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**UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF NEW JERSEY**

*In re*

**UNITED SITE SERVICES, INC. *et al.*,<sup>1</sup>**  
**Debtors.**

Case No. 25-23630 (MBK)  
Chapter 11  
(Jointly Administered)

**DEBTORS' APPLICATION  
FOR ENTRY OF AN ORDER AUTHORIZING  
THE RETENTION AND EMPLOYMENT OF PWC US TAX LLP AS  
TAX SERVICES PROVIDER TO THE DEBTORS, EFFECTIVE AS OF  
THE PETITION DATE**

<sup>1</sup> The last four digits of the tax identification number of United Site Services, Inc. are 3387. A complete list of the Debtors in these chapter 11 cases (the "**Chapter 11 Cases**"), with each one's tax identification number, principal office address and former names and trade names, is available on the website of the Debtors' noticing agent at [www.veritaglobal.net/USS](http://www.veritaglobal.net/USS). The location of the principal place of business of United Site Services, Inc., and the Debtors' service address for these Chapter 11 Cases is 118 Flanders Road, Suite 1000, Westborough, MA 01581.



TO THE HONORABLE MICHAEL B. KAPLAN, UNITED STATES BANKRUPTCY JUDGE:

The above-captioned debtors and debtors in possession (the “**Debtors**” or “**USS**”) respectfully state as follows in support of this application (the “**Application**”).

### **RELIEF REQUESTED**

1. The Debtors seek entry of an order authorizing the retention and employment of PwC US Tax LLP (“**PwC US Tax**”) as the Debtors’ tax services provider in these Chapter 11 Cases, effective as of the Petition Date. A proposed form of order (the “**Proposed Order**”) is attached as **Exhibit A** to this Application.

2. In support of the Application, the Debtors submit the declaration of Matthew E. Manning, a Partner of PwC US Tax, which is attached as **Exhibit B** (the “**Manning Declaration**”).

3. The principal statutory bases for the relief requested in this Application are sections 327(a), 328(a) and 330 of title 11 of the U.S. Code (the “**Bankruptcy Code**”), Rule 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), Rules 2014-1 and 2016-1 of the Local Rules of the United States Bankruptcy Court for the District of New Jersey (the “**Local Rules**”).

### **JURISDICTION AND VENUE**

4. The Court has jurisdiction over this Application pursuant to 28 U.S.C. § 1334. This case has been referred to the Court pursuant to 28 U.S.C. § 157(a) by the *Standing Order of Reference to the Bankruptcy Court under Title 11* (D.N.J. amended June 6, 2025) (Bumb, C.J.). This Application is a core proceeding under 28 U.S.C. § 157(b). The Debtors consent to the Court’s entry of a final order on this Application if it is determined that the Court cannot otherwise enter a final order or judgment consistent with Article III of the U.S. Constitution. Venue in the Court is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

## BACKGROUND

### I. UNITED SITE SERVICES

5. USS is one of the United States' leading providers of portable restrooms and complementary site services. USS's primary service is portable sanitation: convenient access to regularly serviced portable restrooms and sinks across a variety of settings, including special events, construction sites, and other agricultural and industrial settings that lack sufficient permanent facilities. USS owns approximately 350,000 portable restrooms, which range from plastic single-user units to luxury mobile trailers with running water, electricity and air conditioning.

6. In addition to portable restrooms, as part of its core services, USS offers hand hygiene stations ranging from alcohol-based sanitizer stations to portable sinks with soap and water. In addition to these services, USS offers a range of complementary services, such as temporary fences, crowd control barricades, roll-off dumpsters, modular storage, and temporary power sources. USS also offers non-hazardous liquid waste removal services, by pumping and hauling high volumes of liquid waste from commercial settings, such as grease traps from restaurants, underground water from construction sites, and leachate from landfills.

7. USS is headquartered in Westborough, Massachusetts and has over 3,000 employees.

8. On December 29, 2025 (the "**Petition Date**"), each Debtor commenced a case under chapter 11 of the Bankruptcy Code by filing a voluntary petition for relief. The Debtors are operating their business as debtors in possession pursuant to sections 1107 and 1108 of the Bankruptcy Code. No trustee, examiner or official committee has been appointed. These Chapter 11 Cases are prepackaged cases commenced for the purpose of implementing a comprehensive restructuring in accordance with the terms of a restructuring support agreement. The Debtors commenced solicitation of votes on the *Joint Prepackaged Plan of Reorganization of United Site Services, Inc. and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Dkt. No. 16] (the "**Plan of Reorganization**") reflecting the terms of the restructuring support

agreement prior to commencing these Chapter 11 Cases, and filed that Plan of Reorganization on the Petition Date.

9. For further information about USS, its business operations, assets and capital structure, and the circumstances that led to the filing of the Chapter 11 Cases, USS refers to the *Declaration of Chris Kelly in Support of Chapter 11 Petitions and First Day Motions of United Site Services, Inc. et al.* [Dkt. No. 15] (the “**First Day Declaration**”), filed on December 29, 2025 and incorporated herein by reference.<sup>2</sup>

## II. FACTS SPECIFIC TO RELIEF REQUESTED

### A. Qualifications

10. The Debtors seek to employ PwC US Tax to provide tax services to the Debtors because, among other things, PwC US Tax is a leading tax services firm and has offices across the United States. PwC US Tax professionals have considerable experience providing tax services, including to businesses in a chapter 11 environment and PwC US Tax professionals have been employed in numerous cases under the Bankruptcy Code. Accordingly, the Debtors believe that PwC US Tax is qualified to provide tax services during these Chapter 11 Cases in an efficient and timely manner.

11. As set forth in the Manning Declaration, the Debtors engaged PwC US Tax as their tax services provider pursuant to the terms and conditions set forth in the following engagement letter: the engagement letter dated November 20, 2025, attached hereto as **Exhibit C** (the “**Engagement Letter**” or the “**Tax Restructuring Letter**”).<sup>3</sup>

12. PwC US Tax has indicated a desire and willingness to act in these Chapter 11 Cases to render the Professional Services (as defined below) on the terms set forth in the Engagement

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<sup>2</sup> Capitalized terms used but not defined in this Application have the meanings ascribed to them in the First Day Declaration.

<sup>3</sup> All summaries herein are provided for convenience only and are qualified by reference to the Engagement Letter. To the extent that this Application and the terms of the Engagement Letter are inconsistent, the terms of the Engagement Letter shall control. Capitalized terms used but not otherwise defined in this Application shall have the meanings ascribed to such terms in the Engagement Letter.

Letter, as the same may be modified by the Proposed Order. Pursuant to the Engagement Letter and subject to the Court's entry of the Proposed Order, all services that PwC US Tax provides to the Debtors will be: (y) at the request of the Debtors; and (z) appropriately directed by the Debtors so as to avoid unnecessary duplication of efforts among the Debtors' other professionals retained in these Chapter 11 Cases.

**B. Scope of Services**

13. As requested by the Debtors, and consistent with the terms of the Engagement Letter, PwC US Tax was asked to provide the following tax services (collectively, the "Professional Services"):

- a. **Tax Restructuring Letter:** PwC US Tax will include tax assistance and tax advice in connection with the contemplated debt and/or legal entity restructuring of PECF USS Intermediate Holding III Corporation ("PECF USS") and/or its affiliates (the "Restructuring Plan"). As requested, PwC US Tax's Services with respect to the Restructuring Plan may include, but are not limited to, the following, which will be based on inputs and assumptions provided by PECF USS:
  - Advise PECF USS regarding the anticipated U.S. federal and certain state income tax (states to be agreed to with Client) implications associated with the Restructuring Plan of PECF USS's indebtedness pursuant to its anticipated Chapter 11 filing.
  - Based upon information and assumptions provided by PECF USS, prepare an estimate of the U.S. federal and agreed upon state income tax basis of PECF USS's assets and subsidiaries
  - Based upon information and assumptions provided by PECF USS, develop estimates of the amount of net operating loss, capital loss and tax credit carryforwards as of December 31, 2024, and current year estimates through the bankruptcy filing date.
  - Utilizing the Advisory Process (defined below), prepare a tax analysis estimating the U.S. federal and certain state income tax effects of the proposed debt restructuring scenarios identified and provided by PECF USS's financial and legal advisors. Such analysis will be based upon data inputs (such as entity and asset valuations, current debt and accrued interest balances, tax basis information for the stock of affiliates, as well as tax basis balance sheet of applicable entities, etc.) provided by PECF USS and will estimate the amount of cancelation of indebtedness ("COD") income recognized, if any, in connection with the debt

restructuring as well as estimating the U.S. federal and certain state income tax effects under IRC section 108(b) and Treas. Reg. sec. 1.1502-28.

- To the extent that PECF USS and its creditors decide to use a “Bruno’s” style transaction in connection with the Restructuring Plan, prepare a memorandum addressing whether the “Bruno’s” transaction is anticipated to qualify as a taxable transaction for federal income tax purposes under IRC section 1001.
- Prepare a proposed step plan depicting the debt restructuring steps selected by PECF USS and describing the anticipated U.S. federal and agreed upon state income tax implications associated with such steps.
- Participate in discussions with PECF USS’s advisors, identified by PECF USS, to discuss debt restructuring steps and background facts relevant to the debt restructuring for purposes of our income tax analysis.
- Read legal documents prepared by PECF USS’s legal counsel and provide comments to legal counsel, as requested with respect to income tax matters. PECF USS and its counsel are responsible for ensuring PECF USS’s intended tax structure is appropriately reflected in any agreements.
- Provide advice, answers to questions on federal, state and local, and international direct and indirect tax matters, (e.g., sales & use tax, property tax, VAT, excise tax, payroll tax, credits) including research, discussions, preparation of memoranda, and attendance at meetings relating to such matters, as mutually agreed to in writing.
- Prepare ownership change analysis under Internal Revenue Code (IRC) Section 382, Section 382 limitation calculations, and net unrealized built-in gain or loss analysis based upon inputs and assumptions provided by PECF USS, as requested.

The rules for outbound transfers of stock (and certain asset transfers treated as indirect transfers of stock) under Internal Revenue Code Section 367(a) and associated regulations are complex. The Services set forth herein do not include (i) an analysis of Internal Revenue Code Section 367 and the associated regulations; (ii) advice regarding gain recognition agreements (“GRAs”); or (iii) drafting or review of GRAs. To the extent that you subsequently request us to provide such additional services, the mutually agreed services and fees will be set forth in an addendum to this engagement letter or a separate engagement letter.

Ancillary to the provision of the Services, where indicated, PwC US Tax will use the following “Advisory Process” to create the Deliverables:

- Where available, PwC US Tax will provide initial generic examples of the Deliverable based on an initial understanding of the objectives of the assignment.
- PwC US Tax will meet with client management to discuss the sample Deliverable or the expected content of the first draft of a Deliverable where no sample exists, to firm up PwC US Tax's understanding of the objectives, and to discuss how the generic Deliverable should be adjusted/drafted to make it client-specific. In the discussions, PwC US Tax will utilize its experience and knowledge of leading practices to facilitate client management in making the decisions, determinations, etc., that PECF USS deems necessary for inclusion in the Deliverable.
- Following these discussions, PwC US Tax will revise the generic Deliverable as agreed with the client's management, and/or create a first draft of a client-specific Deliverable for client management to review.
- PECF USS management will take the initial draft and apply its in-house expertise and experience to either make those changes that they consider necessary or to provide comments/instructions to PwC US Tax regarding such changes to be made by PwC US Tax.
- PwC US Tax will review the amended Deliverable or PECF USS's comments/instructions and make observations/recommendations.
- Based upon management's decisions regarding PwC US Tax's observations/recommendations, PwC US Tax will incorporate changes into the Deliverable.
- USS management will decide on the final content, adopt Deliverable as your own and approve/finalize.

14. If the Debtors request that PwC US Tax perform additional services not contemplated by the Engagement Letter, the Debtors and PwC US Tax will mutually agree upon such services and fees in writing in advance, and if the additional services require an amendment to or statement of work with respect to the Engagement Letter, or entry into a separate engagement letter, the Debtors shall file notice of such documents with the Court, together with a supplemental declaration if appropriate, in accordance with the Court's approval procedures and the terms of the Proposed Order. Provided no objection is timely filed to the proposed services and agreements, PwC US Tax will continue to provide the requested services, subject to any prior order entered by the Court on PwC US Tax's retention and employment.

**C. Professional Compensation**

15. Pursuant to the terms and conditions of the Engagement Letter, and subject to the Court’s approval, PwC US Tax is providing the Professional Services during the Chapter 11 Cases under an hourly fee arrangement. The following outlines the proposed compensation structure that is set forth in the Engagement Letter (the “**Fee and Expense Structure**”):

- a. **Tax Restructuring Letter**: The Tax Restructuring Letter is pursuant to an hourly fee arrangement, and the hourly rates are set forth below, exclusive of expenses.

<b>Roles</b>	<b>Tax Restructuring per Hour Rate</b>
Partner/Principal	\$1,396
Managing Director	\$1,269
Director	\$ 1,254
Senior Manager	\$ 1,197
Manager	\$ 1,162
Senior Associate	\$999
Associate and other staff	\$780

- b. Pre-petition, the Debtors remitted retainer payments totaling \$250,000 of which any remaining amounts of such retainer as of the Petition Date to be applied against Court-approved post-petition Tax Restructuring Services.

16. PwC US Tax invoices the Debtors for PwC US Tax’s actual, reasonable, and necessary expenses during these Chapter 11 Cases, including travel (and internal per-ticket charges), delivery services, applicable sales, use, excise or value-added tax, the fees and expenses of outside counsel, to the extent applicable, and other expenses incurred in providing the Professional Services.

17. As set forth in the Manning Declaration, PwC US Tax will apply to the Court for allowances of compensation and reimbursement of expenses in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other application orders of the Court, in accordance with the terms and conditions of the Engagement Letter.



18. The Debtors are advised that it is not the practice of PwC US Tax's professionals to keep detailed time records in one-tenth-of-an-hour (0.1) increments as customarily kept by attorneys compensated subject to Court-approval. Instead, the customary practice of PwC US Tax's professionals is to keep reasonably detailed records of services rendered during an engagement in half-hour (0.5) increments. The Debtors request that the Court allow PwC US Tax's professionals to provide the following in its monthly, interim, and/or final fee applications: (a) a narrative summarizing each project category and the services rendered under each project category; (b) a project-category based summary of services rendered to the Debtors, identifying each professional rendering services, the number of hours expended by each professional, and the amount of compensation requested with respect to the services rendered; and (c) reasonably detailed records of time, in half-hour (0.5) increments for fixed fee engagements and in tenth of an hour (0.1) increments for hourly fee arrangements, describing the services rendered by each professional and the amount of time spent on each date.

19. Given the nature of the services to be provided by PwC US Tax, the Debtors submit that such billing format and associated time details will be sufficient for parties-in-interest to make informed judgments regarding the nature and appropriateness of PwC US Tax's services and fees. Accordingly, to the extent necessary, based on the foregoing, the Debtors respectfully seek a waiver of the requirement for PwC US Tax to provide the information requirements set forth in the Bankruptcy Rules or any applicable procedure or orders of the Court

20. Except as set forth in the Manning Declaration, PwC US Tax has, in accordance with section 504 of the Bankruptcy Code, agreed not to share any compensation paid by the Debtors with any non-affiliated or unrelated entity.

**D. Indemnification**

21. As part of the overall compensation payable to PwC US Tax under the terms of the Engagement Letter, the Debtors agreed to certain indemnification obligations described in the Engagement Letter and subject to modifications set forth in the Proposed Order. The terms of the Engagement Letter and the indemnification provisions were fully negotiated at arm's length. The

Debtors believe that the indemnification provisions are reasonable and in the best interest of the Debtors, their estates, and their creditors, and that such provisions are customary and reasonable for engagements of this nature. The Debtors believe that the proposed modifications to the indemnification provisions of the Engagement Letter as set forth in the Proposed Order are appropriate under the circumstances.

**E. Disinterestedness**

22. As of the Petition Date, PwC US Tax was not owed any money by Debtors on account of prepetition services performed by PwC US Tax.

23. In the 90 days prior to the Petition Date, PwC US Tax was paid \$292,200, of which \$250,000 was on account of prepetition retainers.

24. The Debtors are anticipated to seek Court approval of PricewaterhouseCoopers LLP to provide audit services in these Chapter 11 cases.

25. The Debtors' knowledge, information, and belief regarding certain of the matters set forth in this Application, including, without limitation, PwC US Tax's disinterestedness, are based on, and are made in reliance upon, the Manning Declaration. In reliance on the Manning Declaration, the Debtors believe that, except as set forth in the Manning Declaration, PwC US Tax: (a) has no connection with the Debtors and the parties identified in that certain Parties in Interest (as defined in the Manning Declaration) identified on Schedule 1 attached to the Manning Declaration; (b) does not hold any interest adverse to the Debtors or the Debtors' estates; and (c) is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and as required by section 327(a) of the Bankruptcy Code.

26. The Debtors were informed that PwC US Tax will conduct a periodic review of its files to ensure that no disqualifying circumstances arise. To the extent any information PwC US Tax discloses requires amendment, modification or supplementation, as additional information becomes available, PwC US Tax will submit a supplemental declaration to the Court.

## **BASIS FOR RELIEF**

### **I. THE DEBTORS' RETENTION AND EMPLOYMENT OF PwC US TAX IS APPROPRIATE PURSUANT TO SECTIONS 327(A) AND 328(A) OF THE BANKRUPTCY CODE AND BANKRUPTCY RULE 2014.**

27. Section 327 of the Bankruptcy Code provides, in relevant part, as follows:

Except as otherwise provided in this section, the trustee, with the court's approval, may employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the trustee in carrying out the trustee's duties under this title.

11. U.S.C. § 327(a).

28. Section 328 of the Bankruptcy Code provides, in relevant part, as follows:

The trustee . . . with the court's approval, may employ or authorize the employment of a professional person under section 327 . . . of this title . . . on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, or on a contingent fee basis. Notwithstanding such terms and conditions, the court may allow compensation different from the compensation provided under such terms and conditions after the conclusion of such employment, if such terms and conditions prove to have been improvident in light of developments not capable of being anticipated at the time of the fixing of such terms and conditions.

*Id.* at 328(a).

29. Bankruptcy Rule 2014 provides, in relevant part, as follows:

An order approving the employment of attorneys, accountants, appraisers, auctioneers, agents, or other professionals pursuant to § 327 . . . of the Code shall be made only on application of the trustee or committee.

Fed. R. Bankr. P. 2014.

30. As set forth above, the Debtors have selected PwC US Tax to provide the Professional Services set forth in the Engagement Letter and described herein because PwC US Tax is a well-respected professional services firm. PwC US Tax's professionals possess experience in the areas of tax service that will be useful to the Debtors, and PwC US Tax has indicated a desire

and willingness to act in these Chapter 11 Cases and to render the necessary and contracted for Professional Services to the Debtors.

31. The Debtors believe that the Fee and Expense Structure appropriately reflects the nature of the services PwC US Tax will provide in connection with these Chapter 11 Cases, and is consistent with, and typical of, arrangements PwC US Tax and other services firms enter to render comparable services for clients similar to the Debtors, both in and out of chapter 11 bankruptcy. PwC US Tax and the Debtors also believe that the Fee and Expense Structure is reasonable and at market rates, and the terms and conditions of employment should be approved by the Court under section 328(a) of the Bankruptcy Code in light of: (a) industry practice; (b) market rates charged for comparable services both in and out of the chapter 11 context; (c) PwC US Tax professionals' substantial experience with respect to the Professional Services; and (d) the nature and scope of work to be performed by PwC US Tax in connection with these Chapter 11 Cases.

32. Furthermore, not granting the relief requested herein would force the Debtors to engage a new tax services provider to replace PwC US Tax, causing the Debtors to needlessly expend additional time and resources at a critical stage of its Chapter 11 Cases, disadvantaging the Debtors and all parties in interest. Accordingly, the Debtors submit that the services provided by PwC US Tax are critical to the success of these Chapter 11 Cases.

## **II. RETROACTIVE RELIEF IS WARRANTED**

33. The employment of PwC US Tax, effective as of the Petition Date, is appropriate under the circumstances of these Chapter 11 Cases. At the Debtors' request, PwC US Tax continued to provide the requested Professional Services following the Petition Date, with the understanding that its retention would be approved effective as of that date. In support of this Application, PwC US Tax has diligently completed its comprehensive disinterestedness review and promptly taken all necessary steps to prepare and file this Application.

**III. APPROVAL OF THE INDEMNIFICATION PROVISIONS OF THE ENGAGEMENT LETTER, AS LIMITED AND MODIFIED BY THE PROPOSED ORDER, IS APPROPRIATE.**

34. The Engagement Letter provide, among other things, that the Debtors will indemnify and hold each indemnified party harmless from and against any and all third-party claims, losses, liabilities, and damages arising from or relating to the services or deliverables provided under the Engagement Letter (the “**Indemnification Provisions**”). The Indemnification Provisions are standard engagement provisions, both in and out of Chapter 11 Cases, and reflect the qualifications and limits on such terms that are customary for PwC US Tax and other similar tax services providers as approved in this and other jurisdictions.

35. In connection with this Application, and in light of the Debtors’ pending Chapter 11 Cases, PwC US Tax agrees to the following limitations and modifications to the Indemnification Provisions, which are reflected in the Proposed Order:

- a. All requests by Indemnified Persons for payment of indemnity, contribution or otherwise pursuant to the Engagement Letter shall be made by means of fee application and shall be subject to the approval of, and review by, this Court to ensure that such payment conforms to the terms of the Engagement Letter, the Bankruptcy Code, the Local Rules and any orders of the Court and is reasonable under the circumstances of the litigation or settlement in respect of which indemnity is sought; provided that in no event shall an Indemnified Person be indemnified or receive contribution to the extent that any claim or expense is determined by final judicial order to have primarily resulted from the gross negligence, self-dealing, willful misconduct or bad faith of such indemnified party;
- b. In no event shall any Indemnified Person be indemnified or receive contribution or other payment of an indemnity claim under the Engagement Letter if the Debtors or a representative of the Debtors’ estates asserts a claim that a court of competent jurisdiction determines by final order primarily arose out of the gross negligence, self-dealing, willful misconduct, or bad faith of such Indemnified Person; and
- c. In the event that an Indemnified Person seeks reimbursement for attorneys’ fees from the Debtors in connection with the payment of an indemnity claim pursuant to the Engagement Letter, the invoices and supporting time records from such attorney shall be attached to PwC US Tax’s own fee applications, and such invoices and time records shall be subject to the Fee Guidelines and the approval of this Court under the standards of section 330 and 331 of the Bankruptcy Code without regard to whether such Indemnified Person’s attorneys have been retained under section 327 of the Bankruptcy Code and

without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code.

36. The Debtors believe that the Indemnification Provisions, as limited and modified by the aforementioned language (and set forth in the Proposed Order), are customary and reasonable for tax services providers, both in court in Chapter 11 Cases and out of court. See *United Artists Theatre Co. v. Walton (In re United Artists Theatre Co.)*, 315 F.3d 217, 234 (3d Cir. 2003) (finding that indemnification agreement between debtor and financial advisor was reasonable under section 328 of the Bankruptcy Code).

#### **IV. NOTICE**

37. Notice of this Application will be provided to persons listed on the Master Service List filed pursuant to section IV of the Chapter 11 Complex Case Procedures (Dec. 2, 2025). The Debtors respectfully submit that no further notice is required.

*[Remainder of page intentionally blank]*

Upon the foregoing Application, the Debtors respectfully request that the Court (a) enter an order, substantially in the form attached to the Application as **Exhibit A**, granting the Application, and (b) grant such other relief as is just and proper.

Dated: January 6, 2026

Respectfully submitted,

/s/ John D. Hafferty

John D. Hafferty  
Chief Financial Officer  
United Site Services, Inc

**EXHIBIT A TO PwC US TAX RETENTION AND EMPLOYMENT APPLICATION**

**PROPOSED ORDER**



**UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF NEW JERSEY**

*In re*

**UNITED SITE SERVICES, INC. *et al.*,**<sup>1</sup>  
Debtors.

Case No. 25-23630 (MBK)

Chapter 11

(Jointly Administered)

**ORDER AUTHORIZING THE  
RETENTION AND EMPLOYMENT OF  
PWC US TAX LLP AS TAX SERVICES PROVIDER  
TO THE DEBTORS, EFFECTIVE AS OF THE PETITION DATE**

The relief set forth on the following pages, numbered three (3) through six (6), is  
**ORDERED.**

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<sup>1</sup> The last four digits of the tax identification number of United Site Services, Inc. are 3387. A complete list of the Debtors in these chapter 11 cases (the “**Chapter 11 Cases**”), with each one’s tax identification number, principal office address and former names and trade names, is available on the website of the Debtors’ noticing agent at [www.veritaglobal.net/USS](http://www.veritaglobal.net/USS). The location of the principal place of business of United Site Services, Inc., and the Debtors’ service address for these Chapter 11 Cases is 118 Flanders Road, Suite 1000, Westborough, MA 01581.

**Caption in compliance with D.N.J. LBR 9004-1(b)**

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*Proposed Co-Counsel to the Debtors  
and Debtors in Possession*

(Page 3)

Debtors: United Site Services, Inc. *et al.*

Case No.: 25-23630 (MBK)

Caption of Order: Order Authorizing the Retention and Employment of PwC US Tax LLP as Tax Services Provider to the Debtors, Effective as of the Petition Date

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Upon the application (the “**Application**”) of the above-captioned debtors (collectively, the “**Debtors**”) for entry of an order (this “**Order**”) authorizing the Debtors to employ and retain PwC US Tax LLP (“**PwC US Tax**”) as tax services provider to the Debtors, effective as of the Petition Date; and the Court having jurisdiction to decide the Application and to enter this Order pursuant to 28 U.S.C. § 1334; and these chapter 11 cases having been referred to this Court by standing order of the U.S. District Court for the District of New Jersey; and consideration of the Application being a core proceeding pursuant to 28 U.S.C. § 157(b) upon which this Court may enter a final order consistent with Article III of the U.S. Constitution; and venue being proper in the Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been provided, such that no other or further notice is required or necessary under the circumstances; and the Court having determined that the legal and factual bases set forth in the Application and in the record establish just cause for entry of this Order; and it appearing that entry of this Order on an expedited basis is in the best interests of the Debtors’ estates it is hereby **ORDERED** that:

1. The Application is **GRANTED** as set forth herein.
2. The Debtors are authorized, pursuant to sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016(a) and Local Rule 2014-1 and 2016-1, to employ and retain PwC US Tax as tax services provider to the Debtors, effective as of the Petition Date, in accordance with the terms and conditions set forth in the Engagement Letter, as limited and modified by this Order.
3. The terms and conditions of PwC US Tax’s employment as provided in the Engagement Letter, including, all annexes and exhibits thereto are reasonable and are hereby approved. Further, the Fee and Expense Structure is approved, and PwC US Tax shall be compensated and reimbursed subject to sections 330 and 331 of the Bankruptcy Code in accordance with the terms of the Engagement Letter, subject to Court approval and as modified by this Order.

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Debtors: United Site Services, Inc. *et al.*

Case No.: 25-23630 (MBK)

Caption of Order: Order Authorizing the Retention and Employment of PwC US Tax LLP as Tax Services Provider to the Debtors, Effective as of the Petition Date

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4. PwC US Tax shall file fee applications for allowance of compensation and reimbursement of expenses pursuant to and in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules including D.N.J. LBR 2016-1(e), and any other applicable orders and procedures of this Court.

5. PwC US Tax shall include in its fee applications: (a) a narrative summarizing each project category and the services rendered under each project category; (b) as an exhibit to each fee application that PwC US Tax files in these chapter 11 cases, a summary, by project-category of services rendered to the Debtors, identifying each professional rendering services, the number of hours expended by each professional, and the amount of compensation requested with respect to the services rendered; and (c) reasonably detailed records of time, in half hour (0.5) increments for fixed fee engagements and tenth of an hour (0.1) increments for hourly engagements, describing the services rendered by each professional and the amount of time spent on each date.

6. Solely as to any fixed fee compensation requests: (a) PwC US Tax shall be excused from keeping time records in tenth of an hour (0.1) increments; and (b) any objections related thereto shall be subject only to the standard of review set forth in section 328 of the Bankruptcy Code and shall not be subject to the standard of review in section 330 of the Bankruptcy Code or any other standard of review.

7. If the Debtors request and PwC US Tax agrees to provide additional services, PwC US Tax and the Debtors may enter into statements of work or amendments with respect to the Engagement Letter or additional agreements. Any additional agreements, statements of work, or amendments will be filed with the Court and served on the applicable notice parties, and, absent any objections filed within fourteen (14) days after the filing and service of such supplemental declaration, PwC US Tax's employment and retention, including as to the additional agreements, statements of work, amendments, and/or services, shall continue as authorized pursuant to this Order.

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Debtors: United Site Services, Inc. *et al.*

Case No.: 25-23630 (MBK)

Caption of Order: Order Authorizing the Retention and Employment of PwC US Tax LLP as Tax Services Provider to the Debtors, Effective as of the Petition Date

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8. Prior to any increases in the disclosed hourly rates for any PwC US Tax professional providing services in these cases, PwC US Tax shall file a supplemental declaration with this Court, providing ten (10) business days' notice to the Debtors, the U.S. Trustee and the Committees. The United States Trustee retains all rights to object to any rate increase on all grounds including, but not limited to, the reasonableness standard provided for in section 330 of the Bankruptcy Code, and the Court retains the right to review any rate increase pursuant to section 330 of the Bankruptcy Code.

9. The Indemnification Provisions set forth in the Engagement Letter are approved, subject during the pendency of these cases to the following conditions:

- a. All requests by Indemnified Persons for payment of indemnity, contribution or otherwise pursuant to the Engagement Letter shall be made by means of fee application and shall be subject to the approval of, and review by, this Court to ensure that such payment conforms to the terms of the Engagement Letter, the Bankruptcy Code, the Local Rules and any orders of the Court and is reasonable under the circumstances of the litigation or settlement in respect of which indemnity is sought; provided that in no event shall an Indemnified Person be indemnified or receive contribution to the extent that any claim or expense is determined by final judicial order to have primarily resulted from the gross negligence, self-dealing, willful misconduct or bad faith of such indemnified party;
- b. In no event shall any Indemnified Person be indemnified or receive contribution or other payment of an indemnity claim under the Engagement Letter if the Debtors or a representative of the Debtors' estates asserts a claim that a court of competent jurisdiction determines by final order primarily arose out of the gross negligence, self-dealing, willful misconduct, or bad faith of such Indemnified Person; and
- c. In the event that an Indemnified Person seeks reimbursement for attorneys' fees from the Debtors in connection with the payment of an indemnity claim pursuant to the Engagement Letter, the invoices and supporting time records from such attorney shall be attached to PwC US Tax's own fee applications, and such invoices and time records shall be subject to the Fee Guidelines and the approval of this Court under the standards of section 330 and 331 of the Bankruptcy Code without regard to whether such Indemnified Person's attorneys have been retained under section 327 of the Bankruptcy Code and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code.

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Debtors: United Site Services, Inc. *et al.*

Case No.: 25-23630 (MBK)

Caption of Order: Order Authorizing the Retention and Employment of PwC US Tax LLP as Tax Services Provider to the Debtors, Effective as of the Petition Date

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10. To the extent that this Order is inconsistent with the Application, the Engagement Letter, or the Manning Declaration, the provisions of this Order shall govern.

11. The Debtors and their agents are authorized to take all steps necessary or appropriate to carry out this Order.

12. Notwithstanding any provision to the contrary in the Application, the Engagement Letter, or the Manning Declaration, the Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order. For the avoidance of doubt, during the pendency of these Chapter 11 Cases, any provision of the Engagement Letter that provides for mediation or arbitration shall not be applicable unless this Court lacks or declines to exercise jurisdiction.

**EXHIBIT B TO PwC US TAX RETENTION AND EMPLOYMENT APPLICATION**  
**MANNING DECLARATION**

**MILBANK LLP**

Dennis F. Dunne (admitted *pro hac vice*)  
Samuel A. Khalil (admitted *pro hac vice*)  
Matthew Brod (admitted *pro hac vice*)  
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*Proposed Co-Counsel to the Debtors  
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*Proposed Co-Counsel to the Debtors  
and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF NEW JERSEY**

*In re*

**UNITED SITE SERVICES, INC. *et al.*,**<sup>1</sup>

Debtors.

Case No. 25-23630 (MBK)

Chapter 11

(Jointly Administered)

**DECLARATION OF  
MATTHEW E. MANNING IN SUPPORT  
OF THE APPLICATION OF THE DEBTORS FOR ENTRY OF AN  
ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT  
OF PwC US TAX LLP AS TAX SERVICES PROVIDER TO THE  
DEBTORS, EFFECTIVE AS OF THE PETITION DATE**

Pursuant to Bankruptcy Rule 2014(a), I, Matthew E. Manning, under penalty of perjury,  
declare as follows, to the best of my knowledge, information, and belief:

1. I am a Partner of PwC US Tax LLP (“**PwC US Tax**”) and am authorized to make  
this declaration (this “**Declaration**”) on behalf of PwC US Tax in support of the *Debtors’  
Application for Entry of an Order Authorizing the Retention and Employment of PwC US Tax LLP*

<sup>1</sup> The last four digits of the tax identification number of United Site Services, Inc. are 3387. A complete list of the Debtors in these chapter 11 cases (the “**Chapter 11 Cases**”), with each one’s tax identification number, principal office address and former names and trade names, is available on the website of the Debtors’ noticing agent at [www.veritaglobal.net/USS](http://www.veritaglobal.net/USS). The location of the principal place of business of United Site Services, Inc., and the Debtors’ service address for these Chapter 11 Cases is 118 Flanders Road, Suite 1000, Westborough, MA 01581.



*as Tax Services Provider to the Debtors, Effective as of the Petition Date*, filed contemporaneously herewith (the “**Application**”).<sup>2</sup>

2. Unless otherwise stated, all facts set forth in this Declaration *are* based upon my personal knowledge or derived from business records that have been reviewed by me and prepared/reviewed by others under my supervision and direction. To the extent any information disclosed herein requires amendment, modification, or supplementation as additional information becomes available, a supplemental declaration will be submitted to this Court.

## **I. QUALIFICATIONS**

3. PwC US Tax LLP (“**PwC US Tax**”) is a professional tax services firm with offices across the United States whose professionals have experience in providing tax services to businesses in bankruptcy and have been employed in numerous complex cases under the Bankruptcy Code. PwC US Tax is well qualified to provide the contracted-for services in a cost-effective, efficient, and timely manner.

## **II. DISINTERESTEDNESS**

### **A. Background**

4. PwC US Tax is a United States-based member firm of a global network of separate and independent firms that operate locally in countries throughout the world. Such firms (“**Member Firms**”) are each members of PricewaterhouseCoopers International Limited

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<sup>2</sup> Capitalized terms used in this Declaration but not otherwise defined herein shall have the meanings ascribed to such terms in the Application. The summary of terms or conditions of the Engagement Letter provided in this Declaration is for the Court’s convenience and to the extent that any such summary conflicts with the actual terms or conditions of the Engagement Letter, the actual terms and conditions of the Engagement Letter shall control, as the same may be limited or modified by an order of the Court.

(“**PwCIL**”), a UK-membership-based private company limited by guarantee, with no shareholders and no capital, and which does not provide services to clients.

5. Member Firms are organized on an individual country basis and operate within the legal and regulatory framework of each particular jurisdiction or region. Other than certain country or regional groupings, Member Firms are generally not affiliates or subsidiaries of each other or of any global parent. Rather, they are separate and independent firms that practice under a common brand and shared methodologies, client service standards, and certain other professional protocols and guidelines. Member Firm partners and/or principals<sup>3</sup> are generally the sole owners of a respective Member Firm, with no overlap with respect to partner/principal ownership of their Member Firm and other Member Firms.

6. In the United States, pursuant to a legal restructuring effectuated on July 1, 2023, professional services are now provided to clients by subsidiaries of Member Firm PwC US Group LLP (“**PwC US Group**”), which entity does not provide services to clients. The PwC US Group subsidiaries that provide services to clients include PwC US Tax, PricewaterhouseCoopers LLP (“**PwC LLP**”), PwC US Business Advisory LLP (“**PwC US Business Advisory**”), and PwC US Consulting LLP (“**PwC US Consulting**,” and, together with PwC US Tax, PwC LLP, and PwC US Business Advisory, are “**Primary Subsidiaries**” and, together with PwC US Group and each of their respective direct and indirect subsidiaries, “**PwC US Entities**,” and separately, each a “**PwC US Entity**”). The partners and/or principals of Primary Subsidiaries are owners of their respective subsidiaries, and certain of the partners and/or principals are also owners of PwC US Group. PwC US Group does not share profits with any other Member Firms.

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<sup>3</sup> For this purpose, “principals” could include shareholders of a corporation if a foreign member firm is organized as a corporation in its local jurisdiction.

**B. Search Process**

7. When a PwC US Entity is the subject of an application to be retained in a chapter 11 case, a process commences to check connections, such as current or former client, vendor, or financial relationship, to the debtors, their identified affiliates and the debtors' other parties in interest (as provided by the debtors) by a search team (the "**US Search Team**").

8. In connection with its proposed retention by the Debtors, PwC US Tax undertook searches to determine, and to disclose, whether any PwC US Entity is or has been engaged by or has other relationships with the Debtors or the other individuals or entities that the Debtors identified as being potential parties in interest in these Chapter 11 Cases (the "**Parties in Interest**"), whose specific names were provided to PwC US Tax by the Debtors, set forth on **Schedule 1**, attached hereto. A listing of the Parties in Interest with such connections to PwC US Tax and/or other PwC US Entities is attached to this Declaration as **Schedule 2**.

9. As described herein, the searches conducted involve checking client and other databases of the PwC US Entities. Given the separateness of the Member Firms, the PwC US Entities are unable to directly check client or other local databases maintained by Member Firms, outside of the PwC US Entities. Notwithstanding this separateness, the following additional steps are undertaken when any PwC US Entity is the subject of a retention application:

- a. With respect to the debtor and debtor affiliates, the US Search Team:
  - i. Initiates cross border check request(s) to the other Member Firm(s) located where the debtors' parent company's primary place of business or registered office is outside of the U.S., based upon information provided by the debtors. The applicable Member Firm(s) are asked to search relevant local databases to identify client or relevant non-client relationships in their jurisdiction. Except as may otherwise be disclosed herein, no other Member Firm(s) was identified through this process as providing services in the Debtors' bankruptcy cases;

- ii. Performs a search of cross border requests previously received from other Member Firms to determine if any involved the debtors or their affiliates;
  - iii. Performs a search using a database system associated with audit and other related independence requirements (the “**Independence Database**”) to identify possible connections with debtor and debtor affiliates to which independence requirements may apply. Each Member Firm is required to input its respective audit clients into the Independence Database, and all Member Firms have access to the Independence Database.<sup>4</sup> Each restricted entity in the Independence Database has a designated individual(s) responsible for approving and monitoring services for entities included in its corporate tree. The Independence Database includes audit clients of the various Member Firms, as well as certain other clients and non-clients thereof. In addition, once a PwC US Entity is engaged to provide services for debtors during their bankruptcy cases, an indicator is placed in the Independence Database that is available to other Member Firms to indicate bankruptcy-related restrictions may exist; and
  - iv. Once a PwC US Entity is engaged to provide services for debtors during their bankruptcy cases, an indicator is placed in a PwC US Entities system attached to the debtors to indicate bankruptcy-related restrictions may exist. The indicator remains through emergence from bankruptcy (or dismissal). Such bankruptcy-related restrictions are identified to other Member Firms if they request a search of those entities.
- b. With respect to the other parties in interest, the US Search Team also:
- i. Performs a search of cross border requests received from other Member Firms (described above) in connection with potential engagements to perform services for other U.S.-domiciled parties in interest;
  - ii. Reviews the parties in interest to determine if other Member Firms are identified therein; and
  - iii. Performs a search of the Independence Database to determine whether an other party in interest is identified as restricted therein.

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<sup>4</sup> Inputting audit and attest client information into the Independence Database is pursuant to a policy adopted by Member Firms so that such relationships are tracked in connection with such Member Firm’s independence requirements.

10. PwC US Entities have relationships with thousands of clients and other parties, some of which may be creditors of the Debtors or other Parties in Interest. One or more of the PwC US Entities may:

- a. have provided, currently provide, and/or may provide in the future professional services to certain of the Parties in Interest in matters unrelated to these Chapter 11 Cases; and
- b. have provided or may currently provide services, and likely will continue to provide services, to certain creditors of the Debtors and various other parties potentially adverse to the Debtors, in matters unrelated to these Chapter 11 Cases, except as may be otherwise set forth herein.

11. One or more of the PwC US Entities and/or the partners/principals/other professionals of such PwC US Entities may:

- a. have had, currently have, and/or may have in the future ordinary course banking or other relationships with certain of the Parties in Interest; and
- b. have obtained, currently obtain, or will in the future obtain goods or services from one or more of the Parties in Interest in matters unrelated to these Chapter 11 Cases.

12. To the best of my knowledge, based on the above search process, PwC US Tax has determined that certain relationships, identified on **Schedule 2**, should be disclosed as follows:

- a. One or more of the PwC US Entities provides services in matters unrelated to the Chapter 11 Cases to certain of the Debtors' creditors and other Parties in Interest or their affiliates listed on **Schedule 2**.
- b. As part of its diverse practice, the PwC US Entities appear in numerous cases, proceedings, and transactions that involve many different professionals, including attorneys, accountants, and financial consultants who may represent the Debtors, creditors, and/or Parties in Interest in these Chapter 11 Cases.
- c. One or more of the PwC US Entities have in the past performed, and may in the future perform, in matters unrelated to these Chapter 11 Cases, assurance, tax, consulting, and/or financial advisory services for other professionals, including attorneys, accountants, and financial consultants who may represent the Debtors, creditors and Parties in Interest in these Chapter 11 Cases.
- d. One or more of the PwC US Entities may in the past, may currently or may in the future be represented, in matters unrelated to these Chapter 11 Cases, by various attorneys and law firms, some of whom may be involved in these Chapter 11 Cases.

- e. One or more of the PwC US Entities may perform services for Clients that relate to the Debtors merely because such clients may be creditors or counterparties to transactions with the Debtors and whose assets and liabilities may thus be affected by the Debtors' status. The disclosures set forth herein do not include specific identification of such services.
- f. Certain Parties in Interest may be adverse to and/or involved in litigation matters with one or more of the PwC US Entities in connection with matters unrelated to these Chapter 11 Cases.

13. I do not believe that the ordinary course relationships identified herein impair PwC US Tax's ability to objectively perform the contracted-for professional services during these Chapter 11 Cases, consistent with the professional standards applicable to such services.

14. Furthermore, through reasonable inquiry, I do not believe that the partners/principals/other professionals that are expected to provide the Professional Services to the Debtors pursuant to the Engagement Letter have any known relation to the United States Bankruptcy Court for the District of New Jersey, the U.S. Trustee for Region 3, or those employed by the Office of the U.S. Trustee for Region 3 (Newark, New Jersey Office).

15. From time to time, a PwC US Entity partners/principals/other professionals may personally directly or indirectly acquire debt or equity securities of a company, which may be one of the Debtors, their creditors, or other Parties in Interest. A policy of the PwC US Entities prohibits partners/principals/other professionals from using material non-public information that may come to their attention in the course of their work and all PwC US Entity partners/principals/other professionals are barred from trading in securities with respect to which they possess material non-public information. To the best of my knowledge, no partner/principal/other professional who is expected to provide the Professional Services to the Debtors in this engagement has any direct investment in debt or equity securities of the Debtors.

16. The above searches resulted in the disclosures set forth herein and on **Schedule 2**, including the disclosure of certain connections with Parties in Interest that do not relate to the

Debtors' Chapter 11 Cases. Accordingly, subject to the statements made in this Declaration, to the best of my knowledge, information, and belief, based on the searches and queries described above, I believe that PwC US Tax is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, in that neither PwC US Tax nor any partner/principal/other professional expected to provide the Professional Services to the Debtors pursuant to the Engagement Letter: (a) is a creditor, an equity security holder, or an insider of the Debtors; (b) is or was, within two years before the Petition Date, a director, officer, or employee of the Debtors; and (c) has an interest materially adverse to an interest of the Debtors' estates or of any class of creditors or equity security holders, by reason of a direct or indirect relationship to, connection with, or interest in, the Debtors or for any other reason. Accordingly, I believe that PwC US Tax is eligible for retention by the Debtors.

17. Despite the efforts described above to identify and disclose connections with Parties in Interest in these cases, because of its size, and numerous employees, PwC US Tax is unable to state with certainty that every client representation or other connection has been identified and disclosed. If PwC US Tax discovers additional material information that it determines requires disclosure, a supplemental disclosure will be promptly filed with the Court. Except as otherwise set forth herein, to the best of my knowledge, neither PwC US Tax nor any of the PwC US Entities currently performs, nor during the period of PwC US Tax's retention in these cases, will perform, services for any entity listed on Schedule 2 in matters related to the Debtors or their Chapter 11 Cases.

### **III. PREPETITION SERVICES**

18. As of the Petition Date, PwC US Tax was not owed any money by Debtors on account of prepetition services performed by PwC US Tax.

19. In the 90 days prior to the Petition Date, PwC US Tax was paid \$292,200, of which \$250,000 was on account of prepetition retainers.

20. The Debtors are anticipated to seek Court approval of PricewaterhouseCoopers LLP to provide audit services in these Chapter 11 Cases.

#### IV. SCOPE OF SERVICES

Subject to further order of the Court, and as set forth more fully in the Engagement Letter outlined herein, in consideration for the compensation contemplated therein, PwC US Tax will render the following services, (the “**Professional Services**”), which are performed at the Debtors’ request, as agreed to by PwC US Tax and consistent with and pursuant to the terms and conditions of the Engagement Letter:

- a. **Tax Restructuring Letter:** PwC US Tax will include tax assistance and tax advice in connection with the contemplated debt and/or legal entity restructuring of PECF USS Intermediate Holding III Corporation (“PECF USS”) and/or its affiliates (the “Restructuring Plan”). As requested, PwC US Tax’s Services with respect to the Restructuring Plan may include, but are not limited to, the following, which will be based on inputs and assumptions provided by PECF USS:
  - Advise PECF USS regarding the anticipated U.S. federal and certain state income tax (states to be agreed to with Client) implications associated with the Restructuring Plan of PECF USS’s indebtedness pursuant to its anticipated Chapter 11 filing.
  - Based upon information and assumptions provided by PECF USS, prepare an estimate of the U.S. federal and agreed upon state income tax basis of PECF USS’s assets and subsidiaries.
  - Based upon information and assumptions provided by PECF USS, develop estimates of the amount of net operating loss, capital loss and tax credit carryforwards as of December 31, 2024, and current year estimates through the bankruptcy filing date.
  - Utilizing the Advisory Process (defined below), prepare a tax analysis estimating the U.S. federal and certain state income tax effects of the proposed debt restructuring scenarios identified and provided by PECF USS’s financial and legal advisors. Such analysis will be based upon data



inputs (such as entity and asset valuations, current debt and accrued interest balances, tax basis information for the stock of affiliates, as well as tax basis balance sheet of applicable entities, etc.) provided by PECF USS and will estimate the amount of cancelation of indebtedness (“COD”) income recognized, if any, in connection with the debt restructuring as well as estimating the U.S. federal and certain state income tax effects under IRC section 108(b) and Treas. Reg. sec. 1.1502-28.

- To the extent that PECF USS and its creditors decide to use a “Bruno’s” style transaction in connection with the Restructuring Plan, prepare a memorandum addressing whether the “Bruno’s” transaction is anticipated to qualify as a taxable transaction for federal income tax purposes under IRC section 1001.
- Prepare a proposed step plan depicting the debt restructuring steps selected by PECF USS and describing the anticipated U.S. federal and agreed upon state income tax implications associated with such steps.
- Participate in discussions with PECF USS’s advisors, identified by PECF USS, to discuss debt restructuring steps and background facts relevant to the debt restructuring for purposes of our income tax analysis.
- Read legal documents prepared by PECF USS’s legal counsel and provide comments to legal counsel, as requested with respect to income tax matters. PECF USS and its counsel are responsible for ensuring PECF USS’s intended tax structure is appropriately reflected in any agreements.
- Provide advice, answers to questions on federal, state and local, and international direct and indirect tax matters, (e.g., sales & use tax, property tax, VAT, excise tax, payroll tax, credits) including research, discussions, preparation of memoranda, and attendance at meetings relating to such matters, as mutually agreed to in writing.
- Prepare ownership change analysis under Internal Revenue Code (IRC) Section 382, Section 382 limitation calculations, and net unrealized built-in gain or loss analysis based upon inputs and assumptions provided by PECF USS, as requested.

The rules for outbound transfers of stock (and certain asset transfers treated as indirect transfers of stock) under Internal Revenue Code Section 367(a) and associated regulations are complex. The Services set forth herein do not include (i) an analysis of Internal Revenue Code Section 367 and the associated regulations; (ii) advice regarding gain recognition agreements (“GRAs”); or (iii) drafting or review of GRAs. To the extent that you subsequently request us to provide such additional services, the mutually agreed services and fees will be set forth in an addendum to this engagement letter or a separate engagement letter.

Ancillary to the provision of the Services, where indicated, PwC US Tax will use the following “Advisory Process” to create the Deliverables:

- Where available, PwC US Tax will provide initial generic examples of the Deliverable based on an initial understanding of the objectives of the assignment.
- PwC US Tax will meet with client management to discuss the sample Deliverable or the expected content of the first draft of a Deliverable where no sample exists, to firm up PwC US Tax’s understanding of the objectives, and to discuss how the generic Deliverable should be adjusted/drafted to make it client-specific. In the discussions, PwC US Tax will utilize its experience and knowledge of leading practices to facilitate client management in making the decisions, determinations, etc., that PECF USS deems necessary for inclusion in the Deliverable.
- Following these discussions, PwC US Tax will revise the generic Deliverable as agreed with the client’s management, and/or create a first draft of a client-specific Deliverable for client management to review.
- PECF USS management will take the initial draft and apply its in-house expertise and experience to either make those changes that they consider necessary or to provide comments/instructions to PwC US Tax regarding such changes to be made by PwC US Tax.
- PwC US Tax will review the amended Deliverable or PECF USS’s comments/instructions and make observations/recommendations.
- Based upon management’s decisions regarding PwC US Tax’s observations/recommendations, PwC US Tax will incorporate changes into the Deliverable.
- USS management will decide on the final content, adopt Deliverable as your own and approve/finalize.

21. Should the Debtors request that PwC US Tax perform additional services not contemplated by the Engagement Letter, the Debtors and PwC US Tax will mutually agree upon such services and fees in writing in advance of the provision of such services. In the event the additional services require an amendment to or statement of work with respect to the Engagement Letter, or entry into a separate engagement letter, I understand that the Debtors shall file notice of such documents with the Court, together with a supplemental declaration if appropriate, in accordance with the Court’s approval procedures and the terms of the Proposed Order. Provided

no objection is timely filed to the proposed services and agreements, PwC US Tax will continue to provide the requested services subject to any prior order entered by the Court on PwC US Tax's retention.

22. Subject to PwC US Tax's compliance with applicable professional standards in performing the contracted-for services, PwC US Tax shall cooperate with the Debtors to avoid unnecessary duplication of services provided by PwC US Tax and any of the Debtors' other retained professionals in these Chapter 11 Cases.

#### **V. PROFESSIONAL COMPENSATION**

23. Pursuant to the terms and conditions of the Engagement Letter, and subject to the Court's approval, PwC US Tax is providing the Professional Services under an hourly fee arrangement. The following outlines the proposed compensation structure that is set forth in the Engagement Letter (the "**Fee and Expense Structure**"):

**a. Tax Restructuring Letter:** The Tax Restructuring Letter is pursuant to an hourly fee arrangement, and the hourly rates are set forth below, exclusive of expenses.

<b>Roles</b>	<b>Tax Restructuring per Hour Rate</b>
Partner/Principal	\$1,396
Managing Director	\$1,269
Director	\$ 1,254
Senior Manager	\$ 1,197
Manager	\$ 1,162
Senior Associate	\$999
Associate and other staff	\$780

- b. Pre-petition, the Debtors remitted retainer payments totaling \$250,000 of which any remaining amounts of such retainer as of the Petition Date to be applied against Court-approved post-petition Tax Restructuring Services.

24. PwC US Tax will invoice the Debtors for actual, reasonable, and necessary expenses during these Chapter 11 Cases, including travel (and internal per-ticket charges), delivery services, applicable sales, use, excise or value-added tax, the fees and expenses of outside counsel, to the extent applicable, and other expenses incurred in providing the Professional Services.

25. PwC US Tax's retention by the Debtors is conditioned upon its ability to be retained in accordance with its customary terms and conditions of engagement, including the proposed compensation arrangements set forth in the Engagement Letter. PwC US Tax believes that the Fee and Expense Structure in the Engagement Letter is consistent with, and typical of, compensation arrangements charged by professional services firms of similar caliber and experience for engagements of similar size and complexity, both in and out of bankruptcy. PwC US Tax further believes that the Fee and Expense Structure is market-based and reasonable considering PwC US Tax's knowledge and experience.

26. Any hourly rates are subject to periodic increase, and PwC US Tax shall inform the Debtors and the U.S. Trustee if a periodic rate increase occurs during the course of the Engagement Letter. To the extent such an increase occurs, and advance notice of same is provided, PwC US Tax request that it be deemed effective with respect to services performed thereafter.

27. In addition to the fees set forth above, actual, reasonable and necessary expenses, including travel (and internal per-ticket charges), delivery services, applicable sales, use, excise or value-added tax, the reasonable and documented fees and expenses of outside counsel to the extent applicable, and other expenses incurred in providing PwC US Tax's services, will be included in the total amount billed.

28. PwC US Tax will apply to the Court for allowances of compensation and reimbursement of expenses in accordance with the applicable provisions of the Bankruptcy Code,

the Bankruptcy Rules, the Local Rules, any applicable orders of the Court, and in accordance with the terms and conditions of the Engagement Letter.

29. It is not the practice of PwC US Tax's professionals to keep detailed time records in one-tenth-of-an-hour (0.1) increments as customarily kept by attorneys who are compensated subject to approval of the Court. Instead, PwC US Tax's customary practice is to keep reasonably detailed records of services rendered during the course of an engagement in half-hour (0.5) increments. PwC US Tax will provide the following in its monthly, interim and/or final fee applications: (a) a narrative summarizing each project category and the services rendered under each project category; (b) a project-category based summary of services rendered to the Debtors, identifying each professional rendering services, the number of hours expended by each professional, and the amount of compensation requested with respect to the services rendered; and (c) reasonably detailed records of time, in half-hour (0.5) increments for fixed fee engagements and in tenth of an hour (0.1) increments for hourly fee arrangements, describing the services rendered by each professional and the amount of time spent on each date. Given the nature of the Professional Services, PwC US Tax believed that such billing format and associated time details will be sufficient for the Debtors and other parties in interest to make informed judgments regarding the nature and appropriateness of PwC US Tax's services and fees.

30. The professionals providing services to the Debtors will consult with and utilize internal professionals responsible for preparing bankruptcy retention and compensation related materials, to facilitate compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable procedures and orders of the Court. The services provided by such professionals shall include but are not limited to: (a) preparation of bankruptcy retention documents and related disclosures; and (b) preparation of fee statements and

interim and/or final fee applications. Given the specialized nature of these services, specific billing rates exist for these professionals.<sup>5</sup>

31. The terms and conditions of the Engagement Letter, including the Fee and Expense Structure, were negotiated at arm's length and reflect the parties' mutual agreement as to the substantial efforts that will be required by these engagements.

32. PwC US Tax may be assisted by professionals from other Member Firms, including one or more of the PwC US Entities to provide services under the Engagement Letter as subcontractors to PwC US Tax. Notwithstanding anything to the contrary in the Engagement Letter, during PwC US Tax's retention in these Chapter 11 Cases, PwC US Tax will not use the services of such other Member Firms to perform the contracted-for services unless a search of such Member Firm's connections is performed and applicable disclosures, if any, are made, either as part of **Schedule 2** or such Member Firm's own declaration of disinterestedness.

33. PwC US Tax has received no promises regarding compensation in these Chapter 11 Cases other than in accordance with the Bankruptcy Code and as set forth in this Declaration. PwC US Tax has no agreement with any non-affiliated or unrelated entity to share any compensation earned in the Chapter 11 Cases.

I declare under penalty of perjury that, after reasonable inquiry, the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: January 6, 2026

/s/ Matthew E. Manning

Matthew E. Manning  
PwC US Tax LLP

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<sup>5</sup> The rate per hour for these professionals by level of experience are as follows: Senior Managing Director: \$800; Director: \$600; Senior Manager: \$525; Manager: \$450; Senior Associate: \$325; Associate: \$275; and Paraprofessional: \$175

**SCHEDULE 1 TO MANNING DECLARATION**

**PARTIES IN INTEREST LIST**

<b>Adverse Litigation Firms</b>	<b>Banks</b>
BIBIYAN LAW GROUP	BANK OF AMERICA, N.A.
ELLWANGER LAW LLLP	COMERICA
LAWYERS FOR JUSTICE, PC	JP MORGAN CHASE
THE NOURMAND LAW FIRM, APC	<b>Benefits Providers</b>
VALLI KANE & VAGNINI LLP	CIGNA HEALTH AND LIFE
<b>Bankruptcy Court Staff</b>	DELTA DENTAL
ANGELA PATTISON	EYEMED
ANTHONY SODONO	KAISER FOUNDATION HEALTH PLAN
AMANDA CRAVEN	<b>Debtors' Professionals</b>
ARON KAPLAN	ALVARAZ & MARSAL HOLDINGS, LLC
BEN FANUCCI	COLE SCHOTZ P.C.
BRENDAN ALDRICH	HILCO GROUP
CATHERINE MCAULEY	MAPLES GROUP
CHARLESE RICHARDSON	MILBANK LLP
CHRISTY MCDONALD	PJT PARTNERS
DANA MUCCIE	PRICEWATERHOUSECOOPERS (PWC)
GINA PRICE	<b>Debtors</b>
GRACE LABRUNO	JOHNNY ON THE SPOT, LLC
HEATHER RENYE	NORTHEAST SANITATION, INC.
JENNA MARSHIANO	PECF USS INTERMEDIATE HOLDING II CORPORATION
JUAN FILGUEIRAS	PECF USS INTERMEDIATE HOLDING III CORPORATION
KATHLEEN RYAN	PORTABLE HOLDING CORPORATION
KEVIN HOLDEN	PORTABLE INTERMEDIATE HOLDING CORPORATION
KIYA MARTIN	PORTABLE INTERMEDIATE HOLDING II CORPORATION
KRISTA SHAHEEN	RUSSELL REID WASTE HAULING AND DISPOSAL SERVICES CO., INC.
LINDA BRAKEL	UNITED SITE NATIONAL SERVICES COMPANY
LUCAS BAKER	UNITED SITE SERVICES NORTHEAST, INC.
MARIA FIGUERIA	UNITED SITE SERVICES OF CALIFORNIA, INC.
MICHAEL BROWN	UNITED SITE SERVICES OF COLORADO, INC.
MICHAEL FOGLEMAN	UNITED SITE SERVICES OF FLORIDA, LLC
MICHAEL TEDESCO	UNITED SITE SERVICES OF LOUISIANA, INC.
NATALIE GREENSPAN	UNITED SITE SERVICES OF MARYLAND, INC.
NTORIAN PAPPAS	UNITED SITE SERVICES OF MISSISSIPPI, INC.
OHANNA FERNANDES	UNITED SITE SERVICES OF NEVADA, INC.
RACHEL STILLWELL	UNITED SITE SERVICES OF TEXAS, INC.
REBECCA A. EARL	UNITED SITE SERVICES, INC.
SHEFALI KOTTA	USS ULTIMATE HOLDINGS, INC.
SUZANNE SWEENEY	VORTEX HOLDCO, LLC
TRAVIS GRAGA	VORTEX OPCO, LLC
WENDY QUILES	<b>Directors &amp; Officers</b>
ZELDA HAYWOOD	BARBARA VELASCO
<b>Bankruptcy Judges</b>	BOBBY CREASON
CHIEF JUDGE MICHAEL B. KAPLAN	BRANDON CRAWLEY
HON. ANDREW B. ALTENBURG, JR.	CHRISTINE DELLA ROCCA
HON. CHRISTINE M. GRAVELLE	DAVID EGURE
HON. JERROLD N. POSLUSNY, JR.	DAVID GLATT
HON. JOHN K. SHERWOOD	DAWN WALLOCH
HON. MARK E. HALL	
HON. STACEY L. MEISEL	
HON. VINCENT F. PAPALIA	



**Schedule 1**

JEFFREY DUNLOP
JOHN HAFFERTY
JOHN HOLLAND
LOUIS SAMSON
MARY ANN SIGLER
MICHAEL FABIANO
MICHAEL WARTELL
SATYABRAT KAR
TY RENBARGER
<b>Equipment Lessors</b>
ENTERPRISE FM TRUST
RYDER TRANSPORTATION SERVICES
TOYOTA INDUSTRIES COMMERCIAL FINANCE, INC.
<b>Former Directors &amp; Officers</b>
ASTERIOS SATRAZEMIS
BRIAN KELLN
EVA KALAWSKI
JAMES HYMAN
JASON NORDIN
SCOTT JAMROZ
<b>Former Names / Aliases / DBAs</b>
ABC RESTROOMS
ACME & SONS ELECTRIC
ACME & SONS SANITATION INC.
AFFORDABLE PORTABLE SERVICES
ALL CAL SERVICES
AMASON'S PORTABLE RESTROOMS
AMASON'S PORTABLE TOILETS AND HOLDING TANKS
AMASON'S ROLL-OFFS
AMASON'S SEPTIC TANK SERVICES
AMERICAN CLASSIC SANITATION
AMERICAN PORTABLE SERVICES
APPROVED TOILET RENTALS
ARMADILLO PORTABLE TOILETS
A-THRONE CO.
CAROLINA CONTAINER SERVICES
CASCADE PHILLIPS CO.
CASCADE-PHILLIPS SANI-POT CO.
COMFORT ZONE
DAVE'S SEPTIC SERVICES
DOWN VALLEY SEPTIC
EDMUNDS WASTE REMOVAL
EDMUNDS WASTE TRANSPORT
EMPIRE PLUMBING
EMPIRE PORTABLES
EVENT RESTROOM
FLORIDA FENCE RENTAL
GLOBAL SITE SERVICES
HANDY CAN
HANDY HOUSE

HOWSE BROTHERS SANITATION SERVICES, INC.
JOHNNY ON THE SPOT - GEORGIA, INC.
MILLER & COMPANY PORTABLE TOILET SERVICE
MOUNTAIN PORTABLES
MR. JOHN
MR. JOHN CO.
MR. JOHN PORTABLE SANITATION UNITS, INC.
MR. JOHN, INC.
NATURE'S CALLING INC.
NORCAL PORTABLE SERVICES
NORTHWEST SANITATION
NTR RENTS
PBS SERVICES, INC.
PORTOSAN
POTTY PROS
POTTY QUEEN
RUSSELL REID CO.
SEACOAST PORTABLES
SONCO EVENTS
SONCO RENTALS
TPI
TPI PORTABLE SANITATION
UNITED SITE SERVICES
UNITED SITE SERVICES JOTS, LLC
UNITED SITE SERVICES OF FLORIDA, INC.
UNITED SITE SERVICES OF GEORGIA
USS CLEARWATER RECYCLING
USS D&D ONSITE SERVICES
USS INDUSTRIAL
USS JEFFERSON STATE PUMPING
USS THRONE TO GO
VALCO ENTERPRISES
WIZARD OF OOZE
<b>Insurance</b>
AIG
ALLIANZ
ALLIED WORLD ASSURANCE COMPANY INC. (AWAC)
ASCOT SPECIALTY INSURANCE COMPANY
ASSURANT
AXA XL
AXIS
CHUBB
ENDURANCE ASSURANCE CORPORATION
EVEREST NATIONAL INSURANCE COMPANY
FAIRCO
FEDERAL INSURANCE COMPANY
FIREMANS FUND INS. COMPANY
GOTHAM INSURANCE COMPANY
GREAT AMERICAN INSURANCE COMPANY
HARTFORD FIRE INSURANCE COMPANY
LEXINGTON INSURANCE COMPANY

NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH
QBE INSURANCE CORPORATION
SAFETY NATIONAL
TRAVELERS PROPERTY CASUALTY COMPANY OF AMERICA
VOYAGER
WRIGHT NATIONAL FLOOD
<b>Landlords</b>
1001 PROSPERITY AVE SE LLC
1497 WEST CARDINAL OWNER, LLC
1655 DUNCAN OWNERS LLC
200 DEER RUN ROAD, LP
2157RT31 LLC
2MORCO, LLP
331 SELLECK LLC
3945 FISCAL PARTNERS LLC
A & F PROPERTIES LLC
ACCEL PROPERTY MANAGEMENT
AGG ROK MATERIALS CO
AIRPORT BOULEVARD PROPERTIES, LP
ALBERT J. ROTTI, JR
ALBUSA ENTERPRISES LLC
ALTERRA IOS VENTURE III MASTER, LP
AMER ABUGHERIR
APCON REALTY
A-ROD CONSULTING SERVICES, LLC
B & P PARTNERS
B BRADY 6714 LLC
BASE LOGISTICS LLC
BECKMAN AND BECKMAN PROPERTIES
BIG CHIEF LLC
BISMARCK ROAD LLC
BRIAN THOMPSON
BURMASTER LAND AND DEVELOPMENT COMPANY LLC
CALIFORTECH INC
CAMERON COMMERCIAL &
CAMPBELL PROPERTY FUND, LLC
CAROLINA CORPORATE LAND AUTHORITY LLC
CASHWELL REAL ESTATE LLC
CEDAR TREE PROPERTIES, INC
CHRISTOPHER E. CROCKER AND SHARON A. CROCKER TRUST AND MAC F. AND ANN GRAVES TRUST
CITY OF SEATTLE, WASHINGTON
CLS LEASING CO., LLC
CLW REAL ESTATE INVESTMENTS
COAST TO COAST VENTURES, LLC
CORONET ACQUISITIONS, INC.
CRAWFORD & HEATH INVESTMENTS
D III PROPERTIES, LLC

D.H. DAVIS PROPERTIES, LLC, A GEORGIA LIMITED LIABILITY COMPANY
DEALY 45 LLC
DEAN C. JOHNSON AND CHERYL B. JOHNSON, TRUSTEES OF THE JOHNSON LIVING TRUST
DEBORAH PHILLIPS
DIMIFINI-QUEENS LLC
DION DIEGO TAQUERIA LLC
DIXIE SOUTHLAND CORP
EDENS PROPERTIES, LLC
ELEVEN SEE 3525 RC LLC
EMA PROPERTY ENTERPRISES INC
EVOQUA WATER TECHNOLOGIES LLC
FLAGSHIP LEASING, LLC
FLANDERS 118 LLC
FORTIFIED-ISF 408 OLD RITCHIE LLC
FOUNDRY ASSOCIATES LLC
FREE MOUNTAIN LLC
FULL OF SUNSHINE LLC
HASTINGS ENTERPRISES
HENDERSON SANI SERVICES SYSTEM
HOMETOWN NATIONAL BANK
HUFSMITH REAL ESTATE PARTNERS LLC
HUNKELE EQUITIES LLC
HURFFVILLE ROAD LLC
J.H. PAYNE INVESTMENTS II, LLC
JBD PROPERTIES LLC
JEK REALTY, LLC
JH MONTEATH LLC
JM PROPERTIES LTD
JMC RANCH METROMEDIA, LLC
JOSEPH HENSLER- HENSLER FAMILY TRUST
JOSEPH WAYNE WRIGHT JR
JOTS PROPERTIES LLC
JPZ INC
KAREN L RINEHART
KERN VALUATION SERVICES INC
KOPPERS ATLANTA LLC.
LAURA ALICE LLC
LEVEL GREEN LANDSCAPE
LKC CO LLC
LOG AM LLC
LUMBER FAMILY LLC
LUXURIANT REALTY, INC
MAD RANCH LLC
MAGELLAN BUILDING, LLC
MAIN STREET LAND TRUST
MAPLE RIDGE ACQUISITION
MASS PROPERTIES SOUTH FORSYTH, LLC
MAX PROPERTIES
MB2 PROPERTIES LLC
MBMB TAMPA III LLC

MD KING, LLC
MEA MANUFACTURING PROPERTIES, LLC
MIKE PAVIOWICZ
MILLER & SPENCER LLC
MUNCY AVE REALTY
NAVISTAR REAL ESTATE LLC
NEVADA SPEEDWAY LLC
NEW HAMPSHIRE MOTOR SPEEDWAY
O H SMITH MARITAL TRUST
O STREET OWNERS LLC
ORBIS TERRARUM LLC
OSI 4760 CECILE AVE LLC
OSI 515 N 700 W LLC
P.A. LANDERS INC
PALACIOS MARINE & INDUSTRIAL COATINGS, INC
PAMELA CHENEY
PARK MANAGEMENT LLC
PASCO ROAD LLC
PAUL R STRAUBINGER, LLC & STRAUBINGER, INC PARTNERS
PEBBLE BEACH PROPERTIES LLC
PETER PANARONI
PINE HALL BRICK CO., INC
PRICE REAL ESTATE, LLC
PSS, LLC
R&H INVESTMENTS
RAM OF MINERVA LIMITED
REXFORD INDUSTRIAL - 256 ALONDRA, LLC
RINGSBY TERMINALS, INC.
RKM ENTERPRISE LLC
ROBBIE K FENN
ROBIN INVESTMENT LLC
ROCKY RUN ROAD LLC
ROSEN FP LLC
RUSS PERKINS
SARBJIT S KHEHRA
SCOTT COMPANIES AND RYDAN PARK
SITE STORAGE, LLC
SLUSSER GROUP, LLC
SPEEDWAY BLVD WAREHOUSE LLC
SRJ HOLDINGS, L.L.C.
SRS PROPERTY MANAGEMENT LLC
STORK ENTERPRISES, LLC
SUNSHINE LEASING SERVICES, LLC
T&S LAND HOLDINGS LLC
TENBAR INC
TENTH AVENUE HOMESTEAD, LLC
TERRENO REALTY CORPORATION
THE ALCHALEL REAL ESTATE INVESTMENT TRUST
THE FRANK FISHER 2024 GST TRUST

THE LACASSANE COMPANY INC
THE TAYLOR FAMILY TRUST DATED
THREE KINGS PROPERTIES LLC
THREE RAILROAD DRIVE LLC
THREEBEE LLC
TRILITH PROPCO, LLC
TUCSON CC OWNERS LLC
VEX, INC
WAAW, LLC
WALT BASSETT OWNERS LLC
WESTERN SIGN AND AWNING INC
WESTSIDE INVESTMENTS
YOUHAN Y YOUNAN
<b>Largest Unsecured Creditors</b>
AHEAD, INC
ALIX PARTNERS
AM TRANSPORTATION LLC
AMAZON BUSINESS
AUTOMOTIVE RENTALS INC
AW SITE SERVICES LLC
BANK OF AMERICA, N.A.
CRK VENTURE AND CONSULTANTS
DIGITAL INSURANCE LLC
ENTERPRISE FM TRUST
GOOGLE INC
HERC RENTALS INC
LIFE INSURANCE COMPANY OF NORTH AMERICA
LUX FACILITIES
LYTX INC
NEW ERA TECHNOLOGY NE
PENSKE TRUCK LEASING CO LP
PEOPLEREADY INC
STRAN & COMPANY, INC
SUNBELT RENTALS INC
SUSTAIN, LLC
TULLY ENVIRONMENTAL, INC.
UKG INC.
UMB BANK, N.A.
UNIFIRST CORPORATION
WILMINGTON TRUST
WIND RIVER ENVIRONMENTAL, LLC
ZTERS INC.
<b>Lenders/Noteholders</b>
400 CAPITAL MANAGEMENT
AFCO CREDIT CORPORATION
ANCHORAGE ADVISORS
APOLLO
ARTISAN PARTNERS
BARCLAYS
BARINGS ASSET MANAGEMENT
BC PARTNERS
BLACKROCK

**Schedule 1**

BNP PARIBAS
BOKF, N.A.
CANYON CAPITAL
CANYON PARTNERS
CASPIAN CAPITAL
CASTLEKNIGHT
CLEARLAKE
DEUTSCHE BANK
DIAMETER CAPITAL
ELLIOTT MANAGEMENT
FS INVESTMENTS
GENERATE ADVISORS
GLENDON CAPITAL
GOLDMAN SACHS
GSO / BLACKSTONE
HBK INVESTMENTS
HEIN PARK CAPITAL
HSBC
KING STREET CAPITAL
KKR & CO. INC.
MIDOCEAN PARTNERS
MONARCH CAPITAL
MORGAN STANLEY
MUDRICK CAPITAL MANAGEMENT
NEW YORK LIFE
NOMURA
OAKTREE
POST ADVISORY GROUP
REDDING RIDGE
SABA
SANCUS CAPITAL
SCULPTOR
SEARCHLIGHT CAPITAL
SECURITY BENEFIT
SIXTH STREET
UMB BANK, N.A.
VARDE PARTNERS
WHITEHORSE
WHITESTAR
WILMINGTON SAVINGS FUND SOCIETY, FSB
WILMINGTON TRUST
<b>Litigation</b>
BRYAN ROBINSON
CARLOS MARTINEZ
CREDITORS ADJUSTMENT BOARD
DARIEN DICKENS
DAVID ESTRELLA
ELIZABETH KOEHLER
FIVE FAIRWAY VILLAGE, LLC
GEORGE L. MILLER
JASON OFFENDEL
JONATHAN ARIAS

KDC AGRIBUSINESS, LLC
KEITH GILMORE
MADISON KINDER
MAX CAHILL
MICHAEL GARCIA
NOEL PELLERIN
SKYLAR HADLOCK
TREESAP FARMS, LLC
WAYNE CARTER
ZACHRY HOLDINGS, INC.
<b>Ordinary Course Professionals</b>
AKERMAN LLP
GORDON, ARATA, MONTGOMERY, BARNETT, MCCOLLAM, DUPLANTIS & EAGAN, LLC
HINSHAW & CULBERTSON LLP
LITTLER MENDELSON P C
MCCARTER & ENGLISH, LLP
O'HAGAN MEYER LLC
SNELL & WILMER, LLP
WOMBLE BOND DICKINSON (US) LLP
<b>Other Professionals</b>
AKIN GUMP STRAUSS HAUSER & FELD LLP
ARENTFOX SCHIFF LLP
BLUEROSE ASSOCIATES
CAHILL GORDON & REINDEL LLP
CENTERVIEW PARTNERS
FTI CONSULTING INC
GREENBERG TRAURIG LLP
KIRKLAND & ELLIS LLP
PASHMAN STEIN WALDER HAYDEN P.C.
PORZIO, BROMBERG & NEWMAN, P.C.
PRYOR CASHMAN
QUINN EMANUEL URQUHART & SULLIVAN, LLP
REED SMITH LLP
ROLNICK KRAMER SADIGHI LLP
<b>Significant Competitors</b>
CLEAN RESTROOM RENTALS
DIAMOND ENVIRONMENTAL SERVICES
DOODIE CALLS
HONEY BUCKET
JOHNS TO GO
NATIONAL CONSTRUCTION RENTALS
RELIABLE ONSITE SERVICES
UNITED RENTALS
WASTE MANAGEMENT AND RECYCLING SERVICES
<b>Significant Customers</b>
AMAZON
BAAM US LLC
BLACK ROCK CITY GROUP
C3 PRESENTS LLC
CITY OF LOS ANGELES MOBILE PITSTOPS

CLAYCO CONSTRUCTION AZ
F21 DESIGN BUILD TEAM
GILBANE BUILDING CO INC
GOLDENVOICE PRODUCTION
HITT CONTRACTING INC
INSOMNIAC INC
LAYTON CONSTRUCTION CO LLC AZ
LONG ISLAND RAILROAD
MOBILE MODULAR MANAGEMENT CORP
OES EQUIPMENT LLC
OSL GUIDE LLC
PASSAIC VALLEY WATER COMMISSION
TURNER YATES KOKOSING JV
WASTE PRO OF LOUISIANA INC
WILLIAMS SCOTSMAN INC DBA WILLSCOT
MOBILE MINI
OKLAND CONSTRUCTION
<b>Significant Equity Holders</b>
PECF USS HOLDING CORPORATION
PECF USS INTERMEDIATE HOLDING CORPORATION
PLATINUM EQUITY ADVISORS LLC
<b>Surety &amp; Letters of Credit</b>
1970 GROUP
BERKLEY
NATIONWIDE MUTUAL INSURANCE COMPANY
MUFG BANK, LTD.
TEXAS CAPITAL BANK
<b>Taxing Authority/Governmental/Regulatory Agencies</b>
ADA COUNTY TREASURER
ADAMS COUNTY TREASURER
ALABAMA DEPARTMENT OF REVENUE
ANN HARRIS BENNETT
ANNE ARUNDEL COUNTY
ARIZONA DEPARTMENT OF REVENUE
ARKANSAS DEPARTMENT OF FINANCE & ADMINISTRATION
ASCENSION, LA PARISH REVENUE TAXATION DEPARTMENT
AUTOMOTIVE RENTALS INC (D/B/A: HOLMAN)
BEAUREGARD, LA PARISH REVENUE TAXATION DEPARTMENT
BILLY HAMMOCK, REVENUE COMMISSIONER
BOSSIER, LA PARISH REVENUE TAXATION DEPARTMENT
BRANFORD TAX COLLECTOR
BRAZORIA COUNTY TAX OFFICE
BROWARD COUNTY TAX COLLECTOR
BRYAN A. BLAKEMAN - COLUMBIANA COUNTY TREASURY
BUREAU OF REVENUE AND TAXATION
CADDO, LA PARISH REVENUE TAXATION DEPARTMENT

CALCASIEU, LA PARISH REVENUE TAXATION DEPARTMENT
CALHOUN COUNTY APPRAISAL DISTRICT
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
CALIFORNIA FRANCHISE TAX BOARD
CHARLES COUNTY TREASURER
CHARLESTON COUNTY TREASURER
CHICAGO, IL DEPARTMENT OF FINANCE
CHRIS ACKERLEY, COUNTY TREASURER
CITY OF ARVADA, CO DEPARTMENT OF FINANCE
CITY OF AURORA, CO DEPARTMENT OF FINANCE
CITY OF BELLEVUE, WA DEPARTMENT OF FINANCE
CITY OF BELLINGHAM, WA DEPARTMENT OF FINANCE
CITY OF BOULDER, CO DEPARTMENT OF FINANCE
CITY OF BRIGHTON, CO DEPARTMENT OF FINANCE
CITY OF BROOMFIELD, CO SALES TAX ADMINISTRATION DIVISION
CITY OF CASTLE PINES, CO DEPARTMENT OF FINANCE
CITY OF CASTLE ROCK, CO DEPARTMENT OF REVENUE
CITY OF CENTENNIAL, CO DEPARTMENT OF FINANCE
CITY OF CHERRY HILLS, CO SALES TAX DEPARTMENT
CITY OF COLORADO SPRINGS, CO DEPARTMENT OF FINANCE
CITY OF COMMERCE CITY, CO SALES TAX DIVISION
CITY OF DENVER, CO DEPARTMENT OF FINANCE
CITY OF DUPONT, WA DEPARTMENT OF FINANCE
CITY OF ENGLEWOOD, CO DEPARTMENT OF FINANCE
CITY OF EVERETT, WA DEPARTMENT OF FINANCE
CITY OF FORT COLLINS, CO SALES TAX DEPARTMENT
CITY OF GOLDEN, CO DEPARTMENT OF FINANCE
CITY OF GREELEY, CO DEPARTMENT OF FINANCE
CITY OF GREENWOOD VILLAGE, CO DEPARTMENT OF FINANCE
CITY OF HOUSTON, TEXAS
CITY OF JACKSONVILLE-TAX COLLECTOR, FLORIDA
CITY OF KELSO, WA DEPARTMENT OF FINANCE
CITY OF LACEY, WA DEPARTMENT OF FINANCE
CITY OF LAFAYETTE, CO DEPARTMENT OF FINANCE
CITY OF LAKEWOOD, CO DEPARTMENT OF FINANCE

CITY OF LITTLETON, CO REVENUE DIVISION
CITY OF LONGMONT, CO SALES TAX DIVISION
CITY OF LONGVIEW, WA DEPARTMENT OF FINANCE
CITY OF LOUISVILLE, CO SALES TAX DIVISION
CITY OF LOVELAND, CO SALES TAX DIVISION
CITY OF MERCER ISLAND, WA DEPARTMENT OF FINANCE
CITY OF NORTH BEND, WA DEPARTMENT OF FINANCE
CITY OF OLYMPIA, WA DEPARTMENT OF FINANCE
CITY OF PACIFIC, WA DEPARTMENT OF FINANCE
CITY OF PARKER, CO DEPARTMENT OF FINANCE
CITY OF PROVIDENCE
CITY OF PUEBLO, CO DEPARTMENT OF FINANCE
CITY OF SEATTLE, WA DEPARTMENT OF FINANCE
CITY OF SNOQUALMIE, WA DEPARTMENT OF FINANCE
CITY OF SPRINGFIELD
CITY OF STAMFORD, TAX COLLECTOR
CITY OF TACOMA, WA DEPARTMENT OF FINANCE
CITY OF THORNTON, CO DEPARTMENT OF FINANCE
CITY OF TUMWATER, WA DEPARTMENT OF FINANCE
CITY OF WARWICK - TAX
CITY OF WESTMINSTER, CO DEPARTMENT OF FINANCE
CITY OF WHEAT RIDGE, CO DEPARTMENT OF FINANCE
CITY OF WHEELING, WV FINANCE DEPARTMENT
CITY OF WINDSOR, CO SALES TAX DEPARTMENT
CLACKAMAS COUNTY TAX COLLECTOR
CLARK COUNTY ASSESSOR
CLARK COUNTY TREASURER
CLAY COUNTY DEPARTMENT OF REVENUE
CLAY COUNTY ENTERPRISE FUND
CLAYTON COUNTY TAX COMMISSIONER
COLORADO COUNTY CENTRAL APPRAISAL DISTRICT
COLORADO DEPARTMENT OF REVENUE
COMMONWEALTH OF MASSACHUSETTS
COMPTROLLER OF MARYLAND
CONNECTICUT DEPARTMENT OF REVENUE SERVICES
COUNTY OF COLUMBIA
COUNTY OF MONTEREY
COUNTY OF ORANGE
COUNTY OF SANTA CLARA
COUNTY OF VENTURA
COUNTY OF VOLUSIA
COUNTY TAX COLLECTOR (SLOCTC)
COWLITZ COUNTY TREASURER

CT CORPORATION SYSTEM
CULPEPER COUNTY TREASURER
DAN M. MIERZWA, CONTRA COSTA COUNTY TAX COLLECTOR
DAVIDSON COUNTY METROPOLITAN TRUSTEE
DAVIS COUNTY ASSESSOR
DAVIS COUNTY TREASURER
DC TREASURER
DEKALB COUNTY TAX COMMISSIONER
DELAWARE DEPARTMENT OF REVENUE
DELAWARE DIVISION OF REVENUE
DEPARTMENT OF TAX AND COLLECTIONS
DINWIDDIE COUNTY
DISTRICT OF COLUMBIA OFFICE OF TAX AND REVENUE
EAST BATON ROUGE, LA PARISH REVENUE TAXATION DEPARTMENT
EL PASO COUNTY TREASURER
FAYETTE COUNTY TAX COMMISSIONER
FLORIDA DEPARTMENT OF REVENUE
FORSYTH COUNTY OFFICE OF TAX COMMISSIONER
FRANKLIN TAX COLLECTOR
GASTON COUNTY TAX COLLECTOR
GEORGIA DEPARTMENT OF REVENUE
HAYS COUNTY TAX OFFICE
HENRY C LEVY, TAX COLLECTOR, ALAMEDA COUNTY
HENSLER FAMILY TRUST
IBERVILLE, LA PARISH REVENUE TAXATION DEPARTMENT
IDAHO STATE TAX COMMISSION
ILLINOIS DEPARTMENT OF REVENUE
INDIANA DEPARTMENT OF REVENUE
IOWA DEPARTMENT OF REVENUE
IPERMIT
JASPER COUNTY DELINQUENT TAX COLLECTOR
JEFF YEAGER - CARROLL COUNTY TREASURER
JEFFERSON COUNTY TAX A/C
JEFFERSON DAVIS, LA PARISH REVENUE TAXATION DEPARTMENT
JEFFERSON, LA PARISH REVENUE TAXATION DEPARTMENT
JENNIFER ESCOBAR TAX ASSESSOR - COLLECTOR
JENNIFER PERKINS DINWIDDIE COUNTY TREASURER
JIM OVERTON, TAX COLLECTOR
JOE G TEDDER, TAX COLLECTOR
JOHN R. AMES, CTA
JORDAN KAUFMAN, KERN COUNTY TREASURER
JOSEPHINE COUNTY TAX OFFICE
JUSTIN MCMICHAEL, COWETA COUNTY TAX COMMISSIONER
KANSAS DEPARTMENT OF REVENUE

KENTUCKY DEPARTMENT OF REVENUE
KENTUCKY STATE TREASURER
KIM HASTIE, MOBILE COUNTY REVENUE COMMISSIONER
KING COUNTY TREASURY
KLAMATH COUNTY TAX COLLECTOR
KRISTIN R. BULANEK, BRAZORIA COUNTY TAX ASSESSOR
LAFAYETTE, LA PARISH REVENUE TAXATION DEPARTMENT
LAFOURCHE, LA PARISH REVENUE TAXATION DEPARTMENT
LANE COUNTY TAX COLLECTOR
LAURIE A. ZANESKI - RECEIVER OF TAXES
LEE COUNTY TAX COLLECTOR
LIVE OAK COUNTY APPRAISAL DISTRICT
LIVINGSTON, LA PARISH REVENUE TAXATION DEPARTMENT
LOS ANGELES COUNTY TAX COLLECTOR
LOUISIANA DEPARTMENT OF REVENUE
MADISON COUNTY TAX COLLECTOR
MAINE DEPARTMENT OF ADMINISTRAVE AND FINANCIAL SERVICES
MARICOPA COUNTY TREASURER
MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION
MARYLAND DEPARTMENT OF REVENUE
MARYLAND STATE DEPARTMENT OF ASSESSMENTS AND TAXATION
MASSACHUSETTS DEPARTMENT OF REVENUE
MATTHEW JENNINGS, RIVERSIDE COUNTY TREASURER - TAX COLLECTOR
MECKLENBURG COUNTY TAX COLLECTOR
MIAMI-DADE, OFFICE OF THE TAX COLLECTOR
MICHIGAN DEPARTMENT OF TREASURY
MIDLAND CENTRAL APPRAISAL DISTRICT
MINNESOTA DEPARTMENT OF REVENUE
MISSISSIPPI DEPARTMENT OF REVENUE
MISSOURI DEPARTMENT OF REVENUE
NANCY C. MILLAN, TAX COLLECTOR
NAR OHIO
NEVADA DEPARTMENT OF TAXATION
NEW JERSEY DEPARTMENT OF TAXATION
NEW JERSEY DIVISION OF TAXATION
NEW KENT COUNTY TREASURER
NEW MEXICO TAXATION AND REVENUE DEPARTMENT
NEW YORK CITY DEPARTMENT OF FINANCE
NEW YORK DEPARTMENT OF TAXATION AND FINANCE
NEW YORK STATE CORPORATION TAX
NORTH CAROLINA DEPARTMENT OF REVENUE
NUECES COUNTY
OHIO DEPARTMENT OF TAXATION

OKLAHOMA STATE TAX COMMISSIONER
OREGON DEPARTMENT OF REVENUE
OREN L. BRADY III, SPARTANBURG COUNTY TREASURER
ORLEANS, LA PARISH REVENUE TAXATION DEPARTMENT
OUACHITA, LA PARISH REVENUE TAXATION DEPARTMENT
PAYETTE COUNTY TAX COLLECTOR
PENNSYLVANIA DEPARTMENT OF REVENUE
PHILADELPHIA, PENNSYLVANIA DEPARTMENT OF REVENUE
PIERCE COUNTY FINANCE
PLAQUEMINES PARISH SHERIFF'S OFFICE
PLAQUEMINES, LA PARISH REVENUE TAXATION DEPARTMENT
PORTLAND, OREGON REVENUE DIVISION
PRINCE GEORGE'S COUNTY, MD
PRINCE WILLIAM COUNTY
PUEBLO COUNTY TREASURER
RHODE ISLAND DIVISION OF TAXATION
ROBERT P. WEBRE, SHERIFF & TAX COLLECTOR
RUTH PIETRUSZEWSKI, TAX COLLECTOR
RYAN WALL, TAX COLLECTOR
SACRAMENTO COUNTY
SACRAMENTO COUNTY TAX COLLECTOR
SALT LAKE COUNTY ASSESSOR
SALT LAKE COUNTY ASSESSOR - PERSONAL PROPERTY DIVISION
SALT LAKE COUNTY TREASURER
SAMUEL WADE MCCORD, BIBB COUNTY TAX COMMISSIONER
SBC TAX COLLECTOR
SCC DTAC
SCOTT RANDOLPH, ORANGE COUNTY TAX COLLECTOR
SDTTC
SECRETARY OF STATE OF CONNECTICUT
SHERIFF AND TAX COLLECTOR
SKAGIT COUNTY TREASURER
SONOMA COUNTY TAX COLLECTOR
SOUTH CAROLINA DEPARTMENT OF REVENUE
SPTEG COUNTY TAX COLLECTOR
ST JOHNS COUNTY SOLID WASTE
ST. BERNARD, LA PARISH REVENUE TAXATION DEPARTMENT
ST. CHARLES, LA PARISH REVENUE TAXATION DEPARTMENT
ST. HELENA, LA PARISH REVENUE TAXATION DEPARTMENT
ST. JAMES, LA PARISH REVENUE TAXATION DEPARTMENT
ST. JOHN, LA PARISH REVENUE TAXATION DEPARTMENT

ST. TAMMANY, LA PARISH REVENUE TAXATION DEPARTMENT
STANISLAUS COUNTY TAX COLLECTOR
STARK COUNTY TREASURER
STATE OF NEW HAMPSHIRE
STATE OF NEW HAMPSHIRE OFFICE OF STATE TREASURER
STATE OF NEW JERSEY
STATE OF UTAH
STATE OF WASHINGTON
STATE OF WYOMING
STEVE STEWART, BARTOW CO TAX COMMISSIONER
SWEETWATER COUNTY TREASURER
TANGIPAHOA, LA PARISH REVENUE TAXATION DEPARTMENT
TAX APPRAISAL DISTRICT OF BELL COUNTY
TAX COLLECTOR, NORTH HAVEN
TAX COLLECTOR, PALM BEACH
TAX COLLECTOR, TOWN OF FRANKLIN
TENNESSEE DEPARTMENT OF REVENUE
TERREBONNE, LA PARISH REVENUE TAXATION DEPARTMENT
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
TOWN OF BRANFORD
TOWN OF EAST WINDSOR
TOWN OF FOXBOROUGH
TOWN OF MANSFIELD
TOWN OF NORTHBOROUGH
TOWN OF SANDWICH
TOWN OF WESTBOROUGH
TRAVIS COUNTY TAX OFFICE
TREASURER-STATE OF NEW JERSEY
TREASURER-STATE OF NH
UNION COUNTY TAX OFFICE
UTAH STATE TAX COMMISSION
VARIOUS LICENSE FEE PARTIES / AUTHORITIES
VERMONT DEPARTMENT OF TAXES
VIRGINIA DEPARTMENT OF TAXATION
WAKE COUNTY TAX ADMINISTRATION
WASHINGTON COUNTY, OR
WASHINGTON DEPARTMENT OF REVENUE
WASHINGTON, LA PARISH REVENUE TAXATION DEPARTMENT
WASHOE COUNTY TREASURER
WELD COUNTY TREASURER
WENDY BURGESS, TAX ASSESSOR - COLLECTOR
WEST BATON ROUGE, LA PARISH REVENUE TAXATION DEPARTMENT
WEST VIRGINIA DEPARTMENT OF REVENUE
WEST VIRGINIA STATE TAX DEPARTMENT
WILL ROBERTS - TAX COLLECTOR
WISCONSIN DEPARTMENT OF REVENUE

WYOMING DEPARTMENT OF REVENUE
<b>U.S. Trustee Office</b>
ADELA ALFARO
ANDREW VARA
ANGELIZA ORTIZ-NG
DANIEL C. KROPIEWNICKI
DAVID GERARDI
FRAN B. STEELE
FRANCYNE D. ARENDAS
IVY CONES
JAMES STIVES
JEFFREY SPONDER
KIRSTEN K. ARDELEAN
LAUREN BIELSKIE
MICHAEL ARTIS
RACHEL WOLF
SAMANTHA LIEB
TIA GREEN
TINA L. OPPELT
WILLIAM J. ZIEMER
<b>UCC Lien Parties</b>
CITI BANK, N.A.
CUSTOM TRUCK CAPITAL
FIRST-CITIZENS BANK & TRUST COMPANY
<b>Utilities</b>
1ST SECURITY & SOUND INC.
ADVANCED WIRELESS
ALABAMA POWER
ALAMEDA COUNTY WATER DISTRICT
ALARMCO INC.
ALERT III INC.
ALL AMERICAN WASTE
ALL WEST COMMUNICATIONS
AMERICAN ELECTRIC POWER
AQUARION WATER COMPANY OF CT
ASCENSION WATER COMPANY
AT&T
AT&T GLOBAL SERVICES
ATLANTIC CITY ELECTRIC
ATMOS ENERGY
AUTOMATED CONTROL ENGINEERING USA INC.
BALTIMORE COUNTY, MD
BARTOW COUNTY WATER DEPARTMENT
BAY ALARM COMPANY
BEAUFORT-JASPER WATER AND SEWER AUTHORITY
BERKELEY COUNTY WATER AND SANITATION
BGE BALTIMORE GAS AND ELECTRIC
BIROS UTILITIES INC.
BLACK HILLS ENERGY
BOISE CITY UTILITY BILLING, IDAHO
BRIGHTSPEED



**Schedule 1**

BROWARD COUNTY WATER & WASTEWATER SERVICES
CALIFORNIA AMERICAN WATER
CANTON CITY UTILITIES
CANTON CITY UTILITIES – CANTON WRF
CASCADE NATURAL GAS
CENTURYLINK
CHARLES COUNTY GOVERNMENT
CHARLESTON WATER SYSTEM
CHARLOTTE COUNTY UTILITIES
CHARTER COMMUNICATIONS
CHELMSFORD WATER DISTRICT
CHEROKEE METROPOLITAN DISTRICT
CHESTERFIELD COUNTY TREASURER
CITY OF ALLIANCE, OHIO
CITY OF ANACORTES, WASHINGTON
CITY OF ANAHEIM, CALIFORNIA
CITY OF AURORA, COLORADO
CITY OF AUSTIN, TEXAS
CITY OF BAKERSFIELD, CALIFORNIA
CITY OF BEAUMONT, TEXAS
CITY OF BORDENTOWN - WATER
CITY OF CHARLOTTE, NORTH CAROLINA
CITY OF CLUTE, TEXAS
CITY OF CORPUS CHRISTI, TEXAS
CITY OF DALLAS, TEXAS
CITY OF EL CAJON, CALIFORNIA
CITY OF FOLSOM, CALIFORNIA
CITY OF FRESNO, CALIFORNIA
CITY OF GASTONIA-UTILITIES, NORTH CAROLINA
CITY OF GRAND PRAIRIE WATER, TEXAS
CITY OF GRETN, LA
CITY OF HAVERHILL, MASSACHUSETTS
CITY OF HOMESTEAD, FLORIDA
CITY OF HOPEWELL WATER RENEWAL, VIRGINIA
CITY OF IRVING, TEXAS
CITY OF LAKE CHARLES WATER, LOUISIANA
CITY OF LONGVIEW, WASHINGTON
CITY OF MANSFIELD, TEXAS
CITY OF MELBOURNE UTILITIES
CITY OF MODESTO, CALIFORNIA
CITY OF MONROE, NORTH CAROLINA
CITY OF MOUNT VERNON, WASHINGTON
CITY OF NORTH LAS VEGAS, NEVADA
CITY OF PAYETTE, IDAHO
CITY OF PHOENIX, ARIZONA
CITY OF POINT COMFORT, TX
CITY OF RALEIGH, NORTH CAROLINA
CITY OF RIVIERA BEACH, FLORIDA
CITY OF SACRAMENTO, CALIFORNIA
CITY OF SALEM, OREGON
CITY OF SAN BERNARDINO, CALIFORNIA

CITY OF SAN DIEGO, CALIFORNIA
CITY OF SANTA PAULA, CALIFORNIA
CITY OF TAMPA – ORACLE LOCKBOX, FLORIDA
CITY OF TAMPA UTILITIES, FLORIDA
CITY OF TAYLOR, TX
CITY OF TEMPLE, TEXAS
CITY OF TUALATIN, OREGON
CITY OF TUCSON UTILITY LOCKBOX
CITY PUBLIC SERVICE BOARD
CLARK COUNTY WATER DISTRICT
CLARK COUNTY WATER RECLAMATION DISTRICT
COACHELLA VALLEY
COASTAL WASTE & RECYCLING INC.
COLORADO SPRINGS UTILITIES
COLUMBIA GAS
COLUMBIANA COUNTY, OHIO
COMCAST
COMED
COMPUTEREASE
CONEDISON
CONSTELLATION NEWENERGY INC.
COOPERATIVE COMMUNICATIONS INC.
COUCH OIL COMPANY
COUNTY OF HENRICO, VIRGINIA
COWLITZ PUD
COX BUSINESS
COX COMMUNICATIONS
CRESTVIEW WATER + SANITATION
CULPEPER COUNTY
DEKALB COUNTY, GEORGIA
DELTA TELECOM INC.
DEPTFORD TOWNSHIP MUA
DINWIDDIE COUNTY WATER AUTHORITY
DIRECT ENERGY
DIRECTTV LLC
DOMINION ENERGY
DUKE ENERGY
DUQUESNE LIGHT COMPANY
EAST CENTRAL SPECIAL UTILITY DISTRICT
EASTERN MUNICIPAL UTILITY DISTRICT EMWD
EBMUD PAYMENT CENTER
EDCO WASTE & RECYCLING SVC
ELIZABETHTOWN GAS COMPANY
ENTERGY
EUGENE WATER & ELECTRIC
EVERSOURCE
FAIRFAX WATER
FAUQUIER COUNTY WATER AND SANITATION AUTHORITY
FERNCREST UTILITY ENTERPRISE
FLORENCE UTILITIES

**Schedule 1**

FLORIDA LIFT GAS INC.
FLORIDA POWER AND LIGHT - FPL
FLORIDA PUBLIC UTILITIES
FORSYTH COUNTY
FORT BEND COUNTY MUNICIPAL UTILITY DISTRICT NO. 50
FRANKLIN COUNTY SOLID WASTE DEPARTMENT
FRONTIER COMMUNICATIONS
GAGLIARDUCCI CONSTRUCTION INC.
GAS SOUTH, LLC
GEORGIA NATURAL GAS SERVICE
GEORGIA POWER
GERLACH GENERAL IMPROVEMENT
GEXA ENERGY
GOLDEN STATE WATER COMPANY
GRAND BAY WATER WORKS BOARD
GRIFFIS GAS
HALIFAX COUNTY PUBLIC UTILITIES
HANOVER COUNTY, VIRGINIA
HARRISON COUNTY UTILITY AUTHORITY
HENRY COUNTY WATER AUTHORITY
HRSD/HRUBS
HUNTER COMMUNICATIONS
HUNTSVILLE UTILITIES
IDAHO POWER COMPANY
IMPERIAL IRRIGATION DISTRICT
INDUSTRIAL SAFETY TRAINING COUNCIL
INTEGRA WATER LLC
INTERMOUNTAIN GAS COMPANY
INTERSTATE WASTE SERVICES
JACABB UTILITIES
JACKSON COUNTY UTILITY AUTHORITY
JACKSON ELECTRIC COOPERATIVE INC.
JEA
JERSEY CENTRAL POWER & LIGHT
JOHNSON CONTROLS SECURITY SOLUTIONS
JURUPA COMMUNITY SERVICES
KENTRONIX
KENTWOOD SPRINGS
KING COUNTY WATER AND LAND RESOURCES DIVISION
LAS VEGAS VALLEY WATER DISTRICT
LEE COUNTY UTILITIES
LOS ANGELES COUNTY SANITATION DISTRICTS
LOUDOUN WATER
M RAYMOND AND SONS INC.
MACON WATER AUTHORITY
MADISON SUBURBAN UTILITY DISTRICT
MAGNA WATER DISTRICT
MARIN MUNICIPAL WATER DISTRICT
MCINTOSH COUNTY LANDFILL/GREEN ACRES T/S
MCTV

METRO WASTEWATER RECLAMATION
METROPOLITAN TELECOMMUNICATION
METROPOLITAN WATER DISTRICT
MIAMI-DADE WATER AND SEWER DEPARTMENT
MID OHIO WATER AND SEWER DISTRICT
MIDDLESEX GASES
MIDDLESEX WATER COMPANY
MODESTO IRRIGATION DISTRICT
MOMENTUM TELECOM INC.
MONTEREY ONE WATER
NASHVILLE ELECTRIC SERVICE
NATIONAL GRID
NEW HAMPSHIRE ELECTRIC COOPERATIVE
NEW JERSEY AMERICAN WATER
NEWMAN UTILITIES
NICOR GAS
NITEL, INC.
NJ NATURAL GAS CO.
NORTH WELD COUNTY WATER DISTRICT
NOVEC
NV ENERGY
NW NATURAL
OBUMA
OCEAN COUNTY UTILITIES
OHIO EDISON
OLD BRIDGE MUNICIPAL UTILITIES AUTHORITY
OLD OCEAN VFD
ON IT CONSTRUCTION, LLC
OPTIMUM
ORANGE COUNTY UTILITIES
ORLANDO UTILITIES COMMISSION
PACIFIC POWER
PASCO COUNTY UTILITIES SERVICES BRANCH
CUSTOMER INFO & SERV. DEPT.
PECO
PENNSYLVANIA AMERICAN WATER
PEPCO – COLLEGE PARK
PG&E
PIEDMONT NATURAL GAS
PINELLAS COUNTY UTILITIES
PLAQUEMINES DEPARTMENT OF WATER
PNM
PORTLAND GENERAL ELECTRIC - PGE
PPL ELECTRIC UTILITIES
PSE&G CO.
PSEGLI
PUEBLO WATER
PUGET SOUND ENERGY INC.
PWCSA
RELIANT ENERGY RETAIL SVCS, LLC
RIVERHEAD WATER DISTRICT
ROCK SPRINGS MUNICIPAL UTILITY

ROCKY MOUNTAIN POWER
SACRAMENTO COUNTY UTILITIES
SALEM ELECTRIC
SAN ANTONIO WATER SYSTEMS – UTILITY
SAN BERNARD ELECTRIC COOPERATIVE
SAN DIEGO GAS + ELECTRIC
SAN FRANCISCO WATER
SAN GABRIEL VALLEY WATER COMPANY
SAN JOSE WATER COMPANY
SARASOTA COUNTY, FLORIDA
SAWNEE ELECTRIC MEMBERSHIP
SC SEPTIC LLC
SHOREWOOD MUNICIPAL UTILITIES
SJWD WATER DISTRICT
SKAGIT PUD
SMECO - SOUTHERN MARYLAND ELECTRIC COOPERATIVE
SMUD
SOCALGAS
SOUTH ADAMS COUNTY WATER & SANITATION DISTRICT
SOUTH CENTRAL WASTEWATER AUTHORITY
SOUTH JERSEY GAS
SOUTH SHORE WATER
SOUTHERN CALIFORNIA EDISON CO
SOUTHWEST GAS CORPORATION
SPIRE
SRP
SUBURBAN WATER SYSTEMS
SUFFOLK COUNTY WATER AUTHORITY
SUMTER UTILITIES
SUNRISE WATER AUTHORITY
SW FL WATER MANAGEMENT DISTRICT
SWEETWATER COUNTY SOLID WASTE DISPOSAL DISTRICT #1
TECO TAMPA ELECTRIC
TEXAS GAS SERVICE
THE ALARM COMPANY
THE CITY OF ADAIRSVILLE
THE CITY OF DAYTONA BEACH, FLORIDA
THIRD GENERATION OF PA
T-MOBILE
TOWN OF APPLE VALLEY, CALIFORNIA
TOWN OF FOXBORO, MASSACHUSETTS
TOWN OF GILBERT, ARIZONA
TOWN OF NORTHBOROUGH, MASSACHUSETTS
TOWN OF RIVERHEAD, NEW YORK SEWER DISTRICT
TRUCKEE MEADOWS WATER AUTHORITY
TRUE NATURAL GAS
TUCSON ELECTRIC POWER
UNION COUNTY PUBLIC WORKS
UNION POWER COOPERATIVE

UNION WIRELESS
UTE WATER CONSERVANCY DISTRICT
VEOLIA WATER IDAHO
VERIZON
VICTORY PROPANE LLC
VILLAGE OF MINERVA WATER & SEWER DEPARTMENT
VILLAGE OF SHOREWOOD
WEST COUNTY WASTEWATER DIST
WEST VIEW WATER AUTHORITY
WESTERN SIGN SYSTEMS
WINDSTREAM
WOW BUSINESS
WSSC
XCEL ENERGY
YORBA LINDA WATER DISTRICT
<b>Vendors</b>
AHEAD, INC
AIRGAS USA LLC
AKAT BROKERAGE INC
AM TRANSPORTATION LLC
AMAZON BUSINESS
AMCS GROUP INC
APPLICANT INSIGHT, INC
AUTOMOTIVE RENTALS INC
B & K EQUIPMENT SERVICES, LLC.
BAIN & COMPANY, INC
BESTPASS, INC
BIG TRUCK EQUIPMENTS LLC
BUSINESS KNOWLEDGE SERVICES, INC.
CAFENCE DEPOT INC
CAROLINA WASTE TRANSFER
CFG, LLC
CG NATIONAL PARTNERS LLC
CHRISTOPHER A VAUGHAN
CIELO INC
CISCO SYSTEMS CAPITAL CORP
CLAY COUNTY DEPARTMENT OF CLEAN WATER SERVICES
CLOUDQ DBA: SYRAINFOTEK LLC
COMDATA INC
CONCUR TECHNOLOGIES, INC.
CRK VENTURE AND CONSULTANTS
CROWN CASTLE FIBER LLC
CUSTOM TRUCK ONE SOURCE LP
D&S LTD
DAVIS GATE & WIRE MANUFACTURING, INC.
DELAWARE COUNTY REGIONAL WATER / DELCORA
DELL MARKETING LP
DELTA DENTAL OF MASSACHUSETTS
DEV-BYRNE & COMPANY

**Schedule 1**

DOMETIC
DRAGON PRODUCTS LLC
EAST BAY MUNI UTILITY DISTRICT
EXPRESS SERVICES, INC
FENCESCREEN LLC
FENCING SUPPLY GROUP ACQUISITION PARENT, LLC
FOUNDERS SERIES OF LOCKTON COMPANIES LLC
FREEWAY INTERNATIONAL LOGISTICS, LLC
GALLAGHER BASSETT SERVICES, INC
GFL ENVIRONMENTAL
GOOGLE LLC
GOSNAY'S MOBILE CONTAINER REPAIR LLC
HALE LLC
HAWKKE, LLC
HERC RENTALS INC
HOBIEDAWG SERVICES
HUB INTERNATIONAL
ICON INFORMATION CONSULTANTS, LP
IMPERIAL INDUSTRIES INC
ITI TRAILERS AND TRUCK BODIES INC.
JAG MOBILE SOLUTIONS, INC
JUDGE TECHNICAL SERVICES, INC.
LIFE INSURANCE COMPANY OF NORTH AMERICA
LUX FACILITIES
LYTX INC
MBA & COMPANY CONSULTANCY LTD
MCDONALD FARMS ENTERPRISES INC
MICROSOFT LICENSING, GP
MICROSOFT ONLINE INC
MOODY INVESTORS SERVICE
MOTUS, LLC
NET AT WORK, LLC
NEW ERA TECHNOLOGY NE
NJ FENCE LLC
NSC FINANCIAL INC
ORACLE AMERICA INC
OXFORD PLASTIC SYSTEMS, LLC
PASSAIC VALLEY SEWER COMM
PENSKE TRUCK LEASING CO LP
PEOPLEREADY INC
PROCESSWERX LLC
RDX BROKERAGE
RED WING BRANDS OF AMERICA INC
REPUBLIC SERVICES
ROBERT HALF MANAGEMENT RESOURCES
S&P GLOBAL RATINGS
SALESFORCE.COM INC
SANITIZE915
SATELLITE INDUSTRIES INC
SIDETRADE
SMARTWAY TRANSPORTATION, LLC

SOLID WASTE DISPOSAL AUTHORITY
STEPHENS PIPE & STEEL LLC
STRAN & COMPANY, INC
SUN COAST RESOURCES INC
SUNBELT RENTALS INC
SUSTAIN, LLC
SYNACKTEK LLC
T3NT LABOR KR3W CORP
TARGETCAST, LLC
THIRD ROCK SANITATION SOLUTIONS, LLC
TWO95 INTERNATIONAL, INC
TY L LECKNER - SHOWROOM TRANSPORT
UCW LOGISTICS LLC
UKG INC
UPWORK INC.
UNIFIRST CORPORATION
VACUUM SALES, INC.
VALTIR RENTALS, LLC
WALTER E NELSON
WASTE CONNECTIONS OF THE CAROLINA
WASTE MANAGEMENT INC
WASTE PRO
WHITE DOVE JANITORIAL SERVICE
WILLSCOT
WIND RIVER ENVIRONMENTAL, LLC
WORLDCOM EXCHANGE INC
ZINGWORKS LLC
ZOOMINFO TECHNOLOGIES LLC
ZTERS INC

**SCHEDULE 2 TO MANNING DECLARATION**

**PARTIES IN INTEREST WITH SUCH CONNECTIONS TO PWC US TAX AND/OR  
OTHER PWC US ENTITIES**

<b>Adverse Litigation Firms</b>	
VALLI KANE & VAGNINI LLP	ACME & SONS SANITATION INC.
<b>Banks</b>	
BANK OF AMERICA, N.A.	AFFORDABLE PORTABLE SERVICES
COMERICA	ALL CAL SERVICES
JP MORGAN CHASE	AMASON'S PORTABLE RESTROOMS
<b>Benefits Providers</b>	
CIGNA HEALTH AND LIFE	AMASON'S PORTABLE TOILETS AND HOLDING TANKS
DELTA DENTAL	AMASON'S ROLL-OFFS
EYEMED	AMASON'S SEPTIC TANK SERVICES
KAISER FOUNDATION HEALTH PLAN	AMERICAN CLASSIC SANITATION
<b>Debtors' Professionals</b>	
ALVARAZ & MARSAL HOLDINGS, LLC	AMERICAN PORTABLE SERVICES
COLE SCHOTZ P.C.	APPROVED TOILET RENTALS
HILCO GROUP	ARMADILLO PORTABLE TOILETS
MILBANK LLP	A-THRONE CO.
PJT PARTNERS	CAROLINA CONTAINER SERVICES
PRICEWATERHOUSECOOPERS (PWC)	CASCADE PHILLIPS CO.
<b>Debtors</b>	
JOHNNY ON THE SPOT, LLC	CASCADE-PHILLIPS SANI-POT CO.
NORTHEAST SANITATION, INC.	COMFORT ZONE
PECF USS INTERMEDIATE HOLDING II CORPORATION	DAVE'S SEPTIC SERVICES
PECF USS INTERMEDIATE HOLDING III CORPORATION	DOWN VALLEY SEPTIC
PORTABLE HOLDING CORPORATION	EDMUNDS WASTE REMOVAL
PORTABLE INTERMEDIATE HOLDING CORPORATION	FLORIDA FENCE RENTAL
PORTABLE INTERMEDIATE HOLDING II CORPORATION	GLOBAL SITE SERVICES
RUSSELL REID WASTE HAULING AND DISPOSAL SERVICES CO., INC.	HANDY CAN
UNITED SITE NATIONAL SERVICES COMPANY	HANDY HOUSE
UNITED SITE SERVICES NORTHEAST, INC.	HOWSE BROTHERS SANITATION SERVICES, INC.
UNITED SITE SERVICES OF CALIFORNIA, INC.	JOHNNY ON THE SPOT - GEORGIA, INC.
UNITED SITE SERVICES OF COLORADO, INC.	MILLER & COMPANY PORTABLE TOILET SERVICE
UNITED SITE SERVICES OF FLORIDA, LLC	MOUNTAIN PORTABLES
UNITED SITE SERVICES OF LOUISIANA, INC.	MR. JOHN
UNITED SITE SERVICES OF MARYLAND, INC.	MR. JOHN CO.
UNITED SITE SERVICES OF MISSISSIPPI, INC.	MR. JOHN PORTABLE SANITATION UNITS, INC.
UNITED SITE SERVICES OF NEVADA, INC.	MR. JOHN, INC.
UNITED SITE SERVICES OF TEXAS, INC.	NATURE'S CALLING INC.
UNITED SITE SERVICES, INC.	NORCAL PORTABLE SERVICES
USS ULTIMATE HOLDINGS, INC.	NORTHWEST SANITATION
VORTEX HOLDCO, LLC	NTR RENTS
VORTEX OPCO, LLC	PBS SERVICES, INC.
<b>Equipment Lessors</b>	
RYDER TRANSPORTATION SERVICES	PORTOSAN
TOYOTA INDUSTRIES COMMERCIAL FINANCE, INC.	POTTY PROS
<b>Former Names / Aliases / DBAs</b>	
ABC RESTROOMS	POTTY QUEEN
ACME & SONS ELECTRIC	RUSSELL REID CO.
	SEACOAST PORTABLES
	SONCO EVENTS
	SONCO RENTALS
	TPI
	TPI PORTABLE SANITATION
	UNITED SITE SERVICES
	UNITED SITE SERVICES JOTS, LLC
	UNITED SITE SERVICES OF FLORIDA, INC.
	UNITED SITE SERVICES OF GEORGIA
	USS CLEARWATER RECYCLING
	USS D&D ONSITE SERVICES

USS INDUSTRIAL
USS JEFFERSON STATE PUMPING
USS THRONE TO GO
VALCO ENTERPRISES
WIZARD OF OOZE
<b>Insurance</b>
AIG
ALLIANZ
ALLIED WORLD ASSURANCE COMPANY INC. (AWAC)
ASCOT SPECIALTY INSURANCE COMPANY
ASSURANT
AXA XL
AXIS
CHUBB
ENDURANCE ASSURANCE CORPORATION
EVEREST NATIONAL INSURANCE COMPANY
FAIRCO
FEDERAL INSURANCE COMPANY
FIREMANS FUND INS. COMPANY
GOTHAM INSURANCE COMPANY
GREAT AMERICAN INSURANCE COMPANY
HARTFORD FIRE INSURANCE COMPANY
LEXINGTON INSURANCE COMPANY
NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH
QBE INSURANCE CORPORATION
SAFETY NATIONAL
TRAVELERS PROPERTY CASUALTY COMPANY OF AMERICA
<b>Landlords</b>
EVOQUA WATER TECHNOLOGIES LLC
KOPPERS ATLANTA LLC.
NEVADA SPEEDWAY LLC
<b>Largest Unsecured Creditors</b>
ALIX PARTNERS
AMAZON BUSINESS
AUTOMOTIVE RENTALS INC
BANK OF AMERICA, N.A.
GOOGLE INC
HERC RENTALS INC
LIFE INSURANCE COMPANY OF NORTH AMERICA
LYTX INC
NEW ERA TECHNOLOGY NE
PENSKE TRUCK LEASING CO LP
PEOPLEREADY INC
SUNBELT RENTALS INC
UNIFIRST CORPORATION
UKG INC.
UMB BANK, N.A.
WILMINGTON TRUST

<b>Lenders/Noteholders</b>
AFCO CREDIT CORPORATION
ANCHORAGE ADVISORS
APOLLO
ARTISAN PARTNERS
BARCLAYS
BARINGS ASSET MANAGEMENT
BC PARTNERS
BLACKROCK
BNP PARIBAS
BOKF, N.A.
CANYON CAPITAL
CANYON PARTNERS
CASPIAN CAPITAL
CLEARLAKE
DEUTSCHE BANK
DIAMETER CAPITAL
ELLIOTT MANAGEMENT
FS INVESTMENTS
GLENDON CAPITAL
GOLDMAN SACHS
GSO / BLACKSTONE
HBK INVESTMENTS
HSBC
KING STREET CAPITAL
KKR & CO. INC.
MIDOCEAN PARTNERS
MORGAN STANLEY
NEW YORK LIFE
NOMURA
OAKTREE
POST ADVISORY GROUP
REDDING RIDGE
SCULPTOR
SEARCHLIGHT CAPITAL
SIXTH STREET
UMB BANK, N.A.
VARDE PARTNERS
WHITEHORSE
WHITESTAR
WILMINGTON SAVINGS FUND SOCIETY, FSB
WILMINGTON TRUST
<b>Litigation</b>
KDC AGRIBUSINESS, LLC
ZACHRY HOLDINGS, INC.
<b>Ordinary Course Professionals</b>
AKERMAN LLP
HINSHAW & CULBERTSON LLP
LITTLER MENDELSON P C
MCCARTER & ENGLISH, LLP
SNELL & WILMER, LLP
WOMBLE BOND DICKINSON (US) LLP

<b>Other Professionals</b>		DC TREASURER
AKIN GUMP STRAUSS HAUSER & FELD LLP		DELAWARE DEPARTMENT OF REVENUE
ARENTFOX SCHIFF LLP		DELAWARE DIVISION OF REVENUE
CAHILL GORDON & REINDEL LLP		DEPARTMENT OF TAX AND COLLECTIONS
CENTERVIEW PARTNERS		FLORIDA DEPARTMENT OF REVENUE
FTI CONSULTING INC		GEORGIA DEPARTMENT OF REVENUE
GREENBERG TRAURIG LLP		IDAHO STATE TAX COMMISSION
KIRKLAND & ELLIS LLP		ILLINOIS DEPARTMENT OF REVENUE
PASHMAN STEIN WALDER HAYDEN P.C.		INDIANA DEPARTMENT OF REVENUE
PRYOR CASHMAN		KANSAS DEPARTMENT OF REVENUE
QUINN EMANUEL URQUHART & SULLIVAN, LLP		KENTUCKY DEPARTMENT OF REVENUE
REED SMITH LLP		KENTUCKY STATE TREASURER
<b>Significant Competitors</b>		LOUISIANA DEPARTMENT OF REVENUE
UNITED RENTALS		MARICOPA COUNTY TREASURER
<b>Significant Customers</b>		MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION
AMAZON		MARYLAND DEPARTMENT OF REVENUE
C3 PRESENTS LLC		MARYLAND STATE DEPARTMENT OF ASSESSMENTS AND TAXATION
GILBANE BUILDING CO INC		MASSACHUSETTS DEPARTMENT OF REVENUE
HITT CONTRACTING INC		MICHIGAN DEPARTMENT OF TREASURY
LAYTON CONSTRUCTION CO LLC AZ		MINNESOTA DEPARTMENT OF REVENUE
LONG ISLAND RAILROAD		MISSISSIPPI DEPARTMENT OF REVENUE
OES EQUIPMENT LLC		MISSOURI DEPARTMENT OF REVENUE
WILLIAMS SCOTSMAN INC DBA WILLSCOT		NEVADA DEPARTMENT OF TAXATION
MOBILE MINI		NEW JERSEY DEPARTMENT OF TAXATION
<b>Significant Equity Holders</b>		NEW JERSEY DIVISION OF TAXATION
PECF USS HOLDING CORPORATION		NEW MEXICO TAXATION AND REVENUE DEPARTMENT
PECF USS INTERMEDIATE HOLDING CORPORATION		NEW YORK CITY DEPARTMENT OF FINANCE
PLATINUM EQUITY ADVISORS LLC		NEW YORK DEPARTMENT OF TAXATION AND FINANCE
<b>Surety &amp; Letters of Credit</b>		NEW YORK STATE CORPORATION TAX
NATIONWIDE MUTUAL INSURANCE COMPANY		NORTH CAROLINA DEPARTMENT OF REVENUE
MUFG BANK, LTD.		OHIO DEPARTMENT OF TAXATION
TEXAS CAPITAL BANK		OKLAHOMA STATE TAX COMMISSIONER
<b>Taxing Authority/Governmental/Regulatory Agencies</b>		OREGON DEPARTMENT OF REVENUE
ALABAMA DEPARTMENT OF REVENUE		PENNSYLVANIA DEPARTMENT OF REVENUE
ANN HARRIS BENNETT		PHILADELPHIA, PENNSYLVANIA DEPARTMENT OF REVENUE
ARIZONA DEPARTMENT OF REVENUE		SACRAMENTO COUNTY
ARKANSAS DEPARTMENT OF FINANCE & ADMINISTRATION		SALT LAKE COUNTY ASSESSOR
AUTOMOTIVE RENTALS INC (D/B/A: HOLMAN)		SCC DTAC
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION		SDTTC
CALIFORNIA FRANCHISE TAX BOARD		SOUTH CAROLINA DEPARTMENT OF REVENUE
CITY OF HOUSTON, TEXAS		STATE OF NEW HAMPSHIRE
CLARK COUNTY ASSESSOR		STATE OF NEW JERSEY
COLORADO DEPARTMENT OF REVENUE		STATE OF WASHINGTON
COMMONWEALTH OF MASSACHUSETTS		STATE OF WYOMING
COMPTROLLER OF MARYLAND		TENNESSEE DEPARTMENT OF REVENUE
CONNECTICUT DEPARTMENT OF REVENUE SERVICES		TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
COUNTY OF ORANGE		TRAVIS COUNTY TAX OFFICE
COUNTY OF SANTA CLARA		UTAH STATE TAX COMMISSION
CT CORPORATION SYSTEM		



VERMONT DEPARTMENT OF TAXES
VIRGINIA DEPARTMENT OF TAXATION
WASHINGTON COUNTY, OR
WASHINGTON DEPARTMENT OF REVENUE
WEST VIRGINIA DEPARTMENT OF REVENUE
WEST VIRGINIA STATE TAX DEPARTMENT
WISCONSIN DEPARTMENT OF REVENUE
WYOMING DEPARTMENT OF REVENUE
<b>UCC Lien Parties</b>
CITI BANK, N.A.
CUSTOM TRUCK CAPITAL
FIRST-CITIZENS BANK & TRUST COMPANY
<b>Utilities</b>
ALABAMA POWER
ALL WEST COMMUNICATIONS
AMERICAN ELECTRIC POWER
AQUARION WATER COMPANY OF CT
AT&T
AT&T GLOBAL SERVICES
ATLANTIC CITY ELECTRIC
ATMOS ENERGY
BGE BALTIMORE GAS AND ELECTRIC
CALIFORNIA AMERICAN WATER
CASCADE NATURAL GAS
CENTURYLINK
CHARTER COMMUNICATIONS
CITY OF AURORA, COLORADO
CITY OF AUSTIN, TEXAS
CITY OF CHARLOTTE, NORTH CAROLINA
CITY OF CORPUS CHRISTI, TEXAS
CITY OF DALLAS, TEXAS
CITY OF RIVIERA BEACH, FLORIDA
CITY OF SACRAMENTO, CALIFORNIA
CITY OF SAN DIEGO, CALIFORNIA
CITY OF TAMPA UTILITIES, FLORIDA
COASTAL WASTE & RECYCLING INC.
COMCAST
COMED
CONEDISON
CONSTELLATION NEWENERGY INC.
COWLITZ PUD
COX BUSINESS
COX COMMUNICATIONS
DEKALB COUNTY, GEORGIA
DIRECT ENERGY
DIRECTTV LLC
DOMINION ENERGY
DUKE ENERGY
DUQUESNE LIGHT COMPANY
ELIZABETHTOWN GAS COMPANY
ENTERGY
EVERSOURCE

FAIRFAX WATER
FLORIDA POWER AND LIGHT - FPL
FLORIDA PUBLIC UTILITIES
FRONTIER COMMUNICATIONS
GEORGIA NATURAL GAS SERVICE
GEORGIA POWER
GEXA ENERGY
GOLDEN STATE WATER COMPANY
HENRY COUNTY WATER AUTHORITY
IDAHO POWER COMPANY
IMPERIAL IRRIGATION DISTRICT
INTERMOUNTAIN GAS COMPANY
INTERSTATE WASTE SERVICES
JEA
JERSEY CENTRAL POWER & LIGHT
JOHNSON CONTROLS SECURITY SOLUTIONS
LAS VEGAS VALLEY WATER DISTRICT
LOS ANGELES COUNTY SANITATION DISTRICTS
METROPOLITAN TELECOMMUNICATION
MIDDLESEX WATER COMPANY
MOMENTUM TELECOM INC.
NASHVILLE ELECTRIC SERVICE
NATIONAL GRID
NEW JERSEY AMERICAN WATER
NICOR GAS
NV ENERGY
OHIO EDISON
OPTIMUM
ORANGE COUNTY UTILITIES
PECO
PENNSYLVANIA AMERICAN WATER
PG&E
PIEDMONT NATURAL GAS
PNM
PORTLAND GENERAL ELECTRIC - PGE
PPL ELECTRIC UTILITIES
PSE&G CO.
PSEGLI
PUGET SOUND ENERGY INC.
RELIANT ENERGY RETAIL SVCS, LLC
SAN ANTONIO WATER SYSTEMS – UTILITY
SAN DIEGO GAS + ELECTRIC
SAN GABRIEL VALLEY WATER COMPANY
SAN JOSE WATER COMPANY
SMUD
SOUTH JERSEY GAS
SOUTHERN CALIFORNIA EDISON CO
SOUTHWEST GAS CORPORATION
SPIRE
SRP
SUBURBAN WATER SYSTEMS
SUMTER UTILITIES

TEXAS GAS SERVICE
T-MOBILE
TOWN OF RIVERHEAD, NEW YORK SEWER DISTRICT
TUCSON ELECTRIC POWER
UNION WIRELESS
VEOLIA WATER IDAHO
VERIZON
WINDSTREAM
WSSC
XCEL ENERGY
<b>Vendors</b>
AIRGAS USA LLC
AMAZON BUSINESS
AMCS GROUP INC
AUTOMOTIVE RENTALS INC
BAIN & COMPANY, INC
CFG, LLC
CIELO INC
CISCO SYSTEMS CAPITAL CORP
CONCUR TECHNOLOGIES, INC.
CROWN CASTLE FIBER LLC
CUSTOM TRUCK ONE SOURCE LP
D&S LTD
DELL MARKETING LP
DOMETIC
DRAGON PRODUCTS LLC
EAST BAY MUNI UTILITY DISTRICT
EXPRESS SERVICES, INC
FOUNDERS SERIES OF LOCKTON COMPANIES LLC
GALLAGHER BASSETT SERVICES, INC
GFL ENVIRONMENTAL
GOOGLE LLC
HERC RENTALS INC
HUB INTERNATIONAL
ICON INFORMATION CONSULTANTS, LP
JUDGE TECHNICAL SERVICES, INC.
LIFE INSURANCE COMPANY OF NORTH AMERICA
LYTX INC
MICROSOFT LICENSING, GP
MICROSOFT ONLINE INC
MOODY INVESTORS SERVICE
MOTUS, LLC
NET AT WORK, LLC
NEW ERA TECHNOLOGY NE
ORACLE AMERICA INC
PASSAIC VALLEY SEWER COMM
PENSKE TRUCK LEASING CO LP
PEOPLEREADY INC
RED WING BRANDS OF AMERICA INC
REPUBLIC SERVICES
S&P GLOBAL RATINGS

SALESFORCE.COM INC
SIDETRADE
SUN COAST RESOURCES INC
SUNBELT RENTALS INC
TARGETCAST, LLC
UKG INC
UPWORK INC.
UNIFIRST CORPORATION
VALTIR RENTALS, LLC
WASTE CONNECTIONS OF THE CAROLINA
WASTE MANAGEMENT INC
WILLSCOT
ZOOMINFO TECHNOLOGIES LLC

**EXHIBIT C TO PwC US TAX RETENTION AND EMPLOYMENT APPLICATION**  
**ENGAGEMENT LETTER**



November 20, 2025

Mr. John Hafferty  
PECF USS Intermediate Holding III Corporation  
118 Flanders Rd  
Westborough, MA 01581

Dear Mr. John Hafferty,

This engagement letter dated November 20, 2025 (the “Effective Date”) confirms that PECF USS Intermediate Holding III Corporation (“Client”) has engaged PwC US Tax LLP, a Delaware limited liability partnership (“PwC”) to perform professional services as described below. Client and PwC are sometimes referred to in this engagement letter as the “parties” and each, individually, as a “party.” This engagement letter includes, and is governed by and subject to, the provisions of the Additional Terms and Conditions (including all exhibits, addenda or similar schedules) attached hereto.

**Scope of PwC Services, Deliverables, and Timing.**

**(a) Services to be provided by PwC.** Client is engaging PwC to provide the following professional services (the “Services”)

Our Services will include tax assistance and tax advice in connection with the contemplated debt and/or legal entity restructuring of Client and/or its affiliates (the “Restructuring Plan”). As requested, PwC’s Services with respect to the Restructuring Plan may include, but are not limited to, the following, which will be based on inputs and assumptions provided by Client:

- Advise Client regarding the anticipated U.S. federal and certain state income tax (states to be agreed to with Client) implications associated with the Restructuring Plan of Client’s indebtedness pursuant to its anticipated Chapter 11 filing.
- Based upon information and assumptions provided by Client, prepare an estimate of the U.S. federal and agreed upon state income tax basis of the Client’s assets and subsidiaries.
- Based upon information and assumptions provided by the Client, develop estimates of the amount of net operating loss, capital loss and tax credit carryforwards as of December 31, 2024 and current year estimates through the bankruptcy filing date.
- Utilizing the Advisory Process (defined below), prepare a tax analysis estimating the U.S. federal and certain state income tax effects of the proposed debt restructuring scenarios identified and provided by Client’s financial and legal advisors. Such analysis will be based upon data inputs (such as entity and asset valuations, current debt and accrued interest balances, tax basis information for the stock of affiliates, as well as tax basis balance sheet of applicable entities, etc.) provided by Client and will estimate the amount of cancellation of indebtedness (“COD”) income recognized, if any, in connection with the debt restructuring as well as estimating the U.S. federal and certain state income tax effects under IRC section 108(b) and Treas. Reg. sec. 1.1502-28.
- To the extent that Client and its creditors decide to use a “Bruno’s” style transaction in connection with the Restructuring Plan, prepare a memorandum addressing whether the “Bruno’s” transaction is anticipated to qualify as a taxable transaction for federal income tax purposes under IRC section 1001.

- Prepare a proposed step plan depicting the debt restructuring steps selected by Client and describing the anticipated U.S. federal and agreed upon state income tax implications associated with such steps.
- Participate in discussions with Client's advisors, identified by Client, to discuss debt restructuring steps and background facts relevant to the debt restructuring for purposes of our income tax analysis.
- Read legal documents prepared by Client's legal counsel and provide comments to legal counsel, as requested with respect to income tax matters. Client and its counsel are responsible for ensuring Client's intended tax structure is appropriately reflected in any agreements.
- Provide advice, answers to questions on federal, state and local, and international direct and indirect tax matters, (e.g., sales & use tax, property tax, VAT, excise tax, payroll tax, credits) including research, discussions, preparation of memoranda, and attendance at meetings relating to such matters, as mutually agreed to in writing.
- Prepare ownership change analysis under Internal Revenue Code (IRC) Section 382, Section 382 limitation calculations, and net unrealized built-in gain or loss analysis based upon inputs and assumptions provided by Client, as requested.

The rules for outbound transfers of stock (and certain asset transfers treated as indirect transfers of stock) under Internal Revenue Code Section 367(a) and associated regulations are complex. The Services set forth herein do not include (i) an analysis of Internal Revenue Code Section 367 and the associated regulations; (ii) advice regarding gain recognition agreements ("GRAs"); or (iii) drafting or review of GRAs. To the extent that you subsequently request us to provide such additional services, the mutually agreed services and fees will be set forth in an addendum to this engagement letter or a separate engagement letter.

Ancillary to the provision of the Services, where indicated, PwC will use the following "Advisory Process" to create the Deliverables:

- Where available, PwC will provide initial generic examples of the Deliverable based on an initial understanding of the objectives of the assignment.
- PwC will meet with client management to discuss the sample Deliverable or the expected content of the first draft of a Deliverable where no sample exists, to firm up PwC's understanding of the objectives, and to discuss how the generic Deliverable should be adjusted/drafted to make it client-specific. In the discussions, PwC will utilize its experience and knowledge of leading practices to facilitate client management in making the decisions, determinations, etc., that Client deems necessary for inclusion in the Deliverable.
- Following these discussions, PwC will revise the generic Deliverable as agreed with the client's management, and/or create a first draft of a client-specific Deliverable for client management to review.
- Client management will take the initial draft and apply its in-house expertise and experience to either make those changes that they consider necessary or to provide comments/instructions to PwC regarding such changes to be made by PwC.
- PwC will review the amended Deliverable or Client's comments/instructions and make observations/recommendations.

- Based upon Client management's decisions regarding PwC's observations/recommendations, PwC will incorporate changes into the Deliverable.
- Client management will decide on the final content, adopt the Deliverable as your own and approve/finalize.

PwC is not required to perform services that are inconsistent with the scope of Services or terms and conditions set forth in this engagement letter. Either party may request changes to the scope of Services. To be effective, such change(s) must be agreed in writing and signed by the parties. PwC is not required to perform, and may cease performance of, any changes until and unless such changes are agreed to in writing and signed by the parties.

**(b) Audit Committee Pre-Approval.** Client confirms that the requirements for audit committee pre-approval under the Sarbanes-Oxley Act of 2002 (if any) have been complied with relating to this engagement.

**(c) Deliverables.** PwC will provide the following Deliverables (as defined in the "Deliverables and Work Product" section below):

- Estimates of the U.S. federal and agreed upon state income tax effects of the proposed debt restructuring scenarios, inclusive of any Section 382 analysis performed. Such analysis will be delivered either in PDF form or via excel, which will be locked.
- Schedules estimating the U.S. federal and agreed upon state income carryforward tax attributes, tax basis in assets and stock of Client's subsidiaries. Such analysis will be delivered either in PDF from or via excel, which will be locked.
- Written tax advice as described above.
- A proposed step plan depicting the proposed debt restructuring steps and describing the anticipated U.S. federal and certain state income tax implications associated with such steps.

**(d) Timing.**

Completion of the Services by any agreed upon date is subject to, among other things, appropriate cooperation, obtaining the necessary information and timely responses to inquiries. PwC will advise Client promptly if the Services cannot be completed within the agreed upon time frame.

**Fees, Expenses, and Payment.**

**(a) Fees and Expenses for the Services.**

PwC's fee is based on the time required by PwC professionals to complete the engagement and will be billed at the rates set forth in this engagement letter. Hourly rates may be revised from time to time, and the adjusted rates will be reflected in billings.

<u>Role</u>	<u>Hourly Billing Rate</u>
Partner / Principal	\$1,396
Managing Director	\$1,269
Director	\$1,254

Senior Manager	\$1,197
Manager	\$1,162
Senior Associate	\$999
Associate and other staff	\$780

PwC's fees will also include an engagement services fee, which reflects the innovations, technologies, leading practices, tools, data and processes that define PwC's client experience and are leveraged by PwC's professionals in the delivery of this engagement.

PwC requires Client to remit to PwC a retainer of \$250,000 before the Services can begin (a "Retainer"). A Retainer is not a "flat fee" for any engagement, as actual fees for Services rendered may be higher than that amount. The parties agree that PwC's future issued invoices for Services rendered hereunder shall be applied against a Retainer. If after issuing any invoice, and applying the invoice against a Retainer on hand, such total Retainer amount held by PwC equals \$100,000 or less, the parties agree that PwC will issue to Client an invoice in an amount necessary to replenish the Retainer as requested by PwC. Any invoice for replenishment of the Retainer is due immediately upon presentation. PwC reserves the right to request additional retainer amounts or replenishments should circumstances warrant. At the conclusion of the Services and completion of the agreed upon work, as such scope may be amended, PwC will apply the remaining amount of any Retainer on hand to PwC's final invoice for the Services, and, to the extent applicable, return any remaining Retainer balance to Client. Any amount of remaining (i.e., unused) retainer at the completion of our Services will be returned to you.

**(b) Payment Terms for the Services.** Client will pay the amounts described in this engagement letter. PwC will bill Client for its reasonable out-of-pocket expenses (including when PwC uses a third-party booking agent, such agent's nominal per-ticket charge) and any applicable sales, use, excise or value added tax. Amounts billed for Services performed by PwC or the PwC Subcontractors are considered fees and not expenses and will be billed as set forth above. PwC will invoice Client. Client will pay each invoice within 15 calendar days after the invoice date.

\* \* \* \* \*

If Client has any questions about this engagement letter, please discuss them with Matthew Manning at +1 205-317-1610 or matthew.e.manning@pwc.com. If the Services and terms outlined in this engagement letter (including, without limitation, the Additional Terms and Conditions and all exhibits, addenda and other similar schedules) are acceptable to Client, please sign one copy of this engagement letter in the space provided and return it to the undersigned.

Very truly yours,

PwC US Tax LLP

By:

Signed by:  
  
7A7376ABB13E407...

Matthew Manning , Partner  
+1 205-317-1610

Date:

November 24, 2025 | 08:36 MST



**ACKNOWLEDGED AND AGREED:**

**PECF USS Intermediate Holding III Corporation**

**Signature of Client Official:**

Signed by:  
*John Hafferty*  
24061A0D4441470...

**Name:**

John Hafferty

**Title:**

CFO

**Date:**

November 25, 2025 | 08:24 EST

## ADDITIONAL TERMS AND CONDITIONS

These Additional Terms and Conditions (including the exhibits, addenda and other similar schedules) are made a part of the foregoing engagement letter. Capitalized terms used in these Additional Terms and Conditions but not defined herein will have the meanings assigned to such terms in the foregoing portion of this engagement letter.

### **Terms and Conditions for Certain Services.**

- (a) The provisions of the Tax Services Exhibit attached hereto shall apply to any tax-related Services.
- (b) The provisions of the Transaction Services Exhibit attached hereto, and the applicable provisions of the Tax Services Exhibit, shall apply to any Transaction Services and other deals-related Services (including those which are tax related) as those Services are defined therein.

### **Intellectual Property Matters.**

#### **(a) Ownership.**

**(i) Confidential Information.** As between the parties, each party owns and will retain its Confidential Information (defined below), including all IP Rights (defined below) therein. Except as provided herein, neither party may use the other party's Confidential Information. Anything that purports to transfer ownership of a party's Confidential Information in any instrument is void. "IP Rights" means all rights, title, and interest in and to copyrights, patents, trade secrets, trademarks, service marks, trade dress, domain names, databases and other compilations and collections of data or information, and other intellectual property anywhere in the world, whether statutory, common law or otherwise, now known or later created.

**(ii) Background Technology.** As between the parties, each party owns and will retain its Background Technology (defined below), including all IP Rights therein. Except as provided herein, neither party may use the other party's Background Technology. Anything that purports to transfer ownership of a party's Background Technology in any instrument is void. "Technology" means information, data, works of authorship, software, documents, reports, diagrams, schematics, drawings, concepts, designs, algorithms, databases, compilations, inventions, discoveries, ideas, know-how, processes, protocols, procedures, methods, techniques, hardware, systems, and other technology and materials, including all IP Rights therein. "Background Technology" means Technology that is made, conceived, invented, developed, created, owned, licensed, or otherwise obtained by a party before the commencement of Services hereunder, or independently outside the scope of Services (together or jointly with others). For clarity:

**(A)** Client's Background Technology includes (1) software, hardware, databases, systems, equipment, and other technology of Client and its third-party technology or service providers ("Client Systems"); and (2) all data (whether owned by Client or a third party) that Client or a User (defined below) provides or makes available to PwC, a PwC Subcontractor (defined below), or their respective suppliers for processing as an integral part of the Services under this engagement letter. Collectively, "Client Materials" means Client Background Technology (including such Client data and Client Systems) and Client Confidential Information.

**(B)** PwC's Background Technology includes software, hardware, databases, systems, equipment, spreadsheets, scripts, automations, visualization tools, and other Technology (including materials PwC sometimes refers to as 'Products' or 'Accelerators'), and includes Technology and services PwC sources from third parties. These third-party materials (including open source materials) may be subject to additional terms and conditions that may be modified from time to time. PwC Background Technology is PwC's Confidential Information.

**(iii) Deliverables and Work Product.** A "Deliverable" is Client-specific Work Product that is identified as a 'Deliverable' in this engagement letter and that is not of general applicability to PwC's

business. Deliverables may incorporate certain PwC Background Technology. “Work Product” means other Technology and work materials (including non-Client specific versions of Deliverables) developed or created by PwC, a PwC Subcontractor, a supplier of third-party materials, or their respective personnel (whether alone or jointly with others) pursuant to the Services hereunder. Work Product includes working papers, as well as updates, derivatives, modifications, or improvements of PwC’s Background Technology. PwC will own and will retain all right, title, and interest in and to the Work Product (including all IP Rights therein).

**(iv) IP Infringement.** PwC agrees to indemnify and hold harmless Client from and against any and all amounts payable under any judgment, verdict, court order or settlement for any claims made against Client by a third party unrelated to Client that the Deliverables or PwC Background Technology, in the form made available to Client and when accessed and used in accordance with this engagement letter, infringes that third party’s copyright, trade secret, patent, or US trademark or tradename. Should Client’s use of such Deliverables be determined to have infringed, or if, in PwC’s judgment, such use is likely to be infringing, PwC may, at its option: (A) procure for Client the right to continue using such Deliverables; or (B) replace or modify such Deliverables to make their use non-infringing while yielding substantially equivalent results. If neither of these options are or would be available on a basis that PwC finds commercially reasonable, then PwC may terminate this engagement letter, Client shall return the infringing Deliverables to PwC, and PwC will refund to Client the fees paid for such infringing Deliverables, less a reasonable allowance for use. This infringement indemnity and any PwC representations or warranties do not cover claims arising from or related to: (1) the combination of Deliverables or PwC Background Technology with products or services not provided by PwC; (2) the modification of Deliverables or PwC Background Technology by any person other than PwC; (3) Deliverables complying with or based upon information, specifications or designs provided by or at Client’s direction; or (4) use of Services, Deliverables or PwC Background Technology in a manner not permitted under this engagement letter.

**(b) Licenses to Client.**

**(i) License to Deliverables and other Work Product.** Subject to the terms of this engagement letter (including the license restrictions set forth below and in any exhibits or addenda attached hereto), PwC grants to Client a limited, non-exclusive, non-transferable, personal license under PwC’s IP Rights to use (which, for clarity, includes the right to reproduce, extract, translate, and create derivative works of) the Deliverables and any other Work Product that PwC delivers to Client for Client’s non-commercial/internal business purposes only. For clarity, where a Deliverable technologically incorporates PwC Background Technology, Client’s right to use the Deliverable includes the right to use such incorporated PwC Background Technology as necessary, except for technology offerings that PwC licenses to clients under a separate license agreement.

**(ii) License to Facilitating PwC Background Technology.** In addition to any PwC Background Technology that is incorporated into a Deliverable (which is governed by the license above), in order to facilitate and enhance the efficiency of PwC’s provision of the Services, PwC may make certain limited features and functions of other PwC Background Technology (some of which may be referred to by PwC as “Accelerators”) available to Client during the term of this engagement letter. Subject to the terms of this engagement letter, PwC grants to Client under PwC’s IP Rights a limited, non-exclusive, non-transferable, non-sublicensable, personal license to install (if applicable), access, and use these limited features and functions of such PwC Background Technology in accordance with PwC’s instructions and the restrictions set forth in this engagement letter: (A) in connection with Client’s receipt of the Services (and not for any other internal or commercial purpose); and (B) solely while those Services are being performed by PwC. PwC does not grant a general license to Client or any User to use PwC Background Technology beyond the functional scope of Services hereunder, or after those Services are completed. Termination or expiration of the Services ends Client’s and its Users’ access to, and use of, these materials. Any use of the PwC Background Technology by Client or Users beyond the scope of Services, or after Services have been completed, would require a separate written agreement between the parties. Without limiting PwC’s obligation to perform the Services and provide the Deliverables as set forth in this

engagement letter, PwC reserves the right to modify, change, or suspend Client's or its Users' access to this facilitating PwC Background Technology. Except as expressly set forth elsewhere in this engagement letter (including in any exhibit or addendum attached hereto), and to the fullest extent allowed by applicable law, PwC Background Technology is provided "AS-IS" and PWC AND ITS SUPPLIERS (1) HEREBY DISCLAIM ALL REPRESENTATIONS AND WARRANTIES WITH RESPECT THERETO, WHETHER EXPRESS, IMPLIED, OR STATUTORY, INCLUDING ANY IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE, NON-INFRINGEMENT, OR ACCURACY, AND THOSE ARISING FROM COURSE OF DEALING OR PERFORMANCE, OR USAGE OF TRADE, AND (2) DO NOT WARRANT THAT ACCESS TO OR USE OF PWC BACKGROUND TECHNOLOGY WILL BE UNINTERRUPTED, ERROR-FREE, OR SECURE.

**(c) Users; Restrictions.**

**(i) Users.** Individual user accounts will be provisioned as necessary for individuals whom Client authorizes to access and use PwC Background Technology on Client's behalf ("Users"). Client is responsible for its Users' use of and access to PwC Background Technology. PwC may monitor access and use of the PwC Background Technology.

**(ii) General Restrictions.** PwC Background Technology is licensed, not sold. There are no implied licenses; PwC and its suppliers reserve all rights not expressly granted hereunder. Without limiting the foregoing, except as expressly provided in the license grants above, Client will not, and will not allow Users or others to attempt to:

**(A)** access or use PwC Background Technology (1) except as expressly permitted hereunder, (2) in violation of applicable laws or the legal rights of a third party, (3) for fraudulent purposes, (4) for high-risk activities, (5) to process data on behalf of a third party, or (6) to develop a competing product or service;

**(B)** permit any individual that is an employee or contractor of any entity that provides technology or services similar to PwC or is otherwise a competitor of PwC (including any entity affiliated with Deloitte, EY, or KPMG) to access or use the PwC Background Technology, or otherwise sell, sublicense, assign, transfer, or otherwise make available the PwC Background Technology to a third party;

**(C)** reproduce, create derivative works of, or otherwise modify, or remove or alter any proprietary rights notice from any copies of, PwC Background Technology;

**(D)** reverse engineer, decompile, disassemble, or otherwise attempt to extract ideas, algorithms, workflows, or source code; or use open source software contained in PwC Background Technology in a manner that would require it to be distributed or made available for free, in source code form, or under open source license terms; or

**(E)** circumvent technological or security controls; knowingly violate any requirements, policies, or terms or conditions of any providers of services or data; or introduce any Viruses (defined below).

Additional restrictions may be set forth in an exhibit or addendum hereto, or on applicable terms of use.

**(iii) Disclosure Restrictions.** Without limiting the generality of the restrictions above, Client may not disclose the Deliverables, Work Product, or PwC Background Technology to any other person or entity, or refer to PwC, in connection with the Services hereunder, except as follows:

**(A)** Client may disclose Deliverables that do not contain PwC's name or any other information that reasonably identifies PwC as the source (either because the original Deliverable lacks identifying information, or because Client subsequently removes it) to a third party, provided that Client makes no reference to PwC in connection with such Deliverables.

**(B)** Client may disclose Deliverables to, or discuss information relating to the Services hereunder (including PwC Background Technology) with, Client's third-party professional advisors who (1) are acting solely for Client's benefit and on Client's behalf; (2) have a need to access such Deliverables or know such information in order to provide advice or services to Client; and (3) are subject to written obligations with Client regarding the protection of PwC's Confidential Information and IP Rights that are materially consistent with those herein (collectively, "Professional Advisors"). Professional Advisors may include accountants, auditors, attorneys, contractors, financial and other similar advisors, but exclude any parties or individuals that have or may obtain a financial interest in Client or in an anticipated transaction, including those that are providing or may provide insurance, financing, capital in any form, a fairness opinion, selling or underwriting securities; or any counterparty to an anticipated transaction or dispute.

**(C)** Client may disclose Deliverables to, or discuss information relating to the Services hereunder (including PwC Background Technology) with, another person or entity, subject to PwC's prior written consent (which may include the requirement to enter into an access letter in PwC's standard form).

PwC provides the Services, Deliverables, Work Product and access to PwC Background Technology solely for Client's non-commercial/internal use and benefit, and not for any other person or entity's use, benefit or reliance, and PwC disclaims any contractual or other responsibility, liability or duty of care to any person or entity other than Client in connection with the Services, Deliverables, Work Product or PwC Background Technology. As such, Client shall reimburse and hold harmless PwC and the PwC Parties (defined below) for all third party claims, losses, liabilities and damages (including, but not limited to, any costs, expenses and reasonable attorneys' fees) arising from or relating to the Services or Deliverables.

**(d) Oral Advice and Draft Deliverables.** Client may rely only on final written Deliverables and not on oral advice, draft Deliverables or other information provided by PwC. Upon Client's request, PwC will confirm oral advice in a Deliverable on which Client may rely.

**(e) Licenses to PwC.** Subject to the terms of this engagement letter, Client grants to PwC, the PwC Subcontractors and their respective suppliers (including providers of third-party materials) a non-exclusive, limited, fee-free license to use the Client Materials to conduct the Services hereunder; to develop, improve, modify, and provide Services and Technology (including to improve PwC Background Technology); and to develop and perform data analysis, machine learning algorithms, or other insight generation; provided that PwC, the PwC Subcontractors and their respective suppliers will not use or disclose Client Confidential Information to third parties in a manner that would permit Client to be identified by third parties without Client's consent. The foregoing license includes the right to collect, reproduce, distribute, modify, make derivative works of, perform, display, transmit, and otherwise use data that Client or a User provides or makes available to PwC, a PwC Subcontractor, or their respective suppliers for processing as an integral part of the Services under this engagement letter, and the right to use such data, but only in anonymized and aggregated form, for analytic, statistical, security, quality control, and similar purposes, and to test, improve, and provide PwC Background Technology, Work Product, third-party materials, and other products, services, and Technology.

**(f) Residuals.** Subject to the other provisions of this engagement letter (including those relating to confidentiality and privacy), each party is free to use Residuals (defined below) for any purpose, including to develop, improve, modify, and provide Technology, products, and services. "Residuals" means generalized knowledge, skills, experiences, and non-tangible information, ideas, and know-how that personnel who have had rightful access to the other party's Confidential Information hereunder incidentally retain in their unaided memories; but in all cases excludes personally identifiable information. The foregoing will not be deemed to be the grant of a license to the other party's patents or copyrights.

#### **Parties' Responsibilities; Representations and Warranties.**

**(a) Parties' Responsibilities.**

**(i) PwC Responsibilities.** PwC's role under this engagement letter is advisory only, and as such, PwC will not (A) provide an audit, accounting or attest opinion or other form of assurance, nor (B) verify or audit any information provided to it. PwC will perform the Services on the basis of the information provided by Client or on its behalf, and PwC will have no responsibility or liability for such information, or for any third-party hardware, software, information or materials selected or supplied by Client or on its behalf. PwC is owned by professionals who hold CPA licenses as well as by professionals who are not licensed CPAs. Depending on the nature of the Services, non-CPA owners may be involved in providing Services under this engagement letter.

**(ii) Client Responsibilities.** Client is responsible for: (A) all management functions and decisions relating to the Services, including without limitation, evaluation and acceptance of the adequacy of the scope of Services in addressing Client's needs and designating a competent member of Client's management to oversee the Services; (B) the results achieved from using the Services or Deliverables; and (C) establishing and maintaining its internal controls. Client will provide reasonable assistance and accurate and complete information on a timely basis.

**(b) Mutual Representations and Warranties.** Each party represents and warrants to the other that:

**(i)** it is duly organized and validly existing and in good standing under the laws of the jurisdiction(s) in which it is organized and authorized to do business;

**(ii)** it has all requisite power and authority to enter into this engagement letter and all material licenses necessary to perform its obligations hereunder;

**(iii)** this engagement letter has been duly executed and delivered by such party, and is a valid obligation binding upon such party and enforceable in accordance with its terms;

**(iv)** it will comply with all relevant laws, rules and regulations of any governmental or regulatory authority of competent jurisdiction that are directly applicable to such party's performance of its obligations under this engagement letter (including applicable import and export laws, export control and economic sanctions regulations, anti-bribery and anti-corruption laws and data privacy and information security laws);

**(v)** in connection with this engagement letter, it will not, and its parents, subsidiaries and affiliates and its and their respective directors, officers, partners, principals, employees, personnel, other agents or any other person or entity acting on its or their behalf will not: (A) directly or indirectly, make, promise, authorize, ratify or offer to make, or take any action in furtherance of, any payment or transfer of anything of value for the purpose of influencing, inducing or rewarding any act, omission or decision to secure an improper advantage; or (B) improperly assist it in obtaining or retaining business for itself or the other party; or (C) in any way take action, the purpose or effect of which is public or commercial bribery; and

**(vi)** it uses commercially available anti-virus technology designed to prevent that party from introducing a Virus onto the other party's systems in connection with this engagement letter. "Virus" means any virus, trojan horse, worm, cancelbots, or other programming routine intended to damage, interfere with, intercept, or expropriate any system, data, or information.

**(c) PwC Representations and Warranties.** PwC represents and warrants to Client that:

**(i)** (A) tax Services will be performed under the AICPA Statements on Standards for Tax Services; and (B) it will perform the Services in accordance with the relevant specifications, if any, set forth in this engagement letter;

**(ii)** PwC's personnel performing the Services will have the required skill and training to perform such Services in accordance with this engagement letter; and

(iii) the Deliverables do not and will not infringe the IP Rights or other rights of any third party; provided, however, that Client's sole remedy and PwC's exclusive obligation for a breach of this sub-clause will be PwC's IP indemnification obligation under the "IP Infringement" Section above.

(d) **Client Representations and Warranties.** Client represents and warrants to PwC that:

(i) it has (and will have) all rights, licenses, consents, authorizations and other permissions necessary to provide the Client Materials to PwC and to grant the rights and material licenses hereunder;

(ii) the Client Materials do not and will not infringe the IP Rights or other rights of any third party; and

(iii) it has obtained (and will maintain) from its licensors of Client Systems all rights necessary for PwC, the PwC Subcontractors, and their respective third-party suppliers to access and use Client Systems to perform PwC's obligations hereunder.

(e) **Disclaimer.** THE WARRANTIES CONTAINED IN THIS "PARTIES' RESPONSIBILITIES; REPRESENTATIONS AND WARRANTIES" SECTION OF THIS ENGAGEMENT LETTER, TOGETHER WITH ALL EXPRESS WARRANTIES CONTAINED IN ANY EXHIBIT, ADDENDUM, OR OTHERWISE INCORPORATED IN THIS ENGAGEMENT LETTER, EXPRESS THE ENTIRE STATEMENT OF THE PARTIES WITH RESPECT TO WARRANTIES. PWC AND CLIENT DISCLAIM ALL OTHER WARRANTIES WITH RESPECT TO THIS ENGAGEMENT LETTER, INCLUDING, BUT NOT LIMITED TO, ANY IMPLIED WARRANTIES OF MERCHANTABILITY, NONINFRINGEMENT, TITLE, AND FITNESS FOR A PARTICULAR PURPOSE.

#### **Confidentiality.**

"Confidential Information" means non-public information provided by a party or on its behalf that is marked "confidential" or "proprietary" or that otherwise should be understood by a reasonable person to be confidential in nature. All terms of this engagement letter, including but not limited to the fee and expense structure, are considered Confidential Information. Confidential Information does not include any information that: (i) is rightfully known to the receiving party ("Recipient") prior to its disclosure; (ii) is released by the disclosing party ("Discloser") generally to others without restriction; (iii) is independently developed by Recipient without use of or reliance on Discloser's Confidential Information; (iv) is or later becomes publicly available without violation of this engagement letter; or (v) may be lawfully obtained by Recipient from a third party without applicable restriction. Recipient will protect the Discloser's Confidential Information using reasonable measures commensurate with those that Recipient uses to protect its own Confidential Information. Recipient may use or disclose the Discloser's Confidential Information only: (A) in connection with the Services; (B) as permitted in this engagement letter; or (C) as requested or directed by Discloser. Except as set forth in this section, Recipient will not disclose the Discloser's Confidential Information to third parties without Discloser's prior consent. Notwithstanding the foregoing, without Discloser's prior consent, Recipient may disclose Confidential Information to its professional advisors, subcontractors, suppliers, or employees on a need-to-know basis, provided that such entities and individuals are required to comply with confidentiality obligations. In addition, if Recipient is required by law, statute, rule, or regulation (including any subpoena or other similar form of process), or by professional standards, to disclose Discloser's Confidential Information, Recipient may disclose such information but must provide Discloser with written notice prior to such disclosure (to the extent permitted by applicable law), except that such notice is not required in connection with requests for disclosures arising from or related to government audits, investigations or supervisory examinations by regulatory authorities with jurisdiction over Recipient.

**Limitations of Liability.** Except to the extent finally determined to be prohibited by law:

(a) PwC's aggregate liability for any and all claims, losses, liabilities or damages in connection with this engagement letter or its subject matter, whether as a result of breach of contract, tort (including but not limited to negligence and strict liability) or otherwise, regardless of the theory of liability asserted, is

limited to no more than the total amount of fees paid to PwC for the particular Service giving rise to the liability under this engagement letter; and

(b) in no event will PwC be liable for lost profits or consequential, indirect, incidental, punitive, exemplary or special damages.

**Other PwC Firms; PwC Subcontractors.**

(a) PwC is a firm in the global network of separate and independent PricewaterhouseCoopers firms (exclusive of PwC, the “Other PwC Firms”). PwC may draw on the resources of and/or subcontract to its subsidiaries and affiliates, the Other PwC Firms, and/or third-party contractors and subcontractors within or outside of the United States (each a “PwC Subcontractor”) in connection with the provision of Services and/or for internal, administrative and/or regulatory compliance purposes. Client agrees that PwC may provide information PwC receives in connection with this engagement letter to the PwC Subcontractors for such purposes. PwC will be solely responsible to Client for the provision of the Services (including those performed by the PwC Subcontractors), for the protection of any Confidential Information provided to the PwC Subcontractors, and for compliance with the other terms and conditions of this engagement letter.

(b) The PwC Subcontractors and the partners, principals, members, and employees of PwC and the PwC Subcontractors (collectively the “PwC Parties”), shall have no liability or obligations arising out of this engagement letter. Client agrees to: (i) bring any claim or other legal proceeding of any nature arising from the Services against PwC and not against the PwC Parties; (ii) ensure that Client's subsidiaries, affiliates or Users do not assert any claim or other legal proceeding against PwC or the PwC Parties related to or arising from this engagement letter; and (iii) accept responsibility and liability in the event that Client's subsidiaries, affiliates and Users pursue such claims or proceedings. While PwC is entering into this engagement letter on its own behalf, this section also is intended for the benefit of the PwC Parties.

**Term and Termination.** This engagement letter commences on the Effective Date and shall expire upon completion of the Services or such earlier date set forth in the main body of the engagement letter (including, without limitation, the “Scope of PwC Services, Deliverables, and Timing” section thereof). Either party may terminate this engagement letter without penalty upon written notice to the other party. Any provisions of this engagement letter that expressly or by implication are intended to survive its termination or expiration will survive and continue to bind the parties.

**Choice of Law and Dispute Resolution.**

(a) This engagement letter and any dispute between the parties, including any claims or defenses asserted, whether in contract, tort or otherwise, will be governed by and construed, interpreted and enforced in accordance with the laws of the State of New York, without giving effect to any choice of law principles or provisions relating to conflicts of laws that would require the laws of another jurisdiction to apply.

(b) Any disputes that arise between the parties that are not resolved by mutual agreement shall be resolved by arbitration, except that either party shall be free to seek temporary injunctive relief in court in the event of a breach or threatened breach of a party's obligations of confidentiality or intellectual property hereunder. The arbitration will be conducted in accordance with the Rules for Non-Administered Arbitration of the International Institute for Conflict Prevention and Resolution (the “Rules”) then in effect. The arbitration will be conducted before a panel of three arbitrators selected using the screened process provided in the Rules. The arbitration shall be seated and take place in New York, New York. The arbitration panel, and not any federal, state, or local court or agency, shall have exclusive authority to resolve any dispute relating to the interpretation, applicability, enforceability, or formation of, or defenses with respect to, this engagement letter, including but not limited to issues of arbitrability. The arbitration panel shall have no power to award non-monetary or equitable relief of any sort. It shall also have no power to award damages inconsistent with the limitations of liability provisions or any other terms herein. Judgment on any arbitration award may be entered in any court having jurisdiction. All



aspects of the arbitration shall be treated as confidential. Each party accepts and acknowledges that any demand for arbitration arising from or in connection with this engagement letter must be issued within one year from the date such party became aware or should reasonably have become aware of the facts that gave rise to the alleged liability and, in any event, no later than two years after the cause of action accrued.

**No Legal Advice; Changes in Laws.** For the avoidance of doubt, the Services do not include legal services or the provision of legal advice, and PwC makes no representations regarding questions of legal interpretation. Client should consult with its attorneys with respect to any legal matters or items that require legal interpretation under federal, state or any other type of law or regulation.

#### **Miscellaneous.**

##### **(a) Non-Exclusive Agreement; Other Matters.**

**(i)** This engagement letter is a non-exclusive agreement and, subject to its confidentiality obligations, PwC and the PwC Subcontractors are not prevented or restricted from providing services or technology to other clients. PwC is an independent contractor, not a fiduciary or agent of Client, and shall not perform any obligation of Client, whether regulatory or contractual, nor shall PwC negotiate on Client's behalf. If PwC is requested or authorized by Client or required by government regulation, regulatory agency, subpoena, or other legal process to produce PwC's Deliverables, working papers, or personnel for testimony or interview with respect to services PwC performed for Client, Client will reimburse PwC for PwC's, the PwC Subcontractors', and their respective counsels' reasonable expenses and professional time incurred in responding to such a request, provided, however, that such reimbursement obligation shall not apply when PwC is an original party to the proceeding in which the information is sought.

**(ii)** PwC may use Client's name in experience citations and recruiting materials.

**(iii)** This engagement letter is not effective, and the parties understand and agree that PwC is not engaged pursuant to this engagement letter, unless and until Client's audit committee (if required) and the responsible PwC audit partner have approved the Services described in this engagement letter.

**(b) Order of Precedence.** If there is a conflict between the terms contained in the main body of this engagement letter (including, without limitation, the main body of the Additional Terms and Conditions), any exhibit, addendum or any other similar schedule to this engagement letter, the following order of precedence shall apply: (i) the applicable exhibit, addendum or other similar schedule; and then (ii) the main body of this engagement letter (including, without limitation, the main body of the Additional Terms and Conditions).

**(c) Entire Agreement; Severability; Changes.** This engagement letter and its attachments represent the entire agreement between the parties with regard to the subject matter hereof and supersede any and all prior or contemporaneous understandings, proposals and agreements (whether written or oral) relating thereto. Notwithstanding any other agreements, attestations, or similar undertakings (including any click-through agreements or on-line terms) (collectively, "Ancillary Terms") that may be executed or otherwise consented to by any PwC partners, principals, or employees, or any PwC representatives, agents, or sub-contractors (collectively "Individuals") during the course of the performance of this engagement letter, PwC shall be solely responsible for compliance with this engagement letter and any such Ancillary Terms, and Client shall have no right to bring, and hereby waives, any claim or cause of action against any Individuals arising out of or relating to this engagement letter or any Ancillary Terms, or otherwise arising out of or relating to the performance of this engagement letter. In addition, any such Ancillary Terms that may be executed or otherwise consented to by any Individuals or PwC during the course of the performance of this engagement letter shall be ineffective to the extent they conflict with this engagement letter or would expand, limit or otherwise modify the rights, obligations, liabilities or undertakings of the parties hereunder or impose any liability on either party's employees, representatives, agents, or sub-contractors. If any provision (or any part thereof) of this engagement letter is found to be unenforceable or invalid, the remainder of such provision

shall remain enforceable to the maximum extent permitted by law. Changes in the law and/or its interpretation may take place before PwC's advice is acted upon or may be retrospective in effect; PwC accepts no responsibility for changes in the law or its interpretation that may occur after the provision of the Services. Any changes to this engagement letter must be agreed in writing.

**(d) Assignment.** No party to this engagement letter may assign or transfer this engagement letter or any rights, licenses, obligations, claims or proceeds from claims arising out of or in any way relating to this engagement letter, any Services provided hereunder, or any fees for this engagement letter or such Services, to anyone, by operation of law or otherwise, without the prior written consent of the other party, and any purported assignment without such consent shall be void and invalid. Notwithstanding the foregoing, either party may assign this engagement letter or any of its rights or obligations hereunder without such consent (i) as permitted in this engagement letter, or (ii) with respect to PwC, to any of its United States affiliates. This engagement letter shall be binding upon and inure to the benefit of the parties hereto and their permitted successors and assigns, and, except as expressly provided herein, nothing in this engagement letter shall confer upon any other person or entity any legal or equitable right, benefit or remedy of any nature whatsoever under or by reason of this engagement letter.

**(e) Force Majeure.** No party shall be liable for any delay or failure to perform any of its obligations under this engagement letter due to acts of God, natural disasters, war, civil disturbance, government action, strike, epidemics, pandemics and/or other causes beyond its reasonable control ("Force Majeure Event"). The party affected by a Force Majeure Event shall provide written notice to the other party within a commercially reasonable time and shall use commercially reasonable efforts to resume performance as soon as reasonably practicable.

**(f) Counterparts; Headings.** This engagement letter may be executed in counterparts, each of which shall be deemed an original but all of which taken together shall constitute one single document between the parties. Counterparts may be exchanged by facsimile or attached as a pdf, jpeg, or similar file type to an email or by DocuSign, Adobe Acrobat, or other electronic signature. Headings in this engagement letter are for convenience only and shall not be used in interpreting this engagement letter or any provision of it.

- (a)** PwC's subsidiaries and affiliates and the Other PwC Firms, including those listed at <https://www.pwc.com/gx/en/about/office-locations.html>.
- (b)** Third-party personnel who are natural persons engaged by PwC to assist the PwC engagement team (in which case PwC is still responsible for overseeing the Services performed by such third-party personnel).
- (c)** Additional PwC Subcontractors engaged to perform Services as permitted under the Agreement.

## TAX SERVICES EXHIBIT

### ADDITIONAL PROVISIONS APPLICABLE TO TAX AND TAX-RELATED SERVICES

**Services and Applicable Performance Standards.** The provisions in this Exhibit apply to tax Services and tax-related Transaction Services and Accounting Advisory Services (as defined in the Transaction Services Exhibit to this engagement letter). PwC shall perform any tax Services in a manner consistent with this engagement letter and the AICPA Statements on Standards for Tax Services.

**No Obligations of Confidentiality.** Notwithstanding anything to the contrary in this engagement letter, Client has no obligation of confidentiality with respect to any portion of any materials, advice or Deliverables to the extent that they concern the tax structure or tax treatment of any transaction. If Client makes a disclosure pursuant to this paragraph, Client will only disclose information directly related to the tax structure or tax treatment of the transaction, and Client will: (a) provide PwC with the name of the person to whom the disclosure was made and a description of the information and materials disclosed; (b) notify such person that they may not rely upon such information and that PwC has no obligation, duty, liability or responsibility to such person; and (c) use commercially reasonable efforts to obtain an executed third-party access letter from such person, as determined by PwC, other than Client's Professional Advisors as provided for in this engagement letter.

**Tax Advice.** PwC's advice is not binding upon any taxing authority or the courts and there is no assurance that any relevant taxing authority will not successfully assert a contrary position.

**Tax Return Disclosure and Tax Advisor Listing Requirements.** Certain federal and state regulations require taxpayers to disclose their participation in certain reportable transactions to the taxing authorities. Client shall advise PwC if Client determines that any matter covered by this engagement letter is a reportable transaction that is required to be disclosed. PwC time spent consulting on reportable transaction matters, including any related reporting requirements, is outside the scope of this agreement and may be performed as mutually agreed with Client.

Certain federal and state regulations also require PwC to submit information returns and maintain lists of certain client engagements if PwC is a material advisor to clients that have participated in a reportable transaction. Therefore, if PwC determines, after consultation with Client, that Client has participated in a transaction causing PwC to have a registration and/or list maintenance obligation, PwC will place Client's name and other required information on a list. PwC will contact Client if PwC is required to provide Client's name to the U.S. Internal Revenue Service or any state in connection with any matter under this engagement letter.

Certain laws and/or regulations, including those adopted because of the European Union Council Directive (EU) 2018/822 of May 25, 2018, amending Directive 2011/16/EU, require advisors or taxpayers to disclose certain transactions to a tax authority. These laws may require disclosure of certain transactions by PwC or by Other PwC Firms. The parties shall cooperate with each other to allow the filing of such disclosures. If PwC reasonably believes it is required to make such disclosure, PwC will make the disclosure, or where applicable, coordinate with Other PwC Firms, if disclosure is required by Other PwC Firms. Where PwC or Other PwC Firms are required to make such a disclosure, where practicable, PwC will share that disclosure with Client before it is filed.

**Additional Consents.** Notwithstanding anything to the contrary in the engagement letter, Client authorizes PwC to participate in discussions with and to disclose Client's information, including Client's current and/or prior years' tax return information to: (i) PwC Subcontractors within or outside the United States for the purposes described in the engagement letter; and (ii) Client's agents, representatives, administrators, or professional advisors (including accountants, attorneys, financial and other professional advisors), their respective officers, directors or employees, and other parties as Client may direct. The foregoing consent is valid until further notice by Client. Client may, in this engagement letter or otherwise in writing, request a more limited disclosure than the foregoing.

**PCAOB Rule 3522.** By requesting that PwC perform Services, Client confirms that no other advisor providing tax advice or assistance with respect to the subject matter of this engagement letter has imposed any conditions of confidentiality, as defined by Public Company Accounting Oversight Board ("PCAOB") Rule 3522 with respect to the tax structure or tax treatment of any transaction that is subject to the Services. Client also agrees that if, after PwC begins performing Services under this engagement letter, any other advisor imposes conditions of confidentiality with respect thereto, Client will notify PwC promptly so that PwC can cease the Services in order to avoid any impairment to independence under PCAOB Rule 3522.

## TRANSACTION SERVICES EXHIBIT

### ADDITIONAL PROVISIONS APPLICABLE TO TRANSACTIONS AND OTHER DEALS-RELATED SERVICES

**Services.** The provisions in this Exhibit apply to transactions and other deals-related Services including Transaction Services, Accounting Advisory Services, valuations, modeling and other advisory and tax Services. “Transaction Services” means: PwC’s due diligence related Services (including financial, tax-related, commercial, IT, operational and/or strategic due diligence); mergers, acquisitions and divestitures related consulting and tax Services (including strategy consulting Services, post deal integration Services and tax structuring Services); restructuring Services; and valuation Services. “Accounting Advisory Services” means advice and assistance PwC may provide in connection with Client’s evaluation of accounting, reporting and regulatory issues, including tax-related accounting and financial reporting Services.

**Engagement Limitations.** PwC’s observations and advice on accounting and financial reporting matters do not represent PwC’s concurrence, conclusion or opinion. Client should consult with its independent auditors on the application of accounting principles. Any observations PwC makes on what may be the views of the staff of the Securities and Exchange Commission or the independent auditors may be without any prior discussion with the staff of the Securities and Exchange Commission or the independent auditors and may not reflect their actual views. The Services cannot provide assurance that matters of significance to Client will be disclosed and the Services are not intended or likely to identify or disclose fraud, error or misrepresentation, any financial statement misstatements or to identify or disclose any wrongdoing or noncompliance with laws and regulations. The Services and Deliverables do not include the provision of legal or investment advice, a fairness or solvency opinion, or a recommendation to purchase, sell or transfer an interest in an entity or any securities or assets. PwC is not a registered broker/dealer or investment advisor as defined by federal securities laws and will not perform broker/dealer or investment advisor services. PwC’s hourly fees are not contingent upon the consummation of a transaction or any aspects of the Services and/or Deliverables.

**Client Responsibilities.** In addition to Client’s responsibilities in this engagement letter, Client is responsible for the preparation of its financial statements, tax returns and any proposed acquisition, investment, transfer, disposal or divestment including the process of conducting and structuring any transaction, setting the price, making decisions to purchase, sell or transfer an interest in an entity or any securities or assets and the information provided to third parties in connection therewith. The Services or Deliverables, including any oral advice or comments, should not be associated with, referred to or quoted in any manner in any financial statements or any offering memorandum, prospectus, registration statement, public filing, loan or other agreements.

**No Obligations of Confidentiality.** Notwithstanding anything to the contrary in this engagement letter, Client has no obligation of confidentiality with respect to any portion of any materials, advice or Deliverables to the extent that they concern the tax structure or tax treatment of any transaction. If Client makes a disclosure pursuant to this paragraph, Client will only disclose information directly related to the tax structure or tax treatment of the transaction and Client will (a) provide PwC with the name of the person to whom the disclosure was made and a description of the information and materials disclosed; (b) notify such person that they may not rely upon such information and that PwC has no obligation, duty, liability or responsibility to such person; and (c) use commercially reasonable efforts to obtain an executed third-party access letter from such person, as determined by PwC, other than Client’s Professional Advisors as provided for in this engagement letter.

**Relationships with Other Parties.** If Client is considering a potential acquisition of or investment in a company or business (each, a “Company”), the PwC engagement team performing Services in connection with such potential transaction will use commercially reasonable efforts to identify whether PwC or an Other PwC Firm: (i) has been engaged to perform services for that Company in connection with the specific transaction or (ii) audits that Company. If the PwC engagement team identifies such a

relationship, such PwC team shall notify Client, provided that notification does not breach any confidentiality or legal obligations of PwC or Other PwC Firms. Client may, in its discretion, choose not to engage PwC to perform the Services or terminate the engagement upon written notice to PwC. If Client engages, or continues to engage, PwC to perform Services related to that Company, Client agrees not to assert that such relationships cause any conflicts that preclude PwC or Other PwC Firms from performing services. PwC will not disclose either Client's or the Company's confidential information obtained from these relationships to the other without prior consent, provided that, notwithstanding anything to the contrary herein, in accordance with PwC's professional or legal responsibilities, PwC may disclose to the audit engagement team of PwC or the Other PwC Firm(s) any information about the Company obtained while performing the Services that may affect a Company audit opinion issued by PwC or such Other PwC Firm(s). The PwC personnel performing the Services for Client will not be the same personnel providing services to that Company in connection with its audit or the specific transaction, and there will be no sharing of Confidential Information between the respective PwC teams unless otherwise authorized by Client and that Company.

**Divestiture Services.** Deliverables related to divestiture Services will not be prepared or written from a buyer's, investor's or other counterparty's (each a "Buyer") perspective. Divestiture Services are not, and should not be used or relied upon as, a substitute for inquiries and procedures that a Buyer or its representatives would or should carry out. Accordingly, Deliverables that include PwC's name, brands, logos or other information that could identify PwC as the source may not be shared with potential Buyers if the intent, either express or implied, is to mitigate or reduce the potential Buyer's own due diligence. PwC will not withhold its consent for Client to disclose such Deliverables to a potential Buyer if such party first has the opportunity to perform its own due diligence, Client does not assert that the scope of the Buyer's due diligence should be reduced and the Buyer first executes PwC's standard access letter. PwC's Deliverables will not be tailored in any way for distribution to potential Buyers. Client agrees that PwC and PwC Subcontractors may provide services to potential investors in or purchasers of Client or the company or business to be divested. The PwC personnel performing the Services for Buyer will not be the same personnel providing Services to Client in connection with the specific transaction and there will be no sharing of Confidential Information between the respective PwC teams unless otherwise authorized by Client and the Buyer.

**Valuation Services.** PwC's valuation Services that represent an estimate of value will be subject to a Statement of Assumptions and Limiting Conditions and the Valuation Practitioner's Representation (as defined in the AICPA's Statements on Standards for Valuation Services ("Valuation Standards")). Where such estimate of value is expressed as a conclusion, PwC's valuation Services are further subject to and reliant on a written representation provided by Client relating to the valuation. Unless otherwise expressly agreed in writing, valuation Services are not intended to comply with the Uniform Standards of Professional Appraisal Practice of the Appraisal Foundation. If Client requests general valuations related advice, such Services and the resulting Deliverables do not represent an estimate of value as described in the Valuation Standards.

**Prospective Financial Information.** PwC may advise Client in connection with its consideration, preparation or accumulation of prospective financial statements or other forward-looking information, including forecasts or projections (collectively, "PFI"). Client is responsible for the information used to prepare PFI, any decisions, assumptions or projections relating to PFI or any outputs therefrom and their adequacy for Client's purposes. PwC also may perform sensitivity, vulnerability or "what if" simulations or analyses on PFI and any underlying assumptions, or make recommendations on assumptions included in Client's PFI. PwC's observations and any quantified sensitivities or vulnerabilities do not represent PwC's assurance, concurrence, conclusion or opinion on any PFI, nor PwC's advocacy, endorsement or promotion of any results therefrom; they are only an illustration of PwC's advice to Client regarding Client's evaluation or determination of PFI. It is Client's responsibility to make its own decisions regarding PFI. As events and circumstances frequently do not occur as expected, there may be material differences between PFI and actual results; PwC disclaims any responsibility and liability for PFI or based on any differences between PFI and any actual results achieved.

**Modeling Services.** PwC may perform certain model diagnostic Services to advise Client in its evaluation of a financial or other business model, based on Client's description of the model's functionality, its inputs, assumptions, calculation logic and outputs. The extent and nature of any matters identified relate solely to the scope of Services Client requests (e.g., the number of sensitivity analyses and the procedures used). Additional or different sensitivity analyses (being the application of different assumptions to the model) may reveal issues that otherwise might not be apparent. As it is not feasible to carry out all possible sensitivity analyses or procedures, not all issues or errors can be identified. PwC does not warrant that the model will operate error-free or meet Client's requirements; Client is responsible for determining the adequacy of the model in addressing Client's needs. Client shall ensure its model is reviewed, revised (as Client deems applicable) and approved by a member of Client's management team responsible for its accuracy, completeness, functionality and reasonableness prior to use. The Services do not include maintenance, support or enhancement of the model or a model audit.

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