arnold (PwC), K. Salley (PwC) and S. Sidnam (PwC)	$1,049	0.50	$524.50
5/27/2026	Catherine Arnold	Manager	0526H0019: Review tax returns and transaction documentation provided by the client	$1,049	0.50	$524.50
5/27/2026	Cameron Ferguson	Senior Associate	0526H0020: Review and revise bankruptcy tax model	$900	3.00	$2,700.00
5/27/2026	Clarissa Li	Associate	0526H0021: Analyze/mark-up returns and input data into the stock basis model	$780	4.00	$3,120.00
5/28/2026	Kevin Wong	Managing Director	0526H0022: Review bankruptcy tax model	$1,148	2.00	$2,296.00
5/28/2026	Kimberly Salley	Managing Director	0526H0023: Email review email on approach from scope	$1,148	0.30	$344.40
5/28/2026	Scott Sidnam	Director	0526H0024: Review tax returns and corporate history support	$1,136	1.20	$1,363.20
5/28/2026	Li Xu	Senior Manager	0526H0025: Prepare draft tax analysis model	$1,080	2.10	$2,268.00
5/28/2026	Catherine Arnold	Manager	0526H0026: Review tax return data for stock basis study	$1,049	0.50	$524.50
5/28/2026	Clarissa Li	Associate	0526H0027: Analyze review 2017 and 2018 tax returns and input data into stock basis models	$780	1.80	$1,404.00
5/28/2026	Clarissa Li	Associate	0526H0028: Prepare intercompany flux	$780	2.50	$1,950.00
5/28/2026	Clarissa Li	Associate	0526H0029: Prepare M-2 flux	$780	2.00	$1,560.00
5/29/2026	Scott Sidnam	Director	0526H0030: Review historic tax returns for purposes of the stock basis calculations	$1,136	1.70	$1,931.20
5/29/2026	Catherine Arnold	Manager	0526H0031: Analyze intercompany accounts in connection with tax model	$1,049	4.00	$4,196.00
5/29/2026	Catherine Arnold	Manager	0526H0032: Analyze schedule M-2	$1,049	0.60	$629.40
5/29/2026	Catherine Arnold	Manager	0526H0033: Review tax return input from 2017-2025	$1,049	4.00	$4,196.00
5/29/2026	Clarissa Li	Associate	0526H0034: Prepare schedule l flux from 2017-2024	$780	4.00	$3,120.00
5/29/2026	Clarissa Li	Associate	0526H0035: Prepare TBBS template workpaper	$780	1.50	$1,170.00
5/31/2026	Kevin Wong	Managing Director	0526H0036: Review and revise bankruptcy tax model	$1,148	2.00	$2,296.00
6/1/2026	Scott Rock	Principal	0626H0037: Review West Marine SALT tax modeling	$1,260	0.50	$630.00
6/1/2026	Kevin Wong	Managing Director	0626H0038: Review and revise bankruptcy tax model	$1,148	3.50	$4,018.00
6/1/2026	Kevin Wong	Managing Director	0626H0039: Review tax information for bankruptcy tax model	$1,148	2.00	$2,296.00

In re: West Marine, Inc., et al., Case No. 26-10794 **Exhibit E**

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date - Hourly Fee Engagements

Date	Name	Position	Description	Rate	Hours	Total Compensation
6/1/2026	Kimberly Salley	Managing Director	0626H0040: Analyze debt accounting	$1,148	0.50	$574.00
6/1/2026	Kimberly Salley	Managing Director	0626H0041: Review trial balances and returns	$1,148	0.40	$459.20
6/1/2026	Morgan Siepel	Director	0626H0042: Tax touchpoint call with client (J. Sinnott)	$1,136	0.50	$568.00
6/1/2026	Scott Sidnam	Director	0626H0043: Review and prepare tax attribute calculation	$1,136	3.70	$4,203.20
6/1/2026	Scott Sidnam	Director	0626H0044: Review stock basis and tax attribute calculations	$1,136	3.30	$3,748.80
6/1/2026	Li Xu	Senior Manager	0626H0045: Update the draft tax model	$1,080	1.50	$1,620.00
6/1/2026	Noah Ellis	Manager	0626H0046: Updating attribute reduction model	$1,049	2.00	$2,098.00
6/1/2026	Noah Ellis	Manager	0626H0047: Updating tax model with respect to TBBS	$1,049	2.00	$2,098.00
6/1/2026	Cameron Ferguson	Senior Associate	0626H0048: Document preparation for pro-forma capital structure and operating model	$900	2.00	$1,800.00
6/1/2026	Clarissa Li	Associate	0626H0049: Address review comments to update model and put together the representations and assumptions	$780	1.50	$1,170.00
6/1/2026	Clarissa Li	Associate	0626H0050: Prepare tax basis balance sheet for west marine products and rising tide parent	$780	3.50	$2,730.00
6/2/2026	Kevin Wong	Managing Director	0626H0051: Review and revise bankruptcy tax model	$1,148	3.00	$3,444.00
6/2/2026	Kevin Wong	Managing Director	0626H0052: Update bankruptcy tax model	$1,148	2.00	$2,296.00
6/2/2026	Kimberly Salley	Managing Director	0626H0053: Update M&A on the debt accounting	$1,148	0.50	$574.00
6/2/2026	Scott Sidnam	Director	0626H0054: Analyze tax returns and trial balances for stock basis workstream	$1,136	3.60	$4,089.60
6/2/2026	Scott Sidnam	Director	0626H0055: Review balance sheet for information for treatment of debt	$1,136	1.20	$1,363.20
6/2/2026	Li Xu	Senior Manager	0626H0056: Update the draft tax analysis model	$1,080	2.60	$2,808.00
6/2/2026	Noah Ellis	Manager	0626H0057: Model review of internal updates	$1,049	2.00	$2,098.00
6/2/2026	Noah Ellis	Manager	0626H0058: Review bankruptcy tax model source updates	$1,049	0.50	$524.50
6/2/2026	Noah Ellis	Manager	0626H0059: Review STS model updates	$1,049	1.00	$1,049.00
6/2/2026	Cameron Ferguson	Senior Associate	0626H0060: Review and revise bankruptcy tax model and source updates	$900	0.50	$450.00
6/2/2026	Cameron Ferguson	Senior Associate	0626H0061: Touchpoint meeting with client (J. Sinnott)	$900	0.50	$450.00
6/2/2026	Cameron Ferguson	Senior Associate	0626H0062: Make updates to restructuring tax analysis model	$900	3.10	$2,790.00
6/2/2026	Clarissa Li	Associate	0626H0063: Update stock basis summary, formula drive reports, and add footnotes to reports	$780	2.80	$2,184.00
6/3/2026	Kevin Wong	Managing Director	0626H0064: Review tax information and update bankruptcy tax model	$1,148	3.00	$3,444.00
6/3/2026	Scott Sidnam	Director	0626H0065: Prepare tax basis balance sheets and stock basis workpapers	$1,136	1.30	$1,476.80
6/3/2026	Li Xu	Senior Manager	0626H0066: Update the draft tax analysis model	$1,080	3.70	$3,996.00
6/3/2026	Noah Ellis	Manager	0626H0067: Reviewing model updates	$1,049	0.50	$524.50
6/3/2026	Noah Ellis	Manager	0626H0068: Stock basis analysis review	$1,049	1.00	$1,049.00
6/3/2026	Cameron Ferguson	Senior Associate	0626H0069: Make updates to restructuring tax analysis model	$900	3.50	$3,150.00
6/4/2026	Adam Furst	Principal	0626H0070: Call re: internal discussion of priority of workstreams and next steps with A. Furst (PwC), M. Siepel (PwC), and C. Ferguson (PwC)	$1,260	0.50	$630.00
6/4/2026	Scott Rock	Principal	0626H0071: Review West Marine SALT tax modeling	$1,260	0.50	$630.00
6/4/2026	Kevin Wong	Managing Director	0626H0072: Review and revise bankruptcy tax model	$1,148	3.00	$3,444.00
6/4/2026	Kimberly Salley	Managing Director	0626H0073: Review stock basis summaries, transactions, comments to the team	$1,148	1.70	$1,951.60
6/4/2026	Kimberly Salley	Managing Director	0626H0074: Update broader team on debt issues, additional items needed	$1,148	0.40	$459.20
6/4/2026	Morgan Siepel	Director	0626H0075: Call re: internal discussion of priority of workstreams and next steps with A. Furst (PwC), M. Siepel (PwC), and C. Ferguson (PwC)	$1,136	0.50	$568.00
6/4/2026	Scott Sidnam	Director	0626H0076: Prepare tax basis balance sheets and summary of debt	$1,136	3.60	$4,089.60
6/4/2026	Scott Sidnam	Director	0626H0077: Review stock basis calculations	$1,136	1.40	$1,590.40
6/4/2026	Li Xu	Senior Manager	0626H0078: Update the draft tax analysis model	$1,080	0.60	$648.00
6/4/2026	Noah Ellis	Manager	0626H0079: Review model updates from C. Ferguson (PwC)	$1,049	1.00	$1,049.00
6/4/2026	Cameron Ferguson	Senior Associate	0626H0080: Call re: internal discussion of priority of workstreams and next steps with A. Furst (PwC), M. Siepel (PwC), and C. Ferguson (PwC)	$900	0.50	$450.00

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PwC US Tax LLP

Professional Services by Project Category, Professional, and Date - Hourly Fee Engagements

Date	Name	Position	Description	Rate	Hours	Total Compensation
6/4/2026	Cameron Ferguson	Senior Associate	0626H0081: Update made updates to restructuring tax analysis model	$900	0.50	$450.00
6/4/2026	Clarissa Li	Associate	0626H0082: Update reports for separate company and add footnotes	$780	1.20	$936.00
6/5/2026	Kevin Wong	Managing Director	0626H0083: Review and revise bankruptcy tax model	$1,148	3.00	$3,444.00
6/5/2026	Kimberly Salley	Managing Director	0626H0084: Review and clear comments on basis, sign off on deliverable to be shared	$1,148	2.20	$2,525.60
6/5/2026	Scott Sidnam	Director	0626H0085: Prepare and share stock basis calculations	$1,136	2.70	$3,067.20
6/5/2026	Noah Ellis	Manager	0626H0086: Review and revise bankruptcy tax model	$1,049	2.00	$2,098.00
6/5/2026	Cameron Ferguson	Senior Associate	0626H0087: Update made updates to restructuring tax analysis model	$900	1.20	$1,080.00
6/5/2026	Clarissa Li	Associate	0626H0088: Prepare tax expense schedule for comparison	$780	0.50	$390.00
6/8/2026	Kevin Wong	Managing Director	0626H0089: Review bankruptcy tax model updates	$1,148	3.00	$3,444.00
6/8/2026	Scott Sidnam	Director	0626H0090: Update stock basis calculations for client responses to open items	$1,136	1.70	$1,931.20
6/8/2026	Noah Ellis	Manager	0626H0091: Model revisions to finalize Bruno's and attribute reduction	$1,049	2.50	$2,622.50
6/8/2026	Cameron Ferguson	Senior Associate	0626H0092: Update made updates to depreciation model	$900	2.20	$1,980.00
6/8/2026	Cameron Ferguson	Senior Associate	0626H0093: Update made updates to restructuring tax analysis model	$900	3.00	$2,700.00
6/9/2026	Kevin Wong	Managing Director	0626H0094: Review bankruptcy tax model updates	$1,148	3.00	$3,444.00
6/9/2026	Scott Sidnam	Director	0626H0095: Prepare PIA report	$1,136	1.90	$2,158.40
6/9/2026	Cameron Ferguson	Senior Associate	0626H0096: Update made updates to depreciation model	$900	1.50	$1,350.00
6/9/2026	Cameron Ferguson	Senior Associate	0626H0097: Update made updates to restructuring tax analysis model	$900	3.90	$3,510.00
6/9/2026	Clarissa Li	Associate	0626H0098: Address review comments on separate company reports and make relevant updates to the workpaper calculations and footnotes	$780	3.50	$2,730.00
6/9/2026	Clarissa Li	Associate	0626H0099: Prepare PIA report	$780	1.20	$936.00
6/10/2026	Adam Furst	Principal	0626H0100: Discussion with A. Furst (PwC), K. Wong (PwC) and N. Ellis (PwC) on tax inputs to restructuring (West Marine)	$1,260	0.60	$756.00
6/10/2026	Adam Furst	Principal	0626H0101: Review documents for West Marine relating to restructuring	$1,260	0.40	$504.00
6/10/2026	Kevin Wong	Managing Director	0626H0102: Discussion with A. Furst (PwC), K. Wong (PwC) and N. Ellis (PwC) on tax inputs to restructuring (West Marine)	$1,148	0.60	$688.80
6/10/2026	Kevin Wong	Managing Director	0626H0103: Review and revise bankruptcy tax model	$1,148	3.50	$4,018.00
6/10/2026	Kimberly Salley	Managing Director	0626H0104: Prepare draft irl list with detailed assumptions	$1,148	2.00	$2,296.00
6/10/2026	Scott Sidnam	Director	0626H0105: Prepare stock and asset basis deliverables	$1,136	4.00	$4,544.00
6/10/2026	Scott Sidnam	Director	0626H0106: Review updated stock and asset basis calculations	$1,136	1.00	$1,136.00
6/10/2026	Scott Sidnam	Director	0626H0107: Update stock and asset basis calculations for receipt of open items from client	$1,136	4.00	$4,544.00
6/10/2026	Noah Ellis	Manager	0626H0108: Discussion with A. Furst (PwC), K. Wong (PwC) and N. Ellis (PwC) on tax inputs to restructuring (West Marine)	$1,049	0.60	$629.40
6/10/2026	Cameron Ferguson	Senior Associate	0626H0109: Update made updates to restructuring tax analysis model	$900	1.50	$1,350.00
6/11/2026	Adam Furst	Principal	0626H0110: Review documents and tax analysis for West Marine tax restructuring	$1,260	2.60	$3,276.00
6/11/2026	Adam Furst	Principal	0626H0111: Review emails and documents for West Marine Restructuring	$1,260	0.30	$378.00
6/11/2026	Kevin Wong	Managing Director	0626H0112: Review and revise bankruptcy tax model	$1,148	4.00	$4,592.00
6/11/2026	Kimberly Salley	Managing Director	0626H0113: Review basis updates	$1,148	1.70	$1,951.60
6/11/2026	Scott Sidnam	Director	0626H0114: Revise stock basis calculations for various scenarios	$1,136	3.90	$4,430.40
6/11/2026	Cameron Ferguson	Senior Associate	0626H0115: Update made updates to restructuring tax analysis model	$900	4.00	$3,600.00
6/11/2026	Cameron Ferguson	Senior Associate	0626H0116: Update made updates to restructuring tax analysis model and depreciation model	$900	2.20	$1,980.00
6/12/2026	Adam Furst	Principal	0626H0117: Discussion with J. Sinnott (West Marine), A. Furst (PwC), K. Wong (PwC), N. Ellis (PwC), S. Sidnam (PwC), and K. Salley (PwC) to discuss stock request list items	$1,260	0.50	$630.00
6/12/2026	Adam Furst	Principal	0626H0118: Discussion with K. Wong (PwC), N. Ellis (PwC), and A. Sexton (PwC) regarding tax consequences of the restructuring	$1,260	0.50	$630.00

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PwC US Tax LLP

Professional Services by Project Category, Professional, and Date - Hourly Fee Engagements

Date	Name	Position	Description	Rate	Hours	Total Compensation
6/12/2026	Adam Furst	Principal	0626H0119: Meeting with A. Furst (PwC), K. Wong (PwC) and N. Ellis (PwC) discussing tax consequences of the restructuring	$1,260	1.00	$1,260.00
6/12/2026	Adam Furst	Principal	0626H0120: Meeting with A. Furst (PwC), K. Wong (PwC), N. Ellis (PwC), S. Sidham (PwC), and K. Salley (PwC) to discuss stock basis calculations	$1,260	0.50	$630.00
6/12/2026	Adam Furst	Principal	0626H0121: Tax analysis for restructuring	$1,260	0.60	$756.00
6/12/2026	Kevin Wong	Managing Director	0626H0122: Discussion with J. Sinnott (West Marine), A. Furst (PwC), K. Wong (PwC), N. Ellis (PwC), S. Sidnam (PwC), and K. Salley (PwC) to discuss stock request list items	$1,148	0.50	$574.00
6/12/2026	Kevin Wong	Managing Director	0626H0123: Discussion with K. Wong (PwC), N. Ellis (PwC), and A. Sexton (PwC) regarding tax consequences of the restructuring	$1,148	0.50	$574.00
6/12/2026	Kevin Wong	Managing Director	0626H0124: Meeting with A. Furst (PwC), K. Wong (PwC) and N. Ellis (PwC) discussing tax consequences of the restructuring	$1,148	1.00	$1,148.00
6/12/2026	Kevin Wong	Managing Director	0626H0125: Meeting with A. Furst (PwC), K. Wong (PwC), N. Ellis (PwC), S. Sidham (PwC), and K. Salley (PwC) to discuss stock basis calculations	$1,148	0.50	$574.00
6/12/2026	Kevin Wong	Managing Director	0626H0126: Review bankruptcy tax model updates	$1,148	3.80	$4,362.40
6/12/2026	Kimberly Salley	Managing Director	0626H0127: Discussion with J. Sinnott (West Marine), A. Furst (PwC), K. Wong (PwC), N. Ellis (PwC), S. Sidnam (PwC), and K. Salley (PwC) to discuss stock request list items	$1,148	0.50	$574.00
6/12/2026	Kimberly Salley	Managing Director	0626H0128: Meeting with A. Furst (PwC), K. Wong (PwC), N. Ellis (PwC), S. Sidham (PwC), and K. Salley (PwC) to discuss stock basis calculations	$1,148	0.50	$574.00
6/12/2026	Kimberly Salley	Managing Director	0626H0129: Review irl and detailed assumptions	$1,148	1.10	$1,262.80
6/12/2026	Scott Sidnam	Director	0626H0130: Discussion with J. Sinnott (West Marine), A. Furst (PwC), K. Wong (PwC), N. Ellis (PwC), S. Sidnam (PwC), and K. Salley (PwC) to discuss stock request list items	$1,136	0.50	$568.00
6/12/2026	Scott Sidnam	Director	0626H0131: Meeting with A. Furst (PwC), K. Wong (PwC), N. Ellis (PwC), S. Sidham (PwC), and K. Salley (PwC) to discuss stock basis calculations	$1,136	0.50	$568.00
6/12/2026	Scott Sidnam	Director	0626H0132: Review stock basis calculation and open items	$1,136	2.70	$3,067.20
6/12/2026	Noah Ellis	Manager	0626H0133: Discussion with J. Sinnott (West Marine), A. Furst (PwC), K. Wong (PwC), N. Ellis (PwC), S. Sidnam (PwC), and K. Salley (PwC) to discuss stock request list items	$1,049	0.50	$524.50
6/12/2026	Noah Ellis	Manager	0626H0134: Discussion with K. Wong (PwC), N. Ellis (PwC), and A. Sexton (PwC) regarding tax consequences of the restructuring	$1,049	0.50	$524.50
6/12/2026	Noah Ellis	Manager	0626H0135: Meeting with A. Furst (PwC), K. Wong (PwC) and N. Ellis (PwC) discussing tax consequences of the restructuring	$1,049	1.00	$1,049.00
6/12/2026	Noah Ellis	Manager	0626H0136: Meeting with A. Furst (PwC), K. Wong (PwC), N. Ellis (PwC), S. Sidham (PwC), and K. Salley (PwC) to discuss stock basis calculations	$1,049	0.50	$524.50
6/12/2026	Cameron Ferguson	Senior Associate	0626H0137: Update depreciation model and convert depreciation tables	$900	1.00	$900.00
6/12/2026	Cameron Ferguson	Senior Associate	0626H0138: Update made updates to depreciation model	$900	2.00	$1,800.00
6/14/2026	Adam Furst	Principal	0626H0139: Review and comment on stock basis calculations	$1,260	3.20	$4,032.00
6/15/2026	Adam Furst	Principal	0626H0140: Project West Marine tax discussion with A. Furst (PwC), S. Sidnam (PwC), K. Salley (PwC), K. Wong (PwC), N. Ellis (PwC)	$1,260	0.50	$630.00
6/15/2026	Jason Black	Partner	0626H0141: Responses to various emails (.5), internal call related to tax accounting method analysis for debt restructuring (.5)	$1,260	1.00	$1,260.00
6/15/2026	Kevin Wong	Managing Director	0626H0142: Project West Marine tax discussion with A. Furst (PwC), S. Sidnam (PwC), K. Salley (PwC), K. Wong (PwC), N. Ellis (PwC)	$1,148	0.50	$574.00
6/15/2026	Kevin Wong	Managing Director	0626H0143: Review and revise bankruptcy tax model	$1,148	1.90	$2,181.20
6/15/2026	Kevin Wong	Managing Director	0626H0144: Review tax information for bankruptcy tax model	$1,148	3.00	$3,444.00
6/15/2026	Kimberly Salley	Managing Director	0626H0145: Project West Marine tax discussion with A. Furst (PwC), S. Sidnam (PwC), K. Salley (PwC), K. Wong (PwC), N. Ellis (PwC)	$1,148	0.50	$574.00

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PwC US Tax LLP

Professional Services by Project Category, Professional, and Date - Hourly Fee Engagements

Date	Name	Position	Description	Rate	Hours	Total Compensation
6/15/2026	Kimberly Salley	Managing Director	0626H0146: Review updates to basis	$1,148	1.00	$1,148.00
6/15/2026	Scott Sidnam	Director	0626H0147: Continue review and updates of stock basis calculations for corporate history events	$1,136	4.00	$4,544.00
6/15/2026	Scott Sidnam	Director	0626H0148: Finalize stock basis calculations	$1,136	3.20	$3,635.20
6/15/2026	Scott Sidnam	Director	0626H0149: Project West Marine tax discussion with A. Furst (PwC), S. Sidnam (PwC), K. Salley (PwC), K. Wong (PwC), N. Ellis (PwC)	$1,136	0.50	$568.00
6/15/2026	Noah Ellis	Manager	0626H0150: Project West Marine tax discussion with A. Furst (PwC), S. Sidnam (PwC), K. Salley (PwC), K. Wong (PwC), N. Ellis (PwC)	$1,049	0.50	$524.50
6/15/2026	Cameron Ferguson	Senior Associate	0626H0151: Update depreciation model and convert depreciation tables	$900	3.00	$2,700.00
6/15/2026	Cameron Ferguson	Senior Associate	0626H0152: Update P&I updates, stock basis updates, TBBS updates	$900	4.00	$3,600.00
6/16/2026	Adam Furst	Principal	0626H0153: Drafting emails regarding stock basis and attribute analysis	$1,260	0.30	$378.00
6/16/2026	Adam Furst	Principal	0626H0154: Research regarding tax restructuring analysis	$1,260	0.20	$252.00
6/16/2026	Adam Furst	Principal	0626H0155: Reviewing documents for stock basis analysis	$1,260	0.60	$756.00
6/16/2026	Kevin Wong	Managing Director	0626H0156: Review and revise bankruptcy tax model	$1,148	4.00	$4,592.00
6/16/2026	Kevin Wong	Managing Director	0626H0157: Review tax information for bankruptcy tax model	$1,148	2.40	$2,755.20
6/16/2026	Scott Sidnam	Director	0626H0158: Update stock basis calculations	$1,136	1.20	$1,363.20
6/16/2026	Clarissa Li	Associate	0626H0159: Review short period tax return and input numbers into model	$780	1.00	$780.00
6/17/2026	Adam Furst	Principal	0626H0160: Discussion with A. Furst (PwC), N. Ellis (PwC) and K. Wong (PwC) on tax structuring model	$1,260	0.20	$252.00
6/17/2026	Adam Furst	Principal	0626H0161: Review and comment on tax restructuring model	$1,260	3.10	$3,906.00
6/17/2026	Adam Furst	Principal	0626H0162: Review and edit information request list	$1,260	0.90	$1,134.00
6/17/2026	Kevin Wong	Managing Director	0626H0163: Analyze tax consequences of bankruptcy restructuring	$1,148	3.00	$3,444.00
6/17/2026	Kevin Wong	Managing Director	0626H0164: Discussion with A. Furst (PwC), N. Ellis (PwC) and K. Wong (PwC) on tax structuring model	$1,148	0.20	$229.60
6/17/2026	Kevin Wong	Managing Director	0626H0165: Review and revise bankruptcy tax model	$1,148	2.80	$3,214.40
6/17/2026	Kevin Wong	Managing Director	0626H0166: Review tax information for bankruptcy tax model	$1,148	2.70	$3,099.60
6/17/2026	Scott Sidnam	Director	0626H0167: Update stock basis for various scenarios	$1,136	3.20	$3,635.20
6/17/2026	Noah Ellis	Manager	0626H0168: Discussion with A. Furst (PwC), N. Ellis (PwC) and K. Wong (PwC) on tax structuring model	$1,049	0.20	$209.80
6/18/2026	Kevin Wong	Managing Director	0626H0169: Analyze tax consequences of bankruptcy restructuring	$1,148	3.30	$3,788.40
6/18/2026	Kevin Wong	Managing Director	0626H0170: Review and revise bankruptcy tax model	$1,148	3.60	$4,132.80
6/18/2026	Kevin Wong	Managing Director	0626H0171: Review tax information for bankruptcy tax model	$1,148	2.90	$3,329.20
6/18/2026	Ryan Wyzik	Director	0626H0172: Tax analysis relating to West Marine debt restructuring	$1,136	0.50	$568.00
6/18/2026	Scott Sidnam	Director	0626H0173: Continue stock basis analysis	$1,136	1.80	$2,044.80
6/18/2026	Scott Sidnam	Director	0626H0174: Update stock basis calculations for various scenarios	$1,136	4.00	$4,544.00
6/18/2026	Noah Ellis	Manager	0626H0175: Excel modeling debt restructuring	$1,049	4.00	$4,196.00
6/18/2026	Noah Ellis	Manager	0626H0176: Excel modeling debt restructuring (continued)	$1,049	4.00	$4,196.00
6/19/2026	Adam Furst	Principal	0626H0177: Project West Marine tax procedures discussion relating to restructuring with A. Furst (PwC), R. Perez (PwC), R. Wyzik (PwC), K. Wong (PwC)	$1,260	0.50	$630.00
6/19/2026	Olivia Orobona	Principal	0626H0178: Tax analysis relating to West Marine debt restructuring	$1,260	4.00	$5,040.00
6/19/2026	Olivia Orobona	Principal	0626H0179: Tax analysis relating to West Marine debt restructuring (continued)	$1,260	1.00	$1,260.00
6/19/2026	Ruth Perez Kim	Principal	0626H0180: Project West Marine tax procedures discussion relating to restructuring with A. Furst (PwC), R. Perez (PwC), R. Wyzik (PwC), K. Wong (PwC)	$1,260	0.50	$630.00
6/19/2026	Ruth Perez Kim	Principal	0626H0181: Tax analysis relating to West Marine debt restructuring - filing question	$1,260	0.50	$630.00
6/19/2026	Kevin Wong	Managing Director	0626H0182: Analyze tax consequences of bankruptcy restructuring	$1,148	2.80	$3,214.40

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Professional Services by Project Category, Professional, and Date - Hourly Fee Engagements

Date	Name	Position	Description	Rate	Hours	Total Compensation
6/19/2026	Kevin Wong	Managing Director	0626H0183: Project West Marine tax procedures discussion relating to restructuring with A. Furst (PwC), R. Perez (PwC), R. Wyzik (PwC), K. Wong (PwC)	$1,148	0.50	$574.00
6/19/2026	Kevin Wong	Managing Director	0626H0184: Update bankruptcy tax model	$1,148	2.50	$2,870.00
6/19/2026	Kimberly Salley	Managing Director	0626H0185: Analyze tax structuring scenarios and assumptions	$1,148	1.40	$1,607.20
6/19/2026	Kimberly Salley	Managing Director	0626H0186: Review updates to basis file for M&A comments	$1,148	2.50	$2,870.00
6/19/2026	Ryan Wyzik	Director	0626H0187: Project West Marine tax procedures discussion relating to restructuring with A. Furst (PwC), R. Perez (PwC), R. Wyzik (PwC), K. Wong (PwC)	$1,136	0.50	$568.00
6/19/2026	Ryan Wyzik	Director	0626H0188: Tax analysis relating to West Marine debt restructuring	$1,136	0.50	$568.00
6/19/2026	Scott Sidnam	Director	0626H0189: Update stock basis calculations	$1,136	3.30	$3,748.80
6/19/2026	Noah Ellis	Manager	0626H0190: Review and revise bankruptcy tax model	$1,049	4.00	$4,196.00
6/19/2026	Noah Ellis	Manager	0626H0191: Review and revise bankruptcy tax model (continued)	$1,049	2.00	$2,098.00
6/20/2026	Adam Furst	Principal	0626H0192: Review and comment on stock basis study and review underlying documents	$1,260	4.00	$5,040.00
6/20/2026	Adam Furst	Principal	0626H0193: Review and comment on stock basis study and review underlying documents (continued)	$1,260	1.10	$1,386.00
6/20/2026	Olivia Orobona	Principal	0626H0194: Tax restructuring analysis and model review	$1,260	3.00	$3,780.00
6/20/2026	Kevin Wong	Managing Director	0626H0195: Review and revise bankruptcy tax model	$1,148	3.00	$3,444.00
6/20/2026	Kevin Wong	Managing Director	0626H0196: Update bankruptcy tax model	$1,148	2.40	$2,755.20
6/20/2026	Kimberly Salley	Managing Director	0626H0197: Review various updates for M&A comments	$1,148	2.60	$2,984.80
6/20/2026	Kimberly Salley	Managing Director	0626H0198: Revise reps and assumptions per M&A comments	$1,148	1.70	$1,951.60
6/20/2026	Scott Sidnam	Director	0626H0199: Address comments to stock basis calculations	$1,136	4.00	$4,544.00
6/20/2026	Scott Sidnam	Director	0626H0200: Update stock basis calculations	$1,136	4.00	$4,544.00
6/21/2026	Adam Furst	Principal	0626H0201: Discussion with A. Furst (PwC), K. Salley (PwC), O. Orobona (PwC), S. Sidham (PwC), and K. Wong (PwC) on stock basis analysis	$1,260	1.00	$1,260.00
6/21/2026	Adam Furst	Principal	0626H0202: Review and comment on iterations of stock basis analysis and review underlying documents	$1,260	4.00	$5,040.00
6/21/2026	Adam Furst	Principal	0626H0203: Review and comment on iterations of stock basis analysis and review underlying documents (continued)	$1,260	3.10	$3,906.00
6/21/2026	Adam Furst	Principal	0626H0204: Review and comment on tax restructuring model	$1,260	1.90	$2,394.00
6/21/2026	Olivia Orobona	Principal	0626H0205: Discussion with A. Furst (PwC), K. Salley (PwC), O. Orobona (PwC), S. Sidham (PwC), and K. Wong (PwC) on stock basis analysis	$1,260	1.00	$1,260.00
6/21/2026	Kevin Wong	Managing Director	0626H0206: Discussion with A. Furst (PwC), K. Salley (PwC), O. Orobona (PwC), S. Sidham (PwC), and K. Wong (PwC) on stock basis analysis	$1,148	1.00	$1,148.00
6/21/2026	Kevin Wong	Managing Director	0626H0207: Review and revise bankruptcy tax model	$1,148	2.90	$3,329.20
6/21/2026	Kimberly Salley	Managing Director	0626H0208: Discussion with A. Furst (PwC), K. Salley (PwC), O. Orobona (PwC), S. Sidham (PwC), and K. Wong (PwC) on stock basis analysis	$1,148	1.00	$1,148.00
6/21/2026	Kimberly Salley	Managing Director	0626H0209: Finalize tax model scenarios	$1,148	0.50	$574.00
6/21/2026	Kimberly Salley	Managing Director	0626H0210: Review updates to scenarios	$1,148	1.30	$1,492.40
6/21/2026	Scott Sidnam	Director	0626H0211: Discussion with A. Furst (PwC), K. Salley (PwC), O. Orobona (PwC), S. Sidham (PwC), and K. Wong (PwC) on stock basis analysis	$1,136	1.00	$1,136.00
6/22/2026	Adam Furst	Principal	0626H0212: Discussion of tax restructuring with J. Morley (K&E), A. Sexton (K&E), A. Furst (PwC) and K. Wong (PwC)	$1,260	0.50	$630.00
6/22/2026	Ruth Perez Kim	Principal	0626H0213: Tax analysis relating to West Marine debt restructuring - filing question	$1,260	1.00	$1,260.00
6/22/2026	Kevin Wong	Managing Director	0626H0214: Discuss potential SALT tax impacts of interest expense with K. Wong (PwC), M. Siepel (PwC) and S. Sirignano (PwC)	$1,148	0.30	$344.40

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Professional Services by Project Category, Professional, and Date - Hourly Fee Engagements

Date	Name	Position	Description	Rate	Hours	Total Compensation
6/22/2026	Kevin Wong	Managing Director	0626H0215: Discussion of tax restructuring with J. Morley (K&E), A. Sexton (K&E), A. Furst (PwC) and K. Wong (PwC)	$1,148	0.50	$574.00
6/22/2026	Kevin Wong	Managing Director	0626H0216: Review and revise bankruptcy tax model	$1,148	2.50	$2,870.00
6/22/2026	Kimberly Salley	Managing Director	0626H0217: Analyze scenarios and assumptions	$1,148	0.60	$688.80
6/22/2026	Morgan Siepel	Director	0626H0218: Analyze state apportionment information and stock basis detail	$1,136	0.70	$795.20
6/22/2026	Morgan Siepel	Director	0626H0219: Discuss potential SALT tax impacts of interest expense with K. Wong (PwC), M. Siepel (PwC) and S. Sirignano (PwC)	$1,136	0.30	$340.80
6/22/2026	Ryan Wyzik	Director	0626H0220: Tax analysis relating to West Marine debt restructuring	$1,136	0.50	$568.00
6/22/2026	Catherine Arnold	Manager	0626H0221: Document M&A review and deliverables	$1,049	0.80	$839.20
6/22/2026	Samantha Sirignano	Senior Associate	0626H0222: Discuss potential SALT tax impacts of interest expense with K. Wong (PwC), M. Siepel (PwC) and S. Sirignano (PwC)	$900	0.30	$270.00
6/22/2026	Samantha Sirignano	Senior Associate	0626H0223: Prepare state ETR calculation	$900	0.40	$360.00
6/23/2026	Kevin Wong	Managing Director	0626H0224: Analyze tax consequences of bankruptcy restructuring	$1,148	2.80	$3,214.40
6/23/2026	Kimberly Salley	Managing Director	0626H0225: Analyze tax structuring scenarios and assumptions	$1,148	0.70	$803.60
6/23/2026	Morgan Siepel	Director	0626H0226: Discuss disallowed interest expense calculation with M. Siepel (PwC) and S. Sirignano (PwC)	$1,136	0.90	$1,022.40
6/23/2026	Scott Sidnam	Director	0626H0227: Update stock basis calculations for comments	$1,136	1.30	$1,476.80
6/23/2026	Samantha Sirignano	Senior Associate	0626H0228: Develop state ETR calculation	$900	0.40	$360.00
6/23/2026	Samantha Sirignano	Senior Associate	0626H0229: Discuss disallowed interest expense calculation with M. Siepel (PwC) and S. Sirignano (PwC)	$900	0.90	$810.00
6/24/2026	Kevin Wong	Managing Director	0626H0230: Discuss state stock basis study and interest expense calculation with K. Wong (PwC), S. Sidnam (PwC), M. Siepel (PwC) and S. Sirignano (PwC)	$1,148	0.30	$344.40
6/24/2026	Morgan Siepel	Director	0626H0231: Discuss state stock basis study and interest expense calculation with K. Wong (PwC), S. Sidnam (PwC), M. Siepel (PwC) and S. Sirignano (PwC)	$1,136	0.30	$340.80
6/24/2026	Morgan Siepel	Director	0626H0232: State analysis of disallowed interest expense impact and deemed distributions	$1,136	1.30	$1,476.80
6/24/2026	Scott Sidnam	Director	0626H0233: Discuss state stock basis study and interest expense calculation with K. Wong (PwC), S. Sidnam (PwC), M. Siepel (PwC) and S. Sirignano (PwC)	$1,136	0.30	$340.80
6/24/2026	Scott Sidnam	Director	0626H0234: Update federal and state basis calculations	$1,136	3.40	$3,862.40
6/24/2026	Samantha Sirignano	Senior Associate	0626H0235: Analyze state interest expense calculation	$900	0.90	$810.00
6/24/2026	Samantha Sirignano	Senior Associate	0626H0236: Discuss state stock basis study and interest expense calculation with K. Wong (PwC), S. Sidnam (PwC), M. Siepel (PwC) and S. Sirignano (PwC)	$900	0.30	$270.00
6/25/2026	Diane Mimmo	Principal	0626H0237: Review potential state cash tax consequences, structure and historical transactions affecting stock basis, tracing of separate company stock basis.	$1,260	1.10	$1,386.00
6/25/2026	Kimberly Salley	Managing Director	0626H0238: Review sepco and basis updates	$1,148	1.60	$1,836.80
6/25/2026	Lauren Izlar	Director	0626H0239: Review and revise SALT Bruno's transaction model	$1,136	4.00	$4,544.00
6/25/2026	Lauren Izlar	Director	0626H0240: Review and revise SALT Bruno's transaction model (continued)	$1,136	2.00	$2,272.00
6/25/2026	Morgan Siepel	Director	0626H0241: Discuss plan for SALT considerations and questions for K. Wong (PwC)	$1,136	0.60	$681.60
6/25/2026	Scott Sidnam	Director	0626H0242: Revise state stock basis calculations	$1,136	1.30	$1,476.80
6/25/2026	Samantha Sirignano	Senior Associate	0626H0243: Discuss plan for SALT considerations and questions for K. Wong (PwC)	$900	0.60	$540.00
6/25/2026	Samantha Sirignano	Senior Associate	0626H0244: Draft SALT questions email draft to Kevin Wong (PwC)	$900	0.30	$270.00
6/26/2026	Kevin Wong	Managing Director	0626H0245: Analyze tax consequences of bankruptcy restructuring	$1,148	1.50	$1,722.00
6/26/2026	Kimberly Salley	Managing Director	0626H0246: Revise calculations for CODI 2023 adjustments	$1,148	1.50	$1,722.00
6/29/2026	Diane Mimmo	Principal	0626H0247: Analyze reviewed separate company interest expense considerations	$1,260	1.10	$1,386.00
6/29/2026	Kevin Wong	Managing Director	0626H0248: Update bankruptcy tax model	$1,148	4.00	$4,592.00
6/29/2026	Kimberly Salley	Managing Director	0626H0249: Review updates to 2023 CODI adjustments	$1,148	1.50	$1,722.00

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Professional Services by Project Category, Professional, and Date - Hourly Fee Engagements

Date	Name	Position	Description	Rate	Hours	Total Compensation
6/29/2026	Kimberly Salley	Managing Director	0626H0250: Revise revised basis calculations for updated 2023 CODI adjustments	$1,148	2.50	$2,870.00
6/29/2026	Lauren Izlar	Director	0626H0251: Review and revise SALT Bruno's transaction model	$1,136	1.00	$1,136.00
6/29/2026	Scott Sidnam	Director	0626H0252: Review stock basis updates for 2023 calculation	$1,136	0.80	$908.80
6/30/2026	Adam Furst	Principal	0626H0253: Review / edit email responses to questions about tax analysis of restructuring	$1,260	0.30	$378.00
6/30/2026	Diane Mimmo	Principal	0626H0254: Analyze and document findings of state tax analysis, including potential for taxable distributions	$1,260	0.40	$504.00
6/30/2026	Kevin Wong	Managing Director	0626H0255: Review and update bankruptcy tax model	$1,148	4.00	$4,592.00
6/30/2026	Lauren Izlar	Director	0626H0256: Review and revise SALT Bruno's transaction model	$1,136	1.00	$1,136.00
7/1/2026	Kevin Wong	Managing Director	0726H0257: Review and revise bankruptcy tax model	$1,148	4.00	$4,592.00
7/6/2026	Adam Furst	Principal	0726H0258: Review and comment on tax restructuring model and inputs	$1,260	0.80	$1,008.00
7/6/2026	Adam Furst	Principal	0726H0259: Review and comment on tax restructuring model and underlying support	$1,260	0.90	$1,134.00
7/6/2026	Adam Furst	Principal	0726H0260: Review tax restructuring analysis and send comments on analysis	$1,260	0.90	$1,134.00
7/6/2026	Adam Furst	Principal	0726H0261: Review, edits and comment on tax restructuring model	$1,260	1.60	$2,016.00
7/6/2026	Ruth Perez Kim	Principal	0726H0262: Address filing questions regarding West Marine debt restructuring	$1,260	1.00	$1,260.00
7/6/2026	Kevin Wong	Managing Director	0726H0263: Review and revise bankruptcy tax model	$1,148	3.00	$3,444.00
7/6/2026	Noah Ellis	Manager	0726H0264: Review and revise bankruptcy tax model	$1,049	4.00	$4,196.00
7/6/2026	Noah Ellis	Manager	0726H0265: Review and revise bankruptcy tax model (continued)	$1,049	4.00	$4,196.00
7/7/2026	Adam Furst	Principal	0726H0266: Discussion with A. Furst (PwC), K. Wong (PwC), and N. Ellis (PwC) on tax restructuring and attribute reduction	$1,260	0.60	$756.00
7/7/2026	Adam Furst	Principal	0726H0267: Review and comment on tax restructuring model	$1,260	1.70	$2,142.00
7/7/2026	Adam Furst	Principal	0726H0268: Review and related analysis for tax restructuring calculations	$1,260	1.00	$1,260.00
7/7/2026	Kevin Wong	Managing Director	0726H0269: Discuss A. Furst (PwC) comments as it relates to stock basis with K. Wong (PwC) and K. Salley (PwC)	$1,148	0.50	$574.00
7/7/2026	Kevin Wong	Managing Director	0726H0270: Discussion with A. Furst (PwC), K. Wong (PwC), and N. Ellis (PwC) on tax restructuring and attribute reduction	$1,148	0.60	$688.80
7/7/2026	Kevin Wong	Managing Director	0726H0271: Review and revise bankruptcy tax model	$1,148	2.90	$3,329.20
7/7/2026	Kimberly Salley	Managing Director	0726H0272: Discuss A. Furst (PwC) comments as it relates to stock basis with K. Wong (PwC) and K. Salley (PwC)	$1,148	0.50	$574.00
7/7/2026	Kimberly Salley	Managing Director	0726H0273: Prepare summary outlining basis impact	$1,148	1.00	$1,148.00
7/7/2026	Kimberly Salley	Managing Director	0726H0274: Review and analyze 2023 CODI basis adjustments	$1,148	0.50	$574.00
7/7/2026	Scott Sidnam	Director	0726H0275: Revise stock basis calculations for CODI	$1,136	1.70	$1,931.20
7/7/2026	Noah Ellis	Manager	0726H0276: Discussion with A. Furst (PwC), K. Wong (PwC), and N. Ellis (PwC) on tax restructuring and attribute reduction	$1,049	0.60	$629.40
7/7/2026	Noah Ellis	Manager	0726H0277: Review and revise bankruptcy tax model	$1,049	4.00	$4,196.00
7/7/2026	Noah Ellis	Manager	0726H0278: Review and revise bankruptcy tax model (continued)	$1,049	3.40	$3,566.60
7/8/2026	Adam Furst	Principal	0726H0279: Discussion on tax attribute analysis with A. Furst (PwC), N. Ellis (PwC), K. Salley (PwC), K. Wong (PwC)	$1,260	0.50	$630.00
7/8/2026	Kevin Wong	Managing Director	0726H0280: Discussion on tax attribute analysis with A. Furst (PwC), N. Ellis (PwC), K. Salley (PwC), K. Wong (PwC)	$1,148	0.50	$574.00
7/8/2026	Kevin Wong	Managing Director	0726H0281: Review and revise bankruptcy tax model	$1,148	2.50	$2,870.00
7/8/2026	Kimberly Salley	Managing Director	0726H0282: Discussion on tax attribute analysis with A. Furst (PwC), N. Ellis (PwC), K. Salley (PwC), K. Wong (PwC)	$1,148	0.50	$574.00
7/8/2026	Kimberly Salley	Managing Director	0726H0283: Review updated to 2023 CODI summary	$1,148	0.50	$574.00
7/8/2026	Kimberly Salley	Managing Director	0726H0284: Revise review updates to basis summary and responses to review comments	$1,148	1.50	$1,722.00
7/8/2026	Scott Sidnam	Director	0726H0285: Update stock and tax basis calculations	$1,136	1.70	$1,931.20

In re: West Marine, Inc., et al., Case No. 26-10794 **Exhibit E**

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date - Hourly Fee Engagements

Date	Name	Position	Description	Rate	Hours	Total Compensation
7/8/2026	Noah Ellis	Manager	0726H0286: Discussion on tax attribute analysis with A. Furst (PwC), N. Ellis (PwC), K. Salley (PwC), K. Wong (PwC)	$1,049	0.50	$524.50
7/8/2026	Noah Ellis	Manager	0726H0287: Review and revise bankruptcy tax model	$1,049	4.00	$4,196.00
7/8/2026	Noah Ellis	Manager	0726H0288: Review and revise bankruptcy tax model (continued)	$1,049	3.50	$3,671.50
7/9/2026	Adam Furst	Principal	0726H0289: Call with A. Furst (PwC), N. Ellis (PwC) and K. Wong (PwC) on tax restructuring analysis / model	$1,260	0.20	$252.00
7/9/2026	Adam Furst	Principal	0726H0290: Review documents for tax restructuring and review and edit updated request list	$1,260	1.50	$1,890.00
7/9/2026	Kevin Wong	Managing Director	0726H0291: Call with A. Furst (PwC), N. Ellis (PwC) and K. Wong (PwC) on tax restructuring analysis / model	$1,148	0.20	$229.60
7/9/2026	Kevin Wong	Managing Director	0726H0292: Review and revise bankruptcy tax model	$1,148	3.50	$4,018.00
7/9/2026	Kimberly Salley	Managing Director	0726H0293: Analyze impact of CODI on net positive adjustments	$1,148	1.00	$1,148.00
7/9/2026	Kimberly Salley	Managing Director	0726H0294: Review updates to Pias for CODI 2023 adjustments	$1,148	1.00	$1,148.00
7/9/2026	Scott Sidnam	Director	0726H0295: Update stock basis calculations	$1,136	1.20	$1,363.20
7/9/2026	Noah Ellis	Manager	0726H0296: Call with A. Furst (PwC), N. Ellis (PwC) and K. Wong (PwC) on tax restructuring analysis / model	$1,049	0.20	$209.80
7/9/2026	Noah Ellis	Manager	0726H0297: Review and revise bankruptcy tax model	$1,049	4.00	$4,196.00
7/9/2026	Noah Ellis	Manager	0726H0298: Review and revise bankruptcy tax model (continued)	$1,049	3.80	$3,986.20
7/9/2026	Clarissa Li	Associate	0726H0299: Prepare gross receipt analysis	$780	4.00	$3,120.00
7/10/2026	Adam Furst	Principal	0726H0300: West Marine tax discussion with A. Furst (PwC), K. Wong (PwC), N. Ellis (PwC), J. Sinnott (West Marine)	$1,260	0.50	$630.00
7/10/2026	Kevin Wong	Managing Director	0726H0301: Review updated bankruptcy tax model	$1,148	3.00	$3,444.00
7/10/2026	Kevin Wong	Managing Director	0726H0302: West Marine tax discussion with A. Furst (PwC), K. Wong (PwC), N. Ellis (PwC), J. Sinnott (West Marine)	$1,148	0.50	$574.00
7/10/2026	Lauren Izlar	Director	0726H0303: Review and revise SALT Bruno's transaction model	$1,136	1.00	$1,136.00
7/10/2026	Noah Ellis	Manager	0726H0304: Review updated bankruptcy tax model	$1,049	1.00	$1,049.00
7/10/2026	Noah Ellis	Manager	0726H0305: West Marine tax discussion with A. Furst (PwC), K. Wong (PwC), N. Ellis (PwC), J. Sinnott (West Marine)	$1,049	0.50	$524.50
7/11/2026	Adam Furst	Principal	0726H0306: Review and comment on additional scenarios for updated restructuring tax model scenarios / analysis	$1,260	0.50	$630.00
7/11/2026	Adam Furst	Principal	0726H0307: Review and comment on updated restructuring tax model scenarios / analysis	$1,260	1.90	$2,394.00
7/11/2026	Adam Furst	Principal	0726H0308: Review and comment tax restructuring analysis / model	$1,260	0.70	$882.00
7/11/2026	Adam Furst	Principal	0726H0309: Review bankruptcy filings from a tax perspective and application to restructuring tax model	$1,260	1.00	$1,260.00
7/12/2026	Samantha Sirignano	Senior Associate	0726H0310: Prepare Bruno's SALT calculation	$900	1.20	$1,080.00
7/13/2026	Adam Furst	Principal	0726H0311: Review state tax analysis / model calculations	$1,260	1.80	$2,268.00
7/13/2026	Lauren Izlar	Director	0726H0312: Review and revise SALT Bruno's transaction model	$1,136	1.00	$1,136.00
7/13/2026	Scott Sidnam	Director	0726H0313: Review gross receipts analysis	$1,136	2.80	$3,180.80
7/13/2026	Noah Ellis	Manager	0726H0314: Review and revise bankruptcy tax model	$1,049	4.00	$4,196.00
7/13/2026	Noah Ellis	Manager	0726H0315: Review and revise bankruptcy tax model (continued)	$1,049	3.90	$4,091.10
7/13/2026	Samantha Sirignano	Senior Associate	0726H0316: Prepare Bruno's SALT calculation	$900	1.20	$1,080.00
7/13/2026	Samantha Sirignano	Senior Associate	0726H0317: Review Bruno's SALT calculation layout	$900	0.30	$270.00
7/13/2026	Clarissa Li	Associate	0726H0318: Prepare financial summary for passive income	$780	1.00	$780.00
7/14/2026	Adam Furst	Principal	0726H0319: Discussion on West Marine tax model with A. Furst (PwC), K. Wong (PwC) and N. Ellis (PwC)	$1,260	0.50	$630.00
7/14/2026	Jason Black	Partner	0726H0320: Tax accounting method analysis relating to West Marine debt restructuring	$1,260	0.50	$630.00

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PwC US Tax LLP

Professional Services by Project Category, Professional, and Date - Hourly Fee Engagements

Date	Name	Position	Description	Rate	Hours	Total Compensation
7/14/2026	Kevin Wong	Managing Director	0726H0321: Discussion on West Marine tax model with A. Furst (PwC), K. Wong (PwC) and N. Ellis (PwC)	$1,148	0.50	$574.00
7/14/2026	Kevin Wong	Managing Director	0726H0322: Review and revise bankruptcy tax model	$1,148	3.00	$3,444.00
7/14/2026	Kimberly Salley	Managing Director	0726H0323: Review responses and updates to comments	$1,148	1.50	$1,722.00
7/14/2026	Lauren Izlar	Director	0726H0324: Review and revise SALT Bruno's transaction model	$1,136	1.00	$1,136.00
7/14/2026	Scott Sidnam	Director	0726H0325: Update gross receipts summary and separate company stock basis	$1,136	3.20	$3,635.20
7/14/2026	Noah Ellis	Manager	0726H0326: Discussion on West Marine tax model with A. Furst (PwC), K. Wong (PwC) and N. Ellis (PwC)	$1,049	0.50	$524.50
7/14/2026	Samantha Sirignano	Senior Associate	0726H0327: Review SALT response to federal email and review of state tax returns	$900	0.30	$270.00
7/14/2026	Clarissa Li	Associate	0726H0328: Update gross receipts report	$780	0.30	$234.00
7/15/2026	Adam Furst	Principal	0726H0329: Answering request from client	$1,260	0.70	$882.00
7/15/2026	Adam Furst	Principal	0726H0330: Draft email regarding inputs for tax restructuring model and review underlying information	$1,260	0.30	$378.00
7/15/2026	Adam Furst	Principal	0726H0331: Emails on state tax analysis for restructuring	$1,260	0.30	$378.00
7/15/2026	Adam Furst	Principal	0726H0332: West Marine tax discussion with D. Santos (FTI), A. Furst (PwC), K. Wong (PwC), N. Ellis (PwC), J. Sinnott (West Marine)	$1,260	1.00	$1,260.00
7/15/2026	Diane Mimmo	Principal	0726H0333: Review of additional analysis regarding stock basis, separate company implications of distribution and transfer tax	$1,260	0.90	$1,134.00
7/15/2026	Kevin Wong	Managing Director	0726H0334: Review and revise bankruptcy tax model	$1,148	2.00	$2,296.00
7/15/2026	Kevin Wong	Managing Director	0726H0335: West Marine tax discussion with D. Santos (FTI), A. Furst (PwC), K. Wong (PwC), N. Ellis (PwC), J. Sinnott (West Marine)	$1,148	1.00	$1,148.00
7/15/2026	Noah Ellis	Manager	0726H0336: Review and revise bankruptcy tax model	$1,049	4.40	$4,615.60
7/15/2026	Noah Ellis	Manager	0726H0337: West Marine tax discussion with D. Santos (FTI), A. Furst (PwC), K. Wong (PwC), N. Ellis (PwC), J. Sinnott (West Marine)	$1,049	1.00	$1,049.00
7/15/2026	Samantha Sirignano	Senior Associate	0726H0338: Prepare SALT Bruno's calculation and footnotes	$900	1.40	$1,260.00
7/15/2026	Samantha Sirignano	Senior Associate	0726H0339: Review and analyze SALT Bruno's calculation	$900	0.30	$270.00
7/16/2026	Jason Black	Partner	0726H0340: Tax treatment of transaction costs relating to West Marine debt restructuring	$1,260	0.50	$630.00
7/16/2026	Olivia Orobona	Principal	0726H0341: Review Bruno's and Recap Model	$1,260	4.00	$5,040.00
7/16/2026	Kevin Wong	Managing Director	0726H0342: Review and revise bankruptcy tax model	$1,148	3.00	$3,444.00
7/16/2026	Kimberly Salley	Managing Director	0726H0343: Review updates to separate company file	$1,148	1.00	$1,148.00
7/16/2026	Scott Sidnam	Director	0726H0344: Update separate company stock basis reports	$1,136	0.70	$795.20
7/16/2026	Samantha Sirignano	Senior Associate	0726H0345: Finalize SALT Bruno's footnotes, and summary to Diane Mimmo (PwC)	$900	0.90	$810.00
7/17/2026	Diane Mimmo	Principal	0726H0346: Analyze and review regarding Bruno's calculation, including separate company stock basis, distributions, contributions and NOL availability	$1,260	1.30	$1,638.00
7/17/2026	Diane Mimmo	Principal	0726H0347: Call to discuss the SALT Bruno's calculations with D. Mimmo (PwC) and S. Sirignano (PwC)	$1,260	0.30	$378.00
7/17/2026	Ruth Perez Kim	Principal	0726H0348: Tax analysis relating to West Marine debt restructuring	$1,260	0.50	$630.00
7/17/2026	Kevin Wong	Managing Director	0726H0349: Finalize bankruptcy tax model	$1,148	2.00	$2,296.00
7/17/2026	Kimberly Salley	Managing Director	0726H0350: Review sepco schedule to share	$1,148	0.50	$574.00
7/17/2026	Lauren Izlar	Director	0726H0351: Review and revise SALT Bruno's transaction model	$1,136	3.00	$3,408.00
7/17/2026	Scott Sidnam	Director	0726H0352: Finalize state stock basis calculations	$1,136	1.30	$1,476.80
7/17/2026	Samantha Sirignano	Senior Associate	0726H0353: Call to discuss the SALT Bruno's calculations with D. Mimmo (PwC) and S. Sirignano (PwC)	$900	0.30	$270.00
7/17/2026	Samantha Sirignano	Senior Associate	0726H0354: Edit to the Bruno's model summary	$900	0.10	$90.00

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PwC US Tax LLP

Professional Services by Project Category, Professional, and Date - Hourly Fee Engagements

Date	Name	Position	Description	Rate	Hours	Total Compensation
7/20/2026	Adam Furst	Principal	0726H0355: Project West Marine tax model discussion with K&E and PwC team (A. Furst, K. Wong, D. Mimmo, S. Sirignano)	$1,260	0.50	$630.00
7/20/2026	Diane Mimmo	Principal	0726H0356: Project West Marine tax model discussion with K&E and PwC team (A. Furst, K. Wong, D. Mimmo, S. Sirignano)	$1,260	0.50	$630.00
7/20/2026	Diane Mimmo	Principal	0726H0357: Review model of state tax points/ modeling of Bruno's transaction.	$1,260	0.50	$630.00
7/20/2026	Olivia Orobona	Principal	0726H0358: Review Bruno's and Recap Model	$1,260	1.00	$1,260.00
7/20/2026	Kevin Wong	Managing Director	0726H0359: Project West Marine tax model discussion with K&E and PwC team (A. Furst, K. Wong, D. Mimmo, S. Sirignano)	$1,148	0.50	$574.00
7/20/2026	Kevin Wong	Managing Director	0726H0360: Review and revise bankruptcy tax model	$1,148	2.50	$2,870.00
7/20/2026	Noah Ellis	Manager	0726H0361: Review and revise bankruptcy tax model	$1,049	4.60	$4,825.40
7/20/2026	Samantha Sirignano	Senior Associate	0726H0362: Project West Marine tax model discussion with K&E and PwC team (A. Furst, K. Wong, D. Mimmo, S. Sirignano)	$900	0.50	$450.00
7/21/2026	Kevin Wong	Managing Director	0726H0363: Review and revise bankruptcy tax model	$1,148	3.00	$3,444.00
7/21/2026	Kimberly Salley	Managing Director	0726H0364: Review gross receipts analysis	$1,148	2.20	$2,525.60
7/21/2026	Scott Sidnam	Director	0726H0365: Review gross receipts summary	$1,136	0.70	$795.20
7/21/2026	Noah Ellis	Manager	0726H0366: Review and revise bankruptcy tax model	$1,049	1.00	$1,049.00
7/22/2026	Adam Furst	Principal	0726H0367: Project West Marine tax discussion with A. Furst (PwC), N. Ellis (PwC) and K. Wong (PwC)	$1,260	0.50	$630.00
7/22/2026	Adam Furst	Principal	0726H0368: Project West Marine tax model discussion with A. Furst (PwC), N. Ellis (PwC), K. Wong (PwC), A. Sexton (K&E), J. Sinnott (West Marine), A. Agam (FTI)	$1,260	0.50	$630.00
7/22/2026	Diane Mimmo	Principal	0726H0369: Review of changes to Bruno's model	$1,260	1.10	$1,386.00
7/22/2026	Kevin Wong	Managing Director	0726H0370: Project West Marine tax discussion with A. Furst (PwC), N. Ellis (PwC) and K. Wong (PwC)	$1,148	0.50	$574.00
7/22/2026	Kevin Wong	Managing Director	0726H0371: Project West Marine tax model discussion with A. Furst (PwC), N. Ellis (PwC), K. Wong (PwC), A. Sexton (K&E), J. Sinnott (West Marine), A. Agam (FTI)	$1,148	0.50	$574.00
7/22/2026	Kevin Wong	Managing Director	0726H0372: Review and revise bankruptcy tax model	$1,148	1.00	$1,148.00
7/22/2026	Kimberly Salley	Managing Director	0726H0373: Review responses to prior review comments	$1,148	0.60	$688.80
7/22/2026	Lauren Izlar	Director	0726H0374: Review and revise SALT Bruno's transaction model	$1,136	1.00	$1,136.00
7/22/2026	Noah Ellis	Manager	0726H0375: Project West Marine tax discussion with A. Furst (PwC), N. Ellis (PwC) and K. Wong (PwC)	$1,049	0.50	$524.50
7/22/2026	Noah Ellis	Manager	0726H0376: Project West Marine tax model discussion with A. Furst (PwC), N. Ellis (PwC), K. Wong (PwC), A. Sexton (K&E), J. Sinnott (West Marine), A. Agam (FTI)	$1,049	0.50	$524.50
7/22/2026	Noah Ellis	Manager	0726H0377: Review and revise bankruptcy tax model	$1,049	0.60	$629.40
7/23/2026	Adam Furst	Principal	0726H0378: West Marine state tax discussion with A. Furst (PwC), L. Izlar (PwC), D. Mimmo (PwC), K. Wong (PwC)	$1,260	0.30	$378.00
7/23/2026	Diane Mimmo	Principal	0726H0379: Review continued review of Bruno's calculation, including state modifications and NOL usage	$1,260	0.40	$504.00
7/23/2026	Diane Mimmo	Principal	0726H0380: West Marine state tax discussion with A. Furst (PwC), L. Izlar (PwC), D. Mimmo (PwC), K. Wong (PwC)	$1,260	0.30	$378.00
7/23/2026	Kevin Wong	Managing Director	0726H0381: Review and revise bankruptcy tax model	$1,148	2.50	$2,870.00
7/23/2026	Kevin Wong	Managing Director	0726H0382: West Marine state tax discussion with A. Furst (PwC), L. Izlar (PwC), D. Mimmo (PwC), K. Wong (PwC)	$1,148	0.30	$344.40
7/23/2026	Lauren Izlar	Director	0726H0383: Review and revise SALT Bruno's transaction model	$1,136	0.70	$795.20
7/23/2026	Lauren Izlar	Director	0726H0384: West Marine state tax discussion with A. Furst (PwC), L. Izlar (PwC), D. Mimmo (PwC), K. Wong (PwC)	$1,136	0.30	$340.80

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PwC US Tax LLP

Professional Services by Project Category, Professional, and Date - Hourly Fee Engagements

Date	Name	Position	Description	Rate	Hours	Total Compensation
7/24/2026	Kevin Wong	Managing Director	0726H0385: Review and revise bankruptcy tax model	$1,148	2.00	$2,296.00
7/24/2026	Kevin Wong	Managing Director	0726H0386: Reviewing new document files and updates to model	$1,148	1.00	$1,148.00
7/26/2026	Kevin Wong	Managing Director	0726H0387: Review and communications regarding new document files and updates to model	$1,148	1.70	$1,951.60
7/26/2026	Kevin Wong	Managing Director	0726H0388: Review bankruptcy tax model updates	$1,148	1.60	$1,836.80
7/27/2026	Adam Furst	Principal	0726H0389: Discussion with J. Sinnott (West Marine), S. Wadwa (West Marine), A. Furst (PwC), N. Ellis (PwC), K. Wong (PwC) on tax restructuring analysis	$1,260	0.50	$630.00
7/27/2026	Adam Furst	Principal	0726H0390: Emails regarding tax analysis for the restructuring	$1,260	0.20	$252.00
7/27/2026	Adam Furst	Principal	0726H0391: Review and comment on tax restructuring model	$1,260	2.30	$2,898.00
7/27/2026	Kevin Wong	Managing Director	0726H0392: Discussion with J. Sinnott (West Marine), S. Wadwa (West Marine), A. Furst (PwC), N. Ellis (PwC), K. Wong (PwC) on tax restructuring analysis	$1,148	0.50	$574.00
7/27/2026	Kevin Wong	Managing Director	0726H0393: Review and revise bankruptcy tax model	$1,148	2.80	$3,214.40
7/27/2026	Noah Ellis	Manager	0726H0394: Discussion with J. Sinnott (West Marine), S. Wadwa (West Marine), A. Furst (PwC), N. Ellis (PwC), K. Wong (PwC) on tax restructuring analysis	$1,049	0.50	$524.50
7/27/2026	Noah Ellis	Manager	0726H0395: Review and revise bankruptcy tax model	$1,049	4.00	$4,196.00
7/27/2026	Noah Ellis	Manager	0726H0396: Review and revise bankruptcy tax model (continued)	$1,049	3.50	$3,671.50
7/28/2026	Adam Furst	Principal	0726H0397: Review and comment on revised tax restructuring model	$1,260	2.80	$3,528.00
7/28/2026	Adam Furst	Principal	0726H0398: Review and comment on tax restructuring model	$1,260	1.80	$2,268.00
7/28/2026	Janet Lin	Partner	0726H0399: Tax analysis relating to West Marine debt restructuring	$1,260	0.50	$630.00
7/28/2026	Kevin Wong	Managing Director	0726H0400: Review bankruptcy tax model updates	$1,148	1.00	$1,148.00
7/28/2026	Noah Ellis	Manager	0726H0401: Review and revise bankruptcy tax model	$1,049	2.70	$2,832.30
7/29/2026	Adam Furst	Principal	0726H0402: Discussion with A. Furst (PwC), R. Perez (PwC), M. Bond (PwC), K. Wong (PwC) on tax payment due dates	$1,260	0.50	$630.00
7/29/2026	Adam Furst	Principal	0726H0403: Review and comment on analysis regarding tax payment due dates	$1,260	0.50	$630.00
7/29/2026	Adam Furst	Principal	0726H0404: Review and comment on tax model	$1,260	1.60	$2,016.00
7/29/2026	Janet Lin	Partner	0726H0405: Tax analysis relating to West Marine debt restructuring	$1,260	1.30	$1,638.00
7/29/2026	Ruth Perez Kim	Principal	0726H0406: Discussion with A. Furst (PwC), R. Perez (PwC), M. Bond (PwC), K. Wong (PwC) on tax payment due dates	$1,260	0.50	$630.00
7/29/2026	Ruth Perez Kim	Principal	0726H0407: Tax analysis re: to West Marine debt restructuring - estimated tax questions	$1,260	0.50	$630.00
7/29/2026	Kevin Wong	Managing Director	0726H0408: Discussion with A. Furst (PwC), R. Perez (PwC), M. Bond (PwC), K. Wong (PwC) on tax payment due dates	$1,148	0.50	$574.00
7/29/2026	Kevin Wong	Managing Director	0726H0409: Review and revise bankruptcy tax model	$1,148	2.90	$3,329.20
7/29/2026	Mark Bond	Director	0726H0410: Discussion with A. Furst (PwC), R. Perez (PwC), M. Bond (PwC), K. Wong (PwC) on tax payment due dates	$1,136	0.50	$568.00
7/29/2026	Mark Bond	Director	0726H0411: Tax analysis relating to West Marine debt restructuring	$1,136	0.60	$681.60
7/29/2026	Scott Sidnam	Director	0726H0412: Update tax analysis	$1,136	1.20	$1,363.20
7/30/2026	Adam Furst	Principal	0726H0413: Meeting with K&E to discuss restructuring model and relevant updates with A. Furst (PwC), K. Wong (PwC), D. Mimmo (PwC), S. Sidnam (PwC), N. Ellis (PwC) and S. Sirignano (PwC)	$1,260	0.90	$1,134.00
7/30/2026	Diane Mimmo	Principal	0726H0414: Meeting with K&E to discuss restructuring model and relevant updates with A. Furst (PwC), K. Wong (PwC), D. Mimmo (PwC), S. Sidnam (PwC), N. Ellis (PwC) and S. Sirignano (PwC)	$1,260	0.90	$1,134.00
7/30/2026	Janet Lin	Partner	0726H0415: Tax analysis relating to West Marine debt restructuring	$1,260	1.30	$1,638.00
7/30/2026	Olivia Orobona	Principal	0726H0416: Review updated tax model workbook	$1,260	2.50	$3,150.00

In re: West Marine, Inc., et al., Case No. 26-10794 **Exhibit E**

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date - Hourly Fee Engagements

Date	Name	Position	Description	Rate	Hours	Total Compensation
7/30/2026	Kevin Wong	Managing Director	0726H0417: Meeting with K&E to discuss restructuring model and relevant updates with A. Furst (PwC), K. Wong (PwC), D. Mimmo (PwC), S. Sidnam (PwC), N. Ellis (PwC) and S. Sirignano (PwC)	$1,148	0.90	$1,033.20
7/30/2026	Kevin Wong	Managing Director	0726H0418: Review bankruptcy tax model updates	$1,148	3.00	$3,444.00
7/30/2026	Lauren Izlar	Director	0726H0419: Review and revise SALT Bruno's transaction model	$1,136	1.00	$1,136.00
7/30/2026	Mark Bond	Director	0726H0420: Tax analysis relating to West Marine debt restructuring	$1,136	0.50	$568.00
7/30/2026	Scott Sidnam	Director	0726H0421: Finalize tax analysis for transaction costs	$1,136	0.60	$681.60
7/30/2026	Scott Sidnam	Director	0726H0422: Meeting with K&E to discuss restructuring model and relevant updates with A. Furst (PwC), K. Wong (PwC), D. Mimmo (PwC), S. Sidnam (PwC), N. Ellis (PwC) and S. Sirignano (PwC)	$1,136	0.90	$1,022.40
7/30/2026	Noah Ellis	Manager	0726H0423: Meeting with K&E to discuss restructuring model and relevant updates with A. Furst (PwC), K. Wong (PwC), D. Mimmo (PwC), S. Sidnam (PwC), N. Ellis (PwC) and S. Sirignano (PwC)	$1,049	0.90	$944.10
7/30/2026	Samantha Sirignano	Senior Associate	0726H0424: Meeting with K&E to discuss restructuring model and relevant updates with A. Furst (PwC), K. Wong (PwC), D. Mimmo (PwC), S. Sidnam (PwC), N. Ellis (PwC) and S. Sirignano (PwC)	$900	0.90	$810.00
7/30/2026	Samantha Sirignano	Senior Associate	0726H0425: Review of SALT request list updates	$900	0.20	$180.00
7/31/2026	Adam Furst	Principal	0726H0426: Call to discuss tax structuring with K&E (A. Sexton), West Marine (J. Sinnott, S. Wadwa) and PwC team (A. Furst, K. Wong, D. Mimmo, N. Ellis, L. Izlar, S. Sidnam, S. Sirignano, R. Perez)	$1,260	0.90	$1,134.00
7/31/2026	Adam Furst	Principal	0726H0427: Call with A. Furst (PwC), K. Wong (PwC) and N. Ellis (PwC) to discuss tax modelling	$1,260	0.30	$378.00
7/31/2026	Adam Furst	Principal	0726H0428: Call with A. Furst (PwC), K. Wong (PwC), N. Ellis (PwC), D. Mimmo (PwC), L. Izlar (PwC) to discuss to discuss next steps for tax modelling / analysis	$1,260	0.40	$504.00
7/31/2026	Adam Furst	Principal	0726H0429: Review and comment on tax model	$1,260	1.60	$2,016.00
7/31/2026	Diane Mimmo	Principal	0726H0430: Call to discuss tax structuring with K&E (A. Sexton), West Marine (J. Sinnott, S. Wadwa) and PwC team (A. Furst, K. Wong, D. Mimmo, N. Ellis, L. Izlar, S. Sidnam, S. Sirignano, R. Perez)	$1,260	0.90	$1,134.00
7/31/2026	Diane Mimmo	Principal	0726H0431: Call with A. Furst (PwC), K. Wong (PwC), N. Ellis (PwC), D. Mimmo (PwC), L. Izlar (PwC) to discuss to discuss next steps for tax modelling / analysis	$1,260	0.40	$504.00
7/31/2026	Janet Lin	Partner	0726H0432: Tax analysis relating to West Marine debt restructuring	$1,260	1.00	$1,260.00
7/31/2026	Ruth Perez Kim	Principal	0726H0433: Call to discuss tax structuring with K&E (A. Sexton), West Marine (J. Sinnott, S. Wadwa) and PwC team (A. Furst, K. Wong, D. Mimmo, N. Ellis, L. Izlar, S. Sidnam, S. Sirignano, R. Perez)	$1,260	0.90	$1,134.00
7/31/2026	Ruth Perez Kim	Principal	0726H0434: Tax analysis re: debt restructuring - estimated tax review	$1,260	0.20	$252.00
7/31/2026	Julie Loveridge	Managing Director	0726H0435: Tax analysis relating to West Marine debt restructuring	$1,148	2.50	$2,870.00
7/31/2026	Kevin Wong	Managing Director	0726H0436: Call to discuss tax structuring with K&E (A. Sexton), West Marine (J. Sinnott, S. Wadwa) and PwC team (A. Furst, K. Wong, D. Mimmo, N. Ellis, L. Izlar, S. Sidnam, S. Sirignano, R. Perez)	$1,148	0.90	$1,033.20
7/31/2026	Kevin Wong	Managing Director	0726H0437: Call with A. Furst (PwC), K. Wong (PwC) and N. Ellis (PwC) to discuss tax modelling	$1,148	0.30	$344.40
7/31/2026	Kevin Wong	Managing Director	0726H0438: Call with A. Furst (PwC), K. Wong (PwC), N. Ellis (PwC), D. Mimmo (PwC), L. Izlar (PwC) to discuss to discuss next steps for tax modelling / analysis	$1,148	0.40	$459.20
7/31/2026	Kevin Wong	Managing Director	0726H0439: Review bankruptcy tax model updates	$1,148	2.80	$3,214.40
7/31/2026	Lauren Izlar	Director	0726H0440: Call to discuss tax structuring with K&E (A. Sexton), West Marine (J. Sinnott, S. Wadwa) and PwC team (A. Furst, K. Wong, D. Mimmo, N. Ellis, L. Izlar, S. Sidnam, S. Sirignano, R. Perez)	$1,136	0.90	$1,022.40

In re: West Marine, Inc., et al., Case No. 26-10794 **Exhibit E**

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date - Hourly Fee Engagements

Date	Name	Position	Description	Rate	Hours	Total Compensation
7/31/2026	Lauren Izlar	Director	0726H0441: Call with A. Furst (PwC), K. Wong (PwC), N. Ellis (PwC), D. Mimmo (PwC), L. Izlar (PwC) to discuss to discuss next steps for tax modelling / analysis	$1,136	0.40	$454.40
7/31/2026	Scott Sidnam	Director	0726H0442: Call to discuss tax structuring with K&E (A. Sexton), West Marine (J. Sinnott, S. Wadwa) and PwC team (A. Furst, K. Wong, D. Mimmo, N. Ellis, L. Izlar, S. Sidnam, S. Sirignano, R. Perez)	$1,136	0.90	$1,022.40
7/31/2026	Noah Ellis	Manager	0726H0443: Call to discuss tax structuring with K&E (A. Sexton), West Marine (J. Sinnott, S. Wadwa) and PwC team (A. Furst, K. Wong, D. Mimmo, N. Ellis, L. Izlar, S. Sidnam, S. Sirignano, R. Perez)	$1,049	0.90	$944.10
7/31/2026	Noah Ellis	Manager	0726H0444: Call with A. Furst (PwC), K. Wong (PwC) and N. Ellis (PwC) to discuss tax modelling	$1,049	0.30	$314.70
7/31/2026	Noah Ellis	Manager	0726H0445: Call with A. Furst (PwC), K. Wong (PwC), N. Ellis (PwC), D. Mimmo (PwC), L. Izlar (PwC) to discuss to discuss next steps for tax modelling / analysis	$1,049	0.40	$419.60
7/31/2026	Noah Ellis	Manager	0726H0446: Review and revise bankruptcy tax model	$1,049	3.40	$3,566.60
7/31/2026	Samantha Sirignano	Senior Associate	0726H0447: Call to discuss tax structuring with K&E (A. Sexton), West Marine (J. Sinnott, S. Wadwa) and PwC team (A. Furst, K. Wong, D. Mimmo, N. Ellis, L. Izlar, S. Sidnam, S. Sirignano, R. Perez)	$900	0.90	$810.00
8/1/2026	Adam Furst	Principal	0826H0448: Review and comment on tax analysis of tax restructuring model	$1,260	1.10	$1,386.00
8/1/2026	Adam Furst	Principal	0826H0449: Review and comment on tax restructuring analysis	$1,260	0.60	$756.00
8/1/2026	Adam Furst	Principal	0826H0450: Review, edit, comment on tax restructuring model	$1,260	2.90	$3,654.00
8/1/2026	Kevin Wong	Managing Director	0826H0451: Update bankruptcy tax model	$1,148	4.00	$4,592.00
8/2/2026	Adam Furst	Principal	0826H0452: Call with A. Sexton (K&E), A. Furst (PwC), K. Wong (PwC), J. Meals (PwC), S. Sidnam (PwC) on tax restructuring analysis	$1,260	0.90	$1,134.00
8/2/2026	Adam Furst	Principal	0826H0453: Review and comment on updated tax restructuring analysis	$1,260	2.40	$3,024.00
8/2/2026	Adam Furst	Principal	0826H0454: Review, edit, and comment on further updates to tax restructuring model	$1,260	2.90	$3,654.00
8/2/2026	Jesse Meals	Partner	0826H0455: Call with A. Sexton (K&E), A. Furst (PwC), K. Wong (PwC), J. Meals (PwC), S. Sidnam (PwC) on tax restructuring analysis	$1,260	0.90	$1,134.00
8/2/2026	Kevin Wong	Managing Director	0826H0456: Call with A. Sexton (K&E), A. Furst (PwC), K. Wong (PwC), J. Meals (PwC), S. Sidnam (PwC) on tax restructuring analysis	$1,148	0.90	$1,033.20
8/2/2026	Kevin Wong	Managing Director	0826H0457: Update bankruptcy tax model	$1,148	4.00	$4,592.00
8/2/2026	Scott Sidnam	Director	0826H0458: Call with A. Sexton (K&E), A. Furst (PwC), K. Wong (PwC), J. Meals (PwC), S. Sidnam (PwC) on tax restructuring analysis	$1,136	0.90	$1,022.40
8/2/2026	Scott Sidnam	Director	0826H0459: Update stock basis calculations	$1,136	1.60	$1,817.60
8/3/2026	Adam Furst	Principal	0826H0460: Call with A. Sexton (K&E), A. Furst (PwC), L. Izlar (PwC), D. Mimmo (PwC), K. Wong (PwC), S. Sidnam (PwC), P. Day (WM), A. Agam (FTI), M. Fagen (K&E), S. Wadwa (WM) to discuss tax restructuring	$1,260	1.00	$1,260.00
8/3/2026	Adam Furst	Principal	0826H0461: Call with J. Sinnott (WM), A. Furst (PwC), K. Wong (PwC), N. Ellis (PwC) on tax restructuring model	$1,260	0.30	$378.00
8/3/2026	Adam Furst	Principal	0826H0462: Review updated tax restructuring analysis	$1,260	1.20	$1,512.00
8/3/2026	Diane Mimmo	Principal	0826H0463: Call with A. Sexton (K&E), A. Furst (PwC), L. Izlar (PwC), D. Mimmo (PwC), K. Wong (PwC), S. Sidnam (PwC), P. Day (WM), A. Agam (FTI), M. Fagen (K&E), S. Wadwa (WM) to discuss tax restructuring	$1,260	1.00	$1,260.00
8/3/2026	Diane Mimmo	Principal	0826H0464: Review new values flowing through Bruno's transaction model	$1,260	0.50	$630.00
8/3/2026	Olivia Orobona	Principal	0826H0465: Review the updated bankruptcy tax model	$1,260	1.50	$1,890.00
8/3/2026	Julie Loveridge	Managing Director	0826H0466: Tax analysis relating to West Marine debt restructuring	$1,148	2.00	$2,296.00

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PwC US Tax LLP

Professional Services by Project Category, Professional, and Date - Hourly Fee Engagements

Date	Name	Position	Description	Rate	Hours	Total Compensation
8/3/2026	Kevin Wong	Managing Director	0826H0467: Call with A. Sexton (K&E), A. Furst (PwC), L. Izlar (PwC), D. Mimmo (PwC), K. Wong (PwC), S. Sidnam (PwC), P. Day (WM), A. Agam (FTI), M. Fagen (K&E), S. Wadwa (WM) to discuss tax restructuring	$1,148	1.00	$1,148.00
8/3/2026	Kevin Wong	Managing Director	0826H0468: Call with J. Sinnott (WM), A. Furst (PwC), K. Wong (PwC), N. Ellis (PwC) on tax restructuring model	$1,148	0.30	$344.40
8/3/2026	Kevin Wong	Managing Director	0826H0469: Review and revise bankruptcy tax model	$1,148	3.40	$3,903.20
8/3/2026	Kimberly Salley	Managing Director	0826H0470: Review updates to separate company file	$1,148	1.00	$1,148.00
8/3/2026	Lauren Izlar	Director	0826H0471: Call with A. Sexton (K&E), A. Furst (PwC), L. Izlar (PwC), D. Mimmo (PwC), K. Wong (PwC), S. Sidnam (PwC), P. Day (WM), A. Agam (FTI), M. Fagen (K&E), S. Wadwa (WM) to discuss tax restructuring	$1,136	1.00	$1,136.00
8/3/2026	Mark Bond	Director	0826H0472: Tax analysis relating to West Marine debt restructuring	$1,136	4.00	$4,544.00
8/3/2026	Mark Bond	Director	0826H0473: Tax analysis relating to West Marine debt restructuring (continued)	$1,136	2.00	$2,272.00
8/3/2026	Scott Sidnam	Director	0826H0474: Call with A. Sexton (K&E), A. Furst (PwC), L. Izlar (PwC), D. Mimmo (PwC), K. Wong (PwC), S. Sidnam (PwC), P. Day (WM), A. Agam (FTI), M. Fagen (K&E), S. Wadwa (WM) to discuss tax restructuring	$1,136	1.00	$1,136.00
8/3/2026	Scott Sidnam	Director	0826H0475: Revise stock basis for new information	$1,136	1.80	$2,044.80
8/3/2026	Noah Ellis	Manager	0826H0476: Call with J. Sinnott (WM), A. Furst (PwC), K. Wong (PwC), N. Ellis (PwC) on tax restructuring model	$1,049	0.30	$314.70
8/3/2026	Noah Ellis	Manager	0826H0477: Review and revise bankruptcy tax model	$1,049	4.60	$4,825.40
8/4/2026	Jesse Meals	Partner	0826H0478: Meeting with J. Meals (PwC) and I. Sponaugle (PwC) to discuss tax analysis	$1,260	0.80	$1,008.00
8/4/2026	Ruth Perez Kim	Principal	0826H0479: Tax analysis re: debt restructuring for West Marine - estimated tax considerations	$1,260	1.50	$1,890.00
8/4/2026	Kevin Wong	Managing Director	0826H0480: Analyze tax consequences of bankruptcy restructuring	$1,148	2.60	$2,984.80
8/4/2026	Kimberly Salley	Managing Director	0826H0481: Review updates to federal and sepco reports for amended return adjustments	$1,148	0.90	$1,033.20
8/4/2026	Noah Ellis	Manager	0826H0482: Updates to tax model	$1,049	2.80	$2,937.20
8/4/2026	Isabella Sponaugle	Associate	0826H0483: Analyze tax relating to west marine debt restructuring	$780	1.70	$1,326.00
8/4/2026	Isabella Sponaugle	Associate	0826H0484: Meeting with J. Meals (PwC) and I. Sponaugle (PwC) to discuss tax analysis	$780	0.80	$624.00
8/5/2026	Diane Mimmo	Principal	0826H0485: Consideration of survival of state NOLs in Bruno's transaction in f reorg v. 332 liquidations.	$1,260	0.30	$378.00
8/5/2026	Kevin Wong	Managing Director	0826H0486: Analyze tax consequences of bankruptcy restructuring	$1,148	2.00	$2,296.00
8/6/2026	Diane Mimmo	Principal	0826H0487: Analyze availability of state NOLs after laddering LLC conversions as opposed to f reorgs	$1,260	0.20	$252.00
8/6/2026	Jesse Meals	Partner	0826H0488: Assess review of ownership structure of the group, and develop detailed data request in order to assess tax consequences of potential transaction	$1,260	3.30	$4,158.00
8/6/2026	Kevin Wong	Managing Director	0826H0489: Analyze tax consequences of bankruptcy restructuring	$1,148	2.00	$2,296.00
8/6/2026	Lauren Izlar	Director	0826H0490: Review and revise SALT Bruno's transaction model	$1,136	1.00	$1,136.00
8/6/2026	Noah Ellis	Manager	0826H0491: Review and revise bankruptcy tax model	$1,049	1.00	$1,049.00
8/9/2026	Adam Furst	Principal	0826H0492: Analysis regarding impact of tax restructuring impacts and related cash tax model	$1,260	2.90	$3,654.00
8/10/2026	Adam Furst	Principal	0826H0493: Discussion on tax attributes with J. Allen (PwC), O. Orobona (PwC), K. Wong (PwC), and N. Ellis (PwC)	$1,260	0.90	$1,134.00
8/10/2026	Julie Allen	Partner	0826H0494: Analyze tax attribute planning with detailed research regs, treatises, articles, etc.	$1,260	3.60	$4,536.00
8/10/2026	Julie Allen	Partner	0826H0495: Discussion on tax attributes with J. Allen (PwC), O. Orobona (PwC), K. Wong (PwC), and N. Ellis (PwC)	$1,260	0.90	$1,134.00
8/10/2026	Olivia Orobona	Principal	0826H0496: Analyze tax attribute implications, including review of authorities, facts, review of regs	$1,260	4.00	$5,040.00
8/10/2026	Kevin Wong	Managing Director	0826H0497: Analyze tax consequences of bankruptcy restructuring	$1,148	2.80	$3,214.40

In re: West Marine, Inc., et al., Case No. 26-10794 **Exhibit E**

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date - Hourly Fee Engagements

Date	Name	Position	Description	Rate	Hours	Total Compensation
8/10/2026	Kevin Wong	Managing Director	0826H0498: Discussion on tax attributes with J. Allen (PwC), O. Orobona (PwC), K. Wong (PwC), and N. Ellis (PwC)	$1,148	0.90	$1,033.20
8/10/2026	Noah Ellis	Manager	0826H0499: Discussion on tax attributes with J. Allen (PwC), O. Orobona (PwC), K. Wong (PwC), and N. Ellis (PwC)	$1,049	0.90	$944.10
8/11/2026	Julie Allen	Partner	0826H0500: Review email and slides from Adam Furst regarding tax attribute analysis calculations and summarize	$1,260	1.50	$1,890.00
8/11/2026	Olivia Orobona	Principal	0826H0501: Review West Marine model updates	$1,260	2.50	$3,150.00
8/12/2026	Adam Furst	Principal	0826H0502: Tax analysis regarding alternative sale transaction structure	$1,260	2.20	$2,772.00
8/12/2026	Diane Mimmo	Principal	0826H0503: Consideration of changes to NOL allowance to state model	$1,260	0.20	$252.00
8/12/2026	Lauren Izlar	Director	0826H0504: Review and revise SALT Bruno's transaction model	$1,136	1.00	$1,136.00
8/13/2026	Adam Furst	Principal	0826H0505: Discussion of West Marine tax analysis with A. Furst (PwC), K. Wong (PwC), S. Sirignano (PwC), A. Sexton (K&E)	$1,260	0.40	$504.00
8/13/2026	Adam Furst	Principal	0826H0506: Tax analysis regarding restructuring transaction / execution	$1,260	1.00	$1,260.00
8/13/2026	Diane Mimmo	Principal	0826H0507: Review state model related to NOL state tax impacts	$1,260	1.00	$1,260.00
8/13/2026	Kevin Wong	Managing Director	0826H0508: Discussion of West Marine tax analysis with A. Furst (PwC), K. Wong (PwC), S. Sirignano (PwC), A. Sexton (K&E)	$1,148	0.40	$459.20
8/13/2026	Lauren Izlar	Director	0826H0509: Review and revise SALT Bruno's transaction model	$1,136	1.00	$1,136.00
8/13/2026	Noah Ellis	Manager	0826H0510: Review and revise bankruptcy tax model	$1,049	1.70	$1,783.30
8/13/2026	Cameron Ferguson	Senior Associate	0826H0511: Review tax information for bankruptcy tax model	$900	2.50	$2,250.00
8/13/2026	Samantha Sirignano	Senior Associate	0826H0512: Discussion of West Marine tax analysis with A. Furst (PwC), K. Wong (PwC), S. Sirignano (PwC), A. Sexton (K&E)	$900	0.40	$360.00
8/13/2026	Samantha Sirignano	Senior Associate	0826H0513: Edit SALT Bruno's model for NOL updates	$900	0.40	$360.00
8/14/2026	Adam Furst	Principal	0826H0514: Tax analysis of tax restructuring consequences	$1,260	1.00	$1,260.00
8/14/2026	Diane Mimmo	Principal	0826H0515: Review of updates to state tax Bruno's calculation	$1,260	0.50	$630.00
8/14/2026	Jesse Meals	Partner	0826H0516: Call with Justin Sinnott (client) to discuss Puerto Rico tax matters	$1,260	0.50	$630.00
8/14/2026	Kevin Wong	Managing Director	0826H0517: Analyze tax consequences of bankruptcy restructuring	$1,148	1.50	$1,722.00
8/14/2026	Cameron Ferguson	Senior Associate	0826H0518: Review tax information provided by client for bankruptcy tax model	$900	2.50	$2,250.00
8/14/2026	Samantha Sirignano	Senior Associate	0826H0519: Finalize SALT Bruno's model with NOL updates	$900	0.60	$540.00
8/15/2026	Adam Furst	Principal	0826H0520: Tax analysis of tax restructuring consequences	$1,260	0.60	$756.00
8/17/2026	Kevin Wong	Managing Director	0826H0521: Tax structuring analysis	$1,148	1.00	$1,148.00
8/18/2026	Adam Furst	Principal	0826H0522: Tax analysis of structuring alternative	$1,260	1.70	$2,142.00
8/18/2026	Kevin Wong	Managing Director	0826H0523: Tax structuring analysis	$1,148	1.00	$1,148.00
8/18/2026	Lauren Izlar	Director	0826H0524: Review and revise SALT Bruno's transaction model	$1,136	4.00	$4,544.00
8/18/2026	Noah Ellis	Manager	0826H0525: Tax structuring analysis	$1,049	1.40	$1,468.60
8/18/2026	Samantha Sirignano	Senior Associate	0826H0526: Review and analyze Bruno's transaction	$900	4.00	$3,600.00
8/18/2026	Samantha Sirignano	Senior Associate	0826H0527: Review and analyze Bruno's transaction (continued)	$900	3.00	$2,700.00
8/19/2026	Lauren Izlar	Director	0826H0528: Review and revise SALT Bruno's transaction model	$1,136	4.00	$4,544.00
8/19/2026	Lauren Izlar	Director	0826H0529: Review and revise SALT Bruno's transaction model (continued)	$1,136	1.50	$1,704.00
8/19/2026	Samantha Sirignano	Senior Associate	0826H0530: Review and analyze Bruno's transaction	$900	4.00	$3,600.00
8/19/2026	Samantha Sirignano	Senior Associate	0826H0531: Review and analyze Bruno's transaction (continued)	$900	3.00	$2,700.00
8/20/2026	Adam Furst	Principal	0826H0532: Tax analysis of agent designation	$1,260	1.80	$2,268.00
8/20/2026	Kevin Wong	Managing Director	0826H0533: Follow-ups with K&E regarding tax model	$1,148	1.00	$1,148.00
Subtotal - Tax Restructuring Services					***831.60***	***$923,509.00***
Subtotal - Hours and Compensation - Hourly Services					**831.60**	**$923,509.00**

In re: West Marine, Inc., et al., Case No. 26-10794 **Exhibit E**

PwC US Tax LLP

Professional Services by Project Category, Professional, and Date - Hourly Fee Engagements

Date	Name	Position	Description	Rate	Hours	Total Compensation
Bankruptcy Compliance Services						
Retention Applications						
5/19/2026	Thalia Cody	Director	0526H1001: Review PwC US Tax engagement documentation in connection with retention application	$600	1.20	$720.00
5/19/2026	Thalia Cody	Director	0526H1002: Draft PwC US Tax retention papers, including application, declaration and proposed order	$600	4.00	$2,400.00
5/20/2026	Thalia Cody	Director	0526H1003: Continue drafting PwC US Tax retention papers	$600	3.60	$2,160.00
5/20/2026	Chris Lewis	Senior Manager	0526H1004: Review and revise PwC US Tax retention papers	$525	1.00	$525.00
5/27/2026	Thalia Cody	Director	0526H1005: Review and revise PwC US Tax retention papers per internal comments	$600	1.80	$1,080.00
5/29/2026	Chris Lewis	Director	0526H1006: Prepare schedules to PwC US Tax retention application	$525	1.60	$840.00
6/1/2026	Thalia Cody	Director	0626H1007: Finalize PwC US Tax retention application for filing	$600	0.80	$480.00
6/9/2026	Chris Lewis	Senior Manager	0626H1008: Revise schedules to PwC US Tax retention application	$525	0.70	$367.50
6/26/2026	Thalia Cody	Director	0626H1009: Prepare responses and revised proposed order in response to U.S. Trustee comments to PwC US Tax retention application	$600	1.80	$1,080.00
7/24/2026	Chris Lewis	Senior Manager	0726H1010: Prepare supplemental schedules to PwC US Tax retention application	$525	0.80	$420.00
7/24/2026	Thalia Cody	Director	0726H1011: Prepare supplemental declaration in support of PwC US Tax retention application	$600	0.60	$360.00
Subtotal - Retention Applications					***17.90***	***$10,432.50***
Subtotal - Hours and Compensation - Bankruptcy Compliance Services					**17.90**	**$10,432.50**
Total - Hours and Compensation Sought					**849.50**	**$933,941.50**