

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

<b>In re:</b>	§	<b>Case No. 26-90338 (CML)</b>
	§	
<b>AXIP ENERGY SERVICES, LP, et al.,</b>	§	<b>(Chapter 11)</b>
	§	
<b>Debtors.<sup>1</sup></b>	§	<b>(Jointly Administered)</b>
	§	

**DECLARATION OF DISINTERESTEDNESS OF RYAN, LLC  
PURSUANT TO THE ORDER (I) AUTHORIZING THE DEBTORS  
TO RETAIN AND COMPENSATE PROFESSIONALS UTILIZED IN THE  
ORDINARY COURSE OF BUSINESS AND (II) GRANTING RELATED RELIEF**

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I, Zachary Bollinger, declare under penalty of perjury:

1. I am a Principal of Ryan, LLC, located at 8101 Windrose Avenue, Suite 2000, Plano, Texas 75024 (the “*Company*”).<sup>2</sup>
  
2. Axip Energy Services, LP and certain of its affiliates, as debtors and debtors in possession (collectively, the “*Debtors*”), have requested that the Company provide tax consulting and recovery services to the Debtors, and the Company has consented to provide such services.
  
3. The Company may have performed services in the past, may currently perform services, and may perform services in the future in matters unrelated to these Chapter 11 Cases for persons that are parties in interest in the Debtors’ Chapter 11 Cases. The Company, however, does not perform services for any such person in connection with these Chapter 11 Cases, or have any relationship with any such person, their attorneys, or accountants that would be materially adverse to the Debtors or their estates.

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<sup>1</sup> The Debtors in these Chapter 11 Cases and the last four digits of their respective federal tax identification numbers are: Axip Energy Services, LP (9220); Axip Energy Services Management, LLC (9986); Axip Holdings, LLC (6302); Axip Leasing Company, LLC (5678); Axip Producer Services - Marcellus I, LLC (3312); Axip Producer Services, LLC (4792); and E3 Compression Holdings LLC (0825). The location of the Debtors’ corporate headquarters is: 1221 McKinney, Suite 3175, Houston, Texas 77010.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the OCP Procedures.

4. As part of its customary practice, the Company is retained in cases, proceedings, and transactions involving many different parties, some of whom may represent or be employed by the Debtors, claimants, and parties in interest in these Chapter 11 Cases.

5. Neither I, nor any principal, partner, director, officer, etc. of, or professional employed by the Company has agreed to share or will share any portion of the compensation to be received from the Debtors with any other person other than the principal and regular employees of the Company.

6. Neither I, nor any principal, partner, director, officer, etc. of, or professional employed by the Company, insofar as I have been able to ascertain, holds or represents any interest materially adverse to the Debtors or their estates with respect to the matter(s) upon which the Company is to be employed.

7. The Debtors owe the Company \$0.00 for prepetition services, the payment of which is subject to limitations contained in the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532.

8. I understand that, to the extent any amount owed by any of the Debtors to the Company for prepetition services exceeds the amount of any retainer held by the Company, such amount will be treated as a general unsecured claim, and as such, the Company may file a proof of claim.

9. I further understand that this Declaration will not suffice as the Company's proof of claim.

10. As of the Petition Date, the Company was party to an agreement for indemnification with certain of the Debtors. A copy of such agreement is attached as **Exhibit 1** to this Declaration.

11. As of the Petition Date, the Company may have held a retainer, the amount of which is disclosed as the following: \$0.00.

12. The Company is conducting further inquiries regarding its retention by any creditors of the Debtors, and upon conclusion of that inquiry, or at any time during the period of its employment, if the Company should discover any facts bearing on the matters described herein, the Company will supplement the information contained in this Declaration.

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

Dated: April 16, 2026

A handwritten signature in blue ink that reads "Zac Bollinger". The signature is written in a cursive style with a checkmark-like flourish at the end.

---

Zachary Bollinger  
Principal, Ryan, LLC

**EXHIBIT 1**



Park Towers North  
1233 West Loop S  
Suite 1600  
Houston, Texas 77027  
Main 713.629.0090  
Fax 713.629.0227

[www.ryan.com](http://www.ryan.com)

November 28, 2022

Mr. Brent Janner  
Chief Financial Officer  
Axip Energy Services, LP  
1301 McKinney  
Suite 900  
Houston, Texas 77010

Re: Multi-State Transaction Tax Services

Dear Mr. Janner:

Thank you very much for the opportunity to assist you with a tax process assessment and minimizing the Texas transaction tax liability of Axip Energy Services, LP and its affiliates (collectively, "Axip"). As discussed, this letter (the "Agreement") outlines the terms and conditions of our engagement to assist Axip with a Texas transaction tax review, inclusive of the following tax types: Sales and Use Tax.

## **ENGAGEMENT SCOPE**

### **Phase I - Tax Process Assessment**

Ryan, LLC ("Ryan") will provide tax technology consulting services to perform a review of Axip's current approach to U.S. sales and use tax compliance. Our services (the "Phase I Services") will include the following:

#### *Current Tax Process and Systems Review*

- Conduct a scoping session and interview Axip key stakeholders and personnel responsible for the current sales and use tax process, ongoing system maintenance, and system tax related data for sales and use tax decisions and reporting.
- Review the sales and use tax reporting and return filing process.
- Identify and document high level sales and use tax requirements (e.g., locations of tax obligations, types of goods and service-based rules, type of entity or usage-based rules, direct pay permit, etc.).

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Axip Energy Services, LP  
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- Analyze tax determination rules and matrices.
- Obtain an understanding of transaction data elements that drive taxability of purchases.
- Obtain an understanding of reporting needs and confirm availability of required data during transaction processing.
- Obtain an understanding of current and past audit issues and overall U.S. tax compliance challenges.
- Analyze Vertex® system configuration with regards to Texas activity, with focus on direct pay administration
- Review all Texas vendors and determine which vendors should be issued direct pay certificates and establish underlying logic of the direct pay certificate issuance process
- Review existing PayCo structure and determine multi-state transaction tax consequences of terminating the structure Payco, both the immediate and long-term ramifications.

#### *Deliverables*

- Ryan will provide Axip with recommendations for process improvement and system enhancements.

#### Axip Responsibilities:

- Review and comment on Ryan deliverables on a timely basis.
- Provide reasonable access to business systems (onsite and via VPN), access to existing tax design documentation and access to key SMEs and project resources.
- Participate in all project meetings and discussions.

Upon completion of Phase I Services, Ryan will commence the Phase II Services described below.

#### ***Phase II – Historical Review***

Ryan, LLC (“Ryan”) will assist Axip with a review of Axip’s Texas transaction tax payment records to identify tax refund and/or tax reduction opportunities (the “Phase II Services”). Our approach is specifically designed to target tax refund and/or tax reduction opportunities and use these opportunities to reduce Axip’s Texas transaction tax liability, without significant assistance or effort from personnel at Axip. We will perform this service for the following entities and/or locations:

Axip Energy Services, LP and its subsidiaries and affiliates / Texas Operations

In the event of an audit, our engagement will include a review of audit exceptions scheduled by the Texas Comptroller of Public Accounts (“Comptroller”) after Axip’s tax, finance, or accounting department personnel have completed their own internal audit review. Our review of scheduled

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Axip Energy Services, LP  
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audit exceptions will begin only after receiving authorization from Axip. All requests for refunds, credits, or reductions made by Ryan are subject to Axip's approval. Axip agrees not to unduly withhold or delay such approval.

### **ENGAGEMENT PERIOD**

Our review will cover, and the "Engagement Period" shall mean all open periods through December 31, 2022, and to the extent an audit covers any portion of such period, our review shall also include the entire audit period as determined by the taxing authority. Should the audit period extend beyond December 31, 2022, the Engagement Period will also be extended for the audit period.

### **ELECTRONIC DATA FILES**

Axip agrees to provide electronic data files to Ryan that will facilitate the identification and location of records to be reviewed. Ryan generally utilizes general ledger, accounts payable, and sales and use tax accrual data in text/ASCII files, database files, or spreadsheet files. Ryan will assist Axip's information systems personnel with determining the appropriate system file layouts, required data fields, and file types. Any out-of-pocket costs of preparing, modifying, or transferring such data will be the responsibility of Ryan. Axip further agrees to assist Ryan in using Ryan's data extraction applications and other tools by providing all necessary access and configurations. Axip acknowledges that Ryan's data extraction applications and other tools are proprietary to Ryan, and Axip shall acquire no rights whatsoever with respect to such applications and other tools.

### **RESPONSIBILITIES**

All services will be conducted under the supervision of Mr. Mark W. Bennett, Principal, who serves as Client Principal and Engagement Principal for Axip. Mr. Andrew N. Schoenfeld, Director, will serve as Project Manager for this engagement and will be responsible for staffing, project coordination, technical direction, and related issues. Additionally, throughout the course of this engagement, we will make every effort to arrange and schedule all work to avoid interruption to Axip's normal business operations.

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Axiip Energy Services, LP  
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## **COMPENSATION**

### **Phase I Services**

The Phase I Services will be provided to Axiip at no charge. The complimentary provision of the Phase I Services is contingent upon Axiip allowing Ryan to perform the entirety of the Phase II Services. If, for any reason, Ryan is not permitted to perform the Phase II Services, the fee for the Phase I Services will be a fixed fee of thirty thousand dollars (\$30,000.00).

### **Phase II Services**

1. *Non-Adjudicated Claims* – In the event Ryan obtains any tax refunds, credits, or reductions, in each case for the Phase II Services for the Engagement Period, Axiip agrees to pay Ryan and hereby assigns to Ryan, as compensation for this service, twenty-five percent (25%) of any such tax refunds, credits, or reductions, including interest and penalties, which Axiip receives from taxing authorities and/or vendors. In addition, Axiip agrees to pay Ryan such fee as outlined above, for interest and penalty adjustments to a state tax account that results from the use of any net tax adjustments realized from the Phase II Services provided under this engagement for the Engagement Period. Axiip agrees that Ryan's fees shall be based upon the gross amounts attributable to Ryan and shall not be reduced by any existing liabilities of Axiip that may be applied or offset against such amounts. If Axiip obtains any tax refunds, credits, or reductions using Ryan work products from the Phase II Services for any other entities for the Engagement Period, Axiip agrees to notify Ryan and pay Ryan as outlined herein.

Our fee will be invoiced upon receipt of any such refund or credit, and for such reductions, upon completion of any audit or examination.

2. *Adjudicated Claims* – In the event of any litigation or other adjudication of any claims or issues as part of the Phase II Services for the Engagement Period (an "Adjudication"), Axiip agrees that Ryan has the right to engage legal counsel to represent Axiip at Ryan's expense, subject to Axiip's approval. Axiip further agrees not to unreasonably withhold such approval. In the event Ryan obtains any refunds, credits, or reductions as a result of an Adjudication, Axiip agrees to pay Ryan and hereby transfers, conveys, and assigns to Ryan, as compensation for this service, all rights, title, interest, and ownership in and to forty percent (40%) of any tax refunds, credits, or reductions Axiip receives as a result of the Adjudication, including interest and penalties thereon. In the event no tax refunds, credits, or reductions are obtained, no fee will be due. Our fee for the savings recovered in an Adjudication will be invoiced upon completion of the Adjudication.

Mr. Brent Janner  
Axip Energy Services, LP  
November 28, 2022  
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3. *Follow-On Claims* – In the event Ryan obtains any refunds, credits, or reductions as a result of an Adjudication, and Axip receives any tax refunds, credits, or reductions in connection with other transactions covered by the Phase II Services for the Engagement Period due to substantially the same legal issue(s) as matters resolved in favor of Axip in the Adjudication, Axip agrees to pay Ryan and hereby transfers, conveys, and assigns to Ryan, as compensation for this service, all rights, title, interest, and ownership in and to forty percent (40%) of any such tax refunds, credits, or reductions, including interest and penalties thereon, and tax savings imputed on such transactions for which Axip was entitled to a tax assessment reduction (the “Adjudicated Savings”), through the date in which a final, non-appealable judgment is obtained in the Adjudication (the “Adjudication Period”), to the extent such Adjudicated Savings are obtained by Ryan, provided that Ryan has the right, but not the obligation, to pursue Adjudications through the Adjudication Period. In the event Ryan declines to pursue any Adjudications through the Adjudication Period, Axip will not owe any fees related to such Adjudicated Savings and Axip may pursue, or engage another party to pursue, any Adjudications.

Our fee for savings realized on transactions involving substantially the same legal issue(s) as matters resolved in the Adjudication will be invoiced upon approval by Axip of any such savings (including correspondence approving schedules or the submission to the taxing authority of an original or amended return reflecting a credit or reduction of any audit assessment or deficiency).

All invoices are due and payable in full within thirty (30) days. Axip agrees to pay interest of one and one-half percent (1½%) per month on any past due fees. Axip further agrees to pay all costs of collection, including, but not limited to, any collection agency or attorneys’ fees, incurred by Ryan in connection with fees more than sixty (60) days past due. Ryan’s preferred method of payment is via electronic funds transfers (“EFT”), and EFT instructions will be provided to Axip on each invoice. In the event Axip is unable to remit payment via EFT, Ryan will accept checks, credit cards, or purchasing cards; however, if payment is made using a credit card or purchasing card, Axip authorizes Ryan to add a processing fee to the payment. Such processing fee is currently three percent (3%) of the payment amount and is subject to change upon thirty (30) days prior notice.

### **NOTICE**

Any notice to be given under this Agreement shall be given in writing and may be made by personal delivery or hand delivery by courier, by overnight reputable national courier, or by placing such in the United States certified mail, return receipt requested. Notices to Axip should be sent to the address indicated on the first page of this Agreement and notices to Ryan should be addressed as follows:

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Axip Energy Services, LP  
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Ryan, LLC  
Three Galleria Tower  
13155 Noel Road  
Suite 100  
Dallas, Texas 75240  
Attn: Chairman and CEO

With a copy to: Attn: General Counsel

**INTEGRITY AND CONFIDENTIALITY**

We guarantee that all matters associated with the professional services we render will be directed with the highest degree of professional integrity. Accordingly, all information that Axip makes available to Ryan shall be considered confidential, proprietary information, and Ryan shall not disclose such information to any third party except as required in fulfilling duties described by this Agreement or to comply with an official order of a court of law.

Additionally, Axip agrees that Ryan's work product, including specific engagement procedures and techniques, constitutes proprietary and exclusive information, and Axip further agrees not to disclose such information to any third party without obtaining prior written approval from Ryan. Additionally, Ryan's tax saving strategies constitute proprietary and exclusive information; provided, however, that notwithstanding the foregoing, Ryan does not limit Axip's disclosure of the tax treatment or the tax structures of the transactions. This Agreement does not include information independently developed by Axip, information previously known to Axip, or information rightfully received by Axip from a third party without confidential limitations.

**INDEMNIFICATION**

RYAN WILL BE RESPONSIBLE FOR AND WILL RELEASE, INDEMNIFY, DEFEND AND HOLD HARMLESS AXIP, ITS PARENTS, AFFILIATES, SUBSIDIARIES AND ASSIGNS FROM AND AGAINST ANY CLAIMS, LOSSES, DAMAGES, COSTS (INCLUDING LEGAL FEES), EXPENSES AND LIABILITIES TO THE EXTENT ATTRIBUTABLE TO RYAN'S NEGLIGENCE OR WILFUL MISCONDUCT IN ITS PERFORMANCE OF THIS CONTRACT.

AXIP WILL BE RESPONSIBLE FOR AND WILL RELEASE, INDEMNIFY, DEFEND AND HOLD HARMLESS RYAN, ITS PARENTS, AFFILIATES, SUBSIDIARIES AND ASSIGNS FROM AND AGAINST ANY CLAIMS, LOSSES, DAMAGES, COSTS (INCLUDING LEGAL FEES), EXPENSES AND LIABILITIES TO THE EXTENT ATTRIBUTABLE TO AXIP'S NEGLIGENCE OR WILFUL MISCONDUCT IN ITS PERFORMANCE OF THIS CONTRACT.

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Axip Energy Services, LP  
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In no event shall either Axip or Ryan be liable for consequential damages, including without limitation loss of use or loss of profits, incurred by one another or their subsidiaries or successors, regardless of whether such claim is based upon alleged breach of contract, willful misconduct, or negligent act or omission, whether professional or nonprofessional of either of them or their employees, agents or subcontractors. Ryan’s or Axip’s liability, whether for breach of contract, breach of warranty, tort or otherwise, on all claims for loss or liability arising out of or connected with this Agreement shall in no case exceed Five Hundred Thousand Dollars (\$500,000.00).

**LAW GOVERNING AGREEMENT**

This Agreement shall be governed by and construed in accordance with the laws of the State of Texas. Exclusive venue for any dispute with respect to this Agreement shall reside in a court of competent jurisdiction in Houston, Harris County, Texas.

**ACKNOWLEDGMENT**

Thank you for the opportunity to assist you with this project. If the above terms and conditions meet with your approval, please sign and return the enclosed copy of this Agreement at your convenience. Upon acceptance, we will contact you to arrange a mutually acceptable time to begin our review. If you have any questions, or if you would like to discuss this Agreement further, please contact Mr. Mark W. Bennett at 713.346.1597.

**RYAN, LLC:**

**AXIP ENERGY SERVICES, LP:**

By: Zac Bollinger

By: DocuSigned by:  
Brent Janner  
4871F4770F5A412...

Name: Zac Bollinger

Name: Brent Janner

Title: Principal

Title: CFO

Date: November 28, 2022

Date: 11/29/22



**TRANSACTION TAX SERVICES  
AMENDMENT #1**

This Amendment #1 to Multi-State Transaction Tax Services Agreement dated November 28, 2022 (“Amendment”) is entered into as of the March 20, 2026, between Ryan and Client as defined below, is hereby incorporated into and made an integral part of the Multi-State Transaction Tax Services Executed Agreement dated November 28, 2022 (“Agreement”) between the parties.

PARTIES			
<b>Ryan</b>	Ryan, LLC, a Delaware limited liability company, and its affiliates	<b>Client</b>	Axip Energy Services, LP, and/or its affiliates and/or successors in interest
<b>Address</b>	8101 Windrose Avenue, Suite 2000 Plano, Texas 75024	<b>Address</b>	1221 McKinney Suite 3715 Houston, Texas 77010
<b>Ryan Principal</b>	Zac Bollinger	<b>Client Contact</b>	Stephen Childress
<b>Email</b>	<a href="mailto:zac.bollinger@ryan.com">zac.bollinger@ryan.com</a>	<b>Email</b>	<a href="mailto:schildress@axip.com">schildress@axip.com</a>
<b>Telephone</b>	972.934.0022	<b>Telephone</b>	713.629.0090


1. The Engagement Period covered by the Agreement is revised as follows:

Our review will cover, and the “Engagement Period” shall mean all open periods through March 31, 2026, and to the extent an audit covers any portion of such period; our review shall also include the entire audit period as determined by the taxing authority. Should the audit period extend beyond March 31, 2026, the Engagement Period will also be extended for the audit period.

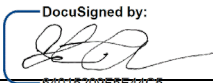
All terms of the Agreement shall remain in full force and effect unless expressly modified herein. Any defined terms not expressly defined in this Amendment shall have the meaning given in the Agreement.

IN WITNESS WHEREOF, the Parties have caused this Amendment to be executed as of the dates set forth below.

**Ryan, LLC:**

By:   
 Printed Name: Zac Bollinger  
 Title: Principal  
 Date: March 24, 2026

**Axip Energy Services, LP:**

By:   
 Printed Name: Stephen Childress  
 Title: CFO  
 Date: 3/23/2026