

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

In re:

AVAYA INC., *et al.*,<sup>1</sup>

Reorganized Debtors.

Chapter 11

Case No. 23-90088 (DRJ)

(Jointly Administered)

**SUMMARY COVER SHEET TO THE FIRST AND FINAL FEE APPLICATION  
OF PRICEWATERHOUSECOOPERS LLP, AS AUDIT SERVICES PROVIDER TO  
THE DEBTORS, FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES  
FOR THE PERIOD FROM FEBRUARY 14, 2023, THROUGH MARCH 22, 2023**

<b>Name of Applicant:</b>	PricewaterhouseCoopers LLP ("PwC")	
<b>Applicant's Role in Case:</b>	Audit Services Provider to the Debtors	
<b>Docket No. of Employment Order(s):</b>	Docket No. 342 (Entered March 22, 2023)	
<b>Interim Application ( ) No. _____</b>	First and Final	
<b>Final Application ( X )</b>		
	<b>Beginning Date</b>	<b>End Date</b>
<b>Time period covered by this Application for which interim compensation has not previously been awarded:</b>	02/14/23	03/22/23
<b>Were the services provided necessary to the administration of or beneficial at the time rendered toward the completion of the case? Yes</b>		
<b>Were the services performed in a reasonable amount of time commensurate with the complexity, importance and nature of the issues addressed? Yes</b>		
<b>Is the requested compensation reasonable based on the customary compensation charged by comparably skilled practitioners in other non-bankruptcy cases? Yes</b>		
<b>Do expense reimbursements represent actual and necessary expenses incurred? Yes</b>		

<sup>1</sup> A complete list of each of the Reorganized Debtors in these chapter 11 cases may be obtained on the website of the Reorganized Debtors' claims and noticing agent at <http://www.kcellc.net/avaya>. The location of Reorganized Debtor Avaya Inc.'s principal place of business and the Reorganized Debtors' service address in these chapter 11 cases is 350 Mount Kemble Avenue, Morristown, New Jersey 07960.



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<b>Compensation Breakdown for Time Period Covered by this Application</b>	
<b>Total professional fees requested in this Application:</b>	\$641,795.60
<b>Total professional hours covered by this Application:</b>	1,317.20
<b>Average hourly rate for professionals:</b>	\$487.24
<b>Total paraprofessional fees requested in this Application:</b>	\$0.00
<b>Total paraprofessional hours covered by this Application:</b>	\$0.00
<b>Average hourly rate for paraprofessionals:</b>	\$0.00
<b>Total fees requested in this Application:</b>	\$641,795.60
<b>Total expense reimbursements requested in this Application:</b>	\$122,858.12
<b>Total fees and expenses requested in this Application:</b>	\$764,653.72
<b>Total fees and expenses awarded in all prior Applications:</b>	\$0.00
<p><b>Plan Status:</b> On March 22, 2023, the Court entered an order [Docket No. 350] approving the <i>Disclosure Statement Relating to the Joint Prepackaged Plan of Reorganization of Avaya Inc. and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code</i> [Docket No. 51] and confirming the <i>Joint Prepackaged Plan of Reorganization of Avaya Inc. and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code</i> [Docket No. 50] (as amended, supplemented, or otherwise modified from time to time, the “<u>Plan</u>”). The effective date of the Plan occurred on May 1, 2023 [Docket No. 385].</p>	
<p><b>Primary Benefits:</b> PwC professionals (i) performed certain incremental audit services that were necessary for the integrated audit of the consolidated financial statements of Avaya Holdings Corp. as of September 30, 2022, and for the year then ending, and of the effectiveness of Avaya Holdings Corp.’s internal control over financial reporting as of September 30, 2022, and (ii) began to gather information and perform review procedures in connection with Avaya Holdings Corp.’s unaudited consolidated quarterly information prior to the consolidated financial statement audit of Avaya Holdings Corp. at September 30, 2023, and the year then ending.</p>	

**SUMMARY OF FEES AND EXPENSES**  
**For the Final Period from February 14, 2023, through March 22, 2023**

**Summary of Compensation and Hours by Project Category and Billing Category:**

<b>Project Category and Billing Category</b>	<b>Hours</b>	<b>Total Compensation</b>
<b>Hourly Services</b>		
2022 Audit Amendment No. 1	1,214.30	\$606,287.90
2022 Audit Amendment No. 2	85.00	\$28,369.70
<b><i>Subtotal - Hours and Compensation - Accounting Advisory</i></b>	<b><i>1,299.30</i></b>	<b><i>\$634,657.60</i></b>
<b>Bankruptcy Compliance Services</b>		
Retention Applications	7.70	\$3,920.00
Fee Applications	10.20	\$3,218.00
<b><i>Subtotal - Hours and Compensation - Bankruptcy Compliance Services</i></b>	<b><i>17.90</i></b>	<b><i>\$7,138.00</i></b>
<b>Total - Hours and Compensation Sought for Reimbursement</b>	<b>1,317.20</b>	<b>\$641,795.60</b>

## Summary of Compensation and Hours by Project Category and Professional

Project Category and Professional	Position	Rate	Hours	Total Compensation
<b>Hourly Services</b>				
<i>2022 Audit Amendment No. 1</i>				
Adam Bair	Partner	\$767	0.50	\$383.50
Charles Reddin	Partner	\$1,443	8.70	\$12,554.10
Kurt Sanders	Partner	\$1,041	61.40	\$63,917.40
Mila Petrova	Partner	\$1,041	10.70	\$11,138.70
Nicholas Lordi	Partner	\$1,004	2.80	\$2,811.20
Robert Klemm	Partner	\$1,041	51.20	\$53,299.20
Sean Wittig	Partner	\$1,443	0.30	\$432.90
W. Brian Williams	Partner	\$767	1.20	\$920.40
Robert Swartz	Managing Director	\$1,045	7.90	\$8,255.50
Josh Goodelman	Director	\$945	24.60	\$23,247.00
Kelly Huang	Director	\$561	1.00	\$561.00
Regan Owen	Director	\$1,092	19.30	\$21,075.60
Victor Chin	Director	\$892	3.30	\$2,943.60
Andrew Hiss	Senior Manager	\$441	16.40	\$7,232.40
Christina Venchiarutti	Senior Manager	\$544	89.10	\$48,470.40
Joseph Mineo	Senior Manager	\$544	89.40	\$48,633.60
Lauren Nissenblatt	Senior Manager	\$539	17.30	\$9,324.70
Max Baumer	Senior Manager	\$835	17.40	\$14,529.00
Bethany Young	Manager	\$443	71.90	\$31,851.70
Carmine Teodoro	Manager	\$434	2.90	\$1,258.60
Grace Kelley	Manager	\$735	6.30	\$4,630.50
John Cioffi	Manager	\$482	0.40	\$192.80
Luke Stankiewicz	Manager	\$482	2.30	\$1,108.60
Abdul Rana	Senior Associate	\$608	8.00	\$4,864.00
Alexandra Turner	Senior Associate	\$403	61.50	\$24,784.50
Alexis Cucurullo	Senior Associate	\$395	3.10	\$1,224.50
John Christophersen	Senior Associate	\$625	0.50	\$312.50
Morgan Eifert	Senior Associate	\$625	9.10	\$5,687.50
Paul McCartney	Senior Associate	\$403	175.10	\$70,565.30
Tazin Tokaria	Senior Associate	\$196	3.90	\$764.40
Alejandro Wothé	Associate	\$169	3.80	\$642.20
Alex Vincoff	Associate	\$512	10.00	\$5,120.00
Ben Kinsella	Associate	\$261	79.70	\$20,801.70
Dominique Cagno	Associate	\$261	24.00	\$6,264.00
Kristen Gregory	Associate	\$169	36.40	\$6,151.60
Megan Nemeth	Associate	\$261	98.30	\$25,656.30
Nicki Wang	Associate	\$261	142.00	\$37,062.00
Sydney Joel	Associate	\$525	52.60	\$27,615.00
<b>Subtotal - 2022 Audit Amendment No. 1</b>			<b>1,214.30</b>	<b>\$606,287.90</b>

**Summary of Compensation and Hours by Project Category and Professional**  
**(continued)**

Project Category and Professional	Position	Rate	Hours	Total Compensation
<b>2022 Audit Amendment No. 2</b>				
Kurt Sanders	Partner	\$1,041	1.80	\$1,873.80
Robert Klemm	Partner	\$1,041	2.10	\$2,186.10
Christina Venchiarutti	Senior Manager	\$544	7.30	\$3,971.20
Joseph Mineo	Senior Manager	\$544	1.60	\$870.40
Lauren Nissenblatt	Senior Manager	\$539	0.50	\$269.50
Bethany Young	Manager	\$443	1.40	\$620.20
Alexandra Turner	Senior Associate	\$403	0.50	\$201.50
Alexis Cucurullo	Senior Associate	\$395	0.50	\$197.50
Paul McCartney	Senior Associate	\$403	1.00	\$403.00
Tazin Tokaria	Senior Associate	\$196	0.20	\$39.20
Alejandro Wothe	Associate	\$169	0.20	\$33.80
Ben Kinsella	Associate	\$261	37.90	\$9,891.90
Dominique Cagno	Associate	\$261	1.00	\$261.00
Kristen Gregory	Associate	\$169	0.20	\$33.80
Megan Nemeth	Associate	\$261	5.90	\$1,539.90
Nicki Wang	Associate	\$261	22.90	\$5,976.90
<b>Subtotal - 2022 Audit Amendment No. 2</b>			<b>85.00</b>	<b>\$28,369.70</b>
<b>Subtotal - Hours and Compensation - Hourly Services</b>			<b>1,299.30</b>	<b>\$634,657.60</b>
<b>Bankruptcy Compliance Services</b>				
<b>Retention Applications</b>				
Jill Bienstock	Managing Director	\$700	0.50	\$350.00
Thalia Cody	Director	\$550	5.70	\$3,135.00
Chris Lewis	Senior Associate	\$290	1.50	\$435.00
<b>Subtotal - Retention Applications</b>			<b>7.70</b>	<b>\$3,920.00</b>
<b>Fee Applications</b>				
Thalia Cody	Director	\$550	1.00	\$550.00
Chris Lewis	Senior Associate	\$290	9.20	\$2,668.00
<b>Subtotal - Fee Applications</b>			<b>10.20</b>	<b>\$3,218.00</b>
<b>Subtotal - Hours and Compensation - Bankruptcy Compliance Services</b>			<b>17.90</b>	<b>\$7,138.00</b>
<b>Total - Hours and Compensation Sought for Reimbursement</b>			<b>1,317.20</b>	<b>\$641,795.60</b>

**Summary of Expenses by Type:**

<b>Expense Category</b>	<b>Expense Subtotal</b>
Airfare	\$1,156.26
Lodging	\$1,971.35
Transportation	\$1,579.87
Meals	\$220.87
Legal and E-Discovery Expenses	\$117,929.77
<b>Total Expenses for Reimbursement:</b>	<b>\$122,858.12</b>

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

In re:

AVAYA INC., *et al.*,<sup>1</sup>

Reorganized Debtors.

)  
) Chapter 11  
)  
) Case No. 23-90088 (DRJ)  
)  
) (Jointly Administered)  
)

**FIRST AND FINAL FEE APPLICATION OF  
PRICEWATERHOUSECOOPERS LLP, AS AUDIT SERVICES PROVIDER TO  
THE DEBTORS, FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES  
FOR THE PERIOD FROM FEBRUARY 14, 2023, THROUGH MARCH 22, 2023**

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.

PricewaterhouseCoopers LLP (“PwC”) respectfully represents as follows in support of this first and final fee application (this “Application”):

1. Pursuant to section 330 of title 11 of the United States Code (the “Bankruptcy Code”), rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), rule 2016-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of Texas (the “Bankruptcy Local Rules”), and the confirmed *Joint Prepackaged Plan of Reorganization of Avaya Inc. and Its Debtor Affiliates*

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<sup>1</sup> A complete list of each of the Reorganized Debtors in these chapter 11 cases may be obtained on the website of the Reorganized Debtors’ claims and noticing agent at <http://www.kcellc.net/avaya>. The location of Reorganized Debtor Avaya Inc.’s principal place of business and the Reorganized Debtors’ service address in these chapter 11 cases is 350 Mount Kemble Avenue, Morristown, New Jersey 07960.

*Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 50] (as amended, supplemented, or otherwise modified from time to time, the “Plan”),<sup>2</sup> PwC as audit services provider for the above-captioned reorganized debtors (before the Effective Date of the Plan, collectively, the “Debtors,” and after the Effective Date of the Plan, collectively, the “Reorganized Debtors”), hereby submits this Application for allowance of compensation for professional services rendered and reimbursement of expenses incurred for the period from February 14, 2023, through and including March 22, 2023 (the “Final Application Period”). By this Application, PwC seeks (i) compensation in the amount of \$641,795.60 and (ii) reimbursement of certain of its actual and necessary expenses in the amount of \$122,858.12 incurred during the Final Application Period in connection with its services to the Debtors.

2. In support of this Application, PwC submits the declaration of Robert T. Klemm, a partner at PwC (the “Klemm Declaration”), which is attached hereto as **Exhibit F** and incorporated by reference.

3. A proposed form of order granting the relief requested herein is attached hereto as **Exhibit G** (the “Proposed Order”).

### **Jurisdiction and Venue**

4. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction to consider this matter pursuant to 28 U.S.C. § 1334.

5. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b).

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<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Plan or the PwC Retention Application (as defined herein), as applicable.



6. The statutory and other bases for the relief requested herein are section 330 of the Bankruptcy Code, Bankruptcy Rule 2016, Bankruptcy Local Rule 2016-1 and the Plan.

### **General Background**

7. On February 14, 2023 (the “Petition Date”), the Debtors each filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. Prior to the Effective Date, the Debtors managed and operated their businesses as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been requested in these chapter 11 cases, and no committee has been appointed.

8. On March 22, 2023 (the “Confirmation Date”) the Court entered an order [Docket No. 350] (the “Confirmation Order”) approving the *Disclosure Statement Relating to the Joint Prepackaged Plan of Reorganization of Avaya Inc. and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 51] and confirming the Plan.

9. The Effective Date of the Plan occurred on May 1, 2023 [Docket No. 385]. Pursuant to the terms of the Confirmation Order and the Plan, all requests for payment of Professional Fee Claims (as defined in the Plan) must be filed within forty-five (45) days of the Effective Date.

### **Retention and Employment of PwC**

10. On March 9, 2023, the Debtors filed the *Debtors’ Application for Entry of an Order Authorizing the Retention and Employment of PricewaterhouseCoopers LLP as Audit Services Provider to the Debtors Effective as of February 14, 2023* [Docket No. 286] (the “PwC Retention Application”).

11. On March 22, 2023, the Court entered the *Order Authorizing the Retention and Employment of PricewaterhouseCoopers LLP as Audit Services Provider to the Debtors, Effective as of February 14, 2023* [Docket No. 342] (the “PwC Retention Order”).

12. Pursuant to the PwC Retention Order, PwC is authorized, among other things, to be compensated under the terms set forth in the Engagement Letters between the Debtors and PwC, and to be reimbursed for actual out-of-pocket expenses, including any attorney’s fees and/or expenses related to the production (as authorized by Debtors or required by government regulation, subpoena or other legal process) of PwC’s working papers and/or its personnel as witnesses with respect to PwC’s engagement.

13. As set forth in the PwC Retention Application, as of the Petition Date, PwC holds a \$1,205,811 retainer balance, which will be applied against approved fees and expenses incurred from the Petition Date through the Confirmation Date, as sought herein.<sup>3</sup>

14. Except as set forth above, to date, PwC has not been paid any other amounts for services provided to the Debtors after the Petition Date.

**Summaries of Compensation and Expenses Requested Herein**

15. This Application is supported by the following exhibits:

- (a) **Exhibit A** attached hereto contains a summary of the hours and compensation by project category during the Final Application Period. As reflected on **Exhibit A**, PwC incurred \$641,795.60 in fees during the Final Application Period.
- (b) **Exhibit B** attached hereto contains a summary of hourly fees, including the name, position and hourly billing rate of each professional, cumulative hours worked by project, and the corresponding compensation requested during the Final Application Period.

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<sup>3</sup> PwC anticipates that the remaining retainer balance will be applied towards post-Confirmation Date fees and expenses.

- (c) **Exhibit C** attached hereto contains the detailed daily activity description, time and compensation requested for each activity during the Final Application Period.
- (d) **Exhibit D** attached hereto contains (i) a categorized summary and (ii) a detailed itemization of the actual and necessary costs and expenses incurred by PwC on behalf of the Debtors during the Final Application Period. As reflected on **Exhibit D**, PwC incurred \$122,858.12 in costs and expenses during the Final Application Period.
- (e) **Exhibit E** attached hereto are copies of the invoices in connection with the legal and e-discovery expenses set forth on **Exhibit D**.

**Summary of Professional Services Rendered During the Final Application Period**

16. Attached hereto as **Exhibit C** are the detailed statements of the time expended and compensation earned by PwC during the Final Application Period. PwC's professionals expended a total of 1,317.20 hours in connection with these chapter 11 cases during the Final Application Period, which resulted in a blended hourly billing rate for professionals of approximately \$487.24. All services for which PwC is requesting compensation were performed for or on behalf of the Debtors. The services rendered by PwC during the Final Application Period are categorized as set forth in **Exhibit A**. The professionals, along with their title and hourly billing rate, who provided services to the Debtors during the Final Application Period are also identified in **Exhibit B** attached hereto.

17. The following is an overview of the services that PwC rendered to the Debtors during the Final Application Period. As set forth above, detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing such services during the Final Application Period are provided in the attached exhibits.

(a) **2022 Audit Amendment No. 1:****Hours: 1,214.30, Fees: \$606,287.90**

During the Final Application Period, PwC professionals performed certain incremental audit services necessary for the integrated audit of the consolidated financial statements of Avaya Holdings as of September 30, 2022, and for the year then ending, and of the effectiveness of Avaya Holdings' internal control over financial reporting as of September 30, 2022, but which services were not originally anticipated, including the following services: incremental audit and review procedures related to adopting ASC 852, Reorganizations as a result of Avaya Holdings' bankruptcy proceedings, providing general accounting advice around accounting while in bankruptcy and the adoption of fresh start accounting, if applicable, incremental evaluation and testing of control changes as a result of system implementations/upgrades, incremental procedures related to litigation, investigation matters, capital markets transactions, liquidity assessments, or other technical accounting matters involving consultation, and trigger based impairment assessments.

(b) **2022 Audit Amendment No. 2:****Hours: 85.00, Fees: \$28,369.70**

During the Final Application Period, PwC professionals began to gather information and perform review procedures in connection with Avaya Holdings' unaudited consolidated quarterly information before and until the 2023 Engagement Letter is executed.

(c) **Bankruptcy Compliance Services:****Hours: 17.90, Fees: \$7,138.00**

PwC professionals providing services to the Debtors consulted with internal PwC bankruptcy retention and billing advisors to ensure compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, and the Bankruptcy Local Rules. The services provided by these bankruptcy retention and billing advisors included, but was not limited to: (a) assistance with preparation of the bankruptcy retention documents; (b) assistance with the disinterestedness disclosures; and (c) assistance with preparation of fee applications. All of the services are incremental to the normal billing procedures by PwC for its non-bankruptcy clients.

**Summary of Expenses Incurred**

18. Based upon a review of PwC's internal billing records, PwC and its professionals incurred out-of-pocket expenditures during the Final Application Period, including expenses in the

following categories: airfare, lodging, transportation, travel meals, and legal and e-discovery/hosting expenses.<sup>4</sup> Attached hereto as **Exhibit D** is a summary and a detailed itemization of the actual and necessary costs and expenses incurred by PwC on behalf of the Debtors during the Final Application Period.

19. The expenses described on **Exhibit D** attached hereto include certain expenses incurred by PwC during the Final Application Period in connection with responding to a subpoena related to the Debtors, including (i) expenses for legal services rendered by outside counsel, WilmerHale, totaling \$102,916.71, and (ii) expenses for hourly e-discovery and hosting expenses by PwC Advisory LLC totaling \$15,013.06. Copies of the invoices in connection with the foregoing legal and e-discovery/hosting expenses are attached hereto as **Exhibit E**.

20. PwC did not charge for photocopying, facsimile or other document production expenses during the Final Application Period. None of the expenses of PwC included herein were for first-class airfare, luxury accommodations, or deluxe meals.

21. The expenses requested herein are expenses, which are customarily charged to PwC's clients outside of bankruptcy. The expenses incurred in providing professional services to the Debtors were actual, reasonable, and necessary.

### **Relief Requested**

22. PwC submits this Application pursuant to section 330 of the Bankruptcy Code, Bankruptcy Rule 2016, Bankruptcy Local Rule 2016-1 and the Plan. By this Application, PwC seeks entry of an order granting allowance on a final basis, and authorizing payment by the

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<sup>4</sup> PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements incurred during the Final Application Period may still be pending submission and will be requested in an amendment or supplement to this Application.

Debtors, of (a) 100% of the compensation for actual and necessary professional services rendered to the Debtors during the Final Application Period in the amount of \$641,795.60; and (b) 100% of the \$122,858.12 of actual and necessary expenses incurred by PwC during the Final Application Period in connection with its services to the Debtors.

**Compensation Should be Allowed by this Court**

23. The professional time expended by PwC, the value of said time in fees, and the value of the actual expenses incurred by the firm were actual, reasonable, and necessary. In all respects, PwC's fees and expenses meet the standards for allowance under Bankruptcy Code section 330, as well as the standards that govern the review and allowance of bankruptcy professionals' fees.

24. Bankruptcy Code section 330 provides that a court may award a professional employed under Bankruptcy Code section 327 the "reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1)(A)–(B). Bankruptcy Code section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded . . . the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed

(E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and

(F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

25. The reasonable value of the services rendered by PwC to the Debtors during the Final Application Period is \$641,795.60. The hourly rates as reflected on **Exhibit B** are customary for PwC for work of this nature. The professional services performed by PwC were in the best interests of the Debtors and their estates and other parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and time-sensitive nature of the problems, issues, or tasks involved. The professional services were performed with expedition and in an efficient manner.

26. In accordance with section 330 of the Bankruptcy Code, the fees requested are reasonable in light of factors including, among other things, (a) the complexity of these Chapter 11 Cases, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title. Accordingly, allowance and payment of the compensation for professional services and reimbursement of expenses sought herein is warranted.

**Notice for the Distribution of a Retainer**

27. As set forth above, as of the Petition Date, PwC holds a \$1,205,811 retainer balance. Pursuant to Bankruptcy Local Rule 2016-1(c), PwC hereby provides notice that PwC will apply the retainer balance against approved fees and expenses incurred from the Petition Date through the Confirmation Date, as sought herein.

**Notice**

28. Notice of this Application has been provided to the following parties or their respective counsel: (a) the U.S. Trustee for the Southern District of Texas; (b) the holders of the thirty largest unsecured claims against the Debtors (on a consolidated basis); (c) counsel to the Akin Ad Hoc Group; (d) counsel to the PW Ad Hoc Group; (e) the Prepetition ABL Agent and counsel thereto; (f) the Prepetition Term Loan Agent and counsel thereto; (g) the 6.125% Senior Secured First Lien Notes Trustee and counsel thereto; (h) the 8.00% Exchangeable Senior Secured Notes Trustee and counsel thereto; (i) the 2.25% Convertible Notes Trustee and counsel thereto; (j) the DIP Term Loan Agent and counsel thereto; (k) the DIP ABL Agent and counsel thereto; (l) the Office of the United States Attorney for the Southern District of Texas; (m) the state attorneys general for states in which the Debtors conduct business; (n) the Internal Revenue Service; (o) the Securities and Exchange Commission; (p) the Environmental Protection Agency; (q) other governmental agencies having a regulatory or statutory interest in these cases; and (r) any party that has requested notice pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, no other or further notice is required.



WHEREFORE, PwC respectfully requests (i) entry of an order granting allowance on a final basis, and authorizing payment by the Debtors to the extent not previously paid, of compensation for professional services rendered as audit services provider to the Debtors during the Final Application Period in the sum of \$641,795.60, together with reimbursement of expenses incurred in the amount of \$122,858.12, (ii) PwC be permitted to apply the retainer balance as set forth herein, and (iii) such other and further relief that the Court deems just, proper and necessary.

Dated: May 3, 2023  
New York, New York

**PRICEWATERHOUSECOOPERS LLP**

By: /s/ Robert T. Klemm  
Robert T. Klemm, Partner  
300 Madison Avenue  
New York, New York 10017|  
(646) 471 3000

*Audit Services Provider to the Debtors*



Avaya Inc., et al., Case No. 23-90088

**PricewaterhouseCoopers LLP - Audit Services Provider to the Debtors**

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**Final Compensation Submission**

**For the Period February 14, 2023 through March 22, 2023**

**Enclosure:**

PricewaterhouseCoopers LLP invoice for professional fees and expenses rendered.

Fees \$641,621.60

Expenses \$122,858.12

**Hours and Compensation:**

Summary by Project Category

Summary of Hours and Fees by Project and Professional

Professional Services by Project, Professional, and Date

**Exhibits:**

A

B

C

**Expense Reimbursement:**

Expense Summary and Details

Invoices Related to Legal and E-Discovery Expenses

**Exhibits:**

D

E

Avaya Inc., et al., Case No. 23-90088

Exhibit A

PricewaterhouseCoopers LLP

Summary by Project Category and Billing Category

Project Category and Billing Category	Hours	Total Compensation
<b>Hourly Services</b>		
2022 Audit Amendment No. 1	1,214.30	\$606,287.90
2022 Audit Amendment No. 2	85.00	\$28,369.70
<b><i>Subtotal - Hours and Compensation - Accounting Advisory</i></b>	<b><i>1,299.30</i></b>	<b><i>\$634,657.60</i></b>
<b>Bankruptcy Compliance Services</b>		
Retention Applications	7.70	\$3,920.00
Fee Applications	10.20	\$3,218.00
<b><i>Subtotal - Hours and Compensation - Bankruptcy Compliance Services</i></b>	<b><i>17.90</i></b>	<b><i>\$7,138.00</i></b>
<b>Total - Hours and Compensation Sought for Reimbursement</b>	<b>1,317.20</b>	<b>\$641,795.60</b>

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Exhibit B

PricewaterhouseCoopers LLP

## Summary of Hours and Fees by Project and Professional

Project Category and Professional	Position	Rate	Hours	Total Compensation
<b>Hourly Services</b>				
<b>2022 Audit Amendment No. 1</b>				
Adam Bair	Partner	\$767	0.50	\$383.50
Charles Reddin	Partner	\$1,443	8.70	\$12,554.10
Kurt Sanders	Partner	\$1,041	61.40	\$63,917.40
Mila Petrova	Partner	\$1,041	10.70	\$11,138.70
Nicholas Lordi	Partner	\$1,004	2.80	\$2,811.20
Robert Klemm	Partner	\$1,041	51.20	\$53,299.20
Sean Wittig	Partner	\$1,443	0.30	\$432.90
W. Brian Williams	Partner	\$767	1.20	\$920.40
Robert Swartz	Managing Director	\$1,045	7.90	\$8,255.50
Josh Goodelman	Director	\$945	24.60	\$23,247.00
Kelly Huang	Director	\$561	1.00	\$561.00
Regan Owen	Director	\$1,092	19.30	\$21,075.60
Victor Chin	Director	\$892	3.30	\$2,943.60
Andrew Hiss	Senior Manager	\$441	16.40	\$7,232.40
Christina Venchiarutti	Senior Manager	\$544	89.10	\$48,470.40
Joseph Mineo	Senior Manager	\$544	89.40	\$48,633.60
Lauren Nissenblatt	Senior Manager	\$539	17.30	\$9,324.70
Max Baumer	Senior Manager	\$835	17.40	\$14,529.00
Bethany Young	Manager	\$443	71.90	\$31,851.70
Carmine Teodoro	Manager	\$434	2.90	\$1,258.60
Grace Kelley	Manager	\$735	6.30	\$4,630.50
John Cioffi	Manager	\$482	0.40	\$192.80
Luke Stankiewicz	Manager	\$482	2.30	\$1,108.60
Abdul Rana	Senior Associate	\$608	8.00	\$4,864.00
Alexandra Turner	Senior Associate	\$403	61.50	\$24,784.50
Alexis Cucurullo	Senior Associate	\$395	3.10	\$1,224.50
John Christophersen	Senior Associate	\$625	0.50	\$312.50
Morgan Eifert	Senior Associate	\$625	9.10	\$5,687.50
Paul McCartney	Senior Associate	\$403	175.10	\$70,565.30
Tazin Tokaria	Senior Associate	\$196	3.90	\$764.40
Alejandro Wothe	Associate	\$169	3.80	\$642.20
Alex Vincoff	Associate	\$512	10.00	\$5,120.00
Ben Kinsella	Associate	\$261	79.70	\$20,801.70
Dominique Cagno	Associate	\$261	24.00	\$6,264.00
Kristen Gregory	Associate	\$169	36.40	\$6,151.60
Megan Nemeth	Associate	\$261	98.30	\$25,656.30
Nicki Wang	Associate	\$261	142.00	\$37,062.00
Sydney Joel	Associate	\$525	52.60	\$27,615.00
<b>Subtotal - 2022 Audit Amendment No. 1</b>			<b>1,214.30</b>	<b>\$606,287.90</b>

Avaya Inc., et al., Case No. 23-90088

Exhibit B

PricewaterhouseCoopers LLP

## Summary of Hours and Fees by Project and Professional

Project Category and Professional	Position	Rate	Hours	Total Compensation
<b>2022 Audit Amendment No. 2</b>				
Kurt Sanders	Partner	\$1,041	1.80	\$1,873.80
Robert Klemm	Partner	\$1,041	2.10	\$2,186.10
Christina Venchiarutti	Senior Manager	\$544	7.30	\$3,971.20
Joseph Mineo	Senior Manager	\$544	1.60	\$870.40
Lauren Nissenblatt	Senior Manager	\$539	0.50	\$269.50
Bethany Young	Manager	\$443	1.40	\$620.20
Alexandra Turner	Senior Associate	\$403	0.50	\$201.50
Alexis Cucurullo	Senior Associate	\$395	0.50	\$197.50
Paul McCartney	Senior Associate	\$403	1.00	\$403.00
Tazin Tokaria	Senior Associate	\$196	0.20	\$39.20
Alejandro Wothe	Associate	\$169	0.20	\$33.80
Ben Kinsella	Associate	\$261	37.90	\$9,891.90
Dominique Cagno	Associate	\$261	1.00	\$261.00
Kristen Gregory	Associate	\$169	0.20	\$33.80
Megan Nemeth	Associate	\$261	5.90	\$1,539.90
Nicki Wang	Associate	\$261	22.90	\$5,976.90
<b>Subtotal - 2022 Audit Amendment No. 2</b>			<b>85.00</b>	<b>\$28,369.70</b>
<b>Subtotal - Hours and Compensation - Hourly Services</b>			<b>1,299.30</b>	<b>\$634,657.60</b>
<b>Bankruptcy Compliance Services</b>				
<b>Retention Applications</b>				
Jill Bienstock	Managing Director	\$700	0.50	\$350.00
Thalia Cody	Director	\$550	5.70	\$3,135.00
Chris Lewis	Senior Associate	\$290	1.50	\$435.00
<b>Subtotal - Retention Applications</b>			<b>7.70</b>	<b>\$3,920.00</b>
<b>Fee Applications</b>				
Thalia Cody	Director	\$550	1.00	\$550.00
Chris Lewis	Senior Associate	\$290	9.20	\$2,668.00
<b>Subtotal - Fee Applications</b>			<b>10.20</b>	<b>\$3,218.00</b>
<b>Subtotal - Hours and Compensation - Bankruptcy Compliance Services</b>			<b>17.90</b>	<b>\$7,138.00</b>
<b>Total - Hours and Compensation Sought for Reimbursement</b>			<b>1,317.20</b>	<b>\$641,795.60</b>

Avaya Inc., et al., Case No. 23-90088  
PricewaterhouseCoopers LLP  
Professional Services by Project, Professional, and Date

Exhibit C

Date	Name	Position	Description	Rate	Hours	Total Compensation
<b>Hourly Services</b>						
<b>2022 Audit Amendment No. 1</b>						
2/14/2023	Charles Reddin	Partner	0223H0001: Discuss status of K&E work with C. Reddin (PwC), R. Owen (PwC)	\$1,443	0.20	\$288.60
2/14/2023	Regan Owen	Director	0223H0002: Discuss status of K&E work with C. Reddin (PwC), R. Owen (PwC)	\$1,092	0.20	\$218.40
2/14/2023	Regan Owen	Director	0223H0003: Review of information provided by K&E.	\$1,092	1.40	\$1,528.80
2/14/2023	Kurt Sanders	Partner	0223H0004: Goodwill and Long Lived fixed asset forecast meeting with Avaya (Jon Boyd)	\$1,041	1.50	\$1,561.50
2/14/2023	Kurt Sanders	Partner	0223H0005: Review debt accounting	\$1,041	0.50	\$520.50
2/14/2023	Robert Klemm	Partner	0223H0006: Call with Kevin Speed Controller to discuss project plan	\$1,041	0.50	\$520.50
2/14/2023	Christina Venchiarutti	Senior Manager	0223H0007: Call with the client to discuss IRR calculation follow ups for subsequent events analysis	\$544	1.60	\$870.40
2/14/2023	Christina Venchiarutti	Senior Manager	0223H0008: Discuss audit status by individual, and provide an overview of business updates and areas of focus pertinent to the audit with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$544	0.20	\$108.80
2/14/2023	Christina Venchiarutti	Senior Manager	0223H0009: Observe the generation of a report and discussion of the file included within the goodwill valuation forecast with J. Boyd, F. Alaeddin, and S. Wable (Avaya) by C. Venchiarutti (PwC), N. Wang (PwC)	\$544	0.20	\$108.80
2/14/2023	Christina Venchiarutti	Senior Manager	0223H0010: Review of goodwill cost savings analysis and discussion of areas of follow-up with the client related to specific cost saving initiatives with C. Venchiarutti (PwC), N. Wang (PwC)	\$544	0.50	\$272.00
2/14/2023	Joseph Mineo	Senior Manager	0223H0011: Discuss audit status by individual, and provide an overview of business updates and areas of focus pertinent to the audit with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$544	0.20	\$108.80
2/14/2023	Joseph Mineo	Senior Manager	0223H0012: Review substantive testing audit documentation - Credit Memo Testing	\$544	1.80	\$979.20
2/14/2023	Bethany Young	Manager	0223H0013: Discuss audit status by individual, and provide an overview of business updates and areas of focus pertinent to the audit with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$443	0.20	\$88.60
2/14/2023	Bethany Young	Manager	0223H0014: Prepare for meeting with Avaya management relating to manual journal entries	\$443	0.60	\$265.80
2/14/2023	Bethany Young	Manager	0223H0015: Review and edit audit documentation relating to manual journal entries in the audit file and provide comments	\$443	2.80	\$1,240.40
2/14/2023	Bethany Young	Manager	0223H0016: Review and enhance audit documentation in audit file for analytics to ensure proper explanations are obtained for balance sheet and income statement account fluctuations	\$443	2.40	\$1,063.20
2/14/2023	Alexandra Turner	Senior Associate	0223H0017: Discuss audit status by individual, and provide an overview of business updates and areas of focus pertinent to the audit with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$403	0.20	\$80.60
2/14/2023	Paul McCartney	Senior Associate	0223H0018: Discuss audit status by individual, and provide an overview of business updates and areas of focus pertinent to the audit with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$403	0.20	\$80.60
2/14/2023	Paul McCartney	Senior Associate	0223H0019: Perform analytical procedures for reported revenue account balances, comparing fluctuations between Q3 and Q4. Draft and provide follow-up questions to the client.	\$403	1.30	\$523.90
2/14/2023	Paul McCartney	Senior Associate	0223H0020: Review and update audit documentation for revenue substantive testing performed for the IX Subscriptions revenue stream.	\$403	3.00	\$1,209.00
2/14/2023	Ben Kinsella	Associate	0223H0021: Add tickmarks to identify variances between management's calculation and our internal recaclution of goodwill cost savings	\$261	0.10	\$26.10
2/14/2023	Ben Kinsella	Associate	0223H0022: Create a table comprising all variances of management's calculation of cost savings and internal recalculation of goodwill cost savings	\$261	0.20	\$52.20

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Professional Services by Project, Professional, and Date

Exhibit C

Date	Name	Position	Description	Rate	Hours	Total
						Compensation
2/14/2023	Ben Kinsella	Associate	0223H0023: Cross reference unique identifiers from employment listings to ensure proper headcount numbers	\$261	0.30	\$78.30
2/14/2023	Ben Kinsella	Associate	0223H0024: Discuss audit status by individual, and provide an overview of business updates and areas of focus pertinent to the audit with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.60	\$156.60
2/14/2023	Ben Kinsella	Associate	0223H0025: Discussion of testing approach to document cost savings sensitivity items built into the goodwill forecast with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.30	\$78.30
2/14/2023	Ben Kinsella	Associate	0223H0026: Document changes to goodwill cost savings recalculations based on new management file	\$261	1.00	\$261.00
2/14/2023	Ben Kinsella	Associate	0223H0027: Test samples from transportation cost savings file provided by management to ensure accuracy.	\$261	2.00	\$522.00
2/14/2023	Dominique Cagno	Associate	0223H0028: Address comments relating to manual journal entries unexpected account combination test to ensure proper documentation and evidence is obtained.	\$261	1.40	\$365.40
2/14/2023	Dominique Cagno	Associate	0223H0029: Discuss audit status by individual, and provide an overview of business updates and areas of focus pertinent to the audit with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.20	\$52.20
2/14/2023	Dominique Cagno	Associate	0223H0030: Edit explanations for changes in account balances from Q3'22 to Q4'22 and Q4'21 to Q4'22 for Pension obligations, Other post-retirement obligations, and PP&E based on comments received.	\$261	1.00	\$261.00
2/14/2023	Megan Nemeth	Associate	0223H0031: Agree account balances for 8 contract liabilities listings to their respective financial statement account balances to ensure the balances were accurate.	\$261	0.70	\$182.70
2/14/2023	Megan Nemeth	Associate	0223H0032: Discuss audit status by individual, and provide an overview of business updates and areas of focus pertinent to the audit with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.20	\$52.20
2/14/2023	Megan Nemeth	Associate	0223H0033: Edit explanations for changes in account balances from Q3'22 to Q4'22 and Q4'21 to Q4'22 for contract assets and contract liabilities based on follow-up responses received.	\$261	1.80	\$469.80
2/14/2023	Megan Nemeth	Associate	0223H0034: Update documentation for revenue testing based on the response received on a follow-up question.	\$261	0.30	\$78.30
2/14/2023	Megan Nemeth	Associate	0223H0035: Update explanation for changes in account balances from Q3'22 to Q4'22 and Q4'21 to Q4'22 based on an updated contract liabilities workbook that was provided.	\$261	0.50	\$130.50
2/14/2023	Nicki Wang	Associate	0223H0036: Analysis of key report used by management to develop the Q3'22 projected costs included within the goodwill valuation	\$261	0.30	\$78.30
2/14/2023	Nicki Wang	Associate	0223H0037: Analysis of labor offshoring cost savings calculations and review of underlying census information key report	\$261	0.30	\$78.30
2/14/2023	Nicki Wang	Associate	0223H0038: Analyze scope of other asset and other liabilities testing based on updated financial information	\$261	0.10	\$26.10
2/14/2023	Nicki Wang	Associate	0223H0039: Discuss audit status by individual, and provide an overview of business updates and areas of focus pertinent to the audit with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.20	\$52.20
2/14/2023	Nicki Wang	Associate	0223H0040: Discussion of testing approach to document cost savings sensitivity items built into the goodwill forecast with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.30	\$78.30
2/14/2023	Nicki Wang	Associate	0223H0041: Observe the generation of a report and discussion of the file included within the goodwill valuation forecast with J. Boyd, F. Alaeddin, and S. Wable (Avaya) by C. Venchiarutti (PwC), N. Wang (PwC)	\$261	0.20	\$52.20



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Professional Services by Project, Professional, and Date

Exhibit C

Date	Name	Position	Description	Rate	Hours	Total
						Compensation
2/14/2023	Nicki Wang	Associate	0223H0042: Review and revise transportation cost savings testing for the goodwill cost savings analysis	\$261	1.10	\$287.10
2/14/2023	Nicki Wang	Associate	0223H0043: Review of goodwill cost savings analysis and discussion of areas of follow-up with the client related to specific cost saving initiatives with C. Venchiarutti (PwC), N. Wang (PwC)	\$261	0.50	\$130.50
2/14/2023	Nicki Wang	Associate	0223H0044: Testing and analysis of contractor optimization cost savings opportunities identified by management	\$261	1.20	\$313.20
2/14/2023	Nicki Wang	Associate	0223H0045: Testing and review headcount reduction samples based on updated listings provided by management for cost savings analysis	\$261	1.60	\$417.60
2/15/2023	Kurt Sanders	Partner	0223H0046: Goodwill and Long Lived fixed asset forecast meeting with Avaya (Jon Boyd)	\$1,041	2.00	\$2,082.00
2/15/2023	Kurt Sanders	Partner	0223H0047: Review of ASC350 and ASC 360 sensitivities with K. Sanders (PwC), C. Venchiarutti (PwC)	\$1,041	0.60	\$624.60
2/15/2023	Robert Klemm	Partner	0223H0048: Discuss and assign outstanding audit areas, develop a testing approach for bankruptcy subsequent event disclosures, assess remaining open items and development of client agenda for Controller status meeting with R. Klemm (PwC), C. Venchiarutti (PwC), J. Mineo (PwC)	\$1,041	1.00	\$1,041.00
2/15/2023	Robert Klemm	Partner	0223H0049: Call with Kevin Speed Controller to discuss project plan	\$1,041	0.20	\$208.20
2/15/2023	Robert Klemm	Partner	0223H0050: Review of approval for non-audit services (tax) with R. Klemm (PwC), C. Venchiarutti (PwC), L. Nissenblatt (PwC)	\$1,041	0.30	\$312.30
2/15/2023	Robert Klemm	Partner	0223H0051: Review and approval of authorizations for services related to Avaya tax compliance	\$1,041	0.20	\$208.20
2/15/2023	Abdul Rana	Senior Associate	0223H0052: Review results of IRR shadow calculations and follow up questions to discuss with the client for subsequent events analysis with C. Venchiarutti (PwC), A. Rana (PwC)	\$608	0.20	\$121.60
2/15/2023	Christina Venchiarutti	Senior Manager	0223H0053: Discuss and assign outstanding audit areas, develop a testing approach for bankruptcy subsequent event disclosures, assess remaining open items and development of client agenda for Controller status meeting with R. Klemm (PwC), C. Venchiarutti (PwC), J. Mineo (PwC)	\$544	1.00	\$544.00
2/15/2023	Christina Venchiarutti	Senior Manager	0223H0054: Call with the client to discuss IRR calculation follow ups for subsequent events analysis	\$544	0.10	\$54.40
2/15/2023	Christina Venchiarutti	Senior Manager	0223H0055: Discuss key report utilized to support historical benefit rates and follow-up questions to discuss with the client with C. Venchiarutti (PwC), N. Wang (PwC)	\$544	0.10	\$54.40
2/15/2023	Christina Venchiarutti	Senior Manager	0223H0056: Review of approval for non-audit services (tax) with R. Klemm (PwC), C. Venchiarutti (PwC), L. Nissenblatt (PwC)	\$544	0.30	\$163.20
2/15/2023	Christina Venchiarutti	Senior Manager	0223H0057: Review of ASC350 and ASC 360 sensitivities with K. Sanders (PwC), C. Venchiarutti (PwC)	\$544	0.60	\$326.40
2/15/2023	Christina Venchiarutti	Senior Manager	0223H0058: Review of goodwill cost savings (benefits reduction, capitalization) for the June 30, 2022 ASC 360 long-lived assets analysis	\$544	0.70	\$380.80
2/15/2023	Christina Venchiarutti	Senior Manager	0223H0059: Review results of IRR shadow calculations and follow up questions to discuss with the client for subsequent events analysis with C. Venchiarutti (PwC), A. Rana (PwC)	\$544	0.20	\$108.80
2/15/2023	Joseph Mineo	Senior Manager	0223H0060: Discuss and assign outstanding audit areas, develop a testing approach for bankruptcy subsequent event disclosures, assess remaining open items and development of client agenda for Controller status meeting with R. Klemm (PwC), C. Venchiarutti (PwC), J. Mineo (PwC)	\$544	1.00	\$544.00
2/15/2023	Joseph Mineo	Senior Manager	0223H0061: Discuss balance sheet adjustments posted for capitalized costs and review management's supporting analysis with J. Boyd, G. Girgis, K. Ball, B. Radano and S. Luong (Avaya) by J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC)	\$544	1.00	\$544.00
2/15/2023	Joseph Mineo	Senior Manager	0223H0062: Review Avaya provided capitalized costs journal entries and supporting analyses with J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC)	\$544	0.50	\$272.00
2/15/2023	Joseph Mineo	Senior Manager	0223H0063: Review substantive testing audit documentation - Revenue Transaction Testing	\$544	0.50	\$272.00
2/15/2023	Lauren Nissenblatt	Senior Manager	0223H0064: Review of approval for non-audit services (tax) with R. Klemm (PwC), C. Venchiarutti (PwC), L. Nissenblatt (PwC)	\$539	0.30	\$161.70
2/15/2023	Lauren Nissenblatt	Senior Manager	0223H0065: Review of authorizations for services related to Avaya tax compliance	\$539	1.30	\$700.70
2/15/2023	Bethany Young	Manager	0223H0066: Discuss balance sheet adjustments posted for capitalized costs and review management's supporting analysis with J. Boyd, G. Girgis, K. Ball, B. Radano and S. Luong (Avaya) by J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC)	\$443	1.00	\$443.00



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Exhibit C

Date	Name	Position	Description	Rate	Hours	Total
						Compensation
2/15/2023	Bethany Young	Manager	0223H0067: Enhance audit documentation for journal entry testing based on responses received from the client	\$443	0.50	\$221.50
2/15/2023	Bethany Young	Manager	0223H0068: Prepare and sent follow ups on discussions held with client and review client provided capitalized costs journal entries.	\$443	0.50	\$221.50
2/15/2023	Bethany Young	Manager	0223H0069: Review Avaya provided capitalized costs journal entries and supporting analyses with J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC)	\$443	0.50	\$221.50
2/15/2023	Paul McCartney	Senior Associate	0223H0070: Discuss balance sheet adjustments posted for capitalized costs and review management's supporting analysis with J. Boyd, G. Girgis, K. Ball, B. Radano and S. Luong (Avaya) by J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC)	\$403	1.00	\$403.00
2/15/2023	Paul McCartney	Senior Associate	0223H0071: Discuss testing review comments related to deferred revenue and address client responses on testing queries with P. McCartney (PwC), M. Nemeth (PwC)	\$403	0.50	\$201.50
2/15/2023	Paul McCartney	Senior Associate	0223H0072: Review and update audit documentation for revenue substantive testing performed for the IX Subscriptions revenue stream.	\$403	2.70	\$1,088.10
2/15/2023	Paul McCartney	Senior Associate	0223H0073: Review audit documentation for key report testing performed over revenue substantive key reports.	\$403	0.50	\$201.50
2/15/2023	Paul McCartney	Senior Associate	0223H0074: Review Avaya provided capitalized costs journal entries and supporting analyses with J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC)	\$403	0.50	\$201.50
2/15/2023	Ben Kinsella	Associate	0223H0075: Document changes to goodwill cost savings recalculations based on new management file	\$261	1.10	\$287.10
2/15/2023	Ben Kinsella	Associate	0223H0076: Run report of outstanding support requests from the client and email it	\$261	0.10	\$26.10
2/15/2023	Ben Kinsella	Associate	0223H0077: Update documentation to prepare for observations of financial statements	\$261	0.20	\$52.20
2/15/2023	Dominique Cagno	Associate	0223H0078: Update Manual Journal Entry Unusual Revenue Posters Test based on comments received to ensure proper documentation and evidence is obtained.	\$261	1.20	\$313.20
2/15/2023	Megan Nemeth	Associate	0223H0079: Discuss testing review comments related to deferred revenue and address client responses on testing queries with P. McCartney (PwC), M. Nemeth (PwC)	\$261	0.50	\$130.50
2/15/2023	Megan Nemeth	Associate	0223H0080: Prepare documentation related to revenue testing.	\$261	0.20	\$52.20
2/15/2023	Megan Nemeth	Associate	0223H0081: Update reconciliation to agree the total balance of a contract liability listing to the total balance presented within the financial statements.	\$261	0.20	\$52.20
2/15/2023	Megan Nemeth	Associate	0223H0082: Update testing documentation related to contract asset and contract liability reports.	\$261	0.30	\$78.30
2/15/2023	Nicki Wang	Associate	0223H0083: Analysis of cost key report included in goodwill valuation to determine data validity	\$261	0.70	\$182.70
2/15/2023	Nicki Wang	Associate	0223H0084: Analysis of key report reconciliation utilized to develop historical benefit rates and drafting of follow up questions posed to management	\$261	0.80	\$208.80
2/15/2023	Nicki Wang	Associate	0223H0085: Discuss key report utilized to support historical benefit rates and follow-up questions to discuss with the client with C. Venchiarutti (PwC), N. Wang (PwC)	\$261	0.10	\$26.10
2/15/2023	Nicki Wang	Associate	0223H0086: Review analysis of sensitivity items built into the cost savings analytic	\$261	0.10	\$26.10
2/15/2023	Nicki Wang	Associate	0223H0087: Test and prepare audit documentation related to contractor optimization cost saving initiatives	\$261	2.50	\$652.50
2/15/2023	Nicki Wang	Associate	0223H0088: Testing and analysis of cost savings related to the discontinuance of costs associated with non-recurring revenue streams	\$261	3.00	\$783.00
2/16/2023	Robert Swartz	Managing Director	0223H0089: Review Restructuring Support Agreement for GAAP accounting considerations	\$1,045	0.50	\$522.50
2/16/2023	Kurt Sanders	Partner	0223H0090: Reviewed the Goodwill and Long Lived fixed asset forecast	\$1,041	2.00	\$2,082.00
2/16/2023	Kurt Sanders	Partner	0223H0091: Virtual meeting with K. Speed (Avaya), J. Boyd (Avaya) to discuss impairment, subsequent event disclosures and Form 15 filing protocols by R. Klemm (PwC), K. Sanders (PwC)	\$1,041	1.00	\$1,041.00
2/16/2023	Robert Klemm	Partner	0223H0092: Virtual meeting with K. Speed (Avaya), J. Boyd (Avaya) to discuss impairment, subsequent event disclosures and Form 15 filing protocols by R. Klemm (PwC), K. Sanders (PwC)	\$1,041	1.00	\$1,041.00
2/16/2023	Robert Klemm	Partner	0223H0093: Virtual meeting with K. Spped, Avaya, J. Boyd, Avaya and Kurt Sanders PwC to discuss impairment, subsequent event disclosures and Form 15 filing protocols	\$1,041	1.00	\$1,041.00

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Date	Name	Position	Description	Rate	Hours	Total
						Compensation
2/16/2023	Christina Venchiarutti	Senior Manager	0223H0094: Meet with Internal Audit to review status of open SOX control performances, control deficiency findings, and out of period adjustment assessments with S. Peoples, A. Tuteja, A. Adedoyin-Akibayo, and M. Blaue-Pluschik (Avaya) by C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC)	\$544	0.20	\$108.80
2/16/2023	Christina Venchiarutti	Senior Manager	0223H0095: Review of goodwill cost savings (headcount) for the June 30, 2022 ASC 360 long-lived assets analysis	\$544	1.80	\$979.20
2/16/2023	Joseph Mineo	Senior Manager	0223H0096: Meet with Internal Audit to review status of open SOX control performances, control deficiency findings, and out of period adjustment assessments with S. Peoples, A. Tuteja, A. Adedoyin-Akibayo, and M. Blaue-Pluschik (Avaya) by C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC)	\$544	0.20	\$108.80
2/16/2023	Bethany Young	Manager	0223H0097: Enhance audit documentation for journal entry testing based on responses received from the client	\$443	1.30	\$575.90
2/16/2023	Bethany Young	Manager	0223H0098: Meet with Internal Audit to review status of open SOX control performances, control deficiency findings, and out of period adjustment assessments with S. Peoples, A. Tuteja, A. Adedoyin-Akibayo, and M. Blaue-Pluschik (Avaya) by C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC)	\$443	0.20	\$88.60
2/16/2023	Paul McCartney	Senior Associate	0223H0099: Address client responses on audit substantive testing queries on contract liabilities samples and send follow up questions.	\$403	0.60	\$241.80
2/16/2023	Paul McCartney	Senior Associate	0223H0100: Discuss key report testing review comments and add testing for Q4 completeness and accuracy testing with P. McCartney (PwC), M. Nemeth (PwC)	\$403	0.50	\$201.50
2/16/2023	Paul McCartney	Senior Associate	0223H0101: Meet with Internal Audit to review status of open SOX control performances, control deficiency findings, and out of period adjustment assessments with S. Peoples, A. Tuteja, A. Adedoyin-Akibayo, and M. Blaue-Pluschik (Avaya) by C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC)	\$403	0.20	\$80.60
2/16/2023	Paul McCartney	Senior Associate	0223H0102: Review and update audit documentation for revenue controls testing - Continued.	\$403	1.20	\$483.60
2/16/2023	Paul McCartney	Senior Associate	0223H0103: Review and update audit documentation for revenue controls testing.	\$403	4.00	\$1,612.00
2/16/2023	Paul McCartney	Senior Associate	0223H0104: Review updated reconciliation provided by the client for contract liability testing with P. McCartney (PwC), M. Nemeth (PwC)	\$403	0.50	\$201.50
2/16/2023	Megan Nemeth	Associate	0223H0105: Discuss key report testing review comments and add testing for Q4 completeness and accuracy testing with P. McCartney (PwC), M. Nemeth (PwC)	\$261	0.50	\$130.50
2/16/2023	Megan Nemeth	Associate	0223H0106: Prepare documentation related to key report testing.	\$261	1.50	\$391.50
2/16/2023	Megan Nemeth	Associate	0223H0107: Review updated reconciliation provided by the client for contract liability testing with P. McCartney (PwC), M. Nemeth (PwC)	\$261	0.50	\$130.50
2/16/2023	Megan Nemeth	Associate	0223H0108: Update explanations for changes in contract liability account changes for Q3'22 vs. Q4'22 and Q4'21 vs. Q4'22.	\$261	0.30	\$78.30
2/16/2023	Nicki Wang	Associate	0223H0109: Analysis and testing of cost savings driven by contractor headcount reductions	\$261	4.00	\$1,044.00
2/16/2023	Nicki Wang	Associate	0223H0110: Analysis of headcount reduction samples for cost savings analysis	\$261	1.20	\$313.20
2/16/2023	Nicki Wang	Associate	0223H0111: Continue analysis and testing of cost savings driven by contractor headcount reductions	\$261	0.70	\$182.70
2/16/2023	Nicki Wang	Associate	0223H0112: Discussion with F. Alaeddin (Avaya) regarding historical benefit rates report and data validity	\$261	0.20	\$52.20
2/16/2023	Nicki Wang	Associate	0223H0113: Prepare for meeting with Avaya tomorrow and update of PwC status on open cost saving support initiatives	\$261	0.20	\$52.20
2/16/2023	Nicki Wang	Associate	0223H0114: Testing of additional transportation costs used to validate further cost savings	\$261	0.30	\$78.30
2/17/2023	Charles Reddin	Partner	0223H0115: Meeting to discuss Audit Committee investigation and K&E progress to date and National office with C. Reddin (PwC), R. Klemm (PwC)	\$1,443	0.50	\$721.50
2/17/2023	Charles Reddin	Partner	0223H0116: Meeting with J. Kasulis, H. Kaloti, S. Sheno of K&E to discuss status of the Audit Committee investigation by R. Klemm (PwC), C. Reddin (PwC), R. Owen (PwC)	\$1,443	0.50	\$721.50

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2/17/2023	Charles Reddin	Partner	0223H0117: Meeting with S. Sutula an S. Spradley (Avaya) Audit Committee Member to discuss status of the Audit Committee investigation by R. Klemm (PwC), C. Reddin (PwC)	\$1,443	0.50	\$721.50
2/17/2023	Regan Owen	Director	0223H0118: Meeting with J. Kasulis, H. Kaloti, S. Sheno of K&E to discuss status of the Audit Committee investigation by R. Klemm (PwC), C. Reddin (PwC), R. Owen (PwC)	\$1,092	0.50	\$546.00
2/17/2023	Robert Swartz	Managing Director	0223H0119: Review Restructuring Support Agreement for GAAP accounting considerations	\$1,045	0.50	\$522.50
2/17/2023	Kurt Sanders	Partner	0223H0120: Drafted open items and status update to be provided to the Controller. Reviewed goodwill cost savings	\$1,041	1.00	\$1,041.00
2/17/2023	Kurt Sanders	Partner	0223H0121: Meeting to discuss open items and status update to be provided to the Controller and discussed goodwill cost savings status with K. Sanders (PwC), C. Venchiarutti (PwC)	\$1,041	1.00	\$1,041.00
2/17/2023	Kurt Sanders	Partner	0223H0122: Meeting to discuss open items and status update to be provided to the Controller and discussed goodwill cost savings status with K. Sanders (PwC), R. Klemm (PwC)	\$1,041	0.50	\$520.50
2/17/2023	Robert Klemm	Partner	0223H0123: Meeting to discuss Audit Committee investigation and K&E progress to date and National office with C. Reddin (PwC), R. Klemm (PwC)	\$1,041	0.50	\$520.50
2/17/2023	Robert Klemm	Partner	0223H0124: Meeting with J. Kasulis, H. Kaloti, S. Sheno of K&E to discuss status of the Audit Committee investigation by R. Klemm (PwC), C. Reddin (PwC), R. Owen (PwC)	\$1,041	0.50	\$520.50
2/17/2023	Robert Klemm	Partner	0223H0125: Meeting with S. Sutula an S. Spradley (Avaya) Audit Committee Member to discuss status of the Audit Committee investigation by R. Klemm (PwC), C. Reddin (PwC)	\$1,041	0.50	\$520.50
2/17/2023	Robert Klemm	Partner	0223H0126: Meeting to discuss open items and status update to be provided to the Controller and discussed goodwill cost savings status with K. Sanders (PwC), R. Klemm (PwC)	\$1,041	0.50	\$520.50
2/17/2023	Christina Venchiarutti	Senior Manager	0223H0127: Discuss status of open items related to goodwill cost savings analysis and follow ups to discuss with client by C. Venchiarutti (PwC), N. Wang (PwC)	\$544	0.40	\$217.60
2/17/2023	Christina Venchiarutti	Senior Manager	0223H0128: Meeting to discuss open items and status update to be provided to the Controller and discussed goodwill cost savings status with K. Sanders (PwC), C. Venchiarutti (PwC)	\$544	1.00	\$544.00
2/17/2023	Christina Venchiarutti	Senior Manager	0223H0129: Meeting with J. Boyd, L. Schultheis, A. Beltran (Avaya), F. Alaeddin (Siegfried), B. Tsui (Alix) to discuss Germany services vendor spend cost savings by C. Venchiarutti (PwC), N. Wang (PwC)	\$544	0.50	\$272.00
2/17/2023	Christina Venchiarutti	Senior Manager	0223H0130: Meeting with J. Boyd, R. Kale (Avaya), F. Alaeddin (Siegfried), B. Tsui (Alix) to discuss corporate cost allocations and status of goodwill cost saving initiative open items by C. Venchiarutti (PwC), N. Wang (PwC)	\$544	0.50	\$272.00
2/17/2023	Bethany Young	Manager	0223H0131: Perform analytical procedures for balance sheet accounts, comparing fluctuations and documenting explanations based on responses from follow-up questions to the client.	\$443	3.00	\$1,329.00
2/17/2023	Paul McCartney	Senior Associate	0223H0132: Review and update audit documentation for revenue controls testing.	\$403	3.00	\$1,209.00
2/17/2023	Paul McCartney	Senior Associate	0223H0133: Review audit documentation for key report testing performed over revenue controls key reports.	\$403	2.00	\$806.00
2/17/2023	Dominique Cagno	Associate	0223H0134: Create analysis of all GLs in the other current liabilities FSLI for analysis of YoY analytics	\$261	0.20	\$52.20
2/17/2023	Megan Nemeth	Associate	0223H0135: Update contract assets testing balances based on updated listing provided based on latest financial statements.	\$261	0.20	\$52.20
2/17/2023	Megan Nemeth	Associate	0223H0136: Update documentation for revenue key report testing.	\$261	0.50	\$130.50
2/17/2023	Megan Nemeth	Associate	0223H0137: Update explanations for fluctuations in financial statement account balances for contract liabilities based on follow up responses.	\$261	0.50	\$130.50
2/17/2023	Nicki Wang	Associate	0223H0138: Analyze and test contractor headcount reduction cost savings	\$261	1.60	\$417.60
2/17/2023	Nicki Wang	Associate	0223H0139: Discuss status of open items related to goodwill cost savings analysis and follow ups to discuss with client by C. Venchiarutti (PwC), N. Wang (PwC)	\$261	0.40	\$104.40
2/17/2023	Nicki Wang	Associate	0223H0140: Meeting with J. Boyd, L. Schultheis, A. Beltran (Avaya), F. Alaeddin (Siegfried), B. Tsui (Alix) to discuss Germany services vendor spend cost savings by C. Venchiarutti (PwC), N. Wang (PwC)	\$261	0.50	\$130.50



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2/17/2023	Nicki Wang	Associate	0223H0141: Meeting with J. Boyd, R. Kale (Avaya), F. Alaeddin (Siegfried), B. Tsui (Alix) to discuss corporate cost allocations and status of goodwill cost saving initiative open items by C. Venchiarutti (PwC), N. Wang (PwC)	\$261	0.50	\$130.50
2/17/2023	Nicki Wang	Associate	0223H0142: Observe generation of report used to calculate benefits rates with S. Wable (Avaya) and F. Alaeddin (Siegfried) for audit procedures over data validity	\$261	0.20	\$52.20
2/17/2023	Nicki Wang	Associate	0223H0143: Prepare for goodwill cost savings open items meeting by reviewing status update provided by management	\$261	0.50	\$130.50
2/17/2023	Nicki Wang	Associate	0223H0144: Review headcount reduction cost savings	\$261	0.40	\$104.40
2/17/2023	Nicki Wang	Associate	0223H0145: Test real estate cost savings initiatives included in goodwill cost savings analysis	\$261	1.20	\$313.20
2/20/2023	Robert Swartz	Managing Director	0223H0146: Review Disclosure Statement for GAAP accounting considerations	\$1,045	0.50	\$522.50
2/20/2023	Joseph Mineo	Senior Manager	0223H0147: Review substantive testing audit documentation - Revenue Transaction Testing	\$544	1.00	\$544.00
2/20/2023	Lauren Nissenblatt	Senior Manager	0223H0148: Perform internal control testing over income taxes	\$539	1.50	\$808.50
2/20/2023	Lauren Nissenblatt	Senior Manager	0223H0149: Review the realizability of deferred tax assets in conjunction with the 2022 audit.	\$539	1.20	\$646.80
2/20/2023	Lauren Nissenblatt	Senior Manager	0223H0150: Review the state effective tax rate in conjunction with the 2022 audit.	\$539	2.40	\$1,293.60
2/20/2023	Bethany Young	Manager	0223H0151: Document Tax Key Report Testing in the audit file	\$443	1.00	\$443.00
2/20/2023	Bethany Young	Manager	0223H0152: Perform analytical procedures for appendix B, comparing fluctuations and documenting explanations based on responses from follow-up questions to the client.	\$443	1.50	\$664.50
2/20/2023	Bethany Young	Manager	0223H0153: Perform analytical procedures for balance sheet accounts, comparing fluctuations and documenting explanations based on responses from follow-up questions to the client.	\$443	1.50	\$664.50
2/20/2023	Paul McCartney	Senior Associate	0223H0154: Reconcile updated revenue analytics bridge file provided by client back to prior version and draft follow ups for identified changes.	\$403	1.00	\$403.00
2/20/2023	Paul McCartney	Senior Associate	0223H0155: Review and update audit documentation for contract assets controls testing.	\$403	2.00	\$806.00
2/20/2023	Paul McCartney	Senior Associate	0223H0156: Review and update audit documentation for revenue controls testing.	\$403	2.50	\$1,007.50
2/20/2023	Paul McCartney	Senior Associate	0223H0157: Review audit documentation for key report testing performed over contract liabilities controls key reports.	\$403	0.50	\$201.50
2/20/2023	Dominique Cagno	Associate	0223H0158: Perform analytical procedures for balance sheet accounts, comparing fluctuations and documenting explanations based on responses from follow-up questions to the client.	\$261	4.00	\$1,044.00
2/20/2023	Nicki Wang	Associate	0223H0159: Analysis and reconciliation of key report utilized in Goodwill cost savings analysis	\$261	2.20	\$574.20
2/20/2023	Nicki Wang	Associate	0223H0160: Review and testing of service provider spend reductions for cost savings	\$261	1.30	\$339.30
2/21/2023	Charles Reddin	Partner	0223H0161: Meeting with K&E (A. Goel, J. Kasulis) and Avaya (V. Carnevale, B. Roof) to discuss Audit Committee investigation plans by C. Reddin (PwC), R. Owen (PwC), R. Klemm (PwC)	\$1,443	0.50	\$721.50
2/21/2023	Sean Wittig	Partner	0223H0162: Review of 8-K on February 21st related to a material agreement signed.	\$1,443	0.30	\$432.90
2/21/2023	Regan Owen	Director	0223H0163: Meeting with K&E (A. Goel, J. Kasulis) and Avaya (V. Carnevale, B. Roof) to discuss Audit Committee investigation plans by C. Reddin (PwC), R. Owen (PwC), R. Klemm (PwC)	\$1,092	0.50	\$546.00
2/21/2023	Mila Petrova	Partner	0223H0164: Read draft Form 8-K to be filed on 2/21/23 and provide comments	\$1,041	0.10	\$104.10
2/21/2023	Robert Klemm	Partner	0223H0165: Meeting with K&E (A. Goel, J. Kasulis) and Avaya (V. Carnevale, B. Roof) to discuss Audit Committee investigation plans by C. Reddin (PwC), R. Owen (PwC), R. Klemm (PwC)	\$1,041	0.50	\$520.50
2/21/2023	Robert Klemm	Partner	0223H0166: Meeting with the V. Carnevale (Avaya) and D. Bagatta (Avaya) to discuss updates to legal matters and legal letters with R. Klemm (PwC), C. Venchiarutti (PwC)	\$1,041	0.30	\$312.30
2/21/2023	Robert Klemm	Partner	0223H0167: Review and comments on the Company's Form 8-K to be filed on 2/22/2023	\$1,041	0.20	\$208.20
2/21/2023	Christina Venchiarutti	Senior Manager	0223H0168: Call with the S. Peoples (Avaya) to discuss open items, including OOPA memos	\$544	0.10	\$54.40
2/21/2023	Christina Venchiarutti	Senior Manager	0223H0169: Meeting to discuss open items and current audit status by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$544	0.10	\$54.40
2/21/2023	Christina Venchiarutti	Senior Manager	0223H0170: Meeting with the V. Carnevale (Avaya) and D. Bagatta (Avaya) to discuss updates to legal matters and legal letters with R. Klemm (PwC), C. Venchiarutti (PwC)	\$544	0.30	\$163.20
2/21/2023	Joseph Mineo	Senior Manager	0223H0171: Meeting to discuss open items and current audit status by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$544	0.10	\$54.40

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2/21/2023	Joseph Mineo	Senior Manager	0223H0172: Meeting with R. Gunjan, S. Singh, B. Radano, S. Luong, S. Shruti, and G. Girgis (Avaya) to discuss revenue testing open items and status by P. McCartney (PwC), M. Nemeth (PwC), J. Mineo (PwC)	\$544	0.50	\$272.00
2/21/2023	Joseph Mineo	Senior Manager	0223H0173: Review Controls testing audit documentation - Contract Assets Controls Testing	\$544	1.00	\$544.00
2/21/2023	Joseph Mineo	Senior Manager	0223H0174: Review Controls testing audit documentation - Revenue Controls Testing	\$544	1.00	\$544.00
2/21/2023	Joseph Mineo	Senior Manager	0223H0175: Review substantive testing audit documentation - Revenue Transaction Testing	\$544	3.50	\$1,904.00
2/21/2023	Bethany Young	Manager	0223H0176: Meeting to discuss open items and current audit status by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$443	0.10	\$44.30
2/21/2023	Bethany Young	Manager	0223H0177: Sent follow ups on discussions held with client and review client provided for third party costs.	\$443	1.00	\$443.00
2/21/2023	Bethany Young	Manager	0223H0178: Update analytical procedures for balance sheet accounts, comparing fluctuations and documenting explanations based on responses from follow-up questions to the client.	\$443	1.40	\$620.20
2/21/2023	Paul McCartney	Senior Associate	0223H0179: Meeting to discuss open items and current audit status by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$403	0.10	\$40.30
2/21/2023	Paul McCartney	Senior Associate	0223H0180: Meeting with R. Gunjan, S. Singh, B. Radano, S. Luong, S. Shruti, and G. Girgis (Avaya) to discuss revenue testing open items and status by P. McCartney (PwC), M. Nemeth (PwC), J. Mineo (PwC)	\$403	0.50	\$201.50
2/21/2023	Paul McCartney	Senior Associate	0223H0181: Review and update audit documentation for contracts liabilities controls testing.	\$403	2.00	\$806.00
2/21/2023	Paul McCartney	Senior Associate	0223H0182: Review and update audit documentation for revenue controls testing.	\$403	3.50	\$1,410.50
2/21/2023	Ben Kinsella	Associate	0223H0183: Discuss audit approach to ensure appropriate key report testing documentation with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.10	\$26.10
2/21/2023	Ben Kinsella	Associate	0223H0184: Document management's comparison of the final balance sheet and income statement reports for September FY22 for a key control	\$261	0.50	\$130.50
2/21/2023	Ben Kinsella	Associate	0223H0185: Meeting to discuss open items and current audit status by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.10	\$26.10
2/21/2023	Dominique Cagno	Associate	0223H0186: Address comments on analytical procedures for balance sheet accounts, comparing fluctuations and documenting explanations based on responses from follow-up questions to the client.	\$261	0.30	\$78.30
2/21/2023	Dominique Cagno	Associate	0223H0187: Meeting to discuss open items and current audit status by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.10	\$26.10
2/21/2023	Megan Nemeth	Associate	0223H0188: Meeting with R. Gunjan, S. Singh, B. Radano, S. Luong, S. Shruti, and G. Girgis (Avaya) to discuss revenue testing open items and status by P. McCartney (PwC), M. Nemeth (PwC), J. Mineo (PwC)	\$261	0.50	\$130.50
2/21/2023	Nicki Wang	Associate	0223H0189: Analysis and testing of service provider spend reductions	\$261	4.00	\$1,044.00
2/21/2023	Nicki Wang	Associate	0223H0190: Analysis of spend optimization cost savings for Goodwill file	\$261	1.50	\$391.50
2/21/2023	Nicki Wang	Associate	0223H0191: Continue analysis and testing of service provider spend reductions	\$261	0.80	\$208.80
2/21/2023	Nicki Wang	Associate	0223H0192: Discuss audit approach to ensure appropriate key report testing documentation with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.10	\$26.10
2/21/2023	Nicki Wang	Associate	0223H0193: Meeting to discuss open items and current audit status by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.10	\$26.10
2/21/2023	Nicki Wang	Associate	0223H0194: Prepare listing of statutory audits and status for management review	\$261	0.20	\$52.20
2/21/2023	Nicki Wang	Associate	0223H0195: Review of client open items and status of current items outstanding to complete audit	\$261	0.20	\$52.20
2/21/2023	Nicki Wang	Associate	0223H0196: Testing of other current asset schedules	\$261	0.20	\$52.20
2/22/2023	Robert Swartz	Managing Director	0223H0197: Review Plan of Reorganization for GAAP accounting considerations	\$1,045	0.50	\$522.50

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Exhibit C

Date	Name	Position	Description	Rate	Hours	Total
						Compensation
2/22/2023	Christina Venchiarutti	Senior Manager	0223H0198: Discuss status of open items related to goodwill cost savings analysis and follow ups with F. Alaeddin (Siegfried) with C. Venchiarutti (PwC), N. Wang (PwC)	\$544	0.20	\$108.80
2/22/2023	Joseph Mineo	Senior Manager	0223H0199: Discuss client responses and reconciling items identified in audit testing with J. Mineo (PwC), P. McCartney (PwC)	\$544	0.50	\$272.00
2/22/2023	Joseph Mineo	Senior Manager	0223H0200: Review Controls testing audit documentation - Revenue Controls Testing	\$544	3.80	\$2,067.20
2/22/2023	Joseph Mineo	Senior Manager	0223H0201: Review substantive testing audit documentation - Revenue Transaction Testing	\$544	0.70	\$380.80
2/22/2023	Bethany Young	Manager	0223H0202: Address coaching comments to enhance audit documentation for debt fair value controls.	\$443	0.50	\$221.50
2/22/2023	Bethany Young	Manager	0223H0203: Review Audit documentation for Report Testing for Final Financials.	\$443	0.30	\$132.90
2/22/2023	Bethany Young	Manager	0223H0204: Update analytical procedures for appendix B, comparing fluctuations and documenting explanations based on responses from follow-up questions to the client.	\$443	2.20	\$974.60
2/22/2023	Paul McCartney	Senior Associate	0223H0205: Discuss client responses and reconciling items identified in audit testing with J. Mineo (PwC), P. McCartney (PwC)	\$403	0.50	\$201.50
2/22/2023	Paul McCartney	Senior Associate	0223H0206: Review and update audit documentation for revenue controls testing.	\$403	1.50	\$604.50
2/22/2023	Paul McCartney	Senior Associate	0223H0207: Update revenue testing reconciliation & audit documentation for the subscriptions revenue stream - Continued.	\$403	0.50	\$201.50
2/22/2023	Paul McCartney	Senior Associate	0223H0208: Update revenue testing reconciliation & audit documentation for the subscriptions revenue stream.	\$403	4.00	\$1,612.00
2/22/2023	Ben Kinsella	Associate	0223H0209: Assess changes between observed financial statement reports and most recent consolidation	\$261	0.80	\$208.80
2/22/2023	Ben Kinsella	Associate	0223H0210: Document observations for report testing	\$261	0.80	\$208.80
2/22/2023	Ben Kinsella	Associate	0223H0211: Meeting with C. Clevenger (Avaya) to observe Q3 and Q4 balance sheet and income statement reports being run	\$261	1.30	\$339.30
2/22/2023	Dominique Cagno	Associate	0223H0212: Review documentation of management's comparison of the final balance sheet and income statement reports for September FY22 for a key control	\$261	0.50	\$130.50
2/22/2023	Nicki Wang	Associate	0223H0213: Discuss status of open items related to goodwill cost savings analysis and follow ups with F. Alaeddin (Siegfried) with C. Venchiarutti (PwC), N. Wang (PwC)	\$261	0.20	\$52.20
2/22/2023	Nicki Wang	Associate	0223H0214: Prepare status update of cost savings analysis	\$261	0.20	\$52.20
2/22/2023	Nicki Wang	Associate	0223H0215: Review and analysis of other asset and liability schedules	\$261	1.30	\$339.30
2/22/2023	Nicki Wang	Associate	0223H0216: Review of spend optimization cost saving initiatives	\$261	0.30	\$78.30
2/22/2023	Nicki Wang	Associate	0223H0217: Testing of capitalization cost increases for goodwill cost savings analysis	\$261	1.00	\$261.00
2/22/2023	Nicki Wang	Associate	0223H0218: Testing of service provider reduction cost savings	\$261	3.30	\$861.30
2/23/2023	Charles Reddin	Partner	0223H0219: Meeting with the Audit Committee Chair to discuss investigation status with C. Reddin (PwC), R. Klemm (PwC)	\$1,443	0.50	\$721.50
2/23/2023	Kurt Sanders	Partner	0223H0220: Discuss client responses and reconciling items identified in audit testing with K. Sanders (PwC), J. Mineo (PwC), P. McCartney (PwC)	\$1,041	0.50	\$520.50
2/23/2023	Kurt Sanders	Partner	0223H0221: Meeting with G. Gupta, S. Moody, P. Radhakrishnan (EY) and R. Kale (Avaya) to discuss September impairment and subsequent event analysis with K. Sanders (PwC), V. Chin (PwC), C. Venchiarutti (PwC), A. Rana (PwC), N. Wang (PwC)	\$1,041	0.50	\$520.50
2/23/2023	Mila Petrova	Partner	0223H0222: Resolve coaching notes related to audit	\$1,041	0.20	\$208.20
2/23/2023	Mila Petrova	Partner	0223H0223: Read draft Form 15, Form S-3 POS and Form S-8 POS and provide comments	\$1,041	0.20	\$208.20
2/23/2023	Mila Petrova	Partner	0223H0224: Review the control test for subscription revenue fair value allocation	\$1,041	0.10	\$104.10
2/23/2023	Mila Petrova	Partner	0223H0225: Review the control test for subscription revenue manual journal entries	\$1,041	0.10	\$104.10
2/23/2023	Mila Petrova	Partner	0223H0226: Review the control test for subscription revenue recognition (interim)	\$1,041	1.00	\$1,041.00
2/23/2023	Mila Petrova	Partner	0223H0227: Review the controls test (interim and update) for subscription revenue cut-off and completeness	\$1,041	0.20	\$208.20
2/23/2023	Mila Petrova	Partner	0223H0228: Review the controls test (interim and update) for subscription review against the standard deal checklist	\$1,041	0.50	\$520.50



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Date	Name	Position	Description	Rate	Hours	Total Compensation
2/23/2023	Robert Klemm	Partner	0223H0229: Meeting with the Audit Committee Chair to discuss investigation status with C. Reddin (PwC), R. Klemm (PwC)	\$1,041	0.50	\$520.50
2/23/2023	Robert Klemm	Partner	0223H0230: Call with CFO to discuss status of audit, deliverables and upcoming meetings	\$1,041	0.20	\$208.20
2/23/2023	Robert Klemm	Partner	0223H0231: Review and comments on the Company's Form s-8, S-3 post effective amendments and Form 15	\$1,041	0.20	\$208.20
2/23/2023	Victor Chin	Director	0223H0232: Meeting with G. Gupta, S. Moody, P. Radhakrishnan (EY) and R. Kale (Avaya) to discuss September impairment and subsequent event analysis	\$892	0.50	\$446.00
2/23/2023	Victor Chin	Director	0223H0233: Meeting with G. Gupta, S. Moody, P. Radhakrishnan (EY) and R. Kale (Avaya) to discuss September impairment and subsequent event analysis with K. Sanders (PwC), V. Chin (PwC), C. Venchiarutti (PwC), A. Rana (PwC), N. Wang (PwC)	\$892	0.50	\$446.00
2/23/2023	Abdul Rana	Senior Associate	0223H0234: Meeting with G. Gupta, S. Moody, P. Radhakrishnan (EY) and R. Kale (Avaya) to discuss September impairment and subsequent event analysis with K. Sanders (PwC), V. Chin (PwC), C. Venchiarutti (PwC), A. Rana (PwC), N. Wang (PwC)	\$608	0.50	\$304.00
2/23/2023	Christina Venchiarutti	Senior Manager	0223H0235: Meeting with G. Gupta, S. Moody, P. Radhakrishnan (EY) and R. Kale (Avaya) to discuss September impairment and subsequent event analysis with K. Sanders (PwC), V. Chin (PwC), C. Venchiarutti (PwC), A. Rana (PwC), N. Wang (PwC)	\$544	0.50	\$272.00
2/23/2023	Joseph Mineo	Senior Manager	0223H0236: Discuss client responses and reconciling items identified in audit testing with K. Sanders (PwC), J. Mineo (PwC), P. McCartney (PwC)	\$544	0.50	\$272.00
2/23/2023	Joseph Mineo	Senior Manager	0223H0237: Meeting to discuss open items, business updates, and current audit status by individual with J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$544	0.50	\$272.00
2/23/2023	Joseph Mineo	Senior Manager	0223H0238: Review substantive testing audit documentation - Revenue Transaction Testing	\$544	3.00	\$1,632.00
2/23/2023	Bethany Young	Manager	0223H0239: Meeting to discuss open items, business updates, and current audit status by individual with J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$443	0.50	\$221.50
2/23/2023	Bethany Young	Manager	0223H0240: Perform analytical procedures (balance sheet and other income), comparing fluctuations and documenting explanations based on responses from follow-up questions to the client.	\$443	1.50	\$664.50
2/23/2023	Paul McCartney	Senior Associate	0223H0241: Discuss client responses and reconciling items identified in audit testing with K. Sanders (PwC), J. Mineo (PwC), P. McCartney (PwC)	\$403	0.50	\$201.50
2/23/2023	Paul McCartney	Senior Associate	0223H0242: Meeting to discuss open items, business updates, and current audit status by individual with J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$403	0.50	\$201.50
2/23/2023	Paul McCartney	Senior Associate	0223H0243: Review and update audit documentation for revenue controls testing.	\$403	2.50	\$1,007.50
2/23/2023	Paul McCartney	Senior Associate	0223H0244: Update revenue testing reconciliation & audit documentation for the subscriptions revenue stream.	\$403	2.50	\$1,007.50
2/23/2023	Ben Kinsella	Associate	0223H0245: Meeting to discuss open items, business updates, and current audit status by individual with J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.50	\$130.50
2/23/2023	Ben Kinsella	Associate	0223H0246: Update changes in FSLI schedules with observed financial statement numbers	\$261	4.00	\$1,044.00
2/23/2023	Ben Kinsella	Associate	0223H0247: Update changes in FSLI schedules with observed financial statement numbers - continued	\$261	1.00	\$261.00
2/23/2023	Ben Kinsella	Associate	0223H0248: update other income trend analytic with most recent report	\$261	0.20	\$52.20
2/23/2023	Dominique Cagno	Associate	0223H0249: Meeting to discuss open items, business updates, and current audit status by individual with J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.50	\$130.50
2/23/2023	Nicki Wang	Associate	0223H0250: Analysis and testing of goodwill spend optimization initiatives	\$261	0.50	\$130.50
2/23/2023	Nicki Wang	Associate	0223H0251: Discussion with F. Alaeddin (Siegfried) and S. Wable (Avaya) regarding observation of corporate allocation cost report	\$261	0.30	\$78.30

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2/23/2023	Nicki Wang	Associate	0223H0252: Meeting to discuss open items, business updates, and current audit status by individual with J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.50	\$130.50
2/23/2023	Nicki Wang	Associate	0223H0253: Meeting with G. Gupta, S. Moody, P. Radhakrishnan (EY) and R. Kale (Avaya) to discuss September impairment and subsequent event analysis with K. Sanders (PwC), V. Chin (PwC), C. Venchiarutti (PwC), A. Rana (PwC), N. Wang (PwC)	\$261	0.50	\$130.50
2/23/2023	Nicki Wang	Associate	0223H0254: Prepare status update and review open items provided by Avaya related to financial reporting	\$261	0.30	\$78.30
2/23/2023	Nicki Wang	Associate	0223H0255: Testing and analysis of other asset and liability schedules	\$261	2.60	\$678.60
2/24/2023	Charles Reddin	Partner	0223H0256: Meeting with K&E (J. Kasulis and S. Shenoi), E&Y (A. Massucci and A. Milkovich) and Avaya (R. Roof and V. Carnevale) to review and discuss K&E/E&Y workplan with C. Reddin (PwC), R. Klemm (PwC), R. Owen (PwC)	\$1,443	1.00	\$1,443.00
2/24/2023	Regan Owen	Director	0223H0257: Meeting with K&E (J. Kasulis and S. Shenoi), E&Y (A. Massucci and A. Milkovich) and Avaya (R. Roof and V. Carnevale) to review and discuss K&E/E&Y workplan with C. Reddin (PwC), R. Klemm (PwC), R. Owen (PwC)	\$1,092	1.00	\$1,092.00
2/24/2023	Mila Petrova	Partner	0223H0258: Review substantive subscription revenue testing	\$1,041	2.00	\$2,082.00
2/24/2023	Mila Petrova	Partner	0223H0259: Review workpapers related to interest rate swap accounting	\$1,041	0.20	\$208.20
2/24/2023	Mila Petrova	Partner	0223H0260: Review workpapers related to substantive revenue and receivables cut-off testing for subscriptions	\$1,041	0.60	\$624.60
2/24/2023	Mila Petrova	Partner	0223H0261: Review year-end update controls testing for manual license deliveries	\$1,041	0.30	\$312.30
2/24/2023	Robert Klemm	Partner	0223H0262: Meeting with K&E (J. Kasulis and S. Shenoi), E&Y (A. Massucci and A. Milkovich) and Avaya (R. Roof and V. Carnevale) to review and discuss K&E/E&Y workplan with C. Reddin (PwC), R. Klemm (PwC), R. Owen (PwC)	\$1,041	1.00	\$1,041.00
2/24/2023	Joseph Mineo	Senior Manager	0223H0263: Review substantive testing audit documentation - Revenue Transaction Testing	\$544	1.00	\$544.00
2/24/2023	Lauren Nissenblatt	Senior Manager	0223H0264: Meeting with M. Roach (Avaya), P. Bell (Avaya), M. Grey (Avaya), A. Aspir (Avaya), D. Miles (Avaya) to discuss FY22 year end updates with L. Nissenblatt (PwC), A. Cucurullo (PwC)	\$539	0.60	\$323.40
2/24/2023	Bethany Young	Manager	0223H0265: Documented analytical procedures for balance sheet accounts, comparing fluctuations and documenting explanations based on responses from follow-up questions to the client.	\$443	3.00	\$1,329.00
2/24/2023	Paul McCartney	Senior Associate	0223H0266: Address review comments in our revenue substantive testing audit workpapers.	\$403	2.00	\$806.00
2/24/2023	Paul McCartney	Senior Associate	0223H0267: Review and update audit documentation for revenue controls testing.	\$403	2.00	\$806.00
2/24/2023	Alexis Cucurullo	Senior Associate	0223H0268: Meeting with M. Roach (Avaya), P. Bell (Avaya), M. Grey (Avaya), A. Aspir (Avaya), D. Miles (Avaya) to discuss FY22 year end updates with L. Nissenblatt (PwC), A. Cucurullo (PwC)	\$395	0.60	\$237.00
2/24/2023	Nicki Wang	Associate	0223H0269: Analysis and testing of corporate spend allocations for cost saving initiatives	\$261	2.60	\$678.60
2/24/2023	Nicki Wang	Associate	0223H0270: Prepare intangible asset rollforward and reconcile to financial statement disclosures	\$261	3.20	\$835.20
2/25/2023	Kelly Huang	Director	0223H0271: Review and document controls evidence for debt offering accounting transaction	\$561	1.00	\$561.00
2/27/2023	Charles Reddin	Partner	0223H0272: Meeting with K&E (A. Goel, J. Kasulis, S. Shenoi) and Avaya (V. Carnevale, B. Roof, K. Speed) to discuss Audit Committee investigation plans with C. Reddin (PwC), R. Owen (PwC), R. Klemm (PwC)	\$1,443	0.50	\$721.50
2/27/2023	Regan Owen	Director	0223H0273: Meeting with K&E (A. Goel, J. Kasulis, S. Shenoi) and Avaya (V. Carnevale, B. Roof, K. Speed) to discuss Audit Committee investigation plans with C. Reddin (PwC), R. Owen (PwC), R. Klemm (PwC)	\$1,092	0.50	\$546.00
2/27/2023	Kurt Sanders	Partner	0223H0274: Meeting to discuss ASC350 and ASC 360 forecasts and CSRP with K. Sanders (PwC), V. Chin (PwC), C. Venchiarutti (PwC), A. Rana (PwC), A. Vincoff (PwC)	\$1,041	0.30	\$312.30
2/27/2023	Mila Petrova	Partner	0223H0275: Resolve coaching notes related to audit	\$1,041	0.10	\$104.10
2/27/2023	Mila Petrova	Partner	0223H0276: Review substantive subscription revenue testing	\$1,041	2.00	\$2,082.00
2/27/2023	Robert Klemm	Partner	0223H0277: Call with CFO of Avaya (B. Roof) to discuss the K&E investigation and day 1 accounting under ASC 852	\$1,041	0.50	\$520.50



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2/27/2023	Robert Klemm	Partner	0223H0278: Meeting with K&E (A. Goel, J. Kasulis, S. Shenoi) and Avaya (V. Carnevale, B. Roof, K. Speed) to discuss Audit Committee investigation plans with C. Reddin (PwC), R. Owen (PwC), R. Klemm (PwC)	\$1,041	0.50	\$520.50
2/27/2023	Robert Klemm	Partner	0223H0279: Review and comment on client memorandum (affiniti)	\$1,041	1.00	\$1,041.00
2/27/2023	Josh Goodelman	Director	0223H0280: Review third party research summary of Plan of Reorganization	\$945	0.50	\$472.50
2/27/2023	Victor Chin	Director	0223H0281: Meeting to discuss ASC350 and ASC 360 forecasts and CSRP	\$892	0.30	\$267.60
2/27/2023	Victor Chin	Director	0223H0282: Meeting to discuss ASC350 and ASC 360 forecasts and CSRP with K. Sanders (PwC), V. Chin (PwC), C. Venchiarutti (PwC), A. Rana (PwC), A. Vincoff (PwC)	\$892	0.30	\$267.60
2/27/2023	Abdul Rana	Senior Associate	0223H0283: Meeting to discuss ASC350 and ASC 360 forecasts and CSRP with K. Sanders (PwC), V. Chin (PwC), C. Venchiarutti (PwC), A. Rana (PwC), A. Vincoff (PwC)	\$608	0.30	\$182.40
2/27/2023	Christina Venchiarutti	Senior Manager	0223H0284: Meeting to discuss ASC350 and ASC 360 forecasts and CSRP with K. Sanders (PwC), V. Chin (PwC), C. Venchiarutti (PwC), A. Rana (PwC), A. Vincoff (PwC)	\$544	0.30	\$163.20
2/27/2023	Christina Venchiarutti	Senior Manager	0223H0285: Meeting to discuss CMAAS involvement, code setup and database rollout with C. Venchiarutti (PwC), J. Goodelman (PwC)	\$544	0.50	\$272.00
2/27/2023	Christina Venchiarutti	Senior Manager	0223H0286: Review control testing and associated key report documentation - period end financial reporting	\$544	1.00	\$544.00
2/27/2023	Christina Venchiarutti	Senior Manager	0223H0287: Review of control deficiencies and reconciliation to client listing	\$544	0.70	\$380.80
2/27/2023	Christina Venchiarutti	Senior Manager	0223H0288: Review of sensitivities for the June 30, 2022 ASC 360 long-lived assets analysis	\$544	1.00	\$544.00
2/27/2023	Christina Venchiarutti	Senior Manager	0223H0289: Review substantive testing documentation - lead schedules, scoping, amortization expense, goodwill disclosure	\$544	2.50	\$1,360.00
2/27/2023	Joseph Mineo	Senior Manager	0223H0290: Review of control deficiencies and client assessment	\$544	1.20	\$652.80
2/27/2023	Joseph Mineo	Senior Manager	0223H0291: Review substantive testing audit documentation - Revenue Transaction Testing	\$544	2.30	\$1,251.20
2/27/2023	Joseph Mineo	Senior Manager	0223H0292: Review substantive testing audit documentation - Revenue Transaction Testing - Cut/off	\$544	1.00	\$544.00
2/27/2023	Lauren Nissenblatt	Senior Manager	0223H0293: Review of transfer pricing calculation for year end	\$539	1.00	\$539.00
2/27/2023	Sydney Joel	Associate	0223H0294: Continue to prepare documentation related to K&E/EY investigation work plan	\$525	3.30	\$1,732.50
2/27/2023	Sydney Joel	Associate	0223H0295: Prepare documentation related to K&E/EY investigation work plan	\$525	3.30	\$1,732.50
2/27/2023	Alex Vincoff	Associate	0223H0296: Meeting to discuss ASC350 and ASC 360 forecasts and CSRP with K. Sanders (PwC), V. Chin (PwC), C. Venchiarutti (PwC), A. Rana (PwC), A. Vincoff (PwC)	\$512	0.30	\$153.60
2/27/2023	Bethany Young	Manager	0223H0297: Update analytical procedures documentation based on updated balance sheet review materials provided by client for the final financials.	\$443	3.00	\$1,329.00
2/27/2023	Paul McCartney	Senior Associate	0223H0298: Address review comments in our revenue substantive testing audit workpapers.	\$403	1.00	\$403.00
2/27/2023	Paul McCartney	Senior Associate	0223H0299: Meeting to discuss revenue testing review comments with P. McCartney (PwC), M. Nemeth (PwC)	\$403	0.20	\$80.60
2/27/2023	Paul McCartney	Senior Associate	0223H0300: Perform additional scoping and make selections for revenue cutoff testing.	\$403	3.30	\$1,329.90
2/27/2023	Paul McCartney	Senior Associate	0223H0301: Review and update audit documentation for revenue controls testing.	\$403	2.50	\$1,007.50
2/27/2023	Alexis Cucurullo	Senior Associate	0223H0302: Discussion of Transfer Pricing calculation	\$395	0.10	\$39.50
2/27/2023	Ben Kinsella	Associate	0223H0303: Check for updated control support for Q4	\$261	0.50	\$130.50
2/27/2023	Ben Kinsella	Associate	0223H0304: Document managements approval of a control relating to a financial statement bridge report	\$261	0.50	\$130.50
2/27/2023	Ben Kinsella	Associate	0223H0305: Meeting to discuss approach to appropriately test and document statement of cash flows with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.40	\$104.40
2/27/2023	Ben Kinsella	Associate	0223H0306: Test and document statement of cash flow files	\$261	3.20	\$835.20
2/27/2023	Megan Nemeth	Associate	0223H0307: Continue update revenue testing documentation based on review comments provided by manager	\$261	1.20	\$313.20
2/27/2023	Megan Nemeth	Associate	0223H0308: Meeting to discuss revenue testing review comments with P. McCartney (PwC), M. Nemeth (PwC)	\$261	0.20	\$52.20
2/27/2023	Megan Nemeth	Associate	0223H0309: Update revenue testing documentation based on review comments provided by manager	\$261	4.00	\$1,044.00

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2/27/2023	Nicki Wang	Associate	0223H0310: Analysis and testing of goodwill spend optimization cost savings	\$261	0.80	\$208.80
2/27/2023	Nicki Wang	Associate	0223H0311: Meeting to discuss approach to appropriately test and document statement of cash flows with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.40	\$104.40
2/27/2023	Nicki Wang	Associate	0223H0312: Review and testing of goodwill footnote disclosure within the FY2022 Form 10-K	\$261	1.30	\$339.30
2/27/2023	Nicki Wang	Associate	0223H0313: Review of currently open items and update request listing for additional audit requests	\$261	0.40	\$104.40
2/27/2023	Nicki Wang	Associate	0223H0314: Testing and analysis of updated other comprehensive income schedules	\$261	1.00	\$261.00
2/27/2023	Nicki Wang	Associate	0223H0315: Testing of additional costs incurred related to corporate spend allocations within the Goodwill cost savings analysis	\$261	1.40	\$365.40
2/27/2023	Nicki Wang	Associate	0223H0316: Update of Goodwill cost savings open items to prepare for meeting with management	\$261	0.20	\$52.20
2/28/2023	Kurt Sanders	Partner	0223H0317: Meeting with Avaya (B. Roof, K. Speed, J. Boyd) and Alix Partners (J. McGlynn) to discuss status on open items relating to the Q3, Q4 and Q1 financials with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC)	\$1,041	1.40	\$1,457.40
2/28/2023	Robert Klemm	Partner	0223H0318: Meeting with Avaya (B. Roof, K. Speed, J. Boyd) and Alix Partners (J. McGlynn) to discuss status on open items relating to the Q3, Q4 and Q1 financials with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC)	\$1,041	1.40	\$1,457.40
2/28/2023	Robert Klemm	Partner	0223H0319: Meeting with K. Speed and J. Boyd (Avaya) to discuss SEC filings	\$1,041	1.00	\$1,041.00
2/28/2023	Nicholas Lordi	Partner	0223H0320: Review of Alteryx access testing	\$1,004	0.20	\$200.80
2/28/2023	Nicholas Lordi	Partner	0223H0321: Review of Understand IT Dependencies workpaper	\$1,004	0.30	\$301.20
2/28/2023	Christina Venchiarutti	Senior Manager	0223H0322: Discuss goodwill cost savings analysis and review comments with C. Venchiarutti (PwC), N. Wang (PwC)	\$544	0.20	\$108.80
2/28/2023	Christina Venchiarutti	Senior Manager	0223H0323: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$544	0.30	\$163.20
2/28/2023	Christina Venchiarutti	Senior Manager	0223H0324: Meeting to review and discuss other asset and other liability schedules and testing plan with C. Venchiarutti (PwC), N. Wang (PwC)	\$544	0.30	\$163.20
2/28/2023	Christina Venchiarutti	Senior Manager	0223H0325: Meeting with Avaya (B. Roof, K. Speed, J. Boyd) and Alix Partners (J. McGlynn) to discuss status on open items relating to the Q3, Q4 and Q1 financials with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC)	\$544	1.40	\$761.60
2/28/2023	Christina Venchiarutti	Senior Manager	0223H0326: Meeting with J. Boyd (Avaya), R. Kale (Avaya), and F. Alaeddin (Siegfried) to review status of Goodwill Cost Savings analysis with C. Venchiarutti (PwC), N. Wang (PwC)	\$544	0.30	\$163.20
2/28/2023	Christina Venchiarutti	Senior Manager	0223H0327: Review control testing and associated key report documentation - period end financial reporting, other assets and liabilities	\$544	2.00	\$1,088.00
2/28/2023	Christina Venchiarutti	Senior Manager	0223H0328: Review of goodwill cost savings (service provider reductions) for the June 30, 2022 ASC 360 long-lived assets analysis	\$544	1.00	\$544.00
2/28/2023	Joseph Mineo	Senior Manager	0223H0329: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$544	0.30	\$163.20
2/28/2023	Joseph Mineo	Senior Manager	0223H0330: Review Controls testing audit documentation - Revenue Controls Testing	\$544	1.60	\$870.40
2/28/2023	Joseph Mineo	Senior Manager	0223H0331: Review substantive testing audit documentation - Revenue Transaction Testing	\$544	1.40	\$761.60
2/28/2023	Alex Vincoff	Associate	0223H0332: Review and update shadow calculation for consolidated IRR and ASC 360 Tests for RUs. Compare previous analysis to updated analysis via standard TS math check procedures.	\$512	2.80	\$1,433.60
2/28/2023	Bethany Young	Manager	0223H0333: Address coaching comments to enhance audit documentation for the APS approval control.	\$443	1.00	\$443.00
2/28/2023	Bethany Young	Manager	0223H0334: Meeting to discuss expected audit timeline, remaining deliverables, and additional staffing requirements with B. Young (PwC), N. Wang (PwC)	\$443	0.30	\$132.90
2/28/2023	Bethany Young	Manager	0223H0335: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$443	0.30	\$132.90

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Date	Name	Position	Description	Rate	Hours	Total
						Compensation
2/28/2023	Bethany Young	Manager	0223H0336: Update analytical procedures documentation based on follow up responses provided by client for the final financials.	\$443	1.80	\$797.40
2/28/2023	Andrew Hiss	Senior Manager	0223H0337: Address comments in reconciliation of management reported deficiencies to PwC reported deficiencies	\$441	0.20	\$88.20
2/28/2023	Andrew Hiss	Senior Manager	0223H0338: Address review comments in SAP workpaper	\$441	0.20	\$88.20
2/28/2023	Andrew Hiss	Senior Manager	0223H0339: Review and perform reconciliation of key control by risk level in IT summary workpaper back to individual workpapers	\$441	0.80	\$352.80
2/28/2023	Andrew Hiss	Senior Manager	0223H0340: Review and update documentation for international coordination	\$441	0.50	\$220.50
2/28/2023	Andrew Hiss	Senior Manager	0223H0341: Review and update documentation for IT Dependency workpaper	\$441	1.00	\$441.00
2/28/2023	Andrew Hiss	Senior Manager	0223H0342: Review audit documentation for deficiency summary to ensure summary matches individual issues	\$441	0.30	\$132.30
2/28/2023	Paul McCartney	Senior Associate	0223H0343: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$403	0.30	\$120.90
2/28/2023	Paul McCartney	Senior Associate	0223H0344: Perform additional scoping and make selections for revenue cutoff testing.	\$403	3.60	\$1,450.80
2/28/2023	Paul McCartney	Senior Associate	0223H0345: Update revenue testing reconciliation & audit documentation for the subscriptions revenue stream.	\$403	2.60	\$1,047.80
2/28/2023	Ben Kinsella	Associate	0223H0346: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.30	\$78.30
2/28/2023	Ben Kinsella	Associate	0223H0347: Meeting to review FY22 statement of cash flows audit testing documentation and review comments with N. Wang (PwC), B. Kinsella (PwC)	\$261	1.20	\$313.20
2/28/2023	Ben Kinsella	Associate	0223H0348: Test and document statement of cash flow files	\$261	4.00	\$1,044.00
2/28/2023	Ben Kinsella	Associate	0223H0349: Test and document statement of cash flow files - continued	\$261	2.80	\$730.80
2/28/2023	Dominique Cagno	Associate	0223H0350: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.30	\$78.30
2/28/2023	Megan Nemeth	Associate	0223H0351: Continue update testing documentation related to revenue based on comments provided by reviewer	\$261	1.80	\$469.80
2/28/2023	Megan Nemeth	Associate	0223H0352: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.30	\$78.30
2/28/2023	Megan Nemeth	Associate	0223H0353: Update testing documentation related to revenue based on comments provided by reviewer	\$261	4.00	\$1,044.00
2/28/2023	Nicki Wang	Associate	0223H0354: Analysis of updated other asset and liabilities schedules and addressing review comments	\$261	1.20	\$313.20
2/28/2023	Nicki Wang	Associate	0223H0355: Discuss goodwill cost savings analysis and review comments with C. Venchiarutti (PwC), N. Wang (PwC)	\$261	0.20	\$52.20
2/28/2023	Nicki Wang	Associate	0223H0356: Meeting to discuss expected audit timeline, remaining deliverables, and additional staffing requirements with B. Young (PwC), N. Wang (PwC)	\$261	0.30	\$78.30
2/28/2023	Nicki Wang	Associate	0223H0357: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.30	\$78.30
2/28/2023	Nicki Wang	Associate	0223H0358: Meeting to review and discuss other asset and other liability schedules and testing plan with C. Venchiarutti (PwC), N. Wang (PwC)	\$261	0.30	\$78.30
2/28/2023	Nicki Wang	Associate	0223H0359: Meeting to review FY22 statement of cash flows audit testing documentation and review comments with N. Wang (PwC), B. Kinsella (PwC)	\$261	1.20	\$313.20
2/28/2023	Nicki Wang	Associate	0223H0360: Meeting with J. Boyd (Avaya), R. Kale (Avaya), and F. Alaeddin (Siegfried) to review status of Goodwill Cost Savings analysis with C. Venchiarutti (PwC), N. Wang (PwC)	\$261	0.30	\$78.30



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2/28/2023	Nicki Wang	Associate	0223H0361: Review of FY22 balance sheet analytics variance explanations	\$261	0.70	\$182.70
2/28/2023	Nicki Wang	Associate	0223H0362: Review of Q3'22 updated statement of cash flow	\$261	0.90	\$234.90
2/28/2023	Nicki Wang	Associate	0223H0363: Testing of goodwill cost savings spend optimization initiatives	\$261	0.80	\$208.80
3/1/2023	Robert Swartz	Managing Director	0323H0364: Review first day motions for accounting implications	\$1,045	0.50	\$522.50
3/1/2023	Kurt Sanders	Partner	0323H0365: Continue review of updates to goodwill support provided by the client	\$1,041	1.50	\$1,561.50
3/1/2023	Kurt Sanders	Partner	0323H0366: Review of updates to goodwill support provided by the client	\$1,041	1.50	\$1,561.50
3/1/2023	Christina Venchiarutti	Senior Manager	0323H0367: Meeting to discuss bankruptcy compliance matters with C. Venchiarutti (PwC), T. Cody (PwC), C. Lewis (PwC)	\$544	0.50	\$272.00
3/1/2023	Christina Venchiarutti	Senior Manager	0323H0368: Review of goodwill cost savings (spend optimization) for the June 30, 2022 ASC 360 long-lived assets analysis	\$544	1.50	\$816.00
3/1/2023	Christina Venchiarutti	Senior Manager	0323H0369: Review of Q4 balance sheet analytics for SAS100 analytic procedures	\$544	0.80	\$435.20
3/1/2023	Joseph Mineo	Senior Manager	0323H0370: Continue discuss review comments related to revenue testing with P. McCartney (PwC), M. Nemeth (PwC), J. Mineo (PwC)	\$544	0.50	\$272.00
3/1/2023	Joseph Mineo	Senior Manager	0323H0371: Discuss review comments related to revenue testing with P. McCartney (PwC), M. Nemeth (PwC), J. Mineo (PwC)	\$544	1.00	\$544.00
3/1/2023	Joseph Mineo	Senior Manager	0323H0372: Review Controls testing audit documentation - Revenue Controls Testing	\$544	0.80	\$435.20
3/1/2023	Joseph Mineo	Senior Manager	0323H0373: Review identified audit differences with G. Girgis (Avaya) with J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC)	\$544	0.50	\$272.00
3/1/2023	Joseph Mineo	Senior Manager	0323H0374: Review substantive testing audit documentation - Revenue Transaction Testing	\$544	1.20	\$652.80
3/1/2023	Bethany Young	Manager	0323H0375: Address coaching notes to enhance documentation for account fluctuations quarter over quarter	\$443	1.60	\$708.80
3/1/2023	Bethany Young	Manager	0323H0376: Address coaching notes to enhance documentation for account fluctuations year over year	\$443	1.40	\$620.20
3/1/2023	Bethany Young	Manager	0323H0377: Discuss and review Q4'22 balance sheet analytics variance explanations with B. Young (PwC), N. Wang (PwC)	\$443	0.20	\$88.60
3/1/2023	Bethany Young	Manager	0323H0378: Review identified audit differences with G. Girgis (Avaya) with J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC)	\$443	0.50	\$221.50
3/1/2023	Bethany Young	Manager	0323H0379: Review workflow remediation testing documentation and discuss review comments with B. Young (PwC), N. Wang (PwC)	\$443	0.40	\$177.20
3/1/2023	Andrew Hiss	Senior Manager	0323H0380: Review and update documentation for deficiencies in SAD documentation	\$441	0.70	\$308.70
3/1/2023	Andrew Hiss	Senior Manager	0323H0381: Review and update documentation for SOD workpaper	\$441	1.80	\$793.80
3/1/2023	Paul McCartney	Senior Associate	0323H0382: Continue discuss review comments related to revenue testing with P. McCartney (PwC), M. Nemeth (PwC), J. Mineo (PwC)	\$403	0.50	\$201.50
3/1/2023	Paul McCartney	Senior Associate	0323H0383: Discuss review comments related to revenue testing with P. McCartney (PwC), M. Nemeth (PwC), J. Mineo (PwC)	\$403	1.00	\$403.00
3/1/2023	Paul McCartney	Senior Associate	0323H0384: Perform additional scoping and make selections for revenue cutoff testing.	\$403	4.00	\$1,612.00
3/1/2023	Paul McCartney	Senior Associate	0323H0385: Review identified audit differences with G. Girgis (Avaya) with J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC)	\$403	0.50	\$201.50
3/1/2023	Paul McCartney	Senior Associate	0323H0386: Summarize audit adjustments identified in the revenue substantive subscriptions testing bucket	\$403	2.00	\$806.00
3/1/2023	Dominique Cagno	Associate	0323H0387: Address comments on analytical procedures for balance sheet accounts, comparing fluctuations and documenting explanations based on responses from follow-up questions to the client.	\$261	2.00	\$522.00
3/1/2023	Megan Nemeth	Associate	0323H0388: Continue discuss review comments related to revenue testing with P. McCartney (PwC), M. Nemeth (PwC), J. Mineo (PwC)	\$261	0.50	\$130.50
3/1/2023	Megan Nemeth	Associate	0323H0389: Discuss review comments related to revenue testing with P. McCartney (PwC), M. Nemeth (PwC), J. Mineo (PwC)	\$261	1.00	\$261.00
3/1/2023	Megan Nemeth	Associate	0323H0390: Update documentation related to contract liabilities testing.	\$261	1.50	\$391.50
3/1/2023	Megan Nemeth	Associate	0323H0391: Update testing documentation based on additional review comments.	\$261	3.00	\$783.00

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3/1/2023	Megan Nemeth	Associate	0323H0392: Update testing documentation for review comments from manager.	\$261	1.50	\$391.50
3/1/2023	Nicki Wang	Associate	0323H0393: Analysis of goodwill cost savings and update based on review comments	\$261	0.30	\$78.30
3/1/2023	Nicki Wang	Associate	0323H0394: Discuss and review Q4'22 balance sheet analytics variance explanations with B. Young (PwC), N. Wang (PwC)	\$261	0.20	\$52.20
3/1/2023	Nicki Wang	Associate	0323H0395: Meeting with F. Alaeddin (Siegfried), A. Beltran (Avaya) and L. Schultheis (Avaya) to discuss Germany cost savings and observe key report	\$261	0.30	\$78.30
3/1/2023	Nicki Wang	Associate	0323H0396: Prepare Q1'23 audit database workflow to ensure proper phasing and assignment of tasks	\$261	1.30	\$339.30
3/1/2023	Nicki Wang	Associate	0323H0397: Review workflow remediation testing documentation and discuss review comments with B. Young (PwC), N. Wang (PwC)	\$261	0.40	\$104.40
3/1/2023	Nicki Wang	Associate	0323H0398: Testing and analysis of other current liabilities and other liabilities schedules	\$261	4.00	\$1,044.00
3/1/2023	Nicki Wang	Associate	0323H0399: Update of balance sheet analytics explanations based on review comments	\$261	0.30	\$78.30
3/2/2023	Kurt Sanders	Partner	0323H0400: Meeting to discuss Q3'22 goodwill and ASC 360 impairment analysis, including responses from the client on open items with K. Sanders (PwC), C. Venchiarutti (PwC), N. Wang (PwC)	\$1,041	0.50	\$520.50
3/2/2023	Robert Klemm	Partner	0323H0401: Call with CFO of Avaya (B. Roof) to discuss outstanding request items and Audit Committee investigation	\$1,041	0.10	\$104.10
3/2/2023	Christina Venchiarutti	Senior Manager	0323H0402: Meeting to discuss open items, business updates, and individual task expectations with C. Venchiarutti (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$544	0.30	\$163.20
3/2/2023	Christina Venchiarutti	Senior Manager	0323H0403: Meeting to discuss Q3'22 goodwill and ASC 360 impairment analysis, including responses from the client on open items with K. Sanders (PwC), C. Venchiarutti (PwC), N. Wang (PwC)	\$544	0.50	\$272.00
3/2/2023	Christina Venchiarutti	Senior Manager	0323H0404: Meeting with the client to discuss goodwill and ASC 360 forecast status	\$544	0.50	\$272.00
3/2/2023	Christina Venchiarutti	Senior Manager	0323H0405: Review of FN15 Benefits based on comments provided to management	\$544	0.40	\$217.60
3/2/2023	Christina Venchiarutti	Senior Manager	0323H0406: Review of PFI support and open items for the June 30, 2022 ASC 350 and 360 analyses	\$544	0.80	\$435.20
3/2/2023	Christina Venchiarutti	Senior Manager	0323H0407: Review substantive testing audit documentation - Current liabilities	\$544	0.30	\$163.20
3/2/2023	Bethany Young	Manager	0323H0408: Address coaching notes to enhance documentation for FY'22 balance sheet account fluctuations quarter over quarter	\$443	1.70	\$753.10
3/2/2023	Bethany Young	Manager	0323H0409: Address coaching notes to enhance documentation for FY'22 balance sheet account fluctuations year over year	\$443	2.00	\$886.00
3/2/2023	Bethany Young	Manager	0323H0410: Meeting to discuss open items, business updates, and individual task expectations with C. Venchiarutti (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$443	0.30	\$132.90
3/2/2023	Andrew Hiss	Senior Manager	0323H0411: Review and address review comments for various workpapers (change management, SAP access review)	\$441	1.00	\$441.00
3/2/2023	Andrew Hiss	Senior Manager	0323H0412: Review and update workpaper for Alteryx - evaluation of User Acceptance Testing	\$441	0.50	\$220.50
3/2/2023	Paul McCartney	Senior Associate	0323H0413: Discuss revenue testing review comments with P. McCartney (PwC), M. Nemeth (PwC)	\$403	1.00	\$403.00
3/2/2023	Paul McCartney	Senior Associate	0323H0414: Meeting to discuss open items, business updates, and individual task expectations with C. Venchiarutti (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$403	0.30	\$120.90
3/2/2023	Paul McCartney	Senior Associate	0323H0415: Perform substantive testing over identified out of period adjustments and analyses, including testing key reports	\$403	3.50	\$1,410.50
3/2/2023	Paul McCartney	Senior Associate	0323H0416: Review and update audit documentation for revenue controls testing.	\$403	3.20	\$1,289.60
3/2/2023	Ben Kinsella	Associate	0323H0417: Check for updated control support for Q3 and Q4 FY22	\$261	0.40	\$104.40
3/2/2023	Ben Kinsella	Associate	0323H0418: Document analytics for Q4 FY22 P&L	\$261	1.30	\$339.30
3/2/2023	Ben Kinsella	Associate	0323H0419: Distribute list of outstanding support items	\$261	0.10	\$26.10
3/2/2023	Ben Kinsella	Associate	0323H0420: Inspect and document exchange rate changes in cash FSLI for Q4 balance sheet analytic	\$261	1.00	\$261.00

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3/2/2023	Ben Kinsella	Associate	0323H0421: Meeting to discuss open items, business updates, and individual task expectations with C. Venchiarutti (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.30	\$78.30
3/2/2023	Dominique Cagno	Associate	0323H0422: Address comments on analytical procedures for balance sheet accounts, comparing fluctuations and documenting explanations based on responses from follow-up questions to the client.	\$261	1.50	\$391.50
3/2/2023	Dominique Cagno	Associate	0323H0423: Meeting to discuss open items, business updates, and individual task expectations with C. Venchiarutti (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.30	\$78.30
3/2/2023	Megan Nemeth	Associate	0323H0424: Continue edit revenue testing documentation based on review comments provided.	\$261	0.30	\$78.30
3/2/2023	Megan Nemeth	Associate	0323H0425: Discuss revenue testing review comments with P. McCartney (PwC), M. Nemeth (PwC)	\$261	1.00	\$261.00
3/2/2023	Megan Nemeth	Associate	0323H0426: Edit revenue testing documentation based on review comments provided.	\$261	4.00	\$1,044.00
3/2/2023	Megan Nemeth	Associate	0323H0427: Meeting to discuss open items, business updates, and individual task expectations with C. Venchiarutti (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.30	\$78.30
3/2/2023	Megan Nemeth	Associate	0323H0428: Update explanations related to the changes in the contract liabilities accounts for Q3'22 vs. Q4'22 and Q4'21 vs. Q4'22.	\$261	0.50	\$130.50
3/2/2023	Nicki Wang	Associate	0323H0429: Analysis and address of goodwill cost savings review comments	\$261	0.80	\$208.80
3/2/2023	Nicki Wang	Associate	0323H0430: Meeting to discuss open items, business updates, and individual task expectations with C. Venchiarutti (PwC), B. Young (PwC), P. McCartney (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.30	\$78.30
3/2/2023	Nicki Wang	Associate	0323H0431: Meeting to discuss Q3'22 goodwill and ASC 360 impairment analysis, including responses from the client on open items with K. Sanders (PwC), C. Venchiarutti (PwC), N. Wang (PwC)	\$261	0.50	\$130.50
3/2/2023	Nicki Wang	Associate	0323H0432: Meeting with F. Alaeddin (Siegfried), A. Nair (Avaya), V. Marihal (Avaya), and P. Naylor (Avaya) to discuss key report used in cost savings analysis	\$261	0.50	\$130.50
3/2/2023	Nicki Wang	Associate	0323H0433: Prepare and review status update of open items to discuss with the client	\$261	0.40	\$104.40
3/2/2023	Nicki Wang	Associate	0323H0434: Review and testing of the Q3'22 updated statement of cash flow	\$261	0.80	\$208.80
3/2/2023	Nicki Wang	Associate	0323H0435: Testing and analysis of other current assets and other assets schedules	\$261	1.20	\$313.20
3/2/2023	Nicki Wang	Associate	0323H0436: Testing of goodwill headcount and spend optimization cost savings	\$261	1.40	\$365.40
3/3/2023	Robert Swartz	Managing Director	0323H0437: Review of court dockets filed to date	\$1,045	1.10	\$1,149.50
3/3/2023	Kurt Sanders	Partner	0323H0438: Review of open items and updating status listing	\$1,041	0.50	\$520.50
3/3/2023	Nicholas Lordi	Partner	0323H0439: Review of Segregation of Duties Approach	\$1,004	0.30	\$301.20
3/3/2023	Nicholas Lordi	Partner	0323H0440: Review of Segregation of Duties Results	\$1,004	0.20	\$200.80
3/3/2023	Christina Venchiarutti	Senior Manager	0323H0441: Review substantive testing audit documentation - Non-current liabilities, current assets, leases completeness testing	\$544	3.00	\$1,632.00
3/3/2023	Alex Vincoff	Associate	0323H0442: Review and update shadow calculation + documentation package for ASC 350 and ASC 360 Step 1 test - Q3 updates from appraiser as of February 20, 2023	\$512	3.60	\$1,843.20
3/3/2023	Luke Stankiewicz	Manager	0323H0443: Review of Avaya's responses to questions regarding their Section 987 calc, including research to assess technical merits of responses.	\$482	0.50	\$241.00
3/3/2023	Bethany Young	Manager	0323H0444: Continue to address coaching notes to enhance documentation for FY'22 balance sheet account fluctuations quarter over quarter	\$443	2.00	\$886.00
3/3/2023	Bethany Young	Manager	0323H0445: Continue to address coaching notes to enhance documentation for FY'22 balance sheet account fluctuations year over year	\$443	2.00	\$886.00
3/3/2023	Andrew Hiss	Senior Manager	0323H0446: Review and update workpaper for Alteryx - evaluation of User Acceptance Testing (Continued)	\$441	0.50	\$220.50
3/3/2023	Paul McCartney	Senior Associate	0323H0447: Discuss testing documentation review comments with P. McCartney (PwC), M. Nemeth (PwC)	\$403	0.20	\$80.60
3/3/2023	Paul McCartney	Senior Associate	0323H0448: Perform revenue substantive cutoff testing for period-end	\$403	2.00	\$806.00



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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/3/2023	Paul McCartney	Senior Associate	0323H0449: Perform substantive testing over identified out of period adjustments and analyses, including testing key reports	\$403	2.00	\$806.00
3/3/2023	Paul McCartney	Senior Associate	0323H0450: Review and update audit documentation for revenue controls testing.	\$403	2.30	\$926.90
3/3/2023	Ben Kinsella	Associate	0323H0451: Prepare legal letters to send to prospective law firms	\$261	0.60	\$156.60
3/3/2023	Megan Nemeth	Associate	0323H0452: Discuss testing documentation review comments with P. McCartney (PwC), M. Nemeth (PwC)	\$261	0.20	\$52.20
3/3/2023	Megan Nemeth	Associate	0323H0453: Update revenue testing documentation based on additional review comments.	\$261	2.50	\$652.50
3/3/2023	Nicki Wang	Associate	0323H0454: Analysis and reconciliation of Q3'22 statement cash flow	\$261	3.70	\$965.70
3/3/2023	Nicki Wang	Associate	0323H0455: Review of open goodwill cost savings items and testing status	\$261	0.50	\$130.50
3/3/2023	Nicki Wang	Associate	0323H0456: Update of documentation and analysis of other liability schedule review comments	\$261	0.60	\$156.60
3/6/2023	Charles Reddin	Partner	0323H0457: Meeting with K&E (A. Goel, J. Kasulis, S. Shenoi) and (Avaya V. Carnevale, B. Roof, K. Speed) to discuss Audit Committee investigation plans with C. Reddin (PwC), R. Klemm (PwC), R. Owen (PwC)	\$1,443	0.50	\$721.50
3/6/2023	Regan Owen	Director	0323H0458: Meeting with K&E (A. Goel, J. Kasulis, S. Shenoi) and (Avaya V. Carnevale, B. Roof, K. Speed) to discuss Audit Committee investigation plans with C. Reddin (PwC), R. Klemm (PwC), R. Owen (PwC)	\$1,092	0.50	\$546.00
3/6/2023	Regan Owen	Director	0323H0459: Review investigation information provided by K&E.	\$1,092	0.30	\$327.60
3/6/2023	Regan Owen	Director	0323H0460: Review interview debrief documentation provided by K&E.	\$1,092	1.00	\$1,092.00
3/6/2023	Kurt Sanders	Partner	0323H0461: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC)	\$1,041	0.80	\$832.80
3/6/2023	Kurt Sanders	Partner	0323H0462: Review of updates to goodwill support provided by the client	\$1,041	1.20	\$1,249.20
3/6/2023	Kurt Sanders	Partner	0323H0463: Reviewed Audit Committee deck and management materials	\$1,041	1.00	\$1,041.00
3/6/2023	Robert Klemm	Partner	0323H0464: Meeting with K&E (A. Goel, J. Kasulis, S. Shenoi) and (Avaya V. Carnevale, B. Roof, K. Speed) to discuss Audit Committee investigation plans with C. Reddin (PwC), R. Klemm (PwC), R. Owen (PwC)	\$1,041	0.50	\$520.50
3/6/2023	Robert Klemm	Partner	0323H0465: Meeting with Avaya (B. Roof, K. Speed, V. Carnevale, J. Sullivan, M. Raoch, S. Bucholtz, and E. MacLean) to prepared and review for Audit Committee meeting	\$1,041	0.90	\$936.90
3/6/2023	Robert Klemm	Partner	0323H0466: Meeting with B. Roof (Interim CFO) to discuss audit committee meeting agenda and status	\$1,041	0.50	\$520.50
3/6/2023	Robert Klemm	Partner	0323H0467: Review of draft March 15, 2023 audit committee presentations by management	\$1,041	0.50	\$520.50
3/6/2023	Christina Venchiarutti	Senior Manager	0323H0468: Discuss out of period adjustment status and related control deficiencies with client (S. Peoples, G. Girgis, W. Arosemena, A. Tuteja) with C. Venchiarutti (PwC), J. Mineo (PwC), P. McCartney (PwC)	\$544	0.70	\$380.80
3/6/2023	Christina Venchiarutti	Senior Manager	0323H0469: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC)	\$544	0.80	\$435.20
3/6/2023	Christina Venchiarutti	Senior Manager	0323H0470: Review substantive testing audit documentation	\$544	0.70	\$380.80
3/6/2023	Christina Venchiarutti	Senior Manager	0323H0471: Review substantive testing audit documentation - lease completeness testing	\$544	0.80	\$435.20
3/6/2023	Christina Venchiarutti	Senior Manager	0323H0472: Review substantive testing audit documentation - non-current assets, valuation of derivatives	\$544	1.30	\$707.20
3/6/2023	Joseph Mineo	Senior Manager	0323H0473: Discuss out of period adjustment status and related control deficiencies with client (S. Peoples, G. Girgis, W. Arosemena, A. Tuteja) with C. Venchiarutti (PwC), J. Mineo (PwC), P. McCartney (PwC)	\$544	0.70	\$380.80
3/6/2023	Joseph Mineo	Senior Manager	0323H0474: Document PwC assessment of Out of Period Adjustments and quantitative/qualitative analysis	\$544	1.70	\$924.80
3/6/2023	Joseph Mineo	Senior Manager	0323H0475: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC)	\$544	0.80	\$435.20

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						Compensation
3/6/2023	Joseph Mineo	Senior Manager	0323H0476: Review Management's Out of Period Adjustment documentation and control deficiency assessments	\$544	2.30	\$1,251.20
3/6/2023	Lauren Nissenblatt	Senior Manager	0323H0477: Meeting with P. Bell (Avaya), M. Roach (Avaya), and M. Grey (Avaya) to discuss the status of the tax provision with L. Nissenblatt (PwC), A. Cucurullo (PwC)	\$539	0.30	\$161.70
3/6/2023	Lauren Nissenblatt	Senior Manager	0323H0478: Review methodology used for the interim provision	\$539	2.10	\$1,131.90
3/6/2023	Lauren Nissenblatt	Senior Manager	0323H0479: Review Q4 FY22 foreign return to provision analysis, and deferred taxes in Luxembourg	\$539	2.40	\$1,293.60
3/6/2023	Alex Vincoff	Associate	0323H0480: Update appendices in documentation package including tickmarking PDF's.	\$512	0.70	\$358.40
3/6/2023	Luke Stankiewicz	Manager	0323H0481: Further research on items above, and coordination with P&S and NTS to arrange a call to discuss responses with Avaya.	\$482	0.50	\$241.00
3/6/2023	Bethany Young	Manager	0323H0482: Discuss documentation regarding accounts payable testing with B. Young (PwC), B. Kinsella (PwC)	\$443	0.20	\$88.60
3/6/2023	Bethany Young	Manager	0323H0483: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC)	\$443	0.80	\$354.40
3/6/2023	Alexandra Turner	Senior Associate	0323H0484: Discuss and address review comments for revenue controls testing documentation with P. McCartney (PwC), A. Turner (PwC)	\$403	0.50	\$201.50
3/6/2023	Alexandra Turner	Senior Associate	0323H0485: Review and update audit documentation for revenue controls testing	\$403	1.90	\$765.70
3/6/2023	Alexandra Turner	Senior Associate	0323H0486: Review audit documentation for revenue transaction testing	\$403	0.50	\$201.50
3/6/2023	Paul McCartney	Senior Associate	0323H0487: Discuss and address review comments for revenue controls testing documentation with P. McCartney (PwC), A. Turner (PwC)	\$403	0.50	\$201.50
3/6/2023	Paul McCartney	Senior Associate	0323H0488: Discuss out of period adjustment status and related control deficiencies with client (S. Peoples, G. Girgis, W. Arosemena, A. Tuteja) with C. Venchiarutti (PwC), J. Mineo (PwC), P. McCartney (PwC)	\$403	0.70	\$282.10
3/6/2023	Paul McCartney	Senior Associate	0323H0489: Perform revenue substantive cutoff testing for period-end	\$403	3.00	\$1,209.00
3/6/2023	Paul McCartney	Senior Associate	0323H0490: Review and update audit documentation for revenue controls testing.	\$403	2.80	\$1,128.40
3/6/2023	Alexis Cucurullo	Senior Associate	0323H0491: Review methodology used for the interim provision	\$395	0.20	\$79.00
3/6/2023	Alexis Cucurullo	Senior Associate	0323H0492: Meeting with P. Bell (Avaya), M. Roach (Avaya), and M. Grey (Avaya) to discuss the status of the tax provision with L. Nissenblatt (PwC), A. Cucurullo (PwC)	\$395	0.30	\$118.50
3/6/2023	Ben Kinsella	Associate	0323H0493: Compare listing of employees on supporting documentation contact listing to employees who left the client	\$261	1.50	\$391.50
3/6/2023	Ben Kinsella	Associate	0323H0494: Discuss documentation regarding accounts payable testing with B. Young (PwC), B. Kinsella (PwC)	\$261	0.20	\$52.20
3/6/2023	Ben Kinsella	Associate	0323H0495: Document procedures for testing accounts payable for subscriptions	\$261	1.80	\$469.80
3/6/2023	Ben Kinsella	Associate	0323H0496: Analyze and remove Avaya employees no longer at the company from supporting documentation site	\$261	1.00	\$261.00
3/6/2023	Ben Kinsella	Associate	0323H0497: Write out client access forms for the supporting documentation contact site in order for the client to approve our listing of employees	\$261	1.10	\$287.10
3/6/2023	Nicki Wang	Associate	0323H0498: Analysis and documentation of headcount reductions for Goodwill cost savings analysis	\$261	3.90	\$1,017.90
3/6/2023	Nicki Wang	Associate	0323H0499: Review of connect listing of employees who have left the company	\$261	0.30	\$78.30
3/7/2023	Regan Owen	Director	0323H0500: Meeting with S. Sheno, H. Kaloti, M. Zhu of K&E to obtain interview debriefs related to K&E investigation with R. Owen (PwC), S. Joel (PwC)	\$1,092	1.00	\$1,092.00
3/7/2023	Regan Owen	Director	0323H0501: Review investigation information provided by K&E	\$1,092	1.60	\$1,747.20
3/7/2023	Regan Owen	Director	0323H0502: Review interview debrief documentation provided by K&E	\$1,092	0.50	\$546.00
3/7/2023	Kurt Sanders	Partner	0323H0503: Meeting to review summary of adjustments & control deficiencies, and align on test plans for each with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC), P. McCartney (PwC)	\$1,041	0.90	\$936.90



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3/7/2023	Kurt Sanders	Partner	0323H0504: Meeting with the client (K. Speed, J. Boyd, G. Girgis, S. Peoples) to discuss open items, Audit Committee materials, business updates, current audit status, updates on Management's Out of Period and Control Deficiency Assessments, and expected timing of deliverables with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J.	\$1,041	1.80	\$1,873.80
3/7/2023	Kurt Sanders	Partner	0323H0505: Reviewed Audit Committee deck and presentation, reviewed and prepared management open items	\$1,041	1.30	\$1,353.30
3/7/2023	Robert Klemm	Partner	0323H0506: Meeting to discuss tax testing status and substantive testing findings with R. Klemm (PwC), B. Williams (PwC), C. Venchiarutti (PwC), L. Nissenblatt (PwC)	\$1,041	0.40	\$416.40
3/7/2023	Robert Klemm	Partner	0323H0507: Meeting to review summary of adjustments & control deficiencies, and align on test plans for each with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC), P. McCartney (PwC)	\$1,041	0.90	\$936.90
3/7/2023	Robert Klemm	Partner	0323H0508: Meeting with the client (K. Speed, J. Boyd, G. Girgis, S. Peoples) to discuss open items, Audit Committee materials, business updates, current audit status, updates on Management's Out of Period and Control Deficiency Assessments, and expected timing of deliverables with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J.	\$1,041	1.80	\$1,873.80
3/7/2023	Robert Klemm	Partner	0323H0509: Review of audit workpapers	\$1,041	3.80	\$3,955.80
3/7/2023	W. Brian Williams	Partner	0323H0510: Meeting to discuss tax testing status and substantive testing findings with R. Klemm (PwC), B. Williams (PwC), C. Venchiarutti (PwC), L. Nissenblatt (PwC)	\$767	0.40	\$306.80
3/7/2023	Christina Venchiarutti	Senior Manager	0323H0511: Review of engagement time in connection with preparation of PwC's first and final fee application submission	\$544	1.20	\$652.80
3/7/2023	Christina Venchiarutti	Senior Manager	0323H0512: Meeting to discuss goodwill testing status with C. Venchiarutti (PwC), N. Wang (PwC)	\$544	0.20	\$108.80
3/7/2023	Christina Venchiarutti	Senior Manager	0323H0513: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC) B. Young (PwC), P. McCartney (PwC), A. Turner (PwC) D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$544	0.30	\$163.20
3/7/2023	Christina Venchiarutti	Senior Manager	0323H0514: Meeting to discuss tax testing status and substantive testing findings with R. Klemm (PwC), B. Williams (PwC), C. Venchiarutti (PwC), L. Nissenblatt (PwC)	\$544	0.40	\$217.60
3/7/2023	Christina Venchiarutti	Senior Manager	0323H0515: Meeting to review summary of adjustments & control deficiencies, and align on test plans for each with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC), P. McCartney (PwC)	\$544	0.90	\$489.60
3/7/2023	Christina Venchiarutti	Senior Manager	0323H0516: Meeting with the client (K. Speed, J. Boyd, G. Girgis, S. Peoples) to discuss open items, Audit Committee materials, business updates, current audit status, updates on Management's Out of Period and Control Deficiency Assessments, and expected timing of deliverables with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J.	\$544	1.80	\$979.20
3/7/2023	Christina Venchiarutti	Senior Manager	0323H0517: Review of substantive testing audit documentation - non current assets, goodwill PFI	\$544	1.70	\$924.80
3/7/2023	Christina Venchiarutti	Senior Manager	0323H0518: Review substantive testing audit documentation - goodwill cost savings	\$544	0.40	\$217.60
3/7/2023	Joseph Mineo	Senior Manager	0323H0519: Document PwC assessment of Out of Period Adjustments and quantitative/qualitative analysis	\$544	0.80	\$435.20
3/7/2023	Joseph Mineo	Senior Manager	0323H0520: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC) B. Young (PwC), P. McCartney (PwC), A. Turner (PwC) D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$544	0.30	\$163.20
3/7/2023	Joseph Mineo	Senior Manager	0323H0521: Meeting to review summary of adjustments & control deficiencies, and align on test plans for each with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC), P. McCartney (PwC)	\$544	0.90	\$489.60
3/7/2023	Joseph Mineo	Senior Manager	0323H0522: Meeting with G. Girgis (Avaya), C. Young (Avaya) and R. Thakur (Avaya) to discuss open items regarding the AP process for costs associated with subscription deals with J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC)	\$544	1.00	\$544.00

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3/7/2023	Joseph Mineo	Senior Manager	0323H0523: Meeting with the client (K. Speed, J. Boyd, G. Girgis, S. Peoples) to discuss open items, Audit Committee materials, business updates, current audit status, updates on Management's Out of Period and Control Deficiency Assessments, and expected timing of deliverables with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J.	\$544	1.80	\$979.20
3/7/2023	Joseph Mineo	Senior Manager	0323H0524: Review substantive testing audit documentation - Purchasing and Payables Testing	\$544	0.90	\$489.60
3/7/2023	Lauren Nissenblatt	Senior Manager	0323H0525: Meeting to discuss tax testing status and substantive testing findings with R. Klemm (PwC), B. Williams (PwC), C. Venchiarutti (PwC), L. Nissenblatt (PwC)	\$539	0.40	\$215.60
3/7/2023	Sydney Joel	Associate	0323H0526: Meeting with S. Shenoi, H. Kaloti, M. Zhu of K&E to obtain interview debriefs related to K&E investigation with R. Owen (PwC), S. Joel (PwC)	\$525	1.00	\$525.00
3/7/2023	Sydney Joel	Associate	0323H0527: Prepare documentation related to K&E investigation	\$525	0.20	\$105.00
3/7/2023	Sydney Joel	Associate	0323H0528: Review interview debrief information provided by K&E related to K&E investigation	\$525	1.00	\$525.00
3/7/2023	Bethany Young	Manager	0323H0529: Enhance audit documentation for the Tax Key Report Testing in the audit file	\$443	1.20	\$531.60
3/7/2023	Bethany Young	Manager	0323H0530: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC) B. Young (PwC), P. McCartney (PwC), A. Turner (PwC) D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$443	0.30	\$132.90
3/7/2023	Bethany Young	Manager	0323H0531: Meeting with G. Girgis (Avaya), C. Young (Avaya) and R. Thakur (Avaya) to discuss open items regarding the AP process for costs associated with subscription deals with J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC)	\$443	1.00	\$443.00
3/7/2023	Bethany Young	Manager	0323H0532: Prepare and review follow ups on discussions held with client regarding liabilities for ix subscription costs	\$443	1.80	\$797.40
3/7/2023	Alexandra Turner	Senior Associate	0323H0533: Analysis of documentation for Q4 Revenue Analytics	\$403	1.80	\$725.40
3/7/2023	Alexandra Turner	Senior Associate	0323H0534: Discuss Q4'22 Revenue Analytics with M. Nemeth (PwC), A. Turner (PwC)	\$403	0.70	\$282.10
3/7/2023	Alexandra Turner	Senior Associate	0323H0535: Discuss revenue analytics documentation for Q4'22 with M. Nemeth (PwC), A. Turner (PwC), P. McCartney (PwC)	\$403	0.50	\$201.50
3/7/2023	Alexandra Turner	Senior Associate	0323H0536: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC) B. Young (PwC), P. McCartney (PwC), A. Turner (PwC) D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$403	0.30	\$120.90
3/7/2023	Alexandra Turner	Senior Associate	0323H0537: Review and update audit documentation for revenue controls testing	\$403	0.70	\$282.10
3/7/2023	Alexandra Turner	Senior Associate	0323H0538: Review and update audit documentation for revenue key reports testing	\$403	1.90	\$765.70
3/7/2023	Paul McCartney	Senior Associate	0323H0539: Discuss revenue analytics documentation for Q4'22 with M. Nemeth (PwC), A. Turner (PwC), P. McCartney (PwC)	\$403	0.50	\$201.50
3/7/2023	Paul McCartney	Senior Associate	0323H0540: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC) B. Young (PwC), P. McCartney (PwC), A. Turner (PwC) D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$403	0.30	\$120.90
3/7/2023	Paul McCartney	Senior Associate	0323H0541: Meeting to review summary of adjustments & control deficiencies, and align on test plans for each with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC), P. McCartney (PwC)	\$403	0.90	\$362.70
3/7/2023	Paul McCartney	Senior Associate	0323H0542: Meeting with G. Girgis (Avaya), C. Young (Avaya) and R. Thakur (Avaya) to discuss open items regarding the AP process for costs associated with subscription deals with J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC)	\$403	1.00	\$403.00
3/7/2023	Paul McCartney	Senior Associate	0323H0543: Meeting with S. Singh, B. Radano, and G. Girgis (Avaya) to discuss revenue testing open items and status with P. McCartney (PwC), M. Nemeth (PwC)	\$403	0.20	\$80.60
3/7/2023	Paul McCartney	Senior Associate	0323H0544: Perform revenue substantive cutoff testing for period-end	\$403	3.00	\$1,209.00
3/7/2023	Paul McCartney	Senior Associate	0323H0545: Review and update audit documentation for revenue controls testing.	\$403	2.40	\$967.20
3/7/2023	Ben Kinsella	Associate	0323H0546: Check for updated control support	\$261	0.50	\$130.50
3/7/2023	Ben Kinsella	Associate	0323H0547: Document procedures for testing accounts payable for subscriptions	\$261	1.00	\$261.00

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3/7/2023	Ben Kinsella	Associate	0323H0548: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC) B. Young (PwC), P. McCartney (PwC), A. Turner (PwC) D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.30	\$78.30
3/7/2023	Dominique Cagno	Associate	0323H0549: Address comments on analytical procedures for balance sheet accounts, comparing fluctuations and documenting explanations based on responses from follow-up questions to the client.	\$261	1.20	\$313.20
3/7/2023	Dominique Cagno	Associate	0323H0550: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC) B. Young (PwC), P. McCartney (PwC), A. Turner (PwC) D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.30	\$78.30
3/7/2023	Megan Nemeth	Associate	0323H0551: Discuss Q4'22 Revenue Analytics with M. Nemeth (PwC), A. Turner (PwC)	\$261	0.70	\$182.70
3/7/2023	Megan Nemeth	Associate	0323H0552: Discuss revenue analytics documentation for Q4'22 with M. Nemeth (PwC), A. Turner (PwC), P. McCartney (PwC)	\$261	0.50	\$130.50
3/7/2023	Megan Nemeth	Associate	0323H0553: Edit revenue key report testing documentation	\$261	0.50	\$130.50
3/7/2023	Megan Nemeth	Associate	0323H0554: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC) B. Young (PwC), P. McCartney (PwC), A. Turner (PwC) D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.30	\$78.30
3/7/2023	Megan Nemeth	Associate	0323H0555: Meeting with S. Singh, B. Radano, and G. Girgis (Avaya) to discuss revenue testing open items and status with P. McCartney (PwC), M. Nemeth (PwC)	\$261	0.20	\$52.20
3/7/2023	Megan Nemeth	Associate	0323H0556: Update documentation for Q4'22 revenue analytics	\$261	2.70	\$704.70
3/7/2023	Megan Nemeth	Associate	0323H0557: Update revenue testing documentation based on review comments and follow ups with the client.	\$261	0.50	\$130.50
3/7/2023	Nicki Wang	Associate	0323H0558: Meeting to discuss goodwill testing status with C. Venchiarutti (PwC), N. Wang (PwC)	\$261	0.20	\$52.20
3/7/2023	Nicki Wang	Associate	0323H0559: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC) B. Young (PwC), P. McCartney (PwC), A. Turner (PwC) D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.30	\$78.30
3/7/2023	Nicki Wang	Associate	0323H0560: Review of goodwill cost savings analysis review comments	\$261	0.90	\$234.90
3/7/2023	Nicki Wang	Associate	0323H0561: Update of Other Assets and other liabilities schedule review comments	\$261	0.70	\$182.70
3/7/2023	Tazin Tokaria	Senior Associate	0323H0562: Review updates related to audit status	\$196	0.30	\$58.80
3/8/2023	Regan Owen	Director	0323H0563: Meeting with S. Shenoi, M. Zhu of K&E to obtain interview debriefs related to K&E investigation with R. Owen (PwC), S. Joel (PwC)	\$1,092	0.30	\$327.60
3/8/2023	Regan Owen	Director	0323H0564: Review investigation information provided by K&E	\$1,092	3.50	\$3,822.00
3/8/2023	Kurt Sanders	Partner	0323H0565: Continue review of updates to goodwill support provided by the client	\$1,041	0.50	\$520.50
3/8/2023	Kurt Sanders	Partner	0323H0566: Meeting to discuss Q4 FY22 Tradename impairment testing support for discount rate with EY and Management (Scott, Jon Boyd) with K. Sanders (PwC), V. Chin (PwC), C. Venchiarutti (PwC), A. Rana (PwC), A. Vincoff (PwC)	\$1,041	0.50	\$520.50
3/8/2023	Kurt Sanders	Partner	0323H0567: Meeting to discuss substantive testing of ASC350 and ASC360 cost savings with K. Sanders (PwC), C. Venchiarutti (PwC)	\$1,041	0.50	\$520.50
3/8/2023	Kurt Sanders	Partner	0323H0568: Review of updates to goodwill support provided by the client	\$1,041	1.00	\$1,041.00
3/8/2023	Robert Klemm	Partner	0323H0569: Review of audit committee materials	\$1,041	0.50	\$520.50
3/8/2023	Victor Chin	Director	0323H0570: Meeting to discuss Q4 FY22 Tradename impairment testing support for discount rate with EY and Management (Scott, Jon Boyd) with K. Sanders (PwC), V. Chin (PwC), C. Venchiarutti (PwC), A. Rana (PwC), A. Vincoff (PwC)	\$892	0.50	\$446.00
3/8/2023	Victor Chin	Director	0323H0571: Prep for meeting / meeting with Avaya team and EY to discuss the support for the Q4 FY 22 discount rate used for the TN impairment analyses.	\$892	0.70	\$624.40

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3/8/2023	Abdul Rana	Senior Associate	0323H0572: Meeting to discuss Q4 FY22 Tradename impairment testing support for discount rate with EY and Management (Scott, Jon Boyd) with K. Sanders (PwC), V. Chin (PwC), C. Venchiarutti (PwC), A. Rana (PwC), A. Vincoff (PwC)	\$608	0.50	\$304.00
3/8/2023	Abdul Rana	Senior Associate	0323H0573: Prepared for call with Valuation Specialist re: quantitative support for CSRP selection in Q4 TN valuation by doing math checks and sensitivities on support already provided.	\$608	2.00	\$1,216.00
3/8/2023	Abdul Rana	Senior Associate	0323H0574: Review of work already performed by team on math checks and sensitivities for Q4 TN valuation.	\$608	4.00	\$2,432.00
3/8/2023	Christina Venchiarutti	Senior Manager	0323H0575: Review of engagement time in connection with preparation of PwC's first and final fee application submission	\$544	0.80	\$435.20
3/8/2023	Christina Venchiarutti	Senior Manager	0323H0576: Meeting to discuss PP&E Additions testing with C. Venchiarutti (PwC), B. Young (PwC), D. Cagno (PwC)	\$544	0.50	\$272.00
3/8/2023	Christina Venchiarutti	Senior Manager	0323H0577: Meeting to discuss Q4 FY22 Tradename impairment testing support for discount rate with EY and Management (Scott, Jon Boyd) with K. Sanders (PwC), V. Chin (PwC), C. Venchiarutti (PwC), A. Rana (PwC), A. Vincoff (PwC)	\$544	0.50	\$272.00
3/8/2023	Christina Venchiarutti	Senior Manager	0323H0578: Meeting to discuss substantive testing of ASC350 and ASC360 cost savings with K. Sanders (PwC), C. Venchiarutti (PwC)	\$544	0.50	\$272.00
3/8/2023	Christina Venchiarutti	Senior Manager	0323H0579: Preparation and finalization of audit committee materials	\$544	0.60	\$326.40
3/8/2023	Christina Venchiarutti	Senior Manager	0323H0580: Review substantive testing audit documentation - goodwill cost savings	\$544	1.10	\$598.40
3/8/2023	Joseph Mineo	Senior Manager	0323H0581: Document PwC assessment of Out of Period Adjustments and quantitative/qualitative analysis	\$544	1.20	\$652.80
3/8/2023	Joseph Mineo	Senior Manager	0323H0582: Review substantive testing audit documentation - Revenue Transaction Testing	\$544	0.90	\$489.60
3/8/2023	Sydney Joel	Associate	0323H0583: Continue to review interview debrief information provided by K&E related to K&E investigation	\$525	3.30	\$1,732.50
3/8/2023	Sydney Joel	Associate	0323H0584: Meeting with S. Shenoj, M. Zhu of K&E to obtain interview debriefs related to K&E investigation with R. Owen (PwC), S. Joel (PwC)	\$525	0.30	\$157.50
3/8/2023	Sydney Joel	Associate	0323H0585: Review interview debrief information provided by K&E related to K&E investigation	\$525	0.40	\$210.00
3/8/2023	Sydney Joel	Associate	0323H0586: Review interview debrief information provided by K&E related to K&E investigation	\$525	4.00	\$2,100.00
3/8/2023	Alex Vincoff	Associate	0323H0587: Meeting to discuss Q4 FY22 Tradename impairment testing support for discount rate with EY and Management (Scott, Jon Boyd) with K. Sanders (PwC), V. Chin (PwC), C. Venchiarutti (PwC), A. Rana (PwC), A. Vincoff (PwC)	\$512	0.50	\$256.00
3/8/2023	Bethany Young	Manager	0323H0588: Address coaching notes to enhance documentation for FY'22 balance sheet account fluctuations	\$443	1.50	\$664.50
3/8/2023	Bethany Young	Manager	0323H0589: Meeting to discuss PP&E Additions testing with C. Venchiarutti (PwC), B. Young (PwC), D. Cagno (PwC)	\$443	0.50	\$221.50
3/8/2023	Andrew Hiss	Senior Manager	0323H0590: Review and update workpaper for Alteryx - Change Management	\$441	1.00	\$441.00
3/8/2023	Alexandra Turner	Senior Associate	0323H0591: Continue preparation of Q4 disaggregated revenue analytics	\$403	2.10	\$846.30
3/8/2023	Alexandra Turner	Senior Associate	0323H0592: Discuss updates to be made to the Q4'22 revenue analytics documentation with M. Nemeth (PwC), A. Turner (PwC)	\$403	0.30	\$120.90
3/8/2023	Alexandra Turner	Senior Associate	0323H0593: Prepare Q4 disaggregated revenue analytics	\$403	4.00	\$1,612.00
3/8/2023	Paul McCartney	Senior Associate	0323H0594: Perform revenue substantive cutoff testing for period-end	\$403	2.00	\$806.00
3/8/2023	Paul McCartney	Senior Associate	0323H0595: Review and update audit documentation for revenue controls testing.	\$403	3.50	\$1,410.50
3/8/2023	Paul McCartney	Senior Associate	0323H0596: Review audit documentation for key report testing performed over revenue substantive key reports.	\$403	1.00	\$403.00
3/8/2023	Ben Kinsella	Associate	0323H0597: Meeting to discuss testing approach for EPS calculation testing with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.30	\$78.30
3/8/2023	Ben Kinsella	Associate	0323H0598: Test Earnings per Share calculation testing for FY22	\$261	4.00	\$1,044.00
3/8/2023	Ben Kinsella	Associate	0323H0599: Test Earnings per Share calculation testing for FY22 - Continued	\$261	2.30	\$600.30



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3/8/2023	Dominique Cagno	Associate	0323H0600: Address comments on analytical procedures for balance sheet accounts, comparing fluctuations and documenting explanations based on responses from follow-up questions to the client.	\$261	1.00	\$261.00
3/8/2023	Dominique Cagno	Associate	0323H0601: Meeting to discuss PP&E Additions testing with C. Venchiarutti (PwC), B. Young (PwC), D. Cagno (PwC)	\$261	0.50	\$130.50
3/8/2023	Megan Nemeth	Associate	0323H0602: Continue update Q4'22 revenue analytics explanation documentation	\$261	0.20	\$52.20
3/8/2023	Megan Nemeth	Associate	0323H0603: Discuss updates to be made to the Q4'22 revenue analytics documentation with M. Nemeth (PwC), A. Turner (PwC)	\$261	0.30	\$78.30
3/8/2023	Megan Nemeth	Associate	0323H0604: Update audit documentation for contract liabilities FSLI	\$261	0.80	\$208.80
3/8/2023	Megan Nemeth	Associate	0323H0605: Update Q4'22 revenue analytics explanation documentation	\$261	4.00	\$1,044.00
3/8/2023	Nicki Wang	Associate	0323H0606: Analysis and update testing of Q3'22 reporting unit carrying value	\$261	3.10	\$809.10
3/8/2023	Nicki Wang	Associate	0323H0607: Analysis of Q4'22 reporting unit enterprise value	\$261	0.60	\$156.60
3/8/2023	Nicki Wang	Associate	0323H0608: Meeting to discuss testing approach for EPS calculation testing with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.30	\$78.30
3/8/2023	Nicki Wang	Associate	0323H0609: Testing and review of goodwill cost savings analysis	\$261	3.50	\$913.50
3/8/2023	Alejandro Wothe	Associate	0323H0610: Review of Board Meeting Minutes	\$169	3.10	\$523.90
3/9/2023	Charles Reddin	Partner	0323H0611: Virtual meeting with Audit Committee to discuss Audit Committee Investigation progress with R. Klemm (PwC), C. Reddin (PwC)	\$1,443	0.50	\$721.50
3/9/2023	Regan Owen	Director	0323H0612: Review investigation information provided by K&E	\$1,092	1.60	\$1,747.20
3/9/2023	Robert Swartz	Managing Director	0323H0613: Meeting to discuss bankruptcy accounting and planning for testing approach with R. Klemm (PwC), K. Sanders (PwC), R. Swartz (PwC), J. Goodelman (PwC), C. Venchiarutti (PwC)	\$1,045	0.80	\$836.00
3/9/2023	Kurt Sanders	Partner	0323H0614: Meeting to discuss bankruptcy accounting and planning for testing approach with R. Klemm (PwC), K. Sanders (PwC), R. Swartz (PwC), J. Goodelman (PwC), C. Venchiarutti (PwC)	\$1,041	0.80	\$832.80
3/9/2023	Kurt Sanders	Partner	0323H0615: Meeting to discuss IT testing status and patch management status with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC), A. Hiss (PwC), C. Teodoro (PwC)	\$1,041	0.40	\$416.40
3/9/2023	Kurt Sanders	Partner	0323H0616: Meeting to discuss substantive testing of goodwill and cost savings with K. Sanders (PwC), C. Venchiarutti (PwC)	\$1,041	0.30	\$312.30
3/9/2023	Kurt Sanders	Partner	0323H0617: Review of updates to goodwill support provided by the client	\$1,041	1.30	\$1,353.30
3/9/2023	Robert Klemm	Partner	0323H0618: Review of Audit Committee investigation workpapers	\$1,041	0.50	\$520.50
3/9/2023	Robert Klemm	Partner	0323H0619: Virtual meeting with Audit Committee to discuss Audit Committee Investigation progress with R. Klemm (PwC), C. Reddin (PwC)	\$1,041	0.50	\$520.50
3/9/2023	Robert Klemm	Partner	0323H0620: Meeting to discuss bankruptcy accounting and planning for testing approach with R. Klemm (PwC), K. Sanders (PwC), R. Swartz (PwC), J. Goodelman (PwC), C. Venchiarutti (PwC)	\$1,041	0.80	\$832.80
3/9/2023	Robert Klemm	Partner	0323H0621: Meeting to discuss IT testing status and patch management status with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC), A. Hiss (PwC), C. Teodoro (PwC)	\$1,041	0.40	\$416.40
3/9/2023	Robert Klemm	Partner	0323H0622: Review of June 30, 2022 Form 10-Q draft	\$1,041	1.80	\$1,873.80
3/9/2023	Josh Goodelman	Director	0323H0623: Bankruptcy case research for meeting with audit engagement team	\$945	3.30	\$3,118.50
3/9/2023	Josh Goodelman	Director	0323H0624: Meeting to discuss bankruptcy accounting and planning for testing approach with R. Klemm (PwC), K. Sanders (PwC), R. Swartz (PwC), J. Goodelman (PwC), C. Venchiarutti (PwC)	\$945	0.80	\$756.00
3/9/2023	Christina Venchiarutti	Senior Manager	0323H0625: Meeting to discuss bankruptcy accounting and planning for testing approach with R. Klemm (PwC), K. Sanders (PwC), R. Swartz (PwC), J. Goodelman (PwC), C. Venchiarutti (PwC)	\$544	0.80	\$435.20
3/9/2023	Christina Venchiarutti	Senior Manager	0323H0626: Call with the client (J. Boyd - Avaya) to discuss goodwill cost savings testing and follow ups	\$544	0.20	\$108.80
3/9/2023	Christina Venchiarutti	Senior Manager	0323H0627: Call with the client (S. Peoples - Avaya) to discuss timing for follow up meetings on deficiency assessments	\$544	0.20	\$108.80
3/9/2023	Christina Venchiarutti	Senior Manager	0323H0628: Meeting to discuss IT testing status and patch management status with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC), A. Hiss (PwC), C. Teodoro (PwC)	\$544	0.40	\$217.60



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3/9/2023	Christina Venchiarutti	Senior Manager	0323H0629: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC)	\$544	0.20	\$108.80
3/9/2023	Christina Venchiarutti	Senior Manager	0323H0630: Meeting to discuss substantive testing of goodwill and cost savings with K. Sanders (PwC), C. Venchiarutti (PwC)	\$544	0.30	\$163.20
3/9/2023	Christina Venchiarutti	Senior Manager	0323H0631: Meeting to review reporting unit allocation analysis and discuss status of Goodwill audit testing with C. Venchiarutti (PwC), N. Wang (PwC)	\$544	0.70	\$380.80
3/9/2023	Christina Venchiarutti	Senior Manager	0323H0632: Preparation and finalization of audit committee materials, review of substantive testing - PPE	\$544	1.20	\$652.80
3/9/2023	Christina Venchiarutti	Senior Manager	0323H0633: Review substantive testing audit documentation - goodwill cost savings	\$544	1.30	\$707.20
3/9/2023	Joseph Mineo	Senior Manager	0323H0634: Discuss review comments related to revenue testing with J. Mineo (PwC), P. McCartney (PwC), A. Turner (PwC)	\$544	0.50	\$272.00
3/9/2023	Joseph Mineo	Senior Manager	0323H0635: Meeting to discuss IT testing status and patch management status with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC), A. Hiss (PwC), C. Teodoro (PwC)	\$544	0.40	\$217.60
3/9/2023	Joseph Mineo	Senior Manager	0323H0636: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC)	\$544	0.20	\$108.80
3/9/2023	Joseph Mineo	Senior Manager	0323H0637: Review Management's Out of Period Adjustment documentation and control deficiency assessments	\$544	0.70	\$380.80
3/9/2023	Joseph Mineo	Senior Manager	0323H0638: Review substantive testing audit documentation - Revenue Transaction Testing	\$544	0.50	\$272.00
3/9/2023	Sydney Joel	Associate	0323H0639: Review investigation information provided by K&E	\$525	4.00	\$2,100.00
3/9/2023	Bethany Young	Manager	0323H0640: Address coaching notes to enhance audit documentation for PP&E additions	\$443	0.10	\$44.30
3/9/2023	Bethany Young	Manager	0323H0641: Assist and coach onshore remote team members the tie-out procedures for Q3'22	\$443	0.20	\$88.60
3/9/2023	Bethany Young	Manager	0323H0642: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC)	\$443	0.20	\$88.60
3/9/2023	Bethany Young	Manager	0323H0643: Review and enhance documentation for Q4'22 balance sheet account fluctuations based on review comments	\$443	1.30	\$575.90
3/9/2023	Bethany Young	Manager	0323H0644: Review Q3'22 other income analytic based on updated 10Q	\$443	0.20	\$88.60
3/9/2023	Bethany Young	Manager	0323H0645: Update and enhance documentation for Q3'22 balance sheet account fluctuations based on updated 10Q	\$443	1.50	\$664.50
3/9/2023	Andrew Hiss	Senior Manager	0323H0646: Meeting to discuss IT testing status and patch management status with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC), A. Hiss (PwC), C. Teodoro (PwC)	\$441	0.40	\$176.40
3/9/2023	Andrew Hiss	Senior Manager	0323H0647: Review and update documentation in use the work of others - backup monitoring control	\$441	0.90	\$396.90
3/9/2023	Andrew Hiss	Senior Manager	0323H0648: Review and update documentation in use the work of others - batch job monitoring controls	\$441	0.60	\$264.60
3/9/2023	Carmine Teodoro	Manager	0323H0649: Meeting to discuss IT testing status and patch management status with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC), A. Hiss (PwC), C. Teodoro (PwC)	\$434	0.40	\$173.60
3/9/2023	Alexandra Turner	Senior Associate	0323H0650: Discuss review comments related to revenue testing with J. Mineo (PwC), P. McCartney (PwC), A. Turner (PwC)	\$403	0.50	\$201.50
3/9/2023	Alexandra Turner	Senior Associate	0323H0651: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC)	\$403	0.20	\$80.60
3/9/2023	Alexandra Turner	Senior Associate	0323H0652: Meeting to discuss out of period testing strategy with M. Nemeth (PwC), A. Turner (PwC), P. McCartney (PwC)	\$403	0.50	\$201.50
3/9/2023	Alexandra Turner	Senior Associate	0323H0653: Prepare Q4 disaggregated revenue analytics	\$403	1.20	\$483.60
3/9/2023	Alexandra Turner	Senior Associate	0323H0654: Review and update audit documentation for revenue transaction testing	\$403	2.90	\$1,168.70
3/9/2023	Paul McCartney	Senior Associate	0323H0655: Address review comments in our revenue substantive testing audit workpapers.	\$403	3.30	\$1,329.90

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Date	Name	Position	Description	Rate	Hours	Total
						Compensation
3/9/2023	Paul McCartney	Senior Associate	0323H0656: Discuss review comments related to revenue testing with J. Mineo (PwC), P. McCartney (PwC), A. Turner (PwC)	\$403	0.50	\$201.50
3/9/2023	Paul McCartney	Senior Associate	0323H0657: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC)	\$403	0.20	\$80.60
3/9/2023	Paul McCartney	Senior Associate	0323H0658: Meeting to discuss out of period testing strategy with M. Nemeth (PwC), A. Turner (PwC), P. McCartney (PwC)	\$403	0.50	\$201.50
3/9/2023	Paul McCartney	Senior Associate	0323H0659: Review and update audit documentation for revenue controls testing.	\$403	3.50	\$1,410.50
3/9/2023	Ben Kinsella	Associate	0323H0660: Address and document changes to EPS testing	\$261	1.30	\$339.30
3/9/2023	Ben Kinsella	Associate	0323H0661: Check for updated control support	\$261	0.40	\$104.40
3/9/2023	Ben Kinsella	Associate	0323H0662: Compile and document variances relating to goodwill cost savings	\$261	0.90	\$234.90
3/9/2023	Dominique Cagno	Associate	0323H0663: Address comments on analytical procedures for balance sheet accounts, comparing fluctuations and documenting explanations based on responses from follow-up questions to the client.	\$261	1.20	\$313.20
3/9/2023	Dominique Cagno	Associate	0323H0664: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC)	\$261	0.20	\$52.20
3/9/2023	Megan Nemeth	Associate	0323H0665: Edit audit documentation for contract liabilities FSLI	\$261	0.80	\$208.80
3/9/2023	Megan Nemeth	Associate	0323H0666: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC)	\$261	0.20	\$52.20
3/9/2023	Megan Nemeth	Associate	0323H0667: Meeting to discuss out of period testing strategy with M. Nemeth (PwC), A. Turner (PwC), P. McCartney (PwC)	\$261	0.50	\$130.50
3/9/2023	Megan Nemeth	Associate	0323H0668: Reconcile subscription testing sample amounts back to management's listing	\$261	1.20	\$313.20
3/9/2023	Megan Nemeth	Associate	0323H0669: Review documentation related to the Q4'22 revenue analytics	\$261	0.20	\$52.20
3/9/2023	Megan Nemeth	Associate	0323H0670: Review supporting documentation for out of period A/R and contract asset adjustments to determine approach for key report testing	\$261	1.20	\$313.20
3/9/2023	Megan Nemeth	Associate	0323H0671: Update audit documentation for revenue substantive testing	\$261	0.40	\$104.40
3/9/2023	Nicki Wang	Associate	0323H0672: Analysis and testing of Q3'22 reporting unit carrying value	\$261	4.00	\$1,044.00
3/9/2023	Nicki Wang	Associate	0323H0673: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC)	\$261	0.20	\$52.20
3/9/2023	Nicki Wang	Associate	0323H0674: Meeting to review reporting unit allocation analysis and discuss status of Goodwill audit testing with C. Venchiarutti (PwC), N. Wang (PwC)	\$261	0.70	\$182.70
3/9/2023	Nicki Wang	Associate	0323H0675: Review of goodwill cost savings analysis review comments	\$261	0.40	\$104.40
3/9/2023	Tazin Tokaria	Senior Associate	0323H0676: Coaching - Q3 tie-out procedures	\$196	2.20	\$431.20
3/9/2023	Kristen Gregory	Associate	0323H0677: Perform tie out procedures for Q322 10Q	\$169	4.00	\$676.00
3/9/2023	Kristen Gregory	Associate	0323H0678: Perform tie out procedures for Q322 10Q - continued	\$169	2.30	\$388.70
3/10/2023	Charles Reddin	Partner	0323H0679: Review workpapers related to interviews downloads from K&E	\$1,443	0.80	\$1,154.40
3/10/2023	Regan Owen	Director	0323H0680: Discuss interview debriefs with K&E	\$1,092	0.30	\$327.60
3/10/2023	Regan Owen	Director	0323H0681: Discuss K&E investigation status and interview debrief information with R. Owen (PwC), S. Joel (PwC), J. Christophersen (PwC)	\$1,092	0.50	\$546.00
3/10/2023	Regan Owen	Director	0323H0682: Review investigation information provided by K&E	\$1,092	0.20	\$218.40
3/10/2023	Kurt Sanders	Partner	0323H0683: Discuss 6/30/2022 10-Q draft and comments with K. Sanders (PwC), C. Venchiarutti (PwC)	\$1,041	0.30	\$312.30
3/10/2023	Kurt Sanders	Partner	0323H0684: Meeting to discuss Avaya FY22 Critical Audit Matter with K. Sanders (PwC), C. Venchiarutti (PwC)	\$1,041	0.40	\$416.40
3/10/2023	Robert Klemm	Partner	0323H0685: Continued review of June 30, 2023 Form 10-Q	\$1,041	2.20	\$2,290.20

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3/10/2023	Robert Klemm	Partner	0323H0686: Meeting with Avaya management (K. Speed, M. Roach, B Roof) to discuss Outfront tax planning with R. Klemm (PwC), B. Williams (PwC), C. Venchiarutti (PwC), L. Nissenblatt (PwC)	\$1,041	0.80	\$832.80
3/10/2023	W. Brian Williams	Partner	0323H0687: Meeting with Avaya management (K. Speed, M. Roach, B Roof) to discuss Outfront tax planning with R. Klemm (PwC), B. Williams (PwC), C. Venchiarutti (PwC), L. Nissenblatt (PwC)	\$767	0.80	\$613.60
3/10/2023	John Christophersen	Senior Associate	0323H0688: Discuss K&E investigation status and interview debrief information with R. Owen (PwC), S. Joel (PwC), J. Christophersen (PwC)	\$625	0.50	\$312.50
3/10/2023	Christina Venchiarutti	Senior Manager	0323H0689: Discuss 6/30/2022 10-Q draft and comments with K. Sanders (PwC), C. Venchiarutti (PwC)	\$544	0.30	\$163.20
3/10/2023	Christina Venchiarutti	Senior Manager	0323H0690: Finalization of audit committee materials, collation and send to client	\$544	0.30	\$163.20
3/10/2023	Christina Venchiarutti	Senior Manager	0323H0691: Meet with Internal Audit to review status of open SOX control performances, control deficiency findings, and out of period adjustment assessments with S. Peoples, A. Tuteja, A. Adedoyin-Akibayo, and M. Blaue-Pluschik (Avaya) with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC)	\$544	0.50	\$272.00
3/10/2023	Christina Venchiarutti	Senior Manager	0323H0692: Meeting to discuss Avaya FY22 Critical Audit Matter with K. Sanders (PwC), C. Venchiarutti (PwC)	\$544	0.40	\$217.60
3/10/2023	Christina Venchiarutti	Senior Manager	0323H0693: Meeting with Avaya management (K. Speed, M. Roach, B Roof) to discuss Outfront tax planning with R. Klemm (PwC), B. Williams (PwC), C. Venchiarutti (PwC), L. Nissenblatt (PwC)	\$544	0.80	\$435.20
3/10/2023	Christina Venchiarutti	Senior Manager	0323H0694: Review substantive testing audit documentation - goodwill cost savings	\$544	1.40	\$761.60
3/10/2023	Joseph Mineo	Senior Manager	0323H0695: Document PwC assessment of Out of Period Adjustments and quantitative/qualitative analysis	\$544	1.00	\$544.00
3/10/2023	Joseph Mineo	Senior Manager	0323H0696: Meet with Internal Audit to review status of open SOX control performances, control deficiency findings, and out of period adjustment assessments with S. Peoples, A. Tuteja, A. Adedoyin-Akibayo, and M. Blaue-Pluschik (Avaya) with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC)	\$544	0.50	\$272.00
3/10/2023	Joseph Mineo	Senior Manager	0323H0697: Review substantive testing audit documentation - Revenue Transaction Testing	\$544	1.50	\$816.00
3/10/2023	Lauren Nissenblatt	Senior Manager	0323H0698: Meeting with Avaya management (K. Speed, M. Roach, B Roof) to discuss Outfront tax planning with R. Klemm (PwC), B. Williams (PwC), C. Venchiarutti (PwC), L. Nissenblatt (PwC)	\$539	0.80	\$431.20
3/10/2023	Lauren Nissenblatt	Senior Manager	0323H0699: Observation for monthly billing report creation with P. Bell (Avaya), D. Quiam (Avaya) and Fangping X (Avaya) with B. Young (PwC), B. Kinsella (PwC), L. Nissenblatt (PwC)	\$539	0.10	\$53.90
3/10/2023	Sydney Joel	Associate	0323H0700: Discuss K&E investigation status and interview debrief information with R. Owen (PwC), S. Joel (PwC), J. Christophersen (PwC)	\$525	0.50	\$262.50
3/10/2023	Sydney Joel	Associate	0323H0701: Prepare documentation related to K&E investigation	\$525	3.00	\$1,575.00
3/10/2023	Alex Vincoff	Associate	0323H0702: Preparation of valuation specialist Q4 trade name valuation	\$512	2.10	\$1,075.20
3/10/2023	John Cioffi	Manager	0323H0703: Prepare follow up requests to be shared with Debtor regarding 165(g) and capital loss planning	\$482	0.40	\$192.80
3/10/2023	Luke Stankiewicz	Manager	0323H0704: Coordination with P&S and NTS to schedule call with Avaya re: Section 987 calculation.	\$482	0.30	\$144.60
3/10/2023	Bethany Young	Manager	0323H0705: Meet with Internal Audit to review status of open SOX control performances, control deficiency findings, and out of period adjustment assessments with S. Peoples, A. Tuteja, A. Adedoyin-Akibayo, and M. Blaue-Pluschik (Avaya) with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC)	\$443	0.50	\$221.50
3/10/2023	Bethany Young	Manager	0323H0706: Observation for monthly billing report creation with P. Bell (Avaya), D. Quiam (Avaya) and Fangping X (Avaya) with B. Young (PwC), B. Kinsella (PwC), L. Nissenblatt (PwC)	\$443	0.10	\$44.30
3/10/2023	Bethany Young	Manager	0323H0707: Update and enhance documentation for Q3'22 balance sheet account fluctuations based on updated 10Q	\$443	0.40	\$177.20
3/10/2023	Alexandra Turner	Senior Associate	0323H0708: Discuss additional documentation to be added to the contract asset testing with M. Nemeth (PwC), A. Turner (PwC)	\$403	0.50	\$201.50
3/10/2023	Alexandra Turner	Senior Associate	0323H0709: Discuss follow ups needed for Q4'22 revenue analytics and A/R and contract asset out of period entry testing with M. Nemeth (PwC), A. Turner (PwC), P. McCartney (PwC)	\$403	0.50	\$201.50
3/10/2023	Alexandra Turner	Senior Associate	0323H0710: Prepare and update documentation for Q4 disaggregated revenue analytics	\$403	2.30	\$926.90



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3/10/2023	Paul McCartney	Senior Associate	0323H0711: Address review comments in our revenue substantive testing audit workpapers.	\$403	2.50	\$1,007.50
3/10/2023	Paul McCartney	Senior Associate	0323H0712: Discuss follow ups needed for Q4'22 revenue analytics and A/R and contract asset out of period entry testing with M. Nemeth (PwC), A. Turner (PwC), P. McCartney (PwC)	\$403	0.50	\$201.50
3/10/2023	Paul McCartney	Senior Associate	0323H0713: Meet with Internal Audit to review status of open SOX control performances, control deficiency findings, and out of period adjustment assessments with S. Peoples, A. Tuteja, A. Adedoyin-Akibayo, and M. Blaue-Pluschik (Avaya) with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC)	\$403	0.50	\$201.50
3/10/2023	Paul McCartney	Senior Associate	0323H0714: Perform substantive testing over identified out of period adjustments and analyses, including testing key reports	\$403	1.00	\$403.00
3/10/2023	Paul McCartney	Senior Associate	0323H0715: Review and update audit documentation for revenue controls testing.	\$403	2.50	\$1,007.50
3/10/2023	Ben Kinsella	Associate	0323H0716: Check for updated control support	\$261	0.40	\$104.40
3/10/2023	Ben Kinsella	Associate	0323H0717: Observation for monthly billing report creation with P. Bell (Avaya), D. Quiam (Avaya) and Fangping X (Avaya) with B. Young (PwC), B. Kinsella (PwC), L. Nissenblatt (PwC)	\$261	0.10	\$26.10
3/10/2023	Megan Nemeth	Associate	0323H0718: Discuss additional documentation to be added to the contract asset testing with M. Nemeth (PwC), A. Turner (PwC)	\$261	0.50	\$130.50
3/10/2023	Megan Nemeth	Associate	0323H0719: Discuss follow ups needed for Q4'22 revenue analytics and A/R and contract asset out of period entry testing with M. Nemeth (PwC), A. Turner (PwC), P. McCartney (PwC)	\$261	0.50	\$130.50
3/10/2023	Megan Nemeth	Associate	0323H0720: Review supporting documents for out of period testing to agree entry amounts.	\$261	0.80	\$208.80
3/10/2023	Megan Nemeth	Associate	0323H0721: Update contract assets documentation for additional testing	\$261	3.00	\$783.00
3/10/2023	Nicki Wang	Associate	0323H0722: Analysis of Goodwill cost savings headcount reductions	\$261	0.90	\$234.90
3/10/2023	Nicki Wang	Associate	0323H0723: Testing of goodwill reporting unit allocation for valuations	\$261	2.20	\$574.20
3/10/2023	Kristen Gregory	Associate	0323H0724: Continue tie out procedures for Q322 10Q	\$169	0.50	\$84.50
3/10/2023	Kristen Gregory	Associate	0323H0725: Tie out procedures for Q322 10Q	\$169	4.00	\$676.00
3/13/2023	Charles Reddin	Partner	0323H0726: Meeting with K&E (A. Goel, J. Kasulis, S. Shenoi) and Avaya (V. Carnevale, B. Roof, K. Speed) to discuss Audit Committee investigation status with R. Klemm (PwC), C. Reddin (PwC), S. Joel (PwC)	\$1,443	0.60	\$865.80
3/13/2023	Regan Owen	Director	0323H0727: Review status of investigation provided by K&E	\$1,092	0.20	\$218.40
3/13/2023	Kurt Sanders	Partner	0323H0728: Meeting to discuss FY22 audit status and substantive testing update with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC)	\$1,041	0.50	\$520.50
3/13/2023	Kurt Sanders	Partner	0323H0729: Review of the financial statements 10Q	\$1,041	3.00	\$3,123.00
3/13/2023	Kurt Sanders	Partner	0323H0730: Review of updates to goodwill support provided by the client	\$1,041	0.50	\$520.50
3/13/2023	Robert Klemm	Partner	0323H0731: Meeting with K&E (A. Goel, J. Kasulis, S. Shenoi) and Avaya (V. Carnevale, B. Roof, K. Speed) to discuss Audit Committee investigation status with R. Klemm (PwC), C. Reddin (PwC), S. Joel (PwC)	\$1,041	0.60	\$624.60
3/13/2023	Robert Klemm	Partner	0323H0732: Continued review of June 30, 2023 Form 10-Q	\$1,041	2.00	\$2,082.00
3/13/2023	Robert Klemm	Partner	0323H0733: Meeting to discuss FY22 audit status and substantive testing update with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC)	\$1,041	0.50	\$520.50
3/13/2023	Robert Klemm	Partner	0323H0734: Meeting to discuss Q3 10-Q comments with R. Klemm (PwC), C. Venchiarutti (PwC)	\$1,041	0.40	\$416.40
3/13/2023	Josh Goodelman	Director	0323H0735: Review Restructuring Support Agreement for GAAP accounting considerations	\$945	1.00	\$945.00
3/13/2023	Christina Venchiarutti	Senior Manager	0323H0736: Call with client to discuss goodwill cost savings testing and 10Q comments	\$544	0.40	\$217.60
3/13/2023	Christina Venchiarutti	Senior Manager	0323H0737: Collation and review of 10Q comments, email to client	\$544	1.20	\$652.80
3/13/2023	Christina Venchiarutti	Senior Manager	0323H0738: Meeting to discuss documentation of the recoverability of deferred contract costs with C. Venchiarutti (PwC), N. Wang (PwC)	\$544	0.10	\$54.40
3/13/2023	Christina Venchiarutti	Senior Manager	0323H0739: Meeting to discuss FY22 audit status and substantive testing update with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC)	\$544	0.50	\$272.00
3/13/2023	Christina Venchiarutti	Senior Manager	0323H0740: Meeting to discuss Q3 10-Q comments with R. Klemm (PwC), C. Venchiarutti (PwC)	\$544	0.40	\$217.60
3/13/2023	Christina Venchiarutti	Senior Manager	0323H0741: Review substantive testing audit documentation - goodwill cost savings	\$544	1.20	\$652.80
3/13/2023	Joseph Mineo	Senior Manager	0323H0742: Meeting to discuss FY22 audit status and substantive testing update with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC)	\$544	0.50	\$272.00

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3/13/2023	Joseph Mineo	Senior Manager	0323H0743: Meeting to discuss the population of previous years financials into the quantitative misstatements file with J. Mineo (PwC), B. Kinsella (PwC)	\$544	0.20	\$108.80
3/13/2023	Joseph Mineo	Senior Manager	0323H0744: Review Management's Out of Period Adjustment documentation and control deficiency assessments	\$544	1.00	\$544.00
3/13/2023	Lauren Nissenblatt	Senior Manager	0323H0745: Observation for T01B Sales Detail Report creation with P. Bell (Avaya), I. Shaik (Avaya) and Fangping X (Avaya) with B. Young (PwC), B. Kinsella (PwC), L. Nissenblatt (PwC)	\$539	0.30	\$161.70
3/13/2023	Sydney Joel	Associate	0323H0746: Meeting with K&E (A. Goel, J. Kasulis, S. Shenoi) and Avaya (V. Carnevale, B. Roof, K. Speed) to discuss Audit Committee investigation status with R. Klemm (PwC), C. Reddin (PwC), S. Joel (PwC)	\$525	0.60	\$315.00
3/13/2023	Bethany Young	Manager	0323H0747: Observation for T01B Sales Detail Report creation with P. Bell (Avaya), I. Shaik (Avaya) and Fangping X (Avaya) with B. Young (PwC), B. Kinsella (PwC), L. Nissenblatt (PwC)	\$443	0.30	\$132.90
3/13/2023	Bethany Young	Manager	0323H0748: Review and enhance documentation for Q4'22 balance sheet account fluctuations based on review comments	\$443	1.70	\$753.10
3/13/2023	Andrew Hiss	Senior Manager	0323H0749: Review and make updates to Risk and Response - IT Summary for all relevant in scope controls mapped to testing	\$441	1.00	\$441.00
3/13/2023	Andrew Hiss	Senior Manager	0323H0750: Review and update documentation in use the work of others- incident monitoring controls	\$441	0.50	\$220.50
3/13/2023	Alexandra Turner	Senior Associate	0323H0751: Review support provided for Q2/Q3 out of period entries	\$403	1.00	\$403.00
3/13/2023	Paul McCartney	Senior Associate	0323H0752: Update testing documentation in our revenue substantive testing audit workpapers - Continued.	\$403	2.50	\$1,007.50
3/13/2023	Paul McCartney	Senior Associate	0323H0753: Update testing documentation in our revenue substantive testing audit workpapers.	\$403	4.00	\$1,612.00
3/13/2023	Ben Kinsella	Associate	0323H0754: Analyze aspects of the previous 5 years of financial data for the quantitative misstatements file	\$261	3.30	\$861.30
3/13/2023	Ben Kinsella	Associate	0323H0755: Meeting to discuss the population of previous years financials into the quantitative misstatements file with J. Mineo (PwC), B. Kinsella (PwC)	\$261	0.20	\$52.20
3/13/2023	Ben Kinsella	Associate	0323H0756: Observation for T01B Sales Detail Report creation with P. Bell (Avaya), I. Shaik (Avaya) and Fangping X (Avaya) with B. Young (PwC), B. Kinsella (PwC), L. Nissenblatt (PwC)	\$261	0.30	\$78.30
3/13/2023	Megan Nemeth	Associate	0323H0757: Prepare support package for revenue substantive testing samples	\$261	0.80	\$208.80
3/13/2023	Megan Nemeth	Associate	0323H0758: Update contract assets testing with additional documentation	\$261	3.20	\$835.20
3/13/2023	Megan Nemeth	Associate	0323H0759: Update documentation for revenue substantive testing based on review comments	\$261	2.00	\$522.00
3/13/2023	Nicki Wang	Associate	0323H0760: Analysis and review of FY'22 Statement of Cash Flows	\$261	4.00	\$1,044.00
3/13/2023	Nicki Wang	Associate	0323H0761: Continue analysis and review of FY'22 Statement of Cash Flows	\$261	1.20	\$313.20
3/13/2023	Nicki Wang	Associate	0323H0762: Meeting to discuss documentation of the recoverability of deferred contract costs with C. Venchiarutti (PwC), N. Wang (PwC)	\$261	0.10	\$26.10
3/13/2023	Tazin Tokaria	Senior Associate	0323H0763: Review updates related to audit status	\$196	0.50	\$98.00
3/13/2023	Kristen Gregory	Associate	0323H0764: Compare balances between Q3 10Q drafts to determine which footnotes need updated support	\$169	4.00	\$676.00
3/14/2023	Robert Swartz	Managing Director	0323H0765: Review of RSA in preparation for meeting with Avaya	\$1,045	0.50	\$522.50
3/14/2023	Kurt Sanders	Partner	0323H0766: Meeting to discuss Out of Period Adjustment documentation and control deficiency assessments with K. Sanders (PwC), J. Mineo (PwC)	\$1,041	0.50	\$520.50
3/14/2023	Kurt Sanders	Partner	0323H0767: Review of the financial statements 10Q	\$1,041	1.00	\$1,041.00
3/14/2023	Mila Petrova	Partner	0323H0768: Resolve coaching notes related to audit	\$1,041	0.50	\$520.50
3/14/2023	Mila Petrova	Partner	0323H0769: Review of update testing of controls related to balance sheet reserves and revenue recognition	\$1,041	1.50	\$1,561.50
3/14/2023	Robert Klemm	Partner	0323H0770: Legal update meeting with Avaya (V. Carnevale) with R. Klemm (PwC), C. Venchiarutti (PwC)	\$1,041	0.50	\$520.50
3/14/2023	Robert Klemm	Partner	0323H0771: Meeting with Avaya to discuss patch management deficiency with R. Klemm (PwC), A. Hiss (PwC), N. Lordi (PwC), C. Venchiarutti (PwC)	\$1,041	0.50	\$520.50



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Date	Name	Position	Description	Rate	Hours	Total
						Compensation
3/14/2023	Nicholas Lordi	Partner	0323H0772: Call with client (Tim Ryan, Mo Ali, Internal Audit) to discuss Patch Management/Vulnerability Management	\$1,004	0.50	\$502.00
3/14/2023	Nicholas Lordi	Partner	0323H0773: Meeting to discuss IT Audit testing and debrief on patch management meeting with A. Hiss (PwC), N. Lordi (PwC)	\$1,004	0.50	\$502.00
3/14/2023	Nicholas Lordi	Partner	0323H0774: Meeting with Avaya to discuss patch management deficiency with R. Klemm (PwC), A. Hiss (PwC), N. Lordi (PwC), C. Venchiarutti (PwC)	\$1,004	0.50	\$502.00
3/14/2023	Josh Goodelman	Director	0323H0775: Review Plan of Reorganization and Disclosure Statement for GAAP accounting considerations	\$945	3.00	\$2,835.00
3/14/2023	Christina Venchiarutti	Senior Manager	0323H0776: Review of engagement time in connection with preparation of PwC's first and final fee application submission	\$544	1.20	\$652.80
3/14/2023	Christina Venchiarutti	Senior Manager	0323H0777: Legal update meeting with Avaya (V. Carnevale) with R. Klemm (PwC), C. Venchiarutti (PwC)	\$544	0.50	\$272.00
3/14/2023	Christina Venchiarutti	Senior Manager	0323H0778: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC), K. Gregory (PwC), A. Wothe (PwC)	\$544	0.20	\$108.80
3/14/2023	Christina Venchiarutti	Senior Manager	0323H0779: Meeting with Avaya to discuss patch management deficiency with R. Klemm (PwC), A. Hiss (PwC), N. Lordi (PwC), C. Venchiarutti (PwC)	\$544	0.50	\$272.00
3/14/2023	Joseph Mineo	Senior Manager	0323H0780: Document PwC assessment of Out of Period Adjustments and quantitative/qualitative analysis	\$544	2.20	\$1,196.80
3/14/2023	Joseph Mineo	Senior Manager	0323H0781: Meeting to discuss Out of Period Adjustment documentation and control deficiency assessments with K. Sanders (PwC), J. Mineo (PwC)	\$544	0.50	\$272.00
3/14/2023	Joseph Mineo	Senior Manager	0323H0782: Review Controls testing audit documentation - Revenue Controls Testing	\$544	1.00	\$544.00
3/14/2023	Joseph Mineo	Senior Manager	0323H0783: Review substantive testing audit documentation - Purchasing and Payables Controls Testing	\$544	0.50	\$272.00
3/14/2023	Joseph Mineo	Senior Manager	0323H0784: Review substantive testing audit documentation - Revenue Transaction Testing	\$544	0.80	\$435.20
3/14/2023	Lauren Nissenblatt	Senior Manager	0323H0785: Observation for Sales MJE Report creation with P. Bell (Avaya), S. Singh (Avaya) and Fangping X (Avaya) with B. Young (PwC), B. Kinsella (PwC), L. Nissenblatt (PwC)	\$539	0.20	\$107.80
3/14/2023	Bethany Young	Manager	0323H0786: Enhance audit documentation for the Tax Key Report Testing in the audit file	\$443	1.20	\$531.60
3/14/2023	Bethany Young	Manager	0323H0787: Meeting to discuss individual expectations regarding audit procedures and plan for year end FY22 with B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$443	0.60	\$265.80
3/14/2023	Bethany Young	Manager	0323H0788: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC), K. Gregory (PwC), A. Wothe (PwC)	\$443	0.20	\$88.60
3/14/2023	Bethany Young	Manager	0323H0789: Observation for Sales MJE Report creation with P. Bell (Avaya), S. Singh (Avaya) and Fangping X (Avaya) with B. Young (PwC), B. Kinsella (PwC), L. Nissenblatt (PwC)	\$443	0.20	\$88.60
3/14/2023	Bethany Young	Manager	0323H0790: Review and enhance documentation for Q4'22 balance sheet account fluctuations based on review comments	\$443	2.00	\$886.00
3/14/2023	Andrew Hiss	Senior Manager	0323H0791: Review coaching note and update the walkthrough sample of one for backup control	\$441	0.80	\$352.80
3/14/2023	Andrew Hiss	Senior Manager	0323H0792: Meeting to discuss IT Audit testing and debrief on patch management meeting with A. Hiss (PwC), N. Lordi (PwC)	\$441	0.50	\$220.50
3/14/2023	Andrew Hiss	Senior Manager	0323H0793: Meeting to discuss IT audit testing status and open items with A. Hiss (PwC), C. Teodoro (PwC)	\$441	0.50	\$220.50
3/14/2023	Andrew Hiss	Senior Manager	0323H0794: Meeting with Avaya to discuss patch management deficiency with R. Klemm (PwC), A. Hiss (PwC), N. Lordi (PwC), C. Venchiarutti (PwC)	\$441	0.50	\$220.50
3/14/2023	Andrew Hiss	Senior Manager	0323H0795: Review and update documentation for intrusion detection control based on patch management deficiency	\$441	0.70	\$308.70

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						Compensation
3/14/2023	Andrew Hiss	Senior Manager	0323H0796: Update documentation for patch management in both interim/year end workpaper in light of year end deficiency	\$441	1.00	\$441.00
3/14/2023	Carmin Teodoro	Manager	0323H0797: Meeting to discuss IT audit testing status and open items with A. Hiss (PwC), C. Teodoro (PwC)	\$434	0.50	\$217.00
3/14/2023	Alexandra Turner	Senior Associate	0323H0798: Discuss follow ups needed for A/R out of period entry testing with P. McCartney (PwC), A. Turner (PwC)	\$403	0.50	\$201.50
3/14/2023	Alexandra Turner	Senior Associate	0323H0799: Meeting to discuss individual expectations regarding audit procedures and plan for year end FY22 with B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$403	0.60	\$241.80
3/14/2023	Alexandra Turner	Senior Associate	0323H0800: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC), K. Gregory (PwC), A. Wothe (PwC)	\$403	0.20	\$80.60
3/14/2023	Alexandra Turner	Senior Associate	0323H0801: Review and update audit documentation for revenue controls testing	\$403	0.30	\$120.90
3/14/2023	Alexandra Turner	Senior Associate	0323H0802: Review audit documentation and instructions for revenue transaction testing	\$403	1.80	\$725.40
3/14/2023	Alexandra Turner	Senior Associate	0323H0803: Review support provided for Q2/Q3 out of period entries	\$403	2.40	\$967.20
3/14/2023	Paul McCartney	Senior Associate	0323H0804: Address review comments in our revenue controls testing audit workpapers.	\$403	3.00	\$1,209.00
3/14/2023	Paul McCartney	Senior Associate	0323H0805: Discuss follow ups needed for A/R out of period entry testing with P. McCartney (PwC), A. Turner (PwC)	\$403	0.50	\$201.50
3/14/2023	Paul McCartney	Senior Associate	0323H0806: Meeting to discuss individual expectations regarding audit procedures and plan for year end FY22 with B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$403	0.60	\$241.80
3/14/2023	Paul McCartney	Senior Associate	0323H0807: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC), K. Gregory (PwC), A. Wothe (PwC)	\$403	0.20	\$80.60
3/14/2023	Paul McCartney	Senior Associate	0323H0808: Update testing documentation in our revenue substantive testing audit workpapers.	\$403	3.70	\$1,491.10
3/14/2023	Ben Kinsella	Associate	0323H0809: Check for updated control support	\$261	0.40	\$104.40
3/14/2023	Ben Kinsella	Associate	0323H0810: Discuss approach for compiling updated footnote support with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.20	\$52.20
3/14/2023	Ben Kinsella	Associate	0323H0811: Meeting to discuss individual expectations regarding audit procedures and plan for year end FY22 with B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.60	\$156.60
3/14/2023	Ben Kinsella	Associate	0323H0812: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC), K. Gregory (PwC), A. Wothe (PwC)	\$261	0.20	\$52.20
3/14/2023	Ben Kinsella	Associate	0323H0813: Observation for Sales MJE Report creation with P. Bell (Avaya), S. Singh (Avaya) and Fangping X (Avaya) with B. Young (PwC), B. Kinsella (PwC), L. Nissenblatt (PwC)	\$261	0.20	\$52.20
3/14/2023	Ben Kinsella	Associate	0323H0814: Update listing of outstanding support requests for weekly slide deck	\$261	0.80	\$208.80
3/14/2023	Dominique Cagno	Associate	0323H0815: Address comments on analytical procedures for balance sheet accounts, comparing fluctuations and documenting explanations based on responses from follow-up questions to the client.	\$261	2.00	\$522.00
3/14/2023	Dominique Cagno	Associate	0323H0816: Meeting to discuss individual expectations regarding audit procedures and plan for year end FY22 with B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.60	\$156.60

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3/14/2023	Dominique Cagno	Associate	0323H0817: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC), K. Gregory (PwC), A. Wothe (PwC)	\$261	0.20	\$52.20
3/14/2023	Megan Nemeth	Associate	0323H0818: Meeting to discuss individual expectations regarding audit procedures and plan for year end FY22 with B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.60	\$156.60
3/14/2023	Megan Nemeth	Associate	0323H0819: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC), K. Gregory (PwC), A. Wothe (PwC)	\$261	0.20	\$52.20
3/14/2023	Megan Nemeth	Associate	0323H0820: Update the IT dependencies view to include additional key reports	\$261	0.20	\$52.20
3/14/2023	Nicki Wang	Associate	0323H0821: Analysis of contract asset recoverability for pending install sample selections	\$261	1.30	\$339.30
3/14/2023	Nicki Wang	Associate	0323H0822: Discuss approach for compiling updated footnote support with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.20	\$52.20
3/14/2023	Nicki Wang	Associate	0323H0823: Meeting to discuss individual expectations regarding audit procedures and plan for year end FY22 with B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.60	\$156.60
3/14/2023	Nicki Wang	Associate	0323H0824: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC), K. Gregory (PwC), A. Wothe (PwC)	\$261	0.20	\$52.20
3/14/2023	Nicki Wang	Associate	0323H0825: Review and update of Q3'22 10-Q tie-out support using blacklined versions	\$261	0.40	\$104.40
3/14/2023	Nicki Wang	Associate	0323H0826: Review of goodwill cost savings documentation and update based on review comments	\$261	1.20	\$313.20
3/14/2023	Nicki Wang	Associate	0323H0827: Testing of legal accruals and litigation reserves	\$261	0.90	\$234.90
3/14/2023	Nicki Wang	Associate	0323H0828: Update of APS workflow control deficiency writeup based on review notes	\$261	0.90	\$234.90
3/14/2023	Alejandro Wothe	Associate	0323H0829: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC), K. Gregory (PwC), A. Wothe (PwC)	\$169	0.20	\$33.80
3/14/2023	Kristen Gregory	Associate	0323H0830: Review of engagement time in connection with preparation of PwC's first and final fee application submission	\$169	2.00	\$338.00
3/14/2023	Kristen Gregory	Associate	0323H0831: Add FN support for all notes that do not need new support	\$169	1.10	\$185.90
3/14/2023	Kristen Gregory	Associate	0323H0832: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC), K. Gregory (PwC), A. Wothe (PwC)	\$169	0.20	\$33.80
3/15/2023	Charles Reddin	Partner	0323H0833: Avaya Audit Committee meeting with R. Klemm (PwC), C. Venchiarutti (PwC), K. Sanders (PwC), C. Reddin (PwC)	\$1,443	1.50	\$2,164.50
3/15/2023	Robert Swartz	Managing Director	0323H0834: Meeting with Avaya to discuss ASC 852 adoption, RSA/Plan of Reorganization/Disclosure Statements and planning for fresh start accounting with R. Klemm (PwC), C. Venchiarutti (PwC), R. Swartz (PwC), J. Goodelman (PwC)	\$1,045	2.00	\$2,090.00
3/15/2023	Kurt Sanders	Partner	0323H0835: Avaya Audit Committee meeting with R. Klemm (PwC), C. Venchiarutti (PwC), K. Sanders (PwC), C. Reddin (PwC)	\$1,041	1.50	\$1,561.50
3/15/2023	Robert Klemm	Partner	0323H0836: Avaya Audit Committee meeting with R. Klemm (PwC), C. Venchiarutti (PwC), K. Sanders (PwC), C. Reddin (PwC)	\$1,041	1.50	\$1,561.50
3/15/2023	Robert Klemm	Partner	0323H0837: Meeting with Avaya (J. Boyd) to discuss 10Q Q3 comments by R. Klemm (PwC), C. Venchiarutti (PwC)	\$1,041	1.00	\$1,041.00

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3/15/2023	Robert Klemm	Partner	0323H0838: Meeting with Avaya (J. Boyd) to discuss 10Q Q3 comments by R. Klemm (PwC), C. Venchiarutti (PwC)	\$1,041	0.50	\$520.50
3/15/2023	Robert Klemm	Partner	0323H0839: Meeting with Avaya to discuss ASC 852 adoption, RSA/Plan of Reorganization/Disclosure Statements and planning for fresh start accounting with R. Klemm (PwC), C. Venchiarutti (PwC), R. Swartz (PwC), J. Goodelman (PwC)	\$1,041	2.00	\$2,082.00
3/15/2023	Robert Klemm	Partner	0323H0840: Review of 10Q Q3 comments based on responses and meetings	\$1,041	0.50	\$520.50
3/15/2023	Nicholas Lordi	Partner	0323H0841: Review of Alteryx change control testing	\$1,004	0.30	\$301.20
3/15/2023	Josh Goodelman	Director	0323H0842: Meeting with Avaya to discuss ASC 852 adoption, RSA/Plan of Reorganization/Disclosure Statements and planning for fresh start accounting with R. Klemm (PwC), C. Venchiarutti (PwC), R. Swartz (PwC), J. Goodelman (PwC)	\$945	2.00	\$1,890.00
3/15/2023	Josh Goodelman	Director	0323H0843: Meeting with Avaya to discuss ASC 852 adoption, RSA/Plan of Reorganization/Disclosure Statements and planning for fresh start accounting with R. Klemm (PwC), C. Venchiarutti (PwC), R. Swartz (PwC), J. Goodelman (PwC)	\$945	1.00	\$945.00
3/15/2023	Adam Bair	Partner	0323H0844: Meeting with P. Bell (Avaya), L. Ng (Avaya), B. Holland (Avaya), J. Roach (Avaya), A. Caspir (Avaya) to discuss their IRC Section 987 calculation (Q3 2022) by A. Bair (PwC), L. Stankiewicz (PwC)	\$767	0.50	\$383.50
3/15/2023	Christina Venchiarutti	Senior Manager	0323H0845: Independence assessments for potential new BOD	\$544	0.60	\$326.40
3/15/2023	Christina Venchiarutti	Senior Manager	0323H0846: Avaya Audit Committee meeting with R. Klemm (PwC), C. Venchiarutti (PwC), K. Sanders (PwC), C. Reddin (PwC)	\$544	1.50	\$816.00
3/15/2023	Christina Venchiarutti	Senior Manager	0323H0847: Meeting with Avaya (J. Boyd) to discuss 10Q Q3 comments by R. Klemm (PwC), C. Venchiarutti (PwC)	\$544	1.00	\$544.00
3/15/2023	Christina Venchiarutti	Senior Manager	0323H0848: Meeting with Avaya (J. Boyd) to discuss 10Q Q3 comments by R. Klemm (PwC), C. Venchiarutti (PwC)	\$544	0.50	\$272.00
3/15/2023	Christina Venchiarutti	Senior Manager	0323H0849: Meeting with Avaya to discuss ASC 852 adoption, RSA/Plan of Reorganization/Disclosure Statements and planning for fresh start accounting with R. Klemm (PwC), C. Venchiarutti (PwC), R. Swartz (PwC), J. Goodelman (PwC)	\$544	2.00	\$1,088.00
3/15/2023	Joseph Mineo	Senior Manager	0323H0850: Review Controls testing audit documentation - Revenue Controls Testing	\$544	1.20	\$652.80
3/15/2023	Joseph Mineo	Senior Manager	0323H0851: Review Management's Out of Period Adjustment documentation and control deficiency assessments	\$544	0.80	\$435.20
3/15/2023	Sydney Joel	Associate	0323H0852: Upload documentation provided by K&E	\$525	0.30	\$157.50
3/15/2023	Luke Stankiewicz	Manager	0323H0853: Call with Avaya to discuss questions regarding their Section 987 calculation.	\$482	0.50	\$241.00
3/15/2023	Luke Stankiewicz	Manager	0323H0854: Meeting with P. Bell (Avaya), L. Ng (Avaya), B. Holland (Avaya), J. Roach (Avaya), A. Caspir (Avaya) to discuss their IRC Section 987 calculation (Q3 2022) by A. Bair (PwC), L. Stankiewicz (PwC)	\$482	0.50	\$241.00
3/15/2023	Bethany Young	Manager	0323H0855: Update and address coaching notes in interest expense lead schedule and accounts receivable lead schedule	\$443	0.80	\$354.40
3/15/2023	Bethany Young	Manager	0323H0856: Review and enhance documentation for Q4'22 balance sheet account fluctuations based on review comments	\$443	2.70	\$1,196.10
3/15/2023	Andrew Hiss	Senior Manager	0323H0857: Review patch management risk assessment from management retroactive review	\$441	0.50	\$220.50
3/15/2023	Carmine Teodoro	Manager	0323H0858: Addressing Coaching Note on US-08-06-0010 - VAPP Validation and Posting control	\$434	0.50	\$217.00
3/15/2023	Carmine Teodoro	Manager	0323H0859: Review Information Technology Dependencies for the audit and reconcile the inventory in the Aura Database	\$434	1.00	\$434.00
3/15/2023	Carmine Teodoro	Manager	0323H0860: Reviewing Alteryx Management User Acceptance Testing	\$434	0.10	\$43.40
3/15/2023	Carmine Teodoro	Manager	0323H0861: Reviewing Management's Accuracy Samples for Document Invoice Currency - related to G-01-05-1480 control	\$434	0.10	\$43.40
3/15/2023	Carmine Teodoro	Manager	0323H0862: Documenting management's alteryx UAT accuracy evidence in G-01-05-1480 control	\$434	0.30	\$130.20
3/15/2023	Alexandra Turner	Senior Associate	0323H0863: Prepare and update documentation for Q3/Q4 analytics	\$403	2.80	\$1,128.40
3/15/2023	Alexandra Turner	Senior Associate	0323H0864: Review audit documentation and instructions for revenue transaction testing	\$403	1.30	\$523.90
3/15/2023	Paul McCartney	Senior Associate	0323H0865: Address review comments in our revenue controls testing audit workpapers.	\$403	3.00	\$1,209.00



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3/15/2023	Paul McCartney	Senior Associate	0323H0866: Perform revenue substantive cutoff testing for period-end	\$403	3.00	\$1,209.00
3/15/2023	Paul McCartney	Senior Associate	0323H0867: Prepare agenda and open items listing for client status meeting	\$403	0.50	\$201.50
3/15/2023	Paul McCartney	Senior Associate	0323H0868: Review control deficiency memos provided by the client	\$403	1.00	\$403.00
3/15/2023	Ben Kinsella	Associate	0323H0869: Analyze cash flows worksheet for information for analytics	\$261	0.40	\$104.40
3/15/2023	Ben Kinsella	Associate	0323H0870: Update documentation relating to year end procedures	\$261	0.80	\$208.80
3/15/2023	Dominique Cagno	Associate	0323H0871: Address comments on analytical procedures for balance sheet accounts, comparing fluctuations and documenting explanations based on responses from follow-up questions to the client.	\$261	1.00	\$261.00
3/15/2023	Megan Nemeth	Associate	0323H0872: Compile list of review comments to discuss further.	\$261	0.80	\$208.80
3/15/2023	Megan Nemeth	Associate	0323H0873: Discuss approach for compiling updated Q3'22 Form 10-Q footnote tie-out support with M. Nemeth (PwC), N. Wang (PwC)	\$261	0.20	\$52.20
3/15/2023	Megan Nemeth	Associate	0323H0874: Review subsequent events footnote for comparison against the company's support files.	\$261	2.80	\$730.80
3/15/2023	Nicki Wang	Associate	0323H0875: Analysis of Q4'22 Balance Sheet analytics review comments	\$261	0.20	\$52.20
3/15/2023	Nicki Wang	Associate	0323H0876: Continue review of Q4'22 Statement of Cash Flow	\$261	2.20	\$574.20
3/15/2023	Nicki Wang	Associate	0323H0877: Discuss approach for compiling updated Q3'22 Form 10-Q footnote tie-out support with M. Nemeth (PwC), N. Wang (PwC)	\$261	0.20	\$52.20
3/15/2023	Nicki Wang	Associate	0323H0878: Review of Q4'22 Statement of Cash flow	\$261	4.00	\$1,044.00
3/15/2023	Nicki Wang	Associate	0323H0879: Testing of legal accruals and litigation reserves	\$261	0.50	\$130.50
3/15/2023	Kristen Gregory	Associate	0323H0880: Add updated support to footnotes and tie them	\$169	1.50	\$253.50
3/16/2023	Regan Owen	Director	0323H0881: Continue to review investigation information provided by K&E	\$1,092	0.70	\$764.40
3/16/2023	Regan Owen	Director	0323H0882: Meeting with H. Kuloti to obtain interview debriefs regarding K&E investigation by R. Owen (PwC), S. Joel (PwC)	\$1,092	1.00	\$1,092.00
3/16/2023	Regan Owen	Director	0323H0883: Review investigation documents provided by K&E	\$1,092	0.50	\$546.00
3/16/2023	Kurt Sanders	Partner	0323H0884: Discussion of inventory cost savings, independence letter, independence assessment with C. Venchiarutti (PwC), K. Sanders (PwC)	\$1,041	0.20	\$208.20
3/16/2023	Robert Klemm	Partner	0323H0885: Meet with Avaya (S. Peoples, R. Kanwar, S. Singh, A. Tuteja, A. Duffy, P. Albert-Lebrun, J. Hynes, & K. Speed) to discuss out of period entries & new revenue control by R. Klemm (PwC), J. Mineo (PwC), P. McCartney (PwC), A. Turner (PwC), M. Nemeth (PwC)	\$1,041	1.60	\$1,665.60
3/16/2023	Josh Goodelman	Director	0323H0886: Review first day motions for accounting implications	\$945	3.00	\$2,835.00
3/16/2023	Max Baumer	Senior Manager	0323H0887: Review First Day Motions and Orders for accounting implications	\$835	3.50	\$2,922.50
3/16/2023	Max Baumer	Senior Manager	0323H0888: Review third party summary of plan effects for accounting implications	\$835	1.90	\$1,586.50
3/16/2023	Morgan Eifert	Senior Associate	0323H0889: Review First Day Motions and Orders for accounting implications	\$625	1.50	\$937.50
3/16/2023	Christina Venchiarutti	Senior Manager	0323H0890: Discussion of inventory cost savings, independence letter, independence assessment with C. Venchiarutti (PwC), K. Sanders (PwC)	\$544	0.20	\$108.80
3/16/2023	Christina Venchiarutti	Senior Manager	0323H0891: Discussion of Rule 3526 letter and independence requirements with C. Venchiarutti (PwC), N. Wang (PwC)	\$544	0.20	\$108.80
3/16/2023	Christina Venchiarutti	Senior Manager	0323H0892: Independence assessment and analysis for potential new BOD	\$544	0.50	\$272.00
3/16/2023	Christina Venchiarutti	Senior Manager	0323H0893: Call with client (S. Peoples) to discuss patch management and vulnerability risk assessment, walkthrough planning	\$544	0.30	\$163.20
3/16/2023	Christina Venchiarutti	Senior Manager	0323H0894: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$544	0.40	\$217.60
3/16/2023	Christina Venchiarutti	Senior Manager	0323H0895: Review of substantive testing audit documentation - inventory and leases risk assessment	\$544	1.80	\$979.20
3/16/2023	Joseph Mineo	Senior Manager	0323H0896: Discuss revenue substantive review comments for maintenance services with J. Mineo (PwC), P. McCartney (PwC), M. Nemeth (PwC)	\$544	1.30	\$707.20



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3/16/2023	Joseph Mineo	Senior Manager	0323H0897: Discuss revenue substantive review comments for managed services with J. Mineo (PwC), P. McCartney (PwC), M. Nemeth (PwC)	\$544	1.40	\$761.60
3/16/2023	Joseph Mineo	Senior Manager	0323H0898: Discuss revenue substantive review comments for products with J. Mineo (PwC), P. McCartney (PwC), M. Nemeth (PwC)	\$544	1.30	\$707.20
3/16/2023	Joseph Mineo	Senior Manager	0323H0899: Meet with Avaya (S. Peoples, R. Kanwar, S. Singh, A. Tuteja, A. Duffy, P. Albert-Lebrun, J. Hynes, & K. Speed) to discuss out of period entries & new revenue control by R. Klemm (PwC), J. Mineo (PwC), P. McCartney (PwC), A. Turner (PwC), M. Nemeth (PwC)	\$544	1.60	\$870.40
3/16/2023	Joseph Mineo	Senior Manager	0323H0900: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$544	0.40	\$217.60
3/16/2023	Sydney Joel	Associate	0323H0901: Continue to review interview debrief information provided by K&E related to K&E investigation	\$525	3.00	\$1,575.00
3/16/2023	Sydney Joel	Associate	0323H0902: Meeting with H. Kuloti to obtain interview debriefs regarding K&E investigation by R. Owen (PwC), S. Joel (PwC)	\$525	1.00	\$525.00
3/16/2023	Sydney Joel	Associate	0323H0903: Review interview debrief information provided by K&E related to K&E investigation	\$525	4.00	\$2,100.00
3/16/2023	Bethany Young	Manager	0323H0904: Update and address coaching notes in the FY'22 Audit database and SAD	\$443	0.50	\$221.50
3/16/2023	Bethany Young	Manager	0323H0905: Enhance audit documentation for the Tax Key Report Testing in the audit file	\$443	0.30	\$132.90
3/16/2023	Bethany Young	Manager	0323H0906: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$443	0.40	\$177.20
3/16/2023	Bethany Young	Manager	0323H0907: Observation for Sales MJE Details Report creation with P. Bell (Avaya), S. Singh (Avaya), I. Shaik (Avaya) and Fangping X (Avaya) by B. Young (PwC), B. Kinsella (PwC), A. Cucurullo (PwC)	\$443	0.30	\$132.90
3/16/2023	Alexandra Turner	Senior Associate	0323H0908: Meet with Avaya (S. Peoples, R. Kanwar, S. Singh, A. Tuteja, A. Duffy, P. Albert-Lebrun, J. Hynes, & K. Speed) to discuss out of period entries & new revenue control by R. Klemm (PwC), J. Mineo (PwC), P. McCartney (PwC), A. Turner (PwC), M. Nemeth (PwC)	\$403	1.60	\$644.80
3/16/2023	Alexandra Turner	Senior Associate	0323H0909: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$403	0.40	\$161.20
3/16/2023	Alexandra Turner	Senior Associate	0323H0910: Prepare and update documentation for Q4 disaggregated revenue analytics	\$403	1.80	\$725.40
3/16/2023	Alexandra Turner	Senior Associate	0323H0911: Review documentation of Q3 Revenue footnote to determine updated support needed	\$403	0.40	\$161.20
3/16/2023	Alexandra Turner	Senior Associate	0323H0912: Review open items and questions for FY22 out of period entries	\$403	0.30	\$120.90
3/16/2023	Alexandra Turner	Senior Associate	0323H0913: Review support provided for Q2/Q3 out of period entries	\$403	1.70	\$685.10
3/16/2023	Paul McCartney	Senior Associate	0323H0914: Discuss revenue substantive review comments for maintenance services with J. Mineo (PwC), P. McCartney (PwC), M. Nemeth (PwC)	\$403	1.30	\$523.90
3/16/2023	Paul McCartney	Senior Associate	0323H0915: Discuss revenue substantive review comments for managed services with J. Mineo (PwC), P. McCartney (PwC), M. Nemeth (PwC)	\$403	1.40	\$564.20
3/16/2023	Paul McCartney	Senior Associate	0323H0916: Discuss revenue substantive review comments for products with J. Mineo (PwC), P. McCartney (PwC), M. Nemeth (PwC)	\$403	1.30	\$523.90
3/16/2023	Paul McCartney	Senior Associate	0323H0917: Meet with Avaya (S. Peoples, R. Kanwar, S. Singh, A. Tuteja, A. Duffy, P. Albert-Lebrun, J. Hynes, & K. Speed) to discuss out of period entries & new revenue control by R. Klemm (PwC), J. Mineo (PwC), P. McCartney (PwC), A. Turner (PwC), M. Nemeth (PwC)	\$403	1.60	\$644.80
3/16/2023	Paul McCartney	Senior Associate	0323H0918: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$403	0.40	\$161.20
3/16/2023	Paul McCartney	Senior Associate	0323H0919: Update testing documentation in our revenue substantive testing audit workpapers.	\$403	2.00	\$806.00

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						Compensation
3/16/2023	Alexis Cucurullo	Senior Associate	0323H0920: Review support for Sales MJE Details Report	\$395	0.20	\$79.00
3/16/2023	Alexis Cucurullo	Senior Associate	0323H0921: Observation for Sales MJE Details Report creation with P. Bell (Avaya), S. Singh (Avaya), I. Shaik (Avaya) and Fangping X (Avaya) by B. Young (PwC), B. Kinsella (PwC), A. Cucurullo (PwC)	\$395	0.30	\$118.50
3/16/2023	Ben Kinsella	Associate	0323H0922: Make corrections for component auditor documentation for FY22	\$261	0.80	\$208.80
3/16/2023	Ben Kinsella	Associate	0323H0923: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.40	\$104.40
3/16/2023	Ben Kinsella	Associate	0323H0924: Observation for Sales MJE Details Report creation with P. Bell (Avaya), S. Singh (Avaya), I. Shaik (Avaya) and Fangping X (Avaya) by B. Young (PwC), B. Kinsella (PwC), A. Cucurullo (PwC)	\$261	0.30	\$78.30
3/16/2023	Dominique Cagno	Associate	0323H0925: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.40	\$104.40
3/16/2023	Megan Nemeth	Associate	0323H0926: Discuss revenue substantive review comments for maintenance services with J. Mineo (PwC), P. McCartney (PwC), M. Nemeth (PwC)	\$261	1.30	\$339.30
3/16/2023	Megan Nemeth	Associate	0323H0927: Discuss revenue substantive review comments for managed services with J. Mineo (PwC), P. McCartney (PwC), M. Nemeth (PwC)	\$261	1.40	\$365.40
3/16/2023	Megan Nemeth	Associate	0323H0928: Discuss revenue substantive review comments for products with J. Mineo (PwC), P. McCartney (PwC), M. Nemeth (PwC)	\$261	1.30	\$339.30
3/16/2023	Megan Nemeth	Associate	0323H0929: Meet with Avaya (S. Peoples, R. Kanwar, S. Singh, A. Tuteja, A. Duffy, P. Albert-Lebrun, J. Hynes, & K. Speed) to discuss out of period entries & new revenue control by R. Klemm (PwC), J. Mineo (PwC), P. McCartney (PwC), A. Turner (PwC), M. Nemeth (PwC)	\$261	1.60	\$417.60
3/16/2023	Megan Nemeth	Associate	0323H0930: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.40	\$104.40
3/16/2023	Megan Nemeth	Associate	0323H0931: Update explanation documentation for Q4'22 revenue analytics	\$261	2.50	\$652.50
3/16/2023	Nicki Wang	Associate	0323H0932: Discussion of Rule 3526 letter and independence requirements with C. Venchiarutti (PwC), N. Wang (PwC)	\$261	0.20	\$52.20
3/16/2023	Nicki Wang	Associate	0323H0933: Analysis of Q3'22 Form 10-Q tie out forms	\$261	0.10	\$26.10
3/16/2023	Nicki Wang	Associate	0323H0934: Creation of Rule 3526 Letter and associated filings	\$261	0.70	\$182.70
3/16/2023	Nicki Wang	Associate	0323H0935: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.40	\$104.40
3/16/2023	Kristen Gregory	Associate	0323H0936: Prepare updated footnote tie outs	\$169	3.60	\$608.40
3/17/2023	Regan Owen	Director	0323H0937: Review investigation documents provided by K&E	\$1,092	0.20	\$218.40
3/17/2023	Robert Swartz	Managing Director	0323H0938: Discuss LSTC testing approach and bankruptcy testing status with R. Klemm (PwC), C. Venchiarutti (PwC), R. Swartz (PwC), J. Goodelman (PwC), M. Baumer (PwC)	\$1,045	0.50	\$522.50
3/17/2023	Kurt Sanders	Partner	0323H0939: Discuss audit / non-audit fee table for proxy disclosure in 10K with K. Sanders (PwC), C. Venchiarutti (PwC)	\$1,041	0.20	\$208.20
3/17/2023	Kurt Sanders	Partner	0323H0940: Discuss testing approach for goodwill revenue forecast assumptions with K. Sanders (PwC), C. Venchiarutti (PwC)	\$1,041	0.50	\$520.50
3/17/2023	Kurt Sanders	Partner	0323H0941: Review of management's standard selling price assessment	\$1,041	2.30	\$2,394.30
3/17/2023	Mila Petrova	Partner	0323H0942: Review of component reporting - Germany	\$1,041	0.50	\$520.50
3/17/2023	Robert Klemm	Partner	0323H0943: Discuss LSTC testing approach and bankruptcy testing status with R. Klemm (PwC), C. Venchiarutti (PwC), R. Swartz (PwC), J. Goodelman (PwC), M. Baumer (PwC)	\$1,041	0.50	\$520.50

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3/17/2023	Robert Klemm	Partner	0323H0944: Discuss independence assessment for new BOD members with R. Klemm (PwC), C. Venchiarutti (PwC)	\$1,041	0.20	\$208.20
3/17/2023	Robert Klemm	Partner	0323H0945: Call with controller (K. Speed) to discuss K&E update and contract status	\$1,041	1.00	\$1,041.00
3/17/2023	Josh Goodelman	Director	0323H0946: Discuss LSTC testing approach and bankruptcy testing status with R. Klemm (PwC), C. Venchiarutti (PwC), R. Swartz (PwC), J. Goodelman (PwC), M. Baumer (PwC)	\$945	0.50	\$472.50
3/17/2023	Josh Goodelman	Director	0323H0947: Assess LSTC cut-off considerations for the audit	\$945	1.50	\$1,417.50
3/17/2023	Max Baumer	Senior Manager	0323H0948: Discuss LSTC testing approach and bankruptcy testing status with R. Klemm (PwC), C. Venchiarutti (PwC), R. Swartz (PwC), J. Goodelman (PwC), M. Baumer (PwC)	\$835	0.50	\$417.50
3/17/2023	Max Baumer	Senior Manager	0323H0949: Summarize impact of First Day motions on Liabilities Subject to Compromise	\$835	2.00	\$1,670.00
3/17/2023	Morgan Eifert	Senior Associate	0323H0950: Review First Day Motions and Orders for accounting implications	\$625	0.30	\$187.50
3/17/2023	Christina Venchiarutti	Senior Manager	0323H0951: Discuss LSTC testing approach and bankruptcy testing status with R. Klemm (PwC), C. Venchiarutti (PwC), R. Swartz (PwC), J. Goodelman (PwC), M. Baumer (PwC)	\$544	0.50	\$272.00
3/17/2023	Christina Venchiarutti	Senior Manager	0323H0952: Discuss independence assessment for new BOD members with R. Klemm (PwC), C. Venchiarutti (PwC)	\$544	0.20	\$108.80
3/17/2023	Christina Venchiarutti	Senior Manager	0323H0953: Discuss audit / non-audit fee table for proxy disclosure in 10K with K. Sanders (PwC), C. Venchiarutti (PwC)	\$544	0.20	\$108.80
3/17/2023	Christina Venchiarutti	Senior Manager	0323H0954: Discuss testing approach for goodwill revenue forecast assumptions with K. Sanders (PwC), C. Venchiarutti (PwC)	\$544	0.50	\$272.00
3/17/2023	Christina Venchiarutti	Senior Manager	0323H0955: Substantive testing documentation for PFI testing (goodwill and ASC 360)	\$544	3.50	\$1,904.00
3/17/2023	Christina Venchiarutti	Senior Manager	0323H0956: Substantive testing documentation for PFI testing (goodwill and ASC 360) - key report testing for renewal rate	\$544	1.20	\$652.80
3/17/2023	Joseph Mineo	Senior Manager	0323H0957: Review Controls testing audit documentation - Revenue Controls Testing	\$544	1.30	\$707.20
3/17/2023	Joseph Mineo	Senior Manager	0323H0958: Review Management's Out of Period Adjustment documentation and control deficiency assessments	\$544	0.90	\$489.60
3/17/2023	Joseph Mineo	Senior Manager	0323H0959: Review substantive testing audit documentation - Revenue Transaction Testing	\$544	0.80	\$435.20
3/17/2023	Sydney Joel	Associate	0323H0960: Continue to review interview debrief information provided by K&E related to K&E investigation	\$525	3.50	\$1,837.50
3/17/2023	Sydney Joel	Associate	0323H0961: Review interview debrief information provided by K&E related to K&E investigation	\$525	4.00	\$2,100.00
3/17/2023	Alexandra Turner	Senior Associate	0323H0962: Discuss questions on Q4'22 revenue substantive analytics for follow ups needed with the client by M. Nemeth (PwC), A. Turner (PwC)	\$403	0.30	\$120.90
3/17/2023	Alexandra Turner	Senior Associate	0323H0963: Discuss status of Q4'22 revenue analytics explanation as well as follow up questions for documentation with M. Nemeth (PwC), A. Turner (PwC), P. McCartney (PwC)	\$403	0.50	\$201.50
3/17/2023	Alexandra Turner	Senior Associate	0323H0964: Review and update documentation for FY22 revenue transaction testing for the subscriptions revenue stream	\$403	1.20	\$483.60
3/17/2023	Alexandra Turner	Senior Associate	0323H0965: Update documentation for Q4 disaggregated revenue analytics	\$403	2.10	\$846.30
3/17/2023	Paul McCartney	Senior Associate	0323H0966: Address review comments in our revenue controls testing audit workpapers.	\$403	3.00	\$1,209.00
3/17/2023	Paul McCartney	Senior Associate	0323H0967: Discuss status of Q4'22 revenue analytics explanation as well as follow up questions for documentation with M. Nemeth (PwC), A. Turner (PwC), P. McCartney (PwC)	\$403	0.50	\$201.50
3/17/2023	Paul McCartney	Senior Associate	0323H0968: Update testing documentation in our revenue substantive testing audit workpapers.	\$403	2.00	\$806.00
3/17/2023	Ben Kinsella	Associate	0323H0969: Address comments in relation to component auditor subsequent events for Q4'22	\$261	0.40	\$104.40
3/17/2023	Megan Nemeth	Associate	0323H0970: Continue update documentation for revenue substantive testing based on additional review comments	\$261	0.20	\$52.20
3/17/2023	Megan Nemeth	Associate	0323H0971: Discuss questions on Q4'22 revenue substantive analytics for follow ups needed with the client by M. Nemeth (PwC), A. Turner (PwC)	\$261	0.30	\$78.30
3/17/2023	Megan Nemeth	Associate	0323H0972: Discuss status of Q4'22 revenue analytics explanation as well as follow up questions for documentation with M. Nemeth (PwC), A. Turner (PwC), P. McCartney (PwC)	\$261	0.50	\$130.50
3/17/2023	Megan Nemeth	Associate	0323H0973: Update documentation for revenue substantive testing based on additional review comments	\$261	4.00	\$1,044.00
3/17/2023	Kristen Gregory	Associate	0323H0974: Prepare updated footnote tie outs - continued	\$169	3.80	\$642.20



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3/20/2023	Robert Swartz	Managing Director	0323H0975: Review 1st day motions workpaper	\$1,045	0.50	\$522.50
3/20/2023	Kurt Sanders	Partner	0323H0976: Discuss open items, revenue status and timeline with K. Speed (Avaya) by R. Klemm (PwC), K. Sanders (PwC)	\$1,041	0.50	\$520.50
3/20/2023	Kurt Sanders	Partner	0323H0977: Discuss status, management open items document and review timeline - Revenue with R. Klemm (PwC), K. Sanders (PwC), J. Mineo (PwC)	\$1,041	0.50	\$520.50
3/20/2023	Kurt Sanders	Partner	0323H0978: Discussed Q3 10-Q financial statements with J. Boyd (Avaya) by K. Sanders (PwC), J. Mineo (PwC)	\$1,041	0.50	\$520.50
3/20/2023	Kurt Sanders	Partner	0323H0979: Meeting to discuss FY22 audit status and substantive testing update with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC)	\$1,041	0.50	\$520.50
3/20/2023	Kurt Sanders	Partner	0323H0980: Review of customer contracts for revenue recognition	\$1,041	2.00	\$2,082.00
3/20/2023	Kurt Sanders	Partner	0323H0981: Review of the financial statements 10Q	\$1,041	1.00	\$1,041.00
3/20/2023	Kurt Sanders	Partner	0323H0982: Review of the trade name impairment analysis	\$1,041	2.00	\$2,082.00
3/20/2023	Kurt Sanders	Partner	0323H0983: Review of updates to goodwill support provided by the client - cost save forecast	\$1,041	3.00	\$3,123.00
3/20/2023	Robert Klemm	Partner	0323H0984: Call with CFO of Avaya (B. Roof) to discuss status of audit committee investigation	\$1,041	0.30	\$312.30
3/20/2023	Robert Klemm	Partner	0323H0985: Call with Controller (K. Speed) to discuss audit status and contract reserves	\$1,041	0.50	\$520.50
3/20/2023	Robert Klemm	Partner	0323H0986: Call with PwC Ireland to discuss liquidity and filing status	\$1,041	0.50	\$520.50
3/20/2023	Robert Klemm	Partner	0323H0987: Discuss open items, revenue status and timeline with K. Speed (Avaya) by R. Klemm (PwC), K. Sanders (PwC)	\$1,041	0.50	\$520.50
3/20/2023	Robert Klemm	Partner	0323H0988: Discuss status, management open items document and review timeline - Revenue with R. Klemm (PwC), K. Sanders (PwC), J. Mineo (PwC)	\$1,041	0.50	\$520.50
3/20/2023	Robert Klemm	Partner	0323H0989: Meeting to discuss FY22 audit status and substantive testing update with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC)	\$1,041	0.50	\$520.50
3/20/2023	Robert Klemm	Partner	0323H0990: Review of revenue audit status and significant contracts	\$1,041	2.00	\$2,082.00
3/20/2023	Josh Goodelman	Director	0323H0991: Benchmark draft 10Q disclosures against other public company disclosures	\$945	1.00	\$945.00
3/20/2023	Josh Goodelman	Director	0323H0992: Review draft 10Q disclosures	\$945	1.00	\$945.00
3/20/2023	Max Baumer	Senior Manager	0323H0993: Review Plan of Reorganization for accounting implications	\$835	1.50	\$1,252.50
3/20/2023	Morgan Eifert	Senior Associate	0323H0994: Review Plan of Reorganization for accounting implications	\$625	0.50	\$312.50
3/20/2023	Christina Venchiarutti	Senior Manager	0323H0995: Discuss partner review of goodwill cost savings comments with N. Wang (PwC), C. Venchiarutti (PwC)	\$544	0.50	\$272.00
3/20/2023	Christina Venchiarutti	Senior Manager	0323H0996: Discuss tickmarking goodwill forecasting model, memo comments with N. Wang (PwC), C. Venchiarutti (PwC)	\$544	0.40	\$217.60
3/20/2023	Christina Venchiarutti	Senior Manager	0323H0997: Meeting to discuss FY22 audit status and substantive testing update with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC)	\$544	0.50	\$272.00
3/20/2023	Joseph Mineo	Senior Manager	0323H0998: Discuss status, management open items document and review timeline - Revenue with R. Klemm (PwC), K. Sanders (PwC), J. Mineo (PwC)	\$544	0.50	\$272.00
3/20/2023	Joseph Mineo	Senior Manager	0323H0999: Discussed Q3 10-Q financial statements with J. Boyd (Avaya) by K. Sanders (PwC), J. Mineo (PwC)	\$544	0.50	\$272.00
3/20/2023	Joseph Mineo	Senior Manager	0323H1000: Meeting to discuss FY22 audit status and substantive testing update with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC)	\$544	0.50	\$272.00
3/20/2023	Joseph Mineo	Senior Manager	0323H1001: Review Controls testing audit documentation - Revenue Controls Testing	\$544	2.10	\$1,142.40
3/20/2023	Joseph Mineo	Senior Manager	0323H1002: Review substantive testing audit documentation - Revenue Transaction Testing	\$544	2.40	\$1,305.60
3/20/2023	Lauren Nissenblatt	Senior Manager	0323H1003: Review of authorizations for services related to Avaya tax compliance	\$539	2.40	\$1,293.60
3/20/2023	Bethany Young	Manager	0323H1004: Meeting to discuss individual expectations regarding audit procedures and plan for year end FY22 with B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$443	0.40	\$177.20
3/20/2023	Alexandra Turner	Senior Associate	0323H1005: Discuss updates to be made to controls testing audit workpapers with P. McCartney (PwC), A. Turner (PwC)	\$403	0.50	\$201.50

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Date	Name	Position	Description	Rate	Hours	Total
						Compensation
3/20/2023	Alexandra Turner	Senior Associate	0323H1006: Meeting to discuss individual expectations regarding audit procedures and plan for year end FY22 with B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$403	0.40	\$161.20
3/20/2023	Alexandra Turner	Senior Associate	0323H1007: Review and update audit documentation for revenue controls testing based on review comments	\$403	3.40	\$1,370.20
3/20/2023	Alexandra Turner	Senior Associate	0323H1008: Review audit documentation for revenue controls testing	\$403	0.40	\$161.20
3/20/2023	Alexandra Turner	Senior Associate	0323H1009: Review Q3 P&L numbers and update analytics documentation	\$403	0.20	\$80.60
3/20/2023	Alexandra Turner	Senior Associate	0323H1010: Update documentation for Q4 disaggregated revenue analytics	\$403	0.30	\$120.90
3/20/2023	Paul McCartney	Senior Associate	0323H1011: Address review comments in our revenue controls testing audit workpapers.	\$403	3.50	\$1,410.50
3/20/2023	Paul McCartney	Senior Associate	0323H1012: Discuss updates to be made to controls testing audit workpapers with P. McCartney (PwC), A. Turner (PwC)	\$403	0.50	\$201.50
3/20/2023	Paul McCartney	Senior Associate	0323H1013: Meeting to discuss individual expectations regarding audit procedures and plan for year end FY22 with B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$403	0.40	\$161.20
3/20/2023	Paul McCartney	Senior Associate	0323H1014: Prep and review testing open items listing	\$403	0.50	\$201.50
3/20/2023	Paul McCartney	Senior Associate	0323H1015: Update testing documentation in our revenue substantive testing audit workpapers.	\$403	3.10	\$1,249.30
3/20/2023	Ben Kinsella	Associate	0323H1016: Tickmark goodwill forecasting schedule	\$261	4.00	\$1,044.00
3/20/2023	Ben Kinsella	Associate	0323H1017: Discuss tickmarking goodwill forecasting model with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.30	\$78.30
3/20/2023	Ben Kinsella	Associate	0323H1018: Meeting to discuss individual expectations regarding audit procedures and plan for year end FY22 with B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.40	\$104.40
3/20/2023	Ben Kinsella	Associate	0323H1019: Review updated footnotes and note rounding discrepancies	\$261	2.50	\$652.50
3/20/2023	Dominique Cagno	Associate	0323H1020: Meeting to discuss individual expectations regarding audit procedures and plan for year end FY22 with B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.40	\$104.40
3/20/2023	Dominique Cagno	Associate	0323H1021: Running Credit Memo listing out of SAP to determine credit memos after year end that are above SUM	\$261	1.00	\$261.00
3/20/2023	Megan Nemeth	Associate	0323H1022: Continue update revenue substantive testing documentation based on review comments discussed.	\$261	2.90	\$756.90
3/20/2023	Megan Nemeth	Associate	0323H1023: Meeting to discuss individual expectations regarding audit procedures and plan for year end FY22 with B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.40	\$104.40
3/20/2023	Megan Nemeth	Associate	0323H1024: Update revenue substantive testing documentation based on review comments discussed.	\$261	4.00	\$1,044.00
3/20/2023	Nicki Wang	Associate	0323H1025: Discuss partner review of goodwill cost savings comments with N. Wang (PwC), C. Venchiarutti (PwC)	\$261	0.50	\$130.50
3/20/2023	Nicki Wang	Associate	0323H1026: Discuss tickmarking goodwill forecasting model with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.30	\$78.30
3/20/2023	Nicki Wang	Associate	0323H1027: Discuss tickmarking goodwill forecasting model, memo comments with N. Wang (PwC), C. Venchiarutti (PwC)	\$261	0.40	\$104.40
3/20/2023	Nicki Wang	Associate	0323H1028: Meeting to discuss individual expectations regarding audit procedures and plan for year end FY22 with B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.40	\$104.40
3/20/2023	Nicki Wang	Associate	0323H1029: Review and update documentation of Q3'22 goodwill cost savings based on review comments	\$261	3.50	\$913.50
3/20/2023	Nicki Wang	Associate	0323H1030: Test and prepare documentation of an Q4'22 instance of an entity level control	\$261	1.00	\$261.00
3/20/2023	Nicki Wang	Associate	0323H1031: Update of review comments within the Q3'22 Goodwill Impairment memo	\$261	0.70	\$182.70
3/20/2023	Tazin Tokaria	Senior Associate	0323H1032: Review updates related to audit status	\$196	0.60	\$117.60
3/20/2023	Kristen Gregory	Associate	0323H1033: Prepare updated footnote tie outs- continued	\$169	4.00	\$676.00



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3/21/2023	Charles Reddin	Partner	0323H1034: Status meeting with audit committee (S. Sutula and S. Spradley) by R. Klemm (PwC), C. Reddin (PwC)	\$1,443	0.60	\$865.80
3/21/2023	Regan Owen	Director	0323H1035: Meeting with S. Sheno and H. Kuloti to obtain interview debriefs regarding K&E investigation by S. Joel (PwC), R. Owen (PwC)	\$1,092	0.90	\$982.80
3/21/2023	Regan Owen	Director	0323H1036: Review investigation information provided by K&E	\$1,092	0.40	\$436.80
3/21/2023	Kurt Sanders	Partner	0323H1037: Discuss and review of goodwill cost savings analysis comments with K. Sanders (PwC), C. Venchiarutti (PwC), N. Wang (PwC)	\$1,041	2.00	\$2,082.00
3/21/2023	Kurt Sanders	Partner	0323H1038: Discuss and review of revenue recognition for revenue contracts with K. Sanders (PwC), J. Mineo (PwC)	\$1,041	1.00	\$1,041.00
3/21/2023	Kurt Sanders	Partner	0323H1039: Discussed Revenue Recognition with G. Girgis (Avaya) for customer contracts by K. Sanders (PwC), J. Mineo (PwC)	\$1,041	0.50	\$520.50
3/21/2023	Kurt Sanders	Partner	0323H1040: Meeting with Avaya to review Management's Out of Period Adjustment documentation and control deficiency assessments. Met with G. Girgis, K. Ball, S. Peoples, and F. Alaeddin (Avaya) by K. Sanders (PwC), J. Mineo (PwC), P. McCartney (PwC)	\$1,041	0.90	\$936.90
3/21/2023	Kurt Sanders	Partner	0323H1041: Meeting with K. Speed (Avaya), E. Mclean (Avaya), J. Boyd (Avaya), S. Peoples (Avaya) to discuss 10Q/K status, revenue contracts, controls status and timeline by K. Sanders (PwC), J. Mineo (PwC), C. Venchiarutti (PwC), R. Klemm (PwC)	\$1,041	1.00	\$1,041.00
3/21/2023	Kurt Sanders	Partner	0323H1042: Review of Avaya cost save forecast	\$1,041	2.00	\$2,082.00
3/21/2023	Kurt Sanders	Partner	0323H1043: Review of customer contracts for revenue recognition	\$1,041	2.00	\$2,082.00
3/21/2023	Kurt Sanders	Partner	0323H1044: Review of the trade name impairment analysis	\$1,041	0.50	\$520.50
3/21/2023	Kurt Sanders	Partner	0323H1045: Review valuation testing around Royalty Rate fair value with K. Sanders (PwC), J. Mineo (PwC), A. Rana (PwC), V. Chin (PwC)	\$1,041	0.50	\$520.50
3/21/2023	Robert Klemm	Partner	0323H1046: Meeting with K. Speed (Avaya), E. Mclean (Avaya), J. Boyd (Avaya), S. Peoples (Avaya) to discuss 10Q/K status, revenue contracts, controls status and timeline by K. Sanders (PwC), J. Mineo (PwC), C. Venchiarutti (PwC), R. Klemm (PwC)	\$1,041	1.00	\$1,041.00
3/21/2023	Robert Klemm	Partner	0323H1047: Review of correspondence with Avaya and customer regarding contract damages	\$1,041	0.50	\$520.50
3/21/2023	Robert Klemm	Partner	0323H1048: Status meeting with audit committee (S. Sutula and S. Spradley) by R. Klemm (PwC), C. Reddin (PwC)	\$1,041	0.60	\$624.60
3/21/2023	Josh Goodelman	Director	0323H1049: Accounting research for emergence transaction considerations	\$945	1.00	\$945.00
3/21/2023	Josh Goodelman	Director	0323H1050: Begin to evaluate audit procedures for petition date cut-off	\$945	2.00	\$1,890.00
3/21/2023	Victor Chin	Director	0323H1051: Review valuation testing around Royalty Rate fair value with K. Sanders (PwC), J. Mineo (PwC), A. Rana (PwC), V. Chin (PwC)	\$892	0.50	\$446.00
3/21/2023	Max Baumer	Senior Manager	0323H1052: Review claims filed through current date and impacts on 6/30/22 10Q bankruptcy disclosure	\$835	2.00	\$1,670.00
3/21/2023	Max Baumer	Senior Manager	0323H1053: Prepare Executive summary of First Day Motions and related accounting implications	\$835	2.50	\$2,087.50
3/21/2023	Grace Kelley	Manager	0323H1054: Review of 6/30 financial statements for comments to discuss with management.	\$735	3.20	\$2,352.00
3/21/2023	Grace Kelley	Manager	0323H1055: Review of first day orders for accounting implications related to liabilities subject to compromise.	\$735	2.10	\$1,543.50
3/21/2023	Morgan Eifert	Senior Associate	0323H1056: Continue to prepare impact of First Day motions on Liabilities Subject to Compromise	\$625	2.80	\$1,750.00
3/21/2023	Morgan Eifert	Senior Associate	0323H1057: Prepare impact of First Day motions on Liabilities Subject to Compromise	\$625	3.30	\$2,062.50
3/21/2023	Abdul Rana	Senior Associate	0323H1058: Review valuation testing around Royalty Rate fair value with K. Sanders (PwC), J. Mineo (PwC), A. Rana (PwC), V. Chin (PwC)	\$608	0.50	\$304.00
3/21/2023	Christina Venchiarutti	Senior Manager	0323H1059: Discuss and review of goodwill cost savings analysis comments with K. Sanders (PwC), C. Venchiarutti (PwC), N. Wang (PwC)	\$544	2.00	\$1,088.00
3/21/2023	Christina Venchiarutti	Senior Manager	0323H1060: Discuss IX SSP with C. Venchiarutti (PwC), J. Mineo (PwC)	\$544	0.50	\$272.00
3/21/2023	Christina Venchiarutti	Senior Manager	0323H1061: Discussion of LSPMs associated with goodwill, indefinite-lived intangible assets, and long-lived assets and associated controls and control activities with C. Venchiarutti (PwC), N. Wang (PwC)	\$544	0.50	\$272.00

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3/21/2023	Christina Venchiarutti	Senior Manager	0323H1062: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC), A. Wothe (PwC), K. Gregory (PwC)	\$544	0.50	\$272.00
3/21/2023	Christina Venchiarutti	Senior Manager	0323H1063: Meeting with K. Speed (Avaya), E. Mclean (Avaya), J. Boyd (Avaya), S. Peoples (Avaya) to discuss 10Q/K status, revenue contracts, controls status and timeline by K. Sanders (PwC), J. Mineo (PwC), C. Venchiarutti (PwC), R. Klemm (PwC)	\$544	1.00	\$544.00
3/21/2023	Christina Venchiarutti	Senior Manager	0323H1064: Review of Avaya cost save forecast	\$544	2.10	\$1,142.40
3/21/2023	Joseph Mineo	Senior Manager	0323H1065: Discuss and review of revenue recognition for revenue contracts with K. Sanders (PwC), J. Mineo (PwC)	\$544	1.00	\$544.00
3/21/2023	Joseph Mineo	Senior Manager	0323H1066: Discuss IX SSP with C. Venchiarutti (PwC), J. Mineo (PwC)	\$544	0.50	\$272.00
3/21/2023	Joseph Mineo	Senior Manager	0323H1067: Discuss updates to be made to substantive testing audit workpapers with J. Mineo (PwC), P. McCartney (PwC)	\$544	0.50	\$272.00
3/21/2023	Joseph Mineo	Senior Manager	0323H1068: Discussed Revenue Recognition with G. Girgis (Avaya) for customer contracts by K. Sanders (PwC), J. Mineo (PwC)	\$544	0.50	\$272.00
3/21/2023	Joseph Mineo	Senior Manager	0323H1069: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC), A. Wothe (PwC), K. Gregory (PwC)	\$544	0.50	\$272.00
3/21/2023	Joseph Mineo	Senior Manager	0323H1070: Meeting with Avaya to review Management's Out of Period Adjustment documentation and control deficiency assessments. Met with G. Girgis, K. Ball, S. Peoples, and F. Alaeddin (Avaya) by K. Sanders (PwC), J. Mineo (PwC), P. McCartney (PwC)	\$544	0.90	\$489.60
3/21/2023	Joseph Mineo	Senior Manager	0323H1071: Meeting with K. Speed (Avaya), E. Mclean (Avaya), J. Boyd (Avaya), S. Peoples (Avaya) to discuss 10Q/K status, revenue contracts, controls status and timeline by K. Sanders (PwC), J. Mineo (PwC), C. Venchiarutti (PwC), R. Klemm (PwC)	\$544	1.00	\$544.00
3/21/2023	Joseph Mineo	Senior Manager	0323H1072: Review Controls testing audit documentation - Revenue Controls Testing	\$544	0.70	\$380.80
3/21/2023	Joseph Mineo	Senior Manager	0323H1073: Review Key Report testing audit documentation - Revenue Key Reports	\$544	1.00	\$544.00
3/21/2023	Joseph Mineo	Senior Manager	0323H1074: Review of revenue recognition for revenue contracts	\$544	1.30	\$707.20
3/21/2023	Joseph Mineo	Senior Manager	0323H1075: Review substantive testing audit documentation - Revenue Transaction Testing	\$544	1.10	\$598.40
3/21/2023	Joseph Mineo	Senior Manager	0323H1076: Review valuation testing around Royalty Rate fair value with K. Sanders (PwC), J. Mineo (PwC), A. Rana (PwC), V. Chin (PwC)	\$544	0.50	\$272.00
3/21/2023	Sydney Joel	Associate	0323H1077: Meeting with S. Sheno and H. Kuloti to obtain interview debriefs regarding K&E investigation by S. Joel (PwC), R. Owen (PwC)	\$525	0.90	\$472.50
3/21/2023	Sydney Joel	Associate	0323H1078: Review interview debrief information provided by K&E related to K&E investigation	\$525	2.00	\$1,050.00
3/21/2023	Sydney Joel	Associate	0323H1079: Review investigation information provided by K&E	\$525	1.00	\$525.00
3/21/2023	Bethany Young	Manager	0323H1080: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC), A. Wothe (PwC), K. Gregory (PwC)	\$443	0.50	\$221.50
3/21/2023	Alexandra Turner	Senior Associate	0323H1081: Discuss status of open revenue testing and questions on review comments left with M. Nemeth (PwC), A. Turner (PwC), P. McCartney (PwC)	\$403	0.50	\$201.50
3/21/2023	Alexandra Turner	Senior Associate	0323H1082: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC), A. Wothe (PwC), K. Gregory (PwC)	\$403	0.50	\$201.50
3/21/2023	Alexandra Turner	Senior Associate	0323H1083: Review and update documentation for FY22 revenue controls testing based on review comments	\$403	3.70	\$1,491.10
3/21/2023	Alexandra Turner	Senior Associate	0323H1084: Review and update documentation for FY22 revenue key report testing based on review comments	\$403	1.20	\$483.60

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3/21/2023	Paul McCartney	Senior Associate	0323H1085: Address review comments in our revenue controls testing audit workpapers.	\$403	3.10	\$1,249.30
3/21/2023	Paul McCartney	Senior Associate	0323H1086: Discuss status of open revenue testing and questions on review comments left with M. Nemeth (PwC), A. Turner (PwC), P. McCartney (PwC)	\$403	0.50	\$201.50
3/21/2023	Paul McCartney	Senior Associate	0323H1087: Discuss updates to be made to substantive testing audit workpapers with J. Mineo (PwC), P. McCartney (PwC)	\$403	0.50	\$201.50
3/21/2023	Paul McCartney	Senior Associate	0323H1088: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC), A. Wothe (PwC), K. Gregory (PwC)	\$403	0.50	\$201.50
3/21/2023	Paul McCartney	Senior Associate	0323H1089: Meeting with Avaya to review Management's Out of Period Adjustment documentation and control deficiency assessments. Met with G. Girgis, K. Ball, S. Peoples, and F. Alaeddin (Avaya) by K. Sanders (PwC), J. Mineo (PwC), P. McCartney (PwC)	\$403	0.90	\$362.70
3/21/2023	Paul McCartney	Senior Associate	0323H1090: Update testing documentation in our revenue substantive testing audit workpapers.	\$403	3.00	\$1,209.00
3/21/2023	Alexis Cucurullo	Senior Associate	0323H1091: Preparation and review of APB23 controls.	\$395	1.40	\$553.00
3/21/2023	Ben Kinsella	Associate	0323H1092: Meeting to review rounding over sum de minimis related to Q3'22 tickmarks with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.30	\$78.30
3/21/2023	Ben Kinsella	Associate	0323H1093: Document and compare worst-case scenario amounts related to Goodwill for FY22	\$261	1.50	\$391.50
3/21/2023	Ben Kinsella	Associate	0323H1094: Document differences above sum in footnotes for Q3'22	\$261	1.00	\$261.00
3/21/2023	Ben Kinsella	Associate	0323H1095: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC), A. Wothe (PwC), K. Gregory (PwC)	\$261	0.50	\$130.50
3/21/2023	Ben Kinsella	Associate	0323H1096: Review goodwill documentation with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.20	\$52.20
3/21/2023	Ben Kinsella	Associate	0323H1097: Review updated footnotes and note rounding discrepancies	\$261	3.50	\$913.50
3/21/2023	Dominique Cagno	Associate	0323H1098: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC), A. Wothe (PwC), K. Gregory (PwC)	\$261	0.50	\$130.50
3/21/2023	Megan Nemeth	Associate	0323H1099: Discuss status of open revenue testing and questions on review comments left with M. Nemeth (PwC), A. Turner (PwC), P. McCartney (PwC)	\$261	0.50	\$130.50
3/21/2023	Megan Nemeth	Associate	0323H1100: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC), A. Wothe (PwC), K. Gregory (PwC)	\$261	0.50	\$130.50
3/21/2023	Megan Nemeth	Associate	0323H1101: Update key report testing based on review comments provided	\$261	0.50	\$130.50
3/21/2023	Megan Nemeth	Associate	0323H1102: Update Q4'22 revenue analytics documentation	\$261	1.70	\$443.70
3/21/2023	Megan Nemeth	Associate	0323H1103: Update revenue testing documentation based on review comments received	\$261	0.60	\$156.60
3/21/2023	Megan Nemeth	Associate	0323H1104: Review of engagement time in connection with preparation of PwC's first and final fee application submission	\$261	1.00	\$261.00
3/21/2023	Nicki Wang	Associate	0323H1105: Meeting to review rounding over sum de minimis related to Q3'22 tickmarks with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.30	\$78.30
3/21/2023	Nicki Wang	Associate	0323H1106: Discuss and review of goodwill cost savings analysis comments with K. Sanders (PwC), C. Venchiarutti (PwC), N. Wang (PwC)	\$261	2.00	\$522.00
3/21/2023	Nicki Wang	Associate	0323H1107: Discussion of LSPMs associated with goodwill, indefinite-lived intangible assets, and long-lived assets and associated controls and control activities with C. Venchiarutti (PwC), N. Wang (PwC)	\$261	0.50	\$130.50
3/21/2023	Nicki Wang	Associate	0323H1108: Identify goodwill LSPMs and associated controls and control activities	\$261	0.90	\$234.90



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Date	Name	Position	Description	Rate	Hours	Total
						Compensation
3/21/2023	Nicki Wang	Associate	0323H1109: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC), A. Wothe (PwC), K. Gregory (PwC)	\$261	0.50	\$130.50
3/21/2023	Nicki Wang	Associate	0323H1110: Performed review of unrecorded liabilities to determine if any accruals should have been made as of 9/30/2022	\$261	0.10	\$26.10
3/21/2023	Nicki Wang	Associate	0323H1111: Review and update documentation of Q3'22 goodwill cost savings based on partner comments	\$261	3.00	\$783.00
3/21/2023	Nicki Wang	Associate	0323H1112: Review goodwill documentation with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.20	\$52.20
3/21/2023	Tazin Tokaria	Senior Associate	0323H1113: Review updates related to audit status	\$196	0.30	\$58.80
3/21/2023	Alejandro Wothe	Associate	0323H1114: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC), A. Wothe (PwC), K. Gregory (PwC)	\$169	0.50	\$84.50
3/21/2023	Kristen Gregory	Associate	0323H1115: Review of engagement time in connection with preparation of PwC's first and final fee application submission	\$169	1.10	\$185.90
3/21/2023	Kristen Gregory	Associate	0323H1116: Complete tie out procedures with updated footnote support	\$169	3.80	\$642.20
3/21/2023	Kristen Gregory	Associate	0323H1117: Meeting to discuss open items, business updates, and current audit status and expected completion by individual with C. Venchiarutti (PwC), J. Mineo (PwC), B. Young (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC), A. Wothe (PwC), K. Gregory (PwC)	\$169	0.50	\$84.50
3/22/2023	Kurt Sanders	Partner	0323H1118: Discuss audit testing status and update, including update on investigations, OOPAs and other items with R. Klemm (PwC), M. Petrova (PwC), K. Sanders (PwC), C. Venchiarutti (PwC)	\$1,041	0.60	\$624.60
3/22/2023	Kurt Sanders	Partner	0323H1119: Review of the trade name impairment analysis	\$1,041	0.40	\$416.40
3/22/2023	Mila Petrova	Partner	0323H1120: Discuss audit testing status and update, including update on investigations, OOPAs and other items with R. Klemm (PwC), M. Petrova (PwC), K. Sanders (PwC), C. Venchiarutti (PwC)	\$1,041	0.60	\$624.60
3/22/2023	Robert Klemm	Partner	0323H1121: Discuss audit testing status and update, including update on investigations, OOPAs and other items with R. Klemm (PwC), M. Petrova (PwC), K. Sanders (PwC), C. Venchiarutti (PwC)	\$1,041	0.60	\$624.60
3/22/2023	Josh Goodelman	Director	0323H1122: Review court dockets for accounting implications	\$945	3.00	\$2,835.00
3/22/2023	Max Baumer	Senior Manager	0323H1123: Review draft 6/30/22 10Q financial statements and related bankruptcy disclosure	\$835	3.50	\$2,922.50
3/22/2023	Grace Kelley	Manager	0323H1124: Review of first day orders for accounting implications related to liabilities subject to compromise.	\$735	1.00	\$735.00
3/22/2023	Morgan Eifert	Senior Associate	0323H1125: Update Executive summary of First Day Motions and related accounting implications	\$625	0.70	\$437.50
3/22/2023	Christina Venchiarutti	Senior Manager	0323H1126: Discuss audit testing status and update, including update on investigations, OOPAs and other items with R. Klemm (PwC), M. Petrova (PwC), K. Sanders (PwC), C. Venchiarutti (PwC)	\$544	0.60	\$326.40
3/22/2023	Christina Venchiarutti	Senior Manager	0323H1127: Review of engagement time in connection with preparation of PwC's first and final fee application submission	\$544	0.80	\$435.20
3/22/2023	Christina Venchiarutti	Senior Manager	0323H1128: Discuss client claims and testing approach with C. Venchiarutti (PwC), A. Turner (PwC)	\$544	0.30	\$163.20
3/22/2023	Christina Venchiarutti	Senior Manager	0323H1129: Review of substantive testing documentation for goodwill and long-lived assets	\$544	2.70	\$1,468.80
3/22/2023	Joseph Mineo	Senior Manager	0323H1130: Review substantive testing audit documentation - Purchasing and Payables Testing	\$544	1.90	\$1,033.60
3/22/2023	Joseph Mineo	Senior Manager	0323H1131: Review substantive testing audit documentation - Revenue Transaction Testing	\$544	1.60	\$870.40
3/22/2023	Sydney Joel	Associate	0323H1132: Continue to review interview debrief information provided by K&E related to K&E investigation	\$525	4.00	\$2,100.00
3/22/2023	Sydney Joel	Associate	0323H1133: Review interview debrief information provided by K&E related to K&E investigation	\$525	4.00	\$2,100.00
3/22/2023	Bethany Young	Manager	0323H1134: Update and address coaching notes in the FY'22 Audit database for Standalone selling price documentation	\$443	2.00	\$886.00
3/22/2023	Alexandra Turner	Senior Associate	0323H1135: Discuss client claims and testing approach with C. Venchiarutti (PwC), A. Turner (PwC)	\$403	0.30	\$120.90
3/22/2023	Alexandra Turner	Senior Associate	0323H1136: Review and update documentation for FY22 revenue controls testing based on review comments	\$403	2.40	\$967.20

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Date	Name	Position	Description	Rate	Hours	Total
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3/22/2023	Alexandra Turner	Senior Associate	0323H1137: Review court documents regarding claims to determine testing approach	\$403	2.50	\$1,007.50
3/22/2023	Ben Kinsella	Associate	0323H1138: Update tickmark documentation for goodwill forecasting	\$261	0.50	\$130.50
3/22/2023	Ben Kinsella	Associate	0323H1139: Discuss goodwill controls testing approach to mitigate identified risks with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.50	\$130.50
3/22/2023	Ben Kinsella	Associate	0323H1140: Document differences above sum in footnotes for Q3'22	\$261	1.30	\$339.30
3/22/2023	Ben Kinsella	Associate	0323H1141: Meeting to discuss tickmarking for goodwill forecasting with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.50	\$130.50
3/22/2023	Ben Kinsella	Associate	0323H1142: Review updated footnotes	\$261	1.00	\$261.00
3/22/2023	Ben Kinsella	Associate	0323H1143: Set up documentation relating to goodwill control testing	\$261	3.50	\$913.50
3/22/2023	Megan Nemeth	Associate	0323H1144: Review EPS calculation documentation	\$261	1.00	\$261.00
3/22/2023	Megan Nemeth	Associate	0323H1145: Review support provided for Verint OOPA memo and determine additional support/follow ups needed	\$261	1.50	\$391.50
3/22/2023	Megan Nemeth	Associate	0323H1146: Review support to determine testing approach for additional contract assets GL scoped in for testing	\$261	0.70	\$182.70
3/22/2023	Megan Nemeth	Associate	0323H1147: Update revenue substantive testing based on questions discussion for review comments provided	\$261	0.90	\$234.90
3/22/2023	Megan Nemeth	Associate	0323H1148: Update revenue testing documentation for follow ups based on responses to review comments	\$261	0.80	\$208.80
3/22/2023	Nicki Wang	Associate	0323H1149: Discuss goodwill controls testing approach to mitigate identified risks with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.50	\$130.50
3/22/2023	Nicki Wang	Associate	0323H1150: Identify goodwill LSPMs and associated controls and control activities	\$261	1.90	\$495.90
3/22/2023	Nicki Wang	Associate	0323H1151: Meeting to discuss tickmarking for goodwill forecasting with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.50	\$130.50
3/22/2023	Nicki Wang	Associate	0323H1152: Review of goodwill cost savings review comments	\$261	1.60	\$417.60
<b>Subtotal - 2022 Audit Amendment No. 1</b>					<b>1,214.30</b>	<b>\$606,287.90</b>
<b>2022 Audit Amendment No. 2</b>						
2/21/2023	Kurt Sanders	Partner	0223H1153: Discuss audit committee materials for March 15 meeting with K. Sanders (PwC), C. Venchiarutti (PwC)	\$1,041	0.20	\$208.20
2/21/2023	Christina Venchiarutti	Senior Manager	0223H1154: Discuss audit committee materials for March 15 meeting with K. Sanders (PwC), C. Venchiarutti (PwC)	\$544	0.20	\$108.80
2/27/2023	Ben Kinsella	Associate	0223H1155: Compare Q1'23 client request listing to Q3'FY22 to ensure appropriate requests are sent to specific contacts	\$261	1.10	\$287.10
2/28/2023	Bethany Young	Manager	0223H1156: Review and Update Request Listing for Q1'23	\$443	1.00	\$443.00
3/1/2023	Christina Venchiarutti	Senior Manager	0323H1157: Review of Q1'23 project plan, database set up and workflow	\$544	0.50	\$272.00
3/1/2023	Bethany Young	Manager	0323H1158: Review of Q1'23 project plan, phoenix, and workflow	\$443	0.20	\$88.60
3/1/2023	Ben Kinsella	Associate	0323H1159: Analyze analytics for Q1 FY23	\$261	2.10	\$548.10
3/1/2023	Ben Kinsella	Associate	0323H1160: Input and assign respective roles for Q1 FY23 documentation tasks	\$261	1.10	\$287.10
3/1/2023	Ben Kinsella	Associate	0323H1161: Meeting to discuss Q1'23 audit database plan with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.10	\$26.10
3/1/2023	Ben Kinsella	Associate	0323H1162: Rollforward and create documents needed for Q1 FY23 engagement	\$261	1.90	\$495.90
3/1/2023	Nicki Wang	Associate	0323H1163: Meeting to discuss Q1'23 audit database plan with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.10	\$26.10
3/2/2023	Ben Kinsella	Associate	0323H1164: Document and upload client support request list for Q1 FY23	\$261	0.90	\$234.90
3/3/2023	Ben Kinsella	Associate	0323H1165: Discuss Q1'23 interim review audit procedures with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.20	\$52.20
3/3/2023	Ben Kinsella	Associate	0323H1166: Rollforward and document audit procedures relating to Q1 FY23	\$261	4.00	\$1,044.00
3/3/2023	Ben Kinsella	Associate	0323H1167: Rollforward and document audit procedures relating to Q1 FY23 - continued	\$261	1.80	\$469.80
3/3/2023	Nicki Wang	Associate	0323H1168: Discuss Q1'23 interim review audit procedures with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.20	\$52.20
3/6/2023	Christina Venchiarutti	Senior Manager	0323H1169: Budget and resource planning for FY23 audit	\$544	1.50	\$816.00
3/6/2023	Christina Venchiarutti	Senior Manager	0323H1170: Call with Avaya (J. Boyd) to discuss Q1 timing and PBC listing	\$544	0.70	\$380.80
3/6/2023	Ben Kinsella	Associate	0323H1171: Discuss Q1'23 client contact listing for supporting documentation with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.20	\$52.20



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Date	Name	Position	Description	Rate	Hours	Total
						Compensation
3/6/2023	Nicki Wang	Associate	0323H1172: Review and testing of Q1'23 planning activities, including independence assessments	\$261	3.00	\$783.00
3/6/2023	Nicki Wang	Associate	0323H1173: Discuss Q1'23 client contact listing for supporting documentation with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.20	\$52.20
3/7/2023	Kurt Sanders	Partner	0323H1174: Meeting to discuss FY23 budget and scoping with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC)	\$1,041	0.60	\$624.60
3/7/2023	Kurt Sanders	Partner	0323H1175: Review and update of the 3/15 Audit Committee Deck	\$1,041	0.50	\$520.50
3/7/2023	Robert Klemm	Partner	0323H1176: Meeting to discuss FY23 budget and scoping with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC)	\$1,041	0.60	\$624.60
3/7/2023	Robert Klemm	Partner	0323H1177: Meeting to review and update Audit Committee materials for March 15, 2023 meeting with R. Klemm (PwC), C. Venchiarutti (PwC)	\$1,041	0.50	\$520.50
3/7/2023	Christina Venchiarutti	Senior Manager	0323H1178: Meeting to discuss FY23 budget and scoping with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC)	\$544	0.60	\$326.40
3/7/2023	Christina Venchiarutti	Senior Manager	0323H1179: Meeting to review and update Audit Committee materials for March 15, 2023 meeting with R. Klemm (PwC), C. Venchiarutti (PwC)	\$544	0.50	\$272.00
3/7/2023	Joseph Mineo	Senior Manager	0323H1180: Meeting to discuss FY23 budget and scoping with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Mineo (PwC)	\$544	0.60	\$326.40
3/7/2023	Bethany Young	Manager	0323H1181: Meet with onshore remote team about year end and Q1'23 responsibilities with B. Young (PwC), B. Kinsella (PwC), T. Tokaria (PwC), A. Wothe (PwC), K. Gregory (PwC)	\$443	0.20	\$88.60
3/7/2023	Ben Kinsella	Associate	0323H1182: Coaching about Q1 FY23 tasks and documentation with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.80	\$208.80
3/7/2023	Ben Kinsella	Associate	0323H1183: Document Q1 FY23 tasks for planning	\$261	1.20	\$313.20
3/7/2023	Ben Kinsella	Associate	0323H1184: Meet with onshore remote team about year end and Q1'23 responsibilities with B. Young (PwC), B. Kinsella (PwC), T. Tokaria (PwC), A. Wothe (PwC), K. Gregory (PwC)	\$261	0.20	\$52.20
3/7/2023	Ben Kinsella	Associate	0323H1185: Prepare detailed budgeted hours sheet for Q1 FY23 tasks	\$261	0.40	\$104.40
3/7/2023	Ben Kinsella	Associate	0323H1186: Set up and give access to applications and content for onshore team	\$261	0.40	\$104.40
3/7/2023	Ben Kinsella	Associate	0323H1187: Update dates for supporting documentation requests to align with client's determined dates	\$261	0.80	\$208.80
3/7/2023	Nicki Wang	Associate	0323H1188: Coaching about Q1 FY23 tasks and documentation with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.80	\$208.80
3/7/2023	Nicki Wang	Associate	0323H1189: Testing of Q1'23 planning activities (independence assessments)	\$261	3.20	\$835.20
3/7/2023	Tazin Tokaria	Senior Associate	0323H1190: Meet with onshore remote team about year end and Q1'23 responsibilities with B. Young (PwC), B. Kinsella (PwC), T. Tokaria (PwC), A. Wothe (PwC), K. Gregory (PwC)	\$196	0.20	\$39.20
3/7/2023	Alejandro Wothe	Associate	0323H1191: Meet with onshore remote team about year end and Q1'23 responsibilities with B. Young (PwC), B. Kinsella (PwC), T. Tokaria (PwC), A. Wothe (PwC), K. Gregory (PwC)	\$169	0.20	\$33.80
3/7/2023	Kristen Gregory	Associate	0323H1192: Meet with onshore remote team about year end and Q1'23 responsibilities with B. Young (PwC), B. Kinsella (PwC), T. Tokaria (PwC), A. Wothe (PwC), K. Gregory (PwC)	\$169	0.20	\$33.80
3/8/2023	Ben Kinsella	Associate	0323H1193: Document authorization for services relating to Q1'23	\$261	0.60	\$156.60
3/8/2023	Ben Kinsella	Associate	0323H1194: Prepare detailed budgeted hours sheet for Q1 FY23 tasks	\$261	0.80	\$208.80
3/9/2023	Christina Venchiarutti	Senior Manager	0323H1195: Internal discussion regarding FY23 planning and testing approach	\$544	0.20	\$108.80
3/9/2023	Ben Kinsella	Associate	0323H1196: Assist onshore team with documents for tie-out procedures	\$261	0.50	\$130.50
3/9/2023	Ben Kinsella	Associate	0323H1197: Meeting to discuss EPS testing and Q1'23 Planning items with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.60	\$156.60
3/9/2023	Ben Kinsella	Associate	0323H1198: Schedule and set up planning meetings and documentation for Q1'23	\$261	1.00	\$261.00
3/9/2023	Nicki Wang	Associate	0323H1199: Meeting to discuss EPS testing and Q1'23 Planning items with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.60	\$156.60
3/9/2023	Nicki Wang	Associate	0323H1200: Review of Q1'23 planning activities	\$261	0.70	\$182.70
3/10/2023	Ben Kinsella	Associate	0323H1201: Discuss approach to document independence changes for Q1'23 planning with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.20	\$52.20
3/10/2023	Ben Kinsella	Associate	0323H1202: Document independence changes from SEC filings related to Q1'23	\$261	1.40	\$365.40

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/10/2023	Nicki Wang	Associate	0323H1203: Discuss approach to document independence changes for Q1'23 planning with N. Wang (PwC), B. Kinsella (PwC)	\$261	0.20	\$52.20
3/10/2023	Nicki Wang	Associate	0323H1204: Review of Q1'23 planning activities and audit documentation	\$261	0.80	\$208.80
3/13/2023	Ben Kinsella	Associate	0323H1205: Communicate with onshore team to create outstanding items list for new footnote support	\$261	0.70	\$182.70
3/13/2023	Nicki Wang	Associate	0323H1206: Review and documentation of independence planning activities for Q1'23	\$261	0.70	\$182.70
3/14/2023	Kurt Sanders	Partner	0323H1207: Meeting to discuss bankruptcy implications for FY23 audit scope with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Bienstock (PwC), C. Lewis (PwC)	\$1,041	0.50	\$520.50
3/14/2023	Robert Klemm	Partner	0323H1208: Meeting to discuss bankruptcy implications for FY23 audit scope with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Bienstock (PwC), C. Lewis (PwC)	\$1,041	0.50	\$520.50
3/14/2023	Christina Venchiarutti	Senior Manager	0323H1209: Meeting to discuss bankruptcy implications for FY23 audit scope with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Bienstock (PwC), C. Lewis (PwC)	\$544	0.50	\$272.00
3/14/2023	Christina Venchiarutti	Senior Manager	0323H1210: Meeting to discuss planning agenda for Q1'23 with C. Venchiarutti (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$544	0.30	\$163.20
3/14/2023	Ben Kinsella	Associate	0323H1211: Compile updated footnote support	\$261	3.10	\$809.10
3/14/2023	Ben Kinsella	Associate	0323H1212: Meeting to discuss planning agenda for Q1'23 with C. Venchiarutti (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.30	\$78.30
3/14/2023	Ben Kinsella	Associate	0323H1213: Update planning agenda for planning meeting	\$261	0.40	\$104.40
3/14/2023	Megan Nemeth	Associate	0323H1214: Set up Q1'23 revenue analytics file	\$261	3.00	\$783.00
3/14/2023	Nicki Wang	Associate	0323H1215: Meeting to discuss planning agenda for Q1'23 with C. Venchiarutti (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.30	\$78.30
3/14/2023	Nicki Wang	Associate	0323H1216: Review of Q1'23 planning agenda and update items	\$261	0.60	\$156.60
3/15/2023	Christina Venchiarutti	Senior Manager	0323H1217: Meeting with Avaya to discuss Q1 FY23 Inventory update with P. McCartney (PwC), C. Venchiarutti (PwC), D. Cagno (PwC)	\$544	0.50	\$272.00
3/15/2023	Paul McCartney	Senior Associate	0323H1218: Meeting with Avaya to discuss Q1 FY23 Inventory update with P. McCartney (PwC), C. Venchiarutti (PwC), D. Cagno (PwC)	\$403	0.50	\$201.50
3/15/2023	Ben Kinsella	Associate	0323H1219: Compile updated footnote support	\$261	3.50	\$913.50
3/15/2023	Ben Kinsella	Associate	0323H1220: Revise documentation for Q1'23 use of onshore teams	\$261	0.40	\$104.40
3/15/2023	Ben Kinsella	Associate	0323H1221: Update layout of templates for analytics for Q1'23	\$261	0.50	\$130.50
3/15/2023	Dominique Cagno	Associate	0323H1222: Meeting with Avaya to discuss Q1 FY23 Inventory update with P. McCartney (PwC), C. Venchiarutti (PwC), D. Cagno (PwC)	\$261	0.50	\$130.50
3/15/2023	Megan Nemeth	Associate	0323H1223: Review documentation for Q1'23 planning testing	\$261	0.80	\$208.80
3/16/2023	Christina Venchiarutti	Senior Manager	0323H1224: Discuss Q1'23 quarterly meeting agendas (Planning and Treasury) with C. Venchiarutti (PwC), N. Wang (PwC)	\$544	0.10	\$54.40
3/16/2023	Ben Kinsella	Associate	0323H1225: Amend approval form for client personnel access for the supporting documentation portal	\$261	0.80	\$208.80
3/16/2023	Ben Kinsella	Associate	0323H1226: Document audit committee meeting	\$261	0.30	\$78.30
3/16/2023	Ben Kinsella	Associate	0323H1227: Prepare documentation regarding client approval for supporting documentation portal	\$261	0.20	\$52.20
3/16/2023	Ben Kinsella	Associate	0323H1228: Review updated footnotes	\$261	3.00	\$783.00
3/16/2023	Ben Kinsella	Associate	0323H1229: Update planning agenda for Q1'23 planning meeting	\$261	0.40	\$104.40
3/16/2023	Nicki Wang	Associate	0323H1230: Review of Q1'23 independence confirmations and assessments	\$261	2.30	\$600.30
3/16/2023	Nicki Wang	Associate	0323H1231: Discuss Q1'23 quarterly meeting agendas (Planning and Treasury) with C. Venchiarutti (PwC), N. Wang (PwC)	\$261	0.10	\$26.10
3/16/2023	Nicki Wang	Associate	0323H1232: Review of Q1'23 planning activities	\$261	2.30	\$600.30
3/17/2023	Robert Klemm	Partner	0323H1233: Q1'23 Planning Meeting with R. Klemm (PwC), C. Venchiarutti (PwC), J. Mineo (PwC), L. Nissenblatt (PwC), A. Cucurullo (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$1,041	0.50	\$520.50
3/17/2023	Christina Venchiarutti	Senior Manager	0323H1234: Review of Q1'23 planning EGAs (independence, Connect)	\$544	0.70	\$380.80

Avaya Inc., et al., Case No. 23-90088  
PricewaterhouseCoopers LLP  
Professional Services by Project, Professional, and Date

Exhibit C

Date	Name	Position	Description	Rate	Hours	Total
						Compensation
3/17/2023	Christina Venchiarutti	Senior Manager	0323H1235: Q1'23 Planning Meeting with R. Klemm (PwC), C. Venchiarutti (PwC), J. Mineo (PwC), L. Nissenblatt (PwC), A. Cucurullo (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$544	0.50	\$272.00
3/17/2023	Joseph Mineo	Senior Manager	0323H1236: Q1'23 Planning Meeting with R. Klemm (PwC), C. Venchiarutti (PwC), J. Mineo (PwC), L. Nissenblatt (PwC), A. Cucurullo (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$544	0.50	\$272.00
3/17/2023	Lauren Nissenblatt	Senior Manager	0323H1237: Q1'23 Planning Meeting with R. Klemm (PwC), C. Venchiarutti (PwC), J. Mineo (PwC), L. Nissenblatt (PwC), A. Cucurullo (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$539	0.50	\$269.50
3/17/2023	Alexandra Turner	Senior Associate	0323H1238: Q1'23 Planning Meeting with R. Klemm (PwC), C. Venchiarutti (PwC), J. Mineo (PwC), L. Nissenblatt (PwC), A. Cucurullo (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$403	0.50	\$201.50
3/17/2023	Paul McCartney	Senior Associate	0323H1239: Q1'23 Planning Meeting with R. Klemm (PwC), C. Venchiarutti (PwC), J. Mineo (PwC), L. Nissenblatt (PwC), A. Cucurullo (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$403	0.50	\$201.50
3/17/2023	Alexis Cucurullo	Senior Associate	0323H1240: Q1'23 Planning Meeting with R. Klemm (PwC), C. Venchiarutti (PwC), J. Mineo (PwC), L. Nissenblatt (PwC), A. Cucurullo (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$395	0.50	\$197.50
3/17/2023	Ben Kinsella	Associate	0323H1241: Document planning procedures for Q1'23	\$261	0.70	\$182.70
3/17/2023	Ben Kinsella	Associate	0323H1242: Q1'23 Planning Meeting with R. Klemm (PwC), C. Venchiarutti (PwC), J. Mineo (PwC), L. Nissenblatt (PwC), A. Cucurullo (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.50	\$130.50
3/17/2023	Ben Kinsella	Associate	0323H1243: Review updated footnotes	\$261	0.80	\$208.80
3/17/2023	Dominique Cagno	Associate	0323H1244: Q1'23 Planning Meeting with R. Klemm (PwC), C. Venchiarutti (PwC), J. Mineo (PwC), L. Nissenblatt (PwC), A. Cucurullo (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.50	\$130.50
3/17/2023	Megan Nemeth	Associate	0323H1245: Q1'23 Planning Meeting with R. Klemm (PwC), C. Venchiarutti (PwC), J. Mineo (PwC), L. Nissenblatt (PwC), A. Cucurullo (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.50	\$130.50
3/17/2023	Nicki Wang	Associate	0323H1246: Documentation of Q1'23 independence procedures	\$261	0.70	\$182.70
3/17/2023	Nicki Wang	Associate	0323H1247: Q1'23 Planning Meeting with R. Klemm (PwC), C. Venchiarutti (PwC), J. Mineo (PwC), L. Nissenblatt (PwC), A. Cucurullo (PwC), P. McCartney (PwC), A. Turner (PwC), D. Cagno (PwC), M. Nemeth (PwC), N. Wang (PwC), B. Kinsella (PwC)	\$261	0.50	\$130.50
3/17/2023	Nicki Wang	Associate	0323H1248: Review and testing of Q1'23 planning procedures	\$261	2.30	\$600.30
3/20/2023	Nicki Wang	Associate	0323H1249: Review of Q1'23 CES updates as part of planning procedures	\$261	0.70	\$182.70
3/22/2023	Christina Venchiarutti	Senior Manager	0323H1250: Q1'23 Quarterly Treasury meeting with Avaya (M. Murray, J. Sullivan, J. Wallin, R. Nanbara) to discuss activities and outlook by C. Venchiarutti (PwC), J. Mineo (PwC), N. Wang (PwC)	\$544	0.50	\$272.00
3/22/2023	Joseph Mineo	Senior Manager	0323H1251: Q1'23 Quarterly Treasury meeting with Avaya (M. Murray, J. Sullivan, J. Wallin, R. Nanbara) to discuss activities and outlook by C. Venchiarutti (PwC), J. Mineo (PwC), N. Wang (PwC)	\$544	0.50	\$272.00
3/22/2023	Megan Nemeth	Associate	0323H1252: Update planning documentation for Q1'23	\$261	1.60	\$417.60
3/22/2023	Nicki Wang	Associate	0323H1253: Q1'23 Quarterly Treasury meeting with Avaya (M. Murray, J. Sullivan, J. Wallin, ) to discuss activities and outlook by C. Venchiarutti (PwC), J. Mineo (PwC), N. Wang (PwC)	\$261	0.50	\$130.50
3/22/2023	Nicki Wang	Associate	0323H1254: Update meeting notes and review conclusions from Q1'23 Treasury Quarterly meeting	\$261	0.20	\$52.20
3/22/2023	Nicki Wang	Associate	0323H1255: Update Q1'23 planning procedures	\$261	1.90	\$495.90
Subtotal - 2022 Audit Amendment No. 2					85.00	\$28,369.70
Subtotal - Hours and Compensation - Hourly Services					1,299.30	\$634,657.60

Avaya Inc., et al., Case No. 23-90088  
PricewaterhouseCoopers LLP  
Professional Services by Project, Professional, and Date

Exhibit C

Date	Name	Position	Description	Rate	Hours	Total Compensation
<b>Bankruptcy Compliance Services</b>						
<b><i>Retention Applications</i></b>						
2/15/2023	Thalia Cody	Director	0223H2000: Draft PwC retention application, declaration and proposed order	\$550	1.20	\$660.00
2/21/2023	Chris Lewis	Senior Associate	0223H2001: Review and revise PwC retention papers (including application, declaration, proposed order)	\$290	1.00	\$290.00
2/21/2023	Thalia Cody	Director	0223H2002: Correspond with K&E (A. Townsell) regarding PwC retention papers	\$550	0.50	\$275.00
2/21/2023	Thalia Cody	Director	0223H2003: Review PwC engagement letters	\$550	0.50	\$275.00
2/23/2023	Thalia Cody	Director	0223H2004: Review, revise and draft internal comments to PwC retention application and declaration	\$550	0.70	\$385.00
2/23/2023	Thalia Cody	Director	0223H2005: Correspond with K&E (N. Felton) regarding schedules retention declaration	\$550	0.20	\$110.00
2/28/2023	Thalia Cody	Director	0223H2006: Correspond with K&E (N. Felton) regarding filing of PwC retention papers	\$550	0.20	\$110.00
2/28/2023	Thalia Cody	Director	0223H2007: Review an additional engagement letter for services to be included in PwC retention application	\$550	0.50	\$275.00
2/28/2023	Thalia Cody	Director	0223H2008: Revised PwC retention papers to include additional engagement letter	\$550	0.70	\$385.00
3/1/2023	Thalia Cody	Director	0323H2009: Review, revise and draft internal comments to revised PwC retention papers	\$550	0.50	\$275.00
3/2/2023	Thalia Cody	Director	0323H2010: Correspond with K&E regarding revised PwC retention documents and schedules	\$550	0.20	\$110.00
3/8/2023	Thalia Cody	Director	0323H2011: Review, revise and draft K&E comments to revised PwC retention papers	\$550	0.50	\$275.00
3/14/2023	Jill Bienstock	Managing Director	0323H2012: Meeting to discuss bankruptcy implications for FY23 audit scope with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Bienstock (PwC), C. Lewis (PwC)	\$700	0.50	\$350.00
3/14/2023	Chris Lewis	Senior Associate	0323H2013: Meeting to discuss bankruptcy implications for FY23 audit scope with R. Klemm (PwC), K. Sanders (PwC), C. Venchiarutti (PwC), J. Bienstock (PwC), C. Lewis (PwC)	\$290	0.50	\$145.00
<b><i>Subtotal - Retention Applications</i></b>					<b><i>7.70</i></b>	<b><i>\$3,920.00</i></b>
<b><i>Fee Applications</i></b>						
2/28/2023	Thalia Cody	Director	0223H2014: Review second interim DIP financing order regarding professional fee/budget reporting requirements	\$550	0.50	\$275.00
3/1/2023	Thalia Cody	Director	0323H2015: Meeting to discuss bankruptcy compliance matters with C. Venchiarutti (PwC), T. Cody (PwC), C. Lewis (PwC)	\$550	0.50	\$275.00
3/1/2023	Chris Lewis	Senior Associate	0323H2016: Meeting to discuss bankruptcy compliance matters with C. Venchiarutti (PwC), T. Cody (PwC), C. Lewis (PwC)	\$290	0.50	\$145.00
3/20/2023	Chris Lewis	Senior Associate	0323H2017: Draft PwC's first and final fee application	\$290	4.00	\$1,160.00
3/20/2023	Chris Lewis	Senior Associate	0323H2018: Begin to prepare exhibits to PwC's first and final fee application	\$290	3.20	\$928.00
3/21/2023	Chris Lewis	Senior Associate	0323H2019: Revise PwC's first and final fee application	\$290	1.50	\$435.00
<b><i>Subtotal - Fee Applications</i></b>					<b><i>10.20</i></b>	<b><i>\$3,218.00</i></b>
<b>Subtotal - Hours and Compensation - Bankruptcy Compliance Services</b>					<b>17.90</b>	<b>\$7,138.00</b>
<b>Total - Hours and Compensation Sought for Reimbursement</b>					<b>1,317.20</b>	<b>\$641,795.60</b>

PricewaterhouseCoopers LLP

## Summary of Expenses by Expense Category

Expense Category	Expense Subtotal
Airfare	\$1,156.26
Lodging	\$1,971.35
Transportation	\$1,579.87
Meals	\$220.87
Legal and E-Discovery Expenses	\$117,929.77
<b>Total Expenses for Reimbursement:</b>	<b>\$122,858.12</b>



Avaya Inc., et al., Case No. 23-90088

Exhibit D

PricewaterhouseCoopers LLP

Detail of Expenses by Expense Category and Professional

Date	Professional	Expense Description	Expense Amount
<b>Airfare</b>			
3/14/2023	Kurt Sanders	Economy Airfare: One Way (SFO to EWR, 3/19/2023) - United Airlines	\$361.76
3/14/2023	Kurt Sanders	Economy Airfare: One Way (AUS to SFO, 3/26/2023) - United Airlines	\$288.43
3/16/2023	Josh Goodelman	Economy Airfare: Round Trip (TPA to/from LGA, 3/14 - 3/16/2023) - Delta Air Lines	\$506.07
<b>Subtotal - Airfare</b>			<b>\$1,156.26</b>
<b>Lodging</b>			
3/14/2023	Robert Swartz	Hotel: One Night (3/14/2023) - Hilton GI New York Times Square South, New York, NY	\$272.43
3/15/2023	Josh Goodelman	Hotel: Two Nights (3/14/2023 - 3/15/2023) - W New York Times Square, New York, NY	\$1,002.52
3/22/2023	Kurt Sanders	Hotel: Four Nights (3/19/2023 - 3/22/2023) - Courtyard by Marriott, Parsippany, NJ	\$696.40
<b>Subtotal - Lodging</b>			<b>\$1,971.35</b>
<b>Transportation</b>			
2/14/2023	Robert Klemm	Business Mileage - Round Trip from Home to Client Offices (New York, NY)	\$48.47
2/22/2023	Robert Klemm	Business Mileage - Round Trip from Home to Client Offices (New York, NY)	\$42.58
2/24/2023	Robert Klemm	Parking - One Day - EDISON NY PARKING LLC 100 (New York, NY)	\$28.00
3/7/2023	Alexandra Turner	Train: NJ TRANSIT- RAIL MY TIX (Penn Station to Convent Station)	\$12.25
3/7/2023	Alexandra Turner	Train: NJ TRANSIT- RAIL MY TIX (Convent Station to Penn Station)	\$12.25
3/7/2023	Alexandra Turner	Taxi: UBER (Convent Station to PwC Florham Park)	\$12.95
3/7/2023	Christina Venchiarutti	Train: NJ TRANSIT- RAIL MY TIX (Morristown to Penn Station)	\$14.00
3/7/2023	Christina Venchiarutti	Train: NJ TRANSIT- RAIL MY TIX (Penn Station to Convent Station)	\$12.25
3/7/2023	Robert Klemm	Business Mileage - Round Trip from Home to Client Offices (New York, NY)	\$48.47
3/14/2023	Robert Swartz	Train: AMTRAK (Round Trip from Boston, MA to New York, NY)	\$403.00
3/15/2023	Josh Goodelman	Taxi: UBER (Airport to Office)	\$72.98
3/15/2023	Josh Goodelman	Taxi: UBER (Office to Client)	\$37.66
3/15/2023	Josh Goodelman	Taxi: UBER (Client to Hotel)	\$58.41
3/15/2023	Josh Goodelman	Taxi: UBER (Hotel to Office)	\$31.72
3/16/2023	Joseph Mineo	Business Mileage - Round Trip from Home to PwC Offices (Florham Park, NJ)	\$34.72
3/16/2023	Joseph Mineo	Tolls: NJ EZ PASS	\$5.24
3/16/2023	Josh Goodelman	Parking - Two Days - TAMPA INTL AIPOORT (Tampa, FL)	\$48.00
3/16/2023	Josh Goodelman	Taxi: UBER (Hotel to Dinner)	\$28.24
3/16/2023	Josh Goodelman	Taxi: UBER (Hotel to Airport)	\$108.15
3/16/2023	Robert Klemm	Business Mileage - Round Trip from Home to Client Offices (New York, NY)	\$45.85
3/16/2023	Robert Swartz	Taxi: LYFT (Ride Home from Train (Boston))	\$26.04
3/19/2023	Kurt Sanders	Taxi: UBER (Home (San Jose) to SF Airport)	\$88.32
3/20/2023	Joseph Mineo	Business Mileage - Round Trip from Home to PwC Offices (Florham Park, NJ)	\$34.72
3/20/2023	Joseph Mineo	Tolls: NJ EZ PASS	\$5.24
3/20/2023	Kurt Sanders	Taxi: UBER (Newark Airport to Hotel (Marriott Parsippany))	\$132.98
3/20/2023	Robert Klemm	Business Mileage - Round Trip from Home to Client Offices (New York, NY)	\$45.85
3/21/2023	Alexandra Turner	Train: NJ TRANSIT- RAIL MY TIX (Penn Station to Convent Station)	\$12.25
3/21/2023	Alexandra Turner	Train: NJ TRANSIT- RAIL MY TIX (Convent Station to Penn Station)	\$12.25
3/21/2023	Alexandra Turner	Taxi: UBER (Convent Station to PwC Florham Park)	\$13.74
3/21/2023	Christina Venchiarutti	Train: NJ TRANSIT- RAIL MY TIX (Penn Station to Convent Station)	\$12.25

Avaya Inc., et al., Case No. 23-90088

Exhibit D

PricewaterhouseCoopers LLP

Detail of Expenses by Expense Category and Professional

3/21/2023	Christina Venchiarutti	Train: NJ TRANSIT- RAIL MY TIX (Convent Station to Penn Station)	\$12.25
3/21/2023	Christina Venchiarutti	Taxi: UBER (Hotel (Marriott Parsippany) to PwC Florham Park)	\$11.31
3/21/2023	Joseph Mineo	Business Mileage - Round Trip from Home to PwC Offices (Florham Park, NJ)	\$34.72
3/21/2023	Joseph Mineo	Tolls: NJ EZ PASS	\$5.24
3/21/2023	Kurt Sanders	Taxi: UBER (Convent Station to PwC Florham Park)	\$27.52
<b>Subtotal - Transportation</b>			<b>\$1,579.87</b>
<b>Travel Meals</b>			
3/14/2023	Josh Goodelman	Individual Travel Meal: Dinner - JUNIOR'S, NYC	\$20.00
3/14/2023	Robert Swartz	Individual Travel Meal: Lunch - MASTER WOK - SOUTH STATION	\$13.25
3/15/2023	Josh Goodelman	Group Travel Meal: Breakfast - STARBUCKS (J. Goodelman, R. Swartz)	\$25.00
3/15/2023	Josh Goodelman	Individual Travel Meal: Lunch - DUKE EATERY	\$20.00
3/15/2023	Josh Goodelman	Individual Travel Meal: Dinner - NOBU 57	\$20.00
3/15/2023	Robert Swartz	Individual Travel Meal: Lunch - DUKE EATERY	\$13.01
3/15/2023	Robert Swartz	Individual Travel Meal: Dinner - CHICK-FIL-A 04750	\$18.60
3/16/2023	Josh Goodelman	Group Travel Meal: Breakfast - STARBUCKS (J. Goodelman, R. Swartz)	\$25.00
3/19/2023	Kurt Sanders	Individual Travel Meal: Lunch - 665 DISTRICT MARKET SFO	\$12.90
3/20/2023	Kurt Sanders	Individual Travel Meal: Lunch - PROPOSITION CHICKEN 4	\$20.00
3/20/2023	Kurt Sanders	Individual Travel Meal: Dinner - CLASSIC CAFE MANAGEMENT	\$13.11
3/22/2023	Kurt Sanders	Individual Travel Meal: Dinner - UBER EATS	\$20.00
<b>Subtotal - Travel Meals</b>			<b>\$220.87</b>
<b>Legal and E-Discovery Expenses<sup>1</sup></b>			
3/22/2023		Legal Expenses in Connection with Client Subpoena - WilmerHale (2/14/2023 - 3/22/2023)	\$102,916.71
3/22/2023		E-Discovery and Hosting Expenses in Connection with Client Subpoena - PwC Advisory, LLC (2/14/2023 - 3/22/2023)	\$15,013.06
<b>Subtotal - Legal and E-Discovery Expenses</b>			<b>\$117,929.77</b>
<b>Total Expenses for Reimbursement</b>			<b>\$122,858.12</b>

<sup>1</sup> Copies of the invoices in support of the following legal and e-discovery/hosting expenses are attached to the Final Application as **Exhibit E**.

**Exhibit E**

**Invoices**



Client: PricewaterhouseCoopers LLP

Matter Description: Avaya

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## Fee Detail

Index	Date	Tkpr	Name	Time Details	Work Hours	Bill Hours	Negotiated Amount	Bill Amount	Task	Activity
82662193	02/14/2023	08351	Kirchoffer, Liza M.	Confer with M. Porter, A. Zureick, et al., re workpaper review update, production schedule, upcoming timeline, etc.	0.50	0.50	222.50	222.50	L110	A105
82657100	02/14/2023	27879	Martens, Matthew T.	Review, analyze draft production letter	0.10	0.10	114.50	114.50	L120	A105
82662187	02/14/2023	04738	Neaderland, Benjamin	Review draft communication to client	0.10	0.10	89.20	89.20	L120	A104
82662164	02/14/2023	04738	Neaderland, Benjamin	Review team analysis memo/client analysis in advance of strategy telecon	1.00	1.00	892.00	892.00	L120	A104
82657101	02/14/2023	32314	Piper, Gabrielle N.	Confer with non-partner WH team re case developments	0.30	0.30	219.90	219.90	L320	A104
82819197	02/14/2023	24823	Porter, Mark	Analyze document coding and strategize re production of documents to the SEC	2.10	2.10	934.50	934.50	L320	A104
82684408	02/14/2023	24823	Porter, Mark	Strategize with case team re document review and production status	0.30	0.30	133.50	133.50	L320	A104



Client: PricewaterhouseCoopers LLP

Matter Description: Avaya

Matter Number: 1648915-00288

Index	Date	Tkpr	Name	Time Details	Work Hours	Bill Hours	Negotiated Amount	Bill Amount	Task	Activity
82673478	02/14/2023	31564	Zureick, Alyson	Email B. Neaderland re next strategic steps with fact development in response to subpoena	0.20	0.20	183.00	183.00	L110	A105
82673512	02/14/2023	31564	Zureick, Alyson	Confer with L. Kirchoffer, M. Porter, S. Redivo, and G. Piper re next steps with privilege kick-out production of Avaya working papers in response to Request 3 of subpoena	0.30	0.30	274.50	274.50	L320	A105
82673513	02/14/2023	31564	Zureick, Alyson	Email Z. Sommers and H. Kaloti re finalizing privilege coding over Avaya working papers for privilege kick-out production in response to Request 3 of subpoena	0.10	0.10	91.50	91.50	L320	A107
82673514	02/14/2023	31564	Zureick, Alyson	Draft email G. Ezgar, B. Thomas, and T. Grbic re next steps with privilege kick-out production of Avaya working papers in response to Request 3 of subpoena	0.40	0.40	366.00	366.00	L320	A106
82673483	02/15/2023	08351	Kirchoffer, Liza M.	Email correspondence with S. Redivo, A. Zureick, et al., re laptop updates, production of privilege kickouts, etc.	0.40	0.40	178.00	178.00	L110	A105





Client: PricewaterhouseCoopers LLP

Matter Description: Avaya

Matter Number: 1648915-00288

Index	Date	Tkpr	Name	Time Details	Work Hours	Bill Hours	Negotiated Amount	Bill Amount	Task	Activity
82662194	02/15/2023	27879	Martens, Matthew T.	Telecon with G. Ezgar, B. Thomas, T. Grbic, B. Neaderland, A. Zureick re case strategy	0.40	0.40	458.00	458.00	L120	A106
82680050	02/15/2023	04738	Neaderland, Benjamin	Annotate analysis of uploaded documents	1.20	1.20	1,070.40	1,070.40	L120	A104
82680067	02/15/2023	04738	Neaderland, Benjamin	Review key uploaded investigative documents	0.90	0.90	802.80	802.80	L120	A104
82680048	02/15/2023	04738	Neaderland, Benjamin	Strategy telecon with client	0.50	0.50	446.00	446.00	L120	A106
82668895	02/15/2023	32314	Piper, Gabrielle N.	Analyze and summarize Avaya 8K	1.30	1.30	952.90	952.90	L320	A104
82739306	02/15/2023	24823	Porter, Mark	Analyze document coding and prepare production of documents to the SEC	2.70	2.70	1,201.50	1,201.50	L320	A104
82823552	02/15/2023	32750	Redivo, Sandra C.	Review and analyze documents for facts development re 2023 whistleblower complaint	0.50	0.50	366.50	366.50	L110	A104
82680070	02/15/2023	31564	Zureick, Alyson	Revise request tracker	0.10	0.10	91.50	91.50	L120	A103
82680073	02/15/2023	31564	Zureick, Alyson	Review Avaya's 8-K re financial restructuring to inform strategic response to subpoena	0.30	0.30	274.50	274.50	L120	A104



Client: PricewaterhouseCoopers LLP

Matter Description: Avaya

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Index	Date	Tkpr	Name	Time Details	Work Hours	Bill Hours	Negotiated Amount	Bill Amount	Task	Activity
82680089	02/15/2023	31564	Zureick, Alyson	Confer with M. Porter re finalizing privilege kick-out production of Avaya working papers in response to Request 3 of subpoena	0.10	0.10	91.50	91.50	L320	A105
82680069	02/15/2023	31564	Zureick, Alyson	Email M. Porter, L. Kirchoffer, S. Redivo, G. Piper, and C. Noward re next steps with finalizing privilege kick-out production of Avaya working papers in response to Request 3 of subpoena	0.20	0.20	183.00	183.00	L320	A105
82680071	02/15/2023	31564	Zureick, Alyson	Email M. Martens and B. Neaderland re Avaya 8-K re restructuring agreement	0.10	0.10	91.50	91.50	L120	A105
82680068	02/15/2023	31564	Zureick, Alyson	Review FY 2021 work flow report analysis from B. Thomas and T. Grbic to inform strategic fact development in response to subpoena	0.50	0.50	457.50	457.50	L110	A104
82680092	02/15/2023	31564	Zureick, Alyson	Complete quality check of privilege kick-out production of Avaya working papers in response to Request 3 of subpoena	1.20	1.20	1,098.00	1,098.00	L320	A104



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Index	Date	Tkpr	Name	Time Details	Work Hours	Bill Hours	Negotiated Amount	Bill Amount	Task	Activity
82680066	02/15/2023	31564	Zureick, Alyson	Review key documents from forensics database for strategic fact development in response to subpoena	0.60	0.60	549.00	549.00	L110	A104
82680072	02/15/2023	31564	Zureick, Alyson	Confer with G. Ezgar, B. Thomas, T. Grbic, M. Martens, and B. Neaderland re next strategic steps in response to subpoena	0.50	0.50	457.50	457.50	L120	A106
82709454	02/16/2023	04738	Neaderland, Benjamin	Annotate noteworthy investigative documents, memos from client	1.90	1.90	1,694.80	1,694.80	L120	A104
82709447	02/16/2023	04738	Neaderland, Benjamin	Strategize with team re new documents provided by client	0.30	0.30	267.60	267.60	L120	A104
82699939	02/16/2023	32314	Piper, Gabrielle N.	Confer with A. Zureick and S. Redivo re fact development	0.30	0.30	219.90	219.90	L320	A105
82673485	02/16/2023	32750	Redivo, Sandra C.	Call with Alyson Zureick and Gabrielle Piper to discuss facts development	0.30	0.30	219.90	219.90	L110	A105
82684416	02/16/2023	31564	Zureick, Alyson	Edit draft fact development memo from G. Piper and S. Redivo	2.20	2.20	2,013.00	2,013.00	L110	A103



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Index	Date	Tkpr	Name	Time Details	Work Hours	Bill Hours	Negotiated Amount	Bill Amount	Task	Activity
82684401	02/16/2023	31564	Zureick, Alyson	Confer with G. Piper and S. Redivo re next strategic steps with fact development	0.30	0.30	274.50	274.50	L320	A105
82684379	02/16/2023	31564	Zureick, Alyson	Assess hot documents from forensics database to inform strategic fact development in response to subpoena	0.80	0.80	732.00	732.00	L110	A104
82684380	02/16/2023	31564	Zureick, Alyson	Email B. Thomas re next strategic steps with review of documents from forensics database to inform fact development in response to subpoena	0.20	0.20	183.00	183.00	L110	A106
82693912	02/17/2023	24169	Chau, Truong	Review and verify production images, native, bates numbering, load files, confidential stamps, metadata, redactions, privilege, and extracted text files for compliance to production specifications on production volume PWC-AVAYA-SEC-VOL005	1.50	1.50	0.00	0.00	L320	A101
82684402	02/17/2023	08351	Kirchoffer, Liza M.	Confer with M. Porter, A. Zureick, T. Chau re workpaper production QC	0.60	0.60	267.00	267.00	L110	A105



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Index	Date	Tkpr	Name	Time Details	Work Hours	Bill Hours	Negotiated Amount	Bill Amount	Task	Activity
82739285	02/17/2023	24823	Porter, Mark	Perform quality control over production of documents to the SEC	2.30	2.30	1,023.50	1,023.50	L320	A104
82823551	02/17/2023	32750	Redivo, Sandra C.	Coordinate production of documents to SEC	0.30	0.30	219.90	219.90	L110	A103
82684404	02/17/2023	31564	Zureick, Alyson	Conduct final quality check of privilege kick-out production of Avaya working papers in response to Request 3 of subpoena	1.60	1.60	1,464.00	1,464.00	L320	A104
82684400	02/17/2023	31564	Zureick, Alyson	Finalize production letter for privilege kick-out production of Avaya working papers in response to Request 3 of subpoena	0.30	0.30	274.50	274.50	L320	A103
82739305	02/20/2023	08351	Kirchoffer, Liza M.	Email correspondence with M. Porter, A. Zureick, et al., re production timing, laptop creation	0.40	0.40	178.00	178.00	L110	A105
82693909	02/20/2023	24823	Porter, Mark	Perform quality control over document production in preparation for submittal to the SEC	0.60	0.60	267.00	267.00	L320	A104





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Index	Date	Tkpr	Name	Time Details	Work Hours	Bill Hours	Negotiated Amount	Bill Amount	Task	Activity
82693910	02/20/2023	31564	Zureick, Alyson	Email M. Porter, S. Redivo, and T. Chau re next steps with finalizing privilege kick-out production of Avaya working papers in response to Request 3 of subpoena	0.20	0.20	183.00	183.00	L320	A105
82761325	02/21/2023	24169	Chau, Truong	Prepare and transmit production documents to SEC via WilmerHale SFTP KiteWork re volume PWC-AVAYA-SEC-VOL005	0.40	0.40	0.00	0.00	L320	A101
82739307	02/21/2023	08351	Kirchoffer, Liza M.	Email correspondence with M. Porter, A. Zureick, et al., re production timing, laptop procedure	0.60	0.60	267.00	267.00	L110	A105
82739283	02/21/2023	04738	Nederland, Benjamin	Review update fact analysis	0.50	0.50	446.00	446.00	L120	A104
82739289	02/21/2023	04738	Nederland, Benjamin	Review draft transmittal	0.10	0.10	89.20	89.20	L120	A104
82739286	02/21/2023	04738	Nederland, Benjamin	Research response to client questions	0.20	0.20	178.40	178.40	L120	A104
82709446	02/21/2023	32314	Piper, Gabrielle N.	Conger with A. Zureick and S. Redivo re fact development memo	0.60	0.60	439.80	439.80	L320	A105
82702479	02/21/2023	24823	Porter, Mark	Strategize re creation of laptop for review by the SEC	0.20	0.20	89.00	89.00	L320	A104



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Index	Date	Tkpr	Name	Time Details	Work Hours	Bill Hours	Negotiated Amount	Bill Amount	Task	Activity
82702510	02/21/2023	32750	Redivo, Sandra C.	Research and draft facts development	1.60	1.60	1,172.80	1,172.80	L110	A103
82702507	02/21/2023	32750	Redivo, Sandra C.	Coordinate production of documents to SEC	0.50	0.50	366.50	366.50	L110	A103
82702506	02/21/2023	32750	Redivo, Sandra C.	Call with Alyson Zureick and Gabrielle Piper to discuss status of facts development	0.50	0.50	366.50	366.50	L110	A105
82712644	02/21/2023	31564	Zureick, Alyson	Finalize production letter for privilege kick-out production of Avaya working papers in response to Request 3 of subpoena	0.10	0.10	91.50	91.50	L320	A103
82712642	02/21/2023	31564	Zureick, Alyson	Edit draft fact development memo from G. Piper and S. Redivo to inform strategic response to subpoena	1.50	1.50	1,372.50	1,372.50	L110	A103
82712640	02/21/2023	31564	Zureick, Alyson	Confer with S. Redivo and G. Piper re edits to fact development memo	0.50	0.50	457.50	457.50	L110	A105
82712670	02/21/2023	31564	Zureick, Alyson	Email G. Ezgar, B. Thomas, and T. Grbic re next steps with document productions in response to subpoena	0.10	0.10	91.50	91.50	L320	A106



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Index	Date	Tkpr	Name	Time Details	Work Hours	Bill Hours	Negotiated Amount	Bill Amount	Task	Activity
82712641	02/21/2023	31564	Zureick, Alyson	Transmit privilege kick-out production of Avaya working papers and accompanying production letter to the SEC	0.20	0.20	183.00	183.00	L320	A108
82739312	02/22/2023	08351	Kirchoffer, Liza M.	Email correspondence with M. Porter, PwC team, re laptop creation	0.10	0.10	44.50	44.50	L110	A106
82739284	02/22/2023	04738	Neaderland, Benjamin	Respond to client question re SEC interactions	0.20	0.20	178.40	178.40	L120	A106
82712645	02/22/2023	32314	Piper, Gabrielle N.	Draft and revise fact development memorandum	2.70	2.70	1,979.10	1,979.10	L320	A104
82712643	02/22/2023	24823	Porter, Mark	Strategize and coordinate re creation of laptop for production to the SEC	1.50	1.50	667.50	667.50	L320	A104
82823535	02/22/2023	32750	Redivo, Sandra C.	Research and draft facts development	1.60	1.60	1,172.80	1,172.80	L110	A103
82723681	02/22/2023	31564	Zureick, Alyson	Email G. Piper re strategic considerations for production letter for Aura Platinum laptop with Avaya working papers in response to Request 3 of subpoena	0.20	0.20	183.00	183.00	L320	A105



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Index	Date	Tkpr	Name	Time Details	Work Hours	Bill Hours	Negotiated Amount	Bill Amount	Task	Activity
82723679	02/22/2023	31564	Zureick, Alyson	Revise draft fact development memo from S. Redivo and G. Piper	4.20	4.20	3,843.00	3,843.00	L110	A103
82723678	02/22/2023	31564	Zureick, Alyson	Edit request tracker to reflect recent production and next strategic step in response to subpoena	0.40	0.40	366.00	366.00	L120	A103
82723684	02/22/2023	31564	Zureick, Alyson	Email B. Neaderland re strategic communications with SEC re responding to subpoena	0.20	0.20	183.00	183.00	L120	A105
82747177	02/23/2023	32699	Friefeld, Haley	Filing communications documents into tracker for attorney review	0.70	0.70	0.00	0.00	L110	A101
82723657	02/23/2023	32314	Piper, Gabrielle N.	Draft and revise fact development memorandum	9.00	9.00	6,597.00	6,597.00	L320	A104
82739308	02/23/2023	32750	Redivo, Sandra C.	Research and draft facts development	4.30	4.30	3,151.90	3,151.90	L110	A103
82723680	02/23/2023	31564	Zureick, Alyson	Revise draft fact development memo from S. Redivo and G. Piper	4.90	4.90	4,483.50	4,483.50	L110	A103
82723656	02/23/2023	31564	Zureick, Alyson	Email B. Neaderland and M. Martens re strategic considerations for next steps in response to subpoena	0.20	0.20	183.00	183.00	L120	A105



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82743121	02/24/2023	32314	Piper, Gabrielle N.	Draft and revise fact development memorandum	1.70	1.70	1,246.10	1,246.10	L320	A104
82739287	02/24/2023	32750	Redivo, Sandra C.	Research and draft facts development	2.20	2.20	1,612.60	1,612.60	L110	A103
82747178	02/26/2023	32314	Piper, Gabrielle N.	Draft and revise fact development memorandum	5.40	5.40	3,958.20	3,958.20	L110	A104
82761326	02/27/2023	32314	Piper, Gabrielle N.	Revise fact development memorandum	3.30	3.30	2,418.90	2,418.90	L110	A104
82761339	02/27/2023	24823	Porter, Mark	Identify general privilege terms used in document review	0.20	0.20	89.00	89.00	L320	A104
82780741	02/27/2023	32750	Redivo, Sandra C.	Research and draft facts development	1.40	1.40	1,026.20	1,026.20	L110	A103
82780736	02/27/2023	31564	Zureick, Alyson	Edit draft fact development memo from S. Redivo and G. Piper	2.90	2.90	2,653.50	2,653.50	L110	A103
82819202	02/28/2023	32314	Piper, Gabrielle N.	Revise fact development memorandum	6.50	6.50	4,764.50	4,764.50	L110	A104
82791907	02/28/2023	24823	Porter, Mark	Identify general privilege terms used in document review	0.30	0.30	133.50	133.50	L320	A104
82791909	02/28/2023	32750	Redivo, Sandra C.	Research and draft facts development	0.80	0.80	586.40	586.40	L110	A103





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Index	Date	Tkpr	Name	Time Details	Work Hours	Bill Hours	Negotiated Amount	Bill Amount	Task	Activity
82799880	02/28/2023	31564	Zureick, Alyson	Email S. Redivo and G. Piper re feedback on fact development memo to inform response to subpoena	0.20	0.20	183.00	183.00	L110	A105
<b>TOTAL</b>					<b>93.70</b>	<b>93.70</b>	<b>69,088.60</b>	<b>69,088.60</b>		

**Hard Costs Details**

Index	Date	Code	Description	Actual Amount	Negotiated Amount	Bill Amount	Vendor Paid
61247269	02/21/2023	FEDXH	Federal Express Corp; Invoice# 801759953 (Jan-24,2023); Inv#801759953 393394414439 Redivo, Sandra C. TO Privacy Act Operations US SE Office of Freedom Information WASHINGTON DC -- Michelle Leonard	23.00	23.00	0.00	Y
			Total For FEDERAL EXPRESS	23.00	23.00	0.00	
<b>TOTAL</b>				<b>23.00</b>	<b>23.00</b>	<b>0.00</b>	

**Soft Costs Summary**

Cost Code	Description	Actual Amount	Negotiated Amount	Bill Amount
PRTS	DOCUMENT PRINTING	1.05	1.05	0.00
<b>TOTAL</b>		<b>1.05</b>	<b>1.05</b>	<b>0.00</b>
<b>TOTAL HARD AND SOFT COST</b>				<b>\$0.00</b>



Client: PricewaterhouseCoopers LLP

Matter Description: Avaya

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## Timekeeper Summary

Number	Name	Timekeeper Title	Last Date Worked	Negotiated Rate	Work Hours	Bill Hours	Discount Amount	Negotiated Amount	Write Up/Down Amount	Bill Amount
24169	Chau, Truong	Lit. Support	02/21/2023	0.00	1.90	1.90	0.00	0.00	0.00	0.00
32699	Friefeld, Haley	Project Assist.	02/23/2023	0.00	0.70	0.70	0.00	0.00	0.00	0.00
08351	Kirchoffer, Liza M.	Attorney, Data Analytics and Investigations	02/22/2023	445.00	2.60	2.60	0.00	1,157.00	0.00	1,157.00
27879	Martens, Matthew T.	Partner	02/15/2023	1,145.00	0.50	0.50	0.00	572.50	0.00	572.50
04738	Neaderland, Benjamin	Partner	02/22/2023	892.00	6.90	6.90	0.00	6,154.80	0.00	6,154.80
32314	Piper, Gabrielle N.	Sr. Associate	02/28/2023	733.00	31.10	31.10	0.00	22,796.30	0.00	22,796.30
24823	Porter, Mark	Attorney, Data Analytics and Investigations	02/28/2023	445.00	10.20	10.20	0.00	4,539.00	0.00	4,539.00
32750	Redivo, Sandra C.	Sr. Associate	02/28/2023	733.00	14.00	14.00	0.00	10,262.00	0.00	10,262.00
31564	Zureick, Alyson	Counsel	02/28/2023	915.00	25.80	25.80	0.00	23,607.00	0.00	23,607.00
<b>TOTAL</b>					<b>93.70</b>	<b>93.70</b>	<b>0.00</b>	<b>69,088.60</b>	<b>0.00</b>	<b>69,088.60</b>

## Task Summary

Task Code	Description	Standard Amount	Negotiated Amount	Bill Amount
L110	Fact Investigation/Development	56,995.50	39,671.10	39,671.10
L120	Analysis/Strategy	11,974.50	8,374.30	8,374.30
L320	Document Production	30,815.50	21,043.20	21,043.20

## Payor Details

Payor	Fees	Hard Costs	Soft Costs	Taxes	Billed On Account	Other	Payor Address
PricewaterhouseCoopers LLP	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	David G. Montone PricewaterhouseCoopers LLP Office of the General Counsel 300 Madison Avenue Suite 21120 New York, NY 10017





Client: PricewaterhouseCoopers LLP

Matter Description: Avaya

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## Fee Detail

Index	Date	Tkpr	Name	Time Details	Work Hours	Bill Hours	Negotiated Amount	Bill Amount	Task	Activity
82826825	03/01/2023	32314	Piper, Gabrielle N.	Draft laptop production letter	1.60	1.60	1,172.80	1,172.80	L320	A104
82847427	03/03/2023	31564	Zureick, Alyson	Edit revised fact development memo from S. Redivo and G. Piper	2.20	2.20	2,013.00	2,013.00	L110	A103
82851167	03/04/2023	31564	Zureick, Alyson	Edit updated fact development memo from S. Redivo and G. Piper	1.50	1.50	1,372.50	1,372.50	L110	A103
82857490	03/05/2023	32314	Piper, Gabrielle N.	Revise fact development memorandum	2.80	2.80	2,052.40	2,052.40	L110	A103
82861555	03/05/2023	31564	Zureick, Alyson	Edit updated fact development memo from S. Redivo and G. Piper	1.50	1.50	1,372.50	1,372.50	L110	A103
82876776	03/06/2023	32314	Piper, Gabrielle N.	Revise fact development memorandum	4.20	4.20	3,078.60	3,078.60	L110	A103
82952437	03/06/2023	32750	Redivo, Sandra C.	Revise and finalize memo on facts development	1.10	1.10	806.30	806.30	L110	A103
82876765	03/07/2023	32314	Piper, Gabrielle N.	Revise fact development memorandum	3.90	3.90	2,858.70	2,858.70	L110	A103
82918862	03/08/2023	32699	Friefeld, Haley	Reviewing and editing memo citations for proper title names	1.00	1.00	0.00	0.00	L110	A101



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Index	Date	Tkpr	Name	Time Details	Work Hours	Bill Hours	Negotiated Amount	Bill Amount	Task	Activity
83156878	03/08/2023	24823	Porter, Mark	Coordinate review and production of laptop to the SEC	0.10	0.10	44.50	44.50	L320	A104
82952415	03/08/2023	32750	Redivo, Sandra C.	Revise facts development memo	0.50	0.50	366.50	366.50	L110	A103
82905953	03/08/2023	31564	Zureick, Alyson	Edit draft production letter for Aura Platinum laptop with Avaya working papers in response to subpoena	0.30	0.30	274.50	274.50	L320	A103
82918864	03/09/2023	32699	Friefeld, Haley	Reviewing and editing memo citations for proper title names	1.20	1.20	0.00	0.00	L110	A101
82915256	03/09/2023	27879	Martens, Matthew T.	Review draft laptop production letter	0.10	0.10	114.50	114.50	L110	A104
82918885	03/09/2023	04738	Neaderland, Benjamin	Confer re response letter issues	0.20	0.20	178.40	178.40	L120	A104
82918893	03/09/2023	04738	Neaderland, Benjamin	Review draft response letter	0.30	0.30	267.60	267.60	L120	A104
82911923	03/09/2023	32750	Redivo, Sandra C.	Revise facts development memo	2.50	2.50	1,832.50	1,832.50	L110	A103
82918894	03/09/2023	31564	Zureick, Alyson	Email G. Ezgar, B. Thomas, and T. Grbic re next steps with production of Aura Platinum laptop in response to subpoena	0.20	0.20	183.00	183.00	L320	A105





Client: PricewaterhouseCoopers LLP

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Index	Date	Tkpr	Name	Time Details	Work Hours	Bill Hours	Negotiated Amount	Bill Amount	Task	Activity
82918895	03/09/2023	31564	Zureick, Alyson	Email M. Martens re production cover letter for production of Aura Platinum laptop in response to subpoena	0.10	0.10	91.50	91.50	L320	A105
82918889	03/09/2023	31564	Zureick, Alyson	Confer with B. Neaderland re strategic considerations for production letter for Aura Platinum laptop in response to subpoena	0.20	0.20	183.00	183.00	L320	A105
82946676	03/10/2023	32499	Chavez, Austin M.	Review and analyze opt-out notification received by PWC in regards to effects of opting out of third party releases contemplated by Avaya's bankruptcy plan	1.30	1.30	787.59	787.59	L120	A104
82918896	03/10/2023	32699	Friefeld, Haley	Collecting links to news articles and SEC filings into proper folders for attorney review	1.80	1.80	0.00	0.00	L110	A101
82932129	03/10/2023	27879	Martens, Matthew T.	Telecon with G. Ezgar, B. Thomas, J. Horan, T. Cody, J. Heller, J. Bienstock, A. Zureick re bankruptcy	0.50	0.50	572.50	572.50	L120	A106
82946673	03/10/2023	04738	Neaderland, Benjamin	Review production letter edits	0.20	0.20	178.40	178.40	L120	A104
82952412	03/10/2023	32750	Redivo, Sandra C.	Revise and finalize facts development memo	2.10	2.10	1,539.30	1,539.30	L110	A103



Client: PricewaterhouseCoopers LLP

Matter Description: Avaya

Matter Number: 1648915-00288

Index	Date	Tkpr	Name	Time Details	Work Hours	Bill Hours	Negotiated Amount	Bill Amount	Task	Activity
82946677	03/10/2023	11401	Shuster Jr., George W.	Review Avaya Chapter 11 plan notice and documents and discuss same with A. Chavez	0.50	0.50	570.72	570.72	L120	A104
82918892	03/10/2023	31564	Zureick, Alyson	Review feedback on Aura Platinum laptop production letter from B. Thomas and M. Merlo	0.20	0.20	183.00	183.00	L320	A104
82918921	03/10/2023	31564	Zureick, Alyson	Edit production letter for Aura Platinum laptop per feedback from B. Thomas and M. Merlo	0.20	0.20	183.00	183.00	L320	A103
82918897	03/10/2023	31564	Zureick, Alyson	Email R. Phillips re producing laptop user guide to SEC with production of Aura Platinum laptop in response to subpoena	0.10	0.10	91.50	91.50	L320	A106
82918920	03/10/2023	31564	Zureick, Alyson	Confer with G. Ezgar, B. Thomas, J. Bienstock, T. Cody, J. Heller, and M. Martens re strategic response to Avaya bankruptcy opt in/out notification	0.50	0.50	457.50	457.50	L120	A106
83068297	03/13/2023	32699	Friefeld, Haley	Locating noteworthy files in memo to be organized into separate folder for attorney review	0.80	0.80	0.00	0.00	L110	A101



Client: PricewaterhouseCoopers LLP

Matter Description: Avaya

Matter Number: 1648915-00288

Index	Date	Tkpr	Name	Time Details	Work Hours	Bill Hours	Negotiated Amount	Bill Amount	Task	Activity
82964459	03/13/2023	32750	Redivo, Sandra C.	Revise and finalize facts development memo	0.10	0.10	73.30	73.30	L110	A103
82975084	03/13/2023	31564	Zureick, Alyson	Email M. Martens and B. Neaderland re strategic considerations for cover letter for production of Aura Platinum laptop in response to subpoena	0.20	0.20	183.00	183.00	L320	A105
82975085	03/13/2023	31564	Zureick, Alyson	Edit production letter for Aura Platinum laptop per feedback from B. Thomas and M. Merlo	0.20	0.20	183.00	183.00	L320	A103
82975083	03/13/2023	31564	Zureick, Alyson	Edit updated fact development memo from S. Redivo and G. Piper	1.10	1.10	1,006.50	1,006.50	L110	A103
82975081	03/13/2023	31564	Zureick, Alyson	Email H. Friefeld, S. Redivo, and G. Piper re finalizing fact development memo to inform strategic response to subpoena	0.20	0.20	183.00	183.00	L110	A105
82975079	03/13/2023	31564	Zureick, Alyson	Email B. Neaderland re strategic considerations for next steps with fact development in response to subpoena	0.20	0.20	183.00	183.00	L110	A105
82975082	03/14/2023	27879	Martens, Matthew T.	Confer with B. Neaderland, A. Zureick re production letter	0.20	0.20	229.00	229.00	L120	A105



Client: PricewaterhouseCoopers LLP

Matter Description: Avaya

Matter Number: 1648915-00288

Index	Date	Tkpr	Name	Time Details	Work Hours	Bill Hours	Negotiated Amount	Bill Amount	Task	Activity
82975080	03/14/2023	27879	Martens, Matthew T.	Review, analyze, edit revised draft of production letter	0.20	0.20	229.00	229.00	L120	A104
82978009	03/14/2023	04738	Neaderland, Benjamin	Telecon re production letter	0.20	0.20	178.40	178.40	L120	A105
83156865	03/14/2023	24823	Porter, Mark	Coordinate production of laptop to the SEC	1.00	1.00	445.00	445.00	L320	A104
82975123	03/14/2023	31564	Zureick, Alyson	Edit Third Party User Guide for production of Aura Platinum laptop in response to subpoena	0.20	0.20	183.00	183.00	L320	A103
82975049	03/14/2023	31564	Zureick, Alyson	Confer with M. Martens and B. Neaderland re edits to production letter for Aura Platinum laptop in response to subpoena	0.20	0.20	183.00	183.00	L320	A105
82975052	03/14/2023	31564	Zureick, Alyson	Email M. Martens and B. Neaderland re edits to production letter and user guide to accompany production of Aura Platinum laptop in response to subpoena	0.20	0.20	183.00	183.00	L320	A105
82975088	03/15/2023	27879	Martens, Matthew T.	Attend to miscellaneous email	0.10	0.10	114.50	114.50	L120	A105
82995769	03/15/2023	04738	Neaderland, Benjamin	Review final transmittal letter	0.10	0.10	89.20	89.20	L120	A104



Client: PricewaterhouseCoopers LLP

Matter Description: Avaya

Matter Number: 1648915-00288

Index	Date	Tkpr	Name	Time Details	Work Hours	Bill Hours	Negotiated Amount	Bill Amount	Task	Activity
82990477	03/15/2023	31564	Zureick, Alyson	Edit laptop production letter per feedback from M. Martens	0.20	0.20	183.00	183.00	L320	A103
82990488	03/15/2023	31564	Zureick, Alyson	Email B. Neaderland and M. Martens re finalizing laptop production letter and TPR user guide for production in response to subpoena	0.10	0.10	91.50	91.50	L320	A105
82990476	03/15/2023	31564	Zureick, Alyson	Email R. Phillips re updated TPR User Guide for production with laptop in response to subpoena	0.10	0.10	91.50	91.50	L320	A106
83156872	03/16/2023	24823	Porter, Mark	Coordinate production of laptop to the SEC	0.30	0.30	133.50	133.50	L320	A104
83062257	03/16/2023	32750	Redivo, Sandra C.	Review draft production letter	0.10	0.10	73.30	73.30	L110	A103
83006650	03/16/2023	31564	Zureick, Alyson	Email B. Neaderland and M. Martens re next steps with producing Aura Platinum laptop in response to subpoena	0.10	0.10	91.50	91.50	L320	A105
83001095	03/17/2023	24823	Porter, Mark	Perform quality control over laptop in preparation for production to the SEC	1.60	1.60	712.00	712.00	L320	A104





Client: PricewaterhouseCoopers LLP

Matter Description: Avaya

Matter Number: 1648915-00288

Index	Date	Tkpr	Name	Time Details	Work Hours	Bill Hours	Negotiated Amount	Bill Amount	Task	Activity
83021514	03/20/2023	24823	Porter, Mark	Coordinate and perform quality control over production of laptop to the SEC	3.30	3.30	1,468.50	1,468.50	L320	A104
83062258	03/20/2023	32750	Redivo, Sandra C.	Coordinate production of documents to SEC	0.50	0.50	366.50	366.50	L110	A103
83016829	03/20/2023	31564	Zureick, Alyson	Draft email to SEC transmitting Aura Platinum laptop in response to subpoena	0.50	0.50	457.50	457.50	L320	A103
83016825	03/20/2023	31564	Zureick, Alyson	Review final version of production letter for Aura Platinum laptop in response to subpoena	0.30	0.30	274.50	274.50	L320	A104
83016827	03/20/2023	31564	Zureick, Alyson	Confer with M. Porter re next steps with production of Aura Platinum laptop in response to subpoena	0.60	0.60	549.00	549.00	L320	A105
83016824	03/20/2023	31564	Zureick, Alyson	Email B. Neaderland and M. Martens re next steps in producing Aura Platinum laptop in response to subpoena	0.20	0.20	183.00	183.00	L320	A105
83016823	03/20/2023	31564	Zureick, Alyson	Email G. Ezgar, B. Thomas, and T. Grbic re production of Aura Platinum laptop in response to subpoena	0.10	0.10	91.50	91.50	L320	A106



Client: PricewaterhouseCoopers LLP

Matter Description: Avaya

Matter Number: 1648915-00288

Index	Date	Tkpr	Name	Time Details	Work Hours	Bill Hours	Negotiated Amount	Bill Amount	Task	Activity
83016828	03/20/2023	31564	Zureick, Alyson	Revise request tracker re status of response to subpoena	0.10	0.10	91.50	91.50	L120	A103
83062249	03/22/2023	04738	Neaderland, Benjamin	Annotate draft memorandum, supporting documents re work paper, internal investigation review	2.80	2.80	2,497.60	2,497.60	L120	A103
<b>TOTAL</b>					<b>49.00</b>	<b>49.00</b>	<b>33,828.11</b>	<b>33,828.11</b>		

**Hard Costs Details**

Index	Date	Code	Description	Actual Amount	Negotiated Amount	Bill Amount	Vendor Paid
61276145	03/22/2023	FEDXH	Federal Express Corp; Invoice# 805246774 (Feb-28,2023); Inv#805246774 394884315821 Redivo, Sandra C. TO U S Securities and Exchange C Freedom of Information Act Off WASHINGTON DC -- Michelle Leonard	22.52	22.52	0.00	Y
			Total For FEDERAL EXPRESS	22.52	22.52	0.00	
<b>TOTAL</b>				<b>22.52</b>	<b>22.52</b>	<b>0.00</b>	

**Soft Costs Summary**

Cost Code	Description	Actual Amount	Negotiated Amount	Bill Amount
PRTS	DOCUMENT PRINTING	0.15	0.15	0.00
<b>TOTAL</b>		<b>0.15</b>	<b>0.15</b>	<b>0.00</b>



Client: PricewaterhouseCoopers LLP

Matter Description: Avaya

Matter Number: 1648915-00288

<b>TOTAL HARD AND SOFT COST</b>	<b>\$0.00</b>
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**Timekeeper Summary**

Number	Name	Timekeeper Title	Last Date Worked	Negotiated Rate	Work Hours	Bill Hours	Discount Amount	Negotiated Amount	Write Up/Down Amount	Bill Amount
32499	Chavez, Austin M.	Associate	03/10/2023	605.84	1.30	1.30	0.00	787.59	0.00	787.59
32699	Friefeld, Haley	Project Assist.	03/13/2023	0.00	4.80	4.80	0.00	0.00	0.00	0.00
27879	Martens, Matthew T.	Partner	03/15/2023	1,145.00	1.10	1.10	0.00	1,259.50	0.00	1,259.50
04738	Neaderland, Benjamin	Partner	03/22/2023	892.00	3.80	3.80	0.00	3,389.60	0.00	3,389.60
32314	Piper, Gabrielle N.	Sr. Associate	03/07/2023	733.00	12.50	12.50	0.00	9,162.50	0.00	9,162.50
24823	Porter, Mark	Attorney, Data Analytics and Investigations	03/20/2023	445.00	6.30	6.30	0.00	2,803.50	0.00	2,803.50
32750	Redivo, Sandra C.	Sr. Associate	03/20/2023	733.00	6.90	6.90	0.00	5,057.70	0.00	5,057.70
11401	Shuster Jr., George W.	Partner	03/10/2023	1,141.44	0.50	0.50	0.00	570.72	0.00	570.72
31564	Zureick, Alyson	Counsel	03/20/2023	915.00	11.80	11.80	0.00	10,797.00	0.00	10,797.00
<b>TOTAL</b>					<b>49.00</b>	<b>49.00</b>	<b>0.00</b>	<b>33,828.11</b>	<b>0.00</b>	<b>33,828.11</b>

**Task Summary**

Task Code	Description	Standard Amount	Negotiated Amount	Bill Amount
L110	Fact Investigation/Development	29,450.00	19,292.40	19,292.40
L120	Analysis/Strategy	9,244.00	6,441.91	6,441.91
L320	Document Production	11,472.50	8,093.80	8,093.80

Client: PricewaterhouseCoopers LLP

Matter Description: Avaya

Matter Number: 1648915-00288

Payor Details

Payor	Fees	Hard Costs	Soft Costs	Taxes	Billed On Account	Other	Payor Address
PricewaterhouseCoopers LLP	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	David G. Montone PricewaterhouseCoopers LLP Office of the General Counsel 300 Madison Avenue Suite 21120 New York, NY 10017

**Monthly Invoice: Reimbursement of Expenses for Hourly E-Discovery and Hosting Expenses**

PwC Advisory LLC

Relating to Subpoena in Connection with Professional Services for Client Avaya, Inc. et al.

<b>Monthly E-Discovery Expenses in Connection with Subpoena Reimbursement</b>							
Services	Feb 14-21	Feb 22-28	Feb Invoice (14-28)	Mar 1-8	Mar 9-15	Mar 16-22	Mar Invoice (1-22)
Hosting Expense	\$0.00	\$0.00	\$0.00	\$273.56	\$0.00	\$0.00	\$273.56
Hourly E-Discovery Expenses	\$2,997.50	\$1,375.00	\$4,372.50	\$687.50	\$9,680.00	\$0.00	\$10,367.50
<b>TOTAL:</b>	<b>\$2,997.50</b>	<b>\$1,375.00</b>	<b>\$4,372.50</b>	<b>\$961.06</b>	<b>\$9,680.00</b>	<b>\$0.00</b>	<b>\$10,641.06</b>

**Total Due for February 14, 2023 through March 22, 2023: \$15,013.06**



**Exhibit F**

**Klemm Declaration**

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

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In re:

AVAYA INC., *et al.*,<sup>1</sup>

Reorganized Debtors.

---

)  
) Chapter 11  
)  
) Case No. 23-90088 (DRJ)  
)  
) (Jointly Administered)  
)

**DECLARATION OF ROBERT T. KLEMM**

I, Robert T. Klemm, certify as follows:

1. I am a partner of PricewaterhouseCoopers LLP (“PwC”). I am authorized to make this declaration on behalf of PwC in support of the *First and Final Fee Application of PricewaterhouseCoopers LLP, as Audit Services Provider to the Debtors, for Compensation and Reimbursement of Expenses for the Period from February 14, 2023, through March 22, 2023*, filed contemporaneously herewith (the “Application”).<sup>2</sup>

2. I have read PwC’s Application. To the best of my knowledge, information, and belief, formed after reasonable inquiry, the compensation and expense reimbursement sought in the Application is in conformity with the Bankruptcy Code, the Bankruptcy Rules and the Bankruptcy Local Rules, and the compensation and expense reimbursement requested are billed at rates, in accordance with practices, no less favorable than those customarily employed by PwC and generally accepted by PwC’s clients.

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<sup>1</sup> A complete list of each of the Reorganized Debtors in these chapter 11 cases may be obtained on the website of the Reorganized Debtors’ claims and noticing agent at <http://www.kcellc.net/avaya>. The location of Reorganized Debtor Avaya Inc.’s principal place of business and the Reorganized Debtors’ service address in these chapter 11 cases is 350 Mount Kemble Avenue, Morristown, New Jersey 07960.

<sup>2</sup> All capitalized terms used but otherwise not defined herein shall have the meanings set forth in the Application.

Dated: May 3, 2023  
New York, New York

By: /s/ Robert T. Klemm  
Robert T. Klemm, Partner  
PricewaterhouseCoopers LLP

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

---

In re:

AVAYA INC., *et al.*,<sup>1</sup>

Reorganized Debtors.

---

)  
) Chapter 11  
)  
) Case No. 23-90088 (DRJ)  
)  
) (Jointly Administered)  
)  
) **Re: Docket No.**

**ORDER GRANTING  
FIRST AND FINAL FEE APPLICATION  
OF PRICEWATERHOUSECOOPERS LLP, AS  
AUDIT SERVICES PROVIDER TO THE DEBTORS,  
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES  
FOR THE PERIOD FROM FEBRUARY 14, 2023, THROUGH MARCH 22, 2023**

The Court has considered the *First and Final Fee Application of PricewaterhouseCoopers LLP, as Audit Services Provider to the Debtors, for Compensation and Reimbursement of Expenses for the Period from February 14, 2023, through March 22, 2023* (the “Application”)<sup>2</sup> filed by PricewaterhouseCoopers LLP (the “Applicant”). The Court orders:

1. Applicant is allowed compensation and reimbursement of expenses in the amount of \$764,653.72 for the period set forth in the Application.
2. The compensation and reimbursement of expenses allowed in this Order are approved on a final basis.

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<sup>1</sup> A complete list of each of the Reorganized Debtors in these chapter 11 cases may be obtained on the website of the Reorganized Debtors’ claims and noticing agent at <http://www.kcellc.net/avaya>. The location of Reorganized Debtor Avaya Inc.’s principal place of business and the Reorganized Debtors’ service address in these chapter 11 cases is 350 Mount Kemble Avenue, Morristown, New Jersey 07960.

<sup>2</sup> All capitalized terms used but otherwise not defined herein shall have the meanings set forth in the Application.

3. The Reorganized Debtors are authorized to disburse any unpaid amounts allowed by paragraphs 1 or 2 of this Order.

Dated: \_\_\_\_\_, 2023  
Houston, Texas

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DAVID R. JONES  
UNITED STATES BANKRUPTCY JUDGE