

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

----- X
In re: : Chapter 11
MODIVCARE INC., *et al.*, : Case No. 25-90309 (ARP)
Debtors.¹ : (Jointly Administered)
----- X

DEBTORS' APPLICATION FOR ENTRY OF AN ORDER
(A) AUTHORIZING THE RETENTION AND EMPLOYMENT
OF ERNST & YOUNG LLP AS TAX, CONSULTING, ACCOUNTING
AND VALUATION SERVICES PROVIDER TO THE DEBTORS AND
DEBTORS IN POSSESSION AS OF THE PETITION DATE; AND
(B) GRANTING RELATED RELIEF

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.txsb.uscourts.gov/> within twenty-one days from 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 within twenty-one days from the date this application was filed. Otherwise, the Court may treat the pleading as unopposed and grant the relief requested.

ModivCare Inc. and its debtor affiliates in the above-captioned cases, as debtors and debtors in possession (collectively, the “*Debtors*”), respectfully state as follows in support of this application (this “*Application*”):

RELIEF REQUESTED

1. By this Application, and pursuant to sections 327(a), 328(a), 330, 331 and 1107(b) of title 11 of the United States Code (the “*Bankruptcy Code*”), rules 2014(a) and 2016 of the

¹ A complete list of each of the Debtors in these chapter 11 cases (the “*Chapter 11 Cases*”) and the last four digits of each Debtor’s taxpayer identification number (if applicable) may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://www.veritaglobal.net/ModivCare>. Debtor ModivCare Inc.’s principal place of business and the Debtors’ service address in these Chapter 11 Cases is 6900 E. Layton Avenue, Suite 1100 & 1200, Denver, Colorado 80237.



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Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), rules 2014-1 and 2016-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “**Bankruptcy Local Rules**”), and the *Procedures for Complex Cases in the Southern District of Texas* (the “**Complex Case Procedures**”), the Debtors seek entry of an order (the “**Proposed Order**”), substantially in the form attached hereto, (a) authorizing the Debtors to retain and employ Ernst & Young LLP (“**EY LLP**”) as their tax, consulting, accounting and valuation services provider during the Chapter 11 Cases effective as of the Petition Date (as defined below), pursuant to the terms set forth in certain engagement letters (the “**Engagement Letters**”),² and (b) granting related relief. In support of this Application, the Debtors submit and incorporate by reference the *Declaration of Matt Lazzeri in Support of Debtors’ Application for Entry of an Order (A) Authorizing the Retention and Employment of Ernst & Young LLP as Tax, Consulting, Accounting and Valuation Services Provider to the Debtors and Debtors in Possession as of the Petition Date and (B) Granting Related Relief* (the “**Lazzeri Declaration**”), a copy of which is attached hereto as **Exhibit A**.

JURISDICTION AND VENUE

2. The United States Bankruptcy Court for the Southern District of Texas (the “**Court**”) has jurisdiction to consider this Application under 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b) and the Court may enter a final order consistent with Article III of the United States Constitution.

3. Venue of these cases and this Application in this district is proper under 28 U.S.C. §§ 1408 and 1409.

² Copies of the Engagement Letters are attached to the Lazzeri Declaration (as defined below) as **Exhibits A-1 through A-13** and are incorporated herein by reference. Further, capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Engagement Letters.

BACKGROUND

4. On August 20, 2025 (the “**Petition Date**”), the Debtors each filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors continue to operate their businesses and manage their properties as debtors in possession under sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in the Chapter 11 Cases.

5. The Chapter 11 Cases are jointly administered for procedural purposes only pursuant to Rule 1015(b) of the Bankruptcy Rules and Rule 1015-1 of the Bankruptcy Local Rules.

6. On September 5, 2025, the Office of the United States Trustee for the Southern District of Texas appointed an official committee of unsecured creditors (the “**Committee**”) [Docket No. 124].

7. The factual background regarding the Debtors, including their business, their capital structure, and the events leading to the commencement of the Chapter 11 Cases is set forth in the *Declaration of Chad J. Shandler in Support of Chapter 11 Petitions and First Day Relief* (the “**First Day Declaration**”) [Docket No. 14] and is incorporated herein by reference.

8. ModivCare is a technology-based healthcare services company that helps people (especially those in vulnerable situations) get the care and support they need. The Company works with government and private health insurance plans, as well as individuals, to provide: (a) transportation to and from medical appointments (non-emergency medical transportation totaling over 36 million rides per year); (b) in-home personal care (e.g., helping with daily activities); (c) remote monitoring of patients’ health from home; and (d) community health kiosks and wellness programs. ModivCare employs approximately 23,675 people and operates across 48 states and the District of Columbia, including Texas, with corporate offices in Denver, Colorado. ModivCare’s goal is to make it easier for patients to get care, remove barriers that keep people from staying healthy, and improve overall health outcomes.

9. As described in the First Day Declaration, the Debtors are party to that certain Restructuring Support Agreement (the “**RSA**”) with certain creditors who collectively hold approximately 90% of the First Lien Claims and approximately 70% of the Second Lien Claims. Pursuant to the RSA, the consenting creditors have agreed to provide \$100 million in debtor-in-possession financing to fund the Chapter 11 Cases and support the comprehensive restructuring transactions set forth in the term sheet attached to the RSA (the “**RSA Term Sheet**”). The RSA Term Sheet contemplates, among other things: (a) the equitization of approximately \$871 million in First Lien Claims and approximately \$316 million in Second Lien Claims; (b) the commitment of the consenting creditors to provide exit financing through the Exit Term Loan Facility; (c) the reorganized Debtors’ entry into an exit revolving credit facility to support ongoing operations; and (d) the discharge of the Unsecured Notes Claims and General Unsecured Claims; with holders of such claims entitled to participate in an equity rights offering of up to \$200 million, subject to the terms of the RSA. In total, the transactions contemplated by the RSA Term Sheet are expected to reduce the Debtors’ funded debt obligations by approximately \$1.1 billion.

QUALIFICATIONS OF EY LLP

10. The Debtors understand that EY LLP has significant qualifications, experience, and extensive knowledge in the fields related to providing the tax, consulting, accounting and valuation services contemplated herein. The Debtors believe that EY LLP is qualified and well positioned to provide the services contemplated herein to the Debtors in an efficient and cost-effective manner. Accordingly, the Debtors have determined that EY LLP has the resources and experience necessary to perform the services contemplated herein in the Chapter 11 Cases. The Debtors believe that EY LLP’s employment is in the best interests of the Debtors, their estates, their creditors, and other parties in interest.

11. The Debtors seek to retain and employ EY LLP because of its existing tax, consulting, accounting and valuation relationship with the Debtors and EY LLP's experience and extensive knowledge of tax, consulting, accounting and valuation services. EY LLP is familiar with the relevant financial information and other data maintained by the Debtors and is therefore qualified and best positioned to provide the proposed tax, consulting, accounting and valuation services in an efficient and cost-effective manner.

SERVICES TO BE PROVIDED

12. As set forth in further detail in the Engagement Letters, EY LLP has agreed to provide certain tax, consulting, accounting and valuation services (the “***Services***”) to the Debtors in connection with the Chapter 11 Cases. A description of each of the Services is summarized below and fully described in the Engagement Letters:³

(a) Income Tax Compliance Services [Exhibits A-2 and A-3]⁴:

- Preparation of the U.S. Federal and State tax returns for ModivCare Inc. and its subsidiaries for the December 31, 2024 tax year [Exhibit A-2]
- Preparation of the Foundation returns for the December 31, 2024 tax year [Exhibit A-3]

(b) Indirect Tax Compliance Services [Exhibit A-4]:

- Preparation of various property tax returns for ModivCare Inc. and its subsidiaries
- Preparation of sales and use tax returns
- Unclaimed Property tax compliance work

(c) Tax Provision Preparation Services [Exhibit A-5]:

- Preparation of the Tax Provision calculations for Q3 2025 and Q4 2025

(d) Tax Advisory Services [Exhibits A-6, A-7, A-8, and A-9]:

- R&D Credit and Section 174 Study for the December 31, 2024 tax year [Exhibit A-6]

³ The summaries of certain terms of the Engagement Letters herein are qualified in their entirety by reference to the provisions of the Engagement Letters. To the extent there is any discrepancy between the summaries contained in this Application or the Lazzeri Declaration and the terms of the Engagement Letters, the terms of the Engagement Letters shall control.

⁴ Exhibit A-1 is the Master Services Agreement that governs the specific services that EY LLP will provide under the Statements of Work presented in Exhibits A-2 through A-13.

- Unclaimed Property Advisory work on a potential voluntary disclosure agreement with the state of Delaware [Exhibit A-7]
- Sales and Use tax nexus, taxability, and support services analysis [Exhibit A-8]
- Tax Advisory services for one-off routine on-call questions [Exhibit A-9]

(e) Bankruptcy Tax Structuring and Debt Impacts Services [Exhibit A-10]:

- Bankruptcy Tax Services – including review of structuring, cancellation of indebtedness, attribute reduction, application of Section 382, etc. for federal and state tax purposes.

(f) Consulting Services [Exhibits A-11 and A-12]:

- Risk Co-Source – Internal Audit/Sarbanes-Oxley (SOX) – Provide assistance in testing SOX controls on behalf of management. Assist management in coordination of test of control activities with external auditors. [Exhibit A-11]
- IT Compliance Support Services – Provide IT compliance mandate services from an internal control perspective; advise on any control deficiency remediation; evaluate effectiveness of all inputs into the IT control process; and provide advisory support to business unit management, as needed. [Exhibit A-12]

(g) Accounting and Valuation [Exhibit A-13]:

- ASC 805 – Fresh Start Accounting valuation assistance – Valuation analysis of the fair value of the tangible and intangible assets and related purchase accounting advisory support in connection with the change of control.
- Ad-Hoc Financial Accounting Advisory Services – Assisting with general and technical accounting matters (including tax accounting matters) around the financial reporting and documentation of various accounting matters and policies in connection with the preparation of financial statements. Provide assistance with the assessment of the accounting impact of emergence from bankruptcy, including income tax accounting, to allow the application of fresh-start accounting in accordance with ASC 852.
- ASC 350 work – Goodwill Impairment Valuation - Valuation of the 3 ModivCare reporting units for purposes of testing the fair value of each reporting unit to determine if it is in excess of the carrying amount as of June 30, 2025. Reconcile the value of each reporting unit to the overall value of ModivCare considering the market cap and a control premium.

EFFORTS TO AVOID DUPLICATION OF SERVICES

13. By separate application, the Debtors have asked the Court to approve the retention of (i) Latham & Watkins LLP; (ii) FTI Consulting, Inc.; (iii) Hunton Andrews Kurth LLP; and (iv) Moelis and Company. The Debtors may also file applications to employ additional professionals. The Debtors believe that the services to be performed by EY LLP will not duplicate the services that other professionals will be providing to the Debtors in the Chapter 11 Cases.

Specifically, EY LLP will carry out unique functions and will use reasonable efforts to coordinate with the Debtors' other retained professionals to avoid unnecessary duplication of services. It is anticipated that the coordination of efforts of these professionals will greatly aid in the efficient and effective administration of the Chapter 11 Cases.

TERMS OF RETENTION

14. EY LLP intends to charge the Debtors fees for the Services, as set forth in the Engagement Letters and summarized below (collectively, the “*Fee and Expense Structure*”).

(a) Tax Compliance Services [Exhibits A-2 and A-3]:

- Preparation of the U.S. Federal and State tax returns for ModivCare Inc. and its subsidiaries for the December 31, 2024 tax year – Debtors shall pay EY LLP a fixed fee of \$309,000. The Debtors have already paid \$262,650 of the fixed fee for the Tax Compliance Services. [Exhibit A-2]
- Preparation of the Foundation returns for the December 31, 2024 tax year – Debtors shall pay EY LLP a fixed fee of \$11,790. [Exhibit A-3]

(b) Indirect Tax Compliance Services [Exhibit A-4]:

- Preparation of various property tax returns for ModivCare Inc. and its subsidiaries – Debtors shall pay EY LLP a fixed fee of \$86,550 for each calendar year. The Debtors have already paid \$52,003 for the property tax services. In addition to the fixed fee, additional identified tax returns/renditions will be charged at a fee to Debtors based on the following table:

Rendition Type	Count	Per	Total
<1,000 (Higi sites)	1,000	\$26	\$26,000
1,001 – 2,000 (Higi sites)	1,000	\$24	\$24,000
>2,001 (Higi sites)	175	\$22	\$3,850
Data centers	2	\$500	\$1,000
Call centers	5	\$200	\$1,000
Local offices	50	\$150	\$7,500
Corporate office	1	\$700	\$700
Tax bill*	1,000	20	\$20,000
Annual billback	2	\$1,250	\$2,500

- Preparation of sales and use tax returns – The Debtors shall pay \$500 for each registration filed, \$250 for each sales and use tax license renewal, and then a fee per return based on the following volume

<u>Annual Return Volume</u>	<u>Fee Per Return</u>
0-999	\$77.25

1,000-1,999	\$63.86
2,000+	\$56.65

- Unclaimed Property tax compliance work –

Base Fee – \$45,000 per year

Statutory DDL mailings and processing – \$4.25 per letter or
\$12 per letter for certified mailings

Additional reporting entities – \$3,500 per entity per year

(c) Tax Provision Preparation Services [Exhibit A-5]:

- Preparation of the Tax Provision calculations for Q1, Q2, Q3, and Q4 2025 – Debtors shall pay EY LLP a fixed fee of \$90,000 for Q1, Q2, and Q3 2025 and a fixed fee of \$175,000 for Q4 2025. The Debtors have already paid \$60,000 for the Q1 and Q2 2025 tax provision services.

(d) Tax Advisory Services [Exhibits A-6, A-7, A-8, and A-9]:

- R&D Credit and Section 174 Study for the December 31, 2024 tax year – Debtors shall pay EY LLP a fixed fee of \$100,000. The Debtors have already paid \$61,816 of the fixed fee for the R&D Credit and Section 174 services. [Exhibit A-6]
- Unclaimed Property Advisory work on a potential voluntary disclosure agreement with the state of Delaware – Debtors shall pay EY LLP fees for services based on actual time that EY LLP’s professionals spend performing the services, as agreed between EY LLP and the Debtors, billed at the following agreed upon rates for each level [Exhibit A-7]:

Partner/Principal	\$765
Managing Director	\$720
Senior Manager	\$675
Manager	\$585
Senior	\$405
Staff	\$315

- Sales and Use tax nexus, taxability, and support services analysis – Debtors shall pay EY LLP fees for services based on actual time that EY LLP’s professionals spend performing the services, as agreed between EY LLP and the Debtors, billed at the following agreed upon rates for each level [Exhibit A-8]:

Partner/Principal	\$765
Managing Director	\$720
Senior Manager	\$675
Manager	\$585

Senior	\$405
Staff	\$315

- Tax Advisory services for one-off routine on-call questions – Debtors shall pay EY LLP fees for services based on actual time that EY LLP’s professionals spend performing the services, as agreed between EY LLP and the Debtors, billed at the following agreed upon rates for each level [Exhibit A-9]:

Partner/Principal	\$765
Managing Director	\$720
Senior Manager	\$675
Manager	\$585
Senior	\$405
Staff	\$315

(e) Bankruptcy Tax Structuring and Debt Impacts Services [Exhibit A-10]:

- Bankruptcy Tax Services – including review of structuring, cancellation of indebtedness, attribute reduction, application of Section 382, etc. for federal and state tax purposes – Debtors shall pay EY LLP fees for services based on actual time that EY LLP’s professionals spend performing the services, as agreed between EY LLP and the Debtors, billed at the following agreed upon rates for each level:

Partner/Principal	\$1,550
Managing Director	\$1,400
Senior Manager	\$1,100
Manager	\$950
Senior	\$700
Staff	\$500

(f) Consulting [Exhibits A-11 and A-12]:

- Risk Co-Source – Internal Audit/Sarbanes-Oxley (SOX) work – Debtors shall pay EY LLP a fixed fee on an annual basis starting January 1 of each calendar year of \$754,990. The Debtors have already paid \$372,344.40 of the fixed fee for the Risk Co-Source services. [Exhibit A-11]
- IT Compliance Support Services – The Debtors will pay a weekly flat fee of \$22,500 for these services. If it is determined that the actual effort for these services exceeds this fee by more than 3%, then there will be a discussion with the Debtors and an updated fee amount will be discussed and approved by the Debtors before additional work is done. [Exhibit A-12]

(g) Accounting and Valuation [Exhibit A-13]:

- ASC 805 – Fresh Start Accounting valuation assistance – Debtors shall pay EY LLP a fixed fee of \$575,000.
- Ad-Hoc Financial Accounting Advisory Services - Debtors shall pay EY LLP fees for services based on actual time that EY LLP's professionals spend performing the services, as agreed between EY LLP and the Debtors, billed at the following agreed upon rates for each level:

Partner/Principal	\$850
Managing Director	\$800
Senior Manager	\$750
Manager	\$650
Senior	\$450
Staff	\$350

- ASC 350 work – Goodwill Impairment Valuation – Debtors shall pay EY LLP a fixed fee of \$175,000. Debtors have already paid \$87,500 of the fixed fee for the Goodwill Impairment Valuation services.

15. EY LLP's fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which the Debtors shall pay (other than taxes imposed on EY LLP's income generally).

16. In addition to the fees set forth above, the Debtors shall reimburse EY LLP for any direct expenses incurred in connection with EY LLP's retention in these cases and the performance of the Services set forth in the Engagement Letters, including all taxes, including value-added taxes, sales taxes, and other indirect taxes. EY LLP's direct expenses shall include, but not be limited to, reasonable and customary out-of-pocket expenses for items such as travel, meals, accommodations and other expenses (including any fees or reasonable expenses of EY LLP's legal counsel) related to the Services.

17. If EY LLP is requested or authorized by the Debtors, or is required by government regulation, subpoena or other legal process, to produce its documents or personnel as witnesses with respect to the Services or the Engagement Letters, the Debtors would, so long as EY LLP is

not a party to the proceeding in which the information is sought, reimburse EY LLP for its professional time and expenses, as well as the fees and expenses of EY LLP's counsel, incurred in responding to such requests.

18. EY LLP may receive rebates in connection with certain purchases, which are used to reduce charges that EY LLP would otherwise pass onto its clients.

EY LLP'S DISINTERESTEDNESS

19. To the best of the Debtors' knowledge, and except to the extent disclosed herein and in the Lazzeri Declaration, EY LLP (a) does not hold or represent an interest adverse to the Debtors' estates, and (b) is a "disinterested person," as such term is defined in section 101(14) of the Bankruptcy Code, as required under section 327(a) of the Bankruptcy Code. EY LLP's retention is not prohibited or restricted by Bankruptcy Rule 5002. Accordingly, EY LLP is eligible for retention by the Debtors under Section 327(a) of the Bankruptcy Code.

20. If EY LLP discovers additional information that requires disclosure and that is not reflected in the Lazzeri Declaration, EY LLP will file a supplemental declaration, to the extent required by Bankruptcy Rule 2014(a).

21. During the ninety days before the Petition Date, the Debtors paid approximately \$899,997.30 to EY LLP.

22. As of the Petition Date, EY LLP was owed approximately \$87,500 by the Debtors. Upon approval of EY LLP's retention in these cases, EY LLP shall waive its right to receive any unpaid fees incurred on the Debtors' behalf prior to the Petition Date.

BASIS FOR RELIEF

23. 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). As discussed above, EY LLP satisfies the

disinterestedness standard of section 327(a). Further, section 1107(b) of the Bankruptcy Code provides that “a person is not disqualified for employment under section 327 of this title by a debtor in possession solely because of such person’s employment by or representation of the debtor before the commencement of the case.” 11 U.S.C. § 1107(b). EY LLP’s prepetition relationship with the Debtors is therefore not an impediment to EY LLP’s retention as the Debtors’ postpetition tax, consulting, accounting and valuation services provider.

24. Section 328(a) of the Bankruptcy Code authorizes the employment of a professional person “on any reasonable terms and conditions of employment.” 11 U.S.C. § 328(a). The Debtors submit that the terms and conditions of EY LLP’s retention as described herein are reasonable and in keeping with the terms and conditions typical for engagements of this size and character. It is reasonable for the Debtors to seek to retain and employ EY LLP to serve as their tax, consulting, accounting and valuation services provider on the terms and conditions set forth herein.

25. EY LLP intends to apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Chapter 11 Cases, subject to the Court’s approval and in compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, the Complex Case Procedures, any other applicable procedures and orders of the Court (to the extent compliance is not waived), and consistent with the Fee and Expense Structure.

26. The Debtors believe that the Fee and Expense Structure appropriately reflects the nature and scope of services to be provided by EY LLP in the Chapter 11 Cases, EY LLP’s substantial experience with respect to tax, consulting, accounting and valuation services, and the fee structures typically utilized by EY LLP and such service providers.

27. This Application is filed within thirty days of the Petition Date and, pursuant to Bankruptcy Local Rule 2014-1 and paragraph 47 of the Complex Case Procedures, the application is deemed contemporaneous with the Petition Date and entitled to relief effective as of the Petition Date. *See* Local Bankr. R. 2014-1(b)(1) (“If an application for approval of the employment of a professional is made within 30 days of the commencement of that professional’s provision of services, it is deemed contemporaneous.”); *see also* Complex Case Procedures ¶ 47.

NOTICE

28. Notice of this Application will be served on: (a) the Office of the United States Trustee for the Southern District of Texas; (b) Paul Hastings LLP, as counsel to the First Lien Agent and the Consenting Creditors; (c) counsel to the DIP Lenders; (d) counsel to the Committee, (e) the creditors listed on the Debtors’ consolidated list of 30 creditors holding the largest unsecured claims; (f) the United States Attorney for the Southern District of Texas; (g) the Internal Revenue Service; (h) the Securities and Exchange Commission; (i) the state attorneys general for states in which the Debtors conduct business; and (j) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, under the circumstances, no other or further notice is required.

WHEREFORE the Debtors request that the Court enter the Order granting the relief requested in the Application and such other and further relief as the Court deems appropriate under the circumstances.

Signed: September 19, 2025

Respectfully Submitted,

/s/ Faisal Khan
Faisal Khan
General Counsel & Secretary
ModivCare Inc.

Certificate of Service

I certify that on September 19, 2025, a true and correct copy of the foregoing document was served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas on those parties registered to receive electronic notices.

/s/ Timothy A. ("Tad") Davidson II
Timothy A. ("Tad") Davidson II

Exhibit A

Lazzeri Declaration

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS**

	X	
	:	
In re:	:	Chapter 11
	:	
MODIVCARE, INC., <i>et al.</i> ,	:	Case No. 25-90309 (ARP)
	:	
Debtors. ¹	:	(Jointly Administered)
	:	
	X	

**DECLARATION OF MATT LAZZERI IN SUPPORT OF DEBTORS' APPLICATION
FOR ENTRY OF AN ORDER (A) AUTHORIZING THE RETENTION AND
EMPLOYMENT OF ERNST & YOUNG LLP AS TAX, CONSULTING,
ACCOUNTING AND VALUATION SERVICES PROVIDER TO THE
DEBTORS AND DEBTORS IN POSSESSION AS OF THE PETITION
DATE; AND (B) GRANTING RELATED RELIEF**

I, Matt Lazzeri, hereby declare pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “*Bankruptcy Rules*”) as follows:

1. I am a Partner of Ernst & Young LLP (“*EY LLP*”). I provide this Declaration on behalf of EY LLP in support of the application (the “*Application*”) of the above-captioned debtors (the “*Debtors*”) to retain EY LLP as their tax, consulting, accounting and valuation services provider, effective as of August 20, 2025 (the “*Petition Date*”), pursuant to the terms and conditions set forth in the agreements between the Debtors and EY LLP attached hereto as Exhibits A-1 through A-13 (the “*Engagement Letters*”).²

¹ A complete list of each of the Debtors in these chapter 11 cases (the “*Chapter 11 Cases*”) and the last four digits of each Debtor’s taxpayer identification number (if applicable) may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://www.veritaglobal.net/ModivCare>. Debtor ModivCare Inc.’s principal place of business and the Debtors’ service address in these Chapter 11 Cases is 6900 E. Layton Avenue, Suite 1100 & 1200, Denver, Colorado 80237.

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

2. The facts set forth in this Declaration are based upon my personal knowledge, upon information and belief, and upon client matter records kept in the ordinary course of business that were reviewed by me or professionals of EY LLP and EY US LLP (as defined below) or employees of other member firms of EYGL (as defined below) under my supervision and direction.

3. As set forth in further detail in the Engagement Letters, EY LLP has agreed to provide certain tax, consulting, accounting and valuation services (the “**Services**”) to the Debtors in connection with these chapter 11 proceedings. A summary description of the Services is included below and fully described in the Engagement Letters:³

(a) Income Tax Compliance Services [Exhibits A-2 and A-3]⁴:

- Preparation of the U.S. Federal and State tax returns for ModivCare Inc. and its subsidiaries for the December 31, 2024 tax year [Exhibit A-2]
- Preparation of the Foundation returns for the December 31, 2024 tax year [Exhibit A-3]

(b) Indirect Tax Compliance Services [Exhibit A-4]:

- Preparation of various property tax returns for ModivCare Inc. and its subsidiaries
- Preparation of sales and use tax returns
- Unclaimed Property tax compliance work

(c) Tax Provision Preparation Services [Exhibit A-5]:

- Preparation of the Tax Provision calculations for Q3 2025 and Q4 2025

(d) Tax Advisory Services [Exhibits A-6, A-7, A-8, and A-9]:

- R&D Credit and Section 174 Study for the December 31, 2024 tax year [Exhibit A-6]
- Unclaimed Property Advisory work on a potential voluntary disclosure agreement with the state of Delaware [Exhibit A-7]
- Sales and Use tax nexus, taxability, and support services analysis [Exhibit A-8]
- Tax Advisory services for one-off routine on-call questions [Exhibit A-9]

³ The summaries of certain terms of the Engagement Letters herein are qualified in their entirety by reference to the provisions of the Engagement Letters themselves. To the extent there is any discrepancy between the summaries contained in this Declaration and the terms of the Engagement Letters themselves, the terms of the Engagement Letters shall control.

⁴ Exhibit A-1 is the Master Services Agreement that governs the specific services that EY LLP will provide under the Statements of Work presented in Exhibits A-2 through A-13.

(e) Bankruptcy Tax Structuring and Debt Impacts Services [Exhibit A-10]:

- Bankruptcy Tax Services – including review of structuring, cancellation of indebtedness, attribute reduction, application of Section 382, etc. for federal and state tax purposes.

(f) Consulting Services [Exhibits A-11 and A-12]:

- Risk Co-Source – Internal Audit/Sarbanes-Oxley (SOX) – Provide assistance in testing SOX controls on behalf of management. Assist management in coordination of test of control activities with external auditors. [Exhibit A-11]
- IT Compliance Support Services – Provide IT compliance mandate services from an internal control perspective; advise on any control deficiency remediation; evaluate effectiveness of all inputs into the IT control process; and provide advisory support to business unit management, as needed. [Exhibit A-12]

(g) Accounting and Valuation [Exhibit A-13]:

- ASC 805 – Fresh Start Accounting valuation assistance – Valuation analysis of the fair value of the tangible and intangible assets and related purchase accounting advisory support in connection with the change of control.
- Ad-Hoc Financial Accounting Advisory Services – Assisting with general and technical accounting matters (including tax accounting matters) around the financial reporting and documentation of various accounting matters and policies in connection with the preparation of financial statements. Provide assistance with the assessment of the accounting impact of emergence from bankruptcy, including income tax accounting, to allow the application of fresh-start accounting in accordance with ASC 852.
- ASC 350 work – Goodwill Impairment Valuation - Valuation of the 3 ModivCare reporting units for purposes of testing the fair value of each reporting unit to determine if it is in excess of the carrying amount as of June 30, 2025. Reconcile the value of each reporting unit to the overall value of ModivCare considering the market cap and a control premium.

EY LLP's Disinterestedness

4. Based on the connections check process that is described herein, to the best of my knowledge, information and belief, EY LLP (a) does not hold or represent an interest adverse to the Debtors' estates, and (b) is a "disinterested person," as such term is defined in section 101(14) of the Bankruptcy Code, as required under section 327(a) of the Bankruptcy Code. Moreover, to the best of my knowledge, information and belief, EY LLP's retention is not prohibited or restricted by Bankruptcy Rule 5002. Accordingly, I believe that EY LLP is eligible for retention by the Debtors under Section 327(a) of the Bankruptcy Code.

5. During the ninety days before the Petition Date, the Debtors paid approximately \$899,997.30 to EY LLP.

6. As of August 20, 2025, EY LLP was owed \$87,500 by the Debtors in respect of services provided by EY LLP prior to the Petition Date. Upon approval of EY LLP's retention in these cases, EY LLP shall waive its right to receive any unpaid fees incurred on the Debtors' behalf prior to the Petition Date.

Professional Compensation and Reimbursement of Expenses

7. EY LLP intends to charge the Debtors fees for the Services, as set forth in the Engagement Letters and summarized below.

(a) Tax Compliance Services [Exhibits A-2 and A-3]:

- Preparation of the U.S. Federal and State tax returns for ModivCare Inc. and its subsidiaries for the December 31, 2024 tax year – Debtors shall pay EY LLP a fixed fee of \$309,000. The Debtors have already paid \$262,650 of the fixed fee for the Tax Compliance Services. [Exhibit A-2]
- Preparation of the Foundation returns for the December 31, 2024 tax year – Debtors shall pay EY LLP a fixed fee of \$11,790. [Exhibit A-3]

(b) Indirect Tax Compliance Services [Exhibit A-4]:

- Preparation of various property tax returns for ModivCare Inc. and its subsidiaries – Debtors shall pay EY LLP a fixed fee of \$86,550 for each calendar year. The Debtors have already paid \$52,003 for the property tax services. In addition to the fixed fee, additional identified tax returns/renditions will be charged at a fee to Debtors based on the following table:

Rendition Type	Count	Per	Total
<1,000 (Higi sites)	1,000	\$26	\$26,000
1,001 – 2,000 (Higi sites)	1,000	\$24	\$24,000
>2,001 (Higi sites)	175	\$22	\$3,850
Data centers	2	\$500	\$1,000
Call centers	5	\$200	\$1,000
Local offices	50	\$150	\$7,500
Corporate office	1	\$700	\$700
Tax bill*	1,000	20	\$20,000
Annual billback	2	\$1,250	\$2,500

- Preparation of sales and use tax returns – The Debtors shall pay \$500 for each registration filed, \$250 for each sales and use tax license renewal, and then a fee per return based on the following volume

<u>Annual Return Volume</u>	<u>Fee Per Return</u>
0-999	\$77.25
1,000-1,999	\$63.86
2,000+	\$56.65

- Unclaimed Property tax compliance work –
 Base Fee – \$45,000 per year
 Statutory DDL mailings and processing – \$4.25 per letter
 or \$12 per letter for certified mailings
 Additional reporting entities – \$3,500 per entity per year

(c) Tax Provision Preparation Services [Exhibit A-5]:

- Preparation of the Tax Provision calculations for Q1, Q2, Q3, and Q4 2025 – Debtors shall pay EY LLP a fixed fee of \$90,000 for Q1, Q2, and Q3 2025 and a fixed fee of \$175,000 for Q4 2025. The Debtors have already paid \$60,000 for the Q1 and Q2 2025 tax provision services.

(d) Tax Advisory Services [Exhibits A-6, A-7, A-8, and A-9]:

- R&D Credit and Section 174 Study for the December 31, 2024 tax year – Debtors shall pay EY LLP a fixed fee of \$100,000. The Debtors have already paid \$61,816 of the fixed fee for the R&D Credit and Section 174 services. [Exhibit A-6]
- Unclaimed Property Advisory work on a potential voluntary disclosure agreement with the state of Delaware – Debtors shall pay EY LLP fees for services based on actual time that EY LLP’s professionals spend performing the services, as agreed between EY LLP and the Debtors, billed at the following agreed upon rates for each level [Exhibit A-7]:

Partner/Principal	\$765
Managing Director	\$720
Senior Manager	\$675
Manager	\$585
Senior	\$405
Staff	\$315

- Sales and Use tax nexus, taxability, and support services analysis – Debtors shall pay EY LLP fees for services based on actual time that EY LLP’s professionals spend

performing the services, as agreed between EY LLP and the Debtors, billed at the following agreed upon rates for each level [Exhibit A-8]:

Partner/Principal	\$765
Managing Director	\$720
Senior Manager	\$675
Manager	\$585
Senior	\$405
Staff	\$315

- Tax Advisory services for one-off routine on-call questions - Debtors shall pay EY LLP fees for services based on actual time that EY LLP's professionals spend performing the services, as agreed between EY LLP and the Debtors, billed at the following agreed upon rates for each level [Exhibit A-9]:

Partner/Principal	\$765
Managing Director	\$720
Senior Manager	\$675
Manager	\$585
Senior	\$405
Staff	\$315

(e) Bankruptcy Tax Structuring and Debt Impacts Services [Exhibit A-10]:

- Bankruptcy Tax Services – including review of structuring, cancellation of indebtedness, attribute reduction, application of Section 382, etc. for federal and state tax purposes – Debtors shall pay EY LLP fees for services based on actual time that EY LLP's professionals spend performing the services, as agreed between EY LLP and the Debtors, billed at the following agreed upon rates for each level:

Partner/Principal	\$1,550
Managing Director	\$1,400
Senior Manager	\$1,100
Manager	\$950
Senior	\$700
Staff	\$500

(f) Consulting [Exhibits A-11 and A-12]:

- Risk Co-Source – Internal Audit/Sarbanes-Oxley (SOX) work – Debtors shall pay EY LLP a fixed fee on an annual basis starting January 1 of each calendar year of \$754,990. The Debtors have already paid \$372,344.4 of the fixed fee for the Risk Co-Source services. [Exhibit A-11]

- IT Compliance Support Services – The Debtors will pay a weekly flat fee of \$22,500 for these services. If it is determined that the actual effort for these services exceeds this fee by more than 3%, then there will be a discussion with the Debtors and an updated fee amount will be discussed and approved by the Debtors before additional work is done. [Exhibit A-12]

(g) Accounting and Valuation [Exhibit A-13]:

- ASC 805 – Fresh Start Accounting valuation assistance – Debtors shall pay EY LLP a fixed fee of \$575,000.
- Ad-Hoc Financial Accounting Advisory Services - Debtors shall pay EY LLP fees for services based on actual time that EY LLP's professionals spend performing the services, as agreed between EY LLP and the Debtors, billed at the following agreed upon rates for each level:

Partner/Principal	\$850
Managing Director	\$800
Senior Manager	\$750
Manager	\$650
Senior	\$450
Staff	\$350

- ASC 350 work – Goodwill Impairment Valuation – Debtors shall pay EY LLP a fixed fee of \$175,000. Debtors have already paid \$87,500 of the fixed fee for the Goodwill Impairment Valuation services.

8. EY LLP's fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which the Debtors shall pay (other than taxes imposed on EY LLP's income generally).

9. In addition to the fees set forth above, the Debtors shall reimburse EY LLP for any direct expenses incurred in connection with EY LLP's retention in these cases and the performance of the Services set forth in the Engagement Letters, including all taxes, including value-added taxes, sales taxes, and other indirect taxes. EY LLP's direct expenses shall include, but not be limited to, reasonable and customary out-of-pocket expenses for items such as travel, meals,

accommodations and other expenses (including any fees or reasonable expenses of EY LLP's legal counsel) related to the Services.

10. If EY LLP is requested or authorized by the Debtors, or is required by government regulation, subpoena or other legal process, to produce its documents or personnel as witnesses with respect to the Services or the Engagement Letters, the Debtors would, so long as EY LLP is not a party to the proceeding in which the information is sought, reimburse EY LLP for its professional time and expenses, as well as the fees and expenses of EY LLP's counsel, incurred in responding to such requests.

11. EY LLP may receive rebates in connection with certain purchases, which are used to reduce charges that EY LLP would otherwise pass on to its clients.

Certain Other Terms of the Engagement Letters

12. EY LLP's provision of Services to the Debtors is contingent upon this Court's approval of each term and condition set forth in the Engagement Letters.

13. The Engagement Letters may be terminated by EY LLP or the Debtors in accordance with their terms. The Debtors or EY LLP may terminate the Engagement Letters at any time in writing, but in any event the Engagement Letters will terminate upon the effective date of the Debtors' confirmed plan of reorganization, or the liquidation of the Debtors' assets under chapter 11 or 7 of title 11 of the United States Code (the "***Bankruptcy Code***"), or otherwise. Notwithstanding such termination, however, the Debtors' estates will remain obligated to pay all accrued fees and expenses as of the effective date of such termination. Moreover, certain other terms of the Engagement Letters will continue (either indefinitely or for a specified period of time) following termination.

14. Copies of the Engagement Letters are submitted with this Declaration for approval.⁵ EY LLP's provision of Services to the Debtors is contingent upon the Court's approval of each term and condition set forth in the Engagement Letters. Included among the terms and conditions set forth in the Engagement Letters is language substantially similar to the following:

Any controversy or claim with respect to, in connection with, arising out of, or in any way related to this Agreement or the services provided hereunder (including any such matter involving any parent, subsidiary, affiliate, successor in interest or agent of Client or its subsidiaries or of EY) shall be brought in the Bankruptcy Court or the applicable district court (if such District Court withdraws the reference) and the parties to this Agreement, and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole and exclusive forum (unless such court does not have jurisdiction and venue of such claims or controversies) for the resolution of such claims, causes of action or lawsuits. The parties to this Agreement, and any and all successors and assigns thereof, hereby waive trial by jury, such waiver being informed and freely made. If the Bankruptcy Court, or the district court upon withdrawal of the reference, does not have or retain jurisdiction over the foregoing claims or controversies, the parties to this Agreement and any and all successors and assigns thereof, agree to submit first to nonbinding mediation; and, if mediation is not successful, then to binding arbitration, in accordance with the dispute resolution procedures as set forth in Appendix 1 to this Agreement. Judgment on any arbitration award may be entered in any court having proper jurisdiction. The foregoing is binding upon Client, EY and any all successors and assigns thereof.

Ernst & Young Global Limited

15. The Ernst & Young global network comprises independent professional services practices conducted by separate legal entities throughout the world. Such legal entities are members of Ernst & Young Global Limited ("**EYGL**"), a company incorporated under the laws of England and Wales and limited by guarantee, with no shareholders and no capital. The EYGL

⁵ To the extent that this Declaration and the terms of the Engagement Letters are inconsistent, the terms of the Engagement Letters shall control.

member firms have agreed to operate certain of their professional practices in accordance with agreed standards, but remain separate legal entities.

16. The particular firm that the Debtors seek to retain in these chapter 11 cases, EY LLP, is a member firm of EYGL in the United States. EY LLP does not have a parent entity, but rather is 100% owned by its partners. EY LLP engages in the practice of public accountancy and provides accounting and other professional services. All partners of EY LLP are Certified Public Accountants (“*CPAs*”).

17. In addition, Ernst & Young U.S. LLP (“*EY US LLP*”), the owners of which are EY LLP CPA partners and non-CPA principals, is another member firm of EYGL in the United States. EY US LLP provides infrastructure and support services to EY LLP, including the services of CPA and non-CPA personnel. In particular, EY LLP uses EY US LLP personnel in providing services to EY LLP’s clients. Such EY US LLP personnel continue to be employed by EY US LLP, but work under EY LLP’s supervision in EY LLP engagements.

Disclosure of Connections

18. In connection with EY LLP’s proposed retention by the Debtors, Debtors’ counsel provided a list of names of parties in interest in these cases (the “*PIIL*”) to EY LLP on or about August 21, 2025. The specific names that were set forth on the PIIL that EY LLP received from the Debtors’ counsel are referred to herein as the “Parties in Interest.”

19. EY LLP has access to a computer database (the “*Database*”) that contains information about actual client engagements and potential engagement activity of all of the member firms of EYGL. The Database also includes the names of other parties that the professionals on the relevant engagement team have identified as also being involved in each engagement (*e.g.*, adverse parties and co-clients). Thus, the Database indicates whether any

Debtor entity is involved in an engagement by an EYGL member firm, in which a Party in Interest is a client.⁶

20. EY LLP caused the names of the Parties in Interest to be run through the Database. The disclosure schedule annexed hereto as Exhibit B lists the names of the Parties in Interest and whether a client engagement has been initiated in the Database during the last three years by EY LLP or any other EYGL member firm.

21. To the best of my knowledge, information and belief based on the information set forth in the Database, none of the services rendered to Parties in Interest by EY LLP or any other EYGL member firm have been in connection with the Debtors or these chapter 11 cases, except as otherwise stated herein.

22. Additionally, EY LLP conducted a search to determine whether EY US LLP (but not any other member firm of EYGL) has paid any person or entity that is specified on the PIIL as being a professional service provider that has been retained by a Party in Interest (“***Party-Retained Professionals***”) to provide professional services during the last three years. Based on its search of that database, EY LLP has determined that EY US LLP has paid the following Party-Retained Professionals during the last three years for professional services: Alight Solutions LLC; Baker & Hostetler LLP; CDW Direct; Concur Technologies Inc; CrowdStrike Inc; Debevoise & Plimpton LLP; Experian; Factset Research Systems Inc; FTI Consulting, Inc.; Gartner Inc; Gibson Dunn & Crutcher LLP; Health Management Associates; Hexaware Technologies Limited; Korn Ferry (US); Kyriba Corp; Latham & Watkins LLP; Nielsen Merksamer Parrinello Gross Leoni; Perry

⁶ The information in the Database is populated by the professionals who are providing services under each engagement. Therefore, the information in the Database may not be 100% correct with respect to all engagements, as human errors may occur. Furthermore, financial information pertaining to engagement activity is the proprietary and confidential information of each individual EYGL member firm. EY LLP may not have the right to access, or if accessed, disclose, such information relating to other EYGL member firms.

White Ross & Jacobson LLC; Qualtrics LLC; Sedgwick Claims Management; Smith Anderson Blount Dorsett Mitchell & Jernigan, LLP; Tech Mahindra Limited; and Workboard Inc.

23. EY LLP cannot prohibit any other EYGL member firm from accepting any client engagements, including in matters that may be adverse to the Debtors or their bankruptcy estates. Nevertheless, if EY LLP becomes aware of any such engagement by another EYGL member firm, EY LLP will file a supplemental declaration with the Court that contains the pertinent information that EY LLP is authorized to disclose.⁷ Moreover, if EY LLP becomes aware that another EYGL member firm represents a Party in Interest in a matter that is adverse to the Debtors or their bankruptcy estates, EY LLP will not permit anyone from such non-US EYGL member firm's engagement team who provides services to the Party in Interest in the adverse matter to be involved in the Services that EY LLP provides for the Debtors during these chapter 11 cases.

24. In the ordinary course of business, certain EYGL member firms ("***EY Support Firms***") provide various professional, administrative and back office support services for client-facing EYGL member firms throughout the world, as requested, coordinated and directed by such client-facing EYGL member firms (including EY LLP). An EY Support Firm assisted EY LLP in performing EY LLP's connections check for these chapter 11 cases. The costs paid by EY LLP to EY Support Firms for such connections check related services will not be billed to the Debtors. EY Support Firms do not provide client-facing services. Because the Database against which the names of the Parties in Interest was run for EY LLP's connections check contains client

⁷ There may be situations in which EY LLP will be unable to disclose engagements of non-US EYGL member firms. For example, laws or regulations applicable to a non-US EYGL member firm may preclude that firm from providing information regarding its client engagements to EY LLP, or applicable laws and regulations may prohibit disclosure. If that issue arises, EY LLP will discuss it with the Office of the United States Trustee to try to reach a resolution.

engagement information for all client-facing EYGL member firms, no EY Support Firm will run its own connections check or file a declaration in these chapter 11 cases.

25. Before the Petition Date, EY Support Firms assisted EY LLP in providing services to the Debtors.

26. Notwithstanding any use of EY Support Firms, EY LLP shall remain fully and solely responsible for any liabilities and obligations in respect of EY LLP's engagement and Services during these chapter 11 cases.

27. EY LLP and other EYGL member firms may perform services for their clients that relate to the Debtors merely because such clients may be creditors or counterparties to transactions with the Debtors and whose assets and liabilities may thus be affected by the Debtors' status. The disclosures set forth herein do not include specific identification of such services.

28. As part of its practice, EY LLP appears in cases, proceedings and transactions involving many different attorneys, financial advisors and creditors, some of which may represent or be parties involved in these chapter 11 cases.

29. EY LLP may currently be a party or participant in certain litigation matters involving Parties in Interest, which matters are unrelated to the Debtors or these chapter 11 cases.

30. EY LLP does not directly hold any debt or equity securities of the Debtors. In addition, none of the EY LLP or EY US LLP professionals who are currently on the engagement team that is providing Services to the Debtors directly hold any securities in the Debtors, but those engagement team members may hold interests in mutual funds or other investment vehicles that may own securities of the Debtors.

31. It is possible that professionals of EY LLP and EY US LLP who are not currently on the engagement team that is providing Services to the Debtors may directly or indirectly hold

securities of the Debtors or interests in mutual funds or other investment vehicles that may own securities of the Debtors. Additionally, EY LLP and EY US LLP professionals, whether or not on the engagement team that is providing services to the Debtors, may have economic interests in or business associations with Parties in Interest.

32. To the best of my knowledge, information and belief, neither the undersigned nor the professionals expected to assist the Debtors in these matters are connected to the Bankruptcy Judges in this District, the United States Trustee for the region in which these chapter 11 cases are pending, or any person employed in the Office of the United States Trustee in the city in which these chapter 11 cases are pending as identified in the PIIL. Moreover, to the best of my knowledge, information and belief, EY LLP's retention is not prohibited by Bankruptcy Rule 5002.

33. Despite the efforts described above to identify and disclose connections with Parties in Interest, because the Debtors are a large enterprise with numerous creditors and other relationships, EY LLP is unable to state with certainty that every client representation or other connection with Parties in Interest has been disclosed herein. If EY LLP discovers additional information that requires disclosure, EY LLP will file supplemental disclosures with the Court.

34. Certain Parties in Interest are lenders to EY LLP and/or EY US LLP: Bank of America, N.A, HSBC Bank USA, N.A., JPMorgan Chase Bank, N.A., PNC Bank, National Association, and Wells Fargo Bank, National Association participate in EY LLP's and EY US LLP's Revolving Credit Program. In addition, Chubb Group of Insurance Company is a surety bond provider on behalf of EY LLP and EY US LLP.

35. To the best of my knowledge, information and belief, prior to the Petition Date, EY LLP performed certain professional services for the Debtors, including tax compliance and

advisory services, internal control and Sarbanes Oxley (SOX) work, and valuation and transaction advisory services.

36. At the Debtors' request following the Petition Date and prior to Court approval of EY LLP's engagement in these cases, EY LLP may provide in its sole discretion certain of the Services described in the Engagement Letters. Thus, EY LLP requests that its retention be authorized as of the Petition Date.

37. To the extent required by Section 504 of the Bankruptcy Code, except as otherwise set forth herein (*e.g.*, if another EYGL member firm provides services to the Debtors under a subcontracting arrangement with EY LLP), EY LLP has not shared or agreed to share any of its compensation in connection with this matter with any other person, other than the partners, principals and employees of EY LLP and EY US LLP.

38. EY LLP 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 Engagement Letters, 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: September 19, 2025

/s/ Matt Lazzeri

Matt Lazzeri

Partner

Ernst & Young LLP

Exhibit A-1

Master Services Agreement



MASTER SERVICES AGREEMENT

This Master Services Agreement (this “Agreement”) is entered into between Ernst & Young LLP, a Delaware limited liability partnership (“EY”) and Modivcare (“Client”), as of August 18, 2025.

Structure

1. This Agreement sets out the contractual structure for the provision of services (“Services”) by EY to Client subsequent to Client filing a petition under Chapter 11 (“Chapter 11”) of the United States Bankruptcy Code (“Bankruptcy Code”) on or about August 20, 2025 with the United States Bankruptcy Court for the Southern District of Texas (“Bankruptcy Court”). EY’s performance of Services is contingent upon the Bankruptcy Court’s approval of EY’s retention in accordance with the terms and conditions that are set forth in this Agreement. This Agreement shall be effective as of August 20, 2025 (the “Effective Date”). EY will perform the Services described in separate Statements of Work entered into between the parties that incorporate the terms of this Agreement as well as the terms of any applicable Module(s) to form a separate and independent contract (“Contract”), which shall be subject to approval of the Bankruptcy Court.
2. For the purposes of any Contract, (a) “Client” in such Contract (including in this Agreement and the applicable Module(s) as incorporated into such Contract) means the Client Entity that executes the applicable Statement of Work, and (b) “party” means either EY or such Client Entity.
3. If there is any inconsistency between provisions in different parts of a Contract, those parts shall have precedence as follows (unless expressly agreed otherwise): (a) the applicable Statement of Work and any annexes thereto, (b) any applicable Module, (c) this Agreement, and (d) other annexes to a Contract.

Definitions

4. The following terms are defined as specified below:
 - (a) “AICPA” means the American Institute of Certified Public Accountants.
 - (b) “Client Affiliate” means an entity that controls, is controlled by, or is under common control with, Client.
 - (c) “Client Entity” means Client or a Client Affiliate.
 - (d) “Client Information” means information obtained by EY from Client or from a third party on Client’s behalf.
 - (e) “Deliverables” means any advice, communications, information, technology or other content that EY provides under this Agreement.
 - (f) “EY Firm” means a member of the EY network and any entity operating under a common branding arrangement with a member of the EY network.
 - (g) “EY Persons” means EY’s or any other EY Firm’s subcontractors, members, shareholders, directors, officers, partners, principals or employees.
 - (h) “Internal Support Services” means internal support services utilized by EY, including but not limited to: (a) administrative support, (b) accounting and finance support, (c) network



coordination, (d) IT functions including business applications, system management, and data security, storage and recovery, and (e) conflict checking, risk management and quality reviews.

- (i) “Module” means a module, supplemental to this Agreement, entered into by the parties and containing further terms applicable to a particular type of Services.
- (j) “Personal Data” means Client Information relating to identified or identifiable natural persons or that is otherwise considered to be “personal data,” “personal information” or similar term under applicable data protection laws.
- (k) “Report” means a Deliverable (or any portion of a Deliverable) issued on EY letterhead or under the EY brand or otherwise identifiable as being prepared by or in association with EY, any other EY Firm or EY Person.
- (l) “Statement of Work” means a document, incorporating this Agreement and any applicable Module, entered into by the parties describing particular Services that EY will perform.
- (m) “Support Providers” means external service providers of EY and other EY Firms and their respective subcontractors.
- (n) “Tax Advice” means tax matters, including tax advice, tax opinions, tax returns or the tax treatment or tax structure of any transaction to which the Services relate.

Provision of the Services

- 5. EY will provide the Services using reasonable skill and care in accordance with applicable professional standards, including those established by the AICPA.
- 6. Subject to Bankruptcy Court approval, EY may subcontract a portion of the Services to one or more EY Firms, as well as to other third parties, who may deal with Client directly. EY will remain solely responsible to Client for the performance of the Services. From time to time, non-CPA personnel may perform the Services.
- 7. EY will act as an independent contractor and not as Client’s employee, agent or partner. Client will remain solely responsible for management decisions relating to the Services and for determining whether the Services are appropriate for its purposes. Client shall assign qualified personnel to oversee the Services, as well as the use and implementation of the Services and Deliverables.
- 8. Client agrees to promptly provide to EY (or cause others to so provide) Client Information, resources and assistance (including access to records, systems, premises and people) that EY reasonably requires to perform the Services.
- 9. Client Information will be accurate and complete in all material respects. EY will rely on Client Information and, unless EY expressly agrees otherwise in writing, EY will have no responsibility to verify it. The provision of Client Information (including Personal Data), resources and assistance to EY will be in accordance with applicable law and will not infringe any copyright or other third-party rights.

Deliverables



10. All Deliverables are intended for Client's use in accordance with the Contract under which they are provided.
11. Client may not rely on any draft Deliverable. EY shall not be required to update any final Deliverable as a result of circumstances of which EY becomes aware, or events occurring, after its delivery.
12. Unless otherwise provided for in a Contract, Client may not disclose a Report (or any portion or summary of a Report), or refer to EY or to any other EY Firm or EY Person in connection with the Services, except:
 - (a) to a Client Affiliate (subject to these disclosure restrictions);
 - (b) to Client's lawyers (subject to these disclosure restrictions), who may review it only in connection with advice relating to the Services;
 - (c) to Client's independent auditors (subject to these disclosure restrictions) who may review it only in connection with their audit;
 - (d) to the extent, and for the purposes, required by applicable law (and Client will promptly notify EY of such legal requirement to the extent Client is permitted to do so);
 - (e) to other persons (with EY's prior written consent), who may use it only as specified in such consent; or
 - (f) to the extent it contains Tax Advice.

If Client discloses a Report (or a portion thereof), Client shall not alter, edit or modify it from the form provided by EY. Client shall inform those to whom it discloses a Report (other than disclosure of Tax Advice to tax authorities) that they may not rely on it for any purpose without EY's prior written consent. Subject to the foregoing, Client is not prohibited by this Section 12 from using Deliverables that do not qualify as Reports in communication with third parties provided that: (i) there is no reference to, or communication of, EY's or any other EY Firm's involvement in the development of such Deliverables, and (ii) Client assumes sole responsibility for such use and communication.

Limitations

13. As part of the parties' arrangements, the parties have mutually agreed the following limitations of liability (which also apply to others for whom Services are provided under any Contract):
 - (a) Neither party will be responsible, in contract or tort, under statute or otherwise, for any amount with respect to loss of profit, data or goodwill, or any other consequential, incidental, indirect, punitive or special damages in connection with claims arising out of a Contract or otherwise relating to the Services, whether or not the likelihood of such loss or damage was contemplated.
 - (b) Client (and any others for whom Services are provided) may not recover from EY, in contract or tort, under statute or otherwise, aggregate damages in excess of the fees actually paid for the Services that directly caused the loss under the respective Contract during the twelve (12) months preceding the date of the event giving rise to the loss. This cap is an aggregate cap across all claims under such Contract prior to such date.



- (c) Client shall make any claim relating to the Services or otherwise under a Contract no later than one (1) year after Client became aware (or ought reasonably to have become aware) of the facts giving rise to any alleged such claim and in any event, no later than two (2) years after the completion of the particular Services.
14. The limitations set out in Sections 13(b) and (c) above will not apply to losses or damages caused by EY's fraud or willful misconduct or to the extent prohibited by applicable law or professional regulations.
15. Client (and any others for whom Services are provided under a Contract) may not make a claim or bring proceedings relating to the Services or otherwise under a Contract against any other EY Firm or EY Person. Client shall make any claim or bring proceedings only against EY.

No Responsibility to Third Parties

16. Unless specifically otherwise agreed with Client in writing, EY's responsibility for performance of the Services is to Client and Client alone. Should any Deliverable be disclosed, or otherwise made available, by or through Client (or at Client's request) to a third party (including but not limited to permitted disclosures to third parties under Section 12), Client agrees to indemnify EY, as well as the other EY Firms and the EY Persons, against all claims by third parties, and resulting liabilities, losses, damages, costs and expenses (including reasonable external and internal legal costs) arising out of such disclosure.

Intellectual Property Rights

17. Each party retains its rights in its pre-existing intellectual property. Except as set out in the applicable Contract, any intellectual property developed by EY, and any working papers compiled in connection with the Services (but not Client Information contained in them), shall be the property of EY.
18. Client's right to use Deliverables under a Contract arises following payment for the Services.

Confidentiality, Data Protection & Security

19. Except as otherwise permitted by a Contract, neither party may disclose to third parties any information (other than Tax Advice) provided by or on behalf of the other that ought reasonably to be treated as confidential (including, in the case of EY, Client Information). Either party may, however, disclose such information to the extent that it:
- (a) is or becomes public other than through a breach of a Contract;
 - (b) is subsequently received by the recipient from a third party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information;
 - (c) was known to the recipient at the time of disclosure or is thereafter created independently;
 - (d) is disclosed as necessary to enforce the recipient's rights under this Agreement; or
 - (e) must be disclosed under applicable law, legal process or professional regulations.
20. EY uses other EY Firms, EY Persons and Support Providers who may have access to Client Information in connection with delivery of Services as well as to provide Internal Support Services. EY shall be responsible for any use or disclosure of Client Information by other EY Firms, EY Persons or Support Providers to the same extent as if EY had engaged in the conduct itself.



21. Client agrees that Client Information, including Personal Data, may be processed by EY, other EY Firms, EY Persons and their Support Providers in various jurisdictions in which they operate (EY office locations are listed at www.ey.com). Client Information, including any Personal Data, will be processed in accordance with laws and professional regulations applicable to EY, and appropriate technical and organizational security measures designed to protect such information will be implemented. EY will also require any Support Provider that processes Personal Data on its behalf to provide at least the same level of protection for such Personal Data as is required by such legal and regulatory requirements. If Personal Data relating to a data subject in the UK, European Union or Switzerland (collectively, "European Personal Data") is required for EY to perform the Services, the parties agree to negotiate in good faith a data transfer addendum intended to validate the transfer of such European Personal Data by Client to EY prior to such transfer. Transfer of Personal Data among members of the EY network is subject to the EY Binding Corporate Rules Program available at www.ey.com/bcr. Further information about EY's processing of Personal Data is available at www.ey.com/privacy.
22. To the extent permitted by applicable law, regulation or governmental directive, EY will notify Client without undue delay in the event of loss, unauthorized disclosure or unauthorized or unlawful processing of Personal Data and provide Client with relevant information about the nature and extent of the event.
23. In certain circumstances, individuals may have the right under applicable data protection law to access, correct, erase, port, restrict or object to the processing of their personal data. Such requests may be sent to privacy.office@ey.com. To the extent permitted by law, regulation or governmental directive, EY will notify Client without undue delay upon receipt of any verifiable request from a data subject or supervisory authority relating to a Personal Data right. If EY is required to provide Personal Data in response to such verifiable request, or to a request from Client, providing that data will be part of the Services and, to the extent permitted by applicable law, Client will be responsible for EY's reasonable charges incurred in doing so.
24. As a professional services firm, EY is required to exercise its own judgment in determining the purposes and means of processing any Personal Data when providing the Services. Accordingly, unless otherwise specified in a Contract, when processing Personal Data subject to the General Data Protection Regulation or other applicable data protection law (including, without limitation, state data protection (e.g., the California Consumer Privacy Act)), EY acts as an independent controller (or similar status that determines the purposes and means of processing), and not as a processor under Client's control (or similar status acting on behalf of Client) or as a joint controller with Client. For Services where EY acts as a processor processing Personal Data on Client's behalf, the parties will agree appropriate data processing terms in the applicable Statement of Work.
25. EY and other EY Firms may retain and use Client Information for benchmarking, analytics, research and development, thought leadership and related purposes, and to enhance their services, provided that any use does not externally identify, or make reference to, Client. In all such matters, EY and other EY Firms will comply with applicable law and professional obligations.
26. If Client requires EY to access or use Client or third-party systems or devices, EY shall have no responsibility for the confidentiality, security or data protection controls of such systems or devices, or for their performance or compliance with Client requirements or applicable law.
27. EY may provide Client access to use certain data, software, designs, utilities, tools, models, systems and other methodologies and know-how that EY owns or licenses for the purpose of Client's receipt



of the Services or as otherwise expressly agreed in writing by EY (“EY Tools”). Client shall be responsible for compliance by all Client personnel and third parties acting on Client’s behalf with the terms applicable to the use of such EY Tools. As between EY and Client, EY (or another EY Firm) owns all right, title, interest, and all intellectual property rights in and to the EY Tools, including any enhancements, modifications, and derivative work thereof.

License to EY Tools During the Statement of Work Term: To the extent that EY provides Client access to any EY Tools during the term of an applicable Statement of Work, EY hereby grants to Client a nonexclusive, paid-up, internal license, during the term of the applicable Statement of Work, to use, execute, and display the EY Tools, for the sole purpose of Client’s receipt of the Services from EY under the applicable Statement of Work.

License to EY Tools After the Statement of Work Term: EY may allow Client to use certain EY Tools, after the term of an applicable Statement of Work, for the sole purpose of Client’s use and receipt of the benefit of the Services provided by EY under such Statement of Work. Any EY Tools that EY allows Client to use after the term of such Statement of Work will be identified in the Statement of Work as a “Leave Behind EY Tool.” With respect to such an identified Leave Behind EY Tool, to the extent permitted by applicable law and professional regulations, EY hereby grants to Client a nonexclusive, paid-up, internal license, to use, execute, and display the Leave Behind EY Tool, after the term of the Statement of Work, for the sole purpose of Client’s use and receipt of the benefit of the Services provided by EY under the Statement of Work.

EY Tools Disclaimers and Acknowledgments: Client’s use of any EY Tools may be subject to additional terms, which EY will provide to Client in writing. Client acknowledges that EY may at any time, modify, replace, direct Client to discontinue use of any EY Tools, or otherwise revoke, limit or condition Client’s access and right to use any EY Tools. ALL EY TOOLS ARE PROVIDED “AS IS” AND WITHOUT ANY WARRANTIES OF ANY KIND, EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, ANY IMPLIED WARRANTY OF TITLE, MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE OR USE, OR ANY WARRANTY THAT THE OPERATION OF EY TOOLS WILL BE UNINTERRUPTED, ERROR FREE OR THAT EY TOOLS WILL BE OR REMAIN COMPATIBLE WITH ANY OF CLIENT’S HARDWARE OR SOFTWARE. IN NO EVENT SHALL EY BE LIABLE FOR LOSS OF OR DAMAGE TO CLIENT’S DATA RESULTING FROM THE CLIENT’S USE OF THE EY TOOLS. Client shall not decompile, disassemble or otherwise reverse engineer the EY Tools, unless authorized by law or the relevant regulatory agency. Client shall not sell, lease, assign or otherwise transfer any portion of the EY Tools.

Compliance

28. In connection with their respective rights and obligations under a Contract, EY and Client each will comply with all laws, rules, and regulations of any jurisdiction applicable to it from time to time concerning or relating to: (i) bribery or corruption, including, without limitation, the U.S. Foreign Corrupt Practices Act (“FCPA”); (ii) anti-money laundering, including, without limitation the Bank Secrecy Act of 1970 and the USA PATRIOT Act of 2001, and (iii) economic or financial sanctions, export controls, trade embargoes or other similar prohibitions or restrictions on activity imposed by a government authority having jurisdiction over such party, including without limitation the U.S. Office of Foreign Assets Control (“OFAC”) sanctions and the U.S. Export Administration Regulations (“EAR”) (collectively, “Sanctions Laws”). Client represents that it is not, nor is it 50% or more owned or otherwise controlled by a person or persons, subject to Trade Restrictions. The term “subject to



Trade Restrictions,” as applied to a person, means that such person falls into one or more of the following categories: (i) an individual located or ordinarily resident in, or an entity legally organized in a country listed on, any embargoed country list maintained by an applicable jurisdiction; (ii) an individual or entity listed on or covered by, or an entity 50% or more owned or otherwise controlled by a person or persons listed on or covered by, any sanctions asset blocking list, export denial list or other prohibited transactions list, directive, rule or regulation maintained or issued by an applicable jurisdiction; or (iii) an individual or entity engaged in activities prohibited by the export controls or sanctions laws and regulations of an applicable jurisdiction. If Client, or any agent, owner, investor, manager, partner, director, or officer of Client or any beneficiary of the Services (including, without limitation, any affiliate of Client), is or becomes subject to Trade Restrictions or if any of Client’s representations in this Section otherwise cease to be true at any time, then Client shall notify EY immediately in writing. If Client is an investment fund or fund manager, Client represents that no limited partner or other partner, manager or investor within the fund is subject to Trade Restrictions (unless disclosed to EY in writing) and that the Services are not being used for the specific benefit of any party subject to Trade Restrictions. Client further represents that Client is not aware of any facts or circumstances that would cause EY, which is a U.S. person, to be in violation of any Sanctions Laws (including, without limitation, OFAC sanctions) in its performance of the Services. Client shall not use the Services to circumvent, or facilitate any violation of, export controls or Sanctions Laws, or to facilitate any transaction with any person subject to Trade Restrictions. Notwithstanding anything to the contrary in a Contract, in the event that (1) any of Client’s representations in this Section cease to be true at any time for any reason (including, without limitation, any change in applicable law), (2) Client otherwise breaches any of the provisions of this Section, or (3) EY determines any Services can no longer be performed as contemplated by a Contract due to the effects of Sanctions Laws or other applicable legal or regulatory restrictions on trade, then in each such case EY may immediately terminate a Contract, or any particular Services, in whole or in part. EY shall use commercially reasonable efforts to notify Client of any Services that will no longer be provided as a result of any termination pursuant to this Section; provided that any failure to give any such notice shall not limit or otherwise affect the effectiveness of any such termination.

Fees and Expenses Generally

29. Client shall pay EY’s professional fees and specific expenses in connection with the Services as detailed in the applicable Contract. Client shall also reimburse EY for other reasonable expenses incurred in performing the Services. EY’s fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which Client shall pay (other than taxes imposed on EY’s income generally).
30. Subject to Bankruptcy Court approval, if necessary, EY may charge additional professional fees if events beyond its control (including Client’s acts or omissions) affect EY’s ability to perform the Services as agreed in the applicable Contract, or if Client asks EY to perform additional tasks.
31. If EY is required by applicable law, legal process or government action to produce information or personnel as witnesses with respect to the Services or a Contract, Client shall reimburse EY for any professional time and expenses (including reasonable external and internal legal costs) incurred to respond to the request, unless EY is a party to the proceeding or the subject of the investigation.



Force Majeure

32. Neither party shall be liable for breach of a Contract (other than payment obligations) caused by circumstances beyond such party's reasonable control.

Term and Termination

33. A Contract applies to all Services associated with such Contract whenever performed after the date of Client's filing of a Chapter 11 petition (including before the date of the applicable Contract).
34. A Contract shall terminate on the completion of the Services associated with such Contract. This Agreement and/or any or all Contracts may be terminated at any time by Client or EY, but in any event this Agreement including all Statements of Work will expire upon the effective date of Client's confirmed plan of reorganization, or liquidation of Client's assets under Chapter 11 or 7 of the Bankruptcy Code, or otherwise.
35. Client shall pay EY for all work-in-progress, Services already performed, and expenses incurred by EY up to and including the effective date of the termination or expiration of a Contract, as well as any applicable termination fees set forth in the applicable Contract. Payment is due within thirty (30) days following the date of the invoice for these amounts or as quickly as the Bankruptcy Code, Bankruptcy Rules, Local Rules and any relevant orders of the Bankruptcy Court allow.
36. The term of this Agreement will expire five (5) years following the Effective Date (the "Term"), unless the parties mutually agree to renew or extend it, provided Client continue to operate under Chapter 11 bankruptcy protection. For clarity, this Agreement shall survive with respect to any Contract entered into during the Term, even if such Contract remains in effect beyond the Term.
37. The provisions of this Agreement, including Section 12 and Section 38 otherwise with respect to Deliverables and Reports, that give either party rights or obligations beyond its termination shall continue indefinitely following the termination of this Agreement or applicable Contract and shall survive completion of the Client's bankruptcy whether through a confirmed plan of reorganization under Chapter 11, liquidation of the Client's assets under Chapter 7 of the Bankruptcy Code, or otherwise.

Governing Law and Dispute Resolution

38. This Agreement, any Contract under this Agreement, and any non-contractual matters or obligations arising out of a Contract or the Services, shall be governed by, and construed in accordance with, the laws of the state of New York applicable to agreements made, and fully to be performed, therein by residents thereof. Any controversy or claim with respect to, in connection with, arising out of, or in any way related to this Agreement or the services provided hereunder (including any such matter involving any parent, subsidiary, affiliate, successor in interest or agent of Client or its subsidiaries or of EY) shall be brought in the Bankruptcy Court or the applicable district court (if such district court withdraws the reference) and the parties to this Agreement, and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole and exclusive forum (unless such court does not have jurisdiction and venue of such claims or controversies) for the resolution of such claims, causes of action or lawsuits. The parties to this Agreement, and any and all successors and assigns thereof, hereby waive trial by jury, such waiver being informed and freely made. If the Bankruptcy Court, or the district court upon withdrawal of the reference, does not have or retain jurisdiction over the foregoing claims or controversies, the parties to this Agreement and



any and all successors and assigns thereof, agree to submit first to nonbinding mediation; and, if mediation is not successful, then to binding arbitration, in accordance with the dispute resolution procedures as set forth in Appendix 1 to these Terms and Conditions. Judgment on any arbitration award may be entered in any court having proper jurisdiction. The foregoing is binding upon Client, EY and any all successors and assigns thereof.

United States Specific Terms

39. The U.S. Department of Labor (DOL) regulations, at 20 CFR § 655.734(a)(1)(ii)(A), require the posting of notice of a Labor Condition Application (LCA) in instances where individuals holding certain visas (e.g., H-1B) will be working onsite. Where applicable, EY and the Client will work together to develop an appropriate notice to enable compliance with this requirement.

Miscellaneous

40. A Contract constitutes the entire agreement between the parties as to the Services and the other matters it covers, and supersedes all prior agreements, understandings and representations with respect thereto, including any previously agreed confidentiality agreements. Except as expressly provided otherwise herein, this Agreement does not modify the terms or provisions for other professional services executed prior to Client's filing of a Chapter 11 petition in the Bankruptcy Court.
41. Each party may execute this Agreement or a Contract, as well as any modifications to them, by electronic means, and each party may sign a different copy of the same document. Both parties must agree in writing to modify this Agreement or a Contract, subject to Bankruptcy approval, if necessary.
42. Client agrees that EY and the other EY Firms may, subject to professional obligations, act for other clients, including Client's competitors.
43. Neither party shall assign any of its rights or obligations under this Agreement or a Contract in whole or in part without the prior written consent of the other party; provided, however, that EY may assign or novate any of its rights and obligations under this Agreement or a Contract in whole or in part to (i) any other EY Firm and/or (ii) any entity resulting from, or established as part of, a restructuring, sale or transfer of an EY Firm, in whole or in part, provided further that any such assignment or novation does not materially affect continuity of the Services. EY shall provide Client with notice of any such assignment or novation.
44. If any provision of this Agreement or a Contract (in whole or part) is held to be illegal, invalid or otherwise unenforceable, the other provisions shall remain in full force and effect.
45. Client acknowledges that the U.S. Securities and Exchange Commission regulations indicate that, where auditor independence is required, certain confidentiality restrictions related to tax structure may render the auditor to be deemed to be non-independent or may require specific tax disclosures. Accordingly, if and only to the extent that U.S. Securities and Exchange Commission auditor independence regulations apply to the relationship between Client or any of Client's associated entities and any EY Firm, with respect to the tax treatment or tax structure of any transaction to which the Services relate, Client represents, to the best of its knowledge, as of the date of a Contract, that neither Client nor any Client Affiliate has agreed, either orally or in writing, with any other advisor



to restrict Client's ability to disclose to anyone such tax treatment or tax structure. Client agrees that the impact of any such agreement is its responsibility.

46. EY and Client acknowledge that Client or a Client Affiliate (the "Local Client") may seek to enter into an agreement with another EY Firm (the "Local EY Firm") for the provision of services in another country (the "Local Services"). The parties agree that the Local Client and the Local EY Firm may enter into a local country agreement (the "Local Agreement") for Local Services that incorporates the terms and conditions of this Agreement, subject to any modifications they deem appropriate under local law, regulation, professional standard, or local custom and practice. For clarity, in such event, (i) the Local Agreement shall govern all Local Services; and (ii) neither the Local Client nor the Local EY Firm will be deemed to be parties to this Agreement in connection with the Local Services.
47. Client represents that Client Affiliates for whom Services are performed by EY in connection with a Contract shall be bound by the terms of such Contract.
48. Neither party may use or reference the other's name, logos or trademarks without its prior written consent, provided that EY may use Client's name publicly to identify Client as a client in connection with specific Services or otherwise.
49. The limitations in Sections 13 and 15 and the provisions of Sections 16, 21, 25 and 42 are intended to benefit the other EY Firms and all EY Persons, who shall be entitled to enforce them.
50. By agreement to the provision of the Services, EY is not providing a guarantee to Client that EY's performance of those services pursuant to the terms and conditions set forth in this Agreement will guarantee Client's successful reorganization under Chapter 11.

Additional Provisions

51. EY will provide the Services as described in the applicable Statement of Work to Client, contingent upon the Bankruptcy Court's approval of EY's retention in accordance with the terms of this Agreement.
52. The Services may be modified from time to time by the parties mutual written agreement and approval of the Bankruptcy Court, if required.
53. Client acknowledges and agrees that, whether or not the Statement of Work has been approved by the Bankruptcy Court at the time any Deliverable is rendered, any such Deliverable rendered by EY prior to the delivery of its final Deliverable is preliminary in nature and cannot be relied upon for any purpose, including penalty protection.
54. Any activities not described in the applicable Statement of Work are not covered by the fees stated therein. These services will be considered outside the scope of such Statement of Work and are the responsibility of Client to perform on a timely basis unless otherwise agreed by the parties in writing (in an amendment or a separate Statement of Work) and approved by the Bankruptcy Court.
55. Each Statement of Work will identify the individuals who will lead the EY engagement team in providing the Services. If any of these individuals ceases to provide the Services to the Client pursuant to such Statement of Work, EY will so advise the Client and, if that person is replaced, provide the Client with the name of the professional's replacement. Other staff, not identified therein, may be utilized as required to conduct EY's work in an efficient manner.



56. EY will submit an itemized and detailed billing statement for each applicable Statement of Work, and EY will request payment of EY's fees and expenses, in accordance with the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), the Local Rules for the Bankruptcy Court and any relevant administrative orders. EY will submit EY's invoices as the work progresses and payment of them will be made upon receipt, or as quickly as the Bankruptcy Code, the Bankruptcy Rules, Local Rules and any relevant administrative orders allow.
57. EY acknowledges that payment of EY's fees and expenses is subject to (i) the jurisdiction and approval of the Bankruptcy Court under Sections 330 and 331 of the Bankruptcy Code, any order of the Bankruptcy Court approving the retention of EY and the U.S. Trustee Guidelines, (ii) any applicable fee and expense guidelines and/or orders and (iii) any requirements governing interim and final fee applications.



IN WITNESS WHEREOF, EY and Client have each caused this Agreement to be signed and delivered by its duly authorized representative/s.

ERNST & YOUNG LLP

Signed:

A handwritten signature in cursive script, appearing to read 'Shannon Henry', is written over a horizontal line.

Name: Shannon Henry

Title: Coordinating Partner

ModivCare Inc.

Signed:

A handwritten signature in cursive script, appearing to read 'Faisal Khan', is written over a horizontal line.

Name: Faisal Khan, Esq.

Title: SVP, General Counsel & Secretary



APPENDIX 1

Dispute Resolution Procedures

Mediation

A party shall submit a dispute to mediation by written notice to the other party or parties. The mediator shall be selected by the parties. If the parties cannot agree on a mediator, the International Institute for Conflict Prevention and Resolution (“CPR”) shall designate a mediator at the request of a party. Any mediator must be acceptable to all parties and must confirm in writing that the mediator is not, and will not become during the term of the mediation, an employee, partner, executive officer, director, of or beneficial owner with significant influence over any EY Firm audit client.

The mediator shall conduct the mediation as the mediator determines, with the agreement of the parties. The parties shall discuss their differences in good faith and attempt, with the mediator’s assistance, to reach an amicable resolution of the dispute. The mediation shall be treated as a settlement discussion and shall therefore be confidential. The mediator may not testify for either party in any later proceeding relating to the dispute. The mediation proceedings shall not be recorded or transcribed.

Each party shall bear its own costs in the mediation. The parties shall share equally the fees and expenses of the mediator.

If the parties have not resolved a dispute within 90 days after written notice beginning mediation (or a longer period, if the parties agree to extend the mediation), the mediation shall terminate and the dispute shall be settled by arbitration. In addition, if a party initiates litigation, arbitration, or other binding dispute resolution process without initiating mediation, or before the mediation process has terminated, an opposing party may deem the mediation requirement to have been waived and may proceed with arbitration.

Arbitration

The arbitration will be conducted in accordance with the procedures in this document and the CPR Rules for Non-Administered Arbitration (“Rules”) as in effect on the date of the Agreement, or such other rules and procedures as the parties may agree. In the event of a conflict, the provisions of this document will control.

The arbitration will be conducted before a panel of three arbitrators, to be selected in accordance with the screened selection process provided in the Rules. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the Federal Arbitration Act and resolved by the arbitrators. No potential arbitrator may be appointed unless the arbitrator has agreed in writing to these procedures and has confirmed in writing that the arbitrator is not, and will not become during the term of the



arbitration, an employee, partner, executive officer, director, of or beneficial owner with significant influence over any EY Firm audit client.

The arbitration panel shall have no power to award non-monetary or equitable relief of any sort or to make an award or impose a remedy that (i) is inconsistent with the agreement to which these procedures are attached or any other agreement relevant to the dispute, or (ii) could not be made or imposed by a court deciding the matter in the same jurisdiction. In deciding the dispute, the arbitration panel shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, and shall have no power to decide the dispute in any manner not consistent with such limitations period.

Discovery shall be permitted in connection with the arbitration only to the extent, if any, expressly authorized by the arbitration panel upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitration panel may disclose the existence, content or results of the arbitration only in accordance with the Rules or applicable professional standards. Before making any such disclosure, a party shall give written notice to all other parties and shall afford them a reasonable opportunity to protect their interests, except to the extent such disclosure is necessary to comply with applicable law, regulatory requirements or professional standards.

The result of the arbitration shall be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.

Exhibit A-2

Income Tax Compliance Statement of Work



Statement of Work – 2024 Tax Compliance Services

This Statement of Work, dated September 9, 2025 (this “SOW”), is made by Ernst & Young LLP (“EY”) and Modivcare, Inc. on behalf of itself and its affiliated entities (“Client”); pursuant to the Agreement, dated August 18, 2025 (the “Agreement”), between EY and Modivcare, Inc., which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on or about August 20, 2025 with the United States Bankruptcy Court for the Southern District of Texas (the “Bankruptcy Court”), and describes certain services that EY will perform for the Client during the Client’s Chapter 11 proceedings. This SOW shall be effective as of the date of the Client’s filing a Chapter 11 petition with the Bankruptcy Court.

This SOW incorporates the Agreement by reference to form a contract. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement.

Scope of Services

EY will provide the following Services (the “Services”) to Client starting from the SOW effective date.

Tax compliance services

EY will prepare the consolidated federal tax returns for the ModivCare and affiliated entities and the state tax returns listed in Appendix A for the taxable year ended December 31, 2024.

The specific services EY will provide as part of this engagement include:

- Prepare extension requests for federal return(s) and state returns included on Appendix A
- Prepare tax and state depreciation calculations for every entity
- Prepare the five (5) FinCEN Form 114, Report of Foreign Bank and Financial Accounts, prepared on behalf of the entities listed on Appendix B for the year ended, December 31, 2024
 - EY will draft and provide to the Client a Form 114a – Record of Authorization to Electronically File FBARs to be signed and returned to EY authorizing the filings
 - EY will provide as a deliverable a filing packet containing the FBAR, Form 114a, and BSA efilings acknowledgment to the Client for each signature authority and organization financial interest in FBAR
 - EY can provide data requests and draft correspondence with regard to the individual filers; however, Client will be responsible for the gathering of necessary information for all FBAR filings

At the request of Client, upon execution of the Workpaper Acknowledgement form attached hereto in respect of each tax year for which access to such workpapers is sought, EY will provide Client with



copies of EY's final workpapers, in a format regularly maintained by EY, produced by EY for purposes of preparing computations in connection with the following services under this SOW:

- Tax return workpapers for the year ended December 31, 2024.

EY may access tax information relating to Client that is posted by governmental entities, partnerships, or others in order to provide tax services to Client, in cases where EY determines that it would be efficient for EY to do so. However, Client remains responsible for making sure that Client has provided EY with all relevant information to support EY's provision of tax services. If EY is preparing returns for Client, this includes either providing EY with all required Forms 1099-G, Schedules K-1, and other tax forms made available to Client, or informing EY specifically that such forms should be obtained online. While EY may access such forms online for purposes of convenience, EY is not responsible for identifying such forms, nor is EY responsible for collecting any particular form on Client's behalf unless Client has specifically requested that EY does so and EY has agreed.

Treasury regulations require taxpayers to file disclosure statements relating to certain tax strategies/transactions that the Internal Revenue Service ("IRS") has identified as Listed Transactions or Transactions of Interest, any transaction that is substantially similar to a Listed Transaction or Transaction of Interest, and Other Reportable Transactions. The disclosure statements must be filed with the proper tax returns and also sent separately to the IRS. In addition, some states have enacted tax shelter legislation requiring taxpayers to file reportable transaction disclosure statements with the appropriate state income and franchise tax returns. Failure to disclose properly any of these transactions/strategies in which Client directly or indirectly participated may result in the imposition of penalties. During the process of gathering data to prepare Client's tax return(s), EY requires Client to complete the Reportable Transaction Questionnaire, which is provided with this SOW. If there is a particular person other than Client who should respond to such questionnaire on behalf of Client, please immediately provide to EY that person's name, position, email address and telephone number. EY shall not be liable for any penalties resulting from Client's failure to accurately and timely respond to the questionnaire or to timely file the required disclosure statements.

Unless Client indicates otherwise, EY will check the box on Client's returns, when the option is available, indicating that the taxing authorities can discuss the return directly with the EY preparer who signed it. These discussions are limited to certain issues related to the processing of the returns. Interactions with taxing authorities beyond the scope of processing issues may require a Power of Attorney that must be signed by Client. Any services that may be performed under this arrangement are subject to the terms and conditions of this SOW but are not considered covered under the fee quoted for the preparation of Client's return(s) and therefore will be billed separately. If Client prefers that this box not be checked, please contact Client's EY tax professional.

This engagement does not include (1) an analysis of any shift in ownership of Client stock, (2) the preparation of statements required by Internal Revenue Code §§382 and 383, or (3) a determination



of whether such code sections limit the amount of taxable income or tax that can be offset by net operating loss carryforwards, certain recognized built-in losses, certain excess credits, or net capital loss carryovers. The limitations under these provisions may have a material adverse impact on Client's tax liability. EY will not prepare a return on which taxable income (or tax) is offset by such attributes unless an analysis is performed. If Client would like EY to perform such an analysis, those services would be covered under a separate SOW. Please contact Client's EY tax professional named below if Client would like to discuss additional services and fees associated with the analysis and reporting requirements under these rules.

This engagement does not include any advice or determinations regarding what expenses may be qualified research expenses under Internal Revenue Code §41 or comparable state statutes.

Client may be required to file Form 4626, Alternative Minimum Tax-Corporations ("CAMT"), with its federal tax return for tax years beginning on or after January 1, 2023. For the preparation and review of Form 4626 as well as a review of Client's readiness to comply with this requirement, including assessing filing responsibilities, review of Client's data, processes, and technology, and assistance with tax technical issues and opportunities regarding implementation of CAMT processes for current and future years. Client shall pay fees based on the actual time and materials that EY professionals spend performing them based on the rate card included in this SOW.

Client may be required to file Form 8975, Country-by-Country Report ("CbCR"), with its federal tax return. Among other services, EY can assist Client with a review of Client's readiness to comply with this reporting requirement, including assessing filing responsibilities, review of Client's data, processes, and technology, and assistance with tax technical issues and opportunities regarding implementation of CbCR processes for current and future years. If requested, EY will discuss and provide fee estimates for these services, which would be covered as an amendment to this SOW for Form 8975 preparation and under a separate SOW for implementation services.

The tax compliance services do not include responding or assisting Client in responding to notices from taxing jurisdictions, other than notices received during the term of this SOW relating to returns prepared by EY when such notices pertain to the compilation, assembly, or processing of the return. EY is prepared to assist Client in responding to other notices/communications from taxing authorities, based on the rate card included in this SOW.

This engagement does not include any compliance or advisory services regarding the proposed regulations by the Department of Treasury's Financial Crimes Enforcement Network (FinCEN) on reporting beneficial ownership information under the Corporate Transparency Act.

In providing the tax compliance services, EY will utilize its standard processes to prepare the applicable tax returns. Because the fee set out below is based on use of the EY standard processes, if



Client requests preparation of the tax returns in a manner that does not comport with the EY standard processes, then additional fees will be charged based on the rate card included in this SOW.

All Client copies of the tax return(s) will be presented to Client in an electronic format.

Upon written request, EY will assist Client with other tax compliance services, including preparation of additional returns for the current tax year, and extension requests and computation of estimated tax payments for subsequent tax years. However, these services are not covered under the fee quoted in this letter. EY will discuss with Client and provide fee estimates for such additional services, which would be invoiced separately and subject to all other terms and conditions of this SOW and the above-referenced Agreement.

Other Provisions

Client shall assign a qualified person to oversee the Services. Client is responsible for all management decisions relating to the Services and for determining whether the Services are appropriate for its purposes.

Client will provide to EY the Client Information requested by EY in accordance with the mutually agreed timeline/schedule. Receiving accurate Client Information in a timely manner and agreeing to a timeline/schedule allows the parties to plan and schedule work in advance, improve engagement team continuity and work more effectively and efficiently.

Client acknowledges that failure of Client to provide accurate and timely information to EY in accordance with the agreed-upon time period may affect the ability of EY to deliver the Services described. EY shall not be liable for any penalties (and associated interest) resulting from Client's failure to accurately and timely provide such information.

Notwithstanding anything to the contrary in the Agreement or this SOW, EY does not assume any responsibility for any third-party products, programs or services selected by Client, their performance or compliance with Client's specifications or otherwise.

To use EY Interact My Documents ("EYI MyDocs") for collaboration with Client, EY will create a client collaboration workspace with a sharing library to which Client's employees and external contractors using Client email addresses (collectively, "Client users") designated by Client and at least one member of the EY engagement team are provided access ("Client Library"). Client may use the Client Library to deposit information and retrieve EY deliverables. EY may establish a number of Client Libraries on the client collaboration workspace where Client and EY can exchange documents and information; everyone with access to a particular Client Library will have access to all documents stored in that Client Library. The client collaboration workspace should not be used as a repository by Client. Client is responsible for informing EY in writing of the names and email addresses of Client



users who are to have access to each Client Library and for notifying EY in writing when access for any Client user is to be removed. Client will provide the name and email address of the Client representative who will inform EY which Client users are to have access.

A copy of the final deliverables will remain available to Client in EYI MyDocs in a read-only state for up to one (1) year after the engagement closes. Information contained in engagement dashboards (if used) within EYI MyDocs, draft work product and task tracking data will not remain available after the engagement closes.

Client authorizes EY, its affiliates, other members of the global Ernst & Young network, including those located outside the United States, and subcontractors providing services on EY's or their behalf, to disclose Client's tax return information received or generated in connection with the Services described in this SOW, prior-years' tax return information and information relating to the immediately succeeding tax year, to and among each other for the purpose of rendering the Services, discussing and providing other services to Client (including tax advisory services and bringing to Client's attention planning opportunities EY may identify based upon the preparation and/or review of Client's tax returns), and conducting quality reviews and reviews of compliance with EY policies and professional standards. Client has the ability to request a more limited disclosure of tax return information than that described above. If, at any time, Client would like EY to narrow the scope of the information to be disclosed, please contact EY in writing and EY will limit any disclosures that have not yet occurred. Client acknowledges that this consent will remain valid for three years following the completion of the Services.

EY and other EY Firms may retain and use Client Information for benchmarking, analytics, research and development, thought leadership and related purposes, and to enhance their services, provided that any use does not externally identify, or make reference to, Client. In all such matters, EY and other EY Firms will comply with applicable law and professional obligations.

Fees

Tax compliance services

Client shall pay EY a fee of \$300,000 for the tax compliance services.

On-call tax advisory services and any additional services

The fees for any state not listed on Appendix A will be \$1,800 per state. The fees for any additional services will be based on the actual time that EY's professionals spend performing them, billed at the following agreed upon rates for each level while the services are being performed



Level	Rate
Partner/Principal	\$765
Managing Director	\$720
Senior Manager	\$675
Manager	\$585
Senior	\$405
Staff	\$315

Other fee provisions

Client shall also pay any potential value-added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by Client. In addition, a charge will be added to EY's fees reflecting an estimated technology cost incurred equal to 3% of the professional fees for tax compliance services.

Invoices will be sent and payable as follows:

	<u>Invoice Date</u>	<u>Payment Due</u>	<u>Amount</u>
First progress bill	Upon signing SOW	45 days after signed SOW	\$150,000 plus technology fee
Second progress bill	July 1, 2025	August 15, 2025	\$105,000 plus technology fee
Final bill	September 1, 2025	October 15, 2025	\$ 45,000 plus technology fee

Any expenses, applicable taxes, or other charges, if any, will be billed separately as incurred.

Any legislative or regulatory change that significantly alters the scope of the Services, or the amount of time required to deliver the Services, will be considered an event for which EY may modify the scope and fees. EY remains committed to staying abreast of relevant issues. With that said, it is possible that there will be additional tax compliance costs as a result of the impact to provisions both from a US and global perspective, including, but not limited to, the Tax Cut and Jobs Acts and other legislation and the Global Anti-Base Erosion Rules (Pillar 2) from the Organization for Economic Co-operation and Development. EY will communicate with Client as EY provides the Services to avoid surprises and will provide Client with guidance on the approximate additional time certain items that are impacted by such changes may require for compliance. EY will communicate with



Client regularly regarding any changes that may impact Client's scope and fees. Upon notice to Client, EY will bill for these items based on the rates for each level indicated above.

Contacts

Client has identified Lori Lundrigan as Client's contact with whom EY should communicate about these Services. Client's contact at EY for these Services will be Matt Lazzeri.

IN WITNESS WHEREOF, EY and Client each caused this SOW to be signed and delivered by its duly authorized representative(s).

Ernst + Young LLP

AGREED:

ModivCare, Inc., on behalf of itself and its affiliate(s)

By: *L. Lundrigan*
Lori Lundrigan, Vice President of Tax

Date: 09/12/2025



List of Client Entities for tax compliance services
Appendix A

Tax Year End: December 31, 2024

MODIVCARE INC. & SUBSIDIARIES

AK	KY	NY
AZ	MA	NYC
CA	ME	OK-IT
CO	MI	OR
CT	MN	RI
DC	MO	TX
FL	MT	UT
HI	NE	VT
ID	NH	WI
IL	NJ	WV
KS	NM	

MODIVCARE INC.

GA
 OK-FT
 PA
 PHILA

MODIVCARE SOLUTIONS, LLC

AL-IT	MS
AL-FT	NC
AR	OK-FT
DE	PA
GA	SC
IN	TN
IA	VA
LA	PHILA
MD	STL



Ride Plus, LLC

CA

Circulation, Inc.

AL-IT MS
AL-FT NC
AR OK-FT
DE PA
GA SC
IA TN
IN VA
LA Phila
MD

AM Holdco, Inc.

PA

All Metro Management and Payroll Services Corporation

MD
PA
TN

All Metro Associate Payroll Services Corporation

GA
MD
NC
PA
TN

Arsens Home Care, Inc.

PA
PHILA
Abington
Township

CGA Holdco, Inc.

PA



Helping Hand Home Health Care Agency, Inc.

PA
PHILA
Abington
Township

Philadelphia Home Care Agency, Inc.

PA
PHILA
Abington
Township

VRI Intermediate Holdings, LLC & Subs

Franklin, OH

VRI Intermediate Holdings, LLC

AR	PA
IA	SC
IN	TN
MD	VA
NC	

Valued Relationships, Inc.

AL-IT	MD
AL-FT	MS
AR	NC
DE	OK-FT
GA	PA
IA	SC
IN	TN
LA	VA

Healthcom, Inc.

AR
IN
NC
PA



Associated Home Services, Inc.

VA

Care Finders Total Care, LLC

Abington Township

Union Home Care, LLC

Abington Township

Higi Health, PC

Federal

CA

Higi Professionals of Delaware PC

Federal

DE

Higi SH Holdings, Inc

GA

PA

TN

Higi SH LLC

California Form 568

Higi Health LLC

California Form 568

Higi Health Holdings LLC

California Form 568

National MedTrans LLC

New York LLC

California MedTrans Network MSO and IPA LLC

California Form 568



Appendix B

Tax Year End: December 31, 2024

Ingeus Investments Limited

Ingeus Company

Modivcare LABS Private Limited

High SH Canada ULC (two accounts)



Workpaper Acknowledgement

ModivCare, Inc. (“Client”) has asked Ernst & Young LLP (“EY”) to provide copies of EY’s final tax return workpapers for the year ended December 31, 2024 (collectively, the “Workpapers”) to Client only for (a) Client’s internal use or (b) submission solely to taxing authorities for purposes of responding to inquiries in connection with the examination of Client’s tax returns or positions.

Client acknowledges that EY created the Workpapers solely for purposes of preparing computations in connection with EY’s tax compliance services for Client. Client further acknowledges that (a) information contained in the Workpapers may have been based upon estimates and assumptions that were made at the time the Workpapers were prepared because complete and accurate information was not available to EY at that time; (b) such estimates and assumptions were discussed with and approved by Client; (c) the bases for these estimates and assumptions have likely changed since the Workpapers were prepared; and (d) the Workpapers have not been updated by EY to reflect information that may have become available subsequent to their preparation. Furthermore, in preparing the Workpapers, EY relied on information and representations provided by Client and its representatives that were not independently verified by EY at the time the Workpapers were created. As a result, EY may not have identified irregularities or errors if they occurred. Moreover, EY, in exercising professional judgment, may have assessed tax issues in a different manner than Client might have assessed the same issues. The Workpapers are not a substitute for any other inquiries or procedures that Client should undertake for the purpose of satisfying itself with respect to Client’s tax situation, nor may the Workpapers or the information contained therein be suitable for such purpose or any other purposes of Client.

Client acknowledges and agrees that the Workpapers and all copies thereof provided to Client are and shall remain the sole property of EY. Client will use the Workpapers and the information contained therein only for the purposes set forth above.

Except as permitted herein or as otherwise required by applicable law or legal process, Client may not disclose, orally or in writing, any of the Workpapers or the information contained therein, in whole or in part, without the prior written consent of EY. Client shall advise EY promptly if it receives any subpoena, service or other court order for access to the Workpapers or for information contained therein.

Deliverables for the Services may include an executable copy, including editable data and formulas, of the final workpapers (Live Spreadsheets). Client acknowledges that EY’s provision of the live spreadsheet to Client may not be permissible for an entity under EY audit or its downstream affiliates under the US Securities and Exchange Commission (US SEC) and Public Company Accounting Oversight Board (PCAOB) independence standards and may not be permissible under European Union Public Interest Entity (PIE) or International Ethics Standards Board for Accountants (IESBA) PIE independence standards. Accordingly, in approving EY’s provision of the live spreadsheet, Client



has considered the potential for Client or any affiliate to become a US SEC or other PIE under EY audit and the potential impact on EY's independence.

Please confirm Client's agreement with the foregoing by signing and dating this document below and returning the completed document to Matt Lazzeri.

Accepted and agreed:

ModivCare, Inc., on behalf of itself and its affiliate(s)

By: _____
Lori Lundrigan, Vice President of Tax

Date: _____



Reportable Transaction Questionnaire (revised May 2025)

ModivCare, Inc.

Purpose:

Ernst & Young LLP (EY) uses this questionnaire to prepare your tax returns. US Treasury Department regulations require disclosure statements relating to certain transactions, plans and arrangements. These disclosure statements must be filed with the tax return and with a separate IRS office. Failure to make a proper disclosure may result in penalties. Some states have similar disclosure requirements. EY shall not be liable for any penalties resulting from your failure to accurately and timely respond to these questions or to timely file disclosure statements.

Instructions:

This questionnaire must be completed for each year for which EY prepares an income tax return. If you are completing this questionnaire for one or more individuals or legal entities, your response should take into account the activities of each. If this questionnaire is being completed in connection with a statement of work, it should address all of the taxpayer(s) and return(s) included in the scope of the engagement. Otherwise, we have included an attachment that lists the taxpayers and returns that you should consider as you complete the questionnaire. The terms “you,” “your” and “taxpayer” refer collectively to all of these individuals and entities.

Question:

Please review the questions on the next two pages for each individual and entity covered by this engagement and check the box below that is applicable.

- ☐ My answer is no or N/A to all of the questions. (Please sign and date this questionnaire to complete it.)
- ☐ My answer is yes to one or more of the questions and/or I am unsure of my answer to one or more of the questions. (Please complete the box below before signing and dating this questionnaire.)

If your answer is yes or unsure with respect to one or more questions, list in the following box the applicable taxpayer and the question number(s) of the reportable transaction and/or, if applicable, the transaction number(s) of the listed transaction or transaction of interest to which the answer relates.

Disclosure in connection with a reportable transaction



If you are completing this questionnaire only with respect to a Regulated Investment Company (RIC), start with question 4. If you are completing this questionnaire for any other taxpayer, start with question 1. Section references are to the Internal Revenue Code of 1986, unless otherwise indicated.

Questions:

- 1. Loss transactions:** Have you directly or indirectly entered into a transaction that results in claiming a gross loss (no netting against gains) over the loss threshold amounts described below that is deductible pursuant to a provision of the tax code that treats the transaction as a sale or other disposition (for example, Section 741 or Section 988) or otherwise results in a deduction under Section 165?

Note that this question does not include a loss from a casualty or involuntary conversion. Also, consider this question with regard to losses reported on your federal or California state tax returns for each of the categories of taxpayers described in the paragraphs that follow that applies to you (more than one, if applicable). If you are a US shareholder of a controlled foreign corporation (“CFC”, as defined below) or a 10% shareholder of a qualified electing fund (“QEF”, as defined below), include any loss that the foreign corporation would report if it were treated as a domestic corporation filing a US return and consider the activities of the CFC or QEF in connection with the other questions below.

Loss threshold amounts

Individuals and trusts: At least \$2 million on this tax return (or \$50,000 or greater in the case of a Section 988 foreign currency loss transaction), or at least \$4 million when combining this tax return with other years’ returns. Include transaction losses that flow through from a partnership or S corporation.

Partnerships and S corporations: At least \$2 million on this tax return, or at least \$4 million when combining this tax return with other years’ returns. This category includes partnerships with at least one partner that is not a C corporation (looking through any partners that are partnerships).

Corporate entities: At least \$10 million on this tax return, or at least \$20 million when combining this tax return with other years’ returns. This category includes:

- C corporations
- Tax-exempt entities (with respect to Unrelated Business Taxable losses)
- Partnerships, if every partner is a C corporation (looking through any partners that are partnerships)
- Controlled foreign corporations (CFCs) – a non-US corporation that has US shareholders (i.e., US persons who directly or indirectly own 10% or more of the combined voting power, or, effective for taxable years of foreign corporations beginning after December 31, 2017, the value of all classes of stock of such non-US



corporation) that own in the aggregate more than 50% of the total vote or value of such non-US corporation

- Qualified electing funds (QEFs) – a passive foreign investment company that meets the requirements of Section 1295 and the regulations thereunder, which include an annual taxpayer election

- 2. Confidentiality agreement:** Have you entered into a transaction offered to you by a paid tax advisor who placed a limitation on your disclosure of the tax treatment or tax structure of the transaction?
- 3. Contingent fees or other contractual protection:** Will your tax returns reflect the results of a transaction for which you (or a related party) paid fees to an advisor that were contingent on realizing federal, California or New York tax benefits, or for which you (or a related party) have the right to the refund of any fees if the federal, California or New York tax effects of the transaction are not sustained?
- 4. Federal Listed Transactions and Proposed Regulations for Federal Listed Transaction:** Have you participated in any transaction that is a Federal Listed Transaction, a Federal Listed Transaction under proposed regulations, or a Federal Transaction of Interest, or that might be considered the same as or substantially similar to any of the Federal Listed Transactions, a Federal Listed Transaction under proposed regulations, or a Transactions of Interest and the tax benefits from your participation are expected to be reflected in the current or future year tax returns? The Federal Listed Transactions, Federal Listed Transactions under proposed regulations, and Transactions of Interest are summarized in the attachment to this questionnaire. If the answer is “yes,” please provide us with a copy of any previously filed Form 8886 disclosure.
- 5. State Listed Transactions:** If you file a California, Colorado, New York, or Oregon state tax return, have you participated (i.e., in current or previous filing years) in any transaction that is an applicable State Listed Transaction or might be considered substantially similar to any of the applicable State Listed Transactions and the tax benefits from your participation are expected to be reflected in current or future year tax returns? The State Listed Transactions are summarized in the attachment to this questionnaire. If the answer is “yes,” please provide us with a copy of any previously filed Form 8886 disclosure or equivalent state disclosure forms.

Signature on behalf of the identified individuals and entities, including any applicable CFCs and QEFs:

By:

Lori Lundrigan, Vice President of Tax

Date:



Listed Transactions and Transactions of Interest (revised May 2025)

As of May 2025, below are the titles of the transactions identified as “Listed Transactions” and “Transactions of Interest” by the IRS, proposed regulations for transactions identified as “Listed Transactions” or “Transactions of Interest,” and “Listed Transactions” by State taxing authorities, along with the citation to the pronouncements describing these transactions in greater detail.

Federal Listed Transactions

1. Lease strips and other stripping transactions: Transactions that allow one participant to realize rental or other income from property or service contracts and another participant or the same participant in a different tax year reports deductions related to that income. Identified in IRS Notice 95-53 and IRS Notice 2003-55.
2. 401(k) accelerator: Transactions in which taxpayers claim deductions for contributions to a qualified cash or deferred arrangement or matching contributions to a defined contribution plan where the contributions are attributable to compensation earned by plan participants after the end of the taxable year. Identified in Rev. Rul. 90-105.
3. Multiple employer plans: Trust arrangements purported to qualify as multiple employer welfare benefit funds exempt from the limits of §§419 and 419A. Identified in IRS Notice 95-34. (See item #21 below regarding collectively bargained welfare benefit funds.)
4. Certain contingent installment sales by partnerships with tax-indifferent partners: Transactions involving contingent installment sales of securities by partnerships in order to accelerate and allocate income to a tax-indifferent partner, such as a tax-exempt entity or foreign person, and to allocate later losses to another partner. Identified as ACM Transactions. See IRS Notice 2009-59.
5. Distributions from charitable remainder trusts: Transactions involving distributions described in Treas. Reg. §1.643(a)-8 from charitable remainder trusts. This transaction uses a §664 charitable remainder trust to convert appreciated assets into cash, while avoiding the gain on the disposition of the assets. See IRS Notice 2009-59.
6. Lease-in, lease-out transactions (LILOs): Transactions in which a taxpayer purports to lease property and then purports to immediately sublease it back to the lessor (that is, lease-in/lease-out or LILO transactions). See IRS Notice 2009-59.
7. Distribution of encumbered property: Transactions involving the distribution of encumbered property in which taxpayers claim tax losses for capital outlays that they have in fact recovered. Identified in IRS Notice 99-59.
8. Fast-pay arrangements with corporate stock: Transactions involving fast-pay arrangements as defined in Treas. Reg. §1.7701(l)-3(b) in which a corporation’s outstanding stock is structured (in whole or in part) to return the stockholder’s investment by distributions treated as dividends. Identified as Fast-pay Arrangements. See IRS Notice 2009-59.



9. Counterbalancing debt instruments: Transactions involving the acquisition of two debt instruments the values of which are expected to change significantly at about the same time in opposite directions. Identified in Rev. Rul. 2000-12.
10. Artificially inflated tax basis of partnership interests: Transactions generating losses resulting from artificially inflating the tax basis of partnership interests. Identified in IRS Notice 2000-44.
11. Employee stock transfer: Transactions involving the purchase of a parent corporation's stock by a subsidiary, a subsequent transfer of the purchased parent stock from the subsidiary to the parent's employees, and the eventual liquidation or sale of the subsidiary. Identified in Notice 2000-60.
12. Guamanian trusts: Transactions purporting to apply §935 to Guamanian trusts. Identified in IRS Notice 2000-61.
13. Intermediary ("Midco") transactions: A broad range of "routine" transactions that happen to include the acquisition, disposition, or movement of stock and assets. The typical Midco transaction is one in which a taxpayer desires to sell stock of a corporation and a buyer desires to purchase the assets. These parties conduct the transaction through an intermediary, with the taxpayer selling the stock to the intermediary and the buyer then purchasing the assets from it and claiming a fair market value basis. The intermediary, having enabled the target corporation to not pay tax on the built-in gain in its assets, usually receives compensation for participating in the transaction. See IRS Notice 2008-111 and IRS Notice 2001-16.
14. Contingent liability transactions: Transactions involving a loss on the sale of stock acquired in a purported §351 transfer of a high basis asset to a corporation and the corporation's assumption of a liability that the transferor has not yet taken into account for federal income tax purposes. Identified in IRS Notice 2001-17.
15. Basis shifting on stock redemptions not subject to US tax: Redemptions of stock in transactions not subject to US tax in which the basis of the redeemed stock is purported to shift to a US taxpayer. Identified in IRS Notice 2001-45.
16. Inflated tax basis: Transactions in which the taxpayer as part of an acquisition of assets also assumes debt exceeding their fair market value. The taxpayer claims a higher basis due to the debt assumption. Upon sale of the assets, the taxpayer claims a loss for basis in excess of the fair market value of the assets. Identified in IRS Notice 2002-21.
17. Reporting payments made on notational principal contracts while disregarding offsetting future payments: Transactions using a notional principal contract to claim deductions for periodic payments made by the taxpayer while disregarding the accrual of a right to receive offsetting payments in the future. Identified in IRS Notice 2002-35.
18. Allocation of straddle gain or loss in a common trust fund or pass-through entity: Transactions involving the creation of straddles in a common trust fund or pass-thru entity (i.e., partnership, S



corporation, or grantor trust), with the allocation of gain to one party and loss to another party. Identified in IRS Notice 2002-50, IRS Notice 2002-65 and IRS Notice 2003-54.

19. Prohibited ownership of S corporation securities by an employee stock ownership plan (ESOP): Transaction in which an S corporation and an associated employee stock ownership plan (ESOP), which was formed on or before March 14, 2001, is subsequently transferred and the ESOP claims the benefit of a delayed effective date under §409(p). As a result of the delayed effective date, the earnings of the S corporation are not currently taxed. Identified in IRS Rev. Rul. 2003-6. (See item 26 below regarding S corporation ESOPs involving synthetic equity.)
20. Offshore deferred compensation arrangements involving an offshore employment leasing company: Transactions involving an individual taxpayer who purportedly resigns from his or her current employer or professional corporation and enters an employment contract with an offshore employment leasing company. The offshore leasing company leases the individual's services back to the original employer, typically using one or more intermediaries. The participants claim tax benefits in the form of reduced or avoided individual and corporate income and employment taxes. Identified in IRS Notice 2003-22.
21. Collectively bargained welfare benefit funds: Trust arrangements purporting to qualify as collectively bargained welfare benefit funds exempt from the limits of §§419 and 419A. Identified in IRS Notice 2003-24. (See item #3 above regarding multiple employer plans.)
22. Transfers of compensatory stock options to related persons: Transactions involving an individual, generally an employee, who has been granted a nonstatutory compensatory stock option, and transfers that option to a related person. The individual does not claim compensation income when the related person exercises the stock option or, in cases where the related person pays for the option with a note or other deferred payment, the individual does not claim compensation income until receiving the deferred payments. Identified in IRS Notice 2003-47.
23. Contested liability trusts: Transactions involving transfers to a trust to provide for the satisfaction of contested liabilities in an attempt to accelerate deductions for the contested liabilities under §461(f). Identified in IRS Notice 2003-77.
24. Offsetting foreign currency option contracts: Transactions in which a taxpayer claims a loss upon the assignment of a §1256 foreign currency option contract to a charity but fails to report the recognition of gain when the taxpayer's obligation under an offsetting non-section 1256 foreign currency option contract terminates. Identified in IRS Notice 2003-81.
25. Roth IRA contributions in transactions designed to avoid contribution limits: Transactions designed to avoid the statutory limits on contributions to a Roth IRA contained in §408A using a corporation, substantially all the shares of which are owned or acquired by the Roth IRA. Identified in IRS Notice 2004-8.
26. S corporation ESOP involving synthetic equity: Transaction involving an S corporation that is at least 50% owned by an employee stock ownership plan (ESOP,) designed to avoid current



taxation of the S corporation's profits generated by the business activities of a specific individual or individuals. The profits are accumulated and held for the benefit of the individual(s) in a qualified subchapter S subsidiary (QSub) or similar entity (such as a limited liability company), the profits are not paid to the individual(s) as compensation within 2½ months after the end of the year in which earned, and the individual or individuals have rights to acquire stock or similar interests equal to 50% or more of the fair market value of the QSub. Identified in IRS Rev. Rul. 2004-4. (See item #19 above also involving S corporation ESOPs.)

27. Pension plans involving excessive life insurance: Transactions involving a qualified pension plan that includes life insurance contracts on the life of a participant in the plan with a face amount that exceeds the participant's death benefit under the plan by more than \$100,000. Upon the death of the covered employee, the life insurance contract proceeds exceeding the death benefit are applied to the premiums under the plan for other participants. Identified in Rev. Rul. 2004-20.
28. Foreign tax credit intermediary transactions: Transactions in which, pursuant to a prearranged plan, a domestic corporation purports to acquire stock in a foreign target corporation and makes an election under §338 before selling all or substantially all of the target corporation's assets in a transaction that triggers foreign tax on built-in gains that are not subject to US tax. The domestic corporation claims foreign tax credits generated with respect to the foreign income tax imposed on the asset sale. Identified in IRS Notice 2004-20. IRS Notice 2020-19 withdraws Notice 2004-20 effective for transactions entered into after April 6, 2020.
29. S corporation nonvoting stock issued to tax-exempt organization: Transactions in which S corporation shareholders attempt to transfer the incidence of taxation on S corporation income by donating S corporation nonvoting stock to an exempt organization, while retaining the economic benefits associated with that stock (through warrants issued to the S corporation shareholders that would dilute the shares of nonvoting stock held by the exempt organization or agreements to repurchase the nonvoting stock from the exempt organization at a value that is substantially reduced by reason of the warrants). Identified in IRS Notice 2004-30.
30. Intercompany financing through partnerships using guaranteed payments: Transactions in which a corporation that is exempt from US federal income tax, such as a foreign corporation, provides financing to a domestic subsidiary by investing in the preferred stock of the subsidiary through a partnership in an attempt to convert interest payments that would not be currently deductible under §163(j) into deductible payments. The foreign corporation's return on investment is structured as a guaranteed payment by the partnership, most of which is allocated to, and deducted by, another domestic subsidiary that is a partner in the partnership. In some cases, the guaranteed payments are made to a partner that is unrelated to the foreign corporation and the partnership's obligations to make the guaranteed payments are assured by the foreign corporation or a related party. Identified in IRS Notice 2004-31.
31. Sale-in, lease-out transaction (SILOs) with a tax-indifferent party: Transactions in which a taxpayer/lessor enters into a purported sale-leaseback arrangement with a tax-indifferent person



(such as a foreign entity, a domestic tax exempt organization or government, or a company in a net operating loss position or other tax neutral situation) as lessee in which substantially all of the tax-indifferent person's future rental payment obligations and purchase option rights are economically defeased/nullified and the taxpayer's risk of loss from a decline, and opportunity for profit from an increase, in the value of the leased property are substantially limited, and there is an obligation on the lessee to provide to the lessor a service contract arrangement or contingent residual value insurance in the event that the lessee purchase option right is not exercised. These leases are frequently referred to as "lease-to-service contracts" or "QTE leases." Identified in IRS Notice 2005-13.

32. **Loss importation transactions:** Transactions in which a taxpayer acquires control of a foreign entity treated as a corporation for US tax purposes and uses the foreign entity's offsetting positions with respect to foreign currency or other property for the purpose of importing losses, but not corresponding gains. Gain is not imported because the taxpayer causes the foreign entity to close out the gain position while the foreign entity is still treated as a foreign corporation. The taxpayer enters into a new offsetting position to lock in the unrealized loss on the loss position and eliminate further economic risk. The taxpayer then imports the unrealized loss into the US, typically by making a check-the-box election with respect to the foreign entity and then closing out the loss position. It may also import the assets of the foreign entity into the US in another type of carryover basis transaction such as a reorganization described in section 368(a). The taxpayer must make the check-the-box election or otherwise dispose of the stock of the foreign entity within 30 days of acquiring it, so that the foreign entity will not qualify as a CFC and the gain it recognizes will not be taxable under subpart F. Identified in IRS Notice 2007-57.
33. **Welfare benefit funds utilizing cash value life insurance policies:** Trust arrangements purporting to provide employees welfare benefits in the form of cash value life insurance policies. In these arrangements the employer claims deductions for its contributions to the trust per the premium amounts paid, but the employee/policy owners include little if any in corresponding income. These arrangements may involve either a taxable trust or a tax-exempt trust. Identified in IRS Notice 2007-83.
34. **Distressed asset trust:** Distressed Asset Trust: Transactions in which trusts are used to shift built-in losses in distressed assets that have been transferred into such trusts by a tax-indifferent party to a beneficiary who is a US taxpayer. The distressed assets are then written off by the US taxpayer under §166 or sold with the US taxpayer claiming a deduction under §165, even though the US taxpayer has not incurred an economic loss. Identified in IRS Notice 2008-34.
35. **Syndicated conservation easement transaction:** Transactions in which an investor receives promotional materials, oral or written, that offer prospective investors in a pass-through entity the possibility of a charitable contribution deduction that equals or exceeds an amount that significantly exceeds the amount of the investor's investment. The investor purchases an interest, directly or indirectly (through one or more tiers of pass-through entities), in the pass-through entity that holds real property. The pass-through entity that holds the real property contributes a



conservation easement encumbering the property to a tax-exempt entity and allocates, directly or through one or more tiers of pass-through entities, a charitable contribution deduction to the investor, which the investor reports on its federal income tax return. Identified in TD 10007.

- 36. Micro-Captive Transaction:** The Treasury and IRS have issued final regulation identifying certain micro-captive transactions, and transactions that are the same as, or substantially similar to, certain micro-captive transactions as a (1) TOI or (2) listed transaction, based on specific guidance in the regulations. Identified in TD 10029. *See also Transaction of Interest 5 – Micro-Captive Transaction for additional detail.*

Proposed Regulation for Federal Listed Transactions

The following are proposed regulations issued by the Treasury and the IRS that identify, as listed transactions, transactions that are the same or substantially similar to ones that the Treasury and the IRS have determined to be tax avoidance transactions. Although a proposed regulation does not have the force of law, please review, and indicate if you have potentially participated in a transaction similar or substantially similar to the proposed “listed transaction.”

Remember: This questionnaire must be completed for each year for which EY prepares an income tax return. If you are completing this questionnaire for one or more individuals or legal entities, your response should take into account the activities of each. If this questionnaire is being completed in connection with a statement of work, it should address all of the taxpayer(s) and return(s) included in the scope of the engagement.

- 37. Monetization Installment Sale Transaction:** In these transactions, generally, a seller transfers appreciated property to an intermediary in exchange for an installment obligation, and the intermediary immediately transfers the property to a buyer for cash. The seller then obtains proceeds from a third-party loan (often arranged by the intermediary) in an amount approximating the property's sales price and the terms of which generally mirror the terms of the intermediary's installment obligation. The intermediary's cash sales proceeds may serve as collateral on the third-party loan. In effect, the seller has received proceeds equal to the full purchase price while deferring tax on those proceeds. Identified in REG-109348-22.
- 38. Malta Personal Retirement Scheme Transaction:** Malta's personal retirement schemes were enacted as part of the Retirement Pensions Act of 2011 and implemented by regulations in 2015. They are tax-favored savings arrangements in Malta that allow individuals or their employers to contribute assets to a trust or other investment vehicle for such individuals' benefit. These transactions in which a U.S. citizen or a U.S. resident alien claim that the pension provisions of the Treaty exempt from U.S. income tax earnings in and distributions from personal retirement schemes established under the laws of Malta. Typically, the transaction is intended to permanently avoid U.S. tax on (1) the built-in-gain of appreciated property transferred to personal retirement schemes established in Malta, (2) income earned by and accumulated in such schemes, and/or (3) distributions from such schemes. The U.S. individuals who participate in these



transactions generally lack any connection to Malta other than their participation in these arrangements. These individuals also may fail to comply with their U.S. information reporting requirements, including under section 6048. Identified in REG-106228-22.

- 39. Charitable Remainder Annuity Trust (CRAT) Transaction:** In this transaction, a grantor establishes a purported CRAT pursuant to IRC Section 664. The grantor contributes property with a fair market value in excess of the property's basis. The trustee of the CRAT sells the contributed property and uses some or all of the proceeds from the sale to purchase an annuity. The trust beneficiary treats the amount payable from the trust as an annuity payment subject to IRC Section 72 on its federal income tax return, instead of as ordinary income and capital gain under IRC Section 664(b). Identified in REG-108761-22.
- 40. Basket Contract Transactions:** Transactions in which a taxpayer enters into a contract to receive a return based on the performance of a basket of assets. The contract has a term of more than one year (or overlaps two of the taxpayer's taxable years). The assets in the basket may include actively traded personal property, securities, commodities, foreign currency, digital assets, interests in entities that trade in such assets, or similar property. The taxpayer, or the taxpayer's designee, has exercised discretion to change the assets in the basket, change the algorithm that determines the assets, or to request the counterparty to make either of these changes. On the termination of the contract, the taxpayer receives a settlement based on the performance of the assets in the basket. The taxpayer takes the position on its return that there is a deferral of income to a later taxable year or a conversion of ordinary income or short-term capital gain or loss into long-term capital gain or loss. Identified in REG-102161-23.

Federal Transactions of Interest

- TOI1.** Contribution of a successor member interest to a charity: A transaction in which a taxpayer acquires a successor interest in an LLC or similar entity that directly or indirectly holds real property, transfers the rights more than one year after the acquisition to a charity described in section 170(c), and claims a charitable contribution deduction that is significantly higher than the amount that the taxpayer paid to acquire the rights. Identified in IRS Notice 2007-72.
- TOI2.** Toggling grantor trusts: Transactions in which grantor creates and funds a grantor trust with four options with values that are expected to move inversely in relation to at least one of the other options. The grantor then gives a unitrust interest to a beneficiary while retaining a noncontingent remainder interest and the power to reacquire trust property at a specified future date by substituting other property of equivalent value. Through a series of successive transactions involving the sale of the remainder interest to an unrelated buyer for an amount substantially equal to the fair market value of the options contributed to the trust, the "activation" of the substitution power on its effective date, the close-out of the "loss options," and the sale of the unitrust interest to the unrelated buyer, the grantor trust status of the trust is purportedly "toggled off" and "toggled on." The grantor claims a tax loss attributable to the close-out of the loss options even though the grantor has not suffered an equivalent economic



loss. A variation of the transaction described above involves an initial contribution of liquid assets instead of options, and a subsequent substitution of appreciated property for the liquid assets. This variation is designed to enable the grantor to avoid the recognition of gain upon the disposition of the appreciated assets. Identified in IRS Notice 2007-73.

- TOI3.** Potential for avoidance of tax through sale of charitable remainder trust interests: Transactions involving the sale or other disposition of all interests in a charitable remainder trust (subsequent to the contribution of appreciated assets to the trust but after their sale by the trust). The grantor or other noncharitable claims an increased basis in the annuity or unitrust interest sold based upon the tax basis of assets within the trust (rather than with reference to the tax basis of assets transferred to the trust) thereby recognizing little, if any, gain from such sale or other disposition of the unitrust or annuity interest. Identified in IRS Notice 2008-99.
- TOI4.** Use of domestic partnership with CFC partners to avoid taxable Subpart F inclusions: Transactions involving a US taxpayer owning at least one CFC which is a partner in a domestic partnership (the other partner(s) may or may not also be CFCs). The domestic partnership owns a CFC Opco that earns income of a type which is subpart F income. The US taxpayer claims that the subpart F income of the CFC Opco is not subpart F income in the hands of the CFC partner (or the partner's US owner) because of the interposition of the domestic partnership. Identified in IRS Notice 2009-7.
- TOI5.** Micro-Captive Transaction: A person ("A") directly or indirectly owns an interest in a trade or business ("Insured"), which purchases insurance from an entity ("Micro-Captive") or from an intermediary insurance company that initially accepts the risk and premium then subsequently transfers it to Micro-Captive, commonly referred to as a fronting company ("C"). A Micro-Captive is broadly defined as an insurance company that is at least 20% owned in voting power or value by either A, Insured, or a related party within the meaning of § 267(b) or §707(b) and makes an election under section 831(b) to be taxed only on taxable net investment income. If, during a specified "computation period," (five years for financing factor and ten years for loss reserve ratio) either (i) Micro-Captive's liabilities for losses and claims administrative expenses are less than 30% or more, but less than 60%, of the premiums earned less policyholder dividends and (ii) a portion of the payment under the insurance contract is, or will, be made available to A, Insured, or any related party in a manner that does not result in taxable income or gain (e.g., loan), such arrangement may be deemed a listed transaction. If both factors are not present, such transaction may be a transaction of interest or will be outside of these regulations. Participants to the transaction may include A, Insured, Micro-Captive, and C. Certain exceptions may apply. The Final regulations identify certain micro-captive transactions as transaction of interest and others as a listed transaction. Identified in TD 10029. See also Federal Listed Transaction 37 - Micro-Captive Transaction.
- TOI6.** Certain Partnership Related-Party Basis Adjustments Transactions: Final regulations identify two types of basis adjustment transactions as basis adjustment TOIs: (i) certain transactions involving transfers of partnership interests between partners and (ii) certain transactions involving partnership distributions.



- Identified in T.D. 10028. **Note:** The IRS and Treasury Department issued Notice 2025-23 in April 2025 announcing that forthcoming proposed regulations would withdraw the previously finalized regulations identifying certain partnership related-party basis shifting transactions as transactions of interest. The notice provides relief to taxpayers and to material advisors for penalties pursuant to Sections 6707A and 6707 for failing to disclose and penalties pursuant to Section 6708 for failure to maintain a list by material advisors under Section 6112. Taxpayers and material advisors may rely on the notice until the forthcoming regulations are finalized.

State Listed Transactions

California Listed Transactions

- CA1.** Real estate investment trust (REIT) consent dividends: Transactions occurring after February 28, 2000, in which a REIT takes a deduction for a consent dividend, but the REIT's owners do not report the consent dividend as income. Identified in Cal. FTB Chief Counsel Notice 2003-1.
- CA2.** Wholly owned or controlled regulated investment company (RIC): Transactions occurring after February 28, 2000, in which a corporation forms a wholly owned or controlled entity that registers as a RIC and the parent corporation transfers to the RIC some of its income producing assets. The RIC claims the dividends paid deduction under IRC §852 and the parent corporation claims an intercompany dividend received deduction under the California tax code. Thus, no California income or franchise tax is paid on the income earned by the income producing assets contributed to the RIC. Identified in Cal. FTB Chief Counsel Notice 2003-1.
- CA3.** Sales factor denominator inflation Intercompany transactions occurring after February 28, 2000, between unitary corporate taxpayers and partnerships to inflate the denominator of the California sales factor and thereby reduce the amount of income apportioned to California. The transactions involve the use of the special sales factor rules in California Regulation 25137-1(f)(3) to include intercompany sales in the denominator of the sales factor. The transactions typically involve a group of corporations filing a California combined report with at least one member (the partner-corporation) of the group owning or acquiring an interest in a partnership and with at least one other corporate member (the nonpartner-corporation) of the combined group not owning an interest in the partnership. The partnership's business is unitary with the combined group and its activities were, or could be, performed by a corporate member of the combined group. The partnership sells goods or services to the nonpartner corporation or the nonpartner corporation makes sales to the partnership. The sales are included in the sales factor denominator but are generally excluded from the sales factor numerator of the unitary group. Identified in Cal. FTB Notice 2011-01.
- CA4.** Circular cash flow with sale of subsidiary: Transaction occurring after February 28, 2000, involving a parent corporation (Parent) that "artificially" increases its basis in the stock of its wholly owned subsidiary (Subsidiary) through a circular flow of cash from Parent to Subsidiary and back to Parent prior to Parent selling the stock of Subsidiary to a third party. In order to minimize gain on the sale of Subsidiary, Parent contributes a promissory note or other



instrument to Subsidiary in a transaction treated as a nontaxable contribution to capital. Parent's contribution to Subsidiary's capital is temporary and is intended to remain with Subsidiary for a short period of time. Subsidiary then generates what it claims are earnings and profits through the sale or transfer of intangible property to a related entity in a manner that avoids the application of California intercompany transaction rules. Parent pays off the promissory note or instrument issued to Subsidiary. Shortly thereafter, Subsidiary distributes cash or other property back to Parent in a distribution claimed to be a nontaxable dividend not requiring Parent to reduce its basis in Subsidiary. As a result, Parent claims an increased basis in Subsidiary for its contribution of the promissory note or other instrument, but the note or instrument does not remain with Subsidiary. Identified in Cal. FTB Notice 2011-04.

Colorado Listed Transactions

- CO1.** Captive real estate investment trust (REIT): Transactions in any open tax year, between a captive REIT and its more than 50% beneficial owner if there is a Colorado tax benefit. A captive REIT is defined as a REIT in which shares or beneficial interests are not regularly traded on an established securities market and of which more than 50% of the voting power or value of the beneficial interest or shares are owned or controlled directly, indirectly, or constructively, by a single entity that is: (1) treated as an association taxable as a corporation under the Internal Revenue Code; and (2) not exempt from federal income tax under IRC §501(a). For these purposes, an "association taxable as a corporation" does not include any REIT other than a captive REIT, any qualified REIT subsidiary other than a qualified REIT subsidiary of a captive REIT, any listed Australian property trust, or a qualified foreign entity. Identified in Colorado Reg. 39-22-652.
- CO2.** Captive regulated investment company (RIC): Transactions in any open tax year, between a captive RIC and its more than 50% beneficial owner if there is a Colorado tax benefit. A captive RIC is defined as a RIC in which shares or beneficial interests are not regularly traded on an established securities market and of which more than 50% of the voting power or value of the beneficial interest or shares are owned or controlled directly, indirectly, or constructively, by a single entity that is: (1) treated as an association taxable as a corporation under the IRC; and (2) not exempt from federal income tax under IRC section 501(a). Voting stock in a RIC that is held in a segregated asset account of a life insurance corporation (IRC §817) is not taken into account in determining whether the RIC is captive. Identified in Colorado Reg. 39-22-652.

New York Listed Transaction

- NY1.** Certain charitable contribution deductions involving remainder interests: A transaction occurring on or after January 1, 2006, involving the purchase of a remainder interest in real property by a newly formed pass-through entity, which after holding the remainder interest for one year, contributes it to an exempt organization thereby meeting the federal requirements for computing the charitable contribution deduction based on the fair market value of the remainder interest. The remainder interest is appraised using an income approach that takes



into consideration the amount of lease payments remaining on the long-term lease resulting in a value of the remainder interest substantially higher than what the pass-through entity paid for it. Following the contribution, the pass-through entity is dissolved, allowing its members/partners to claim a pro-rata share of the charitable contribution deduction. Identified in New York State Department of Taxation and Finance-Office of Tax Policy Analysis Technical Service Division TSB-M-07.

Oregon Listed Transactions

- OR1.** Certain real estate investment trust (REIT) transactions: Transactions occurring on or after January 1, 2007 that lack economic substance in which an Oregon taxable corporation that directly or indirectly owns a REIT: (1) transfers income-producing assets to the REIT; and (2) claims a dividend-received deduction and the REIT claims a dividend-paid deduction. An “Oregon taxable corporation” is a corporation that does business in Oregon, is organized in Oregon, has income from Oregon sources, or is owned by an Oregon income or corporate excise taxpayer. A “transaction without economic substance” is a transaction for which the taxpayer cannot demonstrate a business purpose other than tax savings. See 2015 Oregon Revised Statute 314-307.
- OR2.** Certain regulated investment company (RIC) transactions: Transactions occurring on or after January 1, 2007 that lack economic substance in which an Oregon taxable corporation that directly or indirectly owns a RIC: (1) transfers income-producing assets to the RIC; and (2) claims a dividend-received deduction and the RIC claims a dividend-paid deduction. An “Oregon taxable corporation” is a corporation that does business in Oregon, is organized in Oregon, has income from Oregon sources, or is owned by an Oregon income or corporate excise taxpayer. A “transaction without economic substance” is a transaction for which the taxpayer cannot demonstrate a business purpose other than tax savings. See 2015 Oregon Revised Statute 314-307.

Exhibit A-3

Foundation Tax Compliance Statement of Work



Statement of Work – Foundation Returns YE 12/31/2024

This Statement of Work, dated September 9, 2025 (this “SOW”), is made by Ernst & Young LLP (“EY”) and Modivcare, Inc. on behalf of itself and its affiliated entities (“Client”); pursuant to the Agreement, dated August 18, 2025 (the “Agreement”), between EY and Modivcare, Inc., which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on or about August 20, 2025 with the United States Bankruptcy Court for the Southern District of Texas (the “Bankruptcy Court”), and describes certain services that EY will perform for the Client during the Client’s Chapter 11 proceedings. This SOW shall be effective as of the date of the Client’s filing a Chapter 11 petition with the Bankruptcy Court.

This SOW incorporates the Agreement by reference to form a contract. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement.

Scope of Services

EY will provide the following Services (the “Services”) to Client starting from the SOW effective date.

Tax compliance services

EY will prepare the following return for ModivCare Gives for the year ending December 31, 2024:

- Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ*

EY will prepare the following return for the ModivCare Foundation for the year ending December 31, 2024:

- Form 990-PF, *Return of Private Foundation*

This engagement also includes any extensions related to the above returns for the tax year ended December 31, 2024. Client will advise EY in writing if Client wants to engage EY to prepare any additional returns.

EY may access tax information relating to Client that is posted by governmental entities, partnerships, or others in order to provide tax services to Client, in cases where EY determines that it would be efficient for EY to do so. However, Client remains responsible for making sure that Client has provided EY with all relevant information to support EY’s provision of tax services. If EY is preparing returns for Client, this includes either providing EY with all required Forms 1099-G,



Schedules K-1, and other tax forms made available to Client, or informing EY specifically that such forms should be obtained online. While EY may access such forms online for purposes of convenience, EY is not responsible for identifying such forms, nor is EY responsible for collecting any particular form on Client's behalf unless Client has specifically requested that EY does so and EY has agreed.

Treasury regulations require taxpayers to file disclosure statements relating to certain tax strategies/transactions that the Internal Revenue Service ("IRS") has identified as Listed Transactions or Transactions of Interest, any transaction that is substantially similar to a Listed Transaction or Transaction of Interest, and Other Reportable Transactions. The disclosure statements must be filed with the proper tax returns and also sent separately to the IRS. In addition, some states have enacted tax shelter legislation requiring taxpayers to file reportable transaction disclosure statements with the appropriate State Income and Franchise tax returns. Failure to disclose properly any of these transactions/strategies in which Client directly or indirectly participated may result in the imposition of penalties. During the process of gathering data to prepare Client's tax return(s), EY requires Client to complete the Reportable Transaction Questionnaire, which is provided with this SOW. If there is a particular person other than Client who should respond to such questionnaire on behalf of Client, please immediately provide to EY that person's name, position, email address and telephone number. EY shall not be liable for any penalties resulting from Client's failure to accurately and timely respond to the questionnaire or to timely file the required disclosure statements.

Unless Client indicates otherwise, EY will check the box on Client's returns, when the option is available, indicating that the taxing authorities can discuss the return directly with the EY preparer who signed it. These discussions are limited to certain issues related to the processing of the returns. Interactions with taxing authorities beyond the scope of processing issues may require a Power of Attorney that must be signed by Client. Any services that may be performed under this arrangement are subject to the terms and conditions of this SOW but are not considered covered under the fee quoted for the preparation of Client's return(s) and therefore will be billed separately. If Client prefers that this box not be checked, please contact Client's EY tax professional.

The tax compliance services do not include responding or assisting Client in responding to notices from taxing jurisdictions, other than notices received during the term of this SOW relating to returns prepared by EY when such notices pertain to the compilation, assembly, or processing of the return. EY is prepared to assist Client in responding to other notices/communications from taxing authorities, based on the rate card included in this SOW.

This engagement does not include any compliance or advisory services regarding the proposed regulations by the Department of Treasury's Financial Crimes Enforcement Network (FinCEN) on reporting beneficial ownership information under the Corporate Transparency Act.



In providing the tax compliance services, EY will utilize its standard processes to prepare the applicable tax returns. Because the fee set out below is based on use of the EY standard processes, if Client requests preparation of the tax returns in a manner that does not comport with the EY standard processes, then additional fees will be charged based on the rate card included in this SOW.

All Client copies of the tax return(s) will be presented to Client in an electronic format

Upon written request, EY will assist Client with other tax compliance services, including preparation of additional returns for the current tax year, and extension requests and computation of estimated tax payments for subsequent tax years. However, these services are not covered under the fee quoted in this SOW. EY will discuss with Client and provide fee estimates for such additional tax compliance services, which would be invoiced separately and subject to all other terms and conditions of this SOW and the Agreement.

Other Provisions

Client shall assign a qualified person to oversee the Services. Client is responsible for all management decisions relating to the Services and for determining whether the Services are appropriate for its purposes.

Client will provide to EY the Client Information requested by EY in accordance with the mutually agreed timeline/schedule. Receiving accurate Client Information in a timely manner and agreeing to a timeline/schedule allows the parties to plan and schedule work in advance, improve engagement team continuity and work more effectively and efficiently.

Client acknowledges that failure of Client to provide accurate and timely information to EY in accordance with the agreed-upon time period may affect the ability of EY to deliver the Services described. EY shall not be liable for any penalties (and associated interest) resulting from Client's failure to accurately and timely provide such information.

Notwithstanding anything to the contrary in the Agreement or this SOW, EY does not assume any responsibility for any third-party products, programs or services selected by Client, their performance or compliance with Client's specifications or otherwise.

Client authorizes EY, its affiliates, other members of the global Ernst & Young network, including those located outside the United States, and subcontractors providing services on EY's or their behalf, to disclose Client's tax return information received or generated in connection with the Services described in this SOW, prior-years' tax return information and information relating to the immediately succeeding tax year, to and among each other for the purpose of rendering the Services, discussing and providing other services to Client (including tax advisory services and bringing to Client's attention planning opportunities EY may identify based upon the preparation and/or review



of Client's tax returns), and conducting quality reviews and reviews of compliance with EY policies and professional standards. Client has the ability to request a more limited disclosure of tax return information than that described above. If, at any time, Client would like EY to narrow the scope of the information to be disclosed, please contact EY in writing and EY will limit any disclosures that have not yet occurred. Client acknowledges that this consent will remain valid for three years following the completion of the Services.

EY and other EY Firms may retain and use Client Information for benchmarking, analytics, research and development, thought leadership and related purposes, and to enhance their services, provided that any use does not externally identify, or make reference to, Client. In all such matters, EY and other EY Firms will comply with applicable law and professional obligations.

Fees

Tax compliance services

Client shall pay EY a fee of \$11,445 for the tax compliance services.

On-call tax advisory services and any additional services

The fees for on-call tax advisory services and/or any additional services will be based on the actual time that EY's professionals spend performing them, billed at the following agreed upon rates for each level while the services are being performed:

Level	Rate
Partner/Principal	\$805
Managing Director	\$760
Senior Manager	\$710
Manager	\$615
Senior	\$425
Staff	\$330

Other fee provisions

Client shall also pay any potential value-added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by Client. In addition, a charge will be added to EY's fees reflecting an estimated technology cost incurred equal to 3% of the professional fees for tax compliance services.



Invoices for the Services will be sent and payable as follows:

- \$11,445 upon execution of this SOW, and the balance of the fee, plus expenses, applicable taxes, or other charges, if any, upon completion of the Deliverables.

EY will send invoices to Client approximately 30 days before payment is due.

Any legislative or regulatory change that significantly alters the scope of the Services, or the amount of time required to deliver the Services, will be considered an event for which EY may modify the scope and fees. EY remains committed to staying abreast of relevant issues. With that said, it is possible that there will be additional tax compliance costs as a result of the impact to provisions both from a US and global perspective, including, but not limited to, the Tax Cut and Jobs Acts and other legislation and the Global Anti-Base Erosion Rules (Pillar 2) from the Organization for Economic Co-operation and Development. EY will communicate with Client as EY provides the Services to avoid surprises and will provide Client with guidance on the approximate additional time certain items that are impacted by such changes may require for compliance. EY will communicate with Client regularly regarding any changes that may impact Client's scope and fees. Upon notice to Client, EY will bill for these items based on the rates for each level indicated above.

Contacts

Client has identified Lori Lundrigan as Client's contact with whom EY should communicate about these Services. Client's contacts at EY for these Services will be Mike Sales and Voula Spyridis.

IN WITNESS WHEREOF, EY and Client each caused this SOW to be signed and delivered by its duly authorized representative(s).

Ernst + Young LLP

AGREED:

ModivCare Inc. on behalf of itself and its affiliated entities ModivCare Foundation and ModivCare Gives

By: *L. Lundrigan*
Lori Lundrigan, Vice President of Tax

Date: 09/12/2025



Reportable Transaction Questionnaire (revised May 2025)

ModivCare Foundation and ModivCare Gives

Purpose:

Ernst & Young LLP (EY) uses this questionnaire to prepare your tax returns. US Treasury Department regulations require disclosure statements relating to certain transactions, plans and arrangements. These disclosure statements must be filed with the tax return and with a separate IRS office. Failure to make a proper disclosure may result in penalties. Some states have similar disclosure requirements. EY shall not be liable for any penalties resulting from your failure to accurately and timely respond to these questions or to timely file disclosure statements.

Instructions:

This questionnaire must be completed for each year for which EY prepares an income tax return. If you are completing this questionnaire for one or more individuals or legal entities, your response should take into account the activities of each. If this questionnaire is being completed in connection with a statement of work, it should address all of the taxpayer(s) and return(s) included in the scope of the engagement. Otherwise, we have included an attachment that lists the taxpayers and returns that you should consider as you complete the questionnaire. The terms “you,” “your” and “taxpayer” refer collectively to all of these individuals and entities.

Question:

Please review the questions on the next two pages for each individual and entity covered by this engagement and check the box below that is applicable.

- ☐ My answer is no or N/A to all of the questions. (Please sign and date this questionnaire to complete it.)
- ☐ My answer is yes to one or more of the questions and/or I am unsure of my answer to one or more of the questions. (Please complete the box below before signing and dating this questionnaire.)

If your answer is yes or unsure with respect to one or more questions, list in the following box the applicable taxpayer and the question number(s) of the reportable transaction and/or, if applicable, the transaction number(s) of the listed transaction or transaction of interest to which the answer relates.

Disclosure in connection with a reportable transaction



If you are completing this questionnaire only with respect to a Regulated Investment Company (RIC), start with question 4. If you are completing this questionnaire for any other taxpayer, start with question 1. Section references are to the Internal Revenue Code of 1986, unless otherwise indicated.

Questions:

- 1. Loss transactions:** Have you directly or indirectly entered into a transaction that results in claiming a gross loss (no netting against gains) over the loss threshold amounts described below that is deductible pursuant to a provision of the tax code that treats the transaction as a sale or other disposition (for example, Section 741 or Section 988) or otherwise results in a deduction under Section 165?

Note that this question does not include a loss from a casualty or involuntary conversion. Also, consider this question with regard to losses reported on your federal or California state tax returns for each of the categories of taxpayers described in the paragraphs that follow that applies to you (more than one, if applicable). If you are a US shareholder of a controlled foreign corporation (“CFC”, as defined below) or a 10% shareholder of a qualified electing fund (“QEF”, as defined below), include any loss that the foreign corporation would report if it were treated as a domestic corporation filing a US return and consider the activities of the CFC or QEF in connection with the other questions below.

Loss threshold amounts

Individuals and trusts: At least \$2 million on this tax return (or \$50,000 or greater in the case of a Section 988 foreign currency loss transaction), or at least \$4 million when combining this tax return with other years’ returns. Include transaction losses that flow through from a partnership or S corporation.

Partnerships and S corporations: At least \$2 million on this tax return, or at least \$4 million when combining this tax return with other years’ returns. This category includes partnerships with at least one partner that is not a C corporation (looking through any partners that are partnerships).

Corporate entities: At least \$10 million on this tax return, or at least \$20 million when combining this tax return with other years’ returns. This category includes:

- C corporations
- Tax-exempt entities (with respect to Unrelated Business Taxable losses)
- Partnerships, if every partner is a C corporation (looking through any partners that are partnerships)
- Controlled foreign corporations (CFCs) – a non-US corporation that has US shareholders (i.e., US persons who directly or indirectly own 10% or more of the combined voting power, or, effective for taxable years of foreign corporations beginning after December 31, 2017, the value of all classes of stock of such non-US



corporation) that own in the aggregate more than 50% of the total vote or value of such non-US corporation

- Qualified electing funds (QEFs) – a passive foreign investment company that meets the requirements of Section 1295 and the regulations thereunder, which include an annual taxpayer election

- 2. Confidentiality agreement:** Have you entered into a transaction offered to you by a paid tax advisor who placed a limitation on your disclosure of the tax treatment or tax structure of the transaction?
- 3. Contingent fees or other contractual protection:** Will your tax returns reflect the results of a transaction for which you (or a related party) paid fees to an advisor that were contingent on realizing federal, California or New York tax benefits, or for which you (or a related party) have the right to the refund of any fees if the federal, California or New York tax effects of the transaction are not sustained?
- 4. Federal Listed Transactions and Proposed Regulations for Federal Listed Transaction:** Have you participated in any transaction that is a Federal Listed Transaction, a Federal Listed Transaction under proposed regulations, or a Federal Transaction of Interest, or that might be considered the same as or substantially similar to any of the Federal Listed Transactions, a Federal Listed Transaction under proposed regulations, or a Transactions of Interest and the tax benefits from your participation are expected to be reflected in the current or future year tax returns? The Federal Listed Transactions, Federal Listed Transactions under proposed regulations, and Transactions of Interest are summarized in the attachment to this questionnaire. If the answer is “yes,” please provide us with a copy of any previously filed Form 8886 disclosure.
- 5. State Listed Transactions:** If you file a California, Colorado, New York, or Oregon state tax return, have you participated (i.e., in current or previous filing years) in any transaction that is an applicable State Listed Transaction or might be considered substantially similar to any of the applicable State Listed Transactions and the tax benefits from your participation are expected to be reflected in current or future year tax returns? The State Listed Transactions are summarized in the attachment to this questionnaire. If the answer is “yes,” please provide us with a copy of any previously filed Form 8886 disclosure or equivalent state disclosure forms.

Signature on behalf of the identified individuals and entities, including any applicable CFCs and QEFs:

By:

Lori Lundrigan, Vice President of Tax

Date:



Listed Transactions and Transactions of Interest (revised May 2025)

As of May 2025, below are the titles of the transactions identified as “Listed Transactions” and “Transactions of Interest” by the IRS, proposed regulations for transactions identified as “Listed Transactions” or “Transactions of Interest,” and “Listed Transactions” by State taxing authorities, along with the citation to the pronouncements describing these transactions in greater detail.

Federal Listed Transactions

1. Lease strips and other stripping transactions: Transactions that allow one participant to realize rental or other income from property or service contracts and another participant or the same participant in a different tax year reports deductions related to that income. Identified in IRS Notice 95-53 and IRS Notice 2003-55.
2. 401(k) accelerator: Transactions in which taxpayers claim deductions for contributions to a qualified cash or deferred arrangement or matching contributions to a defined contribution plan where the contributions are attributable to compensation earned by plan participants after the end of the taxable year. Identified in Rev. Rul. 90-105.
3. Multiple employer plans: Trust arrangements purported to qualify as multiple employer welfare benefit funds exempt from the limits of §§419 and 419A. Identified in IRS Notice 95-34. (See item #21 below regarding collectively bargained welfare benefit funds.)
4. Certain contingent installment sales by partnerships with tax-indifferent partners: Transactions involving contingent installment sales of securities by partnerships in order to accelerate and allocate income to a tax-indifferent partner, such as a tax-exempt entity or foreign person, and to allocate later losses to another partner. Identified as ACM Transactions. See IRS Notice 2009-59.
5. Distributions from charitable remainder trusts: Transactions involving distributions described in Treas. Reg. §1.643(a)-8 from charitable remainder trusts. This transaction uses a §664 charitable remainder trust to convert appreciated assets into cash, while avoiding the gain on the disposition of the assets. See IRS Notice 2009-59.
6. Lease-in, lease-out transactions (LILOs): Transactions in which a taxpayer purports to lease property and then purports to immediately sublease it back to the lessor (that is, lease-in/lease-out or LILO transactions). See IRS Notice 2009-59.
7. Distribution of encumbered property: Transactions involving the distribution of encumbered property in which taxpayers claim tax losses for capital outlays that they have in fact recovered. Identified in IRS Notice 99-59.
8. Fast-pay arrangements with corporate stock: Transactions involving fast-pay arrangements as defined in Treas. Reg. §1.7701(l)-3(b) in which a corporation’s outstanding stock is structured (in whole or in part) to return the stockholder’s investment by distributions treated as dividends. Identified as Fast-pay Arrangements. See IRS Notice 2009-59.



9. Counterbalancing debt instruments: Transactions involving the acquisition of two debt instruments the values of which are expected to change significantly at about the same time in opposite directions. Identified in Rev. Rul. 2000-12.
10. Artificially inflated tax basis of partnership interests: Transactions generating losses resulting from artificially inflating the tax basis of partnership interests. Identified in IRS Notice 2000-44.
11. Employee stock transfer: Transactions involving the purchase of a parent corporation's stock by a subsidiary, a subsequent transfer of the purchased parent stock from the subsidiary to the parent's employees, and the eventual liquidation or sale of the subsidiary. Identified in Notice 2000-60.
12. Guamanian trusts: Transactions purporting to apply §935 to Guamanian trusts. Identified in IRS Notice 2000-61.
13. Intermediary ("Midco") transactions: A broad range of "routine" transactions that happen to include the acquisition, disposition, or movement of stock and assets. The typical Midco transaction is one in which a taxpayer desires to sell stock of a corporation and a buyer desires to purchase the assets. These parties conduct the transaction through an intermediary, with the taxpayer selling the stock to the intermediary and the buyer then purchasing the assets from it and claiming a fair market value basis. The intermediary, having enabled the target corporation to not pay tax on the built-in gain in its assets, usually receives compensation for participating in the transaction. See IRS Notice 2008-111 and IRS Notice 2001-16.
14. Contingent liability transactions: Transactions involving a loss on the sale of stock acquired in a purported §351 transfer of a high basis asset to a corporation and the corporation's assumption of a liability that the transferor has not yet taken into account for federal income tax purposes. Identified in IRS Notice 2001-17.
15. Basis shifting on stock redemptions not subject to US tax: Redemptions of stock in transactions not subject to US tax in which the basis of the redeemed stock is purported to shift to a US taxpayer. Identified in IRS Notice 2001-45.
16. Inflated tax basis: Transactions in which the taxpayer as part of an acquisition of assets also assumes debt exceeding their fair market value. The taxpayer claims a higher basis due to the debt assumption. Upon sale of the assets, the taxpayer claims a loss for basis in excess of the fair market value of the assets. Identified in IRS Notice 2002-21.
17. Reporting payments made on notational principal contracts while disregarding offsetting future payments: Transactions using a notional principal contract to claim deductions for periodic payments made by the taxpayer while disregarding the accrual of a right to receive offsetting payments in the future. Identified in IRS Notice 2002-35.
18. Allocation of straddle gain or loss in a common trust fund or pass-through entity: Transactions involving the creation of straddles in a common trust fund or pass-thru entity (i.e., partnership, S



corporation, or grantor trust), with the allocation of gain to one party and loss to another party. Identified in IRS Notice 2002-50, IRS Notice 2002-65 and IRS Notice 2003-54.

19. Prohibited ownership of S corporation securities by an employee stock ownership plan (ESOP): Transaction in which an S corporation and an associated employee stock ownership plan (ESOP), which was formed on or before March 14, 2001, is subsequently transferred and the ESOP claims the benefit of a delayed effective date under §409(p). As a result of the delayed effective date, the earnings of the S corporation are not currently taxed. Identified in IRS Rev. Rul. 2003-6. (See item 26 below regarding S corporation ESOPs involving synthetic equity.)
20. Offshore deferred compensation arrangements involving an offshore employment leasing company: Transactions involving an individual taxpayer who purportedly resigns from his or her current employer or professional corporation and enters an employment contract with an offshore employment leasing company. The offshore leasing company leases the individual's services back to the original employer, typically using one or more intermediaries. The participants claim tax benefits in the form of reduced or avoided individual and corporate income and employment taxes. Identified in IRS Notice 2003-22.
21. Collectively bargained welfare benefit funds: Trust arrangements purporting to qualify as collectively bargained welfare benefit funds exempt from the limits of §§419 and 419A. Identified in IRS Notice 2003-24. (See item #3 above regarding multiple employer plans.)
22. Transfers of compensatory stock options to related persons: Transactions involving an individual, generally an employee, who has been granted a nonstatutory compensatory stock option, and transfers that option to a related person. The individual does not claim compensation income when the related person exercises the stock option or, in cases where the related person pays for the option with a note or other deferred payment, the individual does not claim compensation income until receiving the deferred payments. Identified in IRS Notice 2003-47.
23. Contested liability trusts: Transactions involving transfers to a trust to provide for the satisfaction of contested liabilities in an attempt to accelerate deductions for the contested liabilities under §461(f). Identified in IRS Notice 2003-77.
24. Offsetting foreign currency option contracts: Transactions in which a taxpayer claims a loss upon the assignment of a §1256 foreign currency option contract to a charity but fails to report the recognition of gain when the taxpayer's obligation under an offsetting non-section 1256 foreign currency option contract terminates. Identified in IRS Notice 2003-81.
25. Roth IRA contributions in transactions designed to avoid contribution limits: Transactions designed to avoid the statutory limits on contributions to a Roth IRA contained in §408A using a corporation, substantially all the shares of which are owned or acquired by the Roth IRA. Identified in IRS Notice 2004-8.
26. S corporation ESOP involving synthetic equity: Transaction involving an S corporation that is at least 50% owned by an employee stock ownership plan (ESOP,) designed to avoid current



taxation of the S corporation's profits generated by the business activities of a specific individual or individuals. The profits are accumulated and held for the benefit of the individual(s) in a qualified subchapter S subsidiary (QSub) or similar entity (such as a limited liability company), the profits are not paid to the individual(s) as compensation within 2½ months after the end of the year in which earned, and the individual or individuals have rights to acquire stock or similar interests equal to 50% or more of the fair market value of the QSub. Identified in IRS Rev. Rul. 2004-4. (See item #19 above also involving S corporation ESOPs.)

27. Pension plans involving excessive life insurance: Transactions involving a qualified pension plan that includes life insurance contracts on the life of a participant in the plan with a face amount that exceeds the participant's death benefit under the plan by more than \$100,000. Upon the death of the covered employee, the life insurance contract proceeds exceeding the death benefit are applied to the premiums under the plan for other participants. Identified in Rev. Rul. 2004-20.
28. Foreign tax credit intermediary transactions: Transactions in which, pursuant to a prearranged plan, a domestic corporation purports to acquire stock in a foreign target corporation and makes an election under §338 before selling all or substantially all of the target corporation's assets in a transaction that triggers foreign tax on built-in gains that are not subject to US tax. The domestic corporation claims foreign tax credits generated with respect to the foreign income tax imposed on the asset sale. Identified in IRS Notice 2004-20. IRS Notice 2020-19 withdraws Notice 2004-20 effective for transactions entered into after April 6, 2020.
29. S corporation nonvoting stock issued to tax-exempt organization: Transactions in which S corporation shareholders attempt to transfer the incidence of taxation on S corporation income by donating S corporation nonvoting stock to an exempt organization, while retaining the economic benefits associated with that stock (through warrants issued to the S corporation shareholders that would dilute the shares of nonvoting stock held by the exempt organization or agreements to repurchase the nonvoting stock from the exempt organization at a value that is substantially reduced by reason of the warrants). Identified in IRS Notice 2004-30.
30. Intercompany financing through partnerships using guaranteed payments: Transactions in which a corporation that is exempt from US federal income tax, such as a foreign corporation, provides financing to a domestic subsidiary by investing in the preferred stock of the subsidiary through a partnership in an attempt to convert interest payments that would not be currently deductible under §163(j) into deductible payments. The foreign corporation's return on investment is structured as a guaranteed payment by the partnership, most of which is allocated to, and deducted by, another domestic subsidiary that is a partner in the partnership. In some cases, the guaranteed payments are made to a partner that is unrelated to the foreign corporation and the partnership's obligations to make the guaranteed payments are assured by the foreign corporation or a related party. Identified in IRS Notice 2004-31.
31. Sale-in, lease-out transaction (SILOs) with a tax-indifferent party: Transactions in which a taxpayer/lessor enters into a purported sale-leaseback arrangement with a tax-indifferent person



(such as a foreign entity, a domestic tax exempt organization or government, or a company in a net operating loss position or other tax neutral situation) as lessee in which substantially all of the tax-indifferent person's future rental payment obligations and purchase option rights are economically defeased/nullified and the taxpayer's risk of loss from a decline, and opportunity for profit from an increase, in the value of the leased property are substantially limited, and there is an obligation on the lessee to provide to the lessor a service contract arrangement or contingent residual value insurance in the event that the lessee purchase option right is not exercised. These leases are frequently referred to as "lease-to-service contracts" or "QTE leases." Identified in IRS Notice 2005-13.

32. **Loss importation transactions:** Transactions in which a taxpayer acquires control of a foreign entity treated as a corporation for US tax purposes and uses the foreign entity's offsetting positions with respect to foreign currency or other property for the purpose of importing losses, but not corresponding gains. Gain is not imported because the taxpayer causes the foreign entity to close out the gain position while the foreign entity is still treated as a foreign corporation. The taxpayer enters into a new offsetting position to lock in the unrealized loss on the loss position and eliminate further economic risk. The taxpayer then imports the unrealized loss into the US, typically by making a check-the-box election with respect to the foreign entity and then closing out the loss position. It may also import the assets of the foreign entity into the US in another type of carryover basis transaction such as a reorganization described in section 368(a). The taxpayer must make the check-the-box election or otherwise dispose of the stock of the foreign entity within 30 days of acquiring it, so that the foreign entity will not qualify as a CFC and the gain it recognizes will not be taxable under subpart F. Identified in IRS Notice 2007-57.
33. **Welfare benefit funds utilizing cash value life insurance policies:** Trust arrangements purporting to provide employees welfare benefits in the form of cash value life insurance policies. In these arrangements the employer claims deductions for its contributions to the trust per the premium amounts paid, but the employee/policy owners include little if any in corresponding income. These arrangements may involve either a taxable trust or a tax-exempt trust. Identified in IRS Notice 2007-83.
34. **Distressed asset trust:** Distressed Asset Trust: Transactions in which trusts are used to shift built-in losses in distressed assets that have been transferred into such trusts by a tax-indifferent party to a beneficiary who is a US taxpayer. The distressed assets are then written off by the US taxpayer under §166 or sold with the US taxpayer claiming a deduction under §165, even though the US taxpayer has not incurred an economic loss. Identified in IRS Notice 2008-34.
35. **Syndicated conservation easement transaction:** Transactions in which an investor receives promotional materials, oral or written, that offer prospective investors in a pass-through entity the possibility of a charitable contribution deduction that equals or exceeds an amount that significantly exceeds the amount of the investor's investment. The investor purchases an interest, directly or indirectly (through one or more tiers of pass-through entities), in the pass-through entity that holds real property. The pass-through entity that holds the real property contributes a



conservation easement encumbering the property to a tax-exempt entity and allocates, directly or through one or more tiers of pass-through entities, a charitable contribution deduction to the investor, which the investor reports on its federal income tax return. Identified in TD 10007.

- 36. Micro-Captive Transaction:** The Treasury and IRS have issued final regulation identifying certain micro-captive transactions, and transactions that are the same as, or substantially similar to, certain micro-captive transactions as a (1) TOI or (2) listed transaction, based on specific guidance in the regulations. Identified in TD 10029. *See also Transaction of Interest 5 – Micro-Captive Transaction for additional detail.*

Proposed Regulation for Federal Listed Transactions

The following are proposed regulations issued by the Treasury and the IRS that identify, as listed transactions, transactions that are the same or substantially similar to ones that the Treasury and the IRS have determined to be tax avoidance transactions. Although a proposed regulation does not have the force of law, please review, and indicate if you have potentially participated in a transaction similar or substantially similar to the proposed “listed transaction.”

Remember: This questionnaire must be completed for each year for which EY prepares an income tax return. If you are completing this questionnaire for one or more individuals or legal entities, your response should take into account the activities of each. If this questionnaire is being completed in connection with a statement of work, it should address all of the taxpayer(s) and return(s) included in the scope of the engagement.

- 37. Monetization Installment Sale Transaction:** In these transactions, generally, a seller transfers appreciated property to an intermediary in exchange for an installment obligation, and the intermediary immediately transfers the property to a buyer for cash. The seller then obtains proceeds from a third-party loan (often arranged by the intermediary) in an amount approximating the property's sales price and the terms of which generally mirror the terms of the intermediary's installment obligation. The intermediary's cash sales proceeds may serve as collateral on the third-party loan. In effect, the seller has received proceeds equal to the full purchase price while deferring tax on those proceeds. Identified in REG-109348-22.
- 38. Malta Personal Retirement Scheme Transaction:** Malta's personal retirement schemes were enacted as part of the Retirement Pensions Act of 2011 and implemented by regulations in 2015. They are tax-favored savings arrangements in Malta that allow individuals or their employers to contribute assets to a trust or other investment vehicle for such individuals' benefit. These transactions in which a U.S. citizen or a U.S. resident alien claim that the pension provisions of the Treaty exempt from U.S. income tax earnings in and distributions from personal retirement schemes established under the laws of Malta. Typically, the transaction is intended to permanently avoid U.S. tax on (1) the built-in-gain of appreciated property transferred to personal retirement schemes established in Malta, (2) income earned by and accumulated in such schemes, and/or (3) distributions from such schemes. The U.S. individuals who participate in these



transactions generally lack any connection to Malta other than their participation in these arrangements. These individuals also may fail to comply with their U.S. information reporting requirements, including under section 6048. Identified in REG-106228-22.

- 39. Charitable Remainder Annuity Trust (CRAT) Transaction:** In this transaction, a grantor establishes a purported CRAT pursuant to IRC Section 664. The grantor contributes property with a fair market value in excess of the property's basis. The trustee of the CRAT sells the contributed property and uses some or all of the proceeds from the sale to purchase an annuity. The trust beneficiary treats the amount payable from the trust as an annuity payment subject to IRC Section 72 on its federal income tax return, instead of as ordinary income and capital gain under IRC Section 664(b). Identified in REG-108761-22.
- 40. Basket Contract Transactions:** Transactions in which a taxpayer enters into a contract to receive a return based on the performance of a basket of assets. The contract has a term of more than one year (or overlaps two of the taxpayer's taxable years). The assets in the basket may include actively traded personal property, securities, commodities, foreign currency, digital assets, interests in entities that trade in such assets, or similar property. The taxpayer, or the taxpayer's designee, has exercised discretion to change the assets in the basket, change the algorithm that determines the assets, or to request the counterparty to make either of these changes. On the termination of the contract, the taxpayer receives a settlement based on the performance of the assets in the basket. The taxpayer takes the position on its return that there is a deferral of income to a later taxable year or a conversion of ordinary income or short-term capital gain or loss into long-term capital gain or loss. Identified in REG-102161-23.

Federal Transactions of Interest

- TOI1.** Contribution of a successor member interest to a charity: A transaction in which a taxpayer acquires a successor interest in an LLC or similar entity that directly or indirectly holds real property, transfers the rights more than one year after the acquisition to a charity described in section 170(c), and claims a charitable contribution deduction that is significantly higher than the amount that the taxpayer paid to acquire the rights. Identified in IRS Notice 2007-72.
- TOI2.** Toggling grantor trusts: Transactions in which grantor creates and funds a grantor trust with four options with values that are expected to move inversely in relation to at least one of the other options. The grantor then gives a unitrust interest to a beneficiary while retaining a noncontingent remainder interest and the power to reacquire trust property at a specified future date by substituting other property of equivalent value. Through a series of successive transactions involving the sale of the remainder interest to an unrelated buyer for an amount substantially equal to the fair market value of the options contributed to the trust, the "activation" of the substitution power on its effective date, the close-out of the "loss options," and the sale of the unitrust interest to the unrelated buyer, the grantor trust status of the trust is purportedly "toggled off" and "toggled on." The grantor claims a tax loss attributable to the close-out of the loss options even though the grantor has not suffered an equivalent economic



loss. A variation of the transaction described above involves an initial contribution of liquid assets instead of options, and a subsequent substitution of appreciated property for the liquid assets. This variation is designed to enable the grantor to avoid the recognition of gain upon the disposition of the appreciated assets. Identified in IRS Notice 2007-73.

- TOI3.** Potential for avoidance of tax through sale of charitable remainder trust interests: Transactions involving the sale or other disposition of all interests in a charitable remainder trust (subsequent to the contribution of appreciated assets to the trust but after their sale by the trust). The grantor or other noncharitable claims an increased basis in the annuity or unitrust interest sold based upon the tax basis of assets within the trust (rather than with reference to the tax basis of assets transferred to the trust) thereby recognizing little, if any, gain from such sale or other disposition of the unitrust or annuity interest. Identified in IRS Notice 2008-99.
- TOI4.** Use of domestic partnership with CFC partners to avoid taxable Subpart F inclusions: Transactions involving a US taxpayer owning at least one CFC which is a partner in a domestic partnership (the other partner(s) may or may not also be CFCs). The domestic partnership owns a CFC Opco that earns income of a type which is subpart F income. The US taxpayer claims that the subpart F income of the CFC Opco is not subpart F income in the hands of the CFC partner (or the partner's US owner) because of the interposition of the domestic partnership. Identified in IRS Notice 2009-7.
- TOI5.** Micro-Captive Transaction: A person ("A") directly or indirectly owns an interest in a trade or business ("Insured"), which purchases insurance from an entity ("Micro-Captive") or from an intermediary insurance company that initially accepts the risk and premium then subsequently transfers it to Micro-Captive, commonly referred to as a fronting company ("C"). A Micro-Captive is broadly defined as an insurance company that is at least 20% owned in voting power or value by either A, Insured, or a related party within the meaning of § 267(b) or §707(b) and makes an election under section 831(b) to be taxed only on taxable net investment income. If, during a specified "computation period," (five years for financing factor and ten years for loss reserve ratio) either (i) Micro-Captive's liabilities for losses and claims administrative expenses are less than 30% or more, but less than 60%, of the premiums earned less policyholder dividends and (ii) a portion of the payment under the insurance contract is, or will, be made available to A, Insured, or any related party in a manner that does not result in taxable income or gain (e.g., loan), such arrangement may be deemed a listed transaction. If both factors are not present, such transaction may be a transaction of interest or will be outside of these regulations. Participants to the transaction may include A, Insured, Micro-Captive, and C. Certain exceptions may apply. The Final regulations identify certain micro-captive transactions as transaction of interest and others as a listed transaction. Identified in TD 10029. See also Federal Listed Transaction 37 - Micro-Captive Transaction.
- TOI6.** Certain Partnership Related-Party Basis Adjustments Transactions: Final regulations identify two types of basis adjustment transactions as basis adjustment TOIs: (i) certain transactions involving transfers of partnership interests between partners and (ii) certain transactions involving partnership distributions.



- Identified in T.D. 10028. **Note:** The IRS and Treasury Department issued Notice 2025-23 in April 2025 announcing that forthcoming proposed regulations would withdraw the previously finalized regulations identifying certain partnership related-party basis shifting transactions as transactions of interest. The notice provides relief to taxpayers and to material advisors for penalties pursuant to Sections 6707A and 6707 for failing to disclose and penalties pursuant to Section 6708 for failure to maintain a list by material advisors under Section 6112. Taxpayers and material advisors may rely on the notice until the forthcoming regulations are finalized.

State Listed Transactions

California Listed Transactions

- CA1.** Real estate investment trust (REIT) consent dividends: Transactions occurring after February 28, 2000, in which a REIT takes a deduction for a consent dividend, but the REIT's owners do not report the consent dividend as income. Identified in Cal. FTB Chief Counsel Notice 2003-1.
- CA2.** Wholly owned or controlled regulated investment company (RIC): Transactions occurring after February 28, 2000, in which a corporation forms a wholly owned or controlled entity that registers as a RIC and the parent corporation transfers to the RIC some of its income producing assets. The RIC claims the dividends paid deduction under IRC §852 and the parent corporation claims an intercompany dividend received deduction under the California tax code. Thus, no California income or franchise tax is paid on the income earned by the income producing assets contributed to the RIC. Identified in Cal. FTB Chief Counsel Notice 2003-1.
- CA3.** Sales factor denominator inflation Intercompany transactions occurring after February 28, 2000, between unitary corporate taxpayers and partnerships to inflate the denominator of the California sales factor and thereby reduce the amount of income apportioned to California. The transactions involve the use of the special sales factor rules in California Regulation 25137-1(f)(3) to include intercompany sales in the denominator of the sales factor. The transactions typically involve a group of corporations filing a California combined report with at least one member (the partner-corporation) of the group owning or acquiring an interest in a partnership and with at least one other corporate member (the nonpartner-corporation) of the combined group not owning an interest in the partnership. The partnership's business is unitary with the combined group and its activities were, or could be, performed by a corporate member of the combined group. The partnership sells goods or services to the nonpartner corporation or the nonpartner corporation makes sales to the partnership. The sales are included in the sales factor denominator but are generally excluded from the sales factor numerator of the unitary group. Identified in Cal. FTB Notice 2011-01.
- CA4.** Circular cash flow with sale of subsidiary: Transaction occurring after February 28, 2000, involving a parent corporation (Parent) that "artificially" increases its basis in the stock of its wholly owned subsidiary (Subsidiary) through a circular flow of cash from Parent to Subsidiary and back to Parent prior to Parent selling the stock of Subsidiary to a third party. In order to minimize gain on the sale of Subsidiary, Parent contributes a promissory note or other



instrument to Subsidiary in a transaction treated as a nontaxable contribution to capital. Parent's contribution to Subsidiary's capital is temporary and is intended to remain with Subsidiary for a short period of time. Subsidiary then generates what it claims are earnings and profits through the sale or transfer of intangible property to a related entity in a manner that avoids the application of California intercompany transaction rules. Parent pays off the promissory note or instrument issued to Subsidiary. Shortly thereafter, Subsidiary distributes cash or other property back to Parent in a distribution claimed to be a nontaxable dividend not requiring Parent to reduce its basis in Subsidiary. As a result, Parent claims an increased basis in Subsidiary for its contribution of the promissory note or other instrument, but the note or instrument does not remain with Subsidiary. Identified in Cal. FTB Notice 2011-04.

Colorado Listed Transactions

- CO1.** Captive real estate investment trust (REIT): Transactions in any open tax year, between a captive REIT and its more than 50% beneficial owner if there is a Colorado tax benefit. A captive REIT is defined as a REIT in which shares or beneficial interests are not regularly traded on an established securities market and of which more than 50% of the voting power or value of the beneficial interest or shares are owned or controlled directly, indirectly, or constructively, by a single entity that is: (1) treated as an association taxable as a corporation under the Internal Revenue Code; and (2) not exempt from federal income tax under IRC §501(a). For these purposes, an "association taxable as a corporation" does not include any REIT other than a captive REIT, any qualified REIT subsidiary other than a qualified REIT subsidiary of a captive REIT, any listed Australian property trust, or a qualified foreign entity. Identified in Colorado Reg. 39-22-652.
- CO2.** Captive regulated investment company (RIC): Transactions in any open tax year, between a captive RIC and its more than 50% beneficial owner if there is a Colorado tax benefit. A captive RIC is defined as a RIC in which shares or beneficial interests are not regularly traded on an established securities market and of which more than 50% of the voting power or value of the beneficial interest or shares are owned or controlled directly, indirectly, or constructively, by a single entity that is: (1) treated as an association taxable as a corporation under the IRC; and (2) not exempt from federal income tax under IRC section 501(a). Voting stock in a RIC that is held in a segregated asset account of a life insurance corporation (IRC §817) is not taken into account in determining whether the RIC is captive. Identified in Colorado Reg. 39-22-652.

New York Listed Transaction

- NY1.** Certain charitable contribution deductions involving remainder interests: A transaction occurring on or after January 1, 2006, involving the purchase of a remainder interest in real property by a newly formed pass-through entity, which after holding the remainder interest for one year, contributes it to an exempt organization thereby meeting the federal requirements for computing the charitable contribution deduction based on the fair market value of the remainder interest. The remainder interest is appraised using an income approach that takes



into consideration the amount of lease payments remaining on the long-term lease resulting in a value of the remainder interest substantially higher than what the pass-through entity paid for it. Following the contribution, the pass-through entity is dissolved, allowing its members/partners to claim a pro-rata share of the charitable contribution deduction. Identified in New York State Department of Taxation and Finance-Office of Tax Policy Analysis Technical Service Division TSB-M-07.

Oregon Listed Transactions

- OR1.** Certain real estate investment trust (REIT) transactions: Transactions occurring on or after January 1, 2007 that lack economic substance in which an Oregon taxable corporation that directly or indirectly owns a REIT: (1) transfers income-producing assets to the REIT; and (2) claims a dividend-received deduction and the REIT claims a dividend-paid deduction. An “Oregon taxable corporation” is a corporation that does business in Oregon, is organized in Oregon, has income from Oregon sources, or is owned by an Oregon income or corporate excise taxpayer. A “transaction without economic substance” is a transaction for which the taxpayer cannot demonstrate a business purpose other than tax savings. See 2015 Oregon Revised Statute 314-307.
- OR2.** Certain regulated investment company (RIC) transactions: Transactions occurring on or after January 1, 2007 that lack economic substance in which an Oregon taxable corporation that directly or indirectly owns a RIC: (1) transfers income-producing assets to the RIC; and (2) claims a dividend-received deduction and the RIC claims a dividend-paid deduction. An “Oregon taxable corporation” is a corporation that does business in Oregon, is organized in Oregon, has income from Oregon sources, or is owned by an Oregon income or corporate excise taxpayer. A “transaction without economic substance” is a transaction for which the taxpayer cannot demonstrate a business purpose other than tax savings. See 2015 Oregon Revised Statute 314-307.

Exhibit A-4

Indirect Tax Compliance Statement of Work



Statement of Work – 2024-2027 Property Tax Compliance Services

This Statement of Work, dated September 8, 2025 (this “SOW”), is made by Ernst & Young LLP (“EY”) and Modivcare, Inc. on behalf of itself and its affiliated entities (“Client”); pursuant to the Agreement, dated August 18, 2025 (the “Agreement”), between EY and Modivcare, Inc., which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on or about August 20, 2025 with the United States Bankruptcy Court for the Southern District of Texas (the “Bankruptcy Court”), and describes certain services that EY will perform for the Client during the Client’s Chapter 11 proceedings. This SOW shall be effective as of the date of the Client’s filing a Chapter 11 petition with the Bankruptcy Court.

This SOW incorporates the Agreement by reference to form a contract. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement.

Scope of Services

EY will provide the following services (the “Services”) to Client:

Personal Property Tax Compliance

- Assist Client in the development of a personal property tax calendar for calendar years 2024, 2025, 2026 and 2027.
- Prepare personal property tax extensions, where available, for locations that have filing due dates on or before January 31. Should extensions be needed for locations with a due date after January 31, EY will obtain written permission from Client prior to seeking an extension.
- Prepare business personal property tax renditions and personal property tax exemptions for locations identified in writing by client in accordance with the personal property tax calendar using Client-prepared account information consistent with reporting guidelines for each jurisdiction.
- Review personal property tax notices of value received from taxing jurisdictions. For notices of value, exceeding the mutually agreed threshold not received within 15 business days of the appeal deadline, obtain the personal property tax notices of value directly from the jurisdiction via telephone discussions or the jurisdiction’s website. Review and process all personal property tax notices of value received from taxing jurisdictions into the third-party software system and discuss with Client those properties where the rendered value and actual value are above the mutually agreed upon threshold to determine which locations should be potentially selected for appeal.
- Assist with reviewing and processing of personal property tax bills in third-party software system and prepare export file of Client-approved tax bills for Client processing and



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payment. Identify locations where personal property tax bills exceeding the mutually agreed threshold and have not been received, obtain the bills directly from the jurisdiction via a telephone discussion or the jurisdiction's website. Obtain copies of personal property tax bills to process payment timely based on personal property tax filings schedule provided by Client that contains those locations where Client is legally obligated to pay tax liability.

- Provide requested data on locations selected for personal property tax audit to Client and/or respective taxing jurisdiction or their authorized representative.
- Prepare annual detailed summary of personal property tax liabilities through end of calendar years 2025, 2026 and 2027 based on estimate of value placed on personal property tax renditions, notice of value or negotiated settlements, plus current year additions and/or estimated additions using current published tax rate.

Timing of Data

For the Personal Property Tax Compliance Services, the performance of the Services assumes that Client's personnel will furnish EY with all necessary information on our written information request on or before January 15th of each year. In the event that Client does not provide EY with complete and timely information on a specific property, EY may exclude that property, provided notice is given to Client, from one or more of the Services to be performed under this SOW or, if EY accepts the property, an additional out-of-scope surcharge will apply as outlined under Personal Property Tax Compliance in the Fees section of this SOW.

Personal Property Tax Compliance Out-of-Scope Services

Any services not described in the Scope of Services section above, including, but not limited to, those services specifically listed below, that are requested by Client to be performed shall be considered outside the scope of Services under this SOW (collectively, "Out-of-Scope Services"). If during the term of this SOW any such Out-of-Scope Services are needed, the scope and estimated fees for such Out-of-Scope Services will be mutually agreed upon by the parties in writing before EY commences any Out-of-Scope Services. The fee rates for such Out-of-Scope Services are set forth under the Fees section of this SOW. Out-of-Scope Services include, but are not limited, to the following:

- Remediation or "clean up" of Client data by EY needed to conform to EY specifications.
- Importation of multiple data imports into third-party software due to Client not providing consolidated files for fixed assets, supplies, inventory, etc. for each respective assessment date.
- Filing of amended renditions/returns on behalf of Client due to data quality or data timing issues.



Sales & Use Tax Compliance

On behalf of Client, EY will prepare the approximately 680 annual sales and use tax returns as noted on Attachments A and B for Client's review and approval. The term of the engagement is from October 1, 2024, to September 30, 2027, covering the data beginning on October 1, 2024 and concluding with the September 2027 return. At the end of the term this agreement, EY will continue on a month-to-month basis until superseded by a new SOW, or terminated by either party with 30 days written notice, or twelve months from the end of the initial term of the engagement.

EY will provide Client with copies of all tax returns and reports prepared for Client via secure portal.

Upon written request and pre-approval, EY will assist Client with other transaction tax compliance services, including preparation of additional returns for the enumerated tax period, or incorporating new data files, or adding or dropping locations from existing sales and use tax registrations as directed by Client, or registrations as a result of a corporate reorganization. However, these services are not covered under the fee quoted in this SOW. We will be happy to discuss and provide fee estimates for such additional services, which would be invoiced separately and subject to all other terms and conditions of this SOW and the above-referenced Agreement.

Tax Data Requirements

Client will provide data files to EY no later than 5pm Eastern Time on the fifth calendar day of each month. EY will make reasonable efforts to report tax data that is provided after 5pm Eastern Time on the fifth calendar day but will not be liable for any adverse effects for returns that are not filed timely. EY will be entitled to an additional charge of \$1,000 per day for additional efforts required to manage tax data that is not provided by these dates.

EY will prepare sales and use tax returns that report the amount of tax billed or accrued by Client as indicated in Client's tax data files. When directed by client, for specific data sources EY will import the taxable amount of consumer use tax into the Vertex Returns software and include the tax calculated by the application on returns. All returns will be subject to Client's review and approval.

Client will provide the tax information, in row-based data files substantially conforming to EY's standard file layout. Returns prepared by EY on behalf of Client will be based on the data elements contained in the tax data source files. A sample data file is attached (Attachment C). However, at a minimum the files will contain data indicating the following for each entity:

- Taxing jurisdiction Zip code, ideally zip+4 (or Avalara AvaTax-Juriscodes)
- Taxing jurisdiction city
- Taxing jurisdiction state



- Tax Type (e.g. sales tax, use tax, sellers use tax, etc.)
- Store or location number
- Amount of combined tax billed or accrued
- Total sales

Any custom programming or manual manipulation required to modify, correct or interpret nonconforming data elements, not explicitly enumerated in this SOW, are not covered under the fee quoted in this SOW. EY will bill Client at the rates noted in the fee section for the time incurred for programming and data entry efforts required to process information transmitted in non-conforming formats or via printout or to process negative tax records or assign reporting jurisdictions in a manner different from that described in the following paragraphs. EY will discuss and receive approval from Client for any out-of-scope fees prior to proceeding.

Data Reporting

EY will be responsible for preparing returns based on information provided by Client. EY will not independently verify such information and will not be responsible for the accuracy of the information provided to us or any liability resulting from inaccuracies that it contains.

EY will determine taxing jurisdiction based on the state, county, city and zip fields or whichever combination is included in the data files as provided by Client. When the data elements do not match EY's jurisdiction database, or when any of these fields are null, the reporting jurisdiction will be determined programmatically using a "best-fit" algorithm unless specifically enumerated otherwise in this SOW. When the algorithm encounters ambiguities based on the identifiable data elements provided, the tax will be reported to the taxing jurisdiction that encompasses the greatest number of zip codes.

Combined tax will be allocated to state and local jurisdictions using the standard sales or use tax rate under the assumption that all tax represents transactions where the taxable amount is the same for each applicable authority level (i.e. state, county, city or special district) as indicated by either the jurisdiction or location information in the record.

Reported taxable amounts will be calculated by dividing the amount of tax by the applicable tax rate. Reported exempt amounts will be calculated and reported in one of the following ways as dictated by the client:

1. The actual exempt amounts included in the data files, or
2. The difference between the total sales indicated in the data files and calculated taxable amounts, or
3. As zero.



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The tax data will be analyzed through an automated process to identify net negative tax amounts. The process will analyze the combined tax for all taxing authority levels (state, county, city, etc.) with the same jurisdiction location identifiers (e.g. zip-code, city, etc.). The Client directs that the combined negative tax amounts will be carried forward to subsequent reporting periods and used to offset combined tax records with the same jurisdiction location identifiers to the extent that the offset does not create a negative tax record.

EY will be considered to have reported the correct amount of tax when the reported amount for any individual return is within .01% of the amount of tax contained in the source data files provided by Client. Except that the actual tolerance amount will never be greater than \$100 or less than \$10 for any individual return. EY will research and correct differences that are less than the materiality threshold and will bill Client at the rates noted in the fee section for the time incurred.

EY will provide Client with a schedule summarizing the tax data by state, a validation report, a calendar exception report and an end of the month reconciliation of source data to tax paid. Client will be provided additional standard reports at no charge. Requests for custom reports will be accommodated at the hourly rates described in the fee section of this SOW.

Should Client assert that it incurred penalties or interest as a result of EY's negligence in performing the services described herein, EY has the right to defend and/or attempt to mitigate any such penalties and/or interest by exercising, at its discretion, any available remedies prior to Client, paying or agreeing to pay any amount in settlement of the assessment.

Mailing and Remittance Information

Client will be responsible for preparing checks, or instructing its third-party check processor, to satisfy obligations indicated in the returns prepared by EY (that are required to be paid by check) under this SOW. Client, or its third-party payment processor, will be responsible for effectuating electronic payments for returns that are required to be paid electronically.

No less than 3 days before the end of the due date of the tax returns, EY will send a list of payments to the client. Within 1 business day of client's approval, EY will transfer to Client or to Client's designated third-party payment processor, via a secure method, electronic versions of returns that are required to be mailed to the taxing jurisdictions and a listing of all payments that are due on the specific due date. Client, or its designated third-party payment processor, will be responsible for sending returns, that are to be mailed, and remittances to taxing agencies.

Where Client is using a third-party payment processor, Client authorizes EY to disclose sales and use tax returns and information generated in connection with the Services described in this SOW,



including prior year tax return information where necessary, to Client's specified third-party payment processor. Client acknowledges that this consent will be valid during the term of this SOW.

If the client is making remittances by ACH credit, returns that are required to be filed electronically will be sent to Client for approval no less than 3 days before the due date of the tax returns. Once Client has confirmed that they have reviewed and approved the returns, EY will file them electronically. If the client is making remittances by ACH debit, EY will provide pro-forma versions of the returns to Client; Client will be responsible for filing all returns.

EY will be considered to have met its obligations under the Agreement whenever it has complied with the above terms regardless of any adverse actions or penalties levied by any taxing or regulatory agency. In any case, EY will exert reasonable efforts to resolve and mitigate any such adverse actions or levies regardless of the cause.

Sales Tax Compliance Transition

At least three full calendar months before EY is required to prepare returns for any new entity, Client agrees to provide EY with information that EY will use to prepare for the engagement. At a minimum, Client will provide the following:

1. A copy of every data source Client, or its service provider, used to prepare returns during a sample month. The sample month will include returns prepared in January, April, July or October so that quarterly returns are included. The source data will be provided in the agreed format. With respect to data provided in computer readable files, Client will provide data validation check figures (e.g. total tax, tax by state, total number of records, etc.).
2. Copies of all tax returns prepared during the sample month, supporting work papers and any other related information relevant to EY's responsibilities under this agreement.
3. Copies of all source data, tax returns and supporting work papers for returns not included in the sample month (e.g. annual, semiannual, etc.).

Client will provide file layouts and samples of any new data files that are added after the initial transition period at least 30 days before the beginning of the month in which data provided in those new formats is to be reported. Efforts required to configure new files or new formats are not included in the base fee of this SOW.

Client shall be responsible for completing jurisdiction required authorization processes for jurisdictions where Client will designate EY as Client's authorized tax return preparer. This may include granting to EY preparer access to taxing jurisdictions' on-line portals, completing and filing



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powers of attorney, or other procedures stipulated by the jurisdiction necessary for EY to deliver the contracted services. EY and Client will mutually agree on a specific process that may be necessary to grant EY the necessary authorization. Client acknowledges that any delay in the authorization of EY as a tax preparer may result in a delay or our inability to perform services.

If the client has represented that it will use a third-party payment processor, the engagement will not start until Client has engaged third-party processor and the third-party processor is able to make payments on the client's behalf.

Routine State Inquiries

Client is responsible for reviewing correspondence from jurisdictions, reviewing jurisdiction sites for notices, screening notices and forwarding to EY any sales and use tax inquiries regarding returns prepared by EY within 5 days of receipt for handling and corresponding with the inquiring jurisdiction. EY will review and attempt to resolve routine taxing agency inquiries and notices related to returns filed by EY and provided to EY by Client. Only routine notices are considered in-scope. Notices related to location filing issues are not considered routine but can be addressed as out of scope at Client's request. EY will not negotiate and/or settle disputed tax obligations on Client's behalf. Client management is required to explicitly approve any such resolution whereby additional tax or payment liability (interest, penalties, etc.) would be incurred by Client.

Sales Tax Compliance Out-of-Scope Services

Any activities not described as Services, as indicated above under Scope of Services, are not covered in the Annual Base Fee herein. These services will be considered outside the scope of this Agreement ("Out-of-Scope Services") and are the responsibility of Client to perform on a timely basis. In addition to those services identified above, Out-of-Scope Services include but are not limited to:

- Special requests for data mining or research of transaction detail.
- Preparation of amended returns required as a result of erroneous information provided by Client.
- Preparation of unfiled returns required as a result of filing requirements identified subsequent to the inception of this SOW.
- Custom process modifications not specifically described elsewhere in this document.
- Preparation of custom reports and/or manually prepared schedules.
- Preparation of custom accounting information (e.g. detailed journal entries, check requests, etc.).
- Integration of new data files, entities or file formats. Minimum 30-day implementation and testing period.



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- Reprocessing of data because of data files or adjustment requests provided after the data due date.
- Additional efforts to facilitate reporting or presenting tax types other than sales, seller's use or consumer's use tax in a manner not indicated in the "Tax Type" field of conforming source data files and/or to determine reported amounts for tax types not separately delineated in conforming source data files.
- Assisting Client with preparing applications for sales and use tax registrations (for Client's review and approval) in new jurisdictions as directed by Client. Client is responsible for notifying EY of new filing obligations no less than 30 days prior to their due dates.
- Renewals for sales tax licenses.
- Extraordinary efforts required to resolve issues related to payments made or returns filed with the government of Puerto Rico or any of its political subdivisions.
- Time expended reviewing or researching notices sent to EY by Client that are not related to returns prepared by EY.
- Time expended handling notices that have become urgent because they were not provided to EY within 10 days.
- Time expended resolving issues caused by client action or inaction (e.g. late funding, duplicate payments, etc.)
- Adding or dropping locations from existing sales and use tax registrations as directed by Client, or registrations as a result of a corporate reorganization.
- Researching checks that have not been deposited by taxing jurisdictions
- Contacting the government of Puerto Rico to research and resolve notices related to returns and payments or any other issues.
- Handling notices, conducting research or providing other documentation after the engagement has ended.

More Difficult Returns

Please note that certain returns listed below may be subject to additional fees if EY determines that their preparation requires extraordinary effort based on Client requirements that surface during the transition. These fees will be discussed when identified and approved by Client prior to performing such services. Written (including email) consent from Client regarding the specific services to be provided and associated fees to be charged shall be obtained prior to performance of these services.

- Colorado DR0100
- Colorado SUTS
- Florida Communications Services Tax (CST)
- New York Return where Schedule H or Schedule P is required
- Texas Direct Pay



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- Washington B&O State and Local
- West Virginia Local B&O
- Canadian GST & PST
- Puerto Rico returns and/or payments
- Nevada Commerce
- OH CAT

Unclaimed Property Compliance

EY will assist Client with the preparation of Unclaimed Property (“UP”) annual compliance reports for the reporting periods Fall 2024 to Spring 2027. Our annual UP compliance services consist of the following:

- Onboarding activities:
 - Configure Client in EY’s reporting system (including legal entities and reporting structure).
 - Prepare, discuss and confirm with Client:
 - Compliance calendar, workplan, and timeline;
 - Provision of EY’s data transfer template;
 - Client requirements for exemptions and deductions, if applicable; and,
 - Due diligence letter template(s) to be used for mailing.
- Perform a high-level review of data provided by Client to evaluate if the state required data fields are complete, and if applicable, assist Client in evaluating records subject to various exemptions and deductions. Client is responsible for the completeness and accuracy of all data.
- Advise Client regarding transactions that may be subject to state statutory due diligence letter requirements for Client review and approval.
- Prepare draft due diligence letters for Client review and approval.
- Upon Client approval, print, and mail due diligence letters.
- Receive due diligence responses to the EY P.O. Box for processing.
- Provide Client with copies of due diligence letter responses for further instruction by Client.
- Prepare UP reports using the NAUPA standard formatted report files, as mandated by applicable jurisdictions, for Client review and approval.
- Upon Client authorization, submit reports, as required, electronically via state website or by mail. For each state that requires a report to be submitted via their website, Client will agree that EY assumes no liability related to these websites, including data security, data privacy, availability of use, or system errors resulting from use.



Provide a reporting package after each compliance season which will include filing confirmations, report copies, and payment confirmations for Client's record retention.

Unclaimed Property Out-of-Scope Services

Services that can be provided, but are not included within the annual compliance activities above, include:

- Call-center support for owner inquiries in response to due diligence letters mailed.
- Assisting in preparation of requested support documentation for internal or external inquiries related to state reports, owner claims, audits, state examinations, or other matters.
- Data manipulation, reformatting or other efforts required beyond acceptance of data in EY's data transfer template provided.
- Courtesy Search letters mailings and tracking – i.e., non-statutory outreach letters or pre-escheat letters.
- Address update search services / address validation by record.
- Advisory related services such as historical exposure quantification or Voluntary Disclosure Agreement filings.

If services are requested to support these matters, we will provide Client an estimate of professional hours or a per unit cost for approval prior to proceeding.

Client acknowledges that it is not EY's responsibility in this engagement to advise Client or any property owner on taking a particular course of action or to provide any accounting, legal, or professional advice. Rather, EY is being engaged only to convey predetermined Client provided factual information. EY will not independently verify or evaluate Client's factual representations. Any factual representations are the responsibility of Client. EY, in the process of this engagement, is not attesting to the appropriateness or validity of any management representation. As such, the Services are advisory in nature. EY will not render an assurance report or assurance opinion under the Agreement, nor will the Services constitute an audit, review, examination, or other form of attestation as those terms are defined by the American Institute of Certified Public Accountants. We will not conduct a review to detect fraud or illegal acts.

Additional Out-of-Scope Considerations

Any services not described in the Scope of Services section above, including, but not limited to, those services specifically listed below, that are requested by Client to be performed shall be considered outside the scope of Services under this SOW (collectively, "Out-of-Scope Services"). If during the term of this SOW any such Out-of-Scope Services are needed, the scope and estimated fees for such Out-of-Scope Services will be mutually agreed upon by the parties in writing before EY commences



any Out-of-Scope Services. The fee rates for such Out-of-Scope Services are set forth under the Fees section of this SOW. Out-of-Scope Services include, but are not limited, to the following:

- Remediation or “clean up” of Client data by EY needed to conform to EY specifications.
- Importation of multiple data imports into third-party software due to Client not providing consolidated files for fixed assets, supplies, inventory, etc. for each respective assessment date.
- Filing of amended renditions/returns on behalf of Client due to data quality or data timing issues.

Other Provisions

Client shall assign a qualified person to oversee the Services. Client is responsible for all management decisions relating to the Services and for determining whether the Services are appropriate for its purposes.

Notwithstanding anything to the contrary in the Agreement or this SOW, EY does not assume any responsibility for any third-party products, programs or services selected by Client, their performance or compliance with Client’s specifications or otherwise.

EY and other EY Firms may retain and use Client Information for benchmarking, analytics, research and development, thought leadership and related purposes, and to enhance their services, provided that any use does not externally identify, or make reference to, Client. In all such matters, EY and other EY Firms will comply with applicable law and professional obligations.

EY may subcontract a portion of the Services to one or more EY Firms and to subcontractors working under EY’s direction who may communicate directly with Client. EY, however, will remain solely responsible to Client for the performance of the Services. If EY has prepared or reviewed (or will prepare or review) Client’s U.S. income tax returns, Client authorizes the EY Firms, including those located outside the United States, and EY’s subcontractors to disclose information received or generated in connection with the preparation of any such U.S. income tax returns of Client to and among each other for the purpose of rendering the Services and discussing and providing other services to Client. Client has the ability to request a more limited disclosure of tax return information than that described above. If, at any time, Client would like EY to narrow the scope of the information to be disclosed, please contact EY in writing and EY will limit any disclosures that have not yet occurred. Client acknowledges that this consent will remain valid for three years following the completion of the Services.



EY is not a law firm and is not engaged in the practice of law. As such, any unclaimed property statute or regulation that requires interpretation will require the assistance and resolution by Client's legal counsel. One area which may require counsel's guidance is the application of business-to-business exemptions. Each jurisdiction's definition of what is subject to the business-to-business exemption, by property type, may be different and require interpretation. Once the proper filing methodology for all exemptions and deductions is documented in the Exemptions/Deductions Planner template and provided to EY, EY will apply the authorized methodology to the underlying data in the compliance process.

Notwithstanding anything to the contrary in the Agreement or this SOW, EY does not assume any responsibility for any third-party products, programs or services selected by Client, their performance or compliance with Client's specifications or otherwise.

Timetable

The term of the engagement is from October 1, 2024, to September 30, 2027. At the end of the term this agreement, EY will continue on a month-to-month basis until superseded by a new SOW or terminated by either party with 30-days written notice, or twelve months from the end of the initial term of the engagement.

Contacts

Client has identified Lori Lundrigan as Client's contact with whom EY should communicate about these Services. Client's main contact at EY for all Services will be Rachel Quintana. Your point of contact for each specific compliance service is as follows: for property tax compliance services, your EY contact will be Jessica Montgomery; for sales/use tax compliance services, your EY contact will be Kinuko Arai; and for unclaimed property compliance services, your EY contact will be Jim Kutz.

Fees

Personal Property Tax Compliance Services

Client shall pay EY an annual fee of \$86,550 for the Personal Property Tax Compliance Services in each calendar year starting 2025 through 2027. Remaining 2024 Property Tax Compliance Services and any additional identified filings will be billed at the below unit costs. These fees are based upon the following:



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Rendition Type	Count	Per	Total
<1,000 (Higi sites)	1,000	\$26	\$26,000
1,001 – 2,000 (Higi sites)	1,000	\$24	\$24,000
>2,001 (Higi sites)	175	\$22	\$3,850
Data centers	2	\$500	\$1,000
Call centers	5	\$200	\$1,000
Local offices	50	\$150	\$7,500
Corporate office	1	\$700	\$700
Tax bill*	1,000	20	\$20,000
Annual billback	2	\$1,250	\$2,500

**Assumes a tax bill threshold of \$50.00*

Sales & Use Tax Compliance Services

The fee for Sales and Use Tax Registration Services will be \$500 for each registration that is prepared as a stand-alone registration (additional fees may apply for combined Department of Revenue registrations). The fee for sales and use tax license renewals will be \$250 for each renewal.

The Fee for the services described in this SOW will be \$51,225 annually to prepare all or any portion of the returns listed on Attachments A and B, provided that EY receives all information necessary for the completion of the returns by 5pm Eastern Time the fifth calendar day of the month. The fee to prepare any return, or prepayment or accelerated payment facilitated by EY not listed on Attachments A and B will be based on the following table, subject to the considerations cited in the More Difficult Returns section of this SOW.



Annual Return Volume	Fee Per Return
0 - 999	\$75
1,000-1,999	\$62
2,000+	\$55

For purposes of the fee calculation, returns for all locally administered jurisdictions in Alaska, Alabama, Colorado, and Louisiana will be counted separately regardless of the method of filing or payment (e.g. Alaska Remote Sellers Sales Tax Commission (ARSSTC) or My Alabama Taxes (MAT)/Onespot or Colorado MuniRevs/Home Rule Remittance Portal or Colorado Sales & Use Tax System or Louisiana Taxpayer Access Point (LATAP)/Parish E-File/Remote Sellers). For the term of this SOW the number of returns used in billing calculations will not be reduced when returns for political subdivisions within the state are consolidated onto fewer returns.

In addition to such fees per return, an annual \$5,000 technology fee will be billed each anniversary date during the period covered by this SOW.

The fee will increase 3% annually on each anniversary date of this SOW.

The fee for routine state inquiries related to sales tax compliance and out-of-scope sales tax services shall be based on the actual time that EY professionals spend performing them, billed at the agreed upon rate care for each level as stated herein.

Unclaimed Property Tax Services

The fee for Unclaimed Property Services will be based on the following:

Service	Fee
UP compliance base fee <i>Assumes consolidated filing under one holder/legal entity</i>	\$45,000 per year*
Statutory DDL mailings and processing	\$4.25 per letter \$12 per letter for certified mailings**
Additional reporting entities	\$3,500 per entity per year



**The total annual compliance base fee will remain constant if the volume of records and DDLs remain constant. Any fee adjustments will be discussed with Client before taking effect. Pricing above reflects Tier 1 as that is the anticipated level of initial volumes.*

- *Tier 1 (Up to 50,000 reportable properties): Annual fee: \$45,000; Due Diligence Letters \$4.25 per USPS letter*
- *Tier 2 (50,001-100,000 reportable properties): Annual fee: \$55,000; Due Diligence Letters \$4.00 per USPS letter*
- *Tier 3 (100,001-150,000 reportable properties): Annual fee: \$65,000; Due Diligence Letters \$3.75 per USPS letter*

***An additional cost of \$12 per letter will be billed for any DDLs requiring certified mailing as stipulated by state statute or requested by Client, or to receive and process letters resulting from the State of California's own DDL mailing.*

Transition Fee

There will be a one-time transition fee that covers the costs of onboarding all Services included in this SOW at the combined fee of \$20,000.

Other Indirect Tax Services

EY's fee for Other Indirect Tax Services shall be based on the actual time that EY's professionals spend performing them, billed at the following agreed upon rates for each level while the Services under this SOW are being performed.

Level	Rate Card
Partner/Principal	\$765
Managing Director	\$720
Senior Manager	\$675
Manager	\$585
Senior	\$405
Staff	\$315

**A 20% additional fee shall be applicable to the use of national tax resources. Rates will increase 5% annually, beginning January 1, 2025.*

Client shall also pay any potential value-added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by Client. In addition,



a charge will be added to EY's fees reflecting an estimated technology cost incurred equal to 3% of the professional fees for this engagement.

EY will bill Client for EY's fees, expenses, and applicable taxes or other charges, if any, on a quarterly basis. Payment is due 30-days upon receipt of EY's invoice.

IN WITNESS WHEREOF, EY and Client each caused this SOW to be signed and delivered by its duly authorized representative(s).

Ernst & Young LLP

AGREED:

ModivCare, Inc., on behalf of itself and its affiliate(s)

By: *L. Lundrigan*

Lori Lundrigan, Vice President of Tax

Date: 09/12/2025



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Attachment A: Sales and Use Tax Reporting Calendar for Higi SH, LLC

State	Frequency	Form
AL	No reg. info	ALABAMA CITY & COUNTY
AL	No reg. info	ALATAX LOCAL GOVERNMENT SERVICES
AL	No reg. info	FOLEY
AL	Monthly	AL 2620
AR	Monthly	ET1
AZ	Monthly	TPT2
CA	Quarterly	CDTFA401A2
CA	Inverse-quarterly	PREPAYMENT
CO	Monthly	DR0173
CT	Monthly	OS114
DC	Monthly	FR800
FL	Monthly	DR15
GA	Monthly	ST3SALES
IA	Monthly	32028
ID	No reg. info	MCCALL
ID	Monthly	850
IL	Monthly	ST1
IN	Monthly	ST103
KS	Monthly	ST36
KY	Monthly	51A102
LA	Quarterly	R1029A
MA	Monthly	ST9
MD	Monthly	SALESUSE
ME	Monthly	ST7
MI	Quarterly	5080SU
MI	Annually	5081
MN	Quarterly	PV49
MO	Monthly	53V
MS	Monthly	72010
NC	Monthly	E500E536
ND	Quarterly	ST1
NE	Monthly	FORM10COMBINED



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State	Frequency	Form
NJ	Quarterly	ST50
NJ	Inverse-quarterly	ST51
NM	Semi-annually	TRD41413
NV	Quarterly	TXR01
NY	Quarterly	ST100
OH	Monthly	UST1
OK	Monthly	SVU2000520051
PA	Monthly	PA3R
RI	Monthly	STR
SC	Monthly	ST3
SD	Monthly	RV11STRTNMTS
TN	Monthly	SLS450
TX	Monthly	TX0111401116
UT	Monthly	TC62MULTILOLOCATION
VA	Monthly	ST8
VT	Monthly	SU451
WA	Monthly	MULTIPURPOSEST
WI	Quarterly	ST12CT
WV	Quarterly	CST200CU
WY	Quarterly	F41



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Attachment B: Sales and Use Tax Reporting Calendar for VRI

State	Tax Type	Frequency
Alabama	Monthly	Rental and Local Sales and use
Florida	Monthly	Sales Tax
Illinois	Monthly	Use Tax
Indiana	Monthly	Sales Tax
Kansas	Monthly	Use Tax
Mississippi	Monthly	Sales Tax
New Mexico	Monthly	Sales Tax
North Carolina	Monthly	Sales Tax
Ohio	Monthly	Sales Tax
Pennsylvania	Monthly	Sales and Use Tax
Virginia	Monthly	Sales Tax
Wisconsin	Monthly	Sales Tax
California	Quarterly	Sales and Use Tax
Connecticut	Quarterly	Use Tax
Kentucky	Quarterly	Sales Tax
Missouri	Quarterly	Sales Tax
New Jersey	Quarterly	Sales and Use Tax
Ohio	Quarterly	Use Tax
Ohio	Quarterly	CAT Tax
Washington	Quarterly	Excise Tax
Rhode Island	Annual	Sales Tax
Tennessee	Annual	Business Tax
Texas - AEMED	Annual	Sales and Use Tax
Texas - AHS	Annual	Sales and Use Tax



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Attachment C: Sales and Use Tax Sample Data File Format

EY/SUTCC

Transfer Data Format and Sample File Layout

Preferred File Type: Tab Delimited Text file

Other Options: Excel, Comma Delimited, Fixed Field, etc

Media: Upload to GTP-IT, FTP site or other secure EY portal

Sample File Layout:

Field	Field Name	Data Type
1	STATE	Character
2	CITY	Character
3	ZIPCODE	Character
4	COUNTY	Character
5	TAX TYPE	Numeric
6	RATE (optional)	Numeric
7	STORE or LOCATION IDENTIFIER	Character
8	COMBINED TAX (or separate tax fields on the same record)	Numeric
9	TOTAL SALES	Numeric
10	TAXABLE SALES	Numeric
11	EXEMPT SALES	Numeric
12	EXEMPTION TYPE	Character
13	Carriage Return & Line Feed Character	

Field Definitions

1,2,3&4 STATE, CITY, COUNTY & ZIP

Physical location to determine jurisdiction for destination based tax collection

A Vertex Tax Area ID can be provided in lieu of the State, City, County and Zip fields

5 Tax Type-Examples

Sales Tax
Seller's Use Tax
Consumer's Use Tax
Rental/Lease Tax

6 Rate

Expressed as a percentage. For example, 7.125 not .07125 for a rate of seven and one eighth percent.

7 Store or Location No.

Location information to determine "origin" of sale

12 Indicate Type of Exemption (examples)

I=Interstate
R=Resale
G=Government
Default is R

The above sample file layout represents the optimum format for importing tax data into our process. We can prepare tax returns from tax data in other formats. However, we are able to provide our service at the most economical price when data confirms to the sample format.

Exhibit A-5

Tax Provision Statement of Work



Statement of Work – 2025 Tax Provision Services

This Statement of Work, dated September 9, 2025 (this “SOW”), is made by Ernst & Young LLP (“EY”) and Modivcare, Inc. on behalf of itself and its affiliated entities (“Client”); pursuant to the Agreement, dated August 18, 2025 (the “Agreement”), between EY and Modivcare, Inc., which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on or about August 20, 2025 with the United States Bankruptcy Court for the Southern District of Texas (the “Bankruptcy Court”), and describes certain services that EY will perform for the Client during the Client’s Chapter 11 proceedings. This SOW shall be effective as of the date of the Client’s filing a Chapter 11 petition with the Bankruptcy Court.

This SOW incorporates the Agreement by reference to form a contract. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement.

Scope of Services

EY will provide the following services (the “Services”) to Client:

Tax Provision Services

EY will assist Client with the preparation of Client’s interim income tax provision pursuant to US generally accepted accounting principles (“GAAP”) or International Financial Reporting Standards (“IFRS”) for the periods ending March 31, 2025, June 30, 2025, September 30, 2025, and December 31, 2025:

- ▶ Preparation of calculations, including but not limited to book-tax differences and as requested by Client for use in its preparation of its U.S. GAAP tax provision, book-income tax accruals and related SEC footnote and MD&A disclosures.
- ▶ Assisting Client in documenting its international, federal, state and/or local items, if any, of benefit/exposure that may be subject to tax authority challenge. All judgment and determination of the need for and amount of any liabilities for tax exposure items will be the sole responsibility of Client, as to which Client’s independent auditors should concur.
- ▶ Preparation of the tax provision working papers for review by Client.
- ▶ Assisting Client in documenting deferred tax assets and liabilities, including any valuation allowance. All judgment and determination of the need for and amount of a valuation allowance will be the sole responsibility of Client, as to which Client’s independent auditors should concur.



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Deliverables for the Services may include live spreadsheets, meeting decks, whitepaper memos and email correspondence. The Services may also include, with Client participation and approval, meetings and communications with Client-identified key stakeholders, including meeting with the external auditors.

Client acknowledges that the Services would not be permissible for an entity under EY audit or its downstream affiliates under the US Securities and Exchange Commission ("US SEC") and Public Company Accounting Oversight Board ("PCAOB") independence standards and may not be permissible under European Union Public Interest Entity ("PIE") or International Ethics Standards Board for Accountants ("IESBA") PIE independence standards. Accordingly, in approving these Services, Client has considered the potential for Client or any Client Affiliate to become a US SEC or other PIE under EY audit and the potential impact on EY's independence.

Other Provisions

Client shall assign a qualified person to oversee the Services. Client is responsible for all management decisions relating to the Services and for determining whether the Services are appropriate for its purposes.

Notwithstanding anything to the contrary in the Agreement or this SOW, EY does not assume any responsibility for any third-party products, programs or services selected by Client, their performance or compliance with Client's specifications or otherwise.

To use EY Interact My Documents ("EYI MyDocs") for collaboration with Client, EY will create a client collaboration workspace with a sharing library to which Client's employees designated by Client and at least one member of the EY engagement team are provided access ("Client Library"). Client may use the Client Library to deposit information and retrieve EY deliverables. EY may establish a number of Client Libraries on the client collaboration workspace where Client and EY can exchange documents and information; everyone with access to a particular library will have access to all documents stored in the library. The client collaboration workspace should not be used as a repository by Client. Client is responsible for informing EY in writing the names and email addresses of Client's employees who are to have access to each EYI MyDocs Client Library and for notifying EY in writing when access for any Client employee is to be removed. Client will provide the name and email address of the Client representative who will inform EY which Client employees are to have access.

A copy of the final deliverables will remain available to Client in EYI MyDocs in a read-only state for up to one (1) year after the engagement closes. Information contained in engagement dashboards



(if used) within EYI MyDocs, draft work product and task tracking data will not remain available after the engagement closes.

EY and other EY Firms may retain and use Client Information for benchmarking, analytics, research and development, thought leadership and related purposes, and to enhance their services, provided that any use does not externally identify, or make reference to, Client. In all such matters, EY and other EY Firms will comply with applicable law and professional obligations.

EY may subcontract a portion of the Services to one or more EY Firms and to subcontractors working under EY's direction who may communicate directly with Client. EY, however, will remain solely responsible to Client for the performance of the Services. If EY has prepared or reviewed (or will prepare or review) Client's U.S. income tax returns, Client authorizes the EY Firms, including those located outside the United States, and EY's subcontractors to disclose information received or generated in connection with the preparation of any such U.S. income tax returns of Client to and among each other for the purpose of rendering the Services and discussing and providing other services to Client. Client has the ability to request a more limited disclosure of tax return information than that described above. If, at any time, Client would like EY to narrow the scope of the information to be disclosed, please contact EY in writing and EY will limit any disclosures that have not yet occurred. Client acknowledges that this consent will remain valid for three years following the completion of the Services.

Contacts

Client has identified Lori Lundrigan as Client's contact with whom EY should communicate about these Services. Client's contact at EY for these Services will be Matt Lazzeri.

Fees

Client shall pay EY fees of \$90,000 for Quarters 1, 2, and 3, and \$175,000 for the 2025 year-end, for a total of \$265,000 for the Services.

Client shall also pay any potential value-added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by Client. In addition, a charge will be added to EY's fees reflecting an estimated technology cost incurred equal to 3% of the professional fees for this engagement.

EY will bill Client for EY's fees, expenses, and applicable taxes or other charges, if any, on a monthly basis. Payment is due 30-days upon receipt of EY's invoice.



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IN WITNESS WHEREOF, EY and Client each caused this SOW to be signed and delivered by its duly authorized representative(s).

Ernst & Young LLP

AGREED:

ModivCare, Inc., on behalf of itself and its affiliate(s)

By: *L. Lundrigan*

Lori Lundrigan, Vice President of Tax

Date: 09/12/2025

Exhibit A-6

R&D Tax Credit and Section 174 Statement of Work



Statement of Work - Research Credit Services for the 2024 Tax Year

This Statement of Work, dated September 9, 2025 (this “SOW”), is made by Ernst & Young LLP (“EY”) and Modivcare, Inc. on behalf of itself and its affiliated entities (“Client”); pursuant to the Agreement, dated August 18, 2025 (the “Agreement”), between EY and Modivcare, Inc., which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on or about August 20, 2025 with the United States Bankruptcy Court for the Southern District of Texas (the “Bankruptcy Court”), and describes certain services that EY will perform for the Client during the Client’s Chapter 11 proceedings. This SOW shall be effective as of the date of the Client’s filing a Chapter 11 petition with the Bankruptcy Court.

This SOW incorporates the Agreement by reference to form a contract. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement.

Scope of Services

EY will provide the following services (the “Services”) to Client:

EY will provide the following tax advisory services (“Services”) for Client with regard to the research credit under section 41 of the Internal Revenue Code of 1986, as amended (“IRC”), for Client’s taxable year ending December 31, 2024.

Research Credit Services

- EY will utilize Client’s existing wage, departmental, and project records to compute the research credit utilizing the Alternative Simplified Credit (“ASC”) under section 41(c)(5) for Client’s 2024 taxable year.
- EY will prepare the Forms 6765 for the 2024 taxable year. However, Client will be responsible for filing these forms with the Internal Revenue Service (“IRS”).
- EY will analyze and prepare specific state research and development related incentives as requested by the Client.
- EY will work with Client to determine the appropriate Client personnel to interview to obtain information regarding the qualified research activities conducted by Client’s personnel.
- EY will use these interviews and gather documentation provided by Client in determining whether certain activities constitute qualified research



Section 174 Capitalization Services

- EY will assist Client with the estimate of US taxable income impacts of the statutory changes to Section 174 of the Internal Revenue Code of 1986 as amended (“IRC”), effective January 1, 2022, for the 2024 taxable year;
- EY will assist with identifying costs related to research or experimental expenditures with cost type by legal entities, including intercompany payments for R&D services/costs; and
- EY will review prior methodology established on the tax return filed for the 2023 taxable year to assess Specified Research or Experimental (“SRE”) expenditures in accordance with existing guidance at the time of the study.

As part of the Credit Services, EY will provide Client with a final Engagement Report based on interviews and documentation provided by Client. The Engagement Report will include the following:

- A completed Form 6765
- A Company and Engagement Overview Memorandum generally describing Client’s business and the scope and results of the engagement,
- A Methodology Memorandum describing the procedures EY used to identify and support the qualification of the qualified research activities, to accumulate the qualified research expenses (“QREs”), and compute the research credit,
- A summary report of QREs by business component,
- A detailed report showing the W-2 wages by employee, contract research expenses, and supply costs eligible as QREs for each business component for which QREs are claimed,
- Documentation supporting representative qualified research activities within each business component, and
- A matrix outlining the 4-part test for each qualifying business component.

We may use a statistical sample in the evaluation of Client’s qualified research activities or QREs, in which case we will provide a complete report describing the methodology used for the statistical sample, as well as the results of the sample.

Client agrees to provide the following assistance to EY in performing our services:

- Provide actual W-2 data by employee by department;
- Provide general ledger information regarding departmental contract and supply costs;
- Provide invoices and contracts, as necessary, related to contract costs;
- Assist in identifying personnel who have firsthand knowledge of the department activities in 2024;
- Schedule interviews with the appropriate Client personnel, including accounting personnel; and



- Identify and accumulate contemporaneous documentation supporting the qualification of activities.

Key assumptions

- Only one engagement report and one set of analyses and schedules will be issued. The deliverables will be provided according to agreed-upon timing after Client provides all requested information.
- Our scope does not include the issuance of any interim reports or schedules.
- The anticipated date of completion for the study is 10/23/2025. If the study spans beyond this date due to a delayed schedule and/or changes in scope, the parties will mutually agree on additional fees due to the delay and/or changes in scope.
- Our Scope of Services includes the consideration of authority related to the research credit as of the date of this statement of work. In the event that a change occurs during the execution of the engagement, we will notify you of the impact on the study, and the parties will mutually agree on additional fees if a change in scope is needed.
- Client will provide the necessary supply and outside contractor expense detail as well as all necessary W-2 information to calculate the QREs for all credit and base years.
- Client will not receive the EY Research Credit Calculator, but will receive the necessary reports to document the proper calculation of the research credit.
- Our analysis is for federal income tax purposes only. Our analysis will not include determining research and development costs for financial accounting or reporting purposes.
- Any Form 3115, Accounting Method Change, needed related to prior year Section 174 methodology will be considered a change in scope and will be discussed with Client, and the parties will mutually agree on additional fees if needed.

In the event that any of the above assumptions change, EY and Client will meet to discuss the impact to the fee arrangement.

In the event it becomes necessary, we are prepared to assist Client in presenting the results of our Report to the Internal Revenue Service or state taxing authorities to support the QREs or credits represented in our Report. Our fees for any such assistance are not included in the engagement covered by this letter. Such services would be covered under a separate statement of work and would be billed at rates to be agreed upon at the time of service.

It should be noted that the conclusions that are to be reached in our Report to be delivered to Client will be based upon our interpretations of relevant federal income tax authorities as applied to the information that you furnish to us. These conclusions could be challenged by the Internal Revenue Service,



however, and penalties could be imposed on any tax deficiencies that might result. We will be glad to discuss this matter in more detail, at your request.

Your obligations

Client personnel will be responsible for the following during this engagement:

- Assist in identifying personnel who have firsthand knowledge of the business component activities in each relevant year;
- Schedule interviews with the appropriate Client personnel, including accounting personnel;
- Providing actual W-2 data by employee by entity including employee name, title, employee number, the employee's cost center name and number, and the employee's taxable wage for each relevant year;
- Providing the necessary supply and outside contractor expense detail for each relevant year;
- Providing tax return and/or other supporting documentation for calculation of the ASC base period by providing prior year QREs;
- Filing the Forms 6765 for the 2024 taxable years with the IRS.
- Identify and accumulate contemporaneous documentation supporting the qualification of activities; and
- Providing the necessary expense detail to identify Section 174 expenses.

Other Provisions

Client shall assign a qualified person to oversee the Services. Client is responsible for all management decisions relating to the Services and for determining whether the Services are appropriate for its purposes.

Notwithstanding anything to the contrary in the Agreement or this SOW, EY does not assume any responsibility for any third-party products, programs or services selected by Client, their performance or compliance with Client's specifications or otherwise.

To use EY Interact My Documents ("EYI MyDocs") for collaboration with Client, EY will create a client collaboration workspace with a sharing library to which Client's employees designated by Client and at least one member of the EY engagement team are provided access ("Client Library"). Client may use the Client Library to deposit information and retrieve EY deliverables. EY may establish a number of Client Libraries on the client collaboration workspace where Client and EY can exchange documents and information; everyone with access to a particular library will have access to all



documents stored in the library. The client collaboration workspace should not be used as a repository by Client. Client is responsible for informing EY in writing the names and email addresses of Client's employees who are to have access to each EYI MyDocs Client Library and for notifying EY in writing when access for any Client employee is to be removed. Client will provide the name and email address of the Client representative who will inform EY which Client employees are to have access.

A copy of the final deliverables will remain available to Client in EYI MyDocs in a read-only state for up to one (1) year after the engagement closes. Information contained in engagement dashboards (if used) within EYI MyDocs, draft work product and task tracking data will not remain available after the engagement closes.

EY and other EY Firms may retain and use Client Information for benchmarking, analytics, research and development, thought leadership and related purposes, and to enhance their services, provided that any use does not externally identify, or make reference to, Client. In all such matters, EY and other EY Firms will comply with applicable law and professional obligations.

EY may subcontract a portion of the Services to one or more EY Firms and to subcontractors working under EY's direction who may communicate directly with Client. EY, however, will remain solely responsible to Client for the performance of the Services. If EY has prepared or reviewed (or will prepare or review) Client's U.S. income tax returns, Client authorizes the EY Firms, including those located outside the United States, and EY's subcontractors to disclose information received or generated in connection with the preparation of any such U.S. income tax returns of Client to and among each other for the purpose of rendering the Services and discussing and providing other services to Client. Client has the ability to request a more limited disclosure of tax return information than that described above. If, at any time, Client would like EY to narrow the scope of the information to be disclosed, please contact EY in writing and EY will limit any disclosures that have not yet occurred. Client acknowledges that this consent will remain valid for three years following the completion of the Services.

Contacts

Client has identified Lori Lundrigan as Client's contact with whom EY should communicate about these Services. Client's contacts at EY for these Services will be Jamison Meredith and Kelsey Havens

Fees

Client shall pay EY fees of \$100,000 for the services



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Client shall also pay any potential value-added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by Client. In addition, a charge will be added to EY's fees reflecting an estimated technology cost incurred equal to 3% of the professional fees for this engagement. In addition, a charge will be added to EY's fees reflecting an estimated technology cost incurred equal to 3% of the professional fees for this engagement.

EY will bill Client for EY's fees, expenses, and applicable taxes or other charges, if any, on a monthly basis. Payment is due 30 days upon receipt of EY's invoice.

Any fee, or estimate thereof, for the Services under this SOW assumes that Client will, in a timely manner, provide, or cause to be provided, to EY all appropriate information and assistance, and that the scope and complexity of such Services will be consistent with our prior discussions, as well as the description thereof above. During the term of this SOW, if EY determines that any additional work is necessary, whether at Client's request, because the complexity of the project increases, or Client is not able to perform its obligations as mentioned above, EY will promptly contact Client to discuss any adjustments to the scope of work or EY's fees.

IN WITNESS WHEREOF, EY and Client each caused this SOW to be signed and delivered by its duly authorized representative(s).

Ernst & Young LLP

AGREED:

ModivCare, Inc., on behalf of itself and its affiliate(s)

By: *L. Lundrigan*

Lori Lundrigan, Vice President of Tax

Date: 09/12/2025

Exhibit A-7

Unclaimed Property Advisory Statement of Work



Statement of Work – Unclaimed Property DE VDA

This Statement of Work, dated September 9, 2025 (this “SOW”), is made by Ernst & Young LLP (“EY”) and Modivcare, Inc. on behalf of itself and its affiliated entities (“Client”); pursuant to the Agreement, dated August 18, 2025 (the “Agreement”), between EY and Modivcare, Inc., which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on or about August 20, 2025 with the United States Bankruptcy Court for the Southern District of Texas (the “Bankruptcy Court”), and describes certain services that EY will perform for the Client during the Client’s Chapter 11 proceedings. This SOW shall be effective as of the date of the Client’s filing a Chapter 11 petition with the Bankruptcy Court.

This SOW incorporates the Agreement by reference to form a contract. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement.

Scope of Services

EY will provide the following services (the “Services”) to Client:

The scope of services presented for this engagement will advise Client in understanding and resolving the strategic and operational challenges facing its unclaimed property responsibilities. EY will advise Client in a project designed to identify and remediate Client’s unclaimed property exposure, assess Client’s opportunities to disclose potential liabilities including both in the Client’s current and prospective Delaware voluntary disclosure agreement (DE VDA) program offered by the Delaware Secretary of State (DE SOS), and make recommendations for Client’s consideration regarding policy and procedure enhancements to address future exposure.

Please note, EY is not engaged in the practice of law and does not provide legal services. Accordingly, Client should consult with legal counsel to the extent there are questions of law, or require legal services related to unclaimed property laws. In addition, Client is responsible for determining the financial statement impact, and will make all related financial statement judgments, regarding the impact of our services.

Overall, the objectives of this project will be to:

- Achieve an understanding of Client’s potential unclaimed property exposure for each operating segment for relevant periods, both historical and prospective;
- Provide recommendations to Client on strategies that will mitigate and disclose unclaimed property liability to the applicable state(s);
- Assist in completing requirements of the DE SOS;



- Review Client's current policies and procedures and provide recommendations on enhancements with respect to the identification, tracking, disposition, and reporting of unclaimed property; and,
- Provide recommendations on structuring an effective annual compliance function to reduce future risks, such as: possible audits, over-reporting, or gaps in procedures.

Based upon experience, EY recommends the services are provided in the following manner.

Completion of the DE VDA and Other Reporting Strategies

The goal will be to advise Client in determining the amount of unclaimed property to be reported on a state-by-state basis, applying mitigation strategies, and developing a methodology to disclose liabilities to the applicable states through the use of VDAs, annual compliance filings, or other strategies as agreed upon. Through the process of gathering and analyzing the records to be utilized for purposes of settling the DE VDA, EY and Client will also be able to understand potential exposure in any other state. Client and its legal counsel, with the recommendation of EY, will formulate a plan and methodology for review of agreed upon legal entities.

The following steps will be completed for 2 business segments (PCS and RPM/VRI), in addition to supporting a legal entity specific review of ModivCare Solutions LLC and Health Trans Inc to conclude the existing VDA in DE.

A. Scoping and additional substantive data gathering

- Review analysis completed to date for current DE VDA submission and internal analysis completed by Patient Care Solutions ("PCS") segment;
- Where applicable, work with Client personnel to satisfy EY's request for information through additional data requests or examination tailored for each segment's specific fact pattern, to gather necessary data and records;
- Confirm with client the entities to be included in the scope of the VDA review with consideration of organizational structure, incorporation history, historical merger and acquisition history, and prior unclaimed property reporting;
- Understand property types to be included in the scope of the VDA review and gather available years of records that are complete and researchable with consideration of record retention policies and system conversions against DE's 15 year look-back; and,



- Work with Client to request and gather data and supporting information from applicable business units, divisions and systems for unclaimed property identification and quantification;

B. Analysis of researchable records:

- Based on DE VDA analysis guidelines, identify populations by property type of Client's actual historical transactions to quantify potential unclaimed property liability; and,
- Often, this analysis may include the use of statistical sampling techniques or estimation calculations if detailed historical information cannot be obtained and/or data is voluminous and both Client and legal counsel agree. Client will make any necessary assumptions about the data, if required.

C. Remediation and refinement of unclaimed property liability:

- Provide recommendations for Client and its legal counsel to establish a strategy to mitigate the unclaimed property liability identified;
- Advise Client in reviewing its internal accounting records to determine if property identified in steps above is reportable unclaimed property;
- Assist Client with search letters or communication to purported rightful owners post accounting research, where necessary;
- Assist Client and its legal counsel in developing a methodology to determine the amount of unclaimed property to be reported to the applicable states pursuant to remediation;
- Discuss with Client and its legal counsel the treatment of statutory exclusions for unclaimed property and dormancy periods for each category of property;
- Provide recommendations to Client and its legal counsel regarding states where potential significant exposure may be identified, such as VDAs or settlement agreements, in order to mitigate the unclaimed property liability to be reported; and,
- Aside from DE, assess remaining exposure on a state-by-state basis and provide recommendations to Client and its legal counsel on disclosing liabilities through additional VDAs, settlement agreements or filing reports.

D. Report creation and Client management review for the DE VDA

- Provide technical support to Client and its legal counsel for it to determine the records, reports, and correspondence to be made available to the DE VDA administrators throughout the disclosure and settlement process;
- Preparation of DE VDA reports including narrative report, summary schedules, and supporting calculation schedules detailing unclaimed property liability; and,
- Present DE VDA reports to Client management team and legal counsel for discussion, review and approval.



E. State negotiation and finalization of DE VDA:

- Advise Client in its strategic negotiation discussions with the DE VDA administrators in the settlement process. All such discussions with state administrators that require an interpretation of statute or legal conclusions should include Client's legal counsel; and,
- Assist Client in responding to questions and additional information requests from the DE VDA administrators.

As directed by Client and legal counsel, resolve non-DE unclaimed property liabilities:

- As is determined in steps A through C above, if other potential significant state liabilities exist outside of DE, EY will at the Client's request prepare the necessary documentation, negotiate VDAs, make amnesty filings, or report under informal disclosure opportunities as applicable. EY will also secure indemnification from states where available.

Client management will be responsible for all decisions and determinations regarding the amount of unclaimed property to be reported on a state-by-state basis, applying mitigation strategies, and/or developing a methodology to disclose liabilities to the applicable states through the use of VDAs, annual compliance filings, or other strategies.

Please note that if Client is contacted for an unclaimed property audit/examination while this project is on-going, additional services can be addressed in a separate SOW. Such defense services may also potentially impact the scope and strategy of services to be provided in this SOW.

Workflow Tool (UPACT)

If requested, EY will provide a workflow tool (known as UPACT) utilized to track research, remediation, and supporting documentation for items required to be researched for purposes of Phase II.

This will include:

- A data management, record tracking and reporting system hosted within the EY environment;
 - A dynamic entity level dashboard, providing progress overview for the specific entity;
 - A dynamic corporate dashboard, providing a progress overview of all entities;
- Setup for each entity, including user profiles for each;
- Import of property records to be researched for each entity; and



- Export of completed property records and associated documents as necessary to be provided to the state.

Other Provisions

Client shall assign a qualified person to oversee the Services. Client is responsible for all management decisions relating to the Services and for determining whether the Services are appropriate for its purposes.

Client will provide EY with the information required to provide EY's services in a timely manner to complete this project. The information EY will require includes, but is not limited to: entity organization charts, merger and acquisition activity, process flow charts, general ledger account detail, quarterly bank statements and/or electronic check registers, bank account reconciliations, vendor and customer agreements, and information related to IT system migrations.

EY will provide unclaimed property services concerning the agreed upon state's voluntary disclosure programs. EY's performance of this engagement will include working with Client in developing an understanding of the issues and alternatives available for resolving potential outstanding tax liabilities. Specifically, EY will provide Client with an understanding of the voluntary disclosure programs, as well as computations of potential penalties that might be abated under this program. EY will not, however, make any recommendations or decisions regarding whether Client should enter a particular program. Should Client decide to enter into the voluntary disclosure program as a means to resolving any issues identified, EY will, if requested to do so, prepare the necessary filings.

Notwithstanding anything to the contrary in the Agreement or this SOW, EY does not assume any responsibility for any third-party products, programs or services selected by Client, their performance or compliance with Client's specifications or otherwise.

To use EY Interact My Documents ("EYI MyDocs") for collaboration with Client, EY will create a client collaboration workspace with a sharing library to which Client's employees designated by Client and at least one member of the EY engagement team are provided access ("Client Library"). Client may use the Client Library to deposit information and retrieve EY deliverables. EY may establish a number of Client Libraries on the client collaboration workspace where Client and EY can exchange documents and information; everyone with access to a particular library will have access to all documents stored in the library. The client collaboration workspace should not be used as a repository by Client. Client is responsible for informing EY in writing the names and email addresses of Client's employees who are to have access to each EYI MyDocs Client Library and for notifying EY in writing when access for any Client employee is to be removed. Client will provide the name



and email address of the Client representative who will inform EY which Client employees are to have access.

A copy of the final deliverables will remain available to Client in EYI MyDocs in a read-only state for up to one (1) year after the engagement closes. Information contained in engagement dashboards (if used) within EYI MyDocs, draft work product and task tracking data will not remain available after the engagement closes.

EY and other EY Firms may retain and use Client Information for benchmarking, analytics, research and development, thought leadership and related purposes, and to enhance their services, provided that any use does not externally identify, or make reference to, Client. In all such matters, EY and other EY Firms will comply with applicable law and professional obligations.

EY may subcontract a portion of the Services to one or more EY Firms and to subcontractors working under EY's direction who may communicate directly with Client. EY, however, will remain solely responsible to Client for the performance of the Services. If EY has prepared or reviewed (or will prepare or review) Client's U.S. income tax returns, Client authorizes the EY Firms, including those located outside the United States, and EY's subcontractors to disclose information received or generated in connection with the preparation of any such U.S. income tax returns of Client to and among each other for the purpose of rendering the Services and discussing and providing other services to Client. Client has the ability to request a more limited disclosure of tax return information than that described above. If, at any time, Client would like EY to narrow the scope of the information to be disclosed, please contact EY in writing and EY will limit any disclosures that have not yet occurred. Client acknowledges that this consent will remain valid for three years following the completion of the Services.

Contacts

Client has identified Lori Lundrigan and Laurie Gunter as Client's contacts with whom EY should communicate about these Services. Client's contacts at EY for these Services will be Sarah Toi and James Dodd.

Fees

Client shall pay fees for the Services based on the actual time that EY's professionals spend performing them, billed at the following agreed upon rates for each level while the Services under this SOW are being performed. The hourly rates applicable to the Services under this SOW are subject to an annual inflation adjustment based on the Bureau of Labor Statistics Employment Cost Index.



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Level	Rate
Partner/Principal	\$727
Senior Manager	\$641
Manager	\$556
Senior	\$385
Staff	\$299

Client shall also pay any potential value-added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by Client.

EY will bill Client for EY's fees, expenses, and applicable taxes or other charges, if any, on a monthly basis. Payment is due 30-days upon receipt of EY's invoice.

Completion of the DE VDA and Other Reporting Strategies

A fee range by step is estimated below, and will be revisited at the conclusion of each step.

Step	Support closure of existing DE VDA (Health Trans/LogistiCare Solutions LLC)	Additional business segments not included in the current VDA Scope (PCS/RPM)
Scoping and additional substantive data gathering	\$30,000-\$45,000	\$20,000-\$25,00
Analysis of researchable records		\$35,000-\$45,000
Remediation and refinement of unclaimed property liability		\$50,000-\$60,000
Report creation and Client management review for the DE VDA		\$20,000-\$30,000
State negotiation and finalization of DE VDA	\$10,000-\$15,000	\$10,000-\$20,000
Total	\$40,000-\$60,000	\$135,000-\$180,000*

***Fee estimate assumes consolidated accounting records at the business unit level and timely production of requested information, with completion of the VDA within 24 months.**



The total fees will not exceed \$240,000 over a 24-month period and EY will provide quarterly billing updates and tracking against budget. Additionally, EY will provide budget check-ins and reforecast of fees and timeline at the following billing milestones: \$50,000, \$100,000, \$150,000 and \$200,000.

Workflow Tool (UPACT)

If requested, the fees for utilizing UPACT will be calculated based on number of expected users, legal entities with records to be researched, and property types and presented in an addendum to this SOW during Phase II.

IN WITNESS WHEREOF, EY and Client each caused this SOW to be signed and delivered by its duly authorized representative(s).

Ernst & Young LLP

AGREED:

ModivCare, Inc., on behalf of itself and its affiliate(s)

By: *L. Lundrigan*

Lori Lundrigan, Vice President of Tax

Date: 09/12/2025

Exhibit A-8

Sales and Use Tax Advisory Statement of Work



Statement of Work

This Statement of Work, dated September 10, 2025 (this “SOW”), is made by Ernst & Young LLP (“EY”) and Modivcare, Inc. on behalf of itself and its affiliated entities (“Client”); pursuant to the Agreement, dated August 18, 2025 (the “Agreement”), between EY and Modivcare, Inc., which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on or about August 20, 2025 with the United States Bankruptcy Court for the Southern District of Texas (the “Bankruptcy Court”), and describes certain services that EY will perform for the Client during the Client’s Chapter 11 proceedings. This SOW shall be effective as of the date of the Client’s filing a Chapter 11 petition with the Bankruptcy Court.

This SOW incorporates the Agreement by reference to form a contract. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement.

Scope of Services

EY will provide the following services (the “Services”) to Client:

Indirect Tax Transformation Plan

EY will assist Client with developing an indirect tax transformation plan to integrate and centralize Client’s indirect tax function. To do this, EY will request specific information and documentation to understand Client’s current indirect tax compliance environment and Client’s main business segments: Mobility, Personal Care Services (“PCS”), and Remote Patient Monitoring (“RPM”). EY will perform an analysis in order to identify risks and opportunities, prioritize the issues identified and develop a detailed transformation plan as it relates to sales/use tax, gross receipts, property tax and unclaimed property. Based on the analysis, EY will develop specific action items to centralize and streamline the indirect tax function, and recommendations on how to reduce risk and realize opportunities. The deliverable will be in the form of a detailed matrix and PowerPoint summary.

Sales and Use Tax Analysis

Revenue Characterization

EY will evaluate Client's primary revenue streams for each business segment and provide an opinion as to the likely characterization for sales and use tax purposes. Based on the initial analysis of revenue characterization, EY will provide recommendations for additional analysis needed to determine sales and use tax compliance obligations. In order to perform these services, EY will need to review a sample of invoices and contracts, gain an understanding of the various payors, and meet with Client to



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gain a detailed understanding of product/service offerings and business operations from each business segment. Client will need to provide a comprehensive product/service list by entity with clear and decisive product and service descriptions that align with the sales data and contracts.

Taxability Analysis

Based on the Revenue Characterization analysis, EY will perform a targeted product and services sales taxability analysis for Mobility and PCS in states where EY determines that there is risk that the services may be taxable. For RPM, EY will evaluate taxability in states with material sales activities and will consider the characterization of the revenues (i.e. rental of equipment with associated services versus use of the equipment by the entity that is providing the services). EY suggests the taxability analysis be performed in stages: based on the Revenue Characterization analysis perform a high-level analysis to determine states with risk that a tax may apply, and then a deeper dive on the states where a tax may apply to determine if the tax would apply by payor type. EY will present its formal findings to Client in the form of a memorandum and/or detailed matrix.

Nexus Analysis

Based on the conclusions of the Taxability Analysis, EY will evaluate Client's sales and use tax nexus and filing obligations in states where tax will apply, by entity. EY will provide to Client a tailored nexus risk assessment questionnaire for Client to complete based on a review of underlying source data and a review of the current legal entity structure. In addition, EY may conduct interviews or request additional information and data to supplement the questionnaire and help further develop our understanding of Client's operations and nexus profile. Based on the nexus analysis, EY will identify physical or economic nexus risk factors which indicate where Client may have historical or current sales and use tax filing obligations and is not currently filing, registered or collecting tax. The deliverable will consist of an Excel table and/or PowerPoint summarizing the key nexus risk factors by state.

Support Services

In certain circumstances, Client may wish to utilize EY for services that support the overall engagement. This may include obtaining letter rulings in states where the taxability of Client's services is not clear based on authorities and guidance, obtaining and evaluating exemption certificates, filing sales/use tax returns manually until an automated solution is implemented, and other services as requested by Client. In the event Client has established sales tax nexus in a jurisdiction where it is not registered and makes the decision to enter into a voluntary disclosure agreement, EY can assist Client with that process but will need to do so under a separate statement of work.



Other Provisions

Client shall assign a qualified person to oversee the Services. Client is responsible for all management decisions relating to the Services and for determining whether the Services are appropriate for its purposes.

Notwithstanding anything to the contrary in the Agreement or this SOW, EY does not assume any responsibility for any third-party products, programs or services selected by Client, their performance or compliance with Client's specifications or otherwise.

EY and other EY Firms may retain and use Client Information for benchmarking, analytics, research and development, thought leadership and related purposes, and to enhance their services, provided that any use does not externally identify, or make reference to, Client. In all such matters, EY and other EY Firms will comply with applicable law and professional obligations.

EY may subcontract a portion of the Services to one or more EY Firms and to subcontractors working under EY's direction who may communicate directly with Client. EY, however, will remain solely responsible to Client for the performance of the Services. If EY has prepared or reviewed (or will prepare or review) Client's U.S. income tax returns, Client authorizes the EY Firms, including those located outside the United States, and EY's subcontractors to disclose information received or generated in connection with the preparation of any such U.S. income tax returns of Client to and among each other for the purpose of rendering the Services and discussing and providing other services to Client. Client has the ability to request a more limited disclosure of tax return information than that described above. If, at any time, Client would like EY to narrow the scope of the information to be disclosed, please contact EY in writing and EY will limit any disclosures that have not yet occurred. Client acknowledges that this consent will remain valid for three years following the completion of the Services.

Contacts

Client has identified Lori Lundrigan as Client's contact with whom EY should communicate about these Services. Client's contact at EY for these Services will be Rachel Quintana or Ali Cook.

Fees

Client shall pay fees for the Services based on the actual time that EY's professionals spend performing them, billed at the following agreed upon rates for each level while the Services under this SOW are being performed, not to exceed \$200,000. EY will promptly notify Client if fees may exceed this estimate. The estimated range of fees is attached in Appendix A. The hourly rates applicable to the



Services under this SOW are subject to an annual inflation adjustment based on the Bureau of Labor Statistics Employment Cost Index.

EY Professional	Rate
Partner/Principal	\$765
Managing Director	\$720
Senior Manager	\$675
Manager	\$585
Senior	\$405
Staff	\$315

Client shall also pay any potential value-added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by Client. In addition, a charge will be added to EY's fees reflecting an estimated technology cost incurred equal to 3% of the professional fees for this engagement.

EY will bill Client for EY's fees, expenses, and applicable taxes or other charges, if any, on a monthly basis. Payment is due 30-days upon receipt of EY's invoice.

IN WITNESS WHEREOF, EY and Client each caused this SOW to be signed and delivered by its duly authorized representative(s).

Ernst & Young LLP

AGREED:

ModivCare, Inc., on behalf of itself and its affiliate(s)

By: _____

L. Lundrigan

Lori Lundrigan, Vice President of Tax

Date: 09/12/2025



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Appendix A

Activity	Low Estimate	High Estimate
Transformation Plan	35,000	45,000
Revenue Characterization	15,000	25,000
Taxability Analysis	4,000 (per state, per business segment)	6,000 (per state, per business segment)
Nexus Analysis	8,000	12,000
Support Services	Rates & Hours	Rates & Hours

Exhibit A-9

Routine On-Call Tax Advisory Statement of Work



Statement of Work – Routine On-Call Tax Services

This Statement of Work, dated September 11, 2025 (this “SOW”), is made by Ernst & Young LLP (“EY”) and Modivcare, Inc. on behalf of itself and its affiliated entities (“Client”); pursuant to the Agreement, dated August 18, 2025 (the “Agreement”), between EY and Modivcare, Inc., which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on or about August 20, 2025 with the United States Bankruptcy Court for the Southern District of Texas (the “Bankruptcy Court”), and describes certain services that EY will perform for the Client during the Client’s Chapter 11 proceedings. This SOW shall be effective as of the date of the Client’s filing a Chapter 11 petition with the Bankruptcy Court.

This SOW incorporates the Agreement by reference to form a contract. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement.

Scope of Services

EY will provide the following services (the “Services”) to Client:

EY will provide to Client routine on-call tax advisory and compliance services concerning issues as requested by Client when such projects are not covered by a separate SOW and do not involve any significant tax planning or projects. This SOW applies to routine on-call projects commenced on or before the termination of the Agreement and is intended to be used for engagements to respond to general tax questions and assignments that are expected, at the beginning of the project, to involve total professional time not to exceed (with respect to the specific project) \$25,000 in professional fees.

On-call tax advisory services

The scope of on-call tax advisory services to be performed pursuant to this SOW may be agreed to orally or through written communications with Client such as e-mails.

The projects covered by this SOW include assistance with tax issues by answering one-off questions, drafting memos describing how specific tax rules work, assisting with general transactional issues, and assisting Client in connection with its dealings with tax authorities (other than representing Client in an examination or an appeal before the IRS or other taxing authority or before a court, tribunal or equivalent). Additionally, EY will not negotiate on behalf of Client.

Specific tasks that may be involved in connection with the services include the following: participating in meetings and telephone calls with Client; participating in meetings and telephone



calls with taxing authorities and other third parties where EY is not representing Client in an examination or an appeal before the taxing authority; reviewing transaction-related documentation; researching technical issues; and preparing technical memoranda, letters, e-mails, and other written documentation.

None of the services covered by this SOW should be relied on by Client for purposes of internal controls, document retention, or for the purpose of supporting financial statements.

This SOW is not intended to cover services related to significant tax planning or other projects where a mutual understanding of the scope of the engagement should be formally documented.

Accordingly, in lieu of this SOW, separate SOWs generally will be entered into in connection with such services (if otherwise permissible), including but not limited to the following: services related to a transaction that is a reportable transaction, transaction of interest or transaction similarly designated by a tax authority; engagements where EY will render formal opinions or opinions that will be relied upon by third parties; studies with respect to Client's tax attributes (e.g., basis studies or repairs and maintenance studies); loaned or assigned staff engagements; and due diligence engagements.

On-call tax compliance services

The on-call tax compliance services covered by this SOW include, upon Client's written request, the preparation of estimated tax computations and related vouchers and requests for extensions of tax return due dates, and the one-off preparation of sales, use, excise, and property tax returns. In lieu of this SOW, separate SOWs generally will be entered into for engagements (if otherwise permissible) when EY prepares or reviews income tax returns, entries on income tax returns, Reports of Foreign Bank and Financial Accounts (FBARs / FinCEN Form 114), or when EY will prepare sales, use, excise and property tax returns on a continuing basis.

The scope of on-call tax compliance services will be agreed to through written communications with Client such as an exchange of e-mails.

Other Provisions

Client shall assign a qualified person to oversee the Services. Client is responsible for all management decisions relating to the Services and for determining whether the Services are appropriate for its purposes.



Notwithstanding anything to the contrary in the Agreement or this SOW, EY does not assume any responsibility for any third-party products, programs or services selected by Client, their performance or compliance with Client's specifications or otherwise.

To the extent the Services involve a cross-border tax arrangement, for example involving the EU or Mexico, mandatory disclosure regime "MDR" rules may apply to some or all of the Services. EY and any EY Firms and any other service providers to which EY subcontracts portions of the Services will determine at EY's and their sole discretion whether EY or they are required to disclose any such cross-border arrangements covered by the Services. EY will share with Client in advance wherever possible any disclosure that EY or EY's subcontractors have the obligation to make in respect of the Services and in any event provide Client with a copy of the disclosure submitted, at Client's request. Where an obligation to comply with MDR is identified, EY will discuss with Client at that time estimated fees for related additional time incurred for MDR evaluation and reporting, including on an hourly basis if the fees for the Services are on a non-hourly basis.

To use EY Interact My Documents ("EYI MyDocs") for collaboration with Client, EY will create a client collaboration workspace with a sharing library to which Client's employees designated by Client and at least one member of the EY engagement team are provided access ("Client Library"). Client may use the Client Library to deposit information and retrieve EY deliverables. EY may establish a number of Client Libraries on the client collaboration workspace where Client and EY can exchange documents and information; everyone with access to a particular library will have access to all documents stored in the library. The client collaboration workspace should not be used as a repository by Client. Client is responsible for informing EY in writing the names and email addresses of Client's employees who are to have access to each EYI MyDocs Client Library and for notifying EY in writing when access for any Client employee is to be removed. Client will provide the name and email address of the Client representative who will inform EY which Client employees are to have access.

A copy of the final deliverables will remain available to Client in EYI MyDocs in a read-only state for up to one (1) year after the engagement closes. Information contained in engagement dashboards (if used) within EYI MyDocs, draft work product and task tracking data will not remain available after the engagement closes.

EY and other EY Firms may retain and use Client Information for benchmarking, analytics, research and development, thought leadership and related purposes, and to enhance their services, provided that any use does not externally identify, or make reference to, Client. In all such matters, EY and other EY Firms will comply with applicable law and professional obligations.



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EY may subcontract a portion of the Services to one or more EY Firms and to subcontractors working under EY's direction who may communicate directly with Client. EY, however, will remain solely responsible to Client for the performance of the Services. If EY has prepared or reviewed (or will prepare or review) Client's U.S. income tax returns, Client authorizes the EY Firms, including those located outside the United States, and EY's subcontractors to disclose information received or generated in connection with the preparation of any such U.S. income tax returns of Client to and among each other for the purpose of rendering the Services and discussing and providing other services to Client. Client has the ability to request a more limited disclosure of tax return information than that described above. If, at any time, Client would like EY to narrow the scope of the information to be disclosed, please contact EY in writing and EY will limit any disclosures that have not yet occurred. Client acknowledges that this consent will remain valid for three years following the completion of the Services.

Contacts

Client has identified Lori Lundrigan as Client's contact with whom EY should communicate about these Services. Client's contact at EY for these Services will be Matt Lazzeri.

Fees

Client shall pay fees for the Services based on the actual time that EY's professionals spend performing them, billed at the following agreed upon rates for each level while the Services under this SOW are being performed. The hourly rates applicable to the Services under this SOW are subject to an annual inflation adjustment based on the Bureau of Labor Statistics Employment Cost Index.

Level	Rate
Partner/Principal	\$765
Managing Director	\$720
Senior Manager	\$675
Manager	\$585
Senior	\$405
Staff	\$315

Client shall also pay any potential value-added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by Client. In addition, a charge will be added to EY's fees reflecting an estimated technology cost incurred equal to 3% of the professional fees for this engagement.



EY will bill Client for EY's fees, expenses, and applicable taxes or other charges, if any, on a monthly basis. Payment is due 30-days upon receipt of EY's invoice.

IN WITNESS WHEREOF, EY and Client each caused this SOW to be signed and delivered by its duly authorized representative(s).

Ernst & Young LLP

AGREED:

ModivCare, Inc., on behalf of itself and its affiliate(s)

By: *L. Lundrigan*

Lori Lundrigan, Vice President of Tax

Date: 09/12/2025

Exhibit A-10

Bankruptcy Tax Services Statement of Work



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Statement of Work – Bankruptcy Tax Structuring and Debt Impacts

This Statement of Work, dated August 28, 2025 (this “SOW”), is made by Ernst & Young LLP (“EY”) and Modivcare, Inc. on behalf of itself and its affiliated entities (“Client”); pursuant to the Agreement, dated August 18, 2025 (the “Agreement”), between EY and Modivcare, Inc., which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on or about August 20, 2025 with the United States Bankruptcy Court for the Southern District of Texas (the “Bankruptcy Court”), and describes certain services that EY will perform for the Client during the Client’s Chapter 11 proceedings. This SOW shall be effective as of the date of the Client’s filing a Chapter 11 petition with the Bankruptcy Court.

This SOW incorporates the Agreement by reference to form a contract. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement.

Scope of Services

EY will provide the following tax advisory services (the “Services”) to Client in connection with Client’s business restructuring, which includes a Chapter 11 filing of Client (the “Restructuring”):

Specifically, the Services consist of tax planning, including available elections and options, to support Client with the Restructuring (“Tax Structuring”), to the extent requested by Client, including:

- (i) Review of documents relating to the Restructuring for tax consequences to Client;
- (ii) the treatment of post-petition interest for state and federal income tax purposes;
- (iii) the tax technical implications of the proposed structure for the Restructuring and any alternatives;
- (iv) responses to IRS (and state tax) audits and notices;
- (v) the evaluation of the tax effects of Client’s liquidating, disposing of assets, merging or converting entities as part of the Restructuring, including the effects on federal and state tax attributes, state incentives, apportionment and other tax planning (including the comparative tax benefit or detriment of a “Bruno’s” styled transaction);



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- (vi) the effects of tax rules under Internal Revenue Code (“IRC”) sections 382(l)(5) and (l)(6) pertaining to the post-bankruptcy net operating loss and IRC section 163(j) carryovers and recognized built-in losses and limitations on their utilization, and Client’s ability to qualify for IRC section 382(l)(5);
- (vii) the income (and non-income tax, as applicable) tax return reporting of bankruptcy issues and related matters (but not any return preparation, which would be covered under a separate engagement), including advising on:
 - a. the tax impact of cancellation of indebtedness (including intercompany loans);
 - b. the post-restructuring tax attributes (including tax basis in assets, tax basis in subsidiary stock, and net operating loss carryovers) available under the applicable tax rules and the reduction of any attributes;
 - c. the state and federal income tax treatment of pre-petition and post-petition restructuring costs, including restructuring-related professional fees and other costs, the categorization and analysis of such costs, and the technical positions related thereto; and
 - d. the state income and non-income tax treatment and planning for the restructuring in various jurisdictions including cancellation of indebtedness calculation, adjustments to tax attributes and limitations on tax attribute utilization;
- (viii) other US federal, state and local, or foreign tax issues that may arise in the course of this engagement, as requested by Client, and as may be agreed to by EY.

Deliverables may include (to the extent requested by Client):

- Illustrative, values-only, high-level model of the Tax Structuring (including cancellation of debt income calculations, post-restructuring tax attributes, and 382(l)(5) and (l)(6) analysis) for purpose of tax planning of the Restructuring using historical audited financial and tax information for management’s decision in selecting the suitable tax planning elections and options (“Final Tax Plan”);
- Written memoranda or opinions that address the tax consequences of the Restructuring;



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- Assistance with the preparation of request for private letter rulings; and
- Tax structure deck of the Final Tax Plan depicting tax technical consequences of the steps undertaken for the Restructuring.

Other Provisions

Client shall assign a qualified person to oversee the Services. Client is responsible for all management decisions relating to the Services and for determining whether the Services are appropriate for its purposes.

Notwithstanding anything to the contrary in the Agreement or this SOW, EY does not assume any responsibility for any third-party products, programs or services selected by Client, their performance or compliance with Client's specifications or otherwise.

EY and other EY Firms may retain and use Client Information for benchmarking, analytics, research and development, thought leadership and related purposes, and to enhance their services, provided that any use does not externally identify, or make reference to, Client. In all such matters, EY and other EY Firms will comply with applicable law and professional obligations.

To the extent the Services involve a cross-border tax arrangement, for example involving the EU or Mexico, mandatory disclosure regime ("MDR") rules may apply to some or all of the Services. EY and any EY Firms and any other service providers to which EY subcontracts portions of the Services will determine at EY's and their sole discretion whether EY or they are required to disclose any such cross-border arrangements covered by the Services. EY will share with Client in advance wherever possible any disclosure that EY or EY's subcontractors have the obligation to make in respect of the Services and in any event provide Client with a copy of the disclosure submitted, at Client's request. Where an obligation to comply with MDR is identified, EY will discuss with Client at that time estimated fees for related additional time incurred for MDR evaluation and reporting, including on an hourly-basis if the fees for the Services are on a non-hourly basis.

EY may subcontract a portion of the Services to one or more EY Firms and to subcontractors working under EY's direction who may communicate directly with Client. EY, however, will remain solely responsible to Client for the performance of the Services. If EY has prepared or reviewed (or will prepare or review) Client's U.S. income tax returns, Client authorizes the EY Firms, including those located outside the United States, and EY's subcontractors to disclose information received or generated in connection with the preparation of any such U.S. income tax returns of Client to and



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among each other for the purpose of rendering the Services and discussing and providing other services to Client. Client has the ability to request a more limited disclosure of tax return information than that described above. If, at any time, Client would like EY to narrow the scope of the information to be disclosed, please contact EY in writing and EY will limit any disclosures that have not yet occurred. Client acknowledges that this consent will remain valid for three years following the completion of the Services.

Contacts

Client has identified Lori Lundrigan as Client's contact with whom EY should communicate about these Services. Client's contact at EY for these Services will be Matt Lazzeri.

Fees

Client shall pay fees for the Services based on the actual time that EY's professionals spend performing them, billed at the following agreed upon rates for each level while the Services under this SOW are being performed. The hourly rates applicable to the Services under this SOW are subject to an annual inflation adjustment based on the Bureau of Labor Statistics Employment Cost Index.

Level	Rate
Partner/Principal	\$1,550
Managing Director	\$1,400
Senior Manager	\$1,100
Manager	\$950
Senior	\$700
Staff	\$500

Client shall also pay any potential value-added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by Client. In addition, a charge will be added to EY's fees reflecting an estimated technology cost incurred equal to 3% of the professional fees for this engagement.

EY will bill Client for EY's fees, expenses, and applicable taxes or other charges, if any, on a monthly basis. Payment is due upon receipt of EY's invoice.



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IN WITNESS WHEREOF, EY and Client each caused this SOW to be signed and delivered by its duly authorized representative(s).

Ernst & Young LLP

AGREED:

ModivCare, Inc., on behalf of itself and its affiliate(s)

By: *L. Lundrigan*

Lori Lundrigan, Vice President of Tax

Date: 08/28/2025

ACKNOWLEDGED BY:

Faisal Khan

Faisal Khan, Esq.,
General Counsel & Secretary
ModivCare Inc.

Exhibit A-11

Risk Co-Source – Internal Audit/SOX Statement of Work

Statement of Work

This Statement of Work, dated August 27, 2025 (this “SOW” or “Contract”) is made by Ernst & Young LLP (“EY”) and ModivCare Inc. (“Client”), pursuant to the Agreement, dated August 18, 2025 (the “Agreement”), between EY and ModivCare Inc., which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on or about August 20, 2025 with the United States Bankruptcy Court for the Southern District of Texas (the “Bankruptcy Court”), and describes certain services that EY will perform for the Client during the Client’s Chapter 11 proceedings. This SOW shall be effective as of August 20, 2025.

This SOW incorporates the Agreement by reference to form a contract. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement.

Engagement Team

Shannon Henry (Partner) and Sean Knepper (Manager) will lead the EY team in providing the Services.

Scope of Services

EY will provide the following services (the "Services") to Client:

Risk assessment and planning:

- ▶ Identify and define significant accounts, financial reporting elements and relevant financial assertions associated with material financial elements. Conduct facilitated sessions with Client to obtain approval of significant accounts, financial reporting elements, and relevant financial assertions associated with material financial elements.
- ▶ Perform planning activities, including developing a detailed project plan with mutually agreed milestone dates for testing phases.
- ▶ Conduct Sarbanes-Oxley Act (SOX) control rationalization exercise based on changes in the environment and opportunities.

SOX testing:

- ▶ Confirm test of design (TOD) and test of effectiveness (TOE) approach with management.
- ▶ Conduct walkthrough meetings and perform reviews of existing policy, process, and control documentation. Assist management in documenting updates to the financial reporting risks, controls, systems, and operational components within Client’s risk and control matrix (RACM) and process flow charts.
- ▶ Perform TOD and TOE for all in-scope controls, including business process controls, IT General Controls (ITGCs), applications controls, key reports/spreadsheets, and entity-level controls, and document results.

SOX deficiency analysis and remediation testing:

- ▶ Assist management to develop and update remediation action plans and monitor the status of action plans for control deficiencies identified in 2024.
- ▶ Identify control design and operating effectiveness issues (i.e., deficiencies) and validate with management. Work with management to develop remediation action plans and monitor the status of the action plans.
- ▶ Perform control remediation testing for controls that management remediates prior to 2025 year-end.
- ▶ Prepare a Summary of Control Deficiency (SOCD) analysis and assist management to evaluate and assign level of significance for each deficiency.

External auditor coordination:

- ▶ Establish communication protocols with management's external auditor to report overall progress of SOX activities and support management response to the external auditor on audit-related matters.
- ▶ Collaborate with management's external auditor in the following areas:
 - Reliance strategy alignment
 - Coordination on walkthroughs and TOD, including sample selections
 - Timing of control and key report testing, and key milestones
 - Control remediation activities for identified control gaps and deficiencies in 2025

SOX program management assistance:

- ▶ Provide select program management activities as it relates to SOX compliance including:
 - Coordinate with Client's SOX Manager, internal stakeholders, and management's external auditor on SOX testing activities
 - Report progress and status to Client's key stakeholders
 - Escalate challenges and project risks to Client's SOX Governance Committee, Client's SOX Manager, and facilitate appropriate resolution

EY will prepare the following written Reports/Deliverables:

- ▶ SOX risk assessment and scoping document
- ▶ SOX controls test of design documentation including updates to process flows for in-scope processes
- ▶ SOX controls test of operating effectiveness documentation
- ▶ SOX controls deficiency documentation
- ▶ Project status reports

The above deliverables will be uploaded to, or documented within, Client's audit management tool.

The following is the timeline for each Deliverable and when to expect receipt of each:

Deliverables	Estimated Due Date	Acceptance
Operating Effectiveness – Interim Testing	October 24, 2025	Meeting with Client with written sign off in Client management tool or email
Operating Effectiveness – Rollforward Testing	December 12, 2025	Meeting with Client with written sign off in Client management tool or email
Operating Effectiveness – Year-end Testing	February 20, 2026	Meeting with Client with written sign off in Client management tool or email

The Client's SOX Manager and Internal Audit team will be responsible for the following key activities as part of the SOX program:

- ▶ Provide strategic direction and maintain overall governance of the SOX compliance program.
- ▶ Facilitate timely resolution of any challenges encountered during SOX testing activities, including coordinating with relevant Client stakeholders, and ensuring minimal disruption to the testing timeline.
- ▶ Prepare reports and present to the Audit Committee, Executive Leadership Team, and SOX Steering Committee on program status, testing outcomes, and key findings.

Service level description

EY shall maintain the following service levels in the delivery of Services to the Client:

- ▶ **Timeliness:** Test execution and reporting will follow the agreed project timeline to facilitate the timely delivery of results for annual SOX certifications.
- ▶ **Quality:** All testing and documentation will align with COSO and PCAOB standards to support SOX control conclusions and external-auditor reliance where applicable.
- ▶ **Accuracy:** Testing results, findings, and conclusions will be reviewed and validated by EY with preparer and reviewer sign-offs for workpapers uploaded within Client's audit management tool.
- ▶ **Adherence to fees:** Total fees billed to the Client for the Services will align with the amounts specified in the Fees section, subject to the scope and responsibilities outlined in the SOW.

Limitations on scope

EY will not:

- Render an assurance report or opinion under the Agreement, nor will the Services constitute an audit, review, examination, or other form of attestation as those terms are defined by the American Institute of Certified Public Accountants (“AICPA”).
- Provide any legal opinion or legal advice.

- Perform ongoing internal control monitoring activities or other control activities that affect the execution of transactions or confirm that transactions are properly executed and/or accounted for.
- Perform routine activities in connection with Client's financial processes that are equivalent to those of an ongoing compliance or quality control function.
- Determine which, if any, recommendations for improving internal control should be implemented.
- Act on Client's behalf in reporting to Client's Board of Directors or Audit Committee.
- Authorize, execute or consummate transactions or otherwise exercise authority on Client's behalf.
- Prepare source documents on transactions.
- Determine the classification of control deficiencies.

Other Provisions

EY's Services are advisory in nature only, and EY cannot predict how any regulatory agency, court, prosecutor, or jury may act in any particular case, and cannot provide any assurance that EY's Services will identify all issues, possibilities, omissions, or problems that might exist and the Client assumes the responsibility for the use of and results obtained from EY's Services.

Client shall assign a qualified person to oversee the Services. Client is responsible for all management decisions relating to the Services, the use or implementation of the output of the Services, and for determining whether the Services are appropriate for its purposes.

Notwithstanding anything to the contrary in the Agreement or this SOW, EY does not assume any responsibility for any third-party products, programs or services selected by Client, their performance or compliance with Client's specifications or otherwise.

EY will base any comments or recommendations as to the functional or technical capabilities of any products in use or being considered by Client solely on information provided by Client vendors, directly or through Client. EY is not responsible for the completeness or accuracy of any such information or for confirming any of it.

Client may disclose EY's Reports to its independent external auditor, subject to such auditor's agreement that it will not disclose the Reports or any portion thereof to any other person or entity (except as required by law or professional obligation), and it will not make any claims against EY arising out of, or in connection with, the Reports.

In performing the Services, EY will not take any action that EY reasonably believes could impair EY's independence with respect to any of EY's audit clients or those of other EY Firms. For example, EY will not instruct, supervise or contract with an entity, without having first determined that such action would not impair EY's independence.

EY and other EY Firms may retain and use Client Information for benchmarking, analytics, research and development, thought leadership and related purposes, and to enhance their services, provided that any use does not externally identify, or make reference to, Client. In all such matters, EY and other EY Firms will comply with applicable law and professional obligations.

The U.S. Department of Labor (DOL) regulations, at 20 CFR § 655.734(a)(1)(ii)(A), require the posting of notice of a Labor Condition Application (LCA) in instances where individuals holding certain visas (e.g., H-1B) will be working onsite. Where applicable, EY and the Client will work together to develop an appropriate notice to enable compliance with this requirement.

The parties acknowledge that certain tax provisions require expense reimbursements paid to business travelers who spend twelve (12) months or more traveling to a single project location to be treated as taxable income. To the extent that such tax provisions are likely to become applicable to an EY personnel or EY subcontractor, Client will either agree with EY to make changes in travel requirements as reasonably determined by EY or will reimburse EY for any taxes incurred by such EY personnel or subcontractor, grossed up as appropriate, and such reimbursement shall not be applied toward any cap on expenses set forth in the applicable Contract.

Client has requested that EY participate in information-gathering Sessions (“Sessions”) with Client and its external auditor (the “Auditor”) that will be recorded (the recording of such sessions referred to as “Recordings”). EY agrees to participate in such Sessions, subject to the following:

- Recordings are intended solely for SOX information gathering and do not become part of the Auditor’s workpapers. The parties acknowledge that EY is not expected to provide conclusions during a recorded Session and Client agrees not to request such conclusions.
- The parties acknowledge Recordings do not constitute an audit or opinion of the controls or any other form of EY advice and are only utilized as a method to capture relevant process knowledge elements to prepare work paper documentation and that final work products may deviate from recordings based on additional analysis and input from other sources.
- No Session shall be recorded without first obtaining (i) prior notice to and approval from the EY Contact identified in the Statement of Work, and (ii) consent from each participant in the Session.
- Client will perform Recordings using MS Teams.
- Client will safeguard Recordings as EY Confidential Information as set forth in the Agreement. Client will also protect any personal information contained in the Recordings in accordance with applicable law and the Agreement. Client may provide read only access to the Recordings to its Auditor.
- Recordings may only include screen sharing and audio; Client may not record video.
- Client will destroy Recordings promptly after they are no longer needed. Client will delete Recordings 30 days after the engagement is completed unless otherwise agreed by EY.

Termination of Contract

Either party may terminate the Contract for convenience by providing ninety (90) days' prior written notice to the other party. Upon termination, the Client shall pay EY for all services performed and expenses incurred up to the effective date of termination, in accordance with the fees and payment terms set forth in this SOW.

Contract Duration

Unless otherwise agreed, and subject to the terms of the Agreement, EY expects to perform the Services from August 27 2025, to March 1, 2026. A review for potential Contract renewal or termination will be conducted with the Client 60 days prior to the end-date of the Contract, i.e., March 1, 2026.

Project Estimated Timeline: August 26, 2025 – March 09, 2026. The following are key milestones and timeline for this project:

Phase 2: SOX Operating Effectiveness Testing - Interim (August 2025 – October 2025)

- Complete interim testing for all in-scope controls
- If applicable, document control deficiencies and remediation plans
- If applicable, complete remediation testing for deficiencies noted during Walkthrough phase.
- If applicable, scoping refresh

Phase 3: Operating Effectiveness Testing – Rollforward (October 2025 – December 2025)

- Complete rollforward testing for all in-scope controls
- If applicable, document control deficiencies and remediation plans
- If applicable, complete remediation testing for deficiencies noted during previous phases.
- If applicable, scoping refresh

Phase 4: Operating Effectiveness Testing – Year-End (January 2026 – February 2026)

- Complete year-end testing for all in-scope controls
- If applicable, document control deficiencies and remediation plans
- If applicable, complete remediation testing for deficiencies noted during previous phases.

Contacts

Client has identified Nicole Betz as Client's contact with whom EY should communicate about these Services. Client's contact at EY for these Services will be Shannon Henry.

Fees

The Services will be performed on a fixed-fee basis of USD \$382,645.60. EY will bill Client for EY's fees, if any, on a monthly basis. The total effort projected for the Services outlined in this SOW, based on the scope and effort assumptions listed below. Any additional effort required for testing SOX controls added to scope will be estimated and presented to the Client for approval and executed through a Change Order. When 80% of the fixed fee has been invoiced to Client, EY must notify Client in writing. If such notification occurs, EY and Client will meet to discuss go-forward alternatives. A change to the scope of work may impact the fees, which would require the quoted fees to be revisited and a potential change order which shall be executed upon mutual agreement between the parties. The fixed fee does not include any travel-related expenses.

Scope and effort assumptions:

- SOX testing scope encompasses 110 business process and application controls, 25 entity-level controls, 108 IT general controls and 36 key reports. Up to 25% of the in-scope reports will be tested by leveraging benchmark testing approach instead of full testing.
- Pre-walkthrough meetings to prepare process and control owners for walkthroughs will be conducted by Client's personnel.
- There are no material weaknesses in Client's control environment as of the date of this SOW.
- The control failure rate is projected to not exceed 7% of all controls.

Change Orders

- Each party may request changes in the service to the scope of services. If the parties agree to proceed with a change, a written change order (a "Change Order") describing the change (including the impact of the change on fees) shall be prepared by EY and submitted to the Client to review. Each Change Order shall be made only in a writing executed by authorized representatives of both parties. EY shall have no obligation to commence work in connection with any change until the fee and/or schedule impact of the change is agreed upon by the parties in writing.

Invoice Schedule

All Fees are to be paid in United States Dollars (USD). EY will submit invoices monthly for service performed. Upon prior written approval of Client, all expenses incurred, if any, will be additional to the fee indicated herein and will be billed at actuals and as incurred. The first invoice will be submitted on October 1, 2025, and the last invoice submitted on March 1, 2026.

Resource List for EY:

Role	Responsibility
EY Engagement Executive	Leads all aspects of EY SOX support activities
EY IT Engagement Executive	Leads the IT SOX workstream and enablement of automation in execution
SOX Engagement Day to Day Leader	Oversees all aspects of SOX engagement team, program and insights
IT SOX Senior Manager	Oversees all aspects of IT SOX delivery team, program and insights
Corp/ NEMT BP SOX Manager	Oversees the CORP and NEMT business process SOX delivery team, program and insights
ITGC SOX Manager	Oversees the ITGC process SOX delivery team, program and insights
PCS BP SOX Lead	Oversees the day-to-day PCS business process coordination and quality
ITGC SOX Lead	Oversees the day-to-day ITGC process coordination and quality
IT SOX Manager - Global Delivery Services	Oversees the day-to-day IT SOX global delivery team
BP SOX Lead - Global Delivery Services	Oversees the day-to-day business process SOX global delivery team

Any additional information required for payment must be identified in writing by Client within ten (10) business days of receipt of invoice. In the event Client disputes the amount or content of any invoice, Client shall not be responsible for payment of such disputed portion of such invoice, until such time as the dispute is resolved.

Expenses

All expenses incurred by EY specifically related to this engagement, other than the standard service fee, including reasonable and customary out-of-pocket expenses, but not limited to travel, meals, and accommodations, must receive prior written approval from Client. EY shall submit additional information separately for such expenses, and these invoices must be signed off by an authorized representative of Client before any reimbursement is made. All expenses that are not pre-approved in writing by Client will not be paid.

Billing and Payment

Payment is due within sixty (60) days following receipt of EY's invoice.

Client's obligation to pay EY's fees and expenses is contingent upon the quality of the Services or Deliverables provided. EY shall furnish to Client the Services or Deliverables in accordance with the SOW in all material respects. Client shall have the right to evaluate and test each Service or Deliverable in its discretion and in accordance with the acceptance criteria specified in each SOW (if any). Client shall provide to EY notification of its Acceptance or rejection of the Services within thirty (30) days of delivery of the first month's Services or any specific Deliverable. Client's failure to provide written notice within the Acceptance period shall be deemed to constitute Acceptance. Operational use of the Services or Deliverables for more than thirty (30) days by Client shall be deemed to constitute Acceptance. Should Client reject a Service, Client shall provide to EY the commercially reasonable reasons for Client's rejection.

Any change to the scope of Services, Deliverables, and timing may result in a change in total service Fees and Expenses. Any modifications or additions to the agreed-upon terms must be processed through a formal Change Order as defined in this SOW.

In witness whereof, the parties have executed this SOW as of the date set forth above.

Ernst & Young LLP

By: _____
Shannon Henry
Authorized Signatory

ModivCare Inc. *Rebecca Orcutt*

By: _____
[Rebecca Orcutt]
[Chief Accounting Officer]

Exhibit A-12

IT Compliance Support Services Statement of Work

Statement of Work

This Statement of Work, dated September 3, 2025 (this “SOW” or “Contract”) is made by Ernst & Young LLP (“EY”) and ModivCare Inc. (“Client”), pursuant to the Agreement, dated August 18, 2025 (the “Agreement”), between EY and ModivCare Inc., which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on or about August 20, 2025 with the United States Bankruptcy Court for the Southern District of Texas (the “Bankruptcy Court”), and describes certain services that EY will perform for the Client during the Client’s Chapter 11 proceedings. This SOW shall be effective as of August 20, 2025.

This SOW incorporates the Agreement by reference to form a contract. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement.

Engagement Team

Aditya Ponnamm (Managing Director) will lead the EY team in providing the Services.

Scope of Services

EY will assist ModivCare with the following Services to support the IT compliance program:

- Support IT compliance mandates that are critical for the company to maintain by facilitating management’s control self-assessments, monitoring of open issues and timely resolution, audit support, and escalation of risks for appropriate resolution.
- Facilitate management response to control deficiencies and advise management on remediation path.
- Evaluate the effectiveness of current people, processes, and technology supporting the IT control environment, ensuring alignment with the company’s updated risk management strategy. Identify and facilitate resolution of any critical gaps to maintain a control posture that reflects the organization’s risk tolerance and compliance expectations.
- Provide control advisory support to business unit management as needed, and participate in governance forums or cadence meetings to ensure visibility and alignment across stakeholders for key IT compliance activities.

Limitations on scope

EY will not:

- ▶ Render an assurance report or opinion under the Agreement, nor will the Services constitute an audit, review, examination, or other form of attestation as those terms are defined by the American Institute of Certified Public Accountants.
- ▶ Provide any legal opinion or legal advice.

- ▶ Perform routine activities in connection with Client's financial processes that are equivalent to those of an ongoing compliance or quality control function.
- ▶ Determine which, if any, recommendations for improving internal control should be implemented.
- ▶ Act on Client's behalf in reporting to Client's Board of Directors or Audit Committee.
- ▶ Authorize, execute or consummate transactions or otherwise exercise authority on Client's behalf.
- ▶ Prepare source documents on transactions.

Other Provisions

The Services are advisory in nature. Client shall assign a qualified person to oversee the Services. Client is responsible for all management decisions relating to the Services, the use or implementation of the output of the Services and for determining whether the Services are appropriate for its purposes.

Notwithstanding anything to the contrary in the Agreement or this SOW, EY does not assume any responsibility for any third-party products, programs or services selected by Client, their performance or compliance with Client's specifications or otherwise.

EY will base any comments or recommendations as to the functional or technical capabilities of any products in use or being considered by Client solely on information provided by Client vendors, directly or through Client. EY is not responsible for the completeness or accuracy of any such information or for confirming any of it.

The Services may involve EY's review of, or advice relating to, agreements to which Client is a party with, or products produced by, a third party (an "EY Client") for which EY (or another EY Firm) performs, or has performed, services unrelated to the agreements or products. On behalf of Client and Client's affiliates, Client acknowledges and consents to EY's performance of such services for any EY Client, and agrees that neither Client nor Client's affiliates will make a claim that these circumstances present a conflict of interest, real or perceived, for EY or any other EY Firm. If, however, EY's services for an EY Client directly relate or are related to the agreements or products, EY will seek the consent of both Client and the EY Client to the continued performance of the Services. In any event, EY confirms that, except as Client and the EY Client otherwise agree in writing, such client's respective confidential or privileged information will remain confidential to that client in accordance with applicable professional standards.

The U.S. Department of Labor (DOL) regulations, at 20 CFR § 655.734(a)(1)(ii)(A), require the posting of notice of a Labor Condition Application (LCA) in instances where individuals holding certain visas (e.g., H-1B) will be working onsite. Where applicable, EY and the Client will work together to develop an appropriate notice to enable compliance with this requirement.

Timetable

Unless otherwise agreed, and subject to the terms of the Agreement, EY expects to perform the Services during the period from September 8, 2025, to March 31, 2026.

Contacts

Client has identified Rebecca Orcutt as Client's contacts with whom EY should communicate about these Services. Client's contact at EY for these Services will be Aditya Ponnamm.

Fees

Two EY resources with 3-6 years of experience in IT governance, Risk and Compliance will be scheduled full-time at a minimum of 40 hours per week, with up to 10 hours per week of engagement manager supervision, guidance and oversight.

EY will bill Modivcare a weekly flat rate of USD 22,500 for Services with an expected support effort of 90 hours per week.

If EY determines that the actual effort for the tasks and responsibilities assigned within the scope of Services will exceed the estimated top-end of the total fees by more than 3%, EY will provide Client with an updated estimate of effort and the reasons for change and seek Client approval prior to incurring the additional hours.

Resource assignment and changes

EY will collaborate with Client to review the experience profiles of all resources proposed for the project. Together, they will agree on the specific individuals to be assigned to the project, confirming that the selected resources meet the project's requirements and expectations.

Additionally, EY and Client will work jointly to develop a detailed project plan. This plan will include a responsibilities matrix, outlining the roles and responsibilities of each party, quality requirements, critical success factors, and key performance measures.

EY and Client will conduct weekly review meetings to review project status. During these meetings, the progress and alignment with the project plan and performance and quality measures will be assessed. If any adjustments are needed, they will be identified and implemented accordingly.

If at any point EY's resource fails to meet Client's quality requirements and performance measures, Client may request a change in the assigned resource. Client must provide EY with a minimum of two weeks' advance notice for any such request.

Expenses

Client shall reimburse EY for expenses pre-approved by Client and incurred in connection with the performance of Services, according to the Agreement.

Billing and Payment

Payment is due as agreed to in the Agreement.

In witness whereof, the parties have executed this SOW as of the date set forth above.

Ernst & Young LLP

By: _____
Aditya Ponnamm
Executive Director

ModivCare Inc. *Rebecca Orcutt*

By: _____
Rebecca Orcutt
Chief Accounting Officer

Exhibit A-13

Accounting and Valuation Services Statement of Work

Statement of Work

This Statement of Work, dated 10 September 2025 (this “SOW”), is made by Ernst & Young LLP (“we” or “EY”) and ModivCare Inc. on behalf of itself and its affiliated entities (“Client”, “ModivCare”, or “Company”), pursuant to the Agreement, dated 18 August 2025 (the “Agreement”), between EY and ModivCare Inc. which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on 20 August 2025 with the United States Bankruptcy Court for the Southern District of Texas, (the “Bankruptcy Court”), and describes certain services as subsequently described (the “Services”) that EY will perform for the Client during the Client’s Chapter 11 proceedings. This SOW shall be effective as of the date of execution of this statement of work.

Except as otherwise set forth in this SOW, this SOW incorporates by reference, and is deemed to be a part of, the Agreement. The additional terms and conditions of this SOW shall apply only to the Services covered by this SOW and not to Services covered by any other Statement of Work pursuant to the Agreement. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement, and references in the Agreement to “you” or “Client” shall be deemed references to you.

Objective and Purpose

The objective of our engagement is to assist the Client with certain valuation (the “Valuation Services”) and accounting assistance (the “Accounting Services”), described further below (together, the Valuation Services and Accounting Services, the “Services”) related to the Client’s filing of a petition under Chapter 11 for the Bankruptcy Court and accounting and financial reporting considerations.

We will provide these Services to you, contingent upon the Bankruptcy Court’s approval of our retention in accordance with the terms and conditions that are set forth in the Agreement (inclusive of this SOW).

The Services may be modified from time to time by our mutual written agreement and approval of the Bankruptcy Court, if required.

Client acknowledges and agrees that, whether or not this SOW has been approved by the Bankruptcy Court at the time any Report is rendered, any such Report rendered by EY prior to the delivery of its final Report is preliminary in nature and cannot be relied upon for any purpose, including penalty protection.

Scope of services

We will perform the Services under this SOW in accordance with applicable standards established by the American Institute of Certified Public Accountants (“AICPA”). The Valuation Services under this SOW may also be subject to the requirements of the Principles of Appraisal Practice and Code of Ethics and the Business Valuation Standards of the American Society of Appraisers; the Code of Professional Ethics of the Appraisal Institute; the Code of Ethics and Standards of Professional Conduct of the CFA

Institute; and the Uniform Standards of Professional Appraisal Practice (“USPAP”) as set forth by the Appraisal Standards Board of the Appraisal Foundation, with which we will comply as applicable.

Valuation Services

Standard, Premise and Definition of Value

Goodwill impairment valuation

According to ASC Topic 350, “*Intangibles – Goodwill and Other*” (“ASC 350”), with consideration given to Accounting Standards Codification 820, “*Fair Value Measurements*” (“ASC 820”), the standard of value to be used for financial reporting purposes is fair value. Our valuation analysis will be based on existing guidance currently in effect regarding fair value measurements. According to the definition presented in Accounting Standards Codification Topic 820 “*Fair Value Measurements*”, fair value is defined as:

The price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Fresh start valuation

According to Accounting Standards Codification (“ASC”), Topic 852 (“ASC 852”), *Reorganizations*, fresh-start accounting for post-emergence opening balance sheet follows ASC Topic 805 (“ASC 805”), *Business combinations*. Per ASC 805, the standard of value to be used is fair value which is defined in ASC 820 as:

“Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.”

Valuation Services scope

Goodwill impairment valuation

We understand ModivCare has goodwill recorded on its financial statements as a result of prior acquisitions. ModivCare has requested assistance with valuation services relating to the Company’s goodwill impairment testing under ASC Topic 350, “*Intangibles – Goodwill and Other*” (“ASC 350”), with consideration given to Accounting Standards Codification 820, “*Fair Value Measurements*” (“ASC 820”). Accordingly, the purpose of our analysis is to assist ModivCare management (“Management”) with its “Step 1” annual impairment testing procedures as of 1 July 2025 (the “Valuation Date”) by providing recommendations of value for the following three reporting units (collectively, the “Reporting Units”):

- Non-Emergency Medical Transportation (“NEMT”)
- Personal Care Services (“PCS”)
- Monitoring (“Monitoring”)

Specifically, the scope of the goodwill impairment analysis will include:

- Interviews with Management concerning:

- The nature and operations of the Reporting Units, including historical and anticipated financials;
- The performance and business plans¹; the assumptions underlying the business plans, estimates or budgets; and the risk factors that could affect planned performance;
- Consideration of applicable economic, industry and competitive environments, including relevant historical and future estimated trends;
- Consideration of changes in the market capitalization and enterprise valuations of guideline companies that compete in the markets served by Client, as well as broader market indices, as appropriate;
- Application of the Income, Market and/or Cost Approaches to value using, where appropriate, financial data that is based on a market participant perspective;
- Provide a recommendation of fair value for the Company's outstanding interest-bearing debt (the "Debt Instruments") for market capitalization reconciliation purposes and as a reasonableness check to the sum of the fair value of the Reporting Units;
- Reconciliation of the fair value of the Reporting Units and any corporate activity, as applicable, to the Company's market capitalization; and
- Prepare an executive summary report (the "ASC 350 Report") and supporting valuation exhibits for financial reporting purposes summarizing the methodologies used, the key assumptions considered and recommendations of value for the Reporting Units and Debt Instruments as of the Valuation Date.

Fresh start valuation

We further understand you have requested that we provide recommendations of fair value of certain tangible assets, intangible assets, and liabilities (collectively, the "Subject Items") as of the future date of your emergence (the "Transaction") from Chapter 11 (the "Valuation Date") for financial reporting purposes.

We understand that the results of our analysis will be used by the Client in its financial reporting of the Transaction under Accounting Standards Codification Topic 852 "Reorganizations" ("ASC 852") and Accounting Standards Codification 820, "Fair Value Measurements" ("ASC 820"), as of the Valuation Date.

The scope of the Valuation Services related to the Transaction will be delivered in two phases. Phase 1 will include Services prior to the confirmation of the Company's ownership structure at emergence. Phase 2 will include potential Services after confirmation of the Company's ownership structure and related independence restrictions at emergence.

Phase 1 Valuation Services: Fresh Start

¹ At the request of Management, we will give specific consideration to understanding the key differences in the prospective financial information, provided by Management, regarding the "Goodwill Model" and the "Lender Model".

- Discuss with Management the nature of the Company’s assets and operations, as applicable;
- Collect and review Company information, such as historical financial information, Company financial projections, lease data, fixed asset listings, etc.;
- Analyze the historical financial performance of the Company; and
- Perform research to identify relevant transactions and other market information that will be utilized in the valuation of the Company’s tangible and intangible assets and liabilities; and
- Preparation of a summary of publicly available market data (the “Phase 1 Schedules”).

Phase 2 Valuation Services: Fresh Start

- Interviews with management concerning:
 - The nature and operations of ModivCare, considering its post-emergence structure;
 - The performance and business plans; the assumptions underlying the business plans, estimates or budgets; and risk factors that could affect planned performance;
- Discussion with Management and your auditors regarding valuation approaches and methodologies used in our analysis;
- Develop recommendations of fair value for the Subject Items, giving consideration to the Income, Market, and Cost Approaches to value, as applicable, as follows:
 - Inventory (i.e., work-in-progress, finished goods)
 - Real property (i.e., owned and leased)
 - Personal property (i.e., leasehold improvements, computer hardware, furniture and fixtures, construction in process)
 - Intangible assets (e.g., customer-related assets, technology-related assets, marketing-related assets)
 - Equity method investments, as applicable²
 - Third-party debt or other liabilities, as applicable;
- Estimate the remaining useful life for the tangible and intangible assets in support of Management's accretion / dilution calculations;
- Perform corroborative procedures, such as estimating the consolidated internal rate of return (“IRR”) implied from the overall enterprise value confirmed by the Bankruptcy Court, preparing a weighted average cost of capital (“WACC”) for the Company considering its risk profile post-emergence, and preparing a weighted average return on assets (“WARA”) calculation to facilitate analyses that are internally and externally consistent and reasonable.
- Allocate values of the Subject Items to the anticipated reporting unit structure, as provided by Management.

² EY’s ability to perform fair value estimates for the equity method investments may depend, among other things, on EY assessment such services will not impair EY’s independence for other clients.

- Enterprise values will be developed for each of the subject reporting units based on the Income Approach and/or Market Approach;
- Real property, personal property, and intangible assets will be allocated based on ownership attributes and/or discussions with Management regarding appropriate allocation methodologies (e.g., revenue contribution, etc.).
- Prepare an executive summary report documenting our recommendations of fair value for the Subject Items, methodologies, and key assumptions, as well as supporting exhibits (the “Fresh Start Valuation Report”)³ (collectively with the ASC 350 Report, the “Reports”).

Our Reports and recommendations of fair value are not a fairness opinion or investment advice. You will not rely on any of them as such, nor will you use them, or permit them to be used, as the basis to set a transaction price. EY assumes no responsibility to any buyer or seller to negotiate a purchase or sale at the value set forth in the Reports.

The Reports and the calculations and recommendations are subject to our Statement of Limiting Conditions (“SLC”), a draft of which is attached hereto as Appendix 1. If we determine that modifications or additions to the SLC will be required, we will notify you.

We will provide you with periodic progress updates and, at your written request, meet with you periodically to review our results.

Accounting Services

Our scope of services will primarily focus on assisting you with general and technical accounting matters (including tax accounting matters) around your financial reporting and documentation of various accounting matters and policies in connection with your preparation of financial statements. We will also provide assistance with the assessment of the accounting impact of emergence from bankruptcy, including income tax accounting, to allow you to apply fresh-start accounting in accordance with ASC 852. The Accounting Services related to the Transaction will be delivered in two phases, further described below.

The Services will consist of the following:

Phase 1 –Fresh Start Assistance

The following Phase 1 will include services related to fresh-start accounting and the accounting impact of emergence from bankruptcy prior to the confirmation of the Company’s ownership structure at emergence.

- Advise and provide insights, observations and training on the general aspects of financial accounting and reporting while in bankruptcy, including, Generally Accepted Accounting Principals (GAAP) and Securities and Exchange Commission (SEC) reporting matters, and tax accounting matters.

¹ “Reports” is defined in the Agreement as including all information, advice, recommendations or other content of any reports, presentations or other communications EY provides to Client.

- Advise and provide insights on accounting and reporting issues related to the bankruptcy filing by summarizing the applicable guidance and providing a high level interpretation to an illustrative fact pattern.
- Advise on technical whitepapers drafted by management addressing client's selection of bankruptcy accounting treatment in compliance with ASC 852,
- Assist you with your preparation of technical accounting whitepapers addressing client's selection of bankruptcy accounting treatment in compliance with ASC 852, related to the bankruptcy filing and DIP financial statements, including disclosures. Examples of issues include: classification of liabilities subject to compromise and expenses to be included in reorganization expense.
- Assist you with your preparation of debtor in possession financial statements including presentation and disclosures.
- Assist you with your preparation of debtor in possession financial information included in the draft and final Plan of Reorganization. Such information may include historical financial information and summary analysis of the impact of the plan of reorganization (e.g., payment of liabilities subject to compromise and related gain)
- Participate in discussions to help management understand the accounting and reporting implications while in bankruptcy and considerations upon emergence, including GAAP and SEC reporting matters, and tax accounting matters.
- Advise and provide insights on accounting and reporting issues related to the fresh start reporting by summarizing the applicable guidance and providing a high level interpretation to an illustrative fact pattern.
- Advise and provide insights and observations regarding the preparation of the fresh-start accounting required work steps and provide comments on management's overall project timeline. Provide generic templates of project charters, status reports and issue logs for company's own customization.
- Advise and provide insights, as necessary, on complex accounting matters relevant to the preparation of the pro forma financial statements and other disclosures in company filings.
- Advise and provide insights on the technical fresh-start accounting and reporting requirements, including advising on the identification of accounts (including income tax accounts) typically impacted by fresh-start accounting and the fresh start reporting date. This may include providing examples of fresh-start accounting disclosures, publications or examples of the application of fresh-start accounting, or other information that may assist management with the application of fresh-start accounting.
- Advise and provide comments on technical whitepapers drafted by management related to the analysis of fresh start criteria and disclosures based upon preliminary Plan of Reorganization discussions

- Provide management with generic examples of the application of accounting standards, financial statement presentations or disclosure practices in public filings or other public materials.

Phase 2 –Fresh Start Assistance

The following Phase 2 scope will include potential Services after confirmation of the Company's ownership structure and related independence restrictions at emergence. The Accounting Services will include the following:

- Assist you with your preparation of technical accounting whitepapers related to the analysis of fresh start criteria and disclosures based upon preliminary (or final) Plan of Reorganization discussions.
- Assist you with your preparation of templates for the financial statement disclosure requirements for the financial statements upon emergence. All disclosures and analysis will be based upon the preliminary (or final) Plan of Reorganization.
- Assist management, as necessary, in preparation of the pro forma financial statements and other disclosures in company filings.
- Advise the project management office (PMO) on preparation of the fresh-start accounting required work steps, project setup, governance, training needs, communication protocols and status update and project activity reporting.
- Assist management in drafting any of the related PMO documentation, including (i) drafting project management documentation, (ii) documentation of the minutes or notes of meetings for use by the PMO or management, (iii) coordinating or tracking project activities and performing internal reporting (e.g., status, issues, progress), (iv) coordinating or tracking resources (people, budget, etc.), including tracking overall project or client hours.
- Assist management with the technical fresh-start accounting and reporting requirements, including the applicability of fresh-start, identification of accounts (including income tax accounts) impacted by fresh-start accounting and the fresh start reporting date. Such assistance could include preparation of spreadsheets and journal entries to be approved and recorded by the client to summarize the implications of fresh start accounting.
- Assist management with your determination of the income tax accounting impacts, including deferred taxes, stemming from fresh-start accounting and effects of the Plan of Reorganization.
- Assist management with their operating design of their control environment after reorganization including providing comments and observations on management controls and drafting management's selected new controls.

We understand that you seek assistance in understanding the typical requirements associated with an entity emerging from bankruptcy. We will not conclude on the appropriate accounting treatment based on specific facts or recommend an accounting policy or treatment. Our observations are intended to

help you reach your own conclusions and will not constitute concurrence with or support of your proposed accounting or reporting.

In connection with the Accounting Services, we may engage in discussions with your personnel, including officers and employees, and outside consultants, as determined by you. We may also read documentation, including contracts and memoranda, as specified by you. Further, we may identify factors or considerations that are relevant to your analysis of identified accounting and financial reporting matters.

As part of the Accounting Services, we may assist you on interpreting the relevant accounting and reporting literature based on your general circumstances and provide our views on those factors (including your characteristics and structure) which may influence the choice of your accounting policy. We will not conclude on the appropriate accounting treatment based on specific facts or recommend which accounting policy/treatment you should select/adopt. Any observations we provide are intended to assist you as you reach, document and implement your own conclusions and will not constitute our concurrence with, or support of, your proposed accounting or reporting.

As part of the Accounting Services, we may provide certain observations as to our understanding of the views of your independent auditor or the staff of the SEC and/or the Financial Accounting Standards Board (“FASB”). We may provide such observations without having any prior discussion with your independent auditor or the staffs of the SEC and/or FASB and accordingly, their actual views on a particular topic or issue may differ.

The Accounting Services will not include any review of your tax situation or the tax principles you apply in connection with your restructuring outside the above-mentioned Services.

We may also provide your personnel, at your written request, with a general training sessions on certain accounting and financial reporting topics, including periodic updates on financial reporting developments.

At your request, we will provide you with the following written Reports⁴ in connection with the Accounting Services, subject to the other conditions herein:

Phase 1 – Fresh-start Assistance

- Insights related to accounting and financial reporting considerations in connection with the bankruptcy filing by summarizing the applicable guidance and providing a high-level interpretation to an illustrative fact pattern
- High-level observations on your draft technical accounting whitepapers
- Draft DIP financial statements
- Draft technical accounting whitepapers and supporting analyses documenting management’s conclusions related to DIP financial statements, classification of liabilities subject to compromise and expenses classified as reorganization items
- Publicly available examples of fresh-start accounting disclosures, publicly available

⁴ “Reports” is defined in the General Terms and Conditions as including all information, advice, recommendations or other content of any reports, presentations or other communications we provide to you.

publications or examples of the application of fresh-start accounting, or other generic publicly available information that may assist Management with the application of fresh-start accounting

- Observations on your preparation of the fresh-start accounting project plan and provide comments on overall project timeline

Phase 2 – Fresh-start Assistance

- Draft technical accounting whitepapers documenting management’s conclusions related to the applicability of fresh-start accounting based upon Plan of Reorganization and other accounting topics you select
- Draft financial statement disclosures upon emergence based upon the Plan of Reorganization
- Draft pro forma financial statements and other disclosures
- Draft analyses related to the identification of accounts impacted by fresh-start accounting
- Draft analysis related to the control environment after Reorganization
- Co-developed calculations and journal entries specific to your Transaction based on accounting treatments you selected, and draft schedules and analyses that support your fresh-start accounting disclosures and journal entries
- Reports from Fresh Start Accounting Tool (“FAST”) documenting the details of the four-column disclosure, reconciliation of enterprise value to reorganization value, sources and uses of cash, reorganization entries, and historical balance sheet comparisons
- Draft project plan related to fresh-start accounting

We may, upon your written request, assist you in documenting the conclusions you have reached or positions you have taken on accounting and reporting matters related to fresh start accounting , including the accounting policies you select.

You will be responsible for implementing and further customizing these Reports, and for your use thereof and their effectiveness. We will have no obligation with respect thereto.

We will provide you with periodic progress updates and, at your request, meet with you periodically to review our results.

Out-of-Scope Services

Any activities not described as Services, as indicated above under Scope of Services, are not covered by the fees stated herein. These services will be considered outside the scope of this SOW and are the responsibility of Client to perform on a timely basis unless otherwise agreed by the parties in writing (in a separate SOW or an amendment to this SOW) and approved by the Bankruptcy Court.

Limitations on scope

We will not identify, address or correct any errors or defects in your computer systems, other devices or components thereof (“Systems”), whether or not due to imprecise or ambiguous entry, storage,

interpretation or processing or reporting of data. We will not be responsible for any defect or problem arising out of or related to data processing in any Systems.

If we discover significant amounts of such property, you will either (1) engage us to perform a separate valuation of these items (subject to our agreement as to scope and fees) or (2) represent to us the value of those items, on which we would rely without further investigation for our use in performing the Valuation Services.

The Valuation Services do not include any property appraisal in accordance with the Uniform Standards of Professional Appraisal Practice.

EY will not conduct any architectural, engineering, soil or subsoil study, property survey, or environmental investigation, and will not assume any liability in connection with such matters.

The Accounting Services will not include any review of your tax situation or the tax principles you apply in connection with your Transaction or otherwise.

The specific nature of the Services will depend both on the amount of detail you provide to us and the timeframe within which you require our assistance. We will not, in connection with the performance of the Services or otherwise, (i) act as a broker for the sale of any securities, (ii) solicit any potential buyer or seller (including you) to engage in any transaction, or (iii) act as a negotiator of a transaction.

Your specific obligations

You alone are responsible for the scope and sufficiency of the Services. We also draw your attention to the reservations set out in paragraph 5 of the General Terms and Conditions of the Agreement, as well as your management responsibilities under paragraph 6, your obligations under paragraphs 11 and 12, and your representation, as of the date hereof, under paragraph 26 thereof.

You alone are responsible for any decisions to implement actions identified in the Accounting Services, including implementing all aspects of the fresh-start accounting.

You alone are responsible for any decisions to implement actions identified in the Services, including as necessary to apply generally accepted accounting principles ("GAAP") appropriately and for compliance with applicable regulatory requirements, including the determination of your accounting policies. You are solely responsible for the preparation of your financial statements, including making all of the judgments inherent in preparing them.

You are responsible for notifying your independent auditor of the performance of the Accounting Services and consulting with them on the application of accounting principles and your related accounting policies. You agree that we may make inquiries of your independent auditor in connection with the performance of the Accounting Services, provided that, representatives from Client are present during the discussion.

Notwithstanding the requirements of the Agreement, you may disclose the Reports and refer to us in connection with the Services under this SOW to (1) your external independent auditor to be used in conjunction with the intended use of the Reports outlined in our SOW, subject to its agreement that (a) none of the Reports or any portion thereof shall be further disclosed to any other person or entity except

as required by law or professional obligation, and (b) it shall not make any claims against EY arising out of, or in connection with the Reports or our discussions.

You will not, and you will not permit others to, quote or refer to the Reports, any portion, summary or abstract thereof, or to EY or any other EY Firm, in any document filed or distributed in connection with (i) a purchase or sale of securities to which United States or state securities laws (“Securities Laws”) are applicable, or (ii) periodic reporting obligations under Securities Laws. You will not contend that any provisions of Securities Laws could invalidate any provision of this Agreement.

Responsibilities related to FAST

In providing the Services, we will utilize the Fresh Start Accounting Tool (“FAST”), which we have developed to aggregate information involved in the analysis of the purchase price allocation of target entities and to assist with the implementation of decisions relating thereto. FAST is confidential and proprietary to EY. FAST will be reasonably customized for you and populated with the data you provide and approve. FAST will be utilized to run reports based on the underlying data you provide that will assist Client with accounting and recording journal entries related to the Transaction for financial reporting purposes, on both a consolidated and entity level, as determined appropriate by management. FAST will be hosted on Microsoft Azure, and accessible to EY and Client designated personnel.

We will be responsible for the following in relation to customizing FAST, to be provided by us during the period we are engaged to assist you with the Transaction:

- estimating the time-scale and resources required to customize FAST, based upon the specific requirements determined by you;
- suggesting alternative approaches for your approval, when we cannot customize FAST in accordance with your instructions, for technical or practical reasons;
- implementing any mutually-agreeable, reasonable security measures (within our customary capabilities) in respect of confidential information that you may propose (such as password protection of data files);
- alerting you on a timely basis when we anticipate significant delays in customization; and
- hosting FAST

You will be responsible for the following in relation to the inputs and outputs of FAST:

- providing all estimates and assumptions for input;
- reviewing interim input and assumptions into FAST and providing comments arising on a timely basis;
- reviewing FAST input and output reports to assess the appropriateness, accuracy and completeness of the assumptions and calculations on which it is based.

We will charge you for agreed upon customizations to FAST based on actual time spent on the work using the hourly rates for services indicated in this SOW.

Your use of FAST is limited to use for the limited purpose of fresh-start accounting for the Transaction during the term of this SOW.

FAST IS UTILIZED “AS IS” AND NEITHER EY NOR ANY OTHER PARTY INVOLVED IN THE CREATION, CUSTOMIZATION, DELIVERY OR HOSTING OF FAST MAKES ANY WARRANTIES, EXPRESS OR IMPLIED, WITH RESPECT TO FAST, INCLUDING, WITHOUT LIMITATION, ANY IMPLIED WARRANTY OR MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE OR USE, NON-INFRINGEMENT, TITLE, OR THAT THE OPERATION OF SUCH TOOL WILL BE UNINTERRUPTED, ERROR FREE OR THAT IT WILL BE COMPATIBLE WITH ANY OF YOUR HARDWARE OR SOFTWARE. EY WILL NOT SUPPORT, MAINTAIN OR UPGRADE FAST, EXCEPT AS EXPRESSLY PROVIDED ABOVE DURING THE PERIOD FOR WHICH EY IS ENGAGED HEREUNDER. YOU ASSUME SOLE RESPONSIBILITY FOR THE USE OF FAST AND THE RESULTS THEREOF.

Additional terms and conditions related to FAST are set forth in **Appendix 2** of this SOW.

Specific additional terms and conditions

EY will not render an assurance report or assurance opinion under the Agreement, nor will the Services constitute an audit, review, examination, or other form of attestation, as those terms are identified by the AICPA or by the Public Company Accounting Oversight Board (“PCAOB”). Accordingly, we will not express any form of assurance on accounting matters, financial statements, any financial or other information or internal controls as part of the Services. None of the Services or any Reports will constitute any legal opinion or legal advice. We will not conduct a review to detect fraud or illegal acts.

Notwithstanding anything to the contrary in the Agreement or this SOW, we do not assume any responsibility for any third-party products, programs or services, their performance or compliance with your specifications or otherwise.

We will base any comments or recommendations as to the functional or technical capabilities of any products in use or being considered by you solely on information provided by your vendors, directly or through you. We are not responsible for the completeness or accuracy of any such information or for confirming any of it.

If Client requires or requests EY to access or use Client or third-party systems or devices, EY shall have no responsibility for the confidentiality, security or data protection controls of such systems or devices or for their performance or compliance with Client requirements or applicable law.

Unless prohibited by applicable law, we may provide Client Information to other EY Firms, EY Persons and external third parties, who may collect, use, transfer, store or otherwise process such information in various jurisdictions in which they operate in order to provide support services to any EY Firm and/or assist in the performance of the Services.

Our Reports may contain advice or communications that may be privileged under Internal Revenue Code Section 7525. If such information is provided to persons other than your management, directors, or your legal counsel involved in its preparation or responsible for determining whether to implement it, you may waive such privilege.

Where our written consent under the Agreement is required for you to disclose to a third party any of our Reports (other than Tax Advice), we will also require that third party to execute a non-reliance and release letter acceptable to us in form and substance.

If we receive a request from a third party for any information relating to our Tax Advice, we will notify you and will not release any such information unless you have executed an appropriate written consent authorizing such disclosure and the third party has executed a non-reliance and release letter acceptable to us in form and substance.

The Reports will be based on facts of which EY is aware, estimates, assumptions and other information derived from its research, knowledge of the industry and meetings with you or your advisors. We will state our information sources and the basis of our estimates and assumptions in the Valuation. All such estimates and assumptions are inherently subject to uncertainty and variation depending upon future events, which cannot be accurately foreseen. Our estimates will in any event be based on general economic conditions as they exist on the date of the analysis and will not contemplate the potential for any sudden or sharp rise or decline in those conditions. We make no representation, and give no assurance, that any estimates or results can or will be achieved. Actual results may vary materially from the estimates presented.

Any financial analyses contained in the Report are not forecasts or projections as defined by the AICPA. Rather, they are used as contemplated by the USPAP. Accordingly, terms such as “project,” “projections,” or “forecast” in the Reports relate to broad and generally perceived expectations of future events or market conditions.

The Report may be subject to review by the Appraisal Institute or its duly authorized representatives.

In performing our Services, we may make use of certain Tools (as defined in **Appendix 3** to this SOW). In addition, we may make Tools available to you and, at your request, certain third parties. The terms and conditions of access to and use of Tools by you and any third parties to whom we grant access to a Tool are set forth in **Appendix 3** of this SOW.

Compliance with U.S. immigration requirements may require EY to provide certain information to the U.S. Citizenship and Immigration Services (“USCIS”) to confirm that EY employees on certain visas are, in fact, EY employees and not employees of Client or other clients of EY. This will include providing certain information regarding work locations to support compliance with the visa requirements. As such, EY may disclose to USCIS information regarding this SOW, including Client’s identity and location, as well as redacted agreements. Upon providing this information, EY will request that USCIS keep any such information confidential. In further support of these legal requirements, the U.S. Department of Labor (DOL) regulations, at 20 CFR § 655.734(a)(1)(ii)(A), require the posting of notice of a Labor Condition Application (LCA) in instances where individuals holding H-1B visas will be working on Client’s premises. EY and Client will work together to develop an appropriate notice as required.

EY resources will be operating at all times as an employee of and under the direction and control of Ernst & Young U.S. LLP’s management, and all activities including supervision, hiring and firing decisions, and performance evaluations are controlled by Ernst & Young U.S. LLP. Client will not have the right to control EY resources. At all times, EY resources will receive direction from an EY Manager while on-site at Client premises.

The Services may touch upon business relationships (such as transactions, agreements, products purchased) you have with a third party (an “EY Client”) for which EY (or another EY Firm) performs, or has performed, services unrelated to the business relationships. On behalf of yourself and your

affiliates, you acknowledge and consent to our performance of such services for any EY Client, and agree that neither you nor your affiliates will make a claim that these circumstances present a conflict of interest, real or perceived, for us or any other EY Firm. If, however, our services for an EY Client directly relate to the business relationships, we will seek the consent of both you and the EY Client to the continued performance of the Services. In any event, we confirm that, except as you and the EY Client otherwise agree in writing, your respective confidential or privileged information will remain confidential in accordance with applicable professional standards.

Notwithstanding any obligation under any confidentiality agreement to return or destroy any such material, you acknowledge that we will retain, in confidence, a file copy of our work papers and Report in accordance with our professional obligations. Nothing contained herein shall benefit or create any right in, or any duty or obligation on our part to, anyone other than you.

We may retain, disclose and use Client Information that we collect in connection with any services we perform for you for research and thought leadership purposes, as well as for the purpose of providing services to other clients, as long as we identify you only in general terms in connection with such information.

EY is not the responsible party for any prospective financial information (“PFI”) in the Report. EY did not apply any procedures to the PFI in accordance with attestation standards established by the AICPA. EY has not provided any opinion, conclusion or any type of assurance about specific assumptions or components of the PFI or on the PFI as a whole.

EY may raise factual findings and recommendations about specific assumptions and components of the PFI herein, where EY had sufficient evidence to provide a reasonable basis for them. There will usually be differences between estimated and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. EY takes no responsibility for the achievement of projected results.

Timetable

Unless otherwise agreed, and subject to the General Terms and Conditions of the Agreement, we expect to perform the Services during the period from September 2025 to June 2026.

Contacts

You have identified Rebecca Orcutt as your contact with whom we should communicate about these Services. Your contact at EY for these Services will be Ryan Citro and Thierry Caruso.

Engagement Team

Ryan Citro will lead the EY team in providing the Valuation Services. Thierry Caruso will lead the EY team in providing the Accounting Services. If any of these individuals ceases to provide the Services to the Client pursuant to this SOW, EY will so advise the Client and, if that person is replaced, provide the Client with the name of the professional’s replacement. Other staff, not identified herein, may be utilized as required to conduct our work in an efficient manner.

Fees

The General Terms and Conditions of the Agreement address our fees and expenses generally.

Fees for the Valuation Services are as follows:

- Goodwill impairment: Not to exceed \$175,000
- Fresh start: Not to exceed \$575,000

These fees include up to twenty (20) hours of our time to research and respond to questions from your independent auditors if you ask us to discuss our analysis and conclusions with them (subject to the requirements of this SOW). We will inform you of any incremental time in excess of ten hours, which will be incurred using the hourly rate card outlined below.

Fees for the Accounting Services will be incurred based on the time that our professionals spend performing them. The table below reflects our agreed upon rates, by level of professional, as follows:

Level	Rate (USD)
Partner	\$850
Managing Director	\$800
Senior Manager	\$750
Manager	\$650
Senior	\$450
Staff	\$350

In addition, you shall reimburse EY for expenses incurred in connection with the performance of the Services, including reasonable and customary out-of-pocket expenses such as travel, meals accommodations and other expenses specifically related to this engagement. EY may receive rebates in connection with certain purchases, which are used to reduce charges that EY would otherwise pass on to its clients. Actual out-of-pocket costs incurred by EY while executing the Services will be billed separately. In addition, you shall reimburse EY for expenses incurred in connection with the performance of the Services, including reasonable and customary out-of-pocket expenses such as travel, meals accommodations and other expenses specifically related to this engagement. EY may receive rebates in connection with certain purchases, which are used to reduce charges that EY would otherwise pass on to its clients. Actual out-of-pocket costs incurred by EY while executing the Services will be billed separately, not to exceed 5.0% of fees.

You shall also pay all applicable taxes (including VAT and others imposed) incurred in connection with the delivery of the Services or the Reports (except for taxes imposed on EY's income). You shall also pay any administrative costs that result from billing arrangements specifically requested by you.

Your obligation to pay our fees and expenses is not contingent upon the results of the Services or the consummation of the proposed transaction.

We will submit an itemized and detailed billing statement, and we will request payment of our fees and expenses, in accordance with the United States Bankruptcy Code (the "Bankruptcy Code"), the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), the Local Rules for the United States Bankruptcy Court for the Southern District of Texas ("Local Rules") and any relevant administrative orders. We will submit our invoices as the work progresses and payment of them will be made upon receipt, or as quickly as the Bankruptcy Code, the Bankruptcy Rules, Local Rules and any relevant administrative orders allow.

We acknowledge that payment of our fees and expenses hereunder is subject to (i) the jurisdiction and approval of the Bankruptcy Court under Sections 330 and 331 of the Bankruptcy Code, any order of the Bankruptcy Court approving the retention of us and the U.S. Trustee Guidelines, (ii) any applicable fee and expense guidelines and/or orders and (iii) any requirements governing interim and final fee applications.

In witness whereof, the parties have executed this SOW as of the date set forth above.

ERNST & YOUNG LLP

Signed:



Date:

9/11/2025 _____

Name: Ryan Citro

Title: Authorized Signatory

MODIVCARE, INC.

Signed:



Date: 9/11/25

Name: Rebecca Orcutt

Title: Chief Accounting Officer

Appendix 1 - Statement of Limiting Conditions

1. Nothing has come to our attention to cause us to conclude that the facts and data set forth in this Report are not correct.
2. No investigation of the title to the subject company and subject assets has been made, and the owner's claim to the subject company and subject assets is assumed to be valid. To the extent that Ernst & Young LLP's services include any analysis of assets, properties or business interests, Ernst & Young LLP assumes no responsibility for matters of legal description or title, and Ernst & Young LLP shall be entitled to make the following assumptions: (i) title is good and marketable, (ii) there exist no liens or encumbrances, (iii) there is full compliance with all applicable regulations and laws, and (iv) all required licenses, certificates of occupancy, consents, or legislative or administrative authority have been or can be obtained or renewed for any use on which Ernst & Young LLP services are to be based.

Where real estate is included in our analysis, Ernst & Young LLP shall not assume any responsibility for identifying structural conditions of property. No analysis will be made of the subsurface or the hazardous waste conditions, if any. Our services shall not take into consideration the possibility of the existence of toxic substances, hazardous or contaminated conditions, or underground storage tanks, nor the costs associated with remediating such substances or conditions. Ernst & Young LLP is not qualified to detect, and shall not be responsible for detecting, such substance or conditions.

3. This Report has been prepared solely for the purpose stated, and may not be used for any other purpose. Neither this Report nor any portions hereof may be copied or disseminated through advertising, public relations, news, sales, Securities and Exchange Commission disclosure documents or any other public (or private) media without the express prior written approval of Ernst & Young LLP.
4. The recommendations, opinions, or calculations of values contained herein are not intended to represent the values of the subject company, assets, or interests at any time other than the effective date that is specifically stated in this Report. Changes in market conditions could result in values substantially different than those presented at the stated effective date. We assume no responsibility for changes in market conditions or for the inability of the owner to locate a purchaser of the subject company, assets or interests at the values stated herein.

With respect to our analysis, our work did not include an analysis of the potential impact of any unexpected sharp rise or decline in local or general financial market or economic conditions or technological changes.

5. No responsibility is assumed for information furnished by others, including management, and such information is concluded to be reliable.

In the course of our analysis, we were provided with written information, oral information, and/or data in electronic form, related to the structure, operation, and financial performance of the subject company / assets / interests. We have relied upon this information in our analyses and in the preparation of this Report and have not independently verified its accuracy or completeness.

6. Certain historical financial data used in our valuation were derived from audited and/or unaudited financial statements and are the responsibility of management. The financial statements may include disclosures required by generally accepted accounting principles. We have not independently verified the accuracy or

completeness of this data provided and do not express an opinion or offer any form of assurance regarding its accuracy or completeness.

7. The estimates of cash flow data included herein are solely for use in the valuation analysis and are not intended for use as forecasts or projections of future operations. We have not performed an examination or compilation, nor have we performed an agreed-upon procedures engagement with regard to the accompanying cash flow data in accordance with standards prescribed by the American Institute of Certified Public Accountants, and, accordingly, do not express an opinion or offer any form of assurance on the accompanying cash flow data or their underlying assumptions. Furthermore, there will usually be differences between estimated and actual results because events and circumstances frequently do not occur as expected, and those differences may be significant.
8. We assume no responsibility for any financial and tax reporting judgments, which are appropriately those of management. It is our understanding that management accepts responsibility for any financial statement and tax reporting issues with respect to the subject company / assets / interests covered by our analysis, and for the ultimate use of our Report.
9. Ernst & Young LLP is not required to furnish additional work or services, or to give testimony, or be in attendance in court with reference to the company / assets, interests in question or to update any Report, recommendation, opinion, calculation, analysis, conclusion or other document relating to its services for any events or circumstances unless arrangements acceptable to Ernst & Young LLP have been separately agreed with the Company.
10. This Report does not comprise a Comprehensive Written Business Valuation Report as described in BVS-VIII, by the Business Valuation Committee of the American Society of Appraisers (ASA) and approved by the ASA Board of Governors. Certain sections may have been omitted from this Report. Where applicable, the data underlying these sections will be retained in our working papers.

Disclosure of the contents of this Report may be governed by the Bylaws and Regulations of the Appraisal Institute and the Uniform Standards of Professional Appraisal Practice of the Appraisal Foundation. Possession of this Report or a copy thereof, or any part thereof, does not carry with it the right of publication, nor may it be used by anyone but the party for whom it has been prepared without the prior written consent and approval of Ernst & Young LLP.

Appendix 2

EY Fresh Start Accounting Tool (“FAST”) Additional Terms & Conditions

1. You agree to inform EY on a timely basis of all significant defects in FAST of which either you are aware of when EY commences its work, or with regard to which you subsequently become aware of.
2. You represent and acknowledge to EY that you retain full responsibility for (a) the preparation and contents of FAST and for the projections contained in them; and (b) the preparation, consistency, completeness and appropriateness of the input data to the extent you consider their contents relevant to the performance of EY Services. You agree that, during the course of this assignment, you will keep EY informed in a timely manner and provide EY with any information and explanations which are material to the performance of EY Services.
3. In performing its modeling services, EY may identify and comment on matters which may be of interest to you, but which would otherwise fall outside the agreed Scope of Services. By reporting such matters to you, this is not intended to extend the agreed Scope of Services and EY accepts no responsibility for conducting additional testing to ensure that all similar matters are brought to your attention.
4. EY will not investigate or review, the software within which FAST operates (e.g., SQL Server, Microsoft Excel or Microsoft SharePoint) and shall have no responsibility for the consequences of any inherent defect in any third party software programs.
5. In connection with the Services, computer files (including reports from FAST) may be transferred between EY and you. Neither of us assumes any responsibility to the other for any loss or damage caused by viruses contained in such computer files. EY will not perform any tests to determine whether versions of FAST and related reports contain viruses or similar problems. In addition, we shall have no responsibility to third parties for loss or damage caused by viruses or similar problems that may exist in computer files (including versions of FAST) transferred by you to them.
6. While we may perform procedures involving scenario analysis pertaining to your prospective financial statements (“PFS”), the procedures do not constitute an examination or a compilation of PFS, nor the application of agreed-upon procedures thereto in accordance with standards established by the American Institute of Certified Public Accountants. Accordingly, we will not express an opinion on or offer any assurances as to whether the PFS are presented in conformity with AICPA presentation guidelines or as to whether the underlying assumptions provide a reasonable basis for PFS.
7. The PFS will be based on assumptions that will usually differ from actual results, because events and circumstances frequently do not occur as expected, and these differences may be material. We will have no responsibility to expand or update our procedures on revised PFS unless subsequently engaged to do so.
8. We are providing the Services solely for your benefit and use; there are to be no third party beneficiaries of the Services. We accept no responsibility for the consequences of any inherent

defect in SQL, Excel, SharePoint or other programs on which FAST relies. Following delivery of FAST's outputs, (i) you will assume sole responsibility for such output, the projections contained within them, and the way in which they are subsequently used; and (ii) EY's responsibility for FAST will cease. You are also responsible for the preparation, accuracy and completeness of the assumptions used for FAST.

9. Due to the complexity and nature of business models, it is not possible, in general, to attain absolute assurance that such models are free from error. The risk that FAST contains material errors may be reduced through testing. The degree of assurance provided by testing will be affected by the scope and extent of the procedures used.
10. We will perform limited testing of FAST in the course of its construction and/or modification. Such testing will not be performed independently of the construction and/or modification process and will not represent a structured test program, and, accordingly, this testing should not be relied upon by users of FAST to indicate FAST is free from material error.
11. Detailed independent testing ('audit') of a business model may provide a high degree of assurance that the logic of FAST is free from material logical error. We will not perform an audit of FAST in the course of this engagement. You are responsible for determining whether you require a model audit in the context of your use of FAST.
12. FAST constitutes "Materials" as set forth in the General Terms and Conditions. EY retains all intellectual property rights in and to FAST and any modifications to FAST created by EY under this SOW. Client shall retain ownership of all content in FAST, any information by or on Client's behalf and any projections or information resulting from the use of FAST and such information shall be considered confidential information under the terms of the Agreement.
13. Under this SOW, EY will host FAST for the purposes of housing data related to the Transaction. You understand this will be done using Microsoft Azure, and understand no Personal Health Information (PHI)/Personal Identification Information (PII) data will be stored on this site.

Appendix 3 -Tools and Technology

Tools and Technology

In performing our Services, we may make use of certain technologies, techniques, hardware, software, spreadsheets, models, templates, digital platforms and tools, which are developed by and proprietary to or licensed by an EY Firm (collectively, “Tools” and each, individually, a “Tool”), to facilitate our delivery of the Services. Subject to the terms and conditions of this SOW (and to any applicable additional terms and conditions, which may include third party license agreements), as part of our Services we may allow you and your advisors and other transaction participants to have access to the Tools and their contents, which may include EY Reports. To the extent we do so, any such access to and use of the Tools is subject in all respect to the terms and conditions set forth in this Appendix. Any breach of the provisions of this Appendix may result, in our sole discretion and without limitation, in the suspension or termination of your access to a Tool.

Intellectual Property Rights

All Tools are confidential and proprietary to or licensed by EY, and accordingly the Tools constitute “Materials” (as such term is defined in the Agreement). All intellectual property rights in the Tools, and in any modifications to the Tools created by EY under this SOW, belong to EY or its licensors. You shall have no right to (and shall not), and you shall not permit any third parties to, sub-license, copy, adapt, reverse engineer, decompile, disassemble or modify any software used in any Tool in whole or in part, or in any way derive any source code from, or create any derivative work of, any Tool.

No Warranties

All Tools are provided “AS IS,” and none of EY or any other party involved in the creation, production or delivery of any Tool makes any warranties, express or implied and whether by statute or otherwise, with respect to any Tool, including, without limitation, any implied warranty of satisfactory quality, merchantability, use of reasonable skill and care or fitness for any particular purpose or use, non-infringement, title, or that the operation of any Tool will be uninterrupted, error free or that it will be compatible with any of your hardware or software. You acknowledge that you shall be solely responsible for your use of the Tools. No responsibility or liability is or will be accepted by us in connection with your use of the Tools, including but not limited to the adequacy, accuracy, or completeness of any Tools or the output of any Tool or any conclusions or decisions that you reach through your use of a Tool. Without prejudice to the generality of the foregoing, insofar as there may be any responsibility on our part in connection with your use of a Tool our liability shall be limited in accordance with sections 16 to 21 of the General Terms and Conditions.

Except as otherwise expressly set forth in this SOW, EY shall not be responsible for any maintenance, training, assistance, updates or support of any kind or nature related to the Tools during the course of performance of the Services under this SOW or at any time thereafter.

Use of Tools⁵

You may use the Tools only in connection with our services under this SOW and you represent and warrant for yourself and on behalf of your authorized users that you will not use any Tool (a) in any way that breaches any applicable law or regulation; (b) in any way that is fraudulent or has any

⁵ If data analytics is in our scope of work, the engagement team should complete the data analytics checklist (see [link](#)).

fraudulent purpose; (c) to knowingly transmit any data, send or upload any material that contains viruses, Trojan horses, worms, time bombs, spyware, adware or any other harmful programs or similar computer code designed to adversely affect the operation of any computer software or hardware. You also agree not to access without authority, interfere with, damage or disrupt (i) any part of any Tool; (ii) any equipment or network on which any Tool is stored; (iii) any software used in any Tool; or (iv) any equipment, network or software owned or used by any third party. You also acknowledge that you have implemented sufficient security measures to prevent any security violation that could result in damages to you or us. You will inform us without delay if you become aware of any potential or proven security risk, including but not limited to the use of user credentials by unauthorized parties, or if one of your authorized users leaves your employment such that their user access should be removed.

Except as expressly provided otherwise in this SOW or as we may consent otherwise in writing, if we provide you and, at our sole discretion, your authorized users access to one or more Tools, you shall ensure that: (i) each of your authorized users keeps a secure password and credentials only for his/her use of the Tool, (ii) such password shall be changed in accordance with our reasonable instructions, and (iii) you shall not provide any third party (including your affiliates, unless otherwise requested by you and agreed by us) with access to the Tool.

You will be responsible for making sure that the features and functionality of the Tools are satisfactory for your intended use. The Tools are not to be used (by you or on your behalf) to conduct ongoing management activities, and are not a substitute for any documentation or system of records you must create or maintain pursuant to law, including, without limitation, Internal Revenue Code Section 6001. You alone are responsible for maintaining separate copies of any documentation or data you input into any Tool or that we present through any Tool if you wish to maintain copies for your use. We may remove documents from your view without notification.

In the event of any conflict between the terms of use set out in this SOW and in any electronic acceptance required to access a Tool, the terms set out in this SOW shall prevail.

Third Parties

If you request that we provide access to a Tool, and the contents of a Tool (including our Reports), to third parties, we reserve the right to grant or deny such access in our sole discretion. If we permit such access, we will require an executed release letter and/or an acceptance of our terms of use, in the form we prescribe, from those parties who are to receive access. Such execution may, in our discretion, be required by means of a "click through" acknowledgement and acceptance of our terms of use or by other electronic means. For any third party working on behalf of or in collaboration with you who is provided user access, you accept responsibility for the actions of such third party in utilizing the Tool.

We may at any time subcontract certain functions relating to the Tools to third parties who supply us with the hardware, software, services, products, programs and goods we need to operate and maintain the Tools. Accordingly, you agree to comply with such third-party terms and conditions as we reasonably require. Notwithstanding anything to the contrary in the Agreement, we do not assume any responsibility for any third-party hardware, software, services, products, programs or goods, including, without limitation, their performance or compliance with your specifications or otherwise.

In performing the Services, EY will not take any action that EY reasonably believes could impair its independence with respect to any of its clients or those of other EY Firms. For example, we will not instruct, supervise, contract, or allow access to any Tool with/to an entity, without having first determined that such action would not impair our independence.

Tools and EY Reports

We may use the Tools to provide access to information (which may include EY Reports) to you and other transaction participants. Any version of a report, data analytics visualizations or other information viewed in or printed from a Tool is referred to as a “Draft Report.” Draft Reports are distinct from EY’s final Report, which may be provided to you outside of the Tools (and which may be in hard copy form or provided via email). Neither you nor any other transaction participant may rely on any Draft Reports, which are not intended to be a substitute for any final Report. If a final Report is prepared, in the event of any inconsistency between EY’s final Report and any draft Report, the final Report will prevail. Certain Tools may employ data analytics including, potentially, for the purpose of making on-screen presentations to you. Where we make such on-screen presentations to you, those on-screen presentations and any comments made thereon in discussions with you are intended only to assist your understanding of the work we have performed. They are not intended to be a substitute for our final Report and are not intended to modify any of the contents of our final Report. We assume no responsibility or liability whatsoever to you (or anyone else) in respect of any analysis or comments which are not reflected in our final Report.

We will provide you and such of your authorized users as we approve in our sole discretion access to the Tool for a period of time to be communicated in writing by the engagement team, subject to earlier termination at our sole discretion. For the purposes of this engagement, the period of access will be the period ending [thirty] days after the consummation and/or termination of the contemplated transaction, subject to earlier termination in our sole discretion.

In instances where Capital Edge is used, EY may not be associated with or referred to in connection with the information in Capital Edge. This prohibition includes footnote references or other representations (written or oral) by you that EY prepared or otherwise participated in gathering the information.

Confidentiality

The Tools and their outputs (other than Client Information) constitute confidential information, subject to the provisions of Section 23 of the General Terms and Conditions of the Agreement. Except as expressly set forth in this SOW or as otherwise agreed in writing by EY, (i) the Tools and their contents are made available solely for your internal use in connection with your project for the period of our engagement hereunder and (ii) you will not disclose the Tools or their contents or any portion thereof to any third party or refer externally to EY, any EY Firm or any EY Person in connection therewith.

Notwithstanding the preceding paragraph and Section 12 of the General Terms and Conditions we may grant access via one or more Tools to draft Reports or other information, to your affiliates and to your and your affiliates’ professional advisers, in each case solely for the purposes of the Transaction. You shall inform each of your affiliates and advisers and ensure that they agree before we grant them access to any draft Report or any other information via a Tool, that we assume no responsibility or liability whatsoever to them in respect of the contents of the Tool, that they agree to be bound by the terms and

conditions of the Agreement relating to restrictions on the use and disclosure of our Report or any other information and that they agree to the conditions of use set out in this Appendix. You accept that confidential Client Information may be included in Reports and other information to which access is provided in this way and agree that our provision of such access, on your request, will not constitute a breach of the confidentiality provisions of the Agreement.

Data Content of Tools

While we may have performed certain procedures on raw data in order to enable it to function appropriately with the Tools, we have not created the underlying data provided, uploaded or amended by you or on your behalf and we do not have any responsibility to analyze, evaluate, verify or comment on it unless expressly agreed otherwise in this SOW. To the extent that as part of the engagement we use publicly available information or other third party sources, we will not verify the accuracy, reliability or completeness of such information or sources. It is your responsibility to ensure that any content provided by you or your authorized users that may be posted or stored on any Tool are compliant with applicable laws and regulations and do not infringe any third party rights, including but not limited to any intellectual property rights. You agree to take all necessary actions to ensure that the data uploaded to and/or used as part of any Tool has been properly saved.

Data residing in or accessed through a Tool may be hosted on servers in the United States or the European Union. If we are required to enter into contracts which prevent the transfer of data to either of these locations or which otherwise limit our ability to share information, we may not be able to allow access to such data or otherwise share information with you via the Tools.

Exhibit B

**Names of Parties in Interest and whether a Client Engagement has been Initiated by
EYGL Member Firms During the Last Three Years**

Connections Check Results

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
1	Debtors	A & B Homecare Solutions, L.L.C.	X	
2	Debtors	A.E. Medical Alert, Inc.	X	
3	Debtors	ABC Homecare, LLC	X	
4	Debtors	All Metro Aids, Inc.	X	
5	Debtors	All Metro Associate Payroll Services Corporation	X	
6	Debtors	All Metro CGA Payroll Services Corporation	X	
7	Debtors	All Metro Field Service Workers Payroll Services Corporation	X	
8	Debtors	All Metro Health Care Services, Inc.	X	
9	Debtors	All Metro Home Care Services of Florida, Inc.	X	
10	Debtors	All Metro Home Care Services of New Jersey, Inc.	X	
11	Debtors	All Metro Home Care Services of New York, Inc.	X	
12	Debtors	All Metro Home Care Services, Inc.	X	
13	Debtors	All Metro Management and Payroll Services Corporation	X	
14	Debtors	All Metro Payroll Services Corporation	X	
15	Debtors	AM Holdco, Inc.	X	
16	Debtors	AM Intermediate Holdco, Inc.	X	
17	Debtors	Arsens Home Care, Inc.	X	
18	Debtors	ARU Hospice, Inc.	X	
19	Debtors	ARUBU, Inc.	X	
20	Debtors	Associated Home Services, Inc.	X	
21	Debtors	At-Home Quality Care, LLC	X	
22	Debtors	Auditory Response Systems, Inc.	X	
23	Debtors	Barney's Medical Alert-ERS, Inc.	X	
24	Debtors	California MedTrans Network IPA LLC	X	
25	Debtors	California MedTrans Network MSO LLC	X	
26	Debtors	Care Finders Total Care LLC	X	
27	Debtors	CareGivers Alliance, LLC	X	
28	Debtors	CareGivers America Home Health Services, LLC	X	
29	Debtors	CareGivers America Medical Staffing, LLC	X	
30	Debtors	CareGivers America Medical Supply, LLC	X	
31	Debtors	CareGivers America Registry, LLC	X	
32	Debtors	Caregivers America, LLC	X	
33	Debtors	Caregivers On Call, Inc.	X	
34	Debtors	CGA Holdco, Inc.	X	
35	Debtors	CGA Staffing Services, LLC	X	
36	Debtors	Circulation, Inc.	X	
37	Debtors	Florida MedTrans Network LLC	X	
38	Debtors	Florida MedTrans Network MSO LLC	X	
39	Debtors	Guardian Medical Monitoring, LLC	X	
40	Debtors	Health Trans, Inc.	X	
41	Debtors	Healthcom Holdings, LLC	X	
42	Debtors	Healthcom, Inc.	X	
43	Debtors	Helping Hand Home Health Care Agency Inc.	X	
44	Debtors	Helping Hand Hospice Inc.	X	
45	Debtors	Higi Care Holdings, LLC	X	
46	Debtors	Higi Care, LLC	X	
47	Debtors	Higi SH Canada ULC	X	
48	Debtors	Higi SH Holdings Inc.	X	
49	Debtors	Higi SH LLC	X	
50	Debtors	Independence Healthcare Corporation	X	
51	Debtors	Ingeus Investments Limited	X	
52	Debtors	Ingeus, LLC	X	
53	Debtors	MedTrans Network IPA, LLC	X	
54	Debtors	Mercury Parent, LLC	X	
55	Debtors	Metropolitan Medical Transportation IPA, LLC	X	
56	Debtors	MLA Sales, LLC	X	
57	Debtors	ModivCare Inc.	X	
58	Debtors	Modivcare Labs Private Limited	X	
59	Debtors	ModivCare Solutions, LLC	X	
60	Debtors	Multicultural Home Care Inc.	X	
61	Debtors	National MedTrans, LLC	X	
62	Debtors	NEMT Insurance DE LLC, Series 1	X	
63	Debtors	New England Emergency Response Systems, Inc.	X	
64	Debtors	OEP AM, Inc.	X	
65	Debtors	Panhandle Support Services, Inc.	X	
66	Debtors	Personal In- Home Services, Inc.	X	
67	Debtors	Philadelphia Home Care Agency, Inc.	X	
68	Debtors	Prometheus Holdco, LLC	X	
69	Debtors	Provado Technologies, LLC	X	

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
70	Debtors	Red Top Transportation, Inc.	X	
71	Debtors	Ride Plus, LLC	X	
72	Debtors	Safe Living Technologies, LLC	X	
73	Debtors	Secura Home Health Holdings, Inc.	X	
74	Debtors	Secura Home Health, LLC	X	
75	Debtors	Socrates Health Holdings, LLC	X	
76	Debtors	TriMed, LLC	X	
77	Debtors	Union Home Care LLC	X	
78	Debtors	Valued Relationships, Inc.	X	
79	Debtors	Victory Health Holdings, LLC	X	
80	Debtors	VRI Intermediate Holdings, LLC	X	
81	Bondholders	ALLIANCEBERNSTEIN HOLDING LP	X	
82	Bondholders	AMERIPRISE FINANCIAL	X	
83	Bondholders	BLACKROCK	X	
84	Bondholders	CANADIAN IMPERIAL BANK	X	
85	Bondholders	GRACE PARTNERS OF DUPAGE		X
86	Bondholders	JUPITER FUND MANAGEMENT	X	
87	Bondholders	OLIVE STREET INVESTMENT ADVISERS		X
88	Bondholders	POLEN CAPITAL MANAGEMENT		X
89	Bondholders	STATE STREET	X	
90	Current and Former Officers and Directors (Up to 3 Years)	Chelsey Berstler		X
91	Current and Former Officers and Directors (Up to 3 Years)	Chris Heine		X
92	Current and Former Officers and Directors (Up to 3 Years)	Craig Barbarosh		X
93	Current and Former Officers and Directors (Up to 3 Years)	Faisal Khan		X
94	Current and Former Officers and Directors (Up to 3 Years)	Jeff Bennett		X
95	Current and Former Officers and Directors (Up to 3 Years)	Jody Kepler		X
96	Current and Former Officers and Directors (Up to 3 Years)	L. Heath Sampson		X
97	Current and Former Officers and Directors (Up to 3 Years)	Leslie V. Norwalk		X
98	Current and Former Officers and Directors (Up to 3 Years)	Richard A. Kerley		X
99	Current and Former Officers and Directors (Up to 3 Years)	Shane Ragland		X
100	Current and Former Officers and Directors (Up to 3 Years)	Todd Carter		X
101	Debtors' Banks	BANC OF CALIFORNIA, INC.	X	
102	Debtors' Banks	BANK OF AMERICA CORPORATION	X	
103	Debtors' Banks	CANADIAN IMPERIAL BANK OF COMMERCE	X	
104	Debtors' Banks	CITIZENS BANK, N.A.	X	
105	Debtors' Banks	HSBC HOLDINGS PLC.	X	
106	Debtors' Banks	JPMORGAN CHASE BANK, N.A.	X	
107	Debtors' Banks	PNC BANK, N.A.	X	
108	Debtors' Banks	WEBSTER BANK, N.A.	X	
109	Debtors' Banks	WELLS FARGO BANK, N.A.	X	
110	Debtors' Counsel in Pending Litigation	GIBSON DUNN & CRUTCHER LLP	X	
111	Debtors' Restructuring and Other Significant Professionals	A WRIGHT PATH INC		X
112	Debtors' Restructuring and Other Significant Professionals	AArete, LLC		X
113	Debtors' Restructuring and Other Significant Professionals	AIKYAM CORPORATES SERVICES LLP		X
114	Debtors' Restructuring and Other Significant Professionals	ALIGHT SOLUTIONS LLC	X	
115	Debtors' Restructuring and Other Significant Professionals	ALLIANCE ADVISORS LLC		X
116	Debtors' Restructuring and Other Significant Professionals	AMAZON WEB SERVICES, INC	X	
117	Debtors' Restructuring and Other Significant Professionals	AMBER INTEGRATED LLC		X
118	Debtors' Restructuring and Other Significant Professionals	ANDERSON RICHARD CONSULTING LLC		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
119	Debtors' Restructuring and Other Significant Professionals	Ankura Intermediate Holdings LP		X
120	Debtors' Restructuring and Other Significant Professionals	Armanino Advisory LLC		X
121	Debtors' Restructuring and Other Significant Professionals	ASPIRE ANALYTICS LLC		X
122	Debtors' Restructuring and Other Significant Professionals	AUCTIONIQ LLC		X
123	Debtors' Restructuring and Other Significant Professionals	AVALARA INC.	X	
124	Debtors' Restructuring and Other Significant Professionals	Baker & Hostetler LLP	X	
125	Debtors' Restructuring and Other Significant Professionals	BALCH & BINGHAM LLP		X
126	Debtors' Restructuring and Other Significant Professionals	BERKELEY RESEARCH GROUP LLC	X	
127	Debtors' Restructuring and Other Significant Professionals	BRADO CONSULTING LLC		X
128	Debtors' Restructuring and Other Significant Professionals	Broadreach Public Relations LLC		X
129	Debtors' Restructuring and Other Significant Professionals	BROADRIDGE ICS		X
130	Debtors' Restructuring and Other Significant Professionals	BYRD GOMES LLC		X
131	Debtors' Restructuring and Other Significant Professionals	CAPITAL CITY CONSULTING, LLC		X
132	Debtors' Restructuring and Other Significant Professionals	CAPITAL IMPACT GROUP LLC		X
133	Debtors' Restructuring and Other Significant Professionals	Care & Key Solutions		X
134	Debtors' Restructuring and Other Significant Professionals	CareVoyant, Inc.		X
135	Debtors' Restructuring and Other Significant Professionals	CBIZ Investment Advisory Services, LLC		X
136	Debtors' Restructuring and Other Significant Professionals	CBTS HOLD CO LLC		X
137	Debtors' Restructuring and Other Significant Professionals	CDW DIRECT		X
138	Debtors' Restructuring and Other Significant Professionals	CENTERPOINT360 LLC		X
139	Debtors' Restructuring and Other Significant Professionals	CERTIFY MY COMPANY		X
140	Debtors' Restructuring and Other Significant Professionals	CGI INFORMATION SYSTEMS & MANAGEMENT CON	X	
141	Debtors' Restructuring and Other Significant Professionals	CGI TECHNOLOGIES AND SOLUTIONS INC	X	
142	Debtors' Restructuring and Other Significant Professionals	CHANNELBOUND LLC		X
143	Debtors' Restructuring and Other Significant Professionals	CHILMARK PARTNERS, LLC		X
144	Debtors' Restructuring and Other Significant Professionals	Christopher Braden Koszarsky		X
145	Debtors' Restructuring and Other Significant Professionals	CLIQ Consulting LLC		X
146	Debtors' Restructuring and Other Significant Professionals	Community Care Health Network, LLC		X
147	Debtors' Restructuring and Other Significant Professionals	CONCUR TECHNOLOGIES INC	X	
148	Debtors' Restructuring and Other Significant Professionals	Connective Care Partners, LLC		X
149	Debtors' Restructuring and Other Significant Professionals	COST MANAGEMENT GROUP LLC		X
150	Debtors' Restructuring and Other Significant Professionals	Cresa LLC	X	
151	Debtors' Restructuring and Other Significant Professionals	CROSSROADS TECHNOLOGIES INC		X
152	Debtors' Restructuring and Other Significant Professionals	CROWDSTRIKE INC	X	

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
153	Debtors' Restructuring and Other Significant Professionals	DATAMATIC GLOBAL SERVICES INC		X
154	Debtors' Restructuring and Other Significant Professionals	DATAVAIL CORPORATION	X	
155	Debtors' Restructuring and Other Significant Professionals	DAVIS PINEL & ASSOCIATES INC		X
156	Debtors' Restructuring and Other Significant Professionals	Debevoise&Plimpton LLP	X	
157	Debtors' Restructuring and Other Significant Professionals	DEERHOLD LTD		X
158	Debtors' Restructuring and Other Significant Professionals	DIANE SACKS LLC		X
159	Debtors' Restructuring and Other Significant Professionals	ECKERT SEAMANS CHERIN & MELLOTT, LLC		X
160	Debtors' Restructuring and Other Significant Professionals	EDGEWORTH ECONOMICS LLC		X
161	Debtors' Restructuring and Other Significant Professionals	Emeer Virdee		X
162	Debtors' Restructuring and Other Significant Professionals	ETRADE FINANCIAL CORPORATE SERVICES INC	X	
163	Debtors' Restructuring and Other Significant Professionals	EUREKAFACTS LLC		X
164	Debtors' Restructuring and Other Significant Professionals	Experian	X	
165	Debtors' Restructuring and Other Significant Professionals	Experis US LLC		X
166	Debtors' Restructuring and Other Significant Professionals	FACTSET RESEARCH SYSTEMS INC	X	
167	Debtors' Restructuring and Other Significant Professionals	FAEGRE DRINKER BIDDLE & REATH LLP	X	
168	Debtors' Restructuring and Other Significant Professionals	Forvis Mazars, LLP	X	
169	Debtors' Restructuring and Other Significant Professionals	Frederic W. Cook & Co., Inc.		X
170	Debtors' Restructuring and Other Significant Professionals	FTI Consulting, Inc.	X	
171	Debtors' Restructuring and Other Significant Professionals	FULCRUM TECHNOLOGY SOLUTION LLC		X
172	Debtors' Restructuring and Other Significant Professionals	Gaffney Bennett and Associates, Inc.		X
173	Debtors' Restructuring and Other Significant Professionals	GARTNER INC	X	
174	Debtors' Restructuring and Other Significant Professionals	GLOBAL HEALTHCARE RESOURCE LLC		X
175	Debtors' Restructuring and Other Significant Professionals	GLOBAL LINK LANGUAGE SERVICES NC		X
176	Debtors' Restructuring and Other Significant Professionals	GREATBLUE RESEARCH INC		X
177	Debtors' Restructuring and Other Significant Professionals	GUIDED STEPS NJ CORP		X
178	Debtors' Restructuring and Other Significant Professionals	HEALTH MANAGEMENT ASSOCIATES	X	
179	Debtors' Restructuring and Other Significant Professionals	HEALTHCAREFIRST		X
180	Debtors' Restructuring and Other Significant Professionals	HEALTHSMART BENEFIT SOLUTIONS INC		X
181	Debtors' Restructuring and Other Significant Professionals	HEXAWARE TECHNOLOGIES LIMITED	X	
182	Debtors' Restructuring and Other Significant Professionals	HINMAN STRAUB ADVISORS LLC		X
183	Debtors' Restructuring and Other Significant Professionals	HITRUST SERVICES CORP		X
184	Debtors' Restructuring and Other Significant Professionals	Hotman Group, LLC		X
185	Debtors' Restructuring and Other Significant Professionals	ICE SYSTEMS INC		X
186	Debtors' Restructuring and Other Significant Professionals	ICR Opco, LLC		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
187	Debtors' Restructuring and Other Significant Professionals	INTECROWD LLC		X
188	Debtors' Restructuring and Other Significant Professionals	INTELLITEC SOLUTIONS LLC		X
189	Debtors' Restructuring and Other Significant Professionals	J GANTT & ASSOCIATES LLC		X
190	Debtors' Restructuring and Other Significant Professionals	JANSEN HEALTH ENTERPRISES, LLC		X
191	Debtors' Restructuring and Other Significant Professionals	JARON D ROSS MD PC		X
192	Debtors' Restructuring and Other Significant Professionals	JL MORGAN COMPANY INC		X
193	Debtors' Restructuring and Other Significant Professionals	JOHN BROWNSTEIN		X
194	Debtors' Restructuring and Other Significant Professionals	JOHN MANGAN		X
195	Debtors' Restructuring and Other Significant Professionals	Jonah Emmanuel Gutierrez		X
196	Debtors' Restructuring and Other Significant Professionals	Joshua Stefan Gerber		X
197	Debtors' Restructuring and Other Significant Professionals	Julie Martinez		X
198	Debtors' Restructuring and Other Significant Professionals	KIMBERLY HORSTMAN, CPA, PC		X
199	Debtors' Restructuring and Other Significant Professionals	KIRK J GONZALES		X
200	Debtors' Restructuring and Other Significant Professionals	KORN FERRY (US)	X	
201	Debtors' Restructuring and Other Significant Professionals	KYRIBA CORP	X	
202	Debtors' Restructuring and Other Significant Professionals	Latham & Watkins LLP	X	
203	Debtors' Restructuring and Other Significant Professionals	LATHAM & WATKINS LLP	X	
204	Debtors' Restructuring and Other Significant Professionals	Lisa A Pecuch		X
205	Debtors' Restructuring and Other Significant Professionals	M J SIMON & COMPANY LLC		X
206	Debtors' Restructuring and Other Significant Professionals	Mandel Katz & Brosnan LLP		X
207	Debtors' Restructuring and Other Significant Professionals	MANPOWERGROUP US INC (Inactive)		X
208	Debtors' Restructuring and Other Significant Professionals	Markashi Home Health Consulting, LLC		X
209	Debtors' Restructuring and Other Significant Professionals	MARWOOD GROUP ADVISORY LLC		X
210	Debtors' Restructuring and Other Significant Professionals	Matter Communications, Inc.		X
211	Debtors' Restructuring and Other Significant Professionals	MCCALL HAMILTON LAW, PLLC (Inactive)		X
212	Debtors' Restructuring and Other Significant Professionals	MEDIANT COMMUNICATIONS INC		X
213	Debtors' Restructuring and Other Significant Professionals	MERIDIAN COMPENSATION PARTNERS LLC		X
214	Debtors' Restructuring and Other Significant Professionals	MERRILL COMMUNICATIONS LLC		X
215	Debtors' Restructuring and Other Significant Professionals	Michelle N Frost		X
216	Debtors' Restructuring and Other Significant Professionals	Moelis & Company	X	
217	Debtors' Restructuring and Other Significant Professionals	Monica Stevens		X
218	Debtors' Restructuring and Other Significant Professionals	MOODY'S INVESTORS SERVICE INC		X
219	Debtors' Restructuring and Other Significant Professionals	MULLIN BARENS SANFORD FINANCIAL & INSURANCE SERVICES LLC		X
220	Debtors' Restructuring and Other Significant Professionals	New York State Democratic Committee		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
221	Debtors' Restructuring and Other Significant Professionals	NIELSEN MERKSAMER PARRINELLO GROSS LEONI		X
222	Debtors' Restructuring and Other Significant Professionals	PAUL HASTINGS LLP	X	
223	Debtors' Restructuring and Other Significant Professionals	PEAK TO PEAK CONSULTING AS		X
224	Debtors' Restructuring and Other Significant Professionals	PERRY, WHITE, ROSS & JACOBSON LLC		X
225	Debtors' Restructuring and Other Significant Professionals	Peter Barakett		X
226	Debtors' Restructuring and Other Significant Professionals	PROTIVITI INC		X
227	Debtors' Restructuring and Other Significant Professionals	PUBLIC AFFAIRS SUPPORT SERVICES INC		X
228	Debtors' Restructuring and Other Significant Professionals	PwC US Business Advisory LLP		X
229	Debtors' Restructuring and Other Significant Professionals	PwC US Tax LLP		X
230	Debtors' Restructuring and Other Significant Professionals	QUALTRICS LLC	X	
231	Debtors' Restructuring and Other Significant Professionals	QUEST SOFTWARE INC	X	
232	Debtors' Restructuring and Other Significant Professionals	RE-ARCHITECT HEALTH LLC		X
233	Debtors' Restructuring and Other Significant Professionals	RECVUE INC		X
234	Debtors' Restructuring and Other Significant Professionals	RESEARCH DATA GROUP INC		X
235	Debtors' Restructuring and Other Significant Professionals	REVIEWED COSTS INC	X	
236	Debtors' Restructuring and Other Significant Professionals	RICHARDS LAYTON & FINGER	X	
237	Debtors' Restructuring and Other Significant Professionals	RIDGE POLICY GROUP		X
238	Debtors' Restructuring and Other Significant Professionals	ROBERT BAKOS		X
239	Debtors' Restructuring and Other Significant Professionals	ROBERT D PITTMAN		X
240	Debtors' Restructuring and Other Significant Professionals	ROBINHOOD MARKETS INC	X	
241	Debtors' Restructuring and Other Significant Professionals	ROPES & GRAY LLP	X	
242	Debtors' Restructuring and Other Significant Professionals	Schellman & Company, LLC		X
243	Debtors' Restructuring and Other Significant Professionals	SEDGWICK CLAIMS MANAGEMENT	X	
244	Debtors' Restructuring and Other Significant Professionals	SETH CIABOTTI		X
245	Debtors' Restructuring and Other Significant Professionals	SHEAKLEY UNISERVICE INC		X
246	Debtors' Restructuring and Other Significant Professionals	Sia Partners US, Inc.		X
247	Debtors' Restructuring and Other Significant Professionals	SLALOM LLC		X
248	Debtors' Restructuring and Other Significant Professionals	Slayer Consulting LLC		X
249	Debtors' Restructuring and Other Significant Professionals	SMITH ANDERSON BLOUNT DORSETT MITCHELL &		X
250	Debtors' Restructuring and Other Significant Professionals	Softserve Inc.		X
251	Debtors' Restructuring and Other Significant Professionals	SOUTHERN STRATEGY GROUP OF LOUISIANA LLC		X
252	Debtors' Restructuring and Other Significant Professionals	STANTEC ARCHITECTURE INC	X	
253	Debtors' Restructuring and Other Significant Professionals	STOCK & OPTIONS SOLUTIONS INC		X
254	Debtors' Restructuring and Other Significant Professionals	SURIWERKS		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
255	Debtors' Restructuring and Other Significant Professionals	SurveyMonkey Inc.	X	
256	Debtors' Restructuring and Other Significant Professionals	TECH MAHINDRA LIMITED	X	
257	Debtors' Restructuring and Other Significant Professionals	TECHNODYDIS PRIVATE LIMITED		X
258	Debtors' Restructuring and Other Significant Professionals	THE HEALTH GROUP LLC		X
259	Debtors' Restructuring and Other Significant Professionals	THE SOUTHERN GROUP OF S. CAROLINA 2005 LLC		X
260	Debtors' Restructuring and Other Significant Professionals	THOROUGH CARE, INC.		X
261	Debtors' Restructuring and Other Significant Professionals	TIKA DHUNGANA		X
262	Debtors' Restructuring and Other Significant Professionals	TOP GUN RECRUITING PARTNERS		X
263	Debtors' Restructuring and Other Significant Professionals	TORTOLANO AND COMPANY LLC		X
264	Debtors' Restructuring and Other Significant Professionals	TRANSACT-EDI, INC		X
265	Debtors' Restructuring and Other Significant Professionals	Transformational Leadership Experience		X
266	Debtors' Restructuring and Other Significant Professionals	Trexin Consulting, LLC		X
267	Debtors' Restructuring and Other Significant Professionals	VERRILL & DANA LLP	X	
268	Debtors' Restructuring and Other Significant Professionals	ViVe Enterprises		X
269	Debtors' Restructuring and Other Significant Professionals	WALDRON & COMPANY, INC.		X
270	Debtors' Restructuring and Other Significant Professionals	WEST VIRGINIA LOBBYIST GROUP		X
271	Debtors' Restructuring and Other Significant Professionals	Willcox Savage Consulting LLC		X
272	Debtors' Restructuring and Other Significant Professionals	WILLIAM C ECHOLS		X
273	Debtors' Restructuring and Other Significant Professionals	Wisconsin Medicaid		X
274	Debtors' Restructuring and Other Significant Professionals	WORKBOARD INC		X
275	Insurance Parties	ALLIANZ GLOBAL RISKS US	X	
276	Insurance Parties	ACE AMERICAN INSURANCE COMPANY (CHUBB)	X	
277	Insurance Parties	ACE FIRE UNDERWRITERS INSURANCE COMPANY (CHUBB)		X
278	Insurance Parties	ARCH INSURANCE COMPANY		X
279	Insurance Parties	ARCH SPECIALTY INSURANCE COMPANY		X
280	Insurance Parties	BERKSHIRE HATHAWAY SPECIALTY INSURANCE COMPANY	X	
281	Insurance Parties	CONTINENTAL CASUALTY COMPANY (CNA)	X	
282	Insurance Parties	ENDURANCE AMERICAN INSURANCE COMPANY	X	
283	Insurance Parties	ENDURANCE AMERICAN INSURANCE COMPANY (SOMPO)	X	
284	Insurance Parties	FAIR AMERICAN INSURANCE AND REINSURANCE COMPANY (ATRI)		X
285	Insurance Parties	FEDERAL INSURANCE COMPANY (CHUBB)		X
286	Insurance Parties	ILLINOIS UNION INSURANCE COMPANY (CHUBB)		X
287	Insurance Parties	INDEMNITY INSURANCE COMPANY OF NORTH AMERICA (CHUBB)		X
288	Insurance Parties	INSURANCE COMPANY"	X	
289	Insurance Parties	LANDMARK AMERICAN INSURANCE COMPANY		X
290	Insurance Parties	LIBERTY SURPLUS INSURANCE CORPORATION		X
291	Insurance Parties	MERCER INSURANCE COMPANY (R-T SPECIALTY)		X
292	Insurance Parties	MSIG SPECIALTY INSURANCE USA (PROPRAXIS)		X
293	Insurance Parties	NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA. (AIG)	X	
294	Insurance Parties	RSUI INDEMNITY COMPANY (R-T SPECIALTY)		X
295	Insurance Parties	SCOTTSDALE INSURANCE COMPANY (PROPRAXIS)		X
296	Insurance Parties	WESTFIELD SELECT INSURANCE COMPANY		X
297	Insurance Parties	XL SPECIALTY INSURANCE COMPANY	X	
298	Landlords	111 WASHINGTON STREET REALTY LLC		X
299	Landlords	174 JEFFERSON, LLC		X
300	Landlords	18 SHEPARD STREET LLC		X
301	Landlords	1978 THIRD AVENUE LLC		X
302	Landlords	22 WEST MAIN LLC		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
303	Landlords	26 JOURNAL SQUARE OWNER LLC		X
304	Landlords	30 PECK ROAD LLC		X
305	Landlords	307-319 W LANDIS LLC		X
306	Landlords	330 SCANGAS NOMINEE TRUST		X
307	Landlords	39 CROSS 79 PROSPECT REALTY TRUST		X
308	Landlords	400 SOUTHBOROUGH LLC		X
309	Landlords	446A BLAKE LLC C/O TOM GELMAN		X
310	Landlords	6900 LAYTON SUBSIDIARY, LLC		X
311	Landlords	70 EAST SUNRISE HWY LLC		X
312	Landlords	75 BROAD LLC		X
313	Landlords	8 PENN CENTER OWNER LP		X
314	Landlords	800 BRIDGECAM LLC		X
315	Landlords	8818 EXPEDITION LLC		X
316	Landlords	AVANTI HOLDINGS LLC	X	
317	Landlords	BALANCE HOLDINGS, LLC	X	
318	Landlords	BANTA MANAGEMENT LLC		X
319	Landlords	BLOOMFIELD BK, LLC		X
320	Landlords	BLS ASSET MANAGEMENT CORP		X
321	Landlords	BOIC PROPERTIES LLC		X
322	Landlords	BRIDGE33 REAL ESTATE PARTNERS LP		X
323	Landlords	BUFFINGTON PROPERTY MANAGEMENT LLC		X
324	Landlords	BYRON KOTZAS & OLGA DOMOTOR ETAL PT		X
325	Landlords	CGP DEVELOPMENT CO INC		X
326	Landlords	CIPHER REALTY		X
327	Landlords	CITATION INVESTMENTS INC		X
328	Landlords	COLIN DUNCAN		X
329	Landlords	COLONIAL CENTRE SQUARE LLC		X
330	Landlords	DAVIS PROFESSIONAL PARK LLC		X
331	Landlords	DEBRA SAYLES		X
332	Landlords	DF ACQUISITIONS LLC		X
333	Landlords	ELM GROVE REALTY, LLC		X
334	Landlords	ENGHOUSE INTERACTIVE INC	X	
335	Landlords	EWING EQUITIES, LLC		X
336	Landlords	FORTUNATO REALTY INC		X
337	Landlords	GARVEY PROPERTIES		X
338	Landlords	GPI-CAL REALTY I LP		X
339	Landlords	HANOVER PLAZA ASSOCIATES		X
340	Landlords	HM SKY HARBOR, LLC		X
341	Landlords	HURON GROUP INC	X	
342	Landlords	JMDJMS LIMITED LIABILITY COMPANY		X
343	Landlords	KAGR2 BINGHAMTON LLC		X
344	Landlords	KELLAR INDUSTRIES, LLC		X
345	Landlords	LAPP LIMITED PARTNERSHIP	X	
346	Landlords	LEGERE PROPERTIES LLC		X
347	Landlords	MARQUEZ-ENT, LLC		X
348	Landlords	MAYNARD ROAD CORP		X
349	Landlords	MCCORMACK FAMILY LIMITED PARTNERSHIP		X
350	Landlords	MELLIN LIMITED PARTNERSHIP		X
351	Landlords	NICOLAS HERRERA		X
352	Landlords	NORTH PARK OFFICE LLC		X
353	Landlords	PALISADE PLAZA WEST LLC		X
354	Landlords	PALM BEACH BUSINESS CENTER PARTNERSHIP		X
355	Landlords	PAVILION UNIT ACQUISITION LP		X
356	Landlords	PEAK REALTY ENTERPRISES LLC		X
357	Landlords	PREMIUM ASSET MANAGEMENT, INC.		X
358	Landlords	Q2U2 LLC		X
359	Landlords	RNSI CITY PLACE JV LLC		X
360	Landlords	ROBERT & PATRICIA AIKEN		X
361	Landlords	ROBERT L ECKLIN		X
362	Landlords	ROBERT L. ALBERTSON, JR.		X
363	Landlords	S&N LAWRENCE REALTY LLC		X
364	Landlords	S&R LLC		X
365	Landlords	SEAMLESS CENTENNIAL LTD		X
366	Landlords	SEMYA I LLC		X
367	Landlords	SHELBOURNE LAFAYETTE LLC		X
368	Landlords	SHRESTHA P MANAGEMENT LLC		X
369	Landlords	SIKYU ENTERPRISES LLC		X
370	Landlords	SL TOWN CENTER REALTY, LLC		X
371	Landlords	SPIEGEL & SPIEGEL PA MONEY PURCHASES PENSION PLAN AND 401 K PROFIT SHARING P		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
372	Landlords	TANIOS REALTY LLC		X
373	Landlords	THOMAS A BECKER		X
374	Landlords	THORNE PROPERTIES		X
375	Landlords	TN BROTHER LLC		X
376	Landlords	TSK MORRIS LLC		X
377	Landlords	TSO ICP LP		X
378	Landlords	UNIVERSITY AVENUE LLC		X
379	Landlords	USA EQUITY TRUST LLC		X
380	Landlords	WATER STREET REALTY TRUST		X
381	Landlords	WEBBS PROPERTY LLC		X
382	Landlords	WICK SHOPPING PLAZA ASSOCIATES LLC		X
383	Landlords	WILLOWOOD PARK LLC		X
384	Landlords	WOODSIDE SPECIAL OPPORTUNITY PE FUND LP		X
385	Litigation Counterparties	DINESH KALERA		X
386	Major Suppliers and Vendors	ACE USA		X
387	Major Suppliers and Vendors	ALCHEMY TECHNOLOGY GROUP LLC		X
388	Major Suppliers and Vendors	AMERICAN EXPRESS	X	
389	Major Suppliers and Vendors	ARISE VIRTUAL SOLUTIONS INC		X
390	Major Suppliers and Vendors	CHEIS TRANSPORT LLC (HOLD)		X
391	Major Suppliers and Vendors	DURICARE INC		X
392	Major Suppliers and Vendors	FREEUS, LLC		X
393	Major Suppliers and Vendors	FTI CONSULTING TECHNOLOGY LLC		X
394	Major Suppliers and Vendors	GALAXY AMBULANCE LLC		X
395	Major Suppliers and Vendors	GIBSON, DUNN & CRUTCHER LLP	X	
396	Major Suppliers and Vendors	IBEX GLOBAL SOLUTIONS	X	
397	Major Suppliers and Vendors	INTEGRITY MEDICAL TRANSPORTATION CORP		X
398	Major Suppliers and Vendors	KPMG LLP	X	
399	Major Suppliers and Vendors	LIFE TECH INC		X
400	Major Suppliers and Vendors	LITTLER MENDELSON PC		X
401	Major Suppliers and Vendors	LYFT HEALTHCARE INC		X
402	Major Suppliers and Vendors	LYFT INC	X	
403	Major Suppliers and Vendors	MYTREX, INC.		X
404	Major Suppliers and Vendors	NIXON PEABODY LLP		X
405	Major Suppliers and Vendors	P & I TRANSPORTATION INC		X
406	Major Suppliers and Vendors	RANDSTAD NORTH AMERICA LP	X	
407	Major Suppliers and Vendors	RECVUE INC		X
408	Major Suppliers and Vendors	REYNO CAR SERVICE INC (HOLD)		X
409	Major Suppliers and Vendors	SALESFORCE.COM INC	X	
410	Major Suppliers and Vendors	SKORI INC		X
411	Major Suppliers and Vendors	UBER HEALTH LLC		X
412	Major Suppliers and Vendors	VXI GLOBAL SOLUTIONS LLC	X	
413	Major Suppliers and Vendors	WORKBOARD INC		X
414	Major Suppliers and Vendors	WORKDAY INC	X	
415	Professionals for Major Stakeholders	PAUL HASTINGS LLP	X	
416	Surety Bond Issuers & Beneficiaries	ATLANTIC SPECIALTY INSURANCE COMPANY		X
417	Surety Bond Issuers & Beneficiaries	FEDERAL INSURANCE COMPANY		X
418	Surety Bond Issuers & Beneficiaries	TRAVELERS CASUALTY AND SURETY COMPANY OF AMERICA	X	
419	Surety Bond Issuers & Beneficiaries	WESTCHESTER FIRE INSURANCE COMPANY		X
420	Top 30 Unsecured Creditors	ACCESS INFORMATION INTERMEDIATE		X
421	Top 30 Unsecured Creditors	AFLAC	X	
422	Top 30 Unsecured Creditors	ALIGHT HOLDING COMPANY, LLC		X
423	Top 30 Unsecured Creditors	AMSIVE, INC.		X
424	Top 30 Unsecured Creditors	AT&T	X	
425	Top 30 Unsecured Creditors	BLUECREST DMT SOLUTIONS GLOBAL CORP.		X
426	Top 30 Unsecured Creditors	BOFA SECURITIES, INC.	X	
427	Top 30 Unsecured Creditors	CAHILL GORDIN & REINDEL LLP		X
428	Top 30 Unsecured Creditors	CLEARY GOTTlieb STEEN & HAMILTON LLP	X	
429	Top 30 Unsecured Creditors	DIGITAL COLOR CONCEPTS INC.		X
430	Top 30 Unsecured Creditors	FIRST INSURANCE FUNDING CORP		X
431	Top 30 Unsecured Creditors	GENUITY CONCEPTS		X
432	Top 30 Unsecured Creditors	GLOBAL TECH INC. D/B/A EGLOBALTECH		X
433	Top 30 Unsecured Creditors	IMAGE BUSINESS MACHINESS LLC		X
434	Top 30 Unsecured Creditors	KONICA MINOLTA BUSINESS	X	
435	Top 30 Unsecured Creditors	LIBERTY LIFE INS. OF BOSTON		X
436	Top 30 Unsecured Creditors	NORTON ROSE FULLBRIGHT US LLP	X	
437	Top 30 Unsecured Creditors	OPEX		X
438	Top 30 Unsecured Creditors	PITNEY BOWES	X	
439	Top 30 Unsecured Creditors	ROCKET SOFTWARE, INC. F/K/A ASG TECHNOLOGIES, INC.		X
440	Top 30 Unsecured Creditors	SANDY ALEXANDER INC.		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
441	Top 30 Unsecured Creditors	SCANNER HOLDINGS CORP D/B/A IBML		X
442	Top 30 Unsecured Creditors	SHARP ELECTRONICS CORP	X	
443	Top 30 Unsecured Creditors	SONATA INFORMATION TECHNOLOGY LIMITED TOWER 2 GLOBAL VILLAGE		X
444	Top 30 Unsecured Creditors	STANDARD & POORS THE MCGRAW-HILL COS INC	X	
445	Top 30 Unsecured Creditors	STAPLES, INC. D/B/A HITOUCH		X
446	Top 30 Unsecured Creditors	TARTER KRINSKY & DROGIN LLP	X	
447	Top 30 Unsecured Creditors	U.S. BANK NATIONAL ASSOCIATION	X	
448	Top 30 Unsecured Creditors	UNITED PARCEL SERVICE	X	
449	Top 30 Unsecured Creditors	WILLKIE FARR & GALLAGHER LLP	X	
450	Trustees, Agents, and Secured Lenders	ALLSPRINGS GLOBAL INVESTMENTS		X
451	Trustees, Agents, and Secured Lenders	BEACH POINT CAPITAL MANAGEMENT	X	
452	Trustees, Agents, and Secured Lenders	BIRCH GROVE CAPITAL	X	
453	Trustees, Agents, and Secured Lenders	BRIGADE CAPITAL MANAGEENT	X	
454	Trustees, Agents, and Secured Lenders	DE SHAW & CO	X	
455	Trustees, Agents, and Secured Lenders	DEUTSCHE BANK AG NEW YORK BRANCH	X	
456	Trustees, Agents, and Secured Lenders	ENSIGN PEAK ADVISORS	X	
457	Trustees, Agents, and Secured Lenders	HG VORA CAPITAL MANAGEMENT		X
458	Trustees, Agents, and Secured Lenders	JEFFERIES FINANCE LLC		X
459	Trustees, Agents, and Secured Lenders	JP MORGAN CHASE BANK, N.A.	X	
460	Trustees, Agents, and Secured Lenders	KEYBANK, NATIONAL ASSOCIATION	X	
461	Trustees, Agents, and Secured Lenders	NEUBERGER BERMAN GROUP	X	
462	Trustees, Agents, and Secured Lenders	REDWOOD CAPITAL MANAGEMENT		X
463	Trustees, Agents, and Secured Lenders	REGIONS BANK	X	
464	Trustees, Agents, and Secured Lenders	ROARING FORK TRADING		X
465	Trustees, Agents, and Secured Lenders	SUMITOMO MITSUI BANKING CORPORATION	X	
466	Trustees, Agents, and Secured Lenders	TCW GROUP		X
467	Trustees, Agents, and Secured Lenders	TEXAS EXCHANGE BANK		X
468	Trustees, Agents, and Secured Lenders	TRUIST BANK	X	
469	Trustees, Agents, and Secured Lenders	WELLS FARGO BANK, NATIONAL ASSOCIATION	X	
470	United States Bankruptcy Judges for the Southern District of Texas (and Key Staff Members)	AARON JACKSON		X
471	United States Bankruptcy Judges for the Southern District of Texas (and Key Staff Members)	AKEITA HOUSE		X
472	United States Bankruptcy Judges for the Southern District of Texas (and Key Staff Members)	ANA CASTRO		X
473	United States Bankruptcy Judges for the Southern District of Texas (and Key Staff Members)	JEANNIE CHAVEZ		X
474	United States Bankruptcy Judges for the Southern District of Texas (and Key Staff Members)	JUDGE ALFREDO R. PEREZ		X
475	United States Bankruptcy Judges for the Southern District of Texas (and Key Staff Members)	JUDGE CHRISTOPHER M. LOPEZ		X
476	United States Bankruptcy Judges for the Southern District of Texas (and Key Staff Members)	JUDGE EDUARDO V. RODRIGUEZ		X
477	United States Bankruptcy Judges for the Southern District of Texas (and Key Staff Members)	JUDGE JEFFREY P. NORMAN		X
478	United States Bankruptcy Judges for the Southern District of Texas (and Key Staff Members)	JUDGE MARVIN ISGUR		X
479	United States Bankruptcy Judges for the Southern District of Texas (and Key Staff Members)	NATHAN OCHSNER		X
480	United States Bankruptcy Judges for the Southern District of Texas (and Key Staff Members)	ROSARIO SALDANA		X
481	United States Bankruptcy Judges for the Southern District of Texas (and Key Staff Members)	SHANNON HOLDEN		X
482	United States Bankruptcy Judges for the Southern District of Texas (and Key Staff Members)	SIERRA THOMAS-ANDERSON		X
483	United States Bankruptcy Judges for the Southern District of Texas (and Key Staff Members)	TRACY CONRAD		X
484	United States Bankruptcy Judges for the Southern District of Texas (and Key Staff Members)	TYLER LAWS		X
485	United States Bankruptcy Judges for the Southern District of Texas (and Key Staff Members)	YESENIA LILA		X
486	United States Trustee for the Southern District of Texas (and Key Staff Members)	ALETHEA CALUZA		X
487	United States Trustee for the Southern District of Texas (and Key Staff Members)	ALICIA BARCOMB		X
488	United States Trustee for the Southern District of Texas (and Key Staff Members)	ALINA SAMKO-YU		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
489	United States Trustee for the Southern District of Texas (and Key Staff Members)	ANDREW JIMENEZ		X
490	United States Trustee for the Southern District of Texas (and Key Staff Members)	CHRISTOPHER R. TRAVIS		X
491	United States Trustee for the Southern District of Texas (and Key Staff Members)	CHRISTY SIMMONS		X
492	United States Trustee for the Southern District of Texas (and Key Staff Members)	GLENN OTTO		X
493	United States Trustee for the Southern District of Texas (and Key Staff Members)	GWEN SMITH		X
494	United States Trustee for the Southern District of Texas (and Key Staff Members)	HA NGUYEN		X
495	United States Trustee for the Southern District of Texas (and Key Staff Members)	HECTOR DURAN		X
496	United States Trustee for the Southern District of Texas (and Key Staff Members)	IVETTE GERHARD		X
497	United States Trustee for the Southern District of Texas (and Key Staff Members)	JANA WHITWORTH		X
498	United States Trustee for the Southern District of Texas (and Key Staff Members)	JAYSON B. RUFF		X
499	United States Trustee for the Southern District of Texas (and Key Staff Members)	KEVIN M. EPSTEIN		X
500	United States Trustee for the Southern District of Texas (and Key Staff Members)	LINDA MOTTON		X
501	United States Trustee for the Southern District of Texas (and Key Staff Members)	MILLIE APONTE SALL		X
502	United States Trustee for the Southern District of Texas (and Key Staff Members)	RAJALAKSHMI KRISHNAN		X
503	United States Trustee for the Southern District of Texas (and Key Staff Members)	SAMANTHA CHILTON		X
504	United States Trustee for the Southern District of Texas (and Key Staff Members)	SUSAN B. HERSH		X
505	United States Trustee for the Southern District of Texas (and Key Staff Members)	VIANEY GARZA		X
506	United States Trustee for the Southern District of Texas (and Key Staff Members)	YASMINE RIVERA		X
507	Utilities	3N DOCUMENT DESTRUCTION INC		X
508	Utilities	4 ELOHIM CLEANING INC.		X
509	Utilities	A&E LOW VOLTAGE SOLUTIONS LLC		X
510	Utilities	A1 DATASHRED		X
511	Utilities	ABINGTON TOWNSHIP POLICE DEPARTMENT		X
512	Utilities	ACCURATE FIRE EQUIPMENT CORP		X
513	Utilities	ADT US HOLDINGS INC		X
514	Utilities	AFFORDABLE PEST CONTROL, INC.		X
515	Utilities	AFFORDABLE SHRED AND STORAGE		X
516	Utilities	ALLIED FIRE & SAFETY EQUIPMENT CO, INC.		X
517	Utilities	ATMOS ENERGY CORPORATION	X	
518	Utilities	BLOOM SERVICES LLC	X	
519	Utilities	BOARDMAN FIRE EXTINGUISHER CO INC		X
520	Utilities	BOROUGH OF CLARKS SUMMIT		X
521	Utilities	BOSTON FIRE EXTINGUISHER CO INC		X
522	Utilities	BRISCOE PROTECTIVE LLC		X
523	Utilities	BUEHLER MOVING AND STORAGE CO		X
524	Utilities	CINTAS CORPORATION NO. 2		X
525	Utilities	CITY OF PERTH AMBOY		X
526	Utilities	CITY OF SULLIVAN (CIVIC CENTER)		X
527	Utilities	CITY OF TEMPE POLICE DEPARTMENT		X
528	Utilities	CITY OF VINELAND - FIRE		X
529	Utilities	CLEARFIELD MUNICIPAL AUTHORITY		X
530	Utilities	COLONIAL RECORD STORAGE		X
531	Utilities	CON EDISON CO OF NEW YORK	X	
532	Utilities	DATA STRUCTION		X
533	Utilities	EARTHWORKS LANDSCAPE & DESIGN INC		X
534	Utilities	ELIZABETHTOWN GAS COMPANY		X
535	Utilities	EMERGENT POWER SOLUTIONS LLC		X
536	Utilities	ENTERGY UTILITY HOLDING COMPANY, LLC		X
537	Utilities	FIRE PROTECTION PRODUCTS		X
538	Utilities	FIRE PROTECTION SERVICE CORPORATION		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
539	Utilities	FIRSTENERGY CORP	X	
540	Utilities	FLORIDA POWER AND LIGHT	X	
541	Utilities	FRANKLIN TOWNSHIP SUPERVISORS		X
542	Utilities	G&G PROPERTY MAINTENANCE		X
543	Utilities	GROUNDSYSTEMS, INC		X
544	Utilities	IMWOTH LLC		X
545	Utilities	INFOSHRED LLC		X
546	Utilities	IRIS GROUP HOLDINGS LLC	X	
547	Utilities	IRON MOUNTAIN	X	
548	Utilities	IRON MOUNTAIN INCORPORATED	X	
549	Utilities	JEMPS MANAGEMENT		X
550	Utilities	JOHN'S REFUSE & RECYCLING, LLC		X
551	Utilities	LONG ISLAND LIGHTING CO	X	
552	Utilities	LOWITT ALARMS SECURITY SYSTEM		X
553	Utilities	LS REMOLENG LLC		X
554	Utilities	MARMIC FIRE AND SAFTEY CO INC		X
555	Utilities	MONONGAHELA POWER CO		X
556	Utilities	NATIONAL GRID	X	
557	Utilities	NEPTUNE FIRE DISTRICT #1		X
558	Utilities	NEW JERSEY-AMERICAN WATER COMPANY		X
559	Utilities	NIAGARA MOHAWK POWER CORPORATION		X
560	Utilities	NJR HOME SERVICES COMPANY		X
561	Utilities	NORTH CENTRAL SIGHT SERVICES INC		X
562	Utilities	NYSEG		X
563	Utilities	ON SITE CONFIDENTIAL SHREDDING JJMR LLC		X
564	Utilities	PECO ENERGY COMPANY	X	
565	Utilities	PENNSYLVANIA AMERICAN WATER COMPANY		X
566	Utilities	PENNSYLVANIA ELECTRIC COMPANY		X
567	Utilities	PJSJ ENTERPRISES INC		X
568	Utilities	PPL ELECTRIC UTILITIES CORPORATION		X
569	Utilities	PSE&G CO		X
570	Utilities	REPUBLIC SERVICES, INC.	X	
571	Utilities	ROCHESTER GAS AND ELECTRIC CORP		X
572	Utilities	ROMAN SENTRY SECURITY SYSTEMS, INC.		X
573	Utilities	RUMPKE OF OHIO, INC.		X
574	Utilities	SAFT LTD	X	
575	Utilities	SECURITAS TECHNOLOGY CORPORATION	X	
576	Utilities	SECURITY RESOURCES INC		X
577	Utilities	SERVICE LOGIC STRATEGIC SERVICES, LLC		X
578	Utilities	SOME LIKE IT GREEN LLC		X
579	Utilities	SOUTH JERSEY GAS		X
580	Utilities	STERICYCLE INC	X	
581	Utilities	SUMMIT FIRE & SECURITY LLC		X
582	Utilities	TEXAS GAS SERVICE		X
583	Utilities	THE ADT SECURITY CORPORATION (INACTIVE)		X
584	Utilities	THE CONNECTICUT LIGHT AND POWER CO	X	
585	Utilities	THE SHREDDING SOURCE		X
586	Utilities	THE UNITED ILLUMINATING COMPANY		X
587	Utilities	TITANIUM SECURITY & SURVEILLANCE LLC		X
588	Utilities	TOWN OF NORTH ATTLEBOROUGH		X
589	Utilities	TOWNSHIP OF PARSIPPANY		X
590	Utilities	UGI UTILITIES INC	X	
591	Utilities	VEOLIA WATER NEW JERSEY INC		X
592	Utilities	VINELAND MUNICIPAL UTILITIES		X
593	Utilities	VITAL RECORDS HOLDINGS LLC		X
594	Utilities	WHITE PALMS FIRE EQUIPMENT INC		X
595	Utilities	WIGGINS SHREDDING, INC		X
596	Utilities	WM CORPORATE SERVICES, INC.		X
597	Utilities	YALL RITE LLC DBA GREENLEAF RECYCLING		X

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

	X	
	:	
In re:	:	Chapter 11
	:	
MODIVCARE INC., <i>et al.</i> ,	:	Case No. 25-90309 (ARP)
	:	
Debtors. ¹	:	(Jointly Administered)
	:	
	X	

**ORDER (A) AUTHORIZING THE RETENTION
AND EMPLOYMENT OF ERNST & YOUNG LLP AS TAX,
CONSULTING, ACCOUNTING AND VALUATION SERVICES PROVIDER
TO THE DEBTORS AND DEBTORS IN POSSESSION AS OF THE PETITION DATE;
AND (B) GRANTING RELATED RELIEF
[Relates to Docket No.]**

Upon the application (the “*Application*”)² of the Debtors for entry of an order (this “*Order*”) (a) authorizing Debtors to employ and retain Ernst & Young LLP (“*EY LLP*”) effective as of the Petition Date as tax, consulting, accounting and valuation services provider to the Debtors, in accordance with those terms set forth in certain engagement letters (the “*Engagement Letters*”),³ and (b) granting related relief, all as more fully described in the Application; and the Court having jurisdiction to consider the Application and the relief requested therein pursuant to 28 U.S.C. § 1334; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b); and the Court having found that it may enter a final order consistent with Article III of

¹ A complete list of each of the Debtors in these chapter 11 cases (the “*Chapter 11 Cases*”) and the last four digits of each Debtor’s taxpayer identification number (if applicable) may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://www.veritaglobal.net/ModivCare>. Debtor ModivCare Inc.’s principal place of business and the Debtors’ service address in these Chapter 11 Cases is 6900 E. Layton Avenue, Suite 1100 & 1200, Denver, Colorado 80237.

² Capitalized terms used but not otherwise defined herein shall have the meanings given to them in the Application or Engagement Letters, as applicable.

³ Copies of the Engagement Letters are attached to the Lazzeri Declaration as **Exhibits A-1 through A-13** and are incorporated herein by reference.

the United States Constitution; and the Court having found that venue of the Chapter 11 Cases being proper in this district pursuant to 28 U.S.C. § 1408; and due and proper notice of the Application having been provided, such notice having been adequate and appropriate under the circumstances, and it appearing that no other or further notice need be provided; and the Court having reviewed and considered the Application; and the Court having determined that the legal and factual bases set forth in the Application and the Lazzeri Declaration establish just cause for the relief granted herein; and this Court being satisfied, based on the representations made in the Application and the Lazzeri Declaration, that EY LLP is a “disinterested person” as such term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and as required under section 327(a) of the Bankruptcy Code, and that EY LLP does not hold or represent an interest adverse to the Debtors’ estates; and this Court having found that the terms and conditions of EY LLP’s employment, including the Fee and Expense Structure set forth in the Engagement Letters (as modified by this Order) and summarized in the Application are reasonable as required by section 328(a) of the Bankruptcy Code; and this Court having found that the relief requested in the Application is in the best interests of the Debtors, their estates, their creditors, and other parties in interest; and all objections and reservations of rights filed or asserted in respect of the Application, if any, having been withdrawn, resolved, or overruled; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED, AND DECREED THAT:

1. Pursuant to sections 327(a), 328(a), 330 and 331 of the Bankruptcy Code, Bankruptcy Rules 2014 and 2016, Bankruptcy Local Rules 2014-1 and 2016-1, and the Complex Case Procedures, the Debtors are authorized to employ and retain EY LLP as their tax, consulting,

accounting and valuation services provider in the Chapter 11 Cases effective as of the Petition Date pursuant to the terms of the Engagement Letters, as modified by this Order.

2. EY LLP is a “disinterested person” as defined in section 101(14) of the Bankruptcy Code and as required by section 327(a) of the Bankruptcy Code.

3. The terms of the Engagement Letters, including without limitation, the compensation provisions, are reasonable terms and conditions of employment and are hereby approved.

4. Consistent with this Order, and subject to the terms of the Engagement Letters, EY LLP shall be authorized to perform the services provided for in the Engagement Letters.

5. EY LLP shall file monthly fee statements and fee applications for interim and final allowance of compensation and reimbursement of expenses pursuant to the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, the Complex Case Procedures, and any other applicable procedures and orders of the Court.

6. EY LLP’s fixed fees pursuant to the Engagement Letters (and any supplemental engagement letters subsequently approved in the Chapter 11 Cases) shall be subject to the standard of review set forth in section 328 of the Bankruptcy Code, and not subject to any other standard of review, including the standard of review set forth in section 330 of the Bankruptcy Code, except by the U.S. Trustee. With respect to such services, EY LLP shall keep reasonably detailed time records in half hour increments and will submit, with any interim or final fee application, together with the time records, a narrative summary, by project category, of services rendered and will identify each professional rendering services, the category of services rendered, and the total amount of compensation requested by EY LLP.

7. EY LLP's hourly fees pursuant to the Engagement Letters (and any supplemental engagement letters subsequently approved in the Chapter 11 Cases) shall be subject to the standard of review set forth in section 330 of the Bankruptcy Code. With respect to such services, EY LLP shall keep reasonably detailed time records in one tenth (1/10) hour increments in accordance with the U.S. Trustee Guidelines and will submit, with any interim or final fee application, together with the time records, a narrative summary, by project category, of services rendered and will identify each professional rendering services, the category of services rendered, and the total amount of compensation requested by EY LLP.

8. The Debtors shall be bound by the indemnification, contribution, reimbursement and other provisions of the Engagement Letters, subject during the pendency of the Chapter 11 Cases to the following:

- a. EY LLP shall not be entitled to indemnification, contribution, or reimbursement for services other than those described in the Engagement Letters and the Application, unless such services and indemnification therefor are approved by the Court;
- b. The Debtors shall have no obligation to indemnify EY LLP, or provide contribution or reimbursement to EY LLP, for any claim or expense that is either: (i) judicially determined (the determination having become final) to have arisen from EY LLP's actual fraud, bad faith, self-dealing, breach of fiduciary duty (if any such duty exists), gross negligence, or willful misconduct; or (ii) judicially determined (the determination having become final) to be based on a breach of EY LLP's contractual obligations to the Debtor; or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) immediately above, but determined by the Court, after notice and a hearing, to be a claim or expense for which EY LLP should not receive indemnity, contribution, or reimbursement under the terms of EY LLP's retention by the Debtors pursuant to the terms of the Engagement Letters and Application, as modified by this Order; and
- c. If, before the earlier of: (i) the entry of an order confirming a chapter 11 plan in the Chapter 11 Cases and (ii) entry of an order closing the Chapter 11 Cases (that order having become a final order no longer subject to appeal), EY LLP 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 Engagement Letters (as modified by

this Order) and Application, including, without limitation, the advancement of defense costs, EY LLP must file an application therefor in the Court, and the Debtors may not pay any such amounts to EY LLP before the entry of an order by the Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by EY LLP for indemnification, contribution, or reimbursement, and not a provision limiting the duration of the Debtors' obligation to indemnify EY LLP. All parties in interest shall retain the right to object to any demand by EY LLP for indemnification, contribution or reimbursement.

9. To the extent the Debtors and EY LLP enter into any additional engagement letters, the Debtors shall file notices of such additional engagement letter(s) with the Court, and serve any additional engagement letters on the applicable notice parties. To the extent any of such parties object to the additional services to be provided by EY LLP within seven (7) days of such new engagement letter(s) being served, the Debtors will promptly seek a hearing before the Court. All additional services will be subject to the provisions of this Order. To the extent no related timely objections are filed, such additional engagement letter(s) shall be deemed approved pursuant to this Order.

10. EY LLP shall provide ten (10) business days' notice to the Debtors and the U.S. Trustee before any increases in the rates set forth in the Application or the Engagement Letters are implemented and shall file such notice with the Court. The U.S. Trustee retains all rights to object to any rate increase on all grounds, including the reasonableness standard set forth in section 330 of the Bankruptcy Code, and the Court retains the right to review any rate increase pursuant to section 330 of the Bankruptcy Code.

11. Notwithstanding anything in the Application, the Lazzeri Declaration, or the Engagement Letters to the contrary, to the extent that EY LLP uses the services of independent contractors or subcontractors, except EY Support Firms and EYGL member firms as defined in the Lazzeri Declaration, (collectively, "**Contractors**") in these chapter 11 cases, EY LLP shall: (i)

pass through the cost of such Contractors to the Debtors at the same rate that EY LLP pays the Contractors; and (ii) seek reimbursement only for actual costs of the Contractors. Contractors from whom EY LLP seeks to pass through hourly-based fees or costs to the Debtors shall be subject to the same conflict checks as required for EY LLP, and such Contractors shall file with the Court such disclosures as required by Bankruptcy Rule 2014.

12. In the event that, during the pendency of these cases, EY LLP seeks reimbursement for any attorneys' fees or expenses, the invoices and supporting time records from such attorneys shall be included in the respective fee applications and such invoices and time records shall be in compliance with the Local Rules and shall be subject to any U.S. Trustee Guidelines and Court approval under the standards of sections 330 and 331 of the Bankruptcy Code, without regard to whether such attorney has been retained under section 327; *provided*, that EY LLP shall not seek reimbursement from the Debtors' estates for any fees incurred in defending any of their fee applications in these Chapter 11 Cases.

13. EY LLP will review its files periodically during the pendency of the Chapter 11 Cases to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, EY LLP will use reasonable efforts to identify such further developments and will promptly file a supplemental declaration with the Court, as required by Bankruptcy Rule 2014(a).

14. To the extent this Order is inconsistent with any other documents related to EY LLP's engagement with respect to the Chapter 11 Cases, this Order shall govern.

15. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

16. Notice of the Application as set forth therein shall be deemed good and sufficient notice of the Application and the requirements of the Bankruptcy Rules and Bankruptcy Local Rules are satisfied by such notice.

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

18. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Signed: _____, 2025
Houston, Texas

ALFREDO R. PÉREZ
UNITED STATES BANKRUPTCY JUDGE