

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

WELLPATH HOLDINGS, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 24-90533 (ARP)

(Jointly Administered)

**SECOND MONTHLY FEE STATEMENT OF KPMG LLP FOR COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED
FOR ADVISORY, TAX PROVISION, TAX CONSULTING AND
OTHER TAX RELATED SERVICES TO THE DEBTORS FOR THE PERIOD
FROM JANUARY 1, 2025 THROUGH JANUARY 31, 2025**

Name of Applicant:	KPMG LLP	
Applicant’s Role in Case:	Provide Advisory, Tax Provision, Tax Consulting and Other Tax Related Services to the Debtors	
Date Order of Employment Signed:	January 3, 2025 [Docket No.779]	
	Beginning of Period	End of Period
Time period covered by this Application:	January 1, 2025	January 31, 2025
Summary of Total Fees and Expenses Requested		
Total fees requested in this Application:	\$161,670.56 (80% of \$202,088.20)	
Reimbursable expenses sought in this Application:	\$0.00	
Total fees and expenses sought in this Application (inclusive of holdback)	\$202,088.20	
Summary of Professional Fees Requested		
Total professional fees requested in this Application:	\$202,088.20	
Total actual professional hours covered by this Application:	276.2	
Average hourly rate for professionals:	\$731.67	
Summary of Paraprofessional Fees Requested		
Total paraprofessional fees requested in this Application:	N/A	
Total actual paraprofessional hours covered by this Application:	N/A	
Average hourly rate for paraprofessionals:	N/A	

¹ A complete list of the Debtors (as defined below) in these chapter 11 cases may be obtained on the website of the Debtors' claims and noticing agent at <https://dm.epiq11.com/Wellpath>. The Debtors' service address for these chapter 11 cases is 3340 Perimeter Hill Drive, Nashville, Tennessee 37211.

Pursuant to sections 327, 330, and 331 of title 11 of the United States Code (the “Bankruptcy Code”), of the United States Bankruptcy Court for the Southern District of Texas (the “Court”), rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), rule 2016-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”), the *Order Authorizing the Debtors and Debtors-in-Possession to Retain and Employ KPMG LLP to Provide Advisory, Tax Provision, Tax Consulting and Other Tax Related Services Effective as of the Petition Date* [Docket No. 779], and the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and (II) Granting Related Relief* [Docket No. 374] (the “Interim Compensation Order”), KPMG LLP (“KPMG”), hereby files this monthly fee statement (the “Monthly Fee Statement”) for (i) compensation in the amount of \$161,670.56 (80% of \$202,088.20) for the reasonable and necessary professional services rendered by KPMG from January 1, 2025 through and including January 31, 2025 (the “Fee Period”); and (ii) reimbursement for the actual and necessary expenses that KPMG incurred, in the amount of \$0.00 during the Fee Period.

Itemization of Services Rendered and Disbursements Incurred

1. In support of this Monthly Fee Statement, attached hereto as **Exhibit A** is a (i) detailed list of all KPMG professionals who worked on these cases during the Fee Period, and (ii) summary hours by professionals that were recorded in one-tenth hour increments by project category and that set forth a description of services performed by each KPMG professional on behalf of the Debtors.

2. Also, in support of this Monthly Fee Statement, attached hereto as **Exhibit B** is a summary of the hours and fees incurred by category during the Fee Period by KPMG on behalf of the Debtors.

3. Also, in support of this Monthly Fee Statement, attached hereto as **Exhibit C1 – C6** is the supporting detail by activity by professional detailing the activities and services performed by KPMG professionals on behalf of the Debtors.

Summary of Actual and Necessary Expenses During the Fee Period

4. As set forth in **Exhibit D**, and further detailed in **Exhibit D1**, KPMG seeks reimbursement of actual and necessary expenses incurred by KPMG during the Fee Period in the aggregate amount of \$0.00.

Representations

5. Although every effort has been made to include all fees and expenses incurred during the Fee Period, some fees and expenses might not be included in this Monthly Fee Statement due to delays caused by accounting and processing during the Fee Period. KPMG reserves the right to make further application to this Bankruptcy Court for allowance of such fees and expenses not included herein. Subsequent Monthly Fee Statements will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and the Interim Compensation Order.

[Remainder of page intentionally blank]

WHEREFORE, KPMG requests allowance of its fees and expenses incurred during the Fee Period in the total amount of (a) \$161,670.56 (which is 80% of \$202,088.20) in fees incurred by the Debtors for reasonable and necessary professional services rendered by KPMG during the Fee Period and (b) reimbursement for actual and necessary expenses totaling \$0.00 that KPMG incurred in rendering such services.

Dated: February 28, 2025

Respectfully submitted,

/s/ David R. Helenbrook

David R. Helenbrook
KPMG LLP
303 Peachtree Street, Suite 2000
Atlanta, Georgia 30308

EXHIBIT A

Wellpath Holdings, Inc.

Case No. 24-90533

Summary Of Hours and Discounted Fees Incurred By Professional

January 1, 2025 through January 31, 2025

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Alex Shaff	Associate - M&A Tax	29.1	\$ 519	\$ 15,102.90
Ana Simunovic	Senior Associate - Bankruptcy	31.3	\$ 323	\$ 10,109.90
Ashley Couper	Senior Manager - M&A Tax	42.2	\$ 1,233	\$ 52,032.60
Austin Spraggins	Manager - EVS	0.8	\$ 1,037	\$ 829.60
Baxter Wilder	Managing Director - BTS	2.0	\$ 195 ⁽¹⁾	\$ 390.00
Baxter Wilder	Managing Director - BTS	1.4	\$ 495	\$ 693.00
Bela Unell	Principal - WNT	2.8	\$ 1,615	\$ 4,522.00
Ben McLarty	Manager - M&A Tax	32.9	\$ 1,122	\$ 36,913.80
Brian Smith	Principal - EVS	0.8	\$ 1,385	\$ 1,108.00
David Helenbrook	Principal - M&A Tax	16.9	\$ 1,432	\$ 24,200.80
David Hering	Partner - WNT	0.5	\$ 1,615	\$ 807.50
Holly Skoufos	Associate - GMS	11.5	\$ 348	\$ 4,002.00
Manan Shah	Partner - GMS	1.0	\$ 900	\$ 900.00
Mark Hoffenberg	Principal - WNT	0.6	\$ 1,615	\$ 969.00
Monica Wajsman	Senior Manager - GMS	1.0	\$ 822	\$ 822.00
Paul Glasser	Manager - GMS	4.5	\$ 648	\$ 2,916.00
Peter Carney	Associate - GMS	3.9	\$ 348	\$ 1,357.20
Rachel Pruitt ⁽²⁾	Senior Associate - BTS	37.2	\$ 261 ⁽¹⁾	\$ 9,709.20
Rachel Pruitt	Senior Associate - BTS	15.1	\$ 195	\$ 2,944.50
Ron Elkounovitch	Partner - EVS	0.9	\$ 1,385	\$ 1,246.50
Thomas Lowrey	Senior Associate - M&A Tax	28.4	\$ 850	\$ 24,140.00
Varoon Laddha	Managing Director - SALT	0.7	\$ 1,275	\$ 892.50
Wendy Shaffer	Associate Director - Bankruptcy	3.3	\$ 438	\$ 1,445.40
Yilin Yu	Manager - EVS	0.9	\$ 1,037	\$ 933.30
Yu Qin	Senior Associate - GMS	6.5	\$ 477	\$ 3,100.50

Hours and Fees at Discounted Rates

276.2

\$ 202,088.20

Total Discounted Fees

\$ 202,088.20

Out of Pocket Expenses

\$ -

Total Fees & Out of Pocket Expenses

\$ 202,088.20

Less Holdback Adjustment (20%)

\$ (40,417.64)

Net Requested Fees & Out of Pocket Expenses

\$ 161,670.56

Blended Hourly Rate

\$ 731.67

⁽¹⁾ Rates differ due to services provided under multiple Engagement Letters.⁽²⁾ Denotes name change from Rachel Hill (used in previous fee applications) to Rachel Pruitt.

EXHIBIT B**Wellpath Holdings, Inc.****Case No. 24-90533**

Summary of Hours and Discounted Fees Incurred by Category

January 1, 2025 through January 31, 2025

Category	Exhibit	Total Billed Hours	Total Fees Requested
Tax Provision Services	C1	38.6	\$ 10,402.20
Debt Restructuring Services	C2	157.5	\$ 163,698.50
Loaned Resource Tax Assistance Services	C3	17.1	\$ 3,334.50
Employment / Payroll Tax Services	C4	28.4	\$ 13,097.70
Retention Services	C5	0.2	\$ 87.60
Fee Application Preparation Services	C6	34.4	\$ 11,467.70
Total		276.2	\$ 202,088.20

EXHIBIT C1**Wellpath Holdings, Inc.****Case No. 24-90533**

Tax Provision Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Rachel Pruitt	01/14/25	(.9) Updated, as of 1/14, the 2024 Q4 provision workpapers to include the first drafted trial balance for Wellpath.	0.9	\$ 261	\$ 234.90
Rachel Pruitt	01/14/25	(1.8) Updated as of 1/14, the trial balance provided by Wellpath in preparation to import into one source provision.	1.8	\$ 261	\$ 469.80
Rachel Pruitt	01/15/25	(1.3) Updated, as of 1/15, the provision workpapers to include the Q4 trial balance for Wellpath.	1.3	\$ 261	\$ 339.30
Rachel Pruitt	01/15/25	(1.5) Updated, as of 1/15, the Entity D Combo NY tax return, per information provided by C. Shelton (Wellpath).	1.5	\$ 261	\$ 391.50
Baxter Wilder	01/16/25	(.4) Call with R. Hill, B. Wilder, M. Petty (KPMG), B. Lukasik, and C. Shelton (Wellpath), to discuss next steps related to the provision items for Wellpath.	0.4	\$ 495	\$ 198.00
Rachel Pruitt	01/16/25	(.4) Call with R. Hill, B. Wilder, M. Petty (KPMG), B. Lukasik, and C. Shelton (Wellpath), to discuss next steps related to the provision items for Wellpath.	0.4	\$ 261	\$ 104.40
Rachel Pruitt	01/16/25	(.7) Prepared, as of 1/16, the OCI summary workpaper for the provision.	0.7	\$ 261	\$ 182.70
Rachel Pruitt	01/16/25	(.8) Prepared, as of 1/16, the TB auto adjustment workpaper for the provision.	0.8	\$ 261	\$ 208.80
Rachel Pruitt	01/16/25	(2.2) Prepared, as of 1/16, the changes in balances for the provision.	2.2	\$ 261	\$ 574.20
Rachel Pruitt	01/17/25	(.8) Updated, as of 1/17, the Permanent Adjustments workpaper for the provision.	0.8	\$ 261	\$ 208.80
Rachel Pruitt	01/17/25	(1.2) Updated, as of 1/17, the Fixed Asset Push workpaper for the provision.	1.2	\$ 261	\$ 313.20
Rachel Pruitt	01/21/25	(1.0) Prepared tax return documentation, as of 1/21, with focus on the CFMG PCs NOL Schedule for the provision workpaper.	1.0	\$ 261	\$ 261.00
Rachel Pruitt	01/21/25	(2.1) Reviewed, as of 1/21, the tax return documentation for Wellpath, specifically CCS PC AR, AL, AZ, CA, CO, FL, GA, HI, IA, ID, IL, IN, KY, KS, LA, MA, ME, MD, MI, MO, NC, NE, NJ, NM, NY, OK, OR, PA, SC, TN, VA and WI returns to tie NOLs to the provision workpaper.	2.1	\$ 261	\$ 548.10
Rachel Pruitt	01/21/25	(2.7) Prepared tax return documentation, as of 1/21, with focus on the CCS PC NOL Schedule workpaper for the provision workpaper.	2.7	\$ 261	\$ 704.70
Rachel Pruitt	01/22/25	(.4) Prepared, as of 1/22, the Wellpath Holdings, LLC NOL Schedule for the 2024 Q4 provision to calculate the NOL 2023 return to 2023 provision adjustment	0.4	\$ 261	\$ 104.40

EXHIBIT C1**Wellpath Holdings, Inc.****Case No. 24-90533**

Tax Provision Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Rachel Pruitt	01/22/25	(.5) Prepared, as of 1/22, the Entity E NOL Schedule for the 2024 Q4 provision to calculate the NOL 2023 return to 2023 provision adjustment	0.5	\$ 261	\$ 130.50
Rachel Pruitt	01/22/25	(.9) Prepared, as of 1/22, the Entity F & Subs NOL Schedule for the 2024 Q4 provision to calculate the NOL 2023 return to 2023 provision adjustment	0.9	\$ 261	\$ 234.90
Rachel Pruitt	01/22/25	(2.2) Prepared, as of 1/22, the Wellpath Holdings NOL Schedule for the 2024 Q4 provision to calculate the NOL 2023 return to 2023 provision adjustment.	2.2	\$ 261	\$ 574.20
Baxter Wilder	01/23/25	(0.5) Call with B. Lukasik, C. Shelton (Wellpath) and B. Wilder (KPMG) to discuss next steps on the provision project for Wellpath.	0.5	\$ 495	\$ 247.50
Rachel Pruitt	01/23/25	(0.5) Call with B. Lukasik, C. Shelton (Wellpath) and B. Wilder (KPMG) to discuss next steps on the provision project for Wellpath.	0.5	\$ 261	\$ 130.50
Rachel Pruitt	01/27/25	(.4) Rolled forward, as of 1/27, the 2024 Q3 Dataset in OneSource Tax Provision (OTP) to 2024 Q4 Dataset in order to start preparing the 2024 Q4 provision in the provision software.	0.4	\$ 261	\$ 104.40
Rachel Pruitt	01/27/25	(.8) Prepared, as of 1/27, the change in balance workpaper to determine the trial balance driven m-adjustments for the 2024 Q4 provision for Wellpath.	0.8	\$ 261	\$ 208.80
Rachel Pruitt	01/27/25	(1.0) Updated, as of 1/27, the NOL summary workpaper for the 2024 Q4 provision to calculate the NOL 2023 return to 2023 provision adjustment for Wellpath.	1.0	\$ 261	\$ 261.00
Rachel Pruitt	01/27/25	(1.1) Prepared, as of 1/27, the perm adjustments workpaper to calculate the permanent m-adjustments for the 2024 Q4 provision for Wellpath.	1.1	\$ 261	\$ 287.10
Rachel Pruitt	01/27/25	(1.2) Reviewed, as of 1/27, the OneSource Tax Provision (OTP) software to ensure proper transfer of m-adjustments from provision workpapers for Wellpath.	1.2	\$ 261	\$ 313.20
Rachel Pruitt	01/27/25	(1.3) Finalized, as of 1/27, OTP reports to send to B. Lukasik and C. Shelton (Wellpath) for review.	1.3	\$ 261	\$ 339.30
Rachel Pruitt	01/27/25	(1.3) Finalized, as of 1/27, the Q4 trial balance to be imported it into OneSource Tax Provision (OTP).	1.3	\$ 261	\$ 339.30
Rachel Pruitt	01/27/25	(1.4) Prepared, as of 1/27, the 163j interest limitation to calculate the 163j interest limitation m-adjustment for the 2024 Q4 provision for Wellpath.	1.4	\$ 261	\$ 365.40
Rachel Pruitt	01/29/25	(1.4) Updated, as of 1/30, the NOL summary workpaper for the 2024 Q4 provision, in order to verify that NOLs reconciled on a consolidated basis for Wellpath.	1.4	\$ 261	\$ 365.40

EXHIBIT C1**Wellpath Holdings, Inc.****Case No. 24-90533**

Tax Provision Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Baxter Wilder	01/30/25	(0.5) Call with B. Lukasik, C. Shelton (Wellpath) and B. Wilder (KPMG) to discuss tasks to complete for the provision project for Wellpath.	0.5	\$ 495	\$ 247.50
Rachel Pruitt	01/30/25	(0.5) Call with B. Lukasik, C. Shelton (Wellpath) and B. Wilder (KPMG) to discuss tasks to complete for the provision project for Wellpath.	0.5	\$ 261	\$ 130.50
Rachel Pruitt	01/30/25	(.8) Updated, as of 1/30, the Entity F NOL summary workpaper per information provided by B. Lukasik (Wellpath). (2.1) Updated, as of 1/30, the Wellpath Holdings, Inc. NOL Summary workpaper per information provided by B. Lukasik (Wellpath).	2.9	\$ 261	\$ 756.90
Rachel Pruitt	01/31/25	(2.0) Updated, as of 1/31, the Wellpath Holdings Inc. NOL summary workpaper per information provided by B. Lukasik (Wellpath).	2.0	\$ 261	\$ 522.00
Total Tax Provision Services			38.6		\$ 10,402.20

EXHIBIT C2

Wellpath Holdings, Inc.

Case No. 24-90533

Debt Restructuring Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Alex Shaff	01/02/25	(0.3) Analyzed, as of 1/2, Wellpath's plan of reorganization, with focus on dockets 564 / 566, to determine US federal income tax consequences.	0.3	\$ 519	\$ 155.70
Thomas Lowrey	01/02/25	0.3 Senior Associate review, as of 1/2/2025, of the Debtor in Possession Monthly Operating Report in order to provide findings to A. Couper, B. McLarty, and A. Shaff (KPMG).	0.3	\$ 850	\$ 255.00
Thomas Lowrey	01/02/25	(0.6) Email communication with A. Couper, B. McLarty, and A. Shaff (KPMG) to provide dockets with bookmarks of each section, including the summary for each docket.	0.6	\$ 850	\$ 510.00
Thomas Lowrey	01/02/25	0.6 Senior Associate review, as of 1/2/2025, of Statements of Financial Affairs for Non-Individuals, including the Schedule of Assets / Liabilities, in order to provide findings to A. Couper, B. McLarty, and A. Shaff (KPMG).	0.6	\$ 850	\$ 510.00
Thomas Lowrey	01/02/25	(1.2) Drafted summary, as of 1/2, of the Docket 566 to provide to tax engagement team including A. Couper, B. McLarty, and A. Shaff (KPMG) to facilitate analysis.	1.2	\$ 850	\$ 1,020.00
Thomas Lowrey	01/02/25	(1.4) Continued, as of earlier on 1/2, to analyze Docket 564 - Plan of Reorganization, concurrently drafted summary in order to provide to A. Couper, B. McLarty, and A. Shaff (KPMG).	1.4	\$ 850	\$ 1,190.00
Thomas Lowrey	01/02/25	(1.6) Analyzed Docket 564, as of 1/2/2025, the Chapter 11 Plan of Reorganization as filed by Wellpath, to determine the provisions surrounding the proposed transaction of the Wellpath business divisions.	1.6	\$ 850	\$ 1,360.00
Thomas Lowrey	01/02/25	(1.6) Analyzed Docket 566, as of 1/2/2025, the Declaration Statement of the Joint Chapter 11 Plan of Reorganization, for purposes of determining the implications of claim holders as it relates to voting on the plan / the tax implications of the Plan.	1.6	\$ 850	\$ 1,360.00
Thomas Lowrey	01/03/25	(0.5) Drafted responses to questions from A. Couper (KPMG) related to Recovery Solutions Sale bidder found in Docket 564.	0.5	\$ 850	\$ 425.00
Alex Shaff	01/03/25	(0.5) Email communication with T. Lowrey and A. Couper (KPMG) regarding dockets 564 / 566 relating to Wellpath's plan of reorganization for US federal income tax consequences.	0.5	\$ 519	\$ 259.50
Ashley Couper	01/03/25	(0.5) Senior Manager review, as of 1/3, of the court docket 564 as it relates to the plan of emergence pursuant to determining US federal income tax considerations.	0.5	\$ 1,233	\$ 616.50
Alex Shaff	01/06/25	(1.0) Analyzed, as of 1/6, the KPMG 1502 model to discern subsidiary merger/liquidation adjustment related to Wellpath's stock basis analysis.	1.0	\$ 519	\$ 519.00

EXHIBIT C2**Wellpath Holdings, Inc.****Case No. 24-90533**

Debt Restructuring Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Alex Shaff	01/06/25	(1.2) Call with B. McLarty and A. Shaff (KPMG) to discuss the KPMG 1.1502-28 model, 1502 stock basis model, and debtor-in-possession (DIP) rollup workpaper for Wellpath.	1.2	\$ 519	\$ 622.80
Ben McLarty	01/06/25	(1.2) Call with B. McLarty and A. Shaff (KPMG) to discuss the KPMG 1.1502-28 model, 1502 stock basis model, and debtor-in-possession (DIP) rollup workpaper for Wellpath.	1.2	\$ 1,122	\$ 1,346.40
Alex Shaff	01/07/25	(0.4) Analyzed, as of 1/7, Wellpath's proposed asset sale to Stalking Horse bidder, with focus on dockets 817 / 818, to determine US federal income tax consequences.	0.4	\$ 519	\$ 207.60
Ashley Couper	01/07/25	(0.5) Call with D. Helenbrook, A. Couper, and B. McLarty (KPMG) to discuss the DIP Rollup transaction and the implications of Treasury Regulation Section 1.1502-13 in 2023.	0.5	\$ 1,233	\$ 616.50
David Helenbrook	01/07/25	(0.5) Call with D. Helenbrook, A. Couper, and B. McLarty (KPMG) to discuss the DIP Rollup transaction and the implications of Treasury Regulation Section 1.1502-13 in 2023.	0.5	\$ 1,432	\$ 716.00
Ben McLarty	01/07/25	(0.5) Call with D. Helenbrook, A. Couper, and B. McLarty (KPMG) to discuss the DIP Rollup transaction and the implications of Treasury Regulation Section 1.1502-13 in 2023.	0.5	\$ 1,122	\$ 561.00
Ashley Couper	01/07/25	(0.6) Call, as of 1/7, with D. Helenbrook, A. Couper, B. McLarty (KPMG) B. Lukasik, and C. Shelton (Wellpath) to discuss status and timeline of bankruptcy, as well as the DIP Rollup transaction.	0.6	\$ 1,233	\$ 739.80
David Helenbrook	01/07/25	(0.6) Call, as of 1/7, with D. Helenbrook, A. Couper, B. McLarty (KPMG) B. Lukasik, and C. Shelton (Wellpath) to discuss status and timeline of bankruptcy, as well as the DIP Rollup transaction.	0.6	\$ 1,432	\$ 859.20
Ben McLarty	01/07/25	(0.6) Call, as of 1/7, with D. Helenbrook, A. Couper, B. McLarty (KPMG) B. Lukasik, and C. Shelton (Wellpath) to discuss status and timeline of bankruptcy, as well as the DIP Rollup transaction.	0.6	\$ 1,122	\$ 673.20
Alex Shaff	01/07/25	(0.6) Prepared, as of 1/7, KPMG 1502 model to adjust Wellpath's subsidiary stock basis for US federal income tax consequences.	0.6	\$ 519	\$ 311.40
Ben McLarty	01/08/25	(0.6) Manager review, as of 1/8, of the cash tax model to ensure the correct treatment of Recovery Solutions sale as compared to the stalking horse agreement bankruptcy filing.	0.6	\$ 1,122	\$ 673.20
Alex Shaff	01/08/25	(1.1) Analyzed, as of 1/8, KPMG cash tax model for purposes of determining character on gains / losses for Wellpath.	1.1	\$ 519	\$ 570.90

EXHIBIT C2**Wellpath Holdings, Inc.****Case No. 24-90533**

Debt Restructuring Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Ashley Couper	01/09/25	(0.4) Call with D. Helenbrook, A. Couper, B. McLarty (KPMG), D. Zucker (MWE), B. Morris, S. DeMezzo (Akin), B. Lukasik, S. Tussey, A. Georgiou, and C. Shelton (Wellpath) to discuss the tax consequences of the DIP Rollup.	0.4	\$ 1,233	\$ 493.20
David Helenbrook	01/09/25	(0.4) Call with D. Helenbrook, A. Couper, B. McLarty (KPMG), D. Zucker (MWE), B. Morris, S. DeMezzo (Akin), B. Lukasik, S. Tussey, A. Georgiou, and C. Shelton (Wellpath) to discuss the tax consequences of the DIP Rollup.	0.4	\$ 1,432	\$ 572.80
Ben McLarty	01/09/25	(0.4) Call with D. Helenbrook, A. Couper, B. McLarty (KPMG), D. Zucker (MWE), B. Morris, S. DeMezzo (Akin), B. Lukasik, S. Tussey, A. Georgiou, and C. Shelton (Wellpath) to discuss the tax consequences of the DIP Rollup.	0.4	\$ 1,122	\$ 448.80
Ashley Couper	01/09/25	(0.6) Senior Manager review, as of 1/9, of the cash tax model ahead of call with Akin, MWE and Wellpath on same day.	0.6	\$ 1,233	\$ 739.80
Alex Shaff	01/09/25	(1.0) Call with D. Helenbrook, A. Couper, B. McLarty, and A. Shaff (KPMG) to discuss the KPMG cash tax model, specifically to evaluate different U.S. federal income tax scenarios for client in bankruptcy.	1.0	\$ 519	\$ 519.00
Ashley Couper	01/09/25	(1.0) Call with D. Helenbrook, A. Couper, B. McLarty, and A. Shaff (KPMG) to discuss the KPMG cash tax model, specifically to evaluate different U.S. federal income tax scenarios for client in bankruptcy.	1.0	\$ 1,233	\$ 1,233.00
David Helenbrook	01/09/25	(1.0) Call with D. Helenbrook, A. Couper, B. McLarty, and A. Shaff (KPMG) to discuss the KPMG cash tax model, specifically to evaluate different U.S. federal income tax scenarios for client in bankruptcy.	1.0	\$ 1,432	\$ 1,432.00
Ben McLarty	01/09/25	(1.0) Call with D. Helenbrook, A. Couper, B. McLarty, and A. Shaff (KPMG) to discuss the KPMG cash tax model, specifically to evaluate different U.S. federal income tax scenarios for client in bankruptcy.	1.0	\$ 1,122	\$ 1,122.00
Alex Shaff	01/09/25	(1.2) Continued, as of 1/9, analyzing KPMG cash tax model for purposes of determining character on gains / losses for Wellpath.	1.2	\$ 519	\$ 622.80
Thomas Lowrey	01/10/25	(0.4) Email communication with A. Couper, B. McLarty, and A. Shaff (KPMG) summarizing the findings in the dockets for the Recovery Solutions bid.	0.4	\$ 850	\$ 340.00
Ben McLarty	01/10/25	(0.6) Call with T. Lowrey and B. McLarty (KPMG) to discuss whether any loans were used as a part of the purchase price for the Recovery Solutions business	0.6	\$ 1,122	\$ 673.20

EXHIBIT C2

Wellpath Holdings, Inc.

Case No. 24-90533

Debt Restructuring Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Thomas Lowrey	01/10/25	(0.6) Call with T. Lowrey and B. McLarty (KPMG) to discuss whether any loans were used as a part of the purchase price for the Recovery Solutions business	0.6	\$ 850	\$ 510.00
Ashley Couper	01/10/25	(0.8) Call with D. Helenbrook and A. Couper (KPMG) to discuss next steps on modeling and sensitivity analysis discussed on client call on 1/9/2025.	0.8	\$ 1,233	\$ 986.40
David Helenbrook	01/10/25	(0.8) Call with D. Helenbrook and A. Couper (KPMG) to discuss next steps on modeling and sensitivity analysis discussed on client call on 1/9/2025.	0.8	\$ 1,432	\$ 1,145.60
Ashley Couper	01/10/25	(0.8) Senior Manager review, as of 1/10, of stock basis analysis, including key assumptions, in order to send to D. Helenbrook (KPMG) for partner review.	0.8	\$ 1,233	\$ 986.40
Thomas Lowrey	01/10/25	Call with A. Couper, B. McLarty, T. Lowrey – (partial attendance), and A. Shaff (KPMG) to discuss the KPMG Cash Tax Model, the KPMG 1.1502-28 Model, and the deemed satisfaction and reissuance rules as they relate to Wellpath's US federal income tax consequences.	0.8	\$ 850	\$ 680.00
Thomas Lowrey	01/10/25	(1.0) Analyzed Dockets 818 /384, as of 1/10, to determine whether any credit was applied in the consideration for the purchase of Wellpath's Recovery Solutions assets.	1.0	\$ 850	\$ 850.00
Ashley Couper	01/10/25	(1.3) Performing calculation, as of 1/10, to estimate potential impacts of deemed satisfaction / reissuance regulations as it relates to the professional corporations joining the US consolidated group.	1.3	\$ 1,233	\$ 1,602.90
Ben McLarty	01/10/25	(1.3) Updated, as of 1/10, request list regarding changes in stated capital in preparation to send to A. Couper (KPMG) for review.	1.3	\$ 1,122	\$ 1,458.60
Ashley Couper	01/10/25	(1.5) Call with A. Couper, B. McLarty, T. Lowrey – (partial attendance), and A. Shaff (KPMG) to discuss the KPMG Cash Tax Model, the KPMG 1.1502-28 Model, and the deemed satisfaction and reissuance rules as they relate to Wellpath's US federal income tax consequences	1.5	\$ 1,233	\$ 1,849.50
Alex Shaff	01/10/25	(1.5) Call with A. Couper, B. McLarty, T. Lowrey – (partial attendance), and A. Shaff (KPMG) to discuss the KPMG Cash Tax Model, the KPMG 1.1502-28 Model, and the deemed satisfaction and reissuance rules as they relate to Wellpath's US federal income tax consequences	1.5	\$ 519	\$ 778.50
Ben McLarty	01/10/25	(1.5) Call with A. Couper, B. McLarty, T. Lowrey – (partial attendance), and A. Shaff (KPMG) to discuss the KPMG Cash Tax Model, the KPMG 1.1502-28 Model, and the deemed satisfaction and reissuance rules as they relate to Wellpath's US federal income tax consequences	1.5	\$ 1,122	\$ 1,683.00

EXHIBIT C2

Wellpath Holdings, Inc.

Case No. 24-90533

Debt Restructuring Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Ben McLarty	01/10/25	(1.6) Responded to questions from Partner, D. Helenbrook (KPMG), regarding treatment of the proposed Recovery Solutions sale, including the terms of the DIP facility.	1.6	\$ 1,122	\$ 1,795.20
Alex Shaff	01/10/25	(1.7) Continue, as of 1/10, to analyze KPMG cash tax model for purposes of determining character on gains / losses for Wellpath.	1.7	\$ 519	\$ 882.30
Alex Shaff	01/13/25	(0.2) Email correspondence with T. McLarty and A. Couper (KPMG) related to Wellpath's credit bid for tax-related consequences.	0.2	\$ 519	\$ 103.80
Ashley Couper	01/13/25	(0.3) Email communication with B. Lukasik (Wellpath) to discuss DIP roll-up and valuation analysis for Wellpath	0.3	\$ 1,233	\$ 369.90
Thomas Lowrey	01/13/25	(0.5) Analyzed, as of 01/13, the cash tax model executive summary with regards to updates in the data table.	0.5	\$ 850	\$ 425.00
Ben McLarty	01/13/25	(0.5) Updated, as of 1/13, change in yield calculation in order to include the delayed draw DIP loans for Wellpath.	0.5	\$ 1,122	\$ 561.00
Alex Shaff	01/13/25	(0.6) Call with B. McLarty and A. Shaff (KPMG) on 1/13 to discuss debtor-in-possession calculations and KPMG 1.1502-28 model for US federal income tax consequences.	0.6	\$ 519	\$ 311.40
Ben McLarty	01/13/25	(0.6) Call with B. McLarty and A. Shaff (KPMG) on 1/13 to discuss debtor-in-possession calculations and KPMG 1.1502-28 model for US federal income tax consequences.	0.6	\$ 1,122	\$ 673.20
Thomas Lowrey	01/13/25	(0.8) Analyzed, as of 01/13, multiple docket entries for confirmation if Debtor-In-Possession amount was drawn down by Wellpath for debt amount purposes.	0.8	\$ 850	\$ 680.00
Ashley Couper	01/13/25	(1.3) Call with D. Helenbrook, A. Couper, B. McLarty, T. Lowrey, and A. Shaff (KPMG) to discuss the debtor-in-possession roll-up amounts and deemed satisfaction and reissuance rules as they relate to Wellpath's US federal income tax consequences.	1.3	\$ 1,233	\$ 1,602.90
Ben McLarty	01/13/25	(1.3) Call with D. Helenbrook, A. Couper, B. McLarty, T. Lowrey, and A. Shaff (KPMG) to discuss the debtor-in-possession roll-up amounts and deemed satisfaction and reissuance rules as they relate to Wellpath's US federal income tax consequences.	1.3	\$ 1,122	\$ 1,458.60
David Helenbrook	01/13/25	(1.3) Call with D. Helenbrook, A. Couper, B. McLarty, T. Lowrey, and A. Shaff (KPMG) to discuss the debtor-in-possession roll-up amounts and deemed satisfaction and reissuance rules as they relate to Wellpath's US federal income tax consequences.	1.3	\$ 1,432	\$ 1,861.60
Alex Shaff	01/13/25	(1.3) Call with D. Helenbrook, A. Couper, B. McLarty, T. Lowrey, and A. Shaff (KPMG) to discuss the debtor-in-possession roll-up amounts and deemed satisfaction and reissuance rules as they relate to Wellpath's US federal income tax consequences.	1.3	\$ 519	\$ 674.70

EXHIBIT C2**Wellpath Holdings, Inc.****Case No. 24-90533**

Debt Restructuring Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Thomas Lowrey	01/13/25	(1.3) Call with D. Helenbrook, A. Couper, B. McLarty, T. Lowrey, and A. Shaff (KPMG) to discuss the debtor-in-possession roll-up amounts and deemed satisfaction and reissuance rules as they relate to Wellpath's US federal income tax consequences.	1.3	\$ 850	\$ 1,105.00
Alex Shaff	01/13/25	(2.5) Prepared, as of 1/13, KPMG 1502-28 model, including KPMG cash tax model by updating credit / tax attribute sections.	2.5	\$ 519	\$ 1,297.50
Ashley Couper	01/14/25	(0.3) Email communication with B. McLarty (KPMG) regarding next steps on valuation analysis following call with KPMG team on 1/14/2025	0.3	\$ 1,233	\$ 369.90
Ashley Couper	01/14/25	(0.6) Meeting with A. Couper and A. Shaff (KPMG) to discuss next steps on tax attribute reduction model and associated impact on cash tax modeling pursuant to performing sensitivity analysis	0.6	\$ 1,233	\$ 739.80
Alex Shaff	01/14/25	(0.6) Meeting with A. Couper and A. Shaff (KPMG) to discuss next steps on tax attribute reduction model and associated impact on cash tax modeling pursuant to performing sensitivity analysis	0.6	\$ 519	\$ 311.40
Ashley Couper	01/14/25	(0.6) Prepared, as of 1/14, the cash tax deliverable related to sensitivity analysis, in order to send for partner (D. Helenbrook - KPMG) review.	0.6	\$ 1,233	\$ 739.80
Ashley Couper	01/14/25	Call with A. Couper - (partial attendance), B. McLarty, T. Lowrey, and A. Shaff (KPMG) to discuss the KPMG 1502-28 model as it relates to Wellpath's cancellation of indebtedness income and cash tax.	0.6	\$ 1,233	\$ 739.80
Ben McLarty	01/14/25	(0.7) Call with B. McLarty and A. Shaff (KPMG) on 1/14 to discuss the KPMG 1.1502-28 model and the KPMG tax cash model as they relate to Wellpath's cancellation of indebtedness income.	0.7	\$ 1,122	\$ 785.40
Alex Shaff	01/14/25	(0.7) Call with B. McLarty and A. Shaff (KPMG) on 1/14 to discuss the KPMG 1.1502-28 model and the KPMG tax cash model as they relate to Wellpath's cancellation of indebtedness income.	0.7	\$ 519	\$ 363.30
Ben McLarty	01/14/25	(0.9) Manager review, as of 1/14, of the most recent version KPMG tax cash model for Wellpath.	0.9	\$ 1,122	\$ 1,009.80
Ben McLarty	01/14/25	(1.1) Manager review, as of 1/14, of latest version of KPMG 1.1502-28 model.	1.1	\$ 1,122	\$ 1,234.20
Ben McLarty	01/14/25	Call with A. Couper - (partial attendance), B. McLarty, T. Lowrey, and A. Shaff (KPMG) to discuss the KPMG 1502-28 model as it relates to Wellpath's cancellation of indebtedness income and cash tax.	1.1	\$ 1,122	\$ 1,234.20

EXHIBIT C2**Wellpath Holdings, Inc.****Case No. 24-90533**

Debt Restructuring Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Alex Shaff	01/14/25	Call with A. Couper - (partial attendance), B. McLarty, T. Lowrey, and A. Shaff (KPMG) to discuss the KPMG 1502-28 model as it relates to Wellpath's cancellation of indebtedness income and cash tax.	1.1	\$ 519	\$ 570.90
Thomas Lowrey	01/14/25	Call with A. Couper - (partial attendance), B. McLarty, T. Lowrey, and A. Shaff (KPMG) to discuss the KPMG 1502-28 model as it relates to Wellpath's cancellation of indebtedness income and cash tax.	1.1	\$ 850	\$ 935.00
Ashley Couper	01/14/25	(1.8) Senior Manager review, as of 1/14, of cash tax modeling relating to sensitivity analysis on incremental value changes from 2024 to 2025 for Wellpath	1.8	\$ 1,233	\$ 2,219.40
Alex Shaff	01/14/25	(2.4) Prepared, as of 1/14, additional scenarios for sensitivity analysis in KPMG cash tax model, including 1502-28 models, to analyze US federal income tax consequences for Wellpath.	2.4	\$ 519	\$ 1,245.60
Ashley Couper	01/15/25	(0.6) Meeting between A. Couper and T. Lowrey (KPMG) to discuss the application of the Deemed Satisfaction and Reissuance rules to Wellpath, including the Professional Corporations facts and how to model the impacts on each entities' attributes	0.6	\$ 1,233	\$ 739.80
Thomas Lowrey	01/15/25	(0.6) Meeting between A. Couper and T. Lowrey (KPMG) to discuss the application of the Deemed Satisfaction and Reissuance rules to Wellpath, including the Professional Corporations facts and how to model the impacts on each entities' attributes	0.6	\$ 850	\$ 510.00
Ashley Couper	01/15/25	(0.7) Call on 1/15/25 with D. Helenbrook, A. Couper, B. McLarty, and T. Lowrey (KPMG) to discuss updates to the cash tax model and the differences between each of the scenarios in the cash tax model for Wellpath.	0.7	\$ 1,233	\$ 863.10
Thomas Lowrey	01/15/25	(0.7) Call on 1/15/25 with D. Helenbrook, A. Couper, B. McLarty, and T. Lowrey (KPMG) to discuss updates to the cash tax model and the differences between each of the scenarios in the cash tax model for Wellpath.	0.7	\$ 850	\$ 595.00
Ben McLarty	01/15/25	(0.7) Call on 1/15/25 with D. Helenbrook, A. Couper, B. McLarty, and T. Lowrey (KPMG) to discuss updates to the cash tax model and the differences between each of the scenarios in the cash tax model for Wellpath.	0.7	\$ 1,122	\$ 785.40
David Helenbrook	01/15/25	(0.7) Call on 1/15/25 with D. Helenbrook, A. Couper, B. McLarty, and T. Lowrey (KPMG) to discuss updates to the cash tax model and the differences between each of the scenarios in the cash tax model for Wellpath.	0.7	\$ 1,432	\$ 1,002.40

EXHIBIT C2**Wellpath Holdings, Inc.****Case No. 24-90533**

Debt Restructuring Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Thomas Lowrey	01/15/25	(1.2) Modeled out, as of 1/25, the tax attributes for Wellpath Holdings, including each individual PC attributes for use in determining the amount of NOLs resulting from the DSR impacts on the applicable entities.	1.2	\$ 850	\$ 1,020.00
Ashley Couper	01/16/25	(0.4) Performed senior manager level analysis, as of 1/16, of final debtor in possession debt financing order (court doc. 388) pursuant to determining terms of debtor in possession financing	0.4	\$ 1,233	\$ 493.20
Thomas Lowrey	01/16/25	(0.5) Updated, as of 1/16, the attribute amounts in the DSR Model to include most up to date information from tax returns received from Wellpath.	0.5	\$ 850	\$ 425.00
Ashley Couper	01/16/25	(0.8) Working session with A. Couper and T. Lowrey (KPMG) to discuss the DSR modeling inputs and mechanics for Wellpath.	0.8	\$ 1,233	\$ 986.40
Thomas Lowrey	01/16/25	(0.8) Working session with A. Couper and T. Lowrey (KPMG) to discuss the DSR modeling inputs and mechanics for Wellpath.	0.8	\$ 850	\$ 680.00
Thomas Lowrey	01/16/25	(1.2) Updated, as of 1/16, the DSR Model after discussion with A. Couper (KPMG) to include summary tab of the attribute reduction information.	1.2	\$ 850	\$ 1,020.00
Thomas Lowrey	01/16/25	(1.4) Model out, as of 1/16, the attribute reduction as a result of the DSR rules with the intercompany payables between Wellpath Holdings and the Professional Corporations in order to analyze remaining attributes available for utilization.	1.4	\$ 850	\$ 1,190.00
Thomas Lowrey	01/16/25	(1.4) Updated, as of 1/16, the DSR Model to present the intercompany payables between Wellpath Holdings and each Professional Corporation.	1.4	\$ 850	\$ 1,190.00
Ashley Couper	01/17/25	(0.2) Email communication with N. Sardi (Lazard), ahead of call to discuss valuation of business units.	0.2	\$ 1,233	\$ 246.60
David Helenbrook	01/17/25	(0.5) Call with D. Helenbrook, A. Couper, B. McLarty (KPMG) to discuss updates to be made to the Cash Tax Model based on information provided by Lazard as of 1/17/25.	0.5	\$ 1,432	\$ 716.00
Ashley Couper	01/17/25	(0.5) Call with D. Helenbrook, A. Couper, B. McLarty (KPMG) to discuss updates to be made to the Cash Tax Model based on information provided by Lazard as of 1/17/25.	0.5	\$ 1,233	\$ 616.50
Ben McLarty	01/17/25	(0.5) Call with D. Helenbrook, A. Couper, B. McLarty (KPMG) to discuss updates to be made to the Cash Tax Model based on information provided by Lazard as of 1/17/25.	0.5	\$ 1,122	\$ 561.00

EXHIBIT C2**Wellpath Holdings, Inc.****Case No. 24-90533**

Debt Restructuring Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Ashley Couper	01/17/25	(0.6) Call with D. Helenbrook, A. Couper, B. McLarty, T. Lowrey, and A. Shaff (KPMG) to discuss debtor-in-possession rollup and enterprise valuations for purposes US federal income tax consequences for Wellpath.	0.6	\$ 1,233	\$ 739.80
Alex Shaff	01/17/25	(0.6) Call with D. Helenbrook, A. Couper, B. McLarty, T. Lowrey, and A. Shaff (KPMG) to discuss debtor-in-possession rollup and enterprise valuations for purposes US federal income tax consequences for Wellpath.	0.6	\$ 519	\$ 311.40
Thomas Lowrey	01/17/25	(0.6) Call with D. Helenbrook, A. Couper, B. McLarty, T. Lowrey, and A. Shaff (KPMG) to discuss debtor-in-possession rollup and enterprise valuations for purposes US federal income tax consequences for Wellpath.	0.6	\$ 850	\$ 510.00
Ben McLarty	01/17/25	(0.6) Call with D. Helenbrook, A. Couper, B. McLarty, T. Lowrey, and A. Shaff (KPMG) to discuss debtor-in-possession rollup and enterprise valuations for purposes US federal income tax consequences for Wellpath.	0.6	\$ 1,122	\$ 673.20
David Helenbrook	01/17/25	(0.6) Call with D. Helenbrook, A. Couper, B. McLarty, T. Lowrey, and A. Shaff (KPMG) to discuss debtor-in-possession rollup and enterprise valuations for purposes US federal income tax consequences for Wellpath.	0.6	\$ 1,432	\$ 859.20
David Helenbrook	01/17/25	(0.8) Call with D. Helenbrook, A. Couper, B. McLarty, B. Smith, A. Spraggins (KPMG), J. Wild, N. Sardi, M. Makridis (Lazard), A. Georgiou, B. Lukasik, S. Tussey, and C. Shelton (Wellpath) to discuss value of the Recovery Solutions and Correctional Healthcare businesses.	0.8	\$ 1,432	\$ 1,145.60
Ben McLarty	01/17/25	(0.8) Call with D. Helenbrook, A. Couper, B. McLarty, B. Smith, A. Spraggins (KPMG), J. Wild, N. Sardi, M. Makridis (Lazard), A. Georgiou, B. Lukasik, S. Tussey, and C. Shelton (Wellpath) to discuss value of the Recovery Solutions and Correctional Healthcare businesses.	0.8	\$ 1,122	\$ 897.60
Austin Spraggins	01/17/25	(0.8) Call with D. Helenbrook, A. Couper, B. McLarty, B. Smith, A. Spraggins (KPMG), J. Wild, N. Sardi, M. Makridis (Lazard), A. Georgiou, B. Lukasik, S. Tussey, and C. Shelton (Wellpath) to discuss value of the Recovery Solutions and Correctional Healthcare businesses.	0.8	\$ 1,037	\$ 829.60
Ashley Couper	01/17/25	(0.8) Call with D. Helenbrook, A. Couper, B. McLarty, B. Smith, A. Spraggins (KPMG), J. Wild, N. Sardi, M. Makridis (Lazard), A. Georgiou, B. Lukasik, S. Tussey, and C. Shelton (Wellpath) to discuss value of the Recovery Solutions and Correctional Healthcare businesses.	0.8	\$ 1,233	\$ 986.40

EXHIBIT C2**Wellpath Holdings, Inc.****Case No. 24-90533**

Debt Restructuring Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Brian Smith	01/17/25	(0.8) Call with D. Helenbrook, A. Couper, B. McLarty, B. Smith, A. Spraggins (KPMG), J. Wild, N. Sardi, M. Makridis (Lazard), A. Georgiou, B. Lukasik, S. Tussey, and C. Shelton (Wellpath) to discuss value of the Recovery Solutions and Correctional Healthcare businesses.	0.8	\$ 1,385	\$ 1,108.00
Ashley Couper	01/17/25	(1.0) A. Couper and B. McLarty (KPMG) working session to discuss valuation analysis and terms of debtor-in-possession financing in preparation for call with Lazard on the same day.	1.0	\$ 1,233	\$ 1,233.00
Ben McLarty	01/17/25	(1.0) A. Couper and B. McLarty (KPMG) working session to discuss valuation analysis and terms of debtor-in-possession financing in preparation for call with Lazard on the same day.	1.0	\$ 1,122	\$ 1,122.00
Ben McLarty	01/17/25	(1.2) Manager review, as of 1/17, of the long-term debt documents to determine the amount of cash interest expense that was paid in 2024 to be used in KPMG tax cash model.	1.2	\$ 1,122	\$ 1,346.40
Ben McLarty	01/20/25	0.4 Manager review, as of 1/21, of the long-term debt schedules provided by Wellpath to determine the cash interest paid in 2024 to be used in KPMG Cash Tax Model	0.4	\$ 1,122	\$ 448.80
Ashley Couper	01/21/25	(0.7) Call with A. Couper and B. McLarty (KPMG) to discuss updates to the KPMG 1.1502-28 model and the KPMG cash tax model for new valuation scenarios.	0.7	\$ 1,233	\$ 863.10
Ben McLarty	01/21/25	(0.7) Call with A. Couper and B. McLarty (KPMG) to discuss updates to the KPMG 1.1502-28 model and the KPMG cash tax model for new valuation scenarios.	0.7	\$ 1,122	\$ 785.40
Thomas Lowrey	01/21/25	(0.9) Analyzed, as of 1/21, the revised sale order (Docket Number 1013) compared to the original sale order in order to lay out differences, including how it affects KPMG's modeling scenarios	0.9	\$ 850	\$ 765.00
Ashley Couper	01/21/25	(1.3) Call with D. Helenbrook, A. Couper, B. McLarty, and T. Lowrey (KPMG) to discuss enterprise valuations of Recovery Solutions and Correctional Care businesses for purposes of updating the KPMG 1502-28 model and Cash Tax Model.	1.3	\$ 1,233	\$ 1,602.90
Thomas Lowrey	01/21/25	(1.3) Call with D. Helenbrook, A. Couper, B. McLarty, and T. Lowrey (KPMG) to discuss enterprise valuations of Recovery Solutions and Correctional Care businesses for purposes of updating the KPMG 1502-28 model and Cash Tax Model.	1.3	\$ 850	\$ 1,105.00
Ben McLarty	01/21/25	(1.3) Call with D. Helenbrook, A. Couper, B. McLarty, and T. Lowrey (KPMG) to discuss enterprise valuations of Recovery Solutions and Correctional Care businesses for purposes of updating the KPMG 1502-28 model and Cash Tax Model.	1.3	\$ 1,122	\$ 1,458.60

EXHIBIT C2

Wellpath Holdings, Inc.

Case No. 24-90533

Debt Restructuring Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
David Helenbrook	01/21/25	(1.3) Call with D. Helenbrook, A. Couper, B. McLarty, and T. Lowrey (KPMG) to discuss enterprise valuations of Recovery Solutions and Correctional Care businesses for purposes of updating the KPMG 1502-28 model and Cash Tax Model.	1.3	\$ 1,432	\$ 1,861.60
Ben McLarty	01/21/25	(1.3) Manager review, as of 1/21/2025, of the KPMG Cash Tax Model to reconcile differences between changes in valuation scenarios	1.3	\$ 1,122	\$ 1,458.60
Ashley Couper	01/21/25	(1.9) Senior Manager review, as of 1/21, of deemed satisfaction / reissuance analysis relating to professional corporations as prepared by T. Lowrey (KPMG).	1.9	\$ 1,233	\$ 2,342.70
Ashley Couper	01/21/25	(2.6) Updated, as of 1/21, tax attribute reduction model, including cash tax model for updated valuation estimates as discussed on call on 1/17/2025.	2.6	\$ 1,233	\$ 3,205.80
Thomas Lowrey	01/22/25	(0.4) Email communication with A. Couper and B. McLarty (KPMG) to share information related to Docket 1013 with respect to comparing the revised sale order to the original sale order	0.4	\$ 850	\$ 340.00
Ashley Couper	01/22/25	(1.0) Call with D. Helenbrook, A. Couper, B. McLarty, and T. Lowrey (KPMG) to discuss the tax consequences of a potential DSR in 2023 / to review updated outputs from the KPMG Cash Tax Model.	1.0	\$ 1,233	\$ 1,233.00
Thomas Lowrey	01/22/25	(1.0) Call with D. Helenbrook, A. Couper, B. McLarty, and T. Lowrey (KPMG) to discuss the tax consequences of a potential DSR in 2023 / to review updated outputs from the KPMG Cash Tax Model.	1.0	\$ 850	\$ 850.00
Ben McLarty	01/22/25	(1.0) Call with D. Helenbrook, A. Couper, B. McLarty, and T. Lowrey (KPMG) to discuss the tax consequences of a potential DSR in 2023 / to review updated outputs from the KPMG Cash Tax Model.	1.0	\$ 1,122	\$ 1,122.00
David Helenbrook	01/22/25	(1.0) Call with D. Helenbrook, A. Couper, B. McLarty, and T. Lowrey (KPMG) to discuss the tax consequences of a potential DSR in 2023 / to review updated outputs from the KPMG Cash Tax Model.	1.0	\$ 1,432	\$ 1,432.00
Ben McLarty	01/22/25	(1.4) Updated, as of 1/22/2025, the usage of Net Operating Losses in the KPMG Cash Tax Model, to change the functionality of the model.	1.4	\$ 1,122	\$ 1,570.80
Ashley Couper	01/22/25	(2.2) Updated, as of 1/22, the deemed satisfaction / reissuance to include information following discussion with KPMG team on same day. (0.3) Senior Manager review, as of 1/22, of update on stalking horse bid pursuant to sale of recovery solutions / associated tax impact.	2.5	\$ 1,233	\$ 3,082.50

EXHIBIT C2**Wellpath Holdings, Inc.****Case No. 24-90533**

Debt Restructuring Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Ashley Couper	01/23/25	(0.4) Meeting with D. Helenbrook and A. Couper (KPMG) to discuss deemed satisfaction and reissuance potential impacts, including next steps on modeling following call with B. Unell (KPMG) on same day (1/23/2025)	0.4	\$ 1,233	\$ 493.20
David Helenbrook	01/23/25	(0.4) Meeting with D. Helenbrook and A. Couper (KPMG) to discuss deemed satisfaction and reissuance potential impacts, including next steps on modeling following call with B. Unell (KPMG) on same day (1/23/2025)	0.4	\$ 1,432	\$ 572.80
David Helenbrook	01/23/25	(0.5) Call with D. Helenbrook, A. Couper, B. McLarty (KPMG) D. Hering (KPMG - WNT) to discuss the tax consequences of a potential DSR in 2023	0.5	\$ 1,432	\$ 716.00
Ashley Couper	01/23/25	(0.5) Call with D. Helenbrook, A. Couper, B. McLarty (KPMG) D. Hering (KPMG - WNT) to discuss the tax consequences of a potential DSR in 2023	0.5	\$ 1,233	\$ 616.50
Ben McLarty	01/23/25	(0.5) Call with D. Helenbrook, A. Couper, B. McLarty (KPMG) D. Hering (KPMG - WNT) to discuss the tax consequences of a potential DSR in 2023	0.5	\$ 1,122	\$ 561.00
David Hering	01/23/25	(0.5) Call with D. Helenbrook, A. Couper, B. McLarty (KPMG) D. Hering (KPMG - WNT) to discuss the tax consequences of a potential DSR in 2023	0.5	\$ 1,615	\$ 807.50
Bela Unell	01/23/25	(0.5) Call with D. Helenbrook, A. Couper, B. McLarty, and T. Lowrey (KPMG), B. Unell (KPMG – WNT) to discuss the enterprise values of both Wellpath business lines as it relates to a potential 2024 CODI event and a 2025 sale	0.5	\$ 1,615	\$ 807.50
David Helenbrook	01/23/25	(0.5) Call with D. Helenbrook, A. Couper, B. McLarty, and T. Lowrey (KPMG), B. Unell (KPMG – WNT) to discuss the enterprise values of both Wellpath business lines as it relates to a potential 2024 CODI event and a 2025 sale	0.5	\$ 1,432	\$ 716.00
Ben McLarty	01/23/25	(0.5) Call with D. Helenbrook, A. Couper, B. McLarty, and T. Lowrey (KPMG), B. Unell (KPMG – WNT) to discuss the enterprise values of both Wellpath business lines as it relates to a potential 2024 CODI event and a 2025 sale	0.5	\$ 1,122	\$ 561.00
Ashley Couper	01/23/25	(0.5) Call with D. Helenbrook, A. Couper, B. McLarty, and T. Lowrey (KPMG), B. Unell (KPMG – WNT) to discuss the enterprise values of both Wellpath business lines as it relates to a potential 2024 CODI event and a 2025 sale.	0.5	\$ 1,233	\$ 616.50
Thomas Lowrey	01/23/25	(0.5) Call with D. Helenbrook, A. Couper, B. McLarty, and T. Lowrey (KPMG), B. Unell (KPMG – WNT) to discuss the enterprise values of both Wellpath business lines as it relates to a potential 2024 CODI event and a 2025 sale.	0.5	\$ 850	\$ 425.00

EXHIBIT C2

Wellpath Holdings, Inc.

Case No. 24-90533

Debt Restructuring Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Ashley Couper	01/23/25	(0.8) Call with D. Helenbrook, A. Couper, B. McLarty (KPMG), D. Zucker (MWE), B. Morris, E. McGrady, C. Altieri, S. DeMezzo (Akin), B. Lukasik, S. Tussey, and C. Shelton (Wellpath) to discuss structure deck for Recovery Solutions sale, updated value, status of KPMG Cash Tax model, and DIP rollup matter.	0.8	\$ 1,233	\$ 986.40
Ben McLarty	01/23/25	(0.8) Call with D. Helenbrook, A. Couper, B. McLarty (KPMG), D. Zucker (MWE), B. Morris, E. McGrady, C. Altieri, S. DeMezzo (Akin), B. Lukasik, S. Tussey, and C. Shelton (Wellpath) to discuss structure deck for Recovery Solutions sale, updated value, status of KPMG Cash Tax model, and DIP rollup matter.	0.8	\$ 1,122	\$ 897.60
David Helenbrook	01/23/25	(0.8) Call with D. Helenbrook, A. Couper, B. McLarty (KPMG), D. Zucker (MWE), B. Morris, E. McGrady, C. Altieri, S. DeMezzo (Akin), B. Lukasik, S. Tussey, and C. Shelton (Wellpath) to discuss structure deck for Recovery Solutions sale, updated value, status of KPMG Cash Tax model, and DIP rollup matter.	0.8	\$ 1,432	\$ 1,145.60
Ben McLarty	01/23/25	(1.0) Updated, as of 1/23/2025, the usage of Net Operating Losses in the KPMG Cash Tax Model, in order to change the functionality of the model	1.0	\$ 1,122	\$ 1,122.00
Ashley Couper	01/23/25	(1.7) Senior Manager review, as of 1/23, of model updates following call with B. Unell (KPMG WNT) on same day. (0.9) Updated, as of 1/23, the deemed satisfaction / reissuance analysis based on discussion with D. Hering (KPMG) on same day.	2.6	\$ 1,233	\$ 3,205.80
Bela Unell	01/24/25	(0.3) Call with D. Helenbrook, A. Couper (KPMG M&A) and B. Unell (KPMG WNT) to discuss tax transaction structuring relating to stalking horse bid.	0.3	\$ 1,615	\$ 484.50
David Helenbrook	01/24/25	(0.3) Call with D. Helenbrook, A. Couper (KPMG M&A) and B. Unell (KPMG WNT) to discuss tax transaction structuring relating to stalking horse bid.	0.3	\$ 1,432	\$ 429.60
Ashley Couper	01/24/25	(0.3) Call with D. Helenbrook, A. Couper (KPMG M&A) and B. Unell (KPMG WNT) to discuss tax transaction structuring relating to stalking horse bid.	0.3	\$ 1,233	\$ 369.90
Ben McLarty	01/24/25	(0.3) Call with D. Helenbrook, A. Couper, B. McLarty (KPMG), B. Morris, and S. DeMezzo (Akin) to discuss potential options to update the structure steps related to the Recovery Solutions sale.	0.3	\$ 1,122	\$ 336.60
Ashley Couper	01/24/25	(0.3) Call with D. Helenbrook, A. Couper, B. McLarty (KPMG), B. Morris, and S. DeMezzo (Akin) to discuss potential options to update the structure steps related to the Recovery Solutions sale.	0.3	\$ 1,233	\$ 369.90

EXHIBIT C2

Wellpath Holdings, Inc.

Case No. 24-90533

Debt Restructuring Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
David Helenbrook	01/24/25	(0.3) Call with D. Helenbrook, A. Couper, B. McLarty (KPMG), B. Morris, and S. DeMezzo (Akin) to discuss potential options to update the structure steps related to the Recovery Solutions sale.	0.3	\$ 1,432	\$ 429.60
Ben McLarty	01/24/25	(0.3) Call with D. Helenbrook, A. Couper, B. McLarty (KPMG), D. Zucker (MWE), B. Morris, and S. DeMezzo (Akin) to discuss structure deck for Recovery Solutions sale.	0.3	\$ 1,122	\$ 336.60
David Helenbrook	01/24/25	(0.3) Call with D. Helenbrook, A. Couper, B. McLarty (KPMG), D. Zucker (MWE), B. Morris, and S. DeMezzo (Akin) to discuss structure deck for Recovery Solutions sale.	0.3	\$ 1,432	\$ 429.60
Ashley Couper	01/24/25	(0.3) Call with D. Helenbrook, A. Couper, B. McLarty (KPMG), D. Zucker (MWE), B. Morris, and S. DeMezzo (Akin) to discuss structure deck for Recovery Solutions sale.	0.3	\$ 1,233	\$ 369.90
Ashley Couper	01/24/25	(0.9) Call with D. Helenbrook, A. Couper, B. McLarty, and T. Lowrey (KPMG), B. Unell (KPMG – WNT) to discuss the US federal income tax treatment of the proposed transaction steps for the sale of the recovery solutions business.	0.9	\$ 1,233	\$ 1,109.70
David Helenbrook	01/24/25	(0.9) Call with D. Helenbrook, A. Couper, B. McLarty, and T. Lowrey (KPMG), B. Unell (KPMG – WNT) to discuss the US federal income tax treatment of the proposed transaction steps for the sale of the recovery solutions business.	0.9	\$ 1,432	\$ 1,288.80
Bela Unell	01/24/25	(0.9) Call with D. Helenbrook, A. Couper, B. McLarty, and T. Lowrey (KPMG), B. Unell (KPMG – WNT) to discuss the US federal income tax treatment of the proposed transaction steps for the sale of the recovery solutions business.	0.9	\$ 1,615	\$ 1,453.50
Ben McLarty	01/24/25	(0.9) Call with D. Helenbrook, A. Couper, B. McLarty, and T. Lowrey (KPMG), B. Unell (KPMG – WNT) to discuss the US federal income tax treatment of the proposed transaction steps for the sale of the recovery solutions business.	0.9	\$ 1,122	\$ 1,009.80
Thomas Lowrey	01/24/25	(0.9) Call with D. Helenbrook, A. Couper, B. McLarty, and T. Lowrey (KPMG), B. Unell (KPMG – WNT) to discuss the US federal income tax treatment of the proposed transaction steps for the sale of the recovery solutions business.	0.9	\$ 850	\$ 765.00
Alex Shaff	01/24/25	(1.3) Prepared, as of 1/24, updates to net operating losses workpaper, including KPMG 1502 model, in order to populate models with updated 2023 tax return numbers	1.3	\$ 519	\$ 674.70

EXHIBIT C2**Wellpath Holdings, Inc.****Case No. 24-90533**

Debt Restructuring Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Ashley Couper	01/24/25	(1.0) Senior Manager review, as of 1/24, of the structuring deck provided by Akin relating to sale of recovery solutions to identify US federal income tax consequences. (1.6) Senior Manager review, as of 1/24, of the stock basis analysis related to tax years 2021 through 2023, concurrently providing comments to A. Shaff (KPMG).	2.6	\$ 1,233	\$ 3,205.80
Thomas Lowrey	01/27/25	(0.3) Reviewed, as of 1/27, the amended Plan Term Sheet for important provisions for purposes of updating KPMG model for Wellpath.	0.3	\$ 850	\$ 255.00
Alex Shaff	01/27/25	(0.4) Call on 1/27 with A. Couper, B. McLarty, T. Lowrey, and A. Shaff (KPMG) to discuss KPMG net operating loss workpaper as it relates to the deemed satisfaction and reissuance rules.	0.4	\$ 519	\$ 207.60
Ashley Couper	01/27/25	(0.4) Call on 1/27 with A. Couper, B. McLarty, T. Lowrey, and A. Shaff (KPMG) to discuss KPMG net operating loss workpaper as it relates to the deemed satisfaction and reissuance rules.	0.4	\$ 1,233	\$ 493.20
Thomas Lowrey	01/27/25	(0.4) Call on 1/27 with A. Couper, B. McLarty, T. Lowrey, and A. Shaff (KPMG) to discuss KPMG net operating loss workpaper as it relates to the deemed satisfaction and reissuance rules.	0.4	\$ 850	\$ 340.00
Ben McLarty	01/27/25	(0.4) Call on 1/27 with A. Couper, B. McLarty, T. Lowrey, and A. Shaff (KPMG) to discuss KPMG net operating loss workpaper as it relates to the deemed satisfaction and reissuance rules.	0.4	\$ 1,122	\$ 448.80
Yilin Yu	01/27/25	(0.4) Call with R. Elkounovitch (KPMG - Economic Valuation Services), Y. Yu (KPMG - Economic Valuation Services), D. Helenbrook, A. Couper (KPMG) to discuss valuation of first lien debt for Wellpath	0.4	\$ 1,037	\$ 414.80
Ron Elkounovitch	01/27/25	(0.4) Call with R. Elkounovitch (KPMG - Economic Valuation Services), Y. Yu (KPMG - Economic Valuation Services), D. Helenbrook, A. Couper (KPMG) to discuss valuation of first lien debt for Wellpath	0.4	\$ 1,385	\$ 554.00
David Helenbrook	01/27/25	(0.4) Call with R. Elkounovitch (KPMG - Economic Valuation Services), Y. Yu (KPMG - Economic Valuation Services), D. Helenbrook, A. Couper (KPMG) to discuss valuation of first lien debt for Wellpath	0.4	\$ 1,432	\$ 572.80
Ashley Couper	01/27/25	(0.4) Call with R. Elkounovitch (KPMG - Economic Valuation Services), Y. Yu (KPMG - Economic Valuation Services), D. Helenbrook, A. Couper (KPMG) to discuss valuation of first lien debt for Wellpath	0.4	\$ 1,233	\$ 493.20
David Helenbrook	01/27/25	(0.5) Call with D. Helenbrook, B. Unell, A. Couper (KPMG) to discuss transaction steps associated with the stalking horse bid of the recovery solutions business.	0.5	\$ 1,432	\$ 716.00

EXHIBIT C2

Wellpath Holdings, Inc.

Case No. 24-90533

Debt Restructuring Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Ashley Couper	01/27/25	(0.5) Call with D. Helenbrook, B. Unell, A. Couper (KPMG) to discuss transaction steps associated with the stalking horse bid of the recovery solutions business.	0.5	\$ 1,233	\$ 616.50
Bela Unell	01/27/25	(0.5) Call with D. Helenbrook, B. Unell, A. Couper (KPMG) to discuss transaction steps associated with the stalking horse bid of the recovery solutions business.	0.5	\$ 1,615	\$ 807.50
Ashley Couper	01/27/25	(0.7) Call with D. Helenbrook, V. Laddha, A. Couper (KPMG), B. Lukasik and C. Shelton (Wellpath) to discuss state and local tax considerations with restructuring transactions for Wellpath	0.7	\$ 1,233	\$ 863.10
David Helenbrook	01/27/25	(0.7) Call with D. Helenbrook, V. Laddha, A. Couper (KPMG), B. Lukasik and C. Shelton (Wellpath) to discuss state and local tax considerations with restructuring transactions for Wellpath	0.7	\$ 1,432	\$ 1,002.40
Varoon Laddha	01/27/25	(0.7) Call with D. Helenbrook, V. Laddha, A. Couper (KPMG), B. Lukasik and C. Shelton (Wellpath) to discuss state and local tax considerations with restructuring transactions for Wellpath	0.7	\$ 1,275	\$ 892.50
Ben McLarty	01/27/25	(0.9) Call with A. Couper and B. McLarty (KPMG) to discuss EBITDA projections provided by B. Lukasik (Wellpath).	0.9	\$ 1,122	\$ 1,009.80
Ashley Couper	01/27/25	(0.9) Call with A. Couper and B. McLarty (KPMG) to discuss EBITDA projections provided by B. Lukasik (Wellpath).	0.9	\$ 1,233	\$ 1,109.70
Ben McLarty	01/27/25	(0.9) Performed Manager review, as of 1/27, of the KPMG stock basis software deliverable, with focus on accuracy.	0.9	\$ 1,122	\$ 1,009.80
Alex Shaff	01/27/25	(2.2) Updated, as of 1/27, the net operating loss workpaper as it relates to the deemed satisfaction / reissuance rules, in order to prepare KPMG 1502-21 allocation for Wellpath	2.2	\$ 519	\$ 1,141.80
Ron Elkounovitch	01/28/25	0.5 Call with Y. Yu (KPMG - Economic Valuation Services) to discuss valuation of first lien debt for Wellpath	0.5	\$ 1,385	\$ 692.50
Yilin Yu	01/28/25	0.5 Call with R. Elkounovitch (KPMG - Economic Valuation Services) to discuss valuation of first lien debt for Wellpath	0.5	\$ 1,037	\$ 518.50
David Helenbrook	01/28/25	(0.6) Partner review, as of 1/28, of the cash tax projections prepared by Wellpath in order to discuss the same with Wellpath team.	0.6	\$ 1,432	\$ 859.20
Alex Shaff	01/28/25	(1.2) Continued (as of 1/28/2025) preparing updates to the net operating loss workpaper as it relates to the deemed satisfaction/ reissuance rules, in order to prepare KPMG 1502-21 allocation for Wellpath	1.2	\$ 519	\$ 622.80

EXHIBIT C2

Wellpath Holdings, Inc.

Case No. 24-90533

Debt Restructuring Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Alex Shaff	01/28/25	(1.7) Concurrent revisions, as of 1/28/24, to the 2024 interest paid amounts to KPMG 1502-28 model, KPMG Cash tax model, and KPMG tax basis balance sheet, based on updated information provided by Wellpath, for the purpose of preparing accurate model outputs for partner review.	1.7	\$ 519	\$ 882.30
Ashley Couper	01/29/25	0.4 Senior Manager review, as of 1/29, of plan documents shared by B. Morris (Akin) prior to call on same day.	0.4	\$ 1,233	\$ 493.20
Mark Hoffenberg	01/29/25	(0.6) Call with D. Helenbrook, M. Hoffenberg (Washington National Tax – Corporate), B. Unell (Washington National Tax – Corporate), A. Couper (KPMG), B. Lukasik (Wellpath), B. Morris, S. DeMezzo, C. Altieri, K. Doorley (Akin) to discuss debtor-in-possession financing and significant modification analysis.	0.6	\$ 1,615	\$ 969.00
Ashley Couper	01/29/25	(0.6) Call with D. Helenbrook, M. Hoffenberg (Washington National Tax – Corporate), B. Unell (Washington National Tax – Corporate), A. Couper (KPMG), B. Lukasik (Wellpath), B. Morris, S. DeMezzo, C. Altieri, K. Doorley (Akin) to discuss debtor-in-possession financing and significant modification analysis.	0.6	\$ 1,233	\$ 739.80
Bela Unell	01/29/25	(0.6) Call with D. Helenbrook, M. Hoffenberg (Washington National Tax – Corporate), B. Unell (Washington National Tax – Corporate), A. Couper (KPMG), B. Lukasik (Wellpath), B. Morris, S. DeMezzo, C. Altieri, K. Doorley (Akin) to discuss debtor-in-possession financing and significant modification analysis.	0.6	\$ 1,615	\$ 969.00
David Helenbrook	01/29/25	(0.6) Call with D. Helenbrook, M. Hoffenberg (Washington National Tax – Corporate), B. Unell (Washington National Tax – Corporate), A. Couper (KPMG), B. Lukasik (Wellpath), B. Morris, S. DeMezzo, C. Altieri, K. Doorley (Akin) to discuss debtor-in-possession financing and significant modification analysis.	0.6	\$ 1,432	\$ 859.20
David Helenbrook	01/29/25	(0.6) Partner level review, as of 1/29, of scenario models for Wellpath in preparation for call with creditors and Wellpath.	0.6	\$ 1,432	\$ 859.20
Alex Shaff	01/29/25	(1.1) Continued, as of 1/29, updating the net operating loss workpaper as it relates to the deemed satisfaction / reissuance rules, in order to prepare KPMG 1502-21 allocation for Wellpath; (0.3) Updated, as of 1/29, KPMG 1502-28 model, including KPMG cash tax model for updated interest / principal amounts on Wellpath's debt instruments.	1.4	\$ 519	\$ 726.60

EXHIBIT C2

Wellpath Holdings, Inc.

Case No. 24-90533

Debt Restructuring Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Alex Shaff	01/30/25	(0.4) Analyzed, as of 1/20, Docket 1183 as it relates to the sale of RS for the purpose of determining US federal income tax consequences as a result of the sale.	0.4	\$ 519	\$ 207.60
Total Debt Restructuring Services			<u>157.5</u>		<u>\$ 163,698.50</u>

EXHIBIT C3**Wellpath Holdings, Inc.****Case No. 24-90533**

Loaned Resource Tax Assistance Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Rachel Pruitt	01/03/25	(.8) Prepared, as of 1/3, tax return documentation for Entity G, specifically NY State Tax Return in the OneSource Income Tax software to satisfy the New York tax return filing requirement.	0.8	\$ 195	\$ 156.00
Rachel Pruitt	01/03/25	(.9) Prepared, as of 1/3, tax return documentation for Wellpath Holdings, Inc. as well as related affiliates, specifically NY Return state workpaper to determine the state taxable income needed for the NY Return.	0.9	\$ 195	\$ 175.50
Rachel Pruitt	01/03/25	(2.9) Prepared, as of 1/3 the Entity D Combo NY State Tax Return in the OneSource Income Tax software to satisfy the New York tax return filing requirement.	2.9	\$ 195	\$ 565.50
Rachel Pruitt	01/03/25	(3.4) Prepared, as of 1/3, tax return documentation for Wellpath Holdings, Inc., as well as related affiliates, specifically NY State Tax Return in the OneSource Income Tax software to satisfy the New York tax return filing requirement.	3.4	\$ 195	\$ 663.00
Rachel Pruitt	01/06/25	(.4) Updated, as of 1/6, the Entity G NY tax return, per information provided by J. Purkey (Wellpath).	0.4	\$ 195	\$ 78.00
Rachel Pruitt	01/06/25	(.5) Updated, as of 1/6, the Entity G NY tax return, per information provided by J. Purkey (Wellpath)	0.5	\$ 195	\$ 97.50
Baxter Wilder	01/09/25	(2.0) Meeting with B. Wilder, R. Hill (KPMG), B. Lukasik, B. Goodman, J. Purkey, C. Shelton, and B. Waguespack (Wellpath) to discuss year end planning/tax provision process for Wellpath, as of 1/9.	2.0	\$ 195	\$ 390.00
Rachel Pruitt	01/09/25	(2.0) Meeting with B. Wilder, R. Hill (KPMG), B. Lukasik, B. Goodman, J. Purkey, C. Shelton, and B. Waguespack (Wellpath) to discuss year end planning/tax provision process for Wellpath, as of 1/9.	2.0	\$ 195	\$ 390.00
Rachel Pruitt	01/10/25	(.2) Updated, as of 1/10, Entity D Combined NY state return with information provided by C. Shelton (Wellpath).	0.2	\$ 195	\$ 39.00
Rachel Pruitt	01/10/25	(.2) Updated, as of 1/10, the Entity G NY state return with information provided by C. Shelton (Wellpath).	0.2	\$ 195	\$ 39.00
Rachel Pruitt	01/10/25	(.3) Updated, as of 1/10, the Entity G NY state return with information provided by C. Shelton (Wellpath).	0.3	\$ 195	\$ 58.50
Rachel Pruitt	01/13/25	(.4) Updated, as of 1/13, the Entity G NY tax return, per information provided by C. Shelton (Wellpath).	0.4	\$ 195	\$ 78.00
Rachel Pruitt	01/13/25	(.7) Updated, as of 1/13, the Entity G NY tax return, per information provided by C. Shelton (Wellpath).	0.7	\$ 195	\$ 136.50
Rachel Pruitt	01/13/25	(2.4) Updated, as of 1/13, the NY tax return for Wellpath Holdings, Inc. as well as related affiliates, per information provided by C. Shelton (Wellpath).	2.4	\$ 195	\$ 468.00
Total Loaned Resource Tax Assistance Services			17.1		\$ 3,334.50

EXHIBIT C4

Wellpath Holdings, Inc.

Case No. 24-90533

Employment / Payroll Tax Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Peter Carney	01/02/25	(.7) Prepared, as of 1/2, data/information related to registration forms for Arkansas in order to set up state income tax withholding / state unemployment insurance accounts	0.7	\$ 348	\$ 243.60
Peter Carney	01/03/25	(0.9) Prepared, as of 1/3, data/information related to registration forms in order to set up state unemployment insurance accounts, with focus on AZ and KY	0.9	\$ 348	\$ 313.20
Peter Carney	01/03/25	(1.3) Prepared, as of 1/3, data/information related to registration forms in order to set up state income tax withholding accounts, with focus on AZ, KY, and LA.	1.3	\$ 348	\$ 452.40
Yu Qin	01/06/25	0.5 Analyzed, as of 1/6, Wellpath's provided state registration information request, with focus on Entity A, Entity B and Entity C, in order to ensure data sufficiency before starting to prepare the registration forms.	0.5	\$ 477	\$ 238.50
Holly Skoufos	01/08/25	0.5 Call with Y. Qin and H. Skoufos (KPMG) to discuss registrations forms to be prepared for 3 entities: Entity A, Entity B and Entity C	0.5	\$ 348	\$ 174.00
Yu Qin	01/08/25	0.5 Call with Y. Qin and H. Skoufos (KPMG) to discuss registrations forms to be prepared for 3 entities: Entity A, Entity B and Entity C	0.5	\$ 477	\$ 238.50
Peter Carney	01/09/25	1.0 Prepared, as of 1/9, data/information related to MI registrations in order to set up state income tax withholding / state unemployment insurance accounts	1.0	\$ 348	\$ 348.00
Holly Skoufos	01/09/25	1.1 Prepared, as of 1/9, first half of registration forms for Entity B in order to establish state accounts with focus on KY SIT, MD SIT, MI SIT, UT SIT to report withholding.	1.1	\$ 348	\$ 382.80
Holly Skoufos	01/09/25	2.2 Prepared, as of 1/9, first half of registration forms for Entity A in order to establish state accounts, with focus on MD SIT/SUI, MI SIT/ SUI, WI SIT, IN SIT/SUI, SC SIT to report withholding / unemployment insurance.	2.2	\$ 348	\$ 765.60
Yu Qin	01/09/25	2.3 Continued to analyze, as of 1/9, Wellpath's provided state registration forms, with focus on Entity B and Entity C in order to ensure data sufficiency before starting to prepare the registration form	2.3	\$ 477	\$ 1,097.10
Holly Skoufos	01/09/25	2.4 Prepared, as of 1/9. first half of registration forms for Entity C in order to establish state accounts, with focus on AL SIT/SUI, CT SUI, IL SIT, ME SIT/SUI, MI SIT/SUI, OH SIT, RI SIT/SUI to report withholding / unemployment insurance.	2.4	\$ 348	\$ 835.20

EXHIBIT C4**Wellpath Holdings, Inc.****Case No. 24-90533**

Employment / Payroll Tax Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Holly Skoufos	01/10/25	0.8 Prepared, as of 1/10, second half of registration forms for Entity B in order to establish state accounts with focus on KY SIT, MD SIT, MI SIT, UT SIT to report withholding.	0.8	\$ 348	\$ 278.40
Holly Skoufos	01/10/25	2.2 Prepared, as of 1/10, second half of registration forms for Entity AI in order to establish state accounts, with focus on MD SIT/SUI, MI SIT/ SUI, WI SIT, IN SIT/SUI, SC SIT to report withholding / unemployment insurance.	2.2	\$ 348	\$ 765.60
Holly Skoufos	01/10/25	2.3 Prepared, as of 1/10, second half of registration forms for Entity C in order to establish state accounts, with focus on AL SIT/SUI, CT SUI, IL SIT, ME SIT/SUI, MI SIT/SUI, OH SIT, RI SIT/SUI to report withholding / unemployment insurance.	2.3	\$ 348	\$ 800.40
Paul Glasser	01/15/25	(.5) Analyzed, as of 1/15, the status of Zenova registrations delivered to Wellpath, in order to respond to questions received from M. Martin (Wellpath)	0.5	\$ 648	\$ 324.00
Yu Qin	01/16/25	0.2 Email communication with P. Glasser (KPMG) to provide him the registration forms for Entity A, Entity B, and Entity C for review	0.2	\$ 477	\$ 95.40
Monica Wajzman	01/16/25	(0.5) Call with B. Bell (Florida Department of Revenue) regarding the July 10, 2024 reemployment tax rate adjustment request mailed by KPMG to the FL DOR, including current status of request, update to FL DOR contact for the request, and next steps for resubmission.	0.5	\$ 822	\$ 411.00
Monica Wajzman	01/16/25	(0.5) Prepared, as of 1/16, the cover letter, including resubmission of tax rate appeal to the Florida Department of Revenue.	0.5	\$ 822	\$ 411.00
Paul Glasser	01/16/25	(.7) Manager review, as of 1/16, of the state registrations for income tax accounts for Wellpath, in order to verify if they have been accurately prepared, based on data provided by Wellpath	0.7	\$ 648	\$ 453.60
Paul Glasser	01/17/25	(.3) Analyzed, as of 1/17, the missing information required to submit state registrations for Zenova Telehealth in order to request the data from Wellpath team	0.3	\$ 648	\$ 194.40
Manan Shah	01/17/25	0.5 Partner review, as of 1/17, of Florida unemployment tax penalty abatement request.	0.5	\$ 900	\$ 450.00

EXHIBIT C4**Wellpath Holdings, Inc.****Case No. 24-90533**

Employment / Payroll Tax Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Paul Glasser	01/17/25	(1.0) Continued Manager review, as of 1/17, of the state registrations for income tax accounts for Wellpath, in order to verify if they have been accurately prepared, based on data provided by Wellpath	1.0	\$ 648	\$ 648.00
Manan Shah	01/21/25	0.5 Manager review, as of 1/21, of information necessary to complete payroll tax registrations for Wellpath.	0.5	\$ 900	\$ 450.00
Paul Glasser	01/30/25	(1.5) Prepared, as of 1/30, information to be provided to M. Martin (KPMG) in order to respond to her questions regarding outstanding information for Zenova Telehealth registrations	1.5	\$ 648	\$ 972.00
Paul Glasser	01/31/25	(.5) Analyzed, as of 1/31, information on secretary of state websites related to Zenova Telehealth's follow-up questions for state registrations	0.5	\$ 648	\$ 324.00
Yu Qin	01/31/25	0.6 Senior Associate review, as of 1/31, of registration forms for Entity B, to ensure accuracy for state income tax (SIT) / unemployment insurance tax (SUI) purpose	0.6	\$ 477	\$ 286.20
Yu Qin	01/31/25	1.0 Senior Associate review, as of 1/31, of registration forms for Entity C, to ensure accuracy for state income tax (SIT) / unemployment insurance tax (SUI) purpose	1.0	\$ 477	\$ 477.00
Yu Qin	01/31/25	1.4 Senior Associate review, as of 1/31, of registration forms for Entity A, to ensure accuracy for state income tax (SIT) / unemployment insurance tax (SUI) purpose	1.4	\$ 477	\$ 667.80
Total Employment / Payroll Tax Services			28.4		\$ 13,097.70

EXHIBIT C5**Wellpath Holdings, Inc.****Case No. 24-90533**

Retention Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	01/24/25	0.1 Communication with A. Simunovic (KPMG) to advise regarding two new Wellpath ELs and to request the retention disclosure and bankruptcy timekeeping email be sent to new Wellpath team members.	0.1	\$ 438	\$ 43.80
Wendy Shaffer	01/24/25	0.1 Email communication with A. Spraggins and B. Smith (KPMG) regarding new services requested by Wellpath.	0.1	\$ 438	\$ 43.80
Total Retention Services			<u>0.2</u>		<u>\$ 87.60</u>

EXHIBIT C6**Wellpath Holdings, Inc.****Case No. 24-90533**

Fee Application Preparation Services
January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	01/02/25	0.9 Updated exhibit C1 of Wellpath 1st monthly fee application to include data received from KPMG professionals as of 1/2/25.	0.9	\$ 323	\$ 290.70
Ana Simunovic	01/02/25	2.8 Updated exhibit C2 of Wellpath 1st monthly fee application to include data received from KPMG professionals as of 1/2/25.	2.8	\$ 323	\$ 904.40
Wendy Shaffer	01/03/25	0.1 Performed Associate Director review of portion of exhibit C5 of Wellpath exhibits, concurrently update as needed.	0.1	\$ 438	\$ 43.80
Ana Simunovic	01/03/25	0.9 Updated exhibit C4 of Wellpath 1st monthly fee application to include data received from KPMG professionals as of 1/3/25.	0.9	\$ 323	\$ 290.70
Ana Simunovic	01/03/25	1.9 Updated exhibit C3 of Wellpath 1st monthly fee application to include data received from KPMG professionals as of 1/3/25.	1.9	\$ 323	\$ 613.70
Ana Simunovic	01/03/25	3.2 Updated exhibit C2 of Wellpath 1st monthly fee application to include data received from KPMG professionals as of 1/3/25.	3.2	\$ 323	\$ 1,033.60
Ana Simunovic	01/06/25	0.3 Updated exhibit C4 of Wellpath 1st fee application to include data received from KPMG professionals as of 1/6.	0.3	\$ 323	\$ 96.90
Ana Simunovic	01/06/25	0.4 Updated exhibit C3 of Wellpath 1st fee application to include data received from KPMG professionals as of 1/6.	0.4	\$ 323	\$ 129.20
Ana Simunovic	01/06/25	2.1 Updated exhibit C2 of Wellpath 1st fee application to include data received from KPMG professionals as of 1/6.	2.1	\$ 323	\$ 678.30
Wendy Shaffer	01/07/25	0.1 Performed Associate Director review of exhibit C1 of Wellpath 1st monthly fee application, concurrently drafted review comments.	0.1	\$ 438	\$ 43.80
Wendy Shaffer	01/07/25	0.2 Performed Associate Director review of exhibit C4 of Wellpath 1st monthly fee application, concurrently drafted review comments.	0.2	\$ 438	\$ 87.60
Ana Simunovic	01/07/25	0.3 Updated exhibit C3 of Wellpath 1st fee application to include data received from KPMG professionals as of 1/7.	0.3	\$ 323	\$ 96.90
Wendy Shaffer	01/07/25	0.4 Performed Associate Director review of exhibit C3 of Wellpath 1st monthly fee application, concurrently drafted review comments.	0.4	\$ 438	\$ 175.20
Ana Simunovic	01/07/25	0.5 Finalized exhibits in preparation to send to W. Shaffer (KPMG) for review.	0.5	\$ 323	\$ 161.50

EXHIBIT C6**Wellpath Holdings, Inc.****Case No. 24-90533**

Fee Application Preparation Services
January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	01/07/25	1.5 Performed Associate Director review of exhibit C2 of Wellpath 1st monthly fee application, concurrently drafted review comments.	1.5	\$ 438	\$ 657.00
Ana Simunovic	01/07/25	1.6 Updated exhibit C2 of Wellpath 1st fee application to include data received from KPMG professionals as of 1/7.	1.6	\$ 323	\$ 516.80
Wendy Shaffer	01/08/25	0.5 Continued, as of 1/8/25, to perform Associate Director review of Wellpath 1st monthly fee application exhibits and 0.1 drafted email communication to A. Simunovic (KPMG) related to same.	0.6	\$ 438	\$ 262.80
Ana Simunovic	01/08/25	0.6 Prepared, as of 1/8, cover sheet for Wellpath bankruptcy matter.	0.6	\$ 323	\$ 193.80
Ana Simunovic	01/09/25	0.3 Updated exhibit C4 of Wellpath 1st fee application to address comments received from W. Shaffer (KPMG) as of 1/9.	0.3	\$ 323	\$ 96.90
Ana Simunovic	01/09/25	0.4 Updated exhibit C3 of Wellpath 1st fee application to address comments received from W. Shaffer (KPMG) as of 1/9.	0.4	\$ 323	\$ 129.20
Ana Simunovic	01/09/25	0.7 Updated exhibit C5 of Wellpath 1st fee application to address comments received from W. Shaffer (KPMG) as of 1/9.	0.7	\$ 323	\$ 226.10
Wendy Shaffer	01/10/25	0.1 Performed Associate Director review/sign off of updated version of Wellpath 1st monthly fee application exhibits prior to being sent to team leads for review/approval.	0.1	\$ 438	\$ 43.80
Ana Simunovic	01/10/25	0.2 Updated exhibit C3 of Wellpath 1st fee application to include data received from KPMG professionals as of 1/10.	0.2	\$ 323	\$ 64.60
Ana Simunovic	01/10/25	0.2 Updated exhibit C4 of Wellpath 1st fee application to include data received from KPMG professionals as of 1/10.	0.2	\$ 323	\$ 64.60
Ana Simunovic	01/10/25	0.6 Finalized exhibits in preparation to send to team leads for their review, as of 1/10.	0.6	\$ 323	\$ 193.80
Ana Simunovic	01/10/25	0.6 Updated exhibit C6 of Wellpath 1st fee application to include data received from KPMG professionals as of 1/10.	0.6	\$ 323	\$ 193.80
Ana Simunovic	01/14/25	0.2 Email communication with KPMG team leads to provide final version of Wellpath 1st monthly fee application exhibits for their review/approval.	0.2	\$ 323	\$ 64.60
Ana Simunovic	01/14/25	0.4 Finalized exhibits, as of 1/14, in order to send to KPMG team leads for their review/approval	0.4	\$ 323	\$ 129.20

EXHIBIT C6**Wellpath Holdings, Inc.****Case No. 24-90533**

Fee Application Preparation Services
January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	01/14/25	0.4 Updated exhibit C2, per email communication received from KPMG leads to include their comments.	0.4	\$ 323	\$ 129.20
Ana Simunovic	01/14/25	0.6 Updated exhibit C6 of Wellpath 1st fee application to include data received from KPMG professionals as of 1/14.	0.6	\$ 323	\$ 193.80
Wendy Shaffer	01/15/25	0.1 Performed Associate Director review of updated Wellpath exhibits and provide approval related to same to A. Simunovic (KPMG).	0.1	\$ 438	\$ 43.80
Ana Simunovic	01/15/25	0.2 Email communication with D. Helenbrook (KPMG) to provide him Exhibits for the first fee statement for his review.	0.2	\$ 323	\$ 64.60
Ana Simunovic	01/16/25	0.1 Email communication with D. Helenbrook (KPMG) to provide him cover sheet for the first fee statement for Partner review.	0.1	\$ 323	\$ 32.30
Ana Simunovic	01/16/25	0.1 Email communication with D. Helenbrook (KPMG) to provide him final deliverable for the first fee statement for Wellpath for Partner review.	0.1	\$ 323	\$ 32.30
Ana Simunovic	01/16/25	0.3 Finalized (PDF) KPMG Wellpath 1st monthly fee application in preparation for filing and service.	0.3	\$ 323	\$ 96.90
Ana Simunovic	01/16/25	0.6 Updated, concurrently finalized cover sheet for Wellpath bankruptcy matter in order to send to W. Shaffer (KPMG) for review/approval.	0.6	\$ 323	\$ 193.80
Ana Simunovic	01/17/25	1.9 Began, as of 1/17, to compile exhibits for 2nd monthly fee application for Wellpath.	1.9	\$ 323	\$ 613.70
Ana Simunovic	01/21/25	1.8 Updated exhibit C2 of Wellpath 2nd monthly fee application to include data received from KPMG professionals as of 1/21/25.	1.8	\$ 323	\$ 581.40
Ana Simunovic	01/22/25	2.1 Updated exhibit C2 of Wellpath 2nd monthly fee application to include data received from KPMG professionals as of 1/22/25.	2.1	\$ 323	\$ 678.30
Ana Simunovic	01/23/25	1.5 Updated exhibit C2 of Wellpath 2nd monthly fee application to include data received from KPMG professionals as of 1/23/25.	1.5	\$ 323	\$ 484.50
Ana Simunovic	01/24/25	0.1 Drafted email to new KPMG team member, as of 1/24/25, to provide bankruptcy timekeeping requirements related to Wellpath bankruptcy matter.	0.1	\$ 323	\$ 32.30
Ana Simunovic	01/24/25	1.4 Updated exhibit C3 of Wellpath 2nd monthly fee application to include data received from KPMG professionals as of 1/24/25.	1.4	\$ 323	\$ 452.20

EXHIBIT C6

Wellpath Holdings, Inc.

Case No. 24-90533

Fee Application Preparation Services

January 1, 2025 through January 31, 2025

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	01/27/25	1.1 Updated exhibit C4 of Wellpath 2nd monthly fee application to include data received from KPMG professionals as of 1/27/25.	1.1	\$ 323	\$ 355.30
Total Fee Application Preparation Services			<u><u>34.4</u></u>		<u><u>\$ 11,467.70</u></u>

EXHIBIT D

Wellpath Holdings, Inc.

Case No. 24-90533

Summary of Out of Pocket Expenses
January 1, 2025 through January 31, 2025

Category	Amount
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Miscellaneous	\$ -
Total	\$ -

EXHIBIT D1

Wellpath Holdings, Inc.

Case No. 24-90533

Detail of Out of Pocket Expenses

January 1, 2025 through January 31, 2025

Name	Date	Description	Amount
		Air Fare Subtotal	<u>\$ -</u>
		Lodging Subtotal	<u>\$ -</u>
		Meals Subtotal	<u>\$ -</u>
		Total Ground Transportation	<u>\$ -</u>
		Miscellaneous Subtotal	<u>\$ -</u>
		Total Out of Pocket Expenses	<u>\$ -</u>