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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION**

In re:

INSPIRED HEALTHCARE CAPITAL
HOLDINGS, LLC., *et al.*,¹

Debtors.

Chapter 11

Case No. 26-90004 (MXM)

(Jointly Administered)

**DEBTORS' APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING
THE RETENTION AND EMPLOYMENT OF BDO USA P.C. AS TAX ACCOUNTANT
FOR THE DEBTORS AND DEBTORS IN POSSESSION EFFECTIVE AS OF
MARCH 5, 2026, AND MODIFYING CERTAIN TIMEKEEPING REQUIREMENTS**

IF YOU OBJECT TO THE RELIEF REQUESTED, YOU MUST RESPOND IN WRITING. UNLESS OTHERWISE DIRECTED BY THE COURT, YOU MUST FILE YOUR RESPONSE ELECTRONICALLY AT [HTTPS://ECF.TXNB.USCOURTS.GOV/](https://ecf.txnb.uscourts.gov/) NO MORE THAN TWENTY-FOUR (24) DAYS AFTER THE DATE THIS APPLICATION WAS FILED. IF YOU DO NOT HAVE ELECTRONIC FILING PRIVILEGES, YOU MUST FILE A WRITTEN OBJECTION THAT IS ACTUALLY RECEIVED BY THE CLERK AND FILED ON THE DOCKET NO MORE THAN TWENTY-FOUR (24) DAYS AFTER THE DATE THIS APPLICATION WAS FILED.

¹ The last four digits of Inspired Healthcare Capital Holdings, LLC's federal tax identification number are 6696. There are 161 Debtors in these chapter 11 cases, which are being jointly administered for procedural purposes only. A complete list of the Debtors and the last four digits of their federal tax identification numbers are not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at <https://dm.epiq11.com/InspiredHealthcare>. The Debtors' mailing address is 7033 East Greenway Parkway, Suite 250, Scottsdale, AZ 85254.

OTHERWISE, THE COURT MAY TREAT THE PLEADING AS UNOPPOSED AND GRANT THE RELIEF REQUESTED.

Inspired Healthcare Capital Holding, LLC, and certain of its affiliates (collectively, the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”) hereby file this application (this “Application”) for entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Proposed Order”), authorizing the employment and retention of BDO USA, P.C. (“BDO”), effective as of March 5, 2026, as tax accountant to the Debtors in accordance with the terms and conditions set forth in that certain “Terms and Conditions of the Master Services Agreement” dated March 5, 2026 by and among the Debtors and BDO (the “Terms and Conditions Letter”), a copy of which is attached hereto as **Exhibit B**, together with any future statements of work by and among the Debtors and BDO (the “SOWs” and, together with the Terms and Conditions Letter, the “Services Agreement”). In support of this Application, the Debtors respectfully submit the declaration of Kevin Wilkes, a principal of BDO (the “Wilkes Declaration”), attached hereto as **Exhibit C**. In further support of this Application, the Debtors respectfully state as follows:

JURISDICTION AND VENUE

1. The United States Northern District of Texas, Fort Worth Division (the “Court”) has jurisdiction to consider the Application pursuant to 28 U.S.C. §§ 157 and 1334 and the *Order of Reference of Bankruptcy Cases and Proceedings Nunc Pro Tunc* dated August 3, 1984, entered by the United States District Court for the Northern District of Texas. This matter is a core proceeding under 28 U.S.C. § 157(b).

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

3. The statutory bases for the relief requested herein are sections 327(a), 328(a) and 330 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014 of the Federal Rules

of Bankruptcy Procedure (the “Bankruptcy Rules”), and rule 2014-1 of the Local Bankruptcy Rules of the United States Bankruptcy Court for the Northern District of Texas (the “Local Rules”), and Section F of the *Procedures for Complex Cases in the Northern District of Texas*, effective February 6, 2023 (the “Complex Case Procedures”).

4. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2) and, pursuant to Bankruptcy Rule 7008, the Debtors consent to the entry of a final order by the Court in connection with this Application to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments consistent with Article III of the United States Constitution.

BACKGROUND

5. On February 2, 2026 (the “Petition Date”), each Debtor commenced a case by filing a petition for relief under chapter 11 of the Bankruptcy Code (collectively, the “Chapter 11 Cases”). The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On February 25, 2026, the Office of the United States Trustee for Region 6 (the “U.S. Trustee”) appointed an official committee of unsecured creditors in these Chapter 11 Cases.

7. Additional information regarding the Debtors and these Chapter 11 Cases, including the Debtors’ business operations, capital structure, financial condition, and the reasons for and objectives of these Chapter 11 Cases, is set forth in the *Declaration of M. Benjamin Jones in*

Support of Chapter 11 Petitions and First Day Pleadings [Docket No. 33] (the “First Day Declaration”).

RELIEF REQUESTED

8. By this Application, the Debtors seek the entry of an order, pursuant to sections 327(a), 328(a), and 330 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rules 2014-1 and 2016-1: (i) authorizing the Debtors to retain and employ BDO to perform the services set forth below in these Chapter 11 Cases, effective as of March 5, 2026 and in accordance with the Services Agreement; (ii) approving the terms of BDO’s employment and retention, including the fee and expense structure set forth herein; (iii) granting the relief requested in the Proposed Order; and (iv) granting all other and further relief as is just and proper.

RETENTION OF BDO

9. The Debtors have selected BDO as their tax accountant due to: (i) the firm’s experience in and knowledge of the Debtors’ operations that BDO has obtained by providing accounting services to the Debtors since approximately 2026 and (ii) BDO’s outstanding reputation as a provider of accounting services generally.

10. BDO is a leading full-service accounting, tax, and business advisory firm with offices, partners, and professional staff located throughout the United States. BDO is a United States firm of a global network of separate, independent member firms that operate in countries and offices throughout the world. BDO has considerable experience providing accounting, tax, auditing, and financial advisory services to businesses in chapter 11 and has been employed in numerous cases under the Bankruptcy Code, such as *In re Georgia ProtonCare Center Inc*, Case No. 26-50882 (JWC) (Bankr. N.D. Ga., Feb. 20, 2026) (authorizing the retention of BDO), *In re Civil LLC*, Case No. 25-20179 (DLB) (Bankr. S.D.W. Va. October 29, 2025) (same), *In re Claire’s*

Holdings, LLC, Case No. 25-11454 (BLS) (Bankr. D. Del. Sept. 18, 2025) (same), *In re CTN Holdings, Inc.*, Case No. 25-10603 (TMH) (Bankr. D. Del. May 29, 2025) (same), *In re Prospect Medical Holdings, Inc.*, Case No. 25-80002 (SGJ) (Bankr. N.D. Texas April 30, 2025) (same), *In re Wilson Creek Energy, LLC, et al.*, Case No. 25-70001 (JAD) (Bankr. W.D. Pa. Feb. 19, 2025) (same), *In re CCA Construction, Inc.*, Case No. 24-22548 (CMG) (Bankr. D.N.J. February 7, 2025) (same), *In re HiQ, Inc.*, Case No. 23-11361 (JTD) (Bankr. D. Del., December 9, 2024) (same); *In re Acorda Therapeutics, Inc.*, Case No. 24-22284 (DSJ) (Bankr. S.D.N.Y. May 29, 2024) (same), *In re Purdue Pharma, L.P.*, Case No. 19-23649 (SHL) (Bankr. S.D.N.Y. April 24, 2024) (same), *In re Inmet Mining, LLC*, Case No. 23-70113 (GRS) (Bankr. E.D. Ky. June 6, 2023) (same); and *In re 1 GC Collections*, Case No. 18-19121 (RAM) (Bankr. S.D. Fla. Feb. 25, 2022) (same).

11. The Debtors are familiar with the professional standing and reputation of BDO and have selected BDO as tax accountant to the Debtors because BDO can provide the Debtors with the necessary services on a timely basis. The Debtors believe BDO is well-qualified and able to provide services to the Debtors in these Chapter 11 Cases in an efficient and timely manner. Thus, the Debtors submit that the employment and retention of BDO as tax accountant is in the best interests of the Debtors and their estates.

SCOPE OF SERVICES

12. Subject to further order of the Court, and consistent with the Services Agreement, the Debtors request the employment and retention of BDO to perform the following tax compliance and tax consulting services (collectively, the “Services”) for the Debtors, including:

Tax Compliance

- Preparation of federal, state, and local income/franchise tax extension forms;
- Preparation of federal, state, and local extension forms;
- Preparation of federal and state quarterly estimates including filing and submission;
- Preparation of individual tax forms;

- Preparation of additional state and local tax filings as requested by the Debtors; and
- Calculate estimated tax payments.

Tax Consulting

- Calculate the amount of gain or loss related to the Debtors' potential or contemplated sales/divestitures of stock, assets, franchise agreements, etc.;
- Provide sell-side tax due diligence related to any contemplated transactions;
- Read and comment on transaction-related documents (i.e., purchase agreements, bills of sale, merger agreements, etc.);
- Determine the tax consequences of a contemplated debt / equity conversion or other restructurings;
- Determine amount of the Debtors' tax attributes;
- Determine amount of cancellation of indebtedness income ("CODI") and/or gain related to potential forgiveness of the Debtors' obligations;
- Includes scrutiny of debt location and characterization with assistance from legal advisors
- Determine tax basis in the assets held by the Debtors;
- Determine impact of settling intercompany/related party balances and, if applicable, optimize steps to settle such balances;
- State and local tax consulting,
- Consider structuring to optimize tax treatment of real estate transactions and restructuring(s), and
- Quantify real estate transfer taxes (if any) applicable to the sale transactions and identify opportunities to mitigate such transfer taxes; and
- other tax compliance and tax consulting services requested by the Debtors.

13. The Services are necessary to enable the Debtors to remain compliant with the various taxing authorities the Debtors are subject to and to maximize value for all of the Debtors' creditors. The Debtors believe that the Services would not duplicate the services that other professionals will be providing to the Debtors in connection with these Chapter 11 Cases. Specifically, BDO would carry out unique functions and use reasonable efforts to coordinate with the Debtors' other retained professionals to avoid the unnecessary duplication of services.

PROFESSIONAL COMPENSATION

14. BDO's standard hourly rates for each level of professional are set forth in the following schedule:

Resource	Hourly Rate
Principals/ Managing Director	\$750-\$1,150
Director	\$650-\$850
Manager	\$550-\$750
Seniors	\$375-\$625
Associates	\$175-\$375
Staff/Paraprofessionals	\$120-\$175

15. In addition to the rates described above, the Debtors and BDO have agreed that the Debtors shall reimburse BDO for actual expenses BDO incurs in connection with BDO's performance of the Services.

16. BDO has advised the Debtors that for tax accountant engagements such as those under the Services Agreement, it is not BDO's general practice to keep detailed time records similar to those customarily maintained by attorneys or restructuring professionals. Despite this general practice, BDO intends to include as an exhibit to its fee applications filed with the Court a description of the services provided as well as time detail regarding the hours, in half-hour (0.5) increments, spent by each professional to support the requested fees.

17. The Debtors believe that the compensation structure described above and set forth in the Services Agreement is consistent with the compensation generally charged by tax accountants similar to BDO for comparable engagements, both in and out of bankruptcy. Furthermore, the Debtors believe that the compensation structure is consistent with BDO's normal and customary billing practices for cases of comparable size and complexity requiring the level and scope of services to be provided in the Chapter 11 Cases.

PAYMENTS RECEIVED PRIOR TO THE PETITION DATE

18. As set forth above, BDO has provided services to the Debtors since 2026 and BDO received no payments within the 90 day period prior to the Petition Date.

INDEMNIFICATION PROVISIONS

19. As a material part of the consideration for which BDO has agreed to provide the Services described herein, the Debtors have agreed to the indemnification provisions in paragraph 3 of the terms and conditions annexed to the Terms and Conditions Letter (the “Indemnification Provisions”). The Indemnification Provisions provide that the Debtors will indemnify BDO for any claims, liabilities, damages, or expenses related to the Services or the Services Agreement that are brought by a third party and that the Debtors will release, indemnify, and hold BDO harmless from all claims related to the Services or the Services Agreement attributable to any misrepresentations made by the Debtors. The Debtors and BDO believe that the Indemnification Provisions, as modified by the Proposed Order, are customary and reasonable for accountant engagements, both in-court and out-of-court and, and reflect the qualifications and limitations on indemnification provisions that are customary in this district and other jurisdictions.

20. The Indemnification Provisions contained in the Terms and Conditions Letter were negotiated by the Debtors and BDO at arm’s length and in good faith. The Debtors respectfully submit that the indemnification, contribution, reimbursement, and other provisions contained in the Indemnification Provisions, viewed in conjunction with the other terms of BDO’s proposed retention, and as modified by the Proposed Order, are reasonable and in the best interests of the Debtors and their creditors given that the Debtors require BDO’s services to successfully prosecute the Chapter 11 Cases and remain compliant with taxing authorities.

21. Accordingly, as part of this Application, the Debtors request that the Court approve the Services Agreement.

BDO'S DISINTERESTEDNESS

22. To the best of the Debtors' knowledge, information, and belief, other than as set forth below and in the Wilkes Declaration, BDO: (a) has no connection with the Debtors, their creditors, other parties in interest, the attorneys or accountants of any of the foregoing, or the U.S. Trustee or any person employed by the U.S. Trustee; (b) does not hold any interest adverse to the Debtors; and (c) believes it is a "disinterested person" as defined by section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code. Accordingly, the Debtors believe that BDO is "disinterested" as such term is defined in section 101(14) of the Bankruptcy Code

23. In addition, as set forth in the Wilkes Declaration, if any new material facts or relationships are discovered or arise, BDO will provide the Court with a supplemental declaration.

BASIS FOR RELIEF

I. The Debtors Should Be Permitted to Retain and Employ BDO on the Terms in the Services Agreement, Pursuant to Sections 327(a), 328(a), and 330 of the Bankruptcy Code.

24. Section 327(a) of the Bankruptcy Code authorizes a debtor in possession to employ professionals that "do not hold or represent an interest adverse to the estate, and that are disinterested persons." 11 U.S.C. § 327(a). Such employment may be based on "any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, on fixed percentage fee basis, or on a contingent fee basis." 11 U.S.C. § 328(a). As discussed above, BDO satisfies the disinterestedness standard of section 327(a). The Debtors also submit that the retention of BDO under the terms described herein is appropriate under section 330 of the Bankruptcy Code.

25. With respect to the Services, BDO intends to apply for allowance of compensation for professional services rendered on an hourly basis and reimbursement of expenses incurred in connection with these Chapter 11 Cases, subject to the Court's approval and compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the guidelines established by the U.S. Trustee, and any other applicable procedures and orders of the Court. BDO's hourly rates and corresponding rate structure for the Chapter 11 Cases are the same as BDO charges generally for accounting services, whether in court or otherwise.

26. The Court's approval of the Debtors' retention of BDO in accordance with the terms and conditions of the Services Agreement is warranted. As discussed above and in the Wilkes Declaration, BDO satisfies the disinterestedness standard in section 327(a) of the Bankruptcy Code, and retention of BDO pursuant to sections 327, 328(a), and 330 of the Bankruptcy Code is appropriate in these circumstances. Additionally, BDO's professional staff has extensive experience and an excellent reputation for providing high-quality services. Further, the Debtors believe that BDO is well-qualified to provide the Services to the Debtors in a cost-effective, efficient, and timely manner.

27. The Debtors, therefore, submit that the terms and conditions of BDO's retention as described herein, including the proposed compensation terms, are reasonable and are aligned with the terms and conditions typical for engagements of this size and character. Given the complexity of the work that must be completed, it is reasonable for the Debtors to seek to employ and retain BDO to serve on the terms and conditions set forth herein.

II. Employment and Retention of BDO Should Be Effective as of March 5, 2026.

28. The Debtors believe that employment of BDO effective as of March 5, 2026, is warranted under the circumstances of these Chapter 11 Cases. BDO has provided, and will

continue to provide, valuable services to the Debtors. The employment and retention of BDO and its professionals is a sound exercise of the Debtors' business judgment. The Debtors believe that BDO will provide services that benefit the Debtors' estates and their creditors. In light of the foregoing, the Debtors believe that retention of BDO and its professionals, effective as of March 5, 2026, is appropriate and in the best interests of the Debtors, their estates, and their creditors.

NOTICE

29. The Debtors will provide notice of the Application to the Complex Service List (as defined in the Creditor Matrix Order [Docket No. 92.]) The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

NO PRIOR REQUEST

30. No previous request for the relief sought herein has been made to this or any other court.

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WHEREFORE, the Debtors respectfully request that the Court enter the Proposed Order, substantially in the form attached hereto as **Exhibit A**, authorizing the Debtors to employ and retain BDO as tax accountant for the Debtors effective as of March 5, 2026, for the purposes set forth above and under the terms set forth above, including the waiver of certain time keeping requirements, and grant such further relief as is just and proper.

Dated: April 3 , 2026

/s/ M. Benjamin Jones
M. Benjamin Jones
Chief Restructuring Officer
Inspired Healthcare Capital, LLC
Inspired Healthcare Holdings, LLC

Certificate of Service

I hereby certify that on this date a true and correct copy of the foregoing Application was served by the Court's CM/ECF system on all counsel of record registered in these Chapter 11 Cases through CM/ECF. The Debtors' claims and noticing agent will be filing a supplemental certificate of service on the docket to reflect any additional service of the foregoing Application.

Dated: April 3, 2026

Dallas, Texas

MCDERMOTT WILL & SCHULTE LLP

/s/ Marcus A. Helt

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Counsel for the Debtors and Debtors-in-Possession

EXHIBIT A

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION**

In re:

INSPIRED HEALTHCARE CAPITAL
HOLDINGS, LLC., *et al.*,¹

Debtors.

Chapter 11

Case No. 26-90004 (MXM)

(Jointly Administered)

**ORDER AUTHORIZING THE RETENTION
AND EMPLOYMENT OF BDO USA P.C. AS TAX ACCOUNTANT
FOR THE DEBTORS AND DEBTORS IN POSSESSION EFFECTIVE AS OF
MARCH 5, 2026, AND MODIFYING CERTAIN TIMEKEEPING REQUIREMENTS**

¹ The last four digits of Inspired Healthcare Capital Holdings, LLC's federal tax identification number are 6696. There are 161 Debtors in these chapter 11 cases, which are being jointly administered for procedural purposes only. A complete list of the Debtors and the last four digits of their federal tax identification numbers are not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at <https://dm.epiq11.com/InspiredHealthcare>. The Debtors' mailing address is 7033 East Greenway Parkway, Suite 250, Scottsdale, AZ 85254.

Upon the application (the "Application")² of the Debtors for entry of an order (this "Order") pursuant to sections 327(a), 328(a) and 330 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, Local Rules 2014-1 and 2016-1, and Section F of the Complex Case Procedures, authorizing the Debtors to employ and retain BDO USA, P.C. ("BDO") as tax accountant, on the terms set forth in the Services Agreement annexed to the Application; and upon the Wilkes Declaration annexed to the Application as Exhibit C; all as more fully set forth in the Application; and the United States District Court for the Northern District of Texas having jurisdiction to consider this Application under 28 U.S.C. § 1334, which was referred to this Court under 28 U.S.C. § 157 and the *Order of Reference of Bankruptcy Cases and Proceedings Nunc Pro Tunc dated August 3, 1984, entered by the United States District Court for the Northern District of Texas*; and that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that venue of this proceeding and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Application is in the best interests of the Debtors, their creditors, and other parties in interest; and this Court having found that the Debtors notice of the Application and opportunity for a hearing on the Application were appropriate and that no other notice need be provided; and this Court having reviewed the Application; and this Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is hereby

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Application.

ORDERED, ADJUDGED, AND DECREED that:

1. The Application is granted as set forth herein.
2. The Debtors are hereby authorized to retain BDO as tax accountant to the Debtors, effective as of March 5, 2026, on the terms set forth in the Services Agreement, as modified by this Order.
3. BDO shall file fee applications and be compensated in accordance with sections 330 and 331 of the Bankruptcy Code, applicable Bankruptcy Rules, the Local Rules, this Order and any other applicable orders of this Court; *provided, however*, that the requirements of the Bankruptcy Code, the Bankruptcy Rules, and Local Rules are hereby modified such that BDO shall not be required to keep contemporaneous time records of the services performed in one-tenth (0.1) hour increments and by project category, but instead BDO shall provide, as an exhibit to each fee application that BDO files in these Chapter 11 Cases: (a) a narrative describing in summary detail the services rendered; and (b) time records maintained contemporaneously in one-half (0.5) hour increments.
4. The indemnification provisions included in the Services Agreement are approved, subject to the following:
 - a. No individual entity ("Indemnified Agent") in the BDO Group (as that term is defined in the Services Agreement) shall be entitled to indemnification, contribution, or reimbursement pursuant to the Services Agreement for services, unless such services and the indemnification, contribution, or reimbursement are approved by the Court.
 - b. The Debtors shall have no obligation to indemnify any Indemnified Agent, or provide contribution or reimbursement to any Indemnified Agent, for any claim or expense to the extent it is either: (i) judicially determined (the determination having become final and no longer subject to appeal) to have arisen from any Indemnified Agent's gross negligence, willful misconduct or bad faith; (ii) for a contractual dispute in which the Debtors allege breach of BDO's contractual obligations, unless this Court determines that indemnification, contribution, or reimbursement would be permissible pursuant to applicable law; or (iii) settled prior to a judicial

determination as to the exclusions set forth in clauses (i) and (ii) above, but determined by this Court, after notice and a hearing pursuant to subparagraph (c) hereof to be a claim or expense for which the Indemnified Agent should not receive indemnity, contribution, or reimbursement under the terms of the Services Agreement, as modified by this Order.

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

5. The limitation of liability set forth in paragraph 3 of the Terms and Conditions Letter shall not be applicable with respect to any claim the Debtors have against BDO with respect to Services performed and provided pursuant to this Order for the Debtors from March 5, 2026 through the effective date of the Debtors' chapter 11 plan.

6. Any request for compensation under the terms of the Services Agreement shall be subject to the standard of review set forth in section 330 of the Bankruptcy Code by all interested parties.

7. Prior to any increases in BDO's rates, BDO shall provide ten (10) days notice of such increase to the Debtors and the U.S. Trustee. A supplemental affidavit shall explain the basis for the requested rate increases in accordance with section 330(a)(3)(F) of the Bankruptcy Code and state whether the Debtors have consented to the rate increase. The U.S. Trustee retains all rights to object to any rate increase on all grounds including, but not limited to, the reasonableness

standard provided for in section 330 of the Bankruptcy Code, and all rates and rate increases are subject to review by the Court.

8. BDO shall use its best efforts to avoid any duplication of services provided by any of the Debtors' other retained professionals in the Chapter 11 Cases.

9. Notwithstanding anything to the contrary in the Application, the Services Agreement, or any documents ancillary thereto, absent a change in controlling law, BDO shall not be compensated or reimbursed for, or in connection with, the defense of its fee applications.

10. Notwithstanding any provision in the Services Agreement, including paragraph 20, BDO shall have all such obligations imposed on BDO by applicable law.

11. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

12. To the extent there is inconsistency between the terms of the Services Agreement, the Application, and this Order, the terms of this Order shall govern.

13. Notice of the Application satisfies the requirements of Bankruptcy Rule 6004(a).

14. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Application.

15. This Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order. Notwithstanding anything in the Services Agreement to the contrary, this Court shall retain exclusive jurisdiction.

END OF ORDER

Prepared and presented by

/s/ Marcus A. Helt

Marcus A. Helt (TX 24052187)

Jack G. Haake (TX 24127704)

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EXHIBIT B

Terms and Conditions Letter



Tel: 202-644-5400
Fax: 202-644-5401
www.bdo.com

799 9th Street N.W., Suite 710
Washington, DC 20001

March 5, 2026

Benjamin Jones, Chief Restructuring Officer
Inspired Healthcare Capital Holdings, LLC
7033 E. Greenway Pkwy STE 250
Scottsdale, AZ 85254

Re: Agreement for Professional Services

Dear Mr. Jones:

Thank you for selecting BDO USA. We appreciate the opportunity to provide exceptional professional services to Inspired Healthcare Capital Holdings, LLC ("Client" or "you"). Your services will be provided by BDO USA and any of our affiliates or wholly owned subsidiaries (collectively "BDO" or "we") who execute a Statement of Work ("SOW") agreeing to be bound to the Terms and Conditions (as defined below).

The attached Terms and Conditions of this Master Services Agreement ("Terms and Conditions") sets forth the standard terms and conditions that will govern our provision of professional services to you. For each new engagement or additional service that BDO performs for you, BDO and Client shall agree upon a description of such services and engagement-specific terms in an SOW. This letter, along with the Terms and Conditions shall constitute the agreement for professional services ("Agreement") between BDO and Client. This Agreement shall be effective for a period of three (3) years beginning on the date of this letter (the "Effective Date"). Work not set forth in a specific SOW form will (i) be governed by this Agreement, (ii) be billed at our standard rates, or rates otherwise agreed to, and (iii) include charges for related expenses.

Please acknowledge your acceptance of the foregoing by signing and returning a copy of this Agreement to us.

If you have any questions, please contact Kevin Wilkes. We look forward to working with you.

Very truly yours,

BDO USA

A handwritten signature in black ink that reads "Kevin Wilkes". The signature is written in a cursive, flowing style.

By: _____
Name: Kevin Wilkes
Title: Tax Principal

The Data Privacy Policy for BDO USA and its subsidiaries is located at <https://www.bdo.com/legal-privacy/client-data-privacy-policy>. If you have questions about this Privacy Policy, please contact us at privacy@bdo.com.

BDO

Terms & Conditions of the Master Services Agreement

1. **General.** This Agreement will apply to all tax, advisory and third party attestation services BDO performs at Client's request and pursuant to the Client's directions (the "Services") even if such Services are not expressly covered by a SOW. To the extent there is any conflict or inconsistency between the Agreement and any SOW and, unless the parties specifically state in writing that they intend to modify a term of this Agreement, the terms of this Agreement shall prevail.

2. **Termination.** Each party shall have the right to terminate this Agreement and/or any SOW, as applicable, at any time by giving written notice to the other party not less than 30 business days before the proposed effective date of termination. If this Agreement expires or is terminated while one or more SOWs (or Services not covered by a SOW) remain outstanding, the terms of this Agreement shall continue to apply to the outstanding SOW(s) and any other outstanding Services. Termination of one or more SOWs will not automatically terminate this Agreement. In addition, BDO may terminate this Agreement and/or any SOW or outstanding Services immediately if BDO reasonably determines that it must do so to comply with applicable professional standards, applicable laws or regulations (e.g., a conflict of interest arises). Those provisions in this Agreement and any SOW hereunder that, by their very nature, are intended to survive termination shall survive after the termination of this Agreement or any SOW, including, but not limited to, the parties' obligations related to any of the following provisions: indemnification, limitations on liability, confidentiality, dispute resolution, payment and reimbursement obligations, limitations on use or reliance, and non-solicitation.

If this Agreement and/or any SOW is terminated (or any other Services not covered by a SOW are terminated), Client agrees to compensate BDO for the Services performed and expenses incurred through the effective date of termination. To the extent Client terminates any SOW that includes any licensing arrangements under which Client

receives from or through BDO a license to use, or obtain access to, External Computing Options (as defined below), Client agrees that it will be responsible for all fees and expenses associated with such licenses for External Computing Options through and including the date that is thirty days after the date BDO received Client's termination notice.

3. **Indemnification and Limitation of Liability.** As the Services are intended for Client and not third parties, Client agrees to release, indemnify and hold harmless BDO and its shareholders, employees, Affiliates, Contractors, Member Firms (each defined below) and agents (collectively, "BDO Group") from and against all claims, losses, liabilities, judgments, damages, costs and expenses (including attorneys' fees) of any kind relating to the Services or this Agreement, whether arising in contract, statute, tort (including without limitation, negligence) or otherwise (collectively, the "Claims") that are brought by a third party. Client further agrees to release, indemnify and hold harmless BDO Group from all Claims relating to the Services or this Agreement attributable to any misrepresentations made by Client. Except to the extent finally determined to have resulted from BDO Group's fraud or intentional misconduct, BDO Group's aggregate liability to Client for all direct or third-party Claims shall not exceed the amount of fees paid by Client to BDO during the 12 months preceding the date of the Claim pursuant to the applicable SOW or such other work performed outside a SOW, under which the Claim arose, whether arising in contract, statute, tort (including without limitation, BDO's negligence) or otherwise regardless of the theory of liability asserted. In no event shall BDO Group be liable for consequential, special, indirect, incidental, punitive, or exemplary losses or damages, loss of profits, or losses resulting from loss of data, business or goodwill arising from or relating to the Agreement, regardless of the theory of liability asserted or whether BDO has been advised of the possibility of such damages. Client shall bring any Claims related to the Services or otherwise related to this Agreement no later than one year after (i) the

completion of the Services set forth in SOW under which the Claims arose or (ii) if the applicable SOW or this Agreement was terminated prior to completion of the Services, the date the applicable SOW or this Agreement was terminated. In no event shall the preceding sentence extend any otherwise legally applicable period of limitations on such Claims.

4. Third-Parties and Use. All Services and deliverables hereunder shall be solely for Client's use and benefit pursuant to our client relationship. This Agreement does not create privity between BDO and any person or party other than Client and is not intended for the express or implied benefit of any third party. BDO shall not have any contractual or other responsibility, liability or duty of care to third parties and third parties do not acquire any rights in or remedies in connection with this Agreement, the Services or deliverables. No third party is entitled to rely, in any manner or for any purpose, on the Services or deliverables of BDO hereunder.

5. BDO Responsibilities. BDO's Services will not constitute an audit, review, compilation, examination or other form of attest engagement. BDO shall have no responsibility to address any legal matters or questions of law. After completion of the Services, BDO will have no responsibility to update its advice, recommendations or work product for changes or modifications to the law and regulations or for subsequent events or transactions, unless Client separately engages BDO in writing to do so.

6. Client Responsibilities. For BDO to remain independent, professional standards require BDO to maintain certain respective roles and relationships with Client regarding the Services. Client understands and agrees that BDO will not perform management functions or make management decisions on behalf of Client. However, BDO will provide advice and recommendations to assist management of Client in performing its functions and fulfilling its responsibilities. In connection with BDO's provision of Services, Client agrees that Client shall perform the following functions: (a) make all management

decisions and perform all management functions with respect to the Services performed by BDO; (b) assign an individual who possesses suitable skill, knowledge and experience to oversee such Services and to evaluate the adequacy and results of such Services; and (c) accept responsibility for the results of such Services.

Because professional and certain regulatory standards require us to be independent, in both fact and appearance, with respect to the Client in the performance of our Services, any discussions that you have with personnel of BDO regarding employment could pose a threat to our independence. Therefore, BDO requests that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence.

7. Client Materials. BDO shall be entitled to rely on and assume, without independent verification, that all documents, real and tangible property, intellectual property, representations, assumptions, information and data supplied by or on behalf of Client, its personnel, representatives, advisors and agents (the "Client Materials") are complete and accurate. Client represents and warrants that it has obtained all third party licenses, consents or other authorizations required for BDO Group to access, use, and process Client Materials and External Computing Options on Client's behalf ("Licensing Representation"). Upon BDO's request, Client will provide BDO with sufficient information evidencing the Licensing Representation (e.g., order number, customer support identifier). Client hereby releases BDO Group from all claims and liabilities resulting from (i) BDO's reliance on a Licensing Representation and (ii) the functionality of any Client-supplied External Computing Options used or accessed by BDO pursuant to a Licensing Representation. Client agrees that it will not transmit or make accessible to BDO in any manner personally identifiable information unless reasonably required for BDO's performance of the Services. BDO will not audit or otherwise verify the accuracy or completeness of the Client Materials, although we may need to ask you for clarification of some of the

information. Client shall be responsible for maintenance and retention of its records. Unless otherwise agreed to by the parties in writing, BDO shall not assume any responsibility for any financial reporting with respect to the Services.

8. Ownership of Working Papers. In connection with the performance of the Services, we will prepare deliverables as set forth in the SOW. We also will prepare documents and records that support our work and include items such as work programs and analyses that do not constitute deliverables or Client's records ("Working Papers"). The Working Papers prepared pursuant to this Agreement are the property of BDO. The Working Papers constitute confidential, proprietary, and trade secret information, and will be retained by BDO in accordance with our policies and procedures and all applicable laws.

9. Consent for Use and Disclosure. If BDO is engaged in the preparation of tax returns, Internal Revenue Code Sections 6713 and 7216 require BDO to obtain your consent before using or disclosing information that you furnish to us in connection with the preparation of your return(s).

You hereby consent to BDO's use of Client's information for the purpose of providing you with materials and information, including newsletters or other business-related items of interest, news about BDO, and invitations to BDO-sponsored events.

You also consent to BDO's use or disclosure, as appropriate, of Client's information to entities owned in whole or in part by BDO ("Affiliates"), members of the BDO Alliance USA (a nationwide association of independently-owned local and regional accounting, consulting and service firms, ("Alliance Firms"), independent member firms of the international BDO network ("Member Firms"), and other independent contractors or subcontractors, including but not limited, to parties who render auxiliary services ("Contractors"), in each case inside or outside of the United States (Contractors together with Affiliates, Alliance Firms and

Member Firms, collectively, "Third-Party Service Providers") for the purpose of assisting BDO in preparing Client's tax returns and/or performing the Services or for administrative, regulatory or compliance purposes.

You consent to use or disclosure of Client's information to Third-Party Service Providers outside the United States and consent to the participation of Third-Party Service Providers to perform the Services and in making substantive determinations affecting the tax liability reported by Client. This consent applies to all information included in tax returns prepared pursuant to this Agreement and all tax return information relevant to the Services unless you request a more limited disclosure in writing sent to taxdisclosure@bdo.com. Unless limited or revoked in writing, the duration of this consent is the same as the term of this Agreement. BDO will not condition its Services on your consent except where BDO seeks to disclose Client's tax return information to a Third-Party Service Provider for purposes of performing services related to preparation of Client's tax return.

10. Fees and Expenses. The fees, expenses and any applicable taxes under this Agreement shall be set forth in the applicable SOW. If no SOW is in place, fees will be at our standard rates, or rates otherwise agreed to, and related costs and expenses will be charged to Client. BDO may charge additional fees if Client requests that BDO perform services in addition to the Services described in any SOW. The amount of our fees is based upon the expectation that certain information and assistance will be received by BDO in a timely manner from Client as set forth in this Agreement. If BDO believes an additional fee is required as the result of the failure of Client to meet any of these requests for information or for any other reason, BDO will inform you in a timely manner.

Unless otherwise agreed to in a SOW, our standard practice is to render our invoices on a monthly basis. Payment of our invoices is due upon receipt. Invoices that are unpaid 30 days past the invoice date are deemed

delinquent and we reserve the right to charge interest on the past due amount at the lesser of 1.0% per month or the maximum amount permitted by law. If an account has fees that are not paid in a timely manner, we then reserve the right to suspend our Services, terminate the licensing arrangements under which you receive a license to use, or suspend your access to, External Computing Options provided through BDO, withhold delivery of any deliverables, or withdraw from this engagement entirely. If any collection action is required, you agree to reimburse us for all our costs of collection, including without limitation, attorneys' fees.

11. Assignment and Sole Recourse. In performing the Services hereunder, BDO may assign its rights to perform a portion of the Services to, and may engage, the services of Third-Party Service Providers. If BDO engages a Third-Party Service Provider in connection with the Services, BDO will remain primarily responsible for the Services, unless Client and BDO agree otherwise in writing, and BDO will ensure that the work of the Third-Party Service Provider is performed in accordance with this Agreement. BDO requires Third-Party Service Providers to agree to maintain the confidentiality of Client's information concerning any confidential Client information that BDO provides to Third-Party Service Providers. To the extent you have any Claims against a Member Firm that is a Third Party Service Provider in any way arising from, relating to or in connection with the Services or this Agreement, you agree that you shall bring such Claim(s) against BDO instead of such Member Firm, except to the extent finally judicially determined to have resulted from the fraud or intentional misconduct of such Member Firm. A Member Firm may enforce any limitations or exclusions of liability available to BDO under this Agreement.

Without our prior written consent, Client may not assign this Agreement, or any rights, obligations, Claims or proceeds from Claims except to a party that acquires substantially all of your assets and operations.

12. Dispute Resolution. Any dispute or claim between you and BDO arising out of or relating to the Agreement or the services or fees of BDO, including, without limitation, claims for breach of contract, professional negligence, breach of fiduciary duty, misrepresentation, fraud or claims based in whole or in part on any other common-law, statutory, regulatory, legal or equitable theory, and disputes regarding all fees, including attorneys' fees of any type, and/or costs charged under this Agreement ("Arbitration Claims") (except to the extent provided below) shall be submitted to binding arbitration administered by the American Arbitration Association ("AAA"), in accordance with its Commercial Arbitration Rules, as amended by this paragraph. Arbitration Claims shall be brought in a party's individual capacity, and not as a plaintiff or class member in any purported class or representative proceeding. Arbitration Claims shall be heard by a panel of three (3) arbitrators, to be chosen as follows: within thirty (30) days after the commencement of arbitration, each party shall select one person to act as arbitrator; thereafter, the two individually selected arbitrators shall select a third arbitrator, who shall have at least twenty (20) years of experience as a practicing lawyer or judge and who shall serve as Chair of the arbitration panel, within thirty (30) days of their appointment. If an arbitrator is unable to serve or continue to serve as an arbitrator, a replacement arbitrator shall be selected by the party that appointed that arbitrator; if the chair is unable to serve or continue to serve, the remaining arbitrators shall select a replacement. The arbitration panel shall have the power to rule upon its own jurisdiction and authority, including any objection to the initial or continuing existence, validity, effectiveness or scope of this arbitration agreement. The arbitration panel may not consolidate more than one person's claims and may not otherwise preside over any form of a representative or class proceeding. The parties may take depositions, in number and duration, consistent with the Federal Rules of Civil Procedure, without satisfying the requirements of the Rule L-3(f). The parties

may serve, and the arbitrators shall rule on, objections to discovery requests consistent with practice under the Federal Rules of Civil Procedure. The arbitration panel shall have no authority to award non-monetary or equitable relief, but nothing herein shall be construed as a prohibition against a party from pursuing non-monetary or equitable relief in a federal or state court. The arbitrators shall be empowered to hear dispositive motions, including without limitation motions to dismiss and for summary judgment. The place of arbitration shall be the city in which the BDO office providing the majority of the Services involved is located, unless the parties agree in writing to a different location. Regardless of where the arbitration proceeding actually takes place, all aspects of the arbitration and the Agreement shall be governed by the provisions of the laws of the State of New York except if there is no applicable state law providing for such arbitration, then the Federal Arbitration Act shall apply, and the procedural and substantive law of such state shall be applied without reference to conflict of law rules. The parties shall bear their own legal fees and costs for all Arbitration Claims. The award of the arbitrators shall be accompanied by a reasoned opinion, and judgment on the award rendered by the arbitration panel may be entered in any court having jurisdiction thereof. The arbitrators shall not have authority to grant an award that is not supported by substantial evidence or that is based on an error of law, and such absence of substantial evidence or such error of law may be reviewed on appeal on a motion to modify or to vacate an award, with legal conclusions reviewed de novo and factual findings reviewed for clear error, and without otherwise affording deference to the arbitrator's conclusions and findings. Except as may be required by law or to enforce an award, neither a party nor an arbitrator may disclose the existence, content, or results of any arbitration hereunder without the prior written consent of the parties to the Agreement.

The parties to the Agreement acknowledge that by agreeing to this arbitration

provision, they are giving up the right to litigate claims against each other, and important rights that would be available in litigation, including the right to trial by judge or jury, to extensive discovery and to appeal an adverse decision. The parties acknowledge that they have read and understand this arbitration provision, and that they voluntarily agree to binding arbitration.

13. Conflicts of Interest. BDO is not aware of any conflicts of interest with respect to any of the names Client has provided. BDO is not responsible for continuously monitoring other potential conflicts that could arise during the course of the engagement, although we will inform Client promptly should any come to our attention. We reserve the right to resign from this engagement at any time if conflicts of interest arise or become known to us. Additionally, our engagement by Client will in no way preclude us from being engaged by any other party in the future. Notwithstanding anything contained in confidentiality provisions set forth herein, BDO shall be permitted to disclose that it is engaged to provide the Services to Client under this Agreement if BDO in its reasonable professional judgment determines that such disclosure is required in connection with BDO's provision of services on behalf of other clients of BDO, including, without limitation, professional services engagements under which BDO personnel act as professionals in legal proceedings that require disclosures, arbitrators in post-acquisition disputes or act as expert witnesses.

14. Power and Authority. Each of the parties hereto has all requisite power and authority to execute and deliver this Agreement and to carry out and perform its respective obligations hereunder. This Agreement constitutes the legal, valid and binding obligations of each party, enforceable against such party in accordance with its terms.

15. Subpoenas. If BDO, or its current or former personnel are requested to, or Client requests, BDO to object to or respond to, or

BDO receives and responds to, a validly issued third party subpoena, court order, government regulatory inquiry or investigation, or other similar request for, or legal process for the production of, documents and/or testimony relative to information we obtained and/or prepared during the course of this or any prior engagements with Client, you agree to compensate us for all time BDO expends in connection with such response, at our standard rates, and to reimburse BDO for all related out-of-pocket costs and expenses (including outside attorneys' fees) that we incur.

16. Email Communications. BDO disclaims and waives, and the Client releases BDO from all liability for the interception or unintentional disclosure of e-mail transmissions or for the unauthorized use or failed delivery of e-mails transmitted or received by BDO in connection with the performance of the Services.

17. External Computing Options. If, at the Client's request, any member of the BDO Group agrees to use certain external services, including but not limited to services for cloud storage, remote access, third party software and/or file sharing options (collectively "External Computing Options"), that are outside of BDO's standard security protocol, the Client acknowledges that such External Computing Options may be associated with heightened security and privacy risks. Accordingly, BDO Group disclaims, and the Client agrees to release BDO Group from, and indemnify BDO Group for, all liability arising out of or related to the use of such External Computing Options.

18. Electronic Transmissions. This Agreement may be transmitted in electronic format and shall not be denied legal effect solely because it was formed or transmitted, in whole or in part, by electronic record; however, this Agreement must then remain capable of being retained and accurately reproduced, from time to time, by electronic record by the parties to this Agreement and all other persons or entities required by law. An electronically transmitted signature to this

Agreement will be deemed an acceptable original for purposes of consummating this Agreement and binding the party providing such electronic signature.

19. Severability. If any portion of this Agreement is held to be void, invalid, or otherwise unenforceable in whole or in part, for any reason whatsoever, such portion of this Agreement shall be amended to the minimum extent required to make the provision enforceable and the remaining portions of this Agreement shall remain in full force and effect.

20. Independent Contractor. BDO is providing the Services to Client as an independent contractor bound by the terms hereof to perform the Services pursuant to the Client's instructions. BDO's obligations to Client are exclusively contractual in nature. This Agreement does not create any agency, employment, partnership, joint venture, trust, or other fiduciary relationship between the parties. Neither BDO nor Client shall have the right to bind the other to any third party or otherwise to act in any way as a representative or agent of the other except as otherwise agreed in writing between the parties.

21. Confidentiality. Each of the parties hereto shall treat and keep all the Confidential Information (defined below) as confidential, with at least the same degree of care as it accords to its own confidential information, but in no event less than a reasonable degree of care. Each party shall disclose the Confidential Information only to its employees, partners, contractors, agents or its legal or other advisors, provided that they have: (i) each been informed of the confidential, proprietary and secret nature of the Confidential Information, or are subject to a binding, preexisting obligation of confidentiality no less stringent than the requirements of this Agreement and (ii) a demonstrable need to review such Confidential Information. "Confidential Information" means all non-public information that is marked as "confidential" or "proprietary" or has commercial value in the party's business and is obtained by one

party (the “Receiving Party”) from the other party (the “Disclosing Party”). All terms of this Agreement are considered Confidential Information. Notwithstanding the foregoing, Confidential Information shall not include any information that was or is: (a) known to the Receiving Party prior to disclosure by the Disclosing Party; (b) as of the time of its disclosure, or thereafter becomes, part of the public domain through a source other than the Receiving Party; (c) made known to the Receiving Party by a third person who is not subject to any confidentiality obligation known to Receiving Party and such third party does not impose any confidentiality obligation on the Receiving Party with respect to such information; (d) required to be disclosed pursuant to governmental authority, professional obligation, law, decree regulation, subpoena or court order; or (e) independently developed by the Receiving Party. If BDO is providing tax services for the Client, in no case shall the tax treatment or the tax structure of any transaction be treated as confidential as provided in Treas. Reg. sec. 1.6011-4(b)(3). If disclosure is required pursuant to subsection (d) above, the Receiving Party shall (other than in connection with routine supervisory examinations by regulatory authorities with jurisdiction and without breaching any legal or regulatory requirement), to the extent legally permissible, provide prior written notice thereof to allow the Disclosing Party to seek a protective order or other appropriate relief. Upon the written request of the Disclosing Party, the Receiving Party shall return or destroy all of the Confidential Information except for: (y) copies retained in work paper files retained to comply with a party’s professional or legal obligations; and (z) such Confidential Information retained in accordance with the Receiving Party’s normal data back-up procedures.

22. Restricted Federal Data. The parties agree that the services are not intended to involve the processing, storage, disclosure, or transmissions of Restricted Federal Data, defined as data or information subject to laws, regulations, or government-wide policies that require safeguarding or dissemination controls, including but not

limited to the Federal Acquisition Regulations (“FAR”), the Defense Federal Acquisition Regulation Supplement (“DFARS”), the International Traffic in Arms Regulation (“ITAR”), the Export Administration Regulations (“EAR”), and the Arms Export Control Act (“AECA”), and any other data or information that is restricted for dissemination or disclosure to foreign nationals. For clarity, and without limiting the foregoing, controlled unclassified information (“CUI”) shall be included in the definition of Restricted Federal Data. Because BDO relies on this information in order to fulfill its own compliance obligations, the Client shall not provide or otherwise make available Restricted Federal Data to BDO or its employees unless expressly agreed to in advance in writing by BDO. If the Client becomes aware that any known or suspected Restricted Federal Data will be or has been disclosed to BDO by the Client or otherwise in connection with the Services, the Client will (a) immediately notify BDO in writing to regulatedgovtdata@bdo.com and will cease any further transfer of such data unless and until BDO expressly agrees in writing, (b) identify which documents at which pages contain such information, (c) identify which export control regulations apply where applicable, and (d) identify the relevant export control classifications that apply to the information in question. The Client will fully cooperate with BDO in the investigation of and response to any known or suspected Restricted Federal Data that the Client has disclosed to BDO notwithstanding the foregoing. The Client further agrees that it will be responsible for all fees, costs, and expenses associated with processing, storage, disclosure, or transmissions of such Restricted Federal Data, including without limitation additional fees, costs and expenses related to compliance with obligations with respect to such Restricted Federal Data.

23. Intellectual Property. As between BDO and Client, Client is the exclusive owner of all rights in and to Client Material. As between BDO and Client, BDO owns its pre-existing materials (including software) and any works of authorship, intellectual property, materials, information, general

skills, best practices, general knowledge, know-how, processes, methodologies, tools, techniques or other intellectual property that BDO may have created or discovered prior to, independently of, or as a result of the Services (collectively, "BDO Intellectual Property"). For clarity, BDO shall retain the right to reuse the ideas, concepts, know-how, and techniques derived from the rendering of the Services so long as it does not require use or the disclosure of any of Client's Confidential Information (as defined above). Unless otherwise specifically stated in this Agreement, the reproduction, distribution or transfer, by any means or methods, whether direct or indirect, of any of BDO Intellectual Property or proprietary information by the Client is strictly prohibited.

24. Non-CPA Notice Requirement. BDO is owned by professionals who hold CPA licenses as well as by professionals who are not licensed CPAs. Depending on the nature of the Services being provided, from time to time non-CPA personnel may be involved in providing certain Services hereunder.

25. Entire Agreement. This Agreement sets forth the entire agreement between the parties with respect to the subject matter herein, superseding all prior agreements, negotiations, or understandings, whether oral or written, with respect to the subject matter herein. Client's purchase order or other pre-printed, click through or other terms, attachments or exhibits are for Client's administrative purposes only and will not add, modify, amend or have any effect on the terms of this Agreement or any Statement of Work hereunder and the terms of this Agreement shall supersede any such additional terms. This Agreement may not be changed, modified, or waived in whole or part except by an instrument in writing signed by both parties.

[Signature Page Follows]

By signing below, the authorized signatory represents that he/she has power and authority and has obtained all approvals, authorizations and consents necessary to enter into this Agreement on behalf of the Client set forth below for whom the authorized signatory is executing this Agreement. The authorized signatory represents that this Agreement constitutes the legal, valid and binding obligation of the Client set forth below for whom the authorized signatory is executing this Agreement and is enforceable against the Client in accordance with its terms and conditions.

Accepted and Agreed to by:

INSPIRED HEALTHCARE CAPITAL HOLDINGS, LLC

By: *M. Benjamin Jones*
M. Benjamin Jones (Mar 9, 2026 11:54:10 EDT)
Name: Benjamin Jones
Title: Authorized Signatory

(Please sign and return to us one copy; retain a copy for your files)

EXHIBIT C

Wilkes Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION**

In re:

INSPIRED HEALTHCARE CAPITAL
HOLDINGS, LLC., *et al.*,¹

Debtors.²

Chapter 11

Case No. 26-90004 (MXM)

(Jointly Administered)

**DECLARATION OF KEVIN WILKES IN SUPPORT OF
DEBTORS' APPLICATION FOR ENTRY OF ORDER AUTHORIZING
RETENTION AND EMPLOYMENT OF BDO USA P.C. AS TAX ACCOUNTANT
FOR THE DEBTORS AND DEBTORS IN POSSESSION EFFECTIVE AS OF
MARCH 5, 2026, AND MODIFYING CERTAIN TIMEKEEPING REQUIREMENTS**

Pursuant to Rule 2014(a) and 28 U.S.C. § 1746, I, Kevin Wilkes, hereby declare as follows:

I am a principal of BDO USA, P.C. ("BDO"). I provide this declaration (the "Declaration") on behalf of BDO in support of the Application of the Debtors in the above-captioned Chapter 11 Cases for an order authorizing the Debtors employment and retention of BDO, effective as of March 5, 2026, as tax accountant for the Debtors, in accordance with the Terms and Conditions Letter, together with any Servi by and among the Debtors and BDO . .

1. The Debtors have selected BDO as the Debtors' tax accountant due to (i) the firm's experience in and knowledge of the Debtors' operations that BDO has obtained by providing

¹ The last four digits of Inspired Healthcare Capital Holdings, LLC's federal tax identification number are 6696. There are 161 Debtors in these chapter 11 cases, which are being jointly administered for procedural purposes only. A complete list of the Debtors and the last four digits of their federal tax identification numbers are not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at <https://dm.epiq11.com/InspiredHealthcare>. The Debtors' mailing address is 7033 East Greenway Parkway, Suite 250, Scottsdale, AZ 85254.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application.

accounting services to the Debtors since approximately 2026 and (ii) BDO's outstanding reputation as a provider of accounting services generally.

2. BDO is a leading full-service accounting, tax, and business advisory firm with offices, principals, and professional staff located throughout the United States. BDO is a United States firm of a global network of separate, independent member firms that operate in countries and offices throughout the world.

3. BDO International Limited ("BDO International") is a company limited by guarantee, incorporated under the laws of England and Wales. The board of directors for BDO International is composed of the CEOs of the seven largest BDO International member firms across the Americas, EMEA, and Asia-Pacific region. BDO International does not provide client services. Rather, the international BDO network is a global network of separate, independent member firms (each an "Independent Member Firm") that operate in 150 countries and over 1,300 offices throughout the world (collectively, the "BDO Global Network"). BDO is the U.S. Independent Member Firm of BDO International and is a leading full-service accounting, tax, and business advisory firm that, together with its subsidiaries, has over 75 offices and more than 12,000 professionals in the United States.

4. The Independent Member Firms are separate and independent from BDO and do not constitute affiliates or subsidiaries of BDO, each other, or any entity holding itself out as a global parent. The Independent Member Firms are more aptly described as a network of independent organizations practicing under a common brand. The Independent Member Firms enter into a services agreement with Brussels Worldwide Services ("Brussels Worldwide"), a Belgian limited liability company. Brussels Worldwide coordinates the services provision within the global BDO network on the basis of central costs such as the global office for BDO International,

global webpage, etc. that are allocated amongst all BDO Independent Member Firms based upon the Independent Member Firms' revenues and volume of referred work.

5. Independent Member Firms are granted a distinct and exclusive territory in which they can operate under the BDO brand name that does not overlap with the territory of any other member firm. The Independent Member Firms are organized and operated in accordance with the laws and jurisdictions of the country or region in which each Independent Member Firm is located. To the best of my knowledge, partners and/or principals of each Independent Member Firm are either directly or indirectly the sole owners of their respective Independent Member Firms depending on the equity construction with respect to the holding companies for each of the Independent Member Firms. There is no overlap with respect to a partner's and/or principal's ownership in its respective Independent Member Firm and any other Independent Member Firm. The Independent Member Firms also do not share officers and directors. Neither profits nor losses are shared between or among the Independent Member Firms. The Independent member firms also do not share staff. To the extent a member firm wishes to use the employee of another member firm, the parties enter into an arm's-length employee lease agreement.

6. No Independent Member Firm or BDO Rise (as defined below) will be used to provide services in these Chapter 11 Cases.

7. BDO has considerable experience providing accounting, tax, auditing, and financial advisory services to businesses in chapter 11 and has been employed in numerous cases under the Bankruptcy Code, such as *In re Georgia ProtonCare Center Inc*, Case No. 26-50882 (JWC) (Bankr. N.D. Ga., Feb. 20, 2026) (authorizing the retention of BDO), *In re Civil LLC*, Case No. 25-20179 (DLB) (Bankr. S.D.W. Va. October 29, 2025) (same), *In re Claire's Holdings, LLC*, Case No. 25-11454 (BLS) (Bankr. D. Del. Sept. 18, 2025) (same), *In re CTN Holdings, Inc.*, Case

No. 25-10603 (TMH) (Bankr. D. Del. May 29, 2025) (same), *In re Prospect Medical Holdings, Inc.*, Case No. 25-80002 (SGJ) (Bankr. N.D. Texas April 30, 2025) (same), *In re Wilson Creek Energy, LLC, et al.*, Case No. 25-70001 (JAD) (Bankr. W.D. Pa. Feb. 19, 2025) (same), *In re CCA Construction, Inc.*, Case No. 24-22548 (CMG) (Bankr. D.N.J. February 7, 2025) (same), *In re HiQ, Inc.*, Case No. 23-11361 (JTD) (Bankr. D. Del., December 9, 2024) (same); *In re Acorda Therapeutics, Inc.*, Case No. 24-22284 (DSJ) (Bankr. S.D.N.Y. May 29, 2024) (same), *In re Purdue Pharma, L.P.*, Case No. 19-23649 (SHL) (Bankr. S.D.N.Y. April 24, 2024) (same), *In re Inmet Mining, LLC*, Case No. 23-70113 (GRS) (Bankr. E.D. Ky. June 6, 2023) (same); and *In re 1 GC Collections*, Case No. 18-19121 (RAM) (Bankr. S.D. Fla. Feb. 25, 2022) (same).

8. Subject to further order of the Court, and consistent with the Services Agreement, the Debtors request the employment and retention of BDO to perform the following Services, including:

Tax Compliance

- Preparation of federal, state, and local income/franchise tax extension forms;
- Preparation of federal, state, and local extension forms;
- Preparation of federal and state quarterly estimates including filing and submission;
- Preparation of individual tax forms;
- Preparation of additional state and local tax filings as requested by the Debtors; and
- Calculate estimated tax payments.

Tax Consulting

- Calculate the amount of gain or loss related to the Debtors' potential or contemplated sales/divestitures of stock, assets, franchise agreements, etc.;
- Provide sell-side tax due diligence related to any contemplated transactions;
- Read and comment on transaction-related documents (i.e., purchase agreements, bills of sale, merger agreements, etc.);
- Determine the tax consequences of a contemplated debt / equity conversion or other restructurings;
- Determine amount of the Debtors' tax attributes;
- Determine amount of cancellation of indebtedness income ("CODI") and/or gain related to potential forgiveness of the Debtors' obligations;

- Includes scrutiny of debt location and characterization with assistance from legal advisors
- Determine tax basis in the assets held by the Debtors;
- Determine impact of settling intercompany/related party balances and, if applicable, optimize steps to settle such balances;
- State and local tax consulting,
- Consider structuring to optimize tax treatment of real estate transactions and restructuring(s), and
- Quantify real estate transfer taxes (if any) applicable to the sale transactions and identify opportunities to mitigate such transfer taxes; and
- other tax compliance and tax consulting services requested by the Debtors.

9. BDO's standard hourly rates for each level of professional are set forth in the following schedule:³

Resource	Hourly Rate
Principals/ Managing Director	\$750-\$1,150
Director	\$650-\$850
Manager	\$550-\$750
Seniors	\$375-\$625
Associates	\$175-\$375
Staff/Paraprofessionals	\$120-\$175

10. In addition to the rates described above, the Debtors and BDO have agreed that the Debtors shall reimburse BDO for actual expenses incurred in connection with BDO's performance of the Services.

11. BDO has advised the Debtors that for tax accountant engagements, it is not BDO's general practice to keep detailed time records similar to those customarily maintained by attorneys

³ In accordance with firm-wide adjustments, these rates will increase 5% effective August 1, 2026, and annually thereafter. These hourly rates are subject to further periodic adjustments to reflect economic and other conditions. Like many of its peer firms, BDO increases the hourly billing rate of professionals and paraprofessionals once a year in the form of (a) market increases in the ordinary course and (b) periodic increases within each professional's and paraprofessional's current level of seniority.

or restructuring professionals. Despite this general practice, BDO intends to include as an exhibit to its fee applications filed with the Court a description of the services provided as well as time detail regarding the hours, in half hour (0.5) increments, spent by each professional to support the requested fees.

PAYMENTS RECEIVED PRIOR TO THE PETITION DATE

12. As set forth above, BDO has provided services to the Debtors since 2026 and BDO received no payments within the 90 day period prior to the Petition Date.

BDO'S CONFLICTS CHECK PROCEDURES

13. As part of its practice, BDO appears in cases, proceedings, and transactions involving many different attorneys, financial advisors, and creditors, some of which may represent or be claimants and/or parties in interest in these cases. In connection with the preparation of this declaration, BDO obtained from the Debtors the names of individuals and entities that may be parties in interest in the Chapter 11 Cases, and such parties are listed on **Schedule 1** attached hereto.

14. To ensure that any and all conflicts are properly identified, BDO conducts three levels of review (collectively, the "Conflict Review Process").

15. First, BDO inputs all interested parties into a database (the "BDO Conflict System") shared by BDO and all of its subsidiaries.⁴ The interested parties that were run through the BDO Conflict System are those set forth on **Schedule 1** attached hereto. The BDO Conflict System then generates a detailed list of any potential connections within BDO. Then, using the generated list,

⁴ As discussed below, BDO formed an entity as part of a joint venture with the Independent Member firm located in India ("BDO India") called BDO RISE Private Limited ("BDO Rise") that is located and incorporated in India. BDO Rise performs services exclusively for clients of BDO or its wholly owned subsidiaries. Accordingly, all of the clients for whom BDO Rise performs services are also checked as part of the BDO Conflict System. BDO India, as an Independent Member Firm, operates in accordance with the International Conflict Check System (as defined herein).

BDO's conflicts team sends an email to the engagement leader of each potential connection identified to determine whether the connection (i) creates a conflict, (ii) is a connection that should be disclosed as required by the Bankruptcy Code, and/or (iii) otherwise prevents BDO from being engaged.

16. Second, the Debtors' significant vendors and trade creditors and any other significant parties are sent in one of the two emails (the "Conflict Correspondence") that is sent out by BDO each day to all BDO professionals and all professionals of subsidiaries of BDO (collectively, the "BDO Professionals"). The BDO Professionals are required to review the Conflict Correspondence and respond by clicking on the embedded link within the email to any connection exclusively between any of the BDO Professionals' clients and any party listed in the Conflict Correspondence.⁵ Conflict Correspondence is performed on a daily basis by BDO.

17. Third, in addition to the foregoing conflict review processes, the parties on **Schedule 1** attached hereto were input into the independence and conflict system maintained by BDO International (the "International Conflict Check System").

18. Through this system, BDO submits a question asking all of the other Independent Member Firms if they have provided services to the Debtors or are representing any entities with any connection to the Debtors. All of the other Independent Members are required to respond to BDO's inquiry to indicate if they have provided any services to the Debtors or any other entities listed on **Schedule 1**. Any responses received through the International Conflict Check System are included in the disclosures submitted as set forth on **Schedule 2** attached hereto.

⁵ Given the number of BDO Professionals in the BDO Global Network, BDO Professionals may have professional, business, working, or social relationships with firms, professionals, or companies that may be connected to these cases. Additionally, many BDO Professionals have family who may work at other firms or companies that may be connected to these cases.

BDO CAPITAL

19. BDO Capital Advisors, LLC (“BDO Capital”) is a licensed broker dealer registered with the Financial Industry Regulatory Authority and the Securities and Exchange Commission. BDO Capital is not an investment advisor, nor does it invest capital on behalf of its clients. Rather, BDO Capital is strictly an advisor to private companies with respect to mergers, acquisitions, and ESOP transactions. BDO Capital is a part of the BDO Conflict System and, thus, was included with the checks of the parties in interest lists.

INDIAN OPERATIONS

20. As noted above, BDO Rise is an entity formed in India as a result of a joint venture by BDO and BDO India. BDO owns the majority of the equity in BDO Rise and BDO India owns the remainder of the equity. The majority of the BDO Rise board of directors are officers, directors, or principals of BDO and the executive managing director of BDO Rise is a principal of BDO. BDO and BDO Rise have no other staff in common.

21. BDO Rise’s annual profits will be paid to both BDO and to BDO India. Moreover, BDO Rise, BDO, and BDO India have entered into a royalty agreement whereby BDO India will receive a tiered annual royalty payment from BDO Rise. BDO and BDO India provide certain services to BDO Rise, which are paid for on an arm’s-length, cost-plus basis by BDO Rise.

22. As noted above, BDO Rise will only perform services for BDO clients and thus, all of its clients would necessarily be checked as part of the BDO Conflict System. As also set forth above, BDO Rise will not provide any services in these Chapter 11 Cases.

BDO’S CONNECTIONS WITH PARTIES IN INTEREST IN THESE CHAPTER 11 CASES

23. BDO conducted the Conflict Review Process, the result of which disclosed that neither BDO nor any of the other Independent Member Firms currently represent any entity having

an adverse interest to the Debtors. Based upon the analysis of the results that was conducted at my request, I determined that, other than as set forth below, BDO does not have any connection with the Debtors, their creditors, or other parties in interest other than as set forth below and disclosed on **Schedule 2** attached hereto.

24. The Services provided will include non-debtors, including Realty Cap Advisors, LLC (“Realty”) and the Indigo Hall Property Owners Association (“Indigo”). The Services provided to Realty are integral to these Chapter 11 Cases because certain of the Debtors’ tax attributes roll up through Realty. BDO understands that the Debtor Augusta II PropCo now owns Indigo. Therefore, BDO maintains that the Services rendered herein do not present an adverse interest to the Debtors.

25. Notwithstanding the foregoing, BDO (i) does not have any connections with the U.S. Trustee, or any person employed by the Office of the U.S. Trustee other than as set forth on **Schedule 2** attached hereto, (ii) are “disinterested persons,” as defined in Section 101(14) of the Bankruptcy Code, (iii) does not own any debt securities or equity securities of the Debtors, and (iv) does not hold or represent any interest adverse to the Debtors. Further, the BDO Professionals that will be assisting the Debtors in the Chapter 11 Cases (i) do not own any stock in the Debtors, (ii) do not have any connections with the bankruptcy judges from this district or the U.S. Trustee or any person employed by the Office of the U.S. Trustee, (iii) have not been an officer, director, or employee of the Debtors, or (iv) do not have any connection to the Debtors.

26. As neither the term “connection,” as used in Bankruptcy Rule 2014, nor the proper scope of a professional’s search for “connection” has been defined, BDO has set forth on **Schedule 2** attached hereto the names of the interested parties where BDO or its subsidiaries have performed and presently may be performing auditing, audit-related, tax, or consulting services

unrelated to the Debtors for creditors or other parties of interest. To the best of my knowledge, each of these engagements are totally unrelated to these Chapter 11 Cases for which BDO is seeking to be engaged. If a new relationship arises, or if BDO discovers additional information that BDO believes requires additional disclosure, BDO will file a supplemental disclosure with the Court as promptly as possible.

27. Except as otherwise set forth herein, BDO has not shared or agreed to share any of its compensation in connection with this matter with any other person.

28. Except for the modifications requested in the Application, BDO intends to apply to the Court for payment of compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules of this Court, and the Services Agreement, and pursuant to any additional procedures that may be established by the Court in these cases.

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

Dated: April 3, 2026

A handwritten signature in cursive script that reads "Kevin Wilkes".

By: Kevin Wilkes
Principal
BDO USA, P.C.

Schedule 1

Parties in Interest List

DEBTORS

Inspired Healthcare Capital Holdings, LLC
Inspired Senior Living of Appleton ST, LLC
Inspired Senior Living of Arlington Heights
ST, LLC
IHC - Ashbrook ST, LLC
Inspired Senior Living of Athens ST, LLC
Inspired Senior Living of Augusta ST, LLC
Inspired Senior Living of Brookhaven ST,
LLC
IHC - Candle Light Cove ST, LLC
Inspired Senior Living of Carson Valley ST,
LLC
Inspired Senior Living of Chesterfield ST,
LLC
Inspired Senior Living of Dartmouth ST,
LLC
Inspired Senior Living of Delray Beach ST,
LLC
Inspired Senior Living of Dunedin ST, LLC
Inspired Senior Living of Eatonton ST, LLC
Inspired Senior Living of Eugene ST, LLC
Inspired Senior Living of Fort Myers ST,
LLC
Inspired Senior Living of Grapevine ST,
LLC
Inspired Senior Living of Hamilton ST, LLC
Inspired Senior Living of Lake Orion ST,
LLC
Inspired Senior Living of Largo ST, LLC
Inspired Senior Living of Las Vegas ST,
LLC
Inspired Senior Living of Melbourne ST,
LLC
Inspired Senior Living of Mequon ST, LLC
Inspired Senior Living of Naperville ST,
LLC
Inspired Senior Living of New Braunfels
ST, LLC
Inspired Senior Living of North Haven ST,
LLC
IHC-Peachtree ST, LLC
Inspired Senior Living of Pinellas Park ST,
LLC
Inspired Senior Living of Reno ST, LLC

Inspired Senior Living of Round Rock ST,
LLC
Inspired Senior Living of San Marcos ST,
LLC
Inspired Senior Living of St. Petersburg ST,
LLC
Inspired Senior Living of Appleton MT,
LLC
Inspired Senior Living of Arlington Heights
MT, LLC
IHC - Ashbrook MT, LLC
Inspired Senior Living of Athens MT, LLC
Inspired Senior Living of Augusta MT, LLC
Inspired Senior Living of Brookhaven MT,
LLC
IHC - Candle Light Cove MT, LLC
Inspired Senior Living of Carson Valley
MT, LLC
Inspired Senior Living of Chesterfield MT,
LLC
Inspired Senior Living of Dartmouth MT,
LLC
Inspired Senior Living of Delray Beach MT,
LLC
Inspired Senior Living of Dunedin MT, LLC
Inspired Senior Living of Eatonton MT,
LLC
Inspired Senior Living of Eugene MT, LLC
Inspired Senior Living of Fort Myers MT,
LLC
Inspired Senior Living of Grapevine MT,
LLC
Inspired Senior Living of Hamilton MT,
LLC
Inspired Senior Living of Lake Orion MT,
LLC
Inspired Senior Living of Largo MT, LLC
Inspired Senior Living of Las Vegas MT,
LLC
Inspired Senior Living of Melbourne MT,
LLC
Inspired Senior Living of Mequon MT, LLC
Inspired Senior Living of Naperville MT,
LLC
Inspired Senior Living of New Braunfels
MT, LLC

Inspired Senior Living of North Haven MT, LLC
IHC-Peachtree MT, LLC
Inspired Senior Living of Pinellas Park MT, LLC
Inspired Senior Living of Reno MT, LLC
Inspired Senior Living of Round Rock MT, LLC
Inspired Senior Living of San Marcos MT, LLC
Inspired Senior Living of St. Petersburg MT, LLC
IHC-BI Holdings, LLC
Inspired Senior Living of Appleton DST
Inspired Senior Living of Arlington Heights DST
IHC - Ashbrook LLC
Inspired Senior Living of Athens DST
Inspired Senior Living of Augusta LLC
Inspired Senior Living of Brookhaven LLC
Inspired Senior Living of Carson Valley DST
IHC - Candle Light Cove LLC
Inspired Senior Living of Chesterfield DST
Inspired Senior Living of Dartmouth DST
Inspired Senior Living of Delray Beach LLC
Inspired Senior Living of Dunedin LLC
Inspired Senior Living of Eatonton DST
Inspired Senior Living of Eugene LLC
Inspired Senior Living of Fort Myers LLC
Inspired Senior Living of Grapevine LLC
Inspired Senior Living of Hamilton LLC
Inspired Senior Living of Lake Orion DST
Inspired Senior Living of Largo DST
Inspired Senior Living of Las Vegas DST
Inspired Senior Living of Melbourne LLC
Inspired Senior Living of Mequon DST
Inspired Senior Living of Naperville DST
Inspired Senior Living of New Braunfels DST
Inspired Senior Living of North Haven LLC
IHC - Peachtree DST
Inspired Senior Living of Pinellas Park DST
Inspired Senior Living of Reno LLC
Inspired Senior Living of Round Rock DST
Inspired Senior Living of San Marcos DST

Inspired Senior Living of St. Petersburg LLC
Inspired Healthcare Capital, LLC
Inspired Healthcare Capital Income Fund LLC
Inspired Healthcare Capital Income Fund 2 LLC
Inspired Healthcare Capital Income Fund 3 LLC
Inspired Healthcare Capital Income Fund 5, LLC
Inspired Healthcare Capital Income Fund 5 Notes, LLC
Inspired Healthcare Capital Liquidity Fund, LLC
Inspired Healthcare Capital Fund LP
IHC Security Income Fund LLC
IHC Development Fund III, LLC
IHC Development Fund IV, LLC
ZOL Management, LLC
Hunan 1, LLC
MSL Management, LLC
Sukiyaki 10, LLC
Sukiyaki 14, LLC
IHC - Hanover Propco, LLC
Inspired Senior Living of Hanover, LLC
Inspired Senior Living of San Tan Development, LLC
San Tan Senior Living, LLC
Inspired Senior Living of Payson Development, LLC
Lucas Construction Holdings, LLC
Lucas Construction Group, LLC
Innov8tion Holdings, LLC
Innov8tion Marketing, LLC
Cre8tive Holdings, LLC
Cre8tive Architects, LLC
Inspired Healthcare Capital Fund Services, LLC
Nsite Development, LLC
Senior Housing Marketing Agency, LLC
Senior Housing Management Group, LLC
SHMG-Augusta GA, LLC
SHMG-Naperville IL, LLC
Inspired Senior Living of Creswell Development, LLC

Creswell Senior Living, LLC
Inspired Senior Living of Winery Lane
Development, LLC
Winery Lane Senior Living, LLC
Volante HoldCo, LLC
Volante Senior Living, LLC
VSL-Arlington IL, LLC
VSL-Ashbrook GA, LLC
VSL-Carson Valley NV, LLC
VSL-Chesterfield MI, LLC
VSL-Delray Beach FL, LLC
VSL-Dunedin FL, LLC
VSL-Eugene OR, LLC
VSL-Fort Myers FL, LLC
VSL-Grapevine TX, LLC
VSL-Hamilton NJ, LLC
VSL-Lake Orion MI, LLC
VSL-Largo FL, LLC
VSL - Las Vegas NV, LLC
VSL-Melbourne FL, LLC
VSL - Peachtree AL, LLC
VSL-Pinellas FL, LLC
VSL-Reno, NV, LLC
VSL-Round Rock TX, LLC
VSL-San Marcos TX, LLC
VSL-St. Petersburg FL, LLC
VSL-Hanover MN, LLC
VSL-Harmony OR, LLC
VSL-Creswell OR, LLC
VSL-Roseburg OR, LLC
IHC-Augusta II Propco, LLC
IHC - Harmony PropCo, LLC
IHC - Harmony OpCo, LLC

NON-DEBTOR AFFILIATES

Inspired Senior Living of Kennewick
Depositor LLC
Inspired Senior Living of Kennewick ST
LLC
Inspired Senior Living of Kennewick MT
LLC
Inspired Senior Living of Kennewick DST
Inspired Senior Living of Eatonton
Depositor, LLC
IHC – Artesian Place, LLC
IHC – Awbrey Place, LLC

IHC – Carriage Place, LLC
IHC – Cascade Place, LLC
IHC – Chinook Place, LLC
IHC – Creekside Place, LLC
IHC – Hillside Place, LLC
IHC – Laurel Place, LLC
IHC – The Lodge, LLC
Inspired Senior Living of Cinnaminson ST,
LLC
Inspired Senior Living of Cinnaminson DST
IHC-Cinnaminson Urban Renewal MT,
LLC
Inspired Senior Living of Cinnaminson
Depositor, LLC
Inspired Senior Living of Beaverton
Depositor, LLC
Inspired Senior Living of Beaverton ST,
LLC
Inspired Senior Living of Beaverton DST
Inspired Senior Living of Beaverton MT,
LLC
Realty Cap Advisors, LLC
LMZ Ventures, LLC
URTH GVR LLC
CS Studio Holdings LLC
PGI Emerge SPV LLC
RDM Hospitality LLC
Sukiyaki 1, LLC
Sukiyaki 2, LLC
Sukiyaki 3, LLC
Sukiyaki 4, LLC
Sukiyaki 5, LLC
Sukiyaki 6, LLC
Sukiyaki 7, LLC
Sukiyaki 8, LLC
Sukiyaki 9, LLC
Sukiyaki 10, LLC
Sukiyaki 11, LLC
Sukiyaki 12, LLC
Sukiyaki 13, LLC
Inspired Senior Living, LLC
Inspired Care Homes, LLC

**CURRENT INDEPENDENT
DIRECTORS OF DEBTORS AND NON-
DEBTOR AFFILIATES**

Mark Andrews
Jim Calandra

**CURRENT OFFICERS OF DEBTORS
AND NON-DEBTOR AFFILIATES**

Elliot Neumann
Luke Lee
Carolyn Todd
M. Benjamin Jones

**FORMER DIRECTORS AND
OFFICERS OF DEBTORS AND NON-
DEBTOR AFFILIATES**

Sean O'Connell
Robert Licht
Calida Taylor
Jeff Fisher
David Clement
Edward Ward

DEBTHOLDERS

Renasant Bank
Integrity Life Insurance Company
Lakeland Bank
Comerica Bank
UMB Bank
Texas Security Bank
Stride Bank, N.A.
Union Bank and Trust Company
Webster Bank, National Association
Synovus Bank
Provident Bank

BANKS

Western Alliance Bank
National Bank of Arizona
Trustmark Bank
Bank of America
Wells Fargo
Metro City Bank
First Horizon
First National Bank
M&T Bank

**COMMON AND PREFERRED EQUITY
HOLDERS**

Luke Lee

**INSURANCE PROVIDERS AND
SURETIES**

IPFS Corporation
CAC Specialty
First Insurance Funding
Financial Institutions
Nexus Specialty, Inc.
Hudson Insurance Company
Capitol Specialty Insurance Corporation
Chubb Group of Insurance Companies
Great American Insurance Group
Berkley Assurance Company
Scottsdale Insurance Company
The Cincinnati Insurance Companies
Progressive Commercial
Affiliated FM Insurance Company
Lexington Insurance Company
Hadron Specialty Insurance Company
Richmond National Insurance Company
Certain Underwriters at Lloyd's, London
Beazley Excess and Surplus Insurance, Inc
AXIS Surplus Insurance Company
Eirion Risk Underwriters
RLI Insurance Company
RSUI Group Inc
Syndicate 1322 at Lloyd's
JEM Underwriting Managers
Sapphire Blue
Nationwide Management Liability &
Specialty
StarStone US Services Claims Office
Voyager Indemnity Insurance Company
Assurant (American Bankers Insurance
Company of Florida)
Coalition Insurance Solutions, Inc
Corvus Insurance Holdings
Mt. Hawley Insurance Company
Wesco Insurance Company
National Mutual Insurance Company
Hartford Fire Insurance Company

State of Nevada, Department of Health and
Human Services Division for Aging &
Disability Services
Accretive Global Risk Advisors, LLC d/b/a
Libertate Insurance Services
New Hampshire Insurance Company
AXA XL Insurance Company
Ambridge Partners LLC
Berkshire Hathaway Specialty Insurance
Company
QBE Insurance
Everest Re Group, Ltd.
New Hampshire Insurance Company
Commerce and Industry Insurance Company
Travelers Excess & Surplus
Trium Insurance
American International Group

BROKERS

Coastal Equities, Inc.
Great Point Capital, LLC
Cabin Securities Inc.
Kingswood Capital Partners, LLC
Realta Wealth, Inc.
Realized Financial, Inc.
Aurora Securities, Inc
Clark Wealth Strategies, Inc
Arkadios Capital
Concorde Investment Services, LLC
Ausdal Financial Partners, Inc.
KCD Financial Inc
Prospera Financial Services
Sera Capital Management, LLC
McDermott Investment Services, LLC
Insight Investment Advisors LLC
Inspired Healthcare Capital
1031 Securities, Inc.
Willow Cove Investment Group, Inc.
Berthel, Fisher & Company Financial
Services Inc
DAI Securities, LLC
Blueprint Financial Advisors
Wealth Legacy Group, Inc.
Harbour Investments
RetirementAdvice | JKA
Charter Advisory Services, LLC

Heckman Financial & Insurance Services,
INC.
Lightpath Capital, Inc.
Dempsey Lord Smith, LLC
Equity Advisors LLC
Alexander Capital, LP
Course Management Investment Advisors
Metric Financial LLC
Stonecrest Capital Market
DMK Advisor Group, Inc
MSC - BD, LLC
Apollon Wealth Management
New Frontier Financial Advisory LLC
Dumaine Investments
Galt Financial Group, Inc
Osaic Advisory Services, LLC
Cape Securities
Colliers Securities
IBN Financial Services
TerraWealth
WealthHouse Advisors Inc.
Caitlin John, LLC
Empirikal Partners LLC
Greystone Financial & Estate Services, Inc.
Ni Advisors, Inc.
Savant Wealth Management
AGES Financial Services, Ltd
Capital Markets IQ
Cornerstone Real Estate Investment Services
For Buyers Only Realty
Fourstar Wealth Advisors, LLC
IDB Capital Corp
Innovation Partners LLC
Invicta Capital, LLC
Lipscomb Investment Group
Lyndhurst Securities, Inc.
Prime Capital Financial
Southwestern Advisory Group
TCFG Wealth Management, LLC
Twig Asset Management, LLC
Veraz Advisors
Wade Financial Advisory, Inc.

BENEFIT PROVIDERS

Gravie, Inc.
ADP, Inc

Cigna
Metlife
Principal Group
Health Advocate
Working Advantage
TASC
PayFlex

SIGNIFICANT INVESTORS

[Names on File]

**MATERIAL CONTRACT AND LEASE
COUNTERPARTIES**

Ascentris-214, LLC
Denmiss LLC
Deli, Inc.
Premier Property Real Estate Group LLC
Engage PEO
Thrive Senior Living LLC
Orchard at Athens II LLC
LCB Senior Living, L.L.C.
Capri Communities LLC
Orchard at Brookhaven II LLC
IntegraCare Easton, LLC
RSC Eatonton Management, LLC
Blue Ridge Senior Housing, LLC
Blake Management Group LLC
Leisure Care, LLC
Sorensen Entity Services LLC

LITIGATION PARTIES

[Names on File]

**TAXING/LICENSING/REGULATORY
AUTHORITIES**

Oregon Department of Revenue
California Franchise Tax Board
Connecticut Department of Revenue
Services
Illinois Department of Revenue
Comptroller of Maryland
Minnesota Department of Revenue
New Jersey Division of Taxation
Texas Comptroller of Public Accounts
Georgia Department of Revenue

Wisconsin Department of Revenue
Alabama Department of Revenue
Arizona Department of Revenue
Nevada Department of Taxation
Michigan Department of Revenue
Massachusetts Department of Revenue
Florida Department of Revenue
Delaware Department of Revenue
Utah Department of Revenue
Oklahoma Department of Revenue
Ohio Department of Revenue
Kansas Department of Revenue
North Carolina Department of Revenue
New York Department of Revenue
Idaho Department of Revenue
Kentucky Department of Revenue
Delaware Division of Corporations
(Secretary of State)
Nevada Secretary of State
Utah Division of Corporations
Arizona Corporation Commission
Oklahoma Secretary of State
Ohio Secretary of State
Oregon Secretary of State
Minnesota Secretary of State
New Jersey Secretary of State
NJ Division of Revenue
Illinois Secretary of State
Texas Secretary of State
Alabama Secretary of State
Michigan Secretary of State
State of Maryland, Dept of Assessments and
Tax
Kansas Secretary of State
Georgia Secretary of State
Maryland Secretary of State
Massachusetts Office of the Secretary of the
Commonwealth
North Carolina Secretary of State
Connecticut Secretary of the State
Wisconsin Secretary of State
New York Department of State
Florida Department of State
Idaho Secretary of State
Kentucky Secretary of State
California Secretary of State

State of Illinois Department of Public Health
State of Nevada Department of Health &
Human Services
Nevada Division of Public and Behavioral
Health
Macomb County Health Department
Oregon Department of Consumer and
Business Services
Texas Health & Human Services
Commission
Tarrant County Environmental Health
Division
Texas Department of Licensing and
Regulation
Minnesota Department of Health
Hennepin County Department of
Environment and Energy
Minnesota Department of Labor and
Industry
Nevada State Board of Cosmetology
Reno Fire Department
Palm Beach County - Health Department
Florida Department of Business &
Professional Regulation
Florida Department of Environmental
Protection
Palm Beach County - County Clerk
New Jersey Department of Environmental
Protection
Township of Hamilton - Division of Health
New Jersey Department of Health
New Jersey Department of Community
Affairs
Hamilton Bureau of Fire Code Enforcement
Department of Health in Pinellas County
Pinellas County Emergency Management
City of Largo Taxation
Georgia Department of Community Health
Lee County - Department of Health
Florida Department of Health - Brevard
County
City of Melbourne Taxation
Alabama Board of Cosmetology &
Barbering
Alabama State Department of Public Health
City of Trussville Taxation

Jefferson County Department of Health
Jefferson County Environmental Services
Department
Florida Agency for Health Care
Administration
State of Wisconsin Department of Health
Sciences
State of Connecticut Department of Public
Health
State of Maryland Department of Health
Cook County Treasurer
Grapevine-Colleyville Area Tax Office
Tarrant County Tax Assessor-Collector
Hennepin County Treasurer
Williamson County Tax Assessor-Collector
Hays County Tax Assessor-Collector
Lane County Tax Collector
Palm Beach County Tax Collector
Lee County Tax Collector
Jefferson County Tax Collector
Pinellas County Tax Collector
Carroll County Tax Commissioner
Brevard County Tax Collector
Athens-Clarke County Tax Commissioner
DeKalb County Tax Commissioner
Columbia County Tax Commissioner
Putnam County Tax Commissioner
Ozaukee County Treasurer
Outagamie County Treasurer
The City of Appleton Finance Department
Will County Treasurer
Pinal County Treasurer
Gila County Treasurer
Maricopa County Treasurer
Douglas County Tax Collector
Clark County Treasurer
Chesterfield Township Treasurer
Charter Township of Orion Treasurer
Douglas County Treasurer
Washoe County Treasurer
Washington County Department of
Assessment & Taxation
Township of Hamilton Tax Collector
Talbot County Maryland Treasurer
North Haven Tax Collector
Dartmouth Town Collector

Town of Eaton Treasurer
Charter Township of Oxford Treasurer
Comal County Tax Office
Alabama State Tax Office
Clark County Department of Business
License
City of Reno Taxation
Williamson County
The City of San Marcos Taxation
City of Dunedin Taxation
City of Pinellas Park Taxation
City of Villa Rica Taxation
Village of Arlington Heights
Michigan Department of Licensing &
Regulatory Affairs
Wisconsin Department of Financial
Institutions
Centers for Medicare & Medicaid Services
Florida Bureau of Elevator Safety
Arizona Environmental Services
Department
Wisconsin Environmental Services
Department
Illinois Environmental Services Department
Georgia Environmental Services
Department
Nevada Environmental Services Department
Michigan Environmental Services
Department
Massachusetts Environmental Services
Department
Oregon Environmental Services Department
Texas Environmental Services Department
Connecticut Environmental Services
Department
Alabama Environmental Services
Department
Minnesota Environmental Services
Department
City of St. Petersburg Taxation
Oakland County
Brevard County Emergency Management
Alabama Department of Labor
Arizona Department of Labor
Wisconsin Department of Labor
Illinois Department of Labor

Georgia Department of Labor
Nevada Department of Labor
Michigan Department of Labor
State of Maryland, Department of Labor
Massachusetts Department of Labor
Florida Department of Labor
Oregon Department of Labor
Texas Department of Labor
New Jersey Department of Labor
Connecticut Department of Labor
Internal Revenue Service
U.S. Securities and Exchange Commission
Arizona Department of Health Services
Idaho Division of Occupational and
Professional Licenses
Oregon Department of Human Services
Massachusetts Department of Public Health
Michigan Department of Health and Human
Services
Arizona State Board of Pharmacy
Wisconsin Pharmacy Examining Board
Illinois Department of Financial and
Professional Regulation
Georgia Board of Pharmacy
Nevada State Board of Pharmacy
Michigan Board of Pharmacy
Florida Board of Pharmacy
Texas Board of Pharmacy
New Jersey Board of Pharmacy
Alabama Board of Pharmacy
Minnesota Board of Pharmacy
Oregon Health Authority Public Health
Division
State of Wisconsin
County of Deschutes
State of Kentucky
Town of Easton

UTILITY PROVIDERS

50TEL
ADS Solid Waste Southeast, Inc.
Alabama Power
Answer Technology Group
AT&T
Atmos Energy
Avista

BCM ONE	Joint Water Board-Hanover
Blue Flamingo Technologies LLC	Las Vegas Valley Water District
CenterPoint Energy	Lee County Utilities
CenturyLink	Low Latency Communications LLC
Charter Communications	Nicor Gas
Charter Township of Chesterfield	NV Energy
Charter Township of Orion	NW Natural
City of Clearwater Utilities	Optimum
City of Dunedin Utilities	Pacific Power
City of Grapevine Utilities	Palm Beach County Water Utilities Department
City of Melbourne Utilities	Pinellas County Utilities
City of Pinellas Park Utilities	Priority Waste LLC
City of Reno Utilities	PSE&G Co
City of San Marcos Utilities	Republic Services
City of Villa Rica Utilities	Rubicon
Clark County Water Reclamation District	SaniPac Inc dba Waste Connection Inc
Clifford Power Systems, Inc	Semco Energy Gas Co
Comcast Business	Solutions Express
Comcast	Southwest Gas
ComEd	Spectrum
Consumers Energy	Teco Peoples Gas
Conquest Solutions	T-Mobile
Cox Business	Trenton Water Works
DirecTV	Trilogy Medwaste Southeast LLC
Dish Network LLC	Truckee Meadows Water Authority
Douglas Disposal, Inc	Trussville Gas and Water
DTE Energy	Verizon
Duke Energy Florida LLC	Village of Arlington Heights
Eugene Water & Electric Board	Waste Management of Illinois
FCC Environmental Services	Waste Management of New Jersey
Fireside Natural Gas LLC	Waste Pro - Fort Myers
Florida City Gas	Williamson CO MUD
Florida Power & Light Company	Xcel Energy
Florida Public Utilities	Xfinity
Freepoint Energy Solutions LLC	Yes Energy Management
Frontier	Columbia County Water Utility
Gardnerville Ranchos General Improvement District	Scana Energy
Gas South	Coastal Waste & Recycling of Georgia, LLC
Georgia Power	Customer 1st Satellite
GFL Environmental	New Braunfels Utilities
GoTo Technologies Inc	We Energies
Grande Communications Network LLC	City of Mequon Utilities
Green Area Water	Spectrum Business
Hill Country Waste Solutions, L.L.C	Spectrum Community Solutions
Jefferson County Sewer	

Stericycle
Athens-Clarke County Public Utilities Water
DeKalb County
Easton Utilities Commission
Emerald People's Utility District
City of Naperville Utilities
Groot Waste Management
MedPro Waste Disposal
Harters FVT
3cx Usa Corp
Skyetel.Com
City of Appleton Utilities
Sound Marketing Concepts
Harbor Networks, Inc
Town of Dartmouth
Eversource
Liberty Utilities
NRG
Nextiva
Tri-County EMC
Piedmont Water Company
City of Eatonton Utilities
Roll Off Systems
Sparklight
STAT Medical Disposal
Rynocare
Sharps Medical Waste
City of Creswell Utilities
United Illuminating
Southern Connecticut Gas
North Haven Treasurer
John's Refuse & Recycling
Regional Water Authority
Shell Energy
Peerless Network, Inc.
New Horizon Communications
Masergy Communications Inc
Winston Sanitary Services

DEBTORS' PROFESSIONALS

McDermott Will & Schulte
Ankura Consulting Group, LLC
Raymond James Financial, Inc
Epiq Systems, Inc.
Berger Singerman LLP
DLA Piper LLP

**DEBTORS' ORDINARY COURSE
PROFESSIONALS**

StoneTurn Group, LLP
Corrigan & Morris LLP
McGuireWoods LLP
Holland & Hart LLP
RSM US LLP
Parasol Alliance
Sheppe LLP
Ironclaim
Cox, Castle & Nicholson LLP
White & Wolnerman, PLLC

**NORTHERN DISTRICT OF TEXAS
BANKRUPTCY JUDGES**

Chief Judge Stacy G. C. Jernigan
Judge Mark X. Mullin
Judge Edward L. Morris
Judge Michelle V. Larson
Judge Scott W. Everett
Judge Brad W. Odell

**UNITED STATES TRUSTEE OFFICE,
REGION 6**

Aamer Javed
Alexandria Hughes
Asher Bublick
C. Marie Goodier
Cheryl H. Wilcoxson
Elizabeth Young
Erin Schmidt
Felicia P. Palos
Fernando Garnica
Jason Russell
Kara Croop
Kendra M. Rust
Lisa L. Lambert
Marc F. Salitore
Meredyth Kippes
Nancy S. Resnick
Rafay Suchedina
Reinhard Freimuth
Susan Hersh

TOP 30 CREDITORS

[Names on File]

Schedule 2

BDO Schedule of Relationships with Parties-in-Interest

Banks

Bank of America
First National Bank

Benefit Providers

ADP, Inc

Brokers

Alexander Capital, LP
Harbour Investments

Debtholders

Provident Bank
Renasant Bank
Union Bank and Trust Company

Insurance Providers and Sureties

American International Group
Wesco Insurance Company

Material Contract and Lease Counterparties

Denmiss LLC

Utility Providers

Comcast
Georgia Power
GoTo Technologies Inc
Nextiva
T-Mobile
Verizon
We Energies
Yes Energy Management