

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

2U, Inc., *et al.*,

Reorganized Debtors.¹

Chapter 11

Case No. 24-11279 (MEW)

(Jointly Administered)

**SECOND SUPPLEMENTAL DECLARATION OF GLENN TALLON IN
SUPPORT OF THE APPLICATION OF DEBTORS FOR ENTRY OF AN ORDER
AUTHORIZING THE EMPLOYMENT AND RETENTION OF PWC US TAX LLP
AS TAX RESTRUCTURING AND TAX CONSULTING SERVICES
PROVIDER TO THE DEBTORS, EFFECTIVE AS OF THE PETITION DATE**

Pursuant to Bankruptcy Rule 2014(a), I, Glenn Tallon, under penalty of perjury, declare as follows, to the best of my knowledge, information, and belief:

1. I am a partner of PwC US Tax LLP (“PwC US Tax”). I am authorized to make this second supplemental declaration (this “Second Supplemental Declaration”) on behalf of PwC US Tax in further support of the application of the above-captioned debtors and debtors in possession (the “Debtors”) to retain PwC US Tax as their tax restructuring and tax consulting services provider, filed with the Court on August 16, 2024 [Docket No. 67] (the “Application”).²

2. Unless otherwise stated, all facts set forth in this Second Supplemental Declaration are based upon my personal knowledge, upon documents or information maintained by PwC US Tax in the ordinary course of its business that have been reviewed by me and/or by

¹ The Reorganized Debtors in these cases, along with the last four digits of each Reorganized Debtor’s federal tax identification number, are: 2U, Inc. (5939); edX LLC (8554); 2U GetSmarter, LLC (9643); 2U Harkins Road LLC (N/A); 2U NYC, LLC (N/A); 2U KEIH Holdco, LLC (3837); CritiqueIt, Inc. (5532); edX Boot Camps LLC (8904); and 2U GetSmarter (US), LLC (9802). The Reorganized Debtors’ mailing address is 2345 Crystal Drive, Suite 1100, Arlington, Virginia 22202.

² Capitalized terms used in this Second Supplemental Declaration but not otherwise defined herein shall have the meanings ascribed to such terms in the Application, my Initial Declaration (submitted with the Application), or my First Supplemental Declaration (as defined herein).

other employees of PwC US Tax under my supervision and direction. To the extent any information disclosed herein requires amendment, modification or supplementation as additional information becomes available, a supplemental declaration will be submitted to this Court.

3. My Initial Declaration, submitted as Exhibit B in support of the Application, and my First Supplemental Declaration in Support of the Application [Docket No. 206] (the “First Supplemental Declaration”), are incorporated herein by reference.

4. This Second Supplemental Declaration is submitted in response to an inquiry from the Office of the United States Trustee to provide clarification regarding certain disclosures made in my Initial Declaration and my First Supplement Declaration.

5. The following two paragraphs amend and replace in their entirety Paragraphs 10 and 11 in my Initial Declaration:

New Paragraph 10: PwC US Entities have relationships with thousands of clients and other parties, some of which may be creditors of the Debtors or other Parties in Interest. To the extent PwC US Tax’s searches identify a connection to disclose, such connection is identified, as further detailed in Paragraph 12 below and set forth on Schedule 2 (as amended). One or more of the PwC US Entities may:

(a) have provided, currently provide, and/or may provide in the future professional services to certain of the Parties in Interest in matters unrelated to the Debtors and/or these Chapter 11 Cases; and

(b) have provided or may currently provide services, and likely will continue to provide services, to certain creditors of the Debtors and various other parties potentially adverse to the Debtors, in matters unrelated to the Debtors and/or chapter 11 cases, except as may be otherwise set forth herein.

New Paragraph 11: One or more of the PwC US Entities and/or the partners/principals/other professionals of such PwC US Entities may:

(a) have had, currently have and/or may have in the future ordinary course banking or other relationships with certain of the Parties in Interest; and

(b) have obtained, currently obtain or will in the future obtain goods or services from one or more of the Parties in Interest in matters unrelated to these Chapter 11 Cases.

To the extent PwC US Tax's searches identify a connection to disclose, such connection is identified, as further detailed in Paragraph 12 below and set forth on **Schedule 2** (as amended).

6. To the best of my knowledge, there is one party on the Parties in Interest list (attached as **Schedule 1** my Initial Declaration, as amended by my First Supplemental Declaration) which accounted for more than 1% of the PwC US Entities' net revenues in the last completed fiscal year. However, none of the Parties in Interest accounted for more than 1.5% of the PwC US Entities' net revenues for that completed fiscal year.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that, after reasonable inquiry, the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: October 30, 2024

/s/ Glenn Tallon

Glenn Tallon, Partner
PwC US Tax LLP

Debtors and Non-Debtor Affiliates
2U GETSMARTER (UK) LIMITED
2U GETSMARTER (US), LLC
2U GETSMARTER, LLC
2U GROUP (UK) LIMITED
2U HARKINS ROAD LLC
2U HK LLC
2U KEIH HOLDCO, LLC
2U NYC, LLC
2U, INC.
CRITIQUEIT, INC.
EDX BOOT CAMPS (AUSTRALIA) PTY LIMITED
EDX BOOT CAMPS (CANADA) ULC
EDX BOOT CAMPS (GERMANY) GMBH
EDX BOOT CAMPS (UK) LIMITED
EDX BOOT CAMPS LLC
EDX BOOT CAMPS MEXICO S. DE R.L. DE C.V.
EDX INC.
EDX LLC
GET EDUCATED INTERNATIONAL PROPRIETARY LIMITED
GET EDUCATED PROPRIETARY LIMITED
GETSMARTER ONLINE LTD
K2017143886 PROPRIETARY LIMITED
TES, INC.
TES, LLC
TESI MERGER SUB, INC.
TRILOGY EDUCATION SERVICES INTERNATIONAL LIMITED
TRILOGY EDUCATION SERVICES, INC.
Debtors' Previous Names (including previous DBA and Trade Names)
CIRCUIT SUB LLC
CIRCUIT SUB PBLLC
JOBTRACK, INC.
THE FIREHOSE PROJECT
TRILOGY EDUCATION SERVICES (AUSTRALIA) PROPRIETARY LIMITED
TRILOGY EDUCATION SERVICES (CANADA) ULC
TRILOGY EDUCATION SERVICES (GERMANY) GMBH
TRILOGY EDUCATION SERVICES MEXICO, S. DE R.L. DE C.V.
TRILOGY EDUCATION SERVICES UK LTD.
TRILOGY EDUCATION SERVICES, LLC
Debtors' Restructuring Professionals
ALIXPARTNERS LLP

KATTEN MUCHIN ROSENMAN LLP
LATHAM & WATKINS LLP
MOELIS & COMPANY LLC
PwC US Tax LLP
EPIQ CORPORATE RESTRUCTURING, LLC
Restructuring Professionals for Lenders, Trustees, Agents, Other Secured Parties, and Noteholders
FTI CONSULTING, INC.
HEIDRICK & STRUGGLES, INC.
HOLLAND & KNIGHT LLP
HOULIHAN LOKEY, INC.
MILBANK LLP
SCHULTE ROTH & ZABEL LLP
WEIL, GOTSHAL & MANGES LLP
Debtors' Other Professionals
BAKER & HOSTETLER LLP
BLANK ROME, LLP
COOLEY LLP
COVINGTON & BURLING LLP
DUANE MORRIS
GIBBONS P.C.
GREENBERG TRAURIG, LLP
HOGAN LOVELLS US LLP
KELLEY DRYE & WARREN LLP
LITTLER MENDELSON P.C.
MORGAN, LEWIS & BOCKIUS LLP
OFFIT KURMAN
PAUL HASTINGS
RICHARDS LAYTON & FINGER
SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
SKW SCHWARZ
WILSON ELSEER MOSKOWITZ EDELMAN & DICKER LLP
WILSON SONSINI GOODRICH & ROSATI
BDO MEXICO
BDO USA LLP
FORVIS LLP
ISS CORPORATE
KPMG LLP
STOUT
VINCE SAMPSON (COOLEY LLP)
WILLIS TOWERS WATSON
Lenders, Trustees, Agents, and Other Secured Parties
ALTER DOMUS (US) LLC
APOLLO CAPITAL MANAGEMENT, L.P.
BLACKWELL PARTNERS LLC

BLANTYRE CAPITAL LLC
CHUBB
CONTRARIAN CAPITAL MANAGEMENT,LLC
HIG BAYSIDE
HPS INVESTMENT PARTNERS, LLC
MARATHON ASSET MANAGEMENT L.P.
MERCER LLC
MORGAN STANLEY & CO LLC
THE GOLDMAN SACHS GROUP, INC.
WILMINGTON SAVINGS FUND SOCIETY, FSB
Significant Noteholders and Indenture Trustees
AMERIPRISE FINANCIAL INC
BLANTYRE CAPITAL LTD
CAPSTONE INVESTMENT ADVISORS LLC
GREENVALE CAPITAL LLP
HUDSON BAY CAPITAL MANAGEMENT
WALLEYE CAPITAL LLC
WILMINGTON TRUST, NATIONAL ASSOCIATION
Bank Account and Cash Management Institutions
AMERICAN EXPRESS NATIONAL BANK
BANK OF AMERICA, N.A.
COMERICA BANK
JPMORGAN CHASE BANK, NATIONAL ASSOCIATION
STRIPE CAPITAL
CITIZENS BANK, N.A.
FLAGSTAR BANK, N.A.
Current and Former Officers and Directors
GREGORY K. PETERS
Known Holders of 1% or More of Outstanding Common Equity Securities of 2U, Inc.
AQR CAPITAL MANAGEMENT, LLC
ARK INVESTMENT MANAGEMENT LLC
BLACKROCK, INC.
BLANTYRE CAPITAL LIMITED
BNP PARIBAS ARBITRAGE SA, ASSET MANAGEMENT ARM
DE SHAW
GEODE CAPITAL MANAGEMENT, LLC
GREENVALE CAPITAL LP
MILLENNIUM MANAGEMENT LLC
MIRAE ASSET GLOBAL INVESTMENTS CO., LTD.
MORGAN STANLEY
NIKKO ASSET MANAGEMENT AMERICAS, INC.
PAUCEK, CHRISTOPHER J.
RENAISSANCE TECHNOLOGIES LLC

STATE STREET GLOBAL ADVISORS, INC.
THE VANGUARD GROUP, INC.
Parties to Pending Litigation
DAVID BERNARD
OFFICE OF THE ATTORNEY GENERAL OF CALIFORNIA
U.S. DEPARTMENT OF EDUCATION
Landlords
FOURTH CRYSTAL PARK ASSOCIATES LIMITED PARTNERSHIP
JACOBS ENGINEERING GROUP, INC.
Material Contract Counterparties
ALGOLIA
AMAZON WEB SERVICES, INC.
AUTH0
BETTERCLOUD, INC.
BRIGHT HORIZONS FAMILY SOLUTIONS LLC
BRIGHTEDGE TECHNOLOGIES, INC.
COGNIZANT WORLDWIDE LIMITED
COMMERCE TOOLS
CONFLUENT CLOUD KAFKA (RESELLER - AMAZON WEB SERVICES)
COUPA
DENODO
EPLUS
FIVE9 INC
GITHUB
GREENHOUSE SOFTWARE, INC.
GUIDEPOINT SECURITY
JUMIO
LINKEDIN
LUCID SOFTWARE INC.
MICROSOFT CORPORATION (MICROSOFT AZURE)
MULESOFT, LLC (RESELLER - SALESFORCE.COM, INC)
ONE IDENTITY LLC
ORACLE NETSUITE
OUTREACH CORPORATION
PALO ALTO XSOAR (RESELLER - GUIDEPOINT SECURITY)
QUALTRICS, LLC
RELIAQUEST (RESELLER - GUIDEPOINT SECURITY)
SALESFORCE, INC (TABLEAU)
SALESFORCE, INC.
SALESFORCE.COM, INC
SLACK TECHNOLOGIES, LLC

SNOWFLAKE
SPLUNK (RESELLER - GUIDEPOINT SECURITY)
STRIPE, INC.
VALIDITY, INC.
WORKIVA, INC.
ZOOM
ZOOMINFO
GOOGLE
Taxing and Governmental Authorities
ARIZONA DEPARTMENT OF REVENUE
CALIFORNIA FRANCHISE TAX BOARD
CANADA REVENUE AGENCY
CITY AND COUNTY OF DENVER
COMPTROLLER OF MARYLAND
CONNECTICUT DEPARTMENT OF REVENUE SERVICES
DELAWARE DIVISION OF CORPORATIONS
DEPARTMENT OF REVENUE WASHINGTON STATE
DISTRICT OF COLUMBIA OFFICE OF TAX AND REVENUE
FLORIDA DEPARTMENT OF REVENUE
GEORGIA DEPARTMENT OF REVENUE
IOWA DEPARTMENT OF REVENUE
KENTUCKY DEPARTMENT OF REVENUE
MASSACHUSETTS DEPARTMENT OF REVENUE
MINNESOTA DEPARTMENT OF REVENUE
MONTANA DEPARTMENT OF REVENUE
NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINSTRATION
NEW JERSEY DIVISION OF TAXATION
NEW MEXICO TAXATION AND REVENUE
NEW YORK DEPARTMENT OF TAXATION AND FINANCE
NORTH CAROLINA DEPARTMENT OF REVENUE
OHIO DEPARTMENT OF TAXATION
OREGON DEPARTMENT OF REVENUE
REVENU QUEBEC
SOUTH CAROLINA DEPARTMENT OF REVENUE
STATE OF ALABAMA, DEPARTMENT OF REVENUE
STATE OF HAWAII DEPARTMENT OF TAXATION
STATE OF TENNESSEE DEPARTMENT OF REVENUE
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
UTAH STATE TAX COMMISSION
VERMONT DEPARTMENT OF TAXES
WISCONSIN DEPARTMENT OF REVENUE

Insurance Providers and Benefits Administrators
ALLIED WORLD ASSURANCE COMPANY (AWAC)
ASCOT GROUP
AXA SA
AXA XL
AXIS CAPITAL
CHUBB GROUP HOLDINGS INC.
CNA FINANCIAL CORPORATION
CONVEX GROUP LIMITED
HISCOX INC.
LLOYD'S
NATIONWIDE MUTUAL INSURANCE COMPANY
RLI CORP.
RSUI GROUP INC.
SOMPO INTERNATIONAL HOLDINGS LTD.
THE HARTFORD FINANCIAL SERVICES GROUP, INC.
Top 30 Unsecured Creditors (Excluding Creditors Appearing in Other Categories of this List)
BRIGHT LABS SERVICES LLC
PWC US TAX LLC
SPI GLOBAL CONTENT HOLDING
CIGNA HEALTH AND LIFE
KFORCE INC.
Partner Institutions
ARIZONA STATE UNIVERSITY
LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE
MASSACHUSETTS INSTITUTE OF TECHNOLOGY
NORTHWESTERN UNIVERSITY
PEPPERDINE UNIVERSITY
PRESIDENT & FELLOWS HARVARD COLLEGE
REGENTS OF UNIVERSITY OF CALIFORNIA, IRVINE
SIMMONS COLLEGE
SYRACUSE UNIVERSITY
THE CHANCELLOR, MASTERS AND SCHOLARS OF THE UNIVERSITY OF OXFORD
THE REGENTS OF THE UNIVERSITY OF CALIFORNIA
UNIVERSITY OF DENVER
UNIVERSITY OF MIAMI
UNIVERSITY OF MINNESOTA
UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL
UNIVERSITY OF PENNSYLVANIA
UNIVERSITY OF TEXAS AT SAN ANTONIO

UNIVERSITY OF TORONTO
AMERICAN UNIVERSITY
BABSON COLLEGE
BOSTON UNIVERSITY
CAMBRIDGE UNIVERSITY PRESS
CASE WESTERN RESERVE UNIVERSITY
COLUMBIA UNIVERSITY
CORNELL UNIVERSITY
DARTMOUTH COLLEGE
DATABRICKS
FORDHAM UNIVERSITY
GEORGETOWN UNIVERSITY
GEORGIA INSTITUTE OF TECHNOLOGY
HARVARD UNIVERSITY
HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY
HOWARD UNIVERSITY
INDIANA UNIVERSITY
LEHIGH UNIVERSITY
MICHIGAN STATE UNIVERSITY
NATIONAL UNIVERSITY OF SINGAPORE
NEW YORK UNIVERSITY
OHIO STATE UNIVERSITY
PONTIFICIA UNIVERSIDAD JAVERIANA
PURDUE UNIVERSITY
ROCHESTER INSTITUTE OF TECHNOLOGY
SIMMONS UNIVERSITY
SOUTHERN METHODIST UNIVERSITY
SOUTHERN NEW HAMPSHIRE UNIVERSITY
STANFORD UNIVERSITY
TECNOLÓGICO DE MONTERREY
THE INTERNATIONAL MONETARY FUND
THE LINUX FOUNDATION
THE UNIVERSITY OF EDINBURGH
THE UNIVERSITY OF MARYLAND, COLLEGE PARK
THE UNIVERSITY OF WISCONSIN-MADISON
UNIVERSITY OF BIRMINGHAM
UNIVERSITY OF BRITISH COLUMBIA
UNIVERSITY OF CALIFORNIA, BERKELEY
UNIVERSITY OF CALIFORNIA, IRVINE
UNIVERSITY OF CALIFORNIA, LOS ANGELES
UNIVERSITY OF CAMBRIDGE
UNIVERSITY OF CENTRAL FLORIDA
UNIVERSITY OF CHICAGO
UNIVERSITY OF MARYLAND BALTIMORE COUNTY

UNIVERSITY OF MARYLAND GLOBAL CAMPUS
UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE
UNIVERSITY OF RICHMOND
UNIVERSITY OF SOUTHERN CALIFORNIA
UNIVERSITY OF TEXAS AT AUSTIN
UNIVERSITY OF TEXAS, MCCOMBS SCHOOL OF BUSINESS
UNIVERSITY OF UTAH
UNIVERSITY OF WASHINGTON
UNIVERSITY OF WISCONSIN
UNIVERSITY SYSTEM OF MARYLAND
VANDERBILT UNIVERSITY
WASHINGTON UNIVERSITY IN ST. LOUIS
YALE UNIVERSITY
Utility Providers
AT&T MOBILITY
COMCAST
GRANITE TELECOMMUNICATIONS LLC
WASHINGTON GAS
Significant Competitors
ACADEMIC PARTNERSHIPS
LINKEDIN LEARNING
SKILLSOFT
UDEMY
United States Bankruptcy Judges for the Southern District of New York (and Key Staff Members)
JOHN KUEBLER
Notices of Appearance
Wilmington Savings Fund Society, FSB, as DIP Agent
Seward & Kissel, LLP
Klestadt Winters Jureller Southard & Stevens LLP
Greenvale Capital LLP
Schulte Roth & Zabel LLP
Foley & Lardner LLP
Katten Muchin Rosenman LLP
Wilmington Trust, National Association, solely in its capacity as Indenture Trustee
ArentFox Schiff LLP
Morgan Stanley Senior Funding, Inc.
Weil, Gotshal & Manges LLP
Blantyre Capital Limited
Parties that Filed a Proof of Claim in These Chapter 11 Cases
BROADRIDGE FINANCIAL SOLUTIONS
CENTURYLINK COMMUNICATIONS LLC
DATASITE LLC

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Schedule 2

DEPARTMENT OF THE TREASURY – IRS
GLOBANT LLC
GREATAMERICA FINANCIAL SERVICES
ILLINOIS DEPARTMENT OF EMPLOYMENT SECURITY
MISSOURI DEPARTMENT OF REVENUE
NEW JERSEY DEPARTMENT OF LABOR, DIVISION OF EMPLOYER ACCOUNTS
PITNEY BOWES INC.