

ENTERED

March 22, 2023

Nathan Ochsner, Clerk

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

In re: AVAYA INC., <i>et al.</i> , ¹ <div style="text-align: right;">Debtors.</div>)))))))	Chapter 11 Case No. 23-90088 (DRJ) (Jointly Administered) Re: Docket No. <u>296</u>
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**ORDER (I) AUTHORIZING THE RETENTION AND EMPLOYMENT
OF ERNST & YOUNG LLP AS DEBTORS' VALUATION, FINANCIAL
ACCOUNTING ADVISORY, INVESTIGATIVE, AND TAX SERVICES PROVIDER
EFFECTIVE AS OF FEBRUARY 14, 2023, AND (II) GRANTING RELATED RELIEF**

Upon the application (the "Application")² of the above-captioned debtors and debtors in possession (collectively, the "Debtors") for entry of an order (this "Order"), (a) authorizing the retention and employment of Ernst and Young LLP ("EY LLP") as the Debtors' valuation, financial accounting advisory, investigative, and tax services provider effective as of the Petition Date, pursuant to the terms and conditions set forth in the Engagement Letters, attached hereto as **Exhibit A-1** through **Exhibit A-3**; and (b) granting related relief, all as more fully set forth in the Application; and upon the Gupta Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. § 1334; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that it may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this

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

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



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proceeding and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Application is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Application and opportunity for a hearing on the Application were appropriate and no other notice need be provided; and this Court having reviewed the Application and having heard the statements in support of the relief requested therein at a hearing before this Court, if any; and this Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. Pursuant to sections 327(a) and 328 of the Bankruptcy Code, the Debtors are hereby authorized to employ and retain EY LLP as valuation, financial accounting advisory, investigative, and tax services provider to the Debtors in these Chapter 11 Cases as of February 14, 2023, on the terms and conditions set forth in the Engagement Letters, as modified by this Order.

2. The terms of the Engagement Letters, including, without limitation, the compensation provisions, are reasonable terms and conditions of employment and are hereby approved as modified by this Order.

3. Consistent with, and subject to, the terms of the Engagement Letters and this Order, EY LLP shall be authorized to perform the Services provided for in the Engagement Letters.

4. EY LLP shall file fee applications for allowance of compensation and expenses with respect to services rendered in these Chapter 11 Cases with the Court in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, this Order, and such other procedures as may be fixed by order of this Court.

5. EY LLP's fixed fees pursuant to the Engagement Letters (and any supplemental engagement agreements or statements of work subsequently approved in these cases) shall be subject to the standard of review set forth in section 328 of the Bankruptcy Code. EY LLP shall keep reasonably detailed time records in half-hour increments and will submit, with any interim or final fee application, together with the time records, a narrative summary, by project category, of services rendered and will identify each professional rendering services, the category of services rendered, and the total amount of compensation requested by EY LLP.

6. EY LLP's hourly fees pursuant to the Engagement Letters (and any supplemental engagement agreements or statements of work subsequently approved in these cases) shall be subject to the standard of review set forth in section 330 of the Bankruptcy Code. With respect to all Services billed at hourly rates under the Engagement Letters, EY LLP shall keep reasonably detailed time records in one-tenth (1/10) hour increments and will submit with any fee application, together with the time records, a narrative summary (by project category) of services rendered and will identify each professional rendering services, the category of services rendered, and the total amount of compensation requested by EY LLP.

7. The Court may review EY LLP's fees and expenses in these cases based on the reasonableness standard provided for in section 330 of the Bankruptcy Code.

8. In the event that, during the pendency of these cases, EY LLP seeks reimbursement for any attorneys' fees and/or expenses, the invoices and supporting time records from such attorneys shall be included in EY LLP's fee application and such invoices and time records shall be in compliance with the Bankruptcy Local Rules, and shall be subject to the approval of the Court under the standards of sections 330 and 331 of the Bankruptcy Code, without regard to whether such attorney has been retained under section 327 of the Bankruptcy Code; *provided*,

however, that EY LLP shall not seek reimbursement from the Debtors' estates for any fees incurred in defending any of EY LLP's fee applications in these bankruptcy cases.

9. Notwithstanding anything in the Application or the Engagement Letters to the contrary, to the extent that EY LLP uses the services of contractors or subcontractors except the EY Support Firms and Subcontracting EYGL Member Firms as defined in the Gupta Declaration (collectively, the "Contractors") in these cases, EY LLP shall: (i) pass-through the cost of such Contractors to the applicable Debtors at the same rate that EY LLP pays the Contractors; and (ii) seek reimbursement for actual costs only. Contractors from whom EY LLP seeks to pass-through fees on an hourly basis to the applicable Debtors shall be subject to the same conflict checks as required for EY LLP, and such Contractors shall file with the Court such disclosures as required by Bankruptcy Rule 2014.

10. The indemnification provisions included in the Engagement Letters are approved, subject to the following:

- a. EY LLP shall not be entitled to indemnification, contribution, or reimbursement for services other than those described in the Engagement Letters and the Application, unless such services and indemnification therefor are approved by the Court; *provided*, that to the extent additional engagement letter(s) are filed with the Court and no parties object to such engagement letter(s) in accordance with the procedures described in paragraph 6, such engagement letter(s) shall be deemed approved by the Court;
- b. the Debtors shall have no obligation to indemnify EY LLP, or provide contribution or reimbursement to EY LLP, for any claim or expense that is either: (i) judicially determined (the determination having become final) to have arisen from EY LLP's actual fraud, bad faith, self-dealing, breach of fiduciary duty (if any such duty exists), gross negligence or willful misconduct; (ii) judicially determined (the determination having become final), to be based on a breach of EY LLP's contractual obligations to the Debtors; or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) immediately above, but determined by this Court, after notice and a hearing, to be a claim or expense for which EY LLP should not receive indemnity, contribution, or reimbursement under the terms of EY LLP's retention by the Debtors pursuant to the terms of the Engagement Letters and Application, as modified by this Order; and

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

11. EY LLP shall provide ten (10) business-days' notice to the Debtors and the U.S. Trustee before any increases in the rates set forth in the Application or the Engagement Letters are implemented and shall file such notice with the Court. The U.S. Trustee retains all rights to object to any rate increase on all grounds, including the reasonableness standard set forth in section 330 of the Bankruptcy Code, and the Court retains the right to review any rate increase pursuant to section 330 of the Bankruptcy Code.

12. EY LLP will review its files periodically during the pendency of these Chapter 11 Cases to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, EY LLP will use reasonable efforts to identify such further developments and will promptly file a supplemental declaration with the Court, as required by Bankruptcy Rule 2014(a).

13. To the extent the Debtors and EY LLP enter into any additional engagement letters, the Debtors shall file notices of such additional engagement letters with the Court and serve any additional engagement letters on the applicable notice parties. To the extent any of such parties object, within fourteen (14) days of such new engagement letters being served, to the additional services to be provided by EY LLP, the Debtors will promptly seek a hearing before the Court.

All additional services will be subject to the provisions of this Order. To the extent no related timely objections are filed, such additional engagement letters shall be deemed approved pursuant to this Order.

14. To the extent that the express provisions of this Order are inconsistent with the provisions of the Engagement Letters, the Application, the Gupta Declaration, and this Order, the express terms of this Order shall govern.

15. Notice of the Application as provided therein shall be deemed good and sufficient notice of such Application, and the requirements of the Bankruptcy Rules and the Bankruptcy Local Rules are satisfied by such notice.

16. The Debtors and EY LLP are authorized to take all actions necessary to effectuate the relief granted in this Order.

17. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Signed: March 22, 2023.



DAVID R. JONES
UNITED STATES BANKRUPTCY JUDGE

Exhibit A-1

Master Services Agreement



MASTER SERVICES AGREEMENT

This Master Services Agreement (this “Agreement”) is entered into between Ernst & Young LLP, a Delaware limited liability partnership (“EY”) and Avaya Holdings Corp. (“Client”), as of March 9, 2023.

Structure

1. This Agreement sets out the contractual structure for the provision of services (“Services”) by EY to Client subsequent to Client filing a petition under Chapter 11 (“Chapter 11”) of the United States Bankruptcy Code (“Bankruptcy Code”) on or about February 14, 2023 with the United States Bankruptcy Court for the Southern District of Texas (“Bankruptcy Court”). EY’s performance of Services is contingent upon the Bankruptcy Court’s approval of EY’s retention in accordance with the terms and conditions that are set forth in this Agreement. This Agreement shall be effective as of the date of Client’s filing of a Chapter 11 petition in the Bankruptcy Court (the “Effective Date”). EY will perform the Services described in separate Statements of Work entered into between the parties that incorporate the terms of this Agreement as well as the terms of any applicable Module(s) to form a separate and independent contract (“Contract”), which shall be subject to approval of the Bankruptcy Court.
2. For the purposes of any Contract, (a) “Client” in such Contract (including in this Agreement and the applicable Module(s) as incorporated into such Contract) means the Client Entity that executes the applicable Statement of Work, and (b) “party” means either EY or such Client Entity.
3. If there is any inconsistency between provisions in different parts of a Contract, those parts shall have precedence as follows (unless expressly agreed otherwise): (a) the applicable Statement of Work and any annexes thereto, (b) any applicable Module, (c) this Agreement, and (d) other annexes to a Contract.

Definitions

4. The following terms are defined as specified below:
 - (a) “AICPA” means the American Institute of Certified Public Accountants.
 - (b) “Client Affiliate” means an entity that controls, is controlled by, or is under common control with, Client.
 - (c) “Client Entity” means Client or a Client Affiliate.
 - (d) “Client Information” means information obtained by EY from Client or from a third party on Client’s behalf.
 - (e) “Deliverables” means any advice, communications, information, technology or other content that EY provides under this Agreement.
 - (f) “EY Firm” means a member of the EY network and any entity operating under a common branding arrangement with a member of the EY network.
 - (g) “EY Persons” means EY’s or any other EY Firm’s subcontractors, members, shareholders, directors, officers, partners, principals or employees.



- (h) “Internal Support Services” means internal support services utilized by EY, including but not limited to: (a) administrative support, (b) accounting and finance support, (c) network coordination, (d) IT functions including business applications, system management, and data security, storage and recovery, and (e) conflict checking, risk management and quality reviews.
- (i) “Module” means a module, supplemental to this Agreement, entered into by the parties and containing further terms applicable to a particular type of Services.
- (j) “Personal Data” means Client Information relating to identified or identifiable natural persons or that is otherwise considered to be “personal data,” “personal information” or similar term under applicable data protection laws.
- (k) “Report” means a Deliverable (or any portion of a Deliverable) issued on EY letterhead or under the EY brand or otherwise identifiable as being prepared by or in association with EY, any other EY Firm or EY Person.
- (l) “Statement of Work” means a document, incorporating this Agreement and any applicable Module, entered into by the parties describing particular Services that EY will perform.
- (m) “Support Providers” means external service providers of EY and other EY Firms and their respective subcontractors.
- (n) “Tax Advice” means tax matters, including tax advice, tax opinions, tax returns or the tax treatment or tax structure of any transaction to which the Services relate.

Provision of the Services

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



Deliverables

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

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

Limitations

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



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

No Responsibility to Third Parties

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

Intellectual Property Rights

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

Confidentiality, Data Protection & Security

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



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



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

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

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

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

Compliance

28. In connection with the performance of its respective rights and obligations under a Contract, EY and Client each will comply with all laws and regulations of any jurisdiction applicable to it from time to time concerning or relating to bribery or corruption, including, without limitation, the U.S. Foreign Corrupt Practices Act ("FCPA").

Fees and Expenses Generally

29. Client shall pay EY's professional fees and specific expenses in connection with the Services as detailed in the applicable Contract. Client shall also reimburse EY for other reasonable expenses incurred in performing the Services. EY's fees are exclusive of taxes or similar charges, as well as



customs, duties or tariffs imposed in respect of the Services, all of which Client shall pay (other than taxes imposed on EY's income generally).

30. Subject to Bankruptcy Court approval, if necessary, EY may charge additional professional fees if events beyond its control (including Client's acts or omissions) affect EY's ability to perform the Services as agreed in the applicable Contract, or if Client asks EY to perform additional tasks.
31. If EY is required by applicable law, legal process or government action to produce information or personnel as witnesses with respect to the Services or a Contract, Client shall reimburse EY for any professional time and expenses (including reasonable external and internal legal costs) incurred to respond to the request, unless EY is a party to the proceeding or the subject of the investigation.

Force Majeure

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

Term and Termination

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

Governing Law and Dispute Resolution

38. This Agreement, any Contract under this Agreement, and any non-contractual matters or obligations arising out of a Contract or the Services, shall be governed by, and construed in accordance with, the laws of the state of New York applicable to agreements made, and fully to be performed, therein



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

United States Specific Terms

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

Miscellaneous

40. A Contract constitutes the entire agreement between the parties as to the Services and the other matters it covers, and supersedes all prior agreements, understandings and representations with respect thereto, including any previously agreed confidentiality agreements. Except as expressly provided otherwise herein, this Agreement does not modify the terms or provisions for other professional services executed prior to Client's filing of a Chapter 11 petition in the Bankruptcy Court.
41. Each party may execute this Agreement or a Contract, as well as any modifications to them, by electronic means, and each party may sign a different copy of the same document. Both parties must agree in writing to modify this Agreement or a Contract, subject to Bankruptcy approval, if necessary.
42. Client agrees that EY and the other EY Firms may, subject to professional obligations, act for other clients, including Client's competitors.
43. Neither party may assign any of its rights, obligations or claims under this Agreement or a Contract.
44. If any provision of this Agreement or a Contract (in whole or part) is held to be illegal, invalid or otherwise unenforceable, the other provisions shall remain in full force and effect.
45. Client acknowledges that the U.S. Securities and Exchange Commission regulations indicate that, where auditor independence is required, certain confidentiality restrictions related to tax structure may render the auditor to be deemed to be non-independent or may require specific tax disclosures. Accordingly, if and only to the extent that U.S. Securities and Exchange Commission auditor independence regulations apply to the relationship between Client or any of Client's associated entities and any EY Firm, with respect to the tax treatment or tax structure of any transaction to



which the Services relate, Client represents, to the best of its knowledge, as of the date of a Contract, that neither Client nor any Client Affiliate has agreed, either orally or in writing, with any other advisor to restrict Client's ability to disclose to anyone such tax treatment or tax structure. Client agrees that the impact of any such agreement is its responsibility.

46. EY and Client acknowledge that Client or a Client Affiliate (the "Local Client") may seek to enter into an agreement with another EY Firm (the "Local EY Firm") for the provision of services in another country (the "Local Services"). The parties agree that the Local Client and the Local EY Firm may enter into a local country agreement (the "Local Agreement") for Local Services that incorporates the terms and conditions of this Agreement, subject to any modifications they deem appropriate under local law, regulation, professional standard, or local custom and practice. For clarity, in such event, (i) the Local Agreement shall govern all Local Services; and (ii) neither the Local Client nor the Local EY Firm will be deemed to be parties to this Agreement in connection with the Local Services.
47. Client represents that Client Affiliates for whom Services are performed by EY in connection with a Contract shall be bound by the terms of such Contract.
48. Neither party may use or reference the other's name, logos or trademarks without its prior written consent, provided that EY may use Client's name publicly to identify Client as a client in connection with specific Services or otherwise.
49. The limitations in Sections 13 and 15 and the provisions of Sections 16, 20, 22 and 37 are intended to benefit the other EY Firms and all EY Persons, who shall be entitled to enforce them.
50. By agreement to the provision of the Services, EY is not providing a guarantee to Client that EY's performance of those services pursuant to the terms and conditions set forth in this Agreement will guarantee Client's successful reorganization under Chapter 11.

Additional Provisions

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



provide the Client with the name of the professional's replacement. Other staff, not identified therein, may be utilized as required to conduct EY's work in an efficient manner.

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



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

ERNST & YOUNG LLP

Signed:

A handwritten signature in black ink that reads 'Ernst & Young LLP'.

Name: Govind Gupta

Title: Authorized Signatory

Avaya Holdings Corp.

Signed:

A handwritten signature in black ink that reads 'Kevin Speed'.

Name: Kevin Speed
Title: GVP, Controller & CAO



APPENDIX 1

Dispute resolution procedures

Mediation

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

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

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

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

Arbitration

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

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



arbitration, an employee, partner, executive officer, director, of or beneficial owner with decision-making capacity over any EY Firm audit client.

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

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

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

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

Exhibit A-2

Investigation Engagement Letter



Building a better
working world

Ernst & Young LLP
725 South Figueroa Street
Los Angeles, CA 90017

Tel: +1 213 977 3200
ey.com

Kirkland & Ellis LLP
Attention: Sunil Shenoi, Esq.
300 North LaSalle
Chicago, IL 60654

March 2, 2023

Dear Mr. Shenoi:

Ernst & Young LLP (“EY”) will be performing professional services (the “Services”) for and at the direction of Kirkland & Ellis LLP (the “Law Firm”) in connection with the Law Firm’s provision of legal advice to Avaya Inc. (the “Firm Client”).

The Statement of Work attached hereto as Appendix 1 (the “Statement of Work”) describes the particular Services that EY will perform in this engagement, as well as any advice, presentations, or filings to be made, EY related fees and any other arrangements for this engagement. All of the Services will be subject to the terms and conditions of this letter and appendices, including the General Terms and Conditions attached hereto as Appendix 2 and the Statement of Work (together, this “Agreement”). Additionally, although EY has made no independent inquiry or determination with respect thereto, EY acknowledges the Law Firm’s and Firm Client’s intent that the Services and Deliverables, or portions thereof, are or may be protected from disclosure by the attorney-client privilege, work product protection, or both. Accordingly, EY shall treat EY’s communications, work product and documentation (including Deliverables) arising out of or relating to the Services in a manner consistent with the maintenance of any such privilege or protection, subject to EY’s obligations under applicable law or professional requirements. Notwithstanding the foregoing, nothing in this Agreement will require EY to return, discard or destroy documents in contravention of EY’s document retention policy, applicable law or professional requirements.

Except for a claim seeking solely injunctive relief, any dispute or claim arising out of or relating to this Agreement, the Services or any other services provided by EY or on its behalf pursuant to this Agreement shall be resolved by mediation and arbitration as set forth in this Agreement, including Appendix 3.

Please sign this letter in the space provided below to indicate agreement with these arrangements and return it to Amanda Massucci at the earliest convenience. Any questions about any of these materials, should be directed to Amanda Massucci so that EY can address any issues identified before beginning to provide any Services.



Building a better
working world

Ernst & Young LLP
725 South Figueroa Street
Los Angeles, CA 90017

Tel: +1 213 977 3200
ey.com

Very truly yours,

Ernst & Young LLP

AGREED:

Kirkland & Ellis LLP

By: 
Sunil Shenoi, Esq.

Avaya Inc.

By: 
Vito Carnevale

Appendix 1

Statement of Work

This Statement of Work, dated March 2, 2023 (this “SOW”), is made by Ernst & Young LLP and Kirkland & Ellis LLP in connection with the Law Firm’s provision of legal advice to Avaya Inc. pursuant to the General Terms and Conditions attached hereto in Appendix 2, between EY and Kirkland & Ellis LLP and Avaya Inc., which describes certain services that EY will perform for Kirkland & Ellis LLP in connection with the Law Firm’s provision of legal advice to the Firm Client.

This SOW is incorporated into and is a part of the Agreement to which it is attached. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement.

If Law Firm asks EY to begin work before Law Firm executes and returns this SOW to EY, Law Firm and Firm Client will be deemed to have agreed to its terms.

Scope of Services

EY will provide the services as set hereinafter below (the “Services”) to Law Firm. EY will provide the Services in connection with Law Firm’s provision of legal advice to the Firm Client with respect to an internal investigation into allegations relating to Avaya, Inc.’s business (the “Matter”). Under Law Firm’s direction, EY will review the facts of the Matter, and consult with Law Firm where Law Firm requires EY’s assistance.

EY may, in addition, perform one or more of the following procedures as EY considers necessary to perform the Services in accordance with applicable professional standards:

- ▶ Research financial and business matters.
- ▶ Interview parties.
- ▶ Model financial scenarios.
- ▶ Conduct financial analysis.
- ▶ Identify and classify financial transactions.
- ▶ Compare specified items and their variations over periods of time.
- ▶ Confirm the authenticity and accuracy of various accounts or balances.
- ▶ Count to verify specified quantities, units or other denominations.
- ▶ Analyze specified amounts or balances.
- ▶ Recalculate mathematical extensions or specified computations.
- ▶ Foot and cross-foot to substantiate the mathematical accuracy of totals.
- ▶ Summarize, read or scan identified documents and records.
- ▶ Reconcile separately-maintained but related records.

- ▶ Analyze selected items.
- ▶ Trace one identified record to another.
- ▶ Analyze the validity and accuracy of records or establish their existence by physical inspection.
- ▶ Analyze supporting documentation or memoranda.

If requested by Law Firm, EY will prepare a written Report regarding the work performed under this SOW.

Law Firm and Firm Client specific obligations

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

Limitations on scope

The Services are advisory in nature. None of the Services or any Reports will constitute any legal opinion or advice.

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

Other Provisions

Law Firm or Firm Client, as applicable, shall notify EY promptly in writing upon becoming aware of (A) changes in the status of the Matter or any suit in connection with which the Services are provided, or (B) objections or issues with respect to the performance of the Services.

Where EY's written consent under the Agreement is required for Law Firm or Firm Client to disclose to a third party any of EY's Reports, EY will also require that third party to execute a letter substantially in the form provided by EY. Without EY's prior written consent, neither Law Firm nor Firm Client may use or publish any of EY's Reports for any purpose. Notwithstanding anything to the contrary in this SOW or in the General Terms and Conditions of the Agreement, Firm Client may disclose the Reports to a United States Government department or agency or a state or local regulator without our prior written consent; in such event, Firm Client will provide EY notice of such disclosure. If any of our Reports are provided to the United States Government department or agency, or to a state or local regulator, any work product from EY must be provided in its entirety and without alteration.

EY cannot and does not provide any assurance that EY's work and findings will either support or contradict any particular position. Law Firm and Firm Client each agree that, because the Services are limited in nature and scope, they cannot be relied upon to discover all documents and other information, or provide all analyses, that may be important to Law Firm, Firm Client or any proceeding.

EY has reviewed EY's available records to determine whether potential conflicts might arise out of EY's performance of the Services. However, the very nature, diversity, magnitude, and size of the Ernst & Young organization and its past and present professional relationships does not allow EY to be certain that each and every possible relationship or potential conflict has come to EY's attention. EY has disclosed that EY, or another EY Firm, has provided, and/or currently provides, valuation and tax services to Avaya, Inc. If additional relevant relationships or potential conflicts come to EY's attention, EY will promptly notify Law Firm and Firm Client. Law Firm and Firm Client each agrees that any EY Firm may provide the Services under this SOW, as well as services to other such parties, as long as (a) no member of the EY team performing these Services (the "EY Team") is part of any team serving other clients in connection with the Matter, and (b) the EY Team does not disclose to any other such team any confidential information relating to Law Firm or Firm Client (except as required by applicable law, regulation or professional obligation), in either case.

If the performance of the Services is challenged (i) on the basis of an alleged conflict of interest or alleged violation of independence requirements, including the requirements of the Sarbanes-Oxley Act of 2002 and the regulations promulgated thereunder; or (ii) by motions to prohibit or restrict EY's testimony, Law Firm will promptly notify EY, and EY may engage EY's own legal counsel to contest any such challenge. In the case of item (ii) above, Firm Client shall pay all fees, including reasonable attorneys' fees, expenses and costs, EY incurs in connection with any such motion.

Timetable

Unless otherwise agreed, and subject to the terms of the Agreement, EY expects to perform the Services during the period from February 2023 until conclusion of the Matter.

Contacts

Law Firm has identified Sunil Shenoï as Law Firm's contact with whom EY should communicate about these Services. Law Firm's contact at EY for these Services will be Amanda Massucci and Alex Milkovich.

Fees

Avaya Inc.'s obligation to pay EY's fees is not contingent upon the nature of EY's findings or the outcome of the Matter.

Avaya Inc. shall pay EY's fees for the Services based on actual time incurred at the following hourly rates, plus expenses:

Rank	Hourly rate
Partner/Principal/Executive Director	\$725
Senior Manager	\$625
Manager	\$525
Senior	\$450
Staff	\$350

EY may revise these rates from time to time upon notice to Law Firm.

EY will bill Avaya Inc. for EY's fees and expenses incurred (and applicable taxes, if any) once per month, in summary fashion, including information as to total hours and applicable rates.

Appendix 2

General Terms and Conditions

Structure

1. These General Terms and Conditions set out the contractual structure for the provision of services (“Services”) by EY to Law Firm in connection with the Law Firm’s provision of legal advice to the Firm Client. Firm Client filed a petition under Chapter 11 (“Chapter 11”) of the United States Bankruptcy Code (“Bankruptcy Code”) on or about February 14, 2023 with the United States Bankruptcy Court for Southern District of Texas (“Bankruptcy Court”), and EY’s performance of Services is contingent upon the Bankruptcy Court’s approval of EY’s retention in accordance with the terms and conditions that are set forth in this Agreement. This Agreement shall be effective as of March 2, 2023 (the “Effective Date”). EY will perform the Services described in the Statement of Work attached hereto as Appendix 1, entered into between the parties and that incorporates the terms of this Agreement as well as the terms of any applicable Module(s) to form a separate and independent contract (“Contract”), which shall be subject to approval of the Bankruptcy Court.
2. For the purposes of any Contract, (a) “Firm Client” in such Contract (including in this Agreement and the applicable Module(s) as incorporated into such Contract) means the Firm Client Entity that executes the applicable Statement of Work, and (b) “party” means either EY, Client or such Firm Client Entity.
3. If there is any inconsistency between provisions in different parts of a Contract, those parts shall have precedence as follows (unless expressly agreed otherwise): (a) the applicable Statement of Work and any annexes thereto, (b) any applicable Module, (c) this Agreement, and (d) other annexes to a Contract.

Definitions

4. The following terms are defined as specified below:

“**AICPA**” means the American Institute of Certified Public Accountants.

“**Client Affiliate**” means an entity that controls, is controlled by, or is under common control with the Firm Client.

“**Client Information**” means information obtained by EY from Law Firm, Firm Client or from a third party on Law Firm’s or Firm Client’s behalf.

“**Deliverables**” means any advice, communications, information, technology or other content that EY provides under this Agreement.

“**EY Firm**” means a member of the EY network and any entity operating under a common branding arrangement with a member of the EY network.

“**EY Persons**” means EY’s or any other EY Firm’s subcontractors, members, shareholders, directors, officers, partners, principals or employees.

“**Firm Client Entity**” means Firm Client or a Firm Client Affiliate.

“**Internal Support Services**” means internal support services utilized by EY, including but not limited to: (a) administrative support, (b) accounting and finance support, (c) network coordination, (d) IT functions including business applications, system management, and data security, storage and recovery, and (e) conflict checking, risk management and quality reviews.

“**Module**” means a module, supplemental to this Agreement, entered into by the parties and containing further terms applicable to a particular type of Services.

“**Personal Data**” means Client Information relating to identified or identifiable natural persons or that is otherwise considered to be “personal data,” “personal information” or similar term under applicable data protection laws.

“Report” means a Deliverable (or any portion of a Deliverable) issued on EY letterhead or under the EY brand or otherwise identifiable as being prepared by or in association with EY, any other EY Firm or EY Person.

“Statement of Work” means a document, incorporating this Agreement and any applicable Module, entered into by the parties describing particular Services that EY will perform.

“Support Providers” means external service providers of EY and other EY Firms and their respective subcontractors.

“Tax Advice” means tax matters, including tax advice, tax opinions, tax returns or the tax treatment or tax structure of any transaction to which the Services relate.

Provision of the Services

5. EY will provide the Services in a professional and workmanlike manner and in accordance with applicable professional standards, including those established by the **AICPA**.
6. EY will provide the Services as an independent contractor and not as an employee, agent, partner or joint venturer of Law Firm or Firm Client. Except for any authority Firm Client has granted to the Law Firm with respect to the Services, none of the parties shall have any right, power or authority to bind any other party.
7. Subject to Bankruptcy Court approval, EY may subcontract portions of the Services to one or more EY Firms, as well as to other third parties, who may deal with the Law Firm and Firm Client directly. Nevertheless, EY alone will be responsible for the Deliverables, the performance of the Services, and its other obligations under this Agreement. From time to time, non-CPA personnel may perform the Services.
8. EY will not assume any of Firm Client’s management responsibilities in connection with the Services. EY will not be responsible for the use or implementation of the output of the Services.

Law Firm and Firm Client Responsibilities

9. Law Firm shall assign a qualified person to oversee and direct the Services. Law Firm and Firm Client, respectively, are responsible for all management decisions relating to the Services, the use or implementation of the output of the Services and for determining whether the Services are appropriate for their purposes.
10. Law Firm or Firm Client, as applicable, shall provide (or cause others to provide) to EY, promptly, the information, resources and assistance (including access to records, systems, premises and people) that EY reasonably requires to perform the Services.
11. To the best of the Law Firm’s or Firm Client’s (as applicable) knowledge, all Client Information will be accurate and complete in all material respects. The provision of Client Information (including Personal Data), resources and assistance to EY will be in accordance with applicable law and will not infringe any copyright or other third-party rights.
12. EY will rely on Client Information made available to EY and, unless EY expressly agrees otherwise, will have no responsibility to evaluate or verify it.
13. Each of Law Firm and Firm Client shall be responsible for its personnel’s compliance with its applicable obligations under this Agreement.

EY Reports and Deliverables

14. All Deliverables are intended for Law Firm’s and Firm Client’s use in accordance with the terms of this Agreement.
15. Unless otherwise provided for in this Agreement, neither the Law Firm nor Firm Client may disclose a Report (or any portion or summary of a Report) externally or refer to EY or to any other EY Firm in connection with the Services, except:
 - (a) to a Client Affiliate (subject to these disclosure restrictions);

- (b) to Firm Client's lawyers (subject to these disclosure restrictions), who may review it only in connection with advice relating to the Services;
- (c) to Firm Client's independent auditors (subject to these disclosure restrictions) who may review it only in connection with their audit;
- (d) to the extent, and for the purposes, required by applicable law (Law Firm or Firm Client will promptly notify EY of such legal requirement to the extent permitted to do so);
- (e) to other persons (with EY's prior written consent), who may use it only as specified in such consent; or
- (f) to the extent it contains Tax Advice.

If Law Firm or Firm Client are permitted to disclose a Report (or a portion thereof) externally, it shall not alter, edit or modify it from the form EY provided. Law Firm or Firm Client, as applicable, shall inform those to whom it discloses a Report (other than Tax Advice to tax authorities) that they may not rely on it for any purpose without EY's prior written consent. Subject to the foregoing, neither Law Firm nor Firm Client is prohibited by this Section 12 from using Deliverables that do not qualify as Reports in communication with third parties provided that: (i) there is no reference to, or communication of, EY's or any other EY Firm's involvement in the development of such Deliverables, and (ii) Law Firm or Firm Client, as applicable, assumes sole responsibility for such use and communication.

Neither Law Firm nor Firm Client may rely on any draft Deliverable. EY shall not be required to update any final Deliverable as a result of circumstances of which EY becomes aware, or events occurring, after its delivery.

Notwithstanding anything to the contrary in the applicable Statement of Work or these General Terms and Conditions, Firm Client may disclose the Reports to a United States Government department or agency or a state or local regulator without our prior written consent; in such event, Firm Client will provide EY notice of such disclosure.

Limitations

16. Neither Law Firm nor Firm Client (and any others for whom Services are provided) may recover from EY, in contract or tort, under statute or otherwise, any consequential, incidental, indirect, punitive or special damages in connection with claims arising out of this Agreement or otherwise relating to the Services, including any amount for loss of profit, data or goodwill, whether or not the likelihood of such loss or damage was contemplated.
17. Neither Law Firm nor Firm Client (and any others for whom Services are provided) may recover from EY, in contract or tort, under statute or otherwise, aggregate damages in excess of the fees actually paid under this Agreement during the twelve (12) months preceding the date of the event giving rise to the loss, the date Firm Client was aware of, or should have been aware of the relevant claim. This limitation applies to Law Firm and Firm Client collectively (whether or not claims are brought by one or both parties). This limitation will not apply to losses caused by EY's fraud or willful misconduct or to the extent prohibited by applicable law or professional regulations.
18. Law Firm or Firm Client shall make any claim relating to the Services or otherwise under this Agreement no later than one year after it became aware (or ought reasonably to have become aware) of the facts giving rise to any alleged such claim and in any event, no later than two years after the completion of the particular Services. This limitation will not apply to the extent prohibited by applicable law or professional regulations.
19. Neither Law Firm nor Firm Client may make a claim or bring proceedings relating to the Services or otherwise under this Agreement against any other EY Firm or EY Persons. Law Firm and Firm Client shall make any claim or bring proceedings only against EY. The provisions of Sections 16 through 20 are intended to benefit the other EY Firms and all EY Persons, who shall be entitled to enforce them.

Indemnity

20. To the fullest extent permitted by applicable law and professional regulations, Firm Client shall indemnify EY, the other EY Firms and the EY Persons against all claims by third parties (including permitted disclosures hereunder) and resulting liabilities, losses, damages, costs and expenses (including reasonable external and internal legal costs) arising out of the disclosure of any Deliverable.

Intellectual property rights

21. Each of EY, Law Firm and Firm Client will retain its own rights in its pre-existing intellectual property. Except as set out in this Agreement, any intellectual property developed by EY, and any working papers compiled in connection with the Services (but not Client Information contained in them), shall be the property of EY.
22. Law Firm and Firm Client's right to use Deliverables under this Agreement arises following payment for the Services.

Confidentiality and Data Protection

23. Except as otherwise permitted by this Agreement, none of the parties may disclose to third parties the contents of this Agreement or any information (other than Tax Advice) provided by or on behalf of another party that ought reasonably to be treated as confidential and/or proprietary (including, in the case of EY, Client Information). Any of the parties may, however, disclose such information to the extent that it:
 - (a) is or becomes public other than through a breach of this Agreement,
 - (b) is subsequently received by the recipient from a third party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information,
 - (c) was known to the recipient at the time of disclosure or is thereafter created independently,
 - (d) is disclosed as necessary to enforce the recipient's rights under this Agreement, or
 - (e) must be disclosed under applicable law, legal process or professional regulations.
24. EY uses other EY Firms, EY Persons and Support Providers who may have access to Client Information in connection with delivery of Services as well as to provide Internal Support Services. EY shall be responsible for any use or disclosure of Client Information by other EY Firms, EY Persons or Support Providers to the same extent as if EY had engaged in the conduct itself.
25. Each of Law Firm and Firm Client, as applicable, agrees that Client Information, including any Personal Data (as defined hereinbelow), may be processed by EY, other EY Firms, EY Persons and their Support Providers in various jurisdictions in which they operate (EY office locations are listed at www.ey.com). Client Information, including any Personal Data, will be processed in accordance with laws and professional regulations applicable to EY, and appropriate technical and organizational security measures designed to protect such information will be implemented. EY will also require any Support Provider that processes Personal Data on its behalf to provide at least the same level of protection for such Personal Data as is required by such legal and regulatory requirements. If Personal Data relating to a data subject in the UK, European Union or Switzerland (collectively, "European Personal Data") is required for EY to perform the Services, Firm Client agrees to negotiate in good faith a data transfer addendum intended to validate the transfer of such European Personal Data by Firm Client to EY prior to such transfer. Transfer of Personal Data among members of the EY network is subject to the EY Binding Corporate Rules Program available at www.ey.com/bcr. Further information about EY's processing of Personal Data is available at www.ey.com/privacy.
26. To the extent permitted by applicable law, regulation or governmental directive, EY will notify Law Firm and/or Firm Client, as applicable, without undue delay in the event of loss, disclosure or unauthorized or unlawful processing of Personal Data and provide relevant information about the nature and extent of the event.
27. In certain circumstances, individuals may have the right under applicable data protection law to access, correct, erase, port, restrict or object to the processing of their personal data. Such requests may be sent to privacy.office@ey.com. To the extent permitted by law, regulation or governmental directive, EY will notify Law Firm and/or Firm Client, as applicable, without undue delay upon receipt of any verifiable request from a data subject or supervisory authority relating to a Personal Data right. If EY is required to provide Personal Data in response to such verifiable request, or to a request from Law Firm and/or Firm Client, providing that data will be part of the Services and, to the extent permitted by applicable law, Firm Client will be responsible for EY's reasonable charges incurred in doing so.
28. As a professional services firm, EY is required to exercise its own judgment in determining the purposes and means of processing any Personal Data when providing the Services. Accordingly, unless otherwise specified in this Agreement, when

processing Personal Data subject to the General Data Protection Regulation or other applicable data protection law (including, without limitation, state data protection (e.g., the California Consumer Privacy Act)), EY acts as an independent controller (or similar status that determines the purposes and means of processing), and not as a processor under Law Firm's or Firm Client's, as applicable, control (or similar status acting on behalf of Law Firm and/or Firm Client) or as a joint controller with Law Firm and/or Firm Client. For Services where EY acts as a processor processing Personal Data on Law Firm's and/or Firm Client's behalf, the parties will agree to appropriate data processing terms in the Statement of Work attached hereto.

29. Firm Client warrants that it has the authority to provide the Personal Data to EY in connection with the performance of the Services and that the Personal Data provided to EY has been Processed in accordance with applicable law. In order to provide the Services, EY may need to access Personal Data consisting of protected health information, financial account numbers, Social Security or other government-issued identification numbers, or other data that, if disclosed without authorization, would trigger notification requirements under applicable law ("Restricted Personal Data"). In the event that EY needs access to such information, Firm Client will consult with EY on appropriate measures (consistent with professional standards applicable to EY) to protect the Restricted Personal Data, such as deleting or masking unnecessary information before it is made available to EY, encrypting any data transferred to EY, or making the data available for on-site review at a Law Firm or Firm Client site. Law Firm and/or Firm Client, as applicable, will provide EY with Restricted Personal Data only in accordance with mutually agreed protective measures.
30. If Law Firm or Firm Client requires EY to access or use Law Firm, Firm Client or third-party systems or devices, EY shall have no responsibility for the confidentiality, security or data protection controls of such systems or devices, or for their performance or compliance with Law Firm or Firm Client requirements or applicable law.
31. EY and other EY Firms may retain and use Client Information for benchmarking, analytics, research and development, thought leadership and related purposes, and to enhance their services, provided that any use does not externally identify, or make reference to the Law Firm and/or Firm Client. In all such matters, EY and other EY Firms will comply with applicable law and professional obligations.
32. EY may provide Law Firm and Firm Client access to use certain data, software, designs, utilities, tools, models, systems and other methodologies and know-how that EY owns or licenses for the purpose of Law Firm's or Firm Client's receipt of the Services or as otherwise expressly agreed in writing by EY ("EY Tools"). Law Firm and Firm Client shall be responsible for compliance by all Law Firm and Firm Client personnel and third parties acting on Law Firm and Firm Client's behalf with the terms applicable to the use of such EY Tools. As between EY and Law Firm and Firm Client, EY (or another EY Firm) owns all right, title, interest, and all intellectual property rights in and to the EY Tools, including any enhancements, modifications, and derivative work thereof.

License to EY Tools During this Agreement: To the extent that EY provides Law Firm and Firm Client access to any EY Tools during the term of this Agreement, EY hereby grants to Law Firm and Firm Client a nonexclusive, paid-up, internal license, during the term of this Agreement, to use, execute, and display the EY Tools, for the sole purpose of Law Firm's and Firm Client's receipt of the Services from EY under this Agreement.

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

EY Tools Disclaimers and Acknowledgments: Law Firm's and Firm Client's use of any EY Tools may be subject to additional terms, which EY will provide to Law Firm and Firm Client in writing. Law Firm and Firm Client acknowledge that EY may at any time, modify, replace, direct Law Firm and/or Firm Client to discontinue use of any EY Tools, or otherwise revoke, limit or condition Law Firm's and/or Firm Client's access and right to use any EY Tools. ALL EY TOOLS ARE PROVIDED "AS IS" AND WITHOUT ANY WARRANTIES OF ANY KIND, EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, ANY IMPLIED WARRANTY OF TITLE, MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE OR USE, OR ANY WARRANTY THAT THE OPERATION OF EY TOOLS WILL BE UNINTERRUPTED, ERROR FREE OR THAT EY TOOLS WILL BE OR REMAIN COMPATIBLE WITH ANY OF LAW FIRM'S OR FIRM CLIENT'S HARDWARE OR SOFTWARE. IN NO EVENT SHALL EY BE LIABLE FOR LOSS

OF OR DAMAGE TO LAW FIRM'S OR FIRM CLIENT'S DATA RESULTING FROM THE LAW FIRM'S OR FIRM CLIENT'S USE OF THE EY TOOLS. Neither Law Firm nor Firm Client shall decompile, disassemble or otherwise reverse engineer the EY Tools, unless authorized by law or the relevant regulatory agency. Neither Law Firm nor Firm Client shall sell, lease, assign or otherwise transfer any portion of the EY Tools.

33. Firm Client acknowledges that the U.S. Securities and Exchange Commission regulations indicate that, where auditor independence is required, certain confidentiality restrictions related to tax structure may render the auditor to be deemed to be non-independent or may require specific tax disclosures. Accordingly, if and only to the extent that U.S. Securities and Exchange Commission auditor independence regulations apply to the relationship between Firm Client or any of Firm Client's associated entities and any EY Firm, with respect to the tax treatment or tax structure of any transaction to which the Services relate, Firm Client represents, to the best of its knowledge, as of the date of this Agreement, that neither Firm Client nor any Firm Client Affiliate has agreed, either orally or in writing, with any other advisor to restrict Firm Client's ability to disclose to anyone such tax treatment or tax structure. Firm Client agrees that the impact of any such agreement is its responsibility.
34. In connection with the performance of its respective rights and obligations under this Agreement, each of EY, Law Firm and Firm Client will comply with all laws, rules, and regulations of any jurisdiction applicable to it from time to time concerning or relating to: (i) bribery or corruption, including, without limitation, the U.S. Foreign Corrupt Practices Act ("FCPA"); (ii) anti-money laundering, including, without limitation the Bank Secrecy Act of 1970 and the USA PATRIOT Act of 2001, and (iii) economic or financial sanctions, export controls, trade embargoes or other similar prohibitions or restrictions on activity imposed by a government authority having jurisdiction over such party, including without limitation the U.S. Office of Foreign Assets Control ("OFAC") sanctions and the U.S. Export Administration Regulations ("EAR") (collectively, "Sanctions"). Each of Law Firm and Firm Client represents that it is not, nor is it 50% or more owned or otherwise controlled by a party or parties, subject to Trade Restrictions defined as follows: (i) an individual located or ordinarily resident in or an entity legally organized in a country listed on any embargoed country list maintained by an applicable jurisdiction; (ii) listed on or covered by, or 50% or more owned or otherwise controlled by a party or parties listed on or covered by, any sanctions asset blocking list, export denial list or other prohibited transactions list, directive, rule or regulation maintained or issued by an applicable jurisdiction; or (iii) engaged in activities prohibited by the export controls or sanctions laws and regulations of an applicable jurisdiction. If Law Firm or Firm Client, or any agent, owner, investor, manager, partner, director, or officer of Law Firm or Firm Client or any beneficiary of the Services (including, without limitation, any affiliate of Law Firm or Firm Client) is or becomes subject to Trade Restrictions or any of Law Firm's or Firm Client's representations in this Section otherwise cease to be true at any time, then Law Firm or Firm Client, as applicable, shall notify EY immediately in writing. If Firm Client is an investment fund or fund manager, Client represents that no limited partner or other partner, manager or investor within the fund is subject to Trade Restrictions (unless disclosed to EY in writing) and that the Services are not being used for the specific benefit of any party subject to Trade Restrictions. Law Firm and Firm Client each further represents that it is not aware of any facts or circumstances that would cause EY, which is a U.S. person, to be in violation of any Sanctions (including, without limitation, OFAC sanctions) in its performance of the Services. Neither Law Firm or Firm Client shall use the Services to circumvent or facilitate any export control or sanctions violations, or to facilitate any transaction with any person subject to Trade Restrictions. Notwithstanding anything to the contrary in this Agreement, in the event that (1) any of Law Firm's or Firm Client's representations in this Section cease to be true at any time for any reason (including, without limitation, any change in applicable law), (2) Law Firm or Firm Client otherwise breaches any of the provisions of this Section, or (3) EY determines any Services can no longer be performed as contemplated by this Agreement due to the effects of Sanctions, then in each such case EY may immediately terminate this Agreement, or any particular Services, in whole or in part. EY shall use commercially reasonable efforts to notify Law Firm and Firm Client of any Services that will no longer be provided as a result of any termination pursuant to this Section; provided that any failure to give any such notice shall not limit or otherwise affect the effectiveness of any such termination.

Fees and expenses generally

35. Firm Client shall pay EY's professional fees and specific expenses in connection with the Services as detailed in the Statement of Work. Firm Client shall also reimburse EY for other reasonable expenses incurred in performing the Services. EY's fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which Firm Client shall pay (other than taxes imposed on EY's income generally). EY may receive rebates in connection with certain purchases, which it uses to reduce charges that it would otherwise pass on to Firm Client.
36. Subject to Bankruptcy Court approval, if necessary, EY may charge Firm Client additional professional fees if events beyond EY's control (including Law Firm's and/or Firm Client's acts or omissions) affect EY's ability to perform the Services as originally planned or if either Law Firm and/or Firm Client ask EY to perform additional tasks.

37. If EY is required by applicable law, legal process or government action to produce information or personnel as witnesses with respect to the Services or this Agreement, Firm Client shall reimburse EY for any professional time and expenses (including reasonable external and internal legal costs) incurred to respond to the request, unless EY is a party to the proceeding or the subject of the investigation.

Force majeure

38. None of the parties shall be liable for breach of this Agreement (other than payment obligations) caused by circumstances beyond any of the parties' reasonable control.

Term and termination

39. This Agreement applies to all Services associated with such Contract whenever performed after the date of Firm Client's filing of a Chapter 11 petition (including before the date of the applicable Contract).
40. A Contract shall terminate on the completion of the Services associated with such Contract. This Agreement and/or any or all Contracts may be terminated at any time by Client, Firm Client, or EY, but in any event this Agreement including all Statements of Work will expire upon the effective date of Firm Client's confirmed plan of reorganization, or liquidation of Firm Client's assets under Chapter 11 or 7 of the Bankruptcy Code, or otherwise; provided that the parties will use commercially reasonable efforts to enter into a new agreement for the provision of services contemplated hereunder with minimal interruption.
41. Firm Client shall pay EY for all work-in-progress, Services already performed, and expenses incurred by EY up to and including the effective date of the termination of this Agreement. Payment is due within 30 days following receipt of EY's invoice for these amounts or as quickly as the Bankruptcy Code, Bankruptcy Rules, Local Rules and any relevant orders of the Bankruptcy Court allow.
42. The term of this Agreement will expire five (5) years following the Effective Date (the "Term"), unless the parties mutually agree to renew or extend it, provided Firm Client continue to operate under Chapter 11 bankruptcy protection. For clarity, this Agreement shall survive with respect to any Contract entered into during the Term, even if such Contract remains in effect beyond the Term.
43. The provisions of this Agreement, including Section 15 and otherwise with respect to Reports and Deliverables, that give any of the parties rights or obligations beyond its termination shall continue indefinitely following the termination of this Agreement or applicable Contract and shall survive completion of the Firm Client's bankruptcy whether through a confirmed plan of reorganization under Chapter 11, liquidation of the Firm Client's assets under Chapter 7 of the Bankruptcy Code, or otherwise.

Governing law and dispute resolution

44. This Agreement, any Contract under this Agreement, and any non-contractual matters or obligations arising out of a Contract or the Services, shall be governed by, and construed in accordance with, the laws of the state of New York applicable to agreements made, and fully to be performed, therein by residents thereof. Any controversy or claim with respect to, in connection with, arising out of, or in any way related to this Agreement or the services provided hereunder (including any such matter involving any parent, subsidiary, affiliate, successor in interest or agent of Firm Client or its subsidiaries or of EY) shall be brought in the Bankruptcy Court or the applicable district court (if such district court withdraws the reference) and the parties to this Agreement, and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole and exclusive forum (unless such court does not have jurisdiction and venue of such claims or controversies) for the resolution of such claims, causes of action or lawsuits. The parties to this Agreement, and any and all successors and assigns thereof, hereby waive trial by jury, such waiver being informed and freely made. If the Bankruptcy Court, or the district court upon withdrawal of the reference, does not have or retain jurisdiction over the foregoing claims or controversies, the parties to this Agreement and any and all successors and assigns thereof, agree to submit first to nonbinding mediation; and, if mediation is not successful, then to binding arbitration, in accordance with the dispute resolution procedures as set forth in Appendix 3 to these Terms and Conditions. Judgment on any arbitration award may be entered in any court having proper jurisdiction. The foregoing is binding upon Client, Firm Client and EY and any all successors and assigns thereof.

Miscellaneous

45. This Agreement, including all appendices hereto, constitutes the entire agreement between the parties as to the Services and the other matters it covers, and supersedes all prior agreements, understandings and representations with respect thereto, including any previously agreed confidentiality agreements. Except as expressly provided otherwise herein, this Agreement does not modify the terms or provisions for other professional services executed prior to Firm Client's filing of a Chapter 11 petition in the Bankruptcy Court.
46. Any of the parties may execute this Agreement, as well as any modifications thereto, by electronic means and each of the parties may sign a different copy of the same document. All of the parties must agree in writing to modify this Agreement or a Contract, subject to Bankruptcy approval, if necessary.
47. Each party represents to the other that each person signing this Agreement on its behalf is expressly authorized to execute it and to bind such party to its terms. Firm Client also represents that this Agreement has, if necessary, been considered and approved by its Audit Committee. Firm Client represents that it and any Client Affiliates and any others for whom Services are performed shall be bound by the terms of this Agreement.
48. Law Firm and Firm Client each agree that EY and the other EY Firms may, subject to professional obligations, act for other clients, including its applicable competitors.
49. None of the parties may assign any of its rights, obligations or claims arising out of or related to this Agreement or any Services.
50. If any provision of this Agreement (in whole or part) is held to be illegal, invalid or otherwise unenforceable, the other provisions shall remain in full force and effect.
51. EY, Client and Firm Client acknowledge that Firm Client or a Firm Client Affiliate (the "Local Firm Client") may seek to enter into an agreement with another EY Firm (the "Local EY Firm") for the provision of services in another country (the "Local Services"). The parties agree that the Local Firm Client and the Local EY Firm may enter into a local country agreement (the "Local Agreement") for Local Services that incorporates the terms and conditions of this Agreement, subject to any modifications they deem appropriate under local law, regulation, professional standard, or local custom and practice. For clarity, in such event, (i) the Local Agreement shall govern all Local Services; and (ii) neither the Local Firm Client nor the Local EY Firm will be deemed to be parties to this Agreement in connection with the Local Services.
52. None of the parties may use or reference the other's name, logo or trademarks publicly without that party's prior written consent.
53. The U.S. Department of Labor (DOL) regulations, at 20 CFR § 655.734(a)(1)(ii)(A), require the posting of notice of a Labor Condition Application (LCA) in instances where individuals holding certain visas (e.g., H-1B) will be working onsite. Where applicable, EY and Law Firm and/or Firm Client, as applicable, will work together to develop an appropriate notice to enable compliance with this requirement.
54. The limitations in Sections 16, 17, 18 and 19 and the provisions of Sections 20, 24, 26 and 43 are intended to benefit the other EY Firms and all EY Persons, who shall be entitled to enforce them.
55. By agreement to the provision of the Services, EY is not providing a guarantee to Firm Client that EY's performance of those services pursuant to the terms and conditions set forth in this Agreement will guarantee Firm Client's successful reorganization under Chapter 11.

Additional Provisions

56. EY will provide the Services as described in the applicable Statement of Work to Law Firm, contingent upon the Bankruptcy Court's approval of EY's retention in accordance with the terms of this Agreement.
57. The Services may be modified from time to time by the parties mutual written agreement and approval of the Bankruptcy Court, if required.

58. Law Firm and Firm Client acknowledge and agree that, whether or not the Statement of Work has been approved by the Bankruptcy Court at the time any Deliverable is rendered, any such Deliverable rendered by EY prior to the delivery of its final Deliverable is preliminary in nature and cannot be relied upon for any purpose, including penalty protection.
59. Any activities not described in the applicable Statement of Work are not covered by the fees stated therein. These services will be considered outside the scope of such Statement of Work and are the responsibility of Law Firm and Firm Client to perform on a timely basis unless otherwise agreed by the parties in writing (in an amendment or a separate Statement of Work) and approved by the Bankruptcy Court.
60. The Statement of Work identifies the individuals who will lead the EY engagement team in providing the Services. If any of these individuals ceases to provide the Services to the Client and Firm Client pursuant to such Statement of Work, EY will so advise the Client and Firm Client and, if that person is replaced, provide the Client and Firm Client with the name of the professional's replacement. Other staff, not identified therein, may be utilized as required to conduct EY's work in an efficient manner.
61. EY will submit an itemized and detailed billing statement for each applicable Statement of Work, and EY will request payment of EY's fees and expenses, in accordance with the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), the Local Rules for the Bankruptcy Court and any relevant administrative orders. EY will submit EY's invoices as the work progresses and payment of them will be made upon receipt, or as quickly as the Bankruptcy Code, the Bankruptcy Rules, Local Rules and any relevant administrative orders allow.
62. EY acknowledges that payment of EY's fees and expenses is subject to (i) the jurisdiction and approval of the Bankruptcy Court under Sections 330 and 331 of the Bankruptcy Code, any order of the Bankruptcy Court approving the retention of EY and the U.S. Trustee Guidelines, (ii) any applicable fee and expense guidelines and/or orders and (iii) any requirements governing interim and final fee applications.

Appendix 3

Dispute resolution procedures

Mediation

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

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

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

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

Arbitration

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

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

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

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

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

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

Exhibit A-3

Statement of Work



Statement of Work

This Statement of Work, dated March 9, 2023 (this “SOW”), is made by Ernst & Young LLP (“we” or “EY”) and Avaya Holdings Corp. (“you” or “Client”), pursuant to the Agreement, dated March 9, 2023 (the “Agreement”), between EY and Avaya Holdings Corp. which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on or about February 14, 2023 with the United States Bankruptcy Court for the Southern District of Texas (the “Bankruptcy Court”), and describes certain services as subsequently described (the “Services”) that EY will perform for the Client during the Client’s Chapter 11 proceedings. This SOW shall be effective as of February 14, 2023.

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

1. Objective and purpose

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

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

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

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

2. Scope of services

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



and the Business Valuation Standards of the American Society of Appraisers; the Code of Professional Ethics of the Appraisal Institute; the Code of Ethics and Standards of Professional Conduct of the CFA Institute; and the Uniform Standards of Professional Appraisal Practice (“USPAP”) as set forth by the Appraisal Standards Board of the Appraisal Foundation, with which we will comply as applicable.

Please note that our ability to perform services set forth in this SOW may depend, among other things, on our mutual agreement that our performance of such services will not impair our independence, if required, related to you or any affiliated entities.

3. Valuation Services

3a. Standard, Premise and Definition of Value

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

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

We will also utilize the definition of Fair Value from ASC 820 as the standard of value consistent with the impairment testing pursuant to ASC 350 and ASC 360.

To the extent that valuations are prepared for tax reporting purposes, the standard/premise of value is Fair Market Value. Fair Market Value is defined under IRS Revenue Ruling 59-60, 1959-1 CB 237 as:

... the price at which the property would change hands between a willing buyer and a willing seller when the former is not under any compulsion to buy and the latter is not under any compulsion to sell, both parties having reasonable knowledge of relevant facts.

3b. Valuation Services scope

We understand you have requested valuation services related to ASC Topic 350 “Intangible – Goodwill and Other” and ASC Topic 360 “Impairment and Disposal of Long-Lived Assets”, as well as valuation services related to the valuation of certain embedded derivatives, as required for certain dates prior to the date of your emergence (the “Transaction”) from Chapter 11 (the “Valuation Date”). We understand that the results of our analysis will be used by the Client to meet its periodic financial reporting obligations for periods prior to the Transaction.

Separately, we understand you have requested that we estimate the fair value of certain tangible and intangible assets (collectively, the “Assets”) and certain liabilities (the “Liabilities”) as of the Valuation



Date for financial reporting purposes. We understand that you may also request that we estimate the fair market value of the Assets and Liabilities for US federal income tax purposes (as applicable). We understand that the results of our analysis will be used by the Client in its financial reporting of the Transaction under Accounting Standards Codification Topic 852 “Reorganizations” (“ASC 852”) and Accounting Standards Codification 820, “Fair Value Measurements” (“ASC 820”) as well as potentially for U.S. tax reporting of the Transaction, as of the Valuation Date.

The scope of the Valuation services will include:

ASC 350 and ASC 360

The scope of the Valuation services will include:

- Valuation services related to ASC Topic 350 “Intangible – Goodwill and Other” and ASC Topic 360 “Impairment and Disposal of Long-Lived Assets”, as well as valuation services related to the valuation of certain embedded derivatives, as required for the following dates:
 - ▶ June 30, 2022
 - ▶ September 30, 2022
 - ▶ December 31, 2022
 - ▶ March 31, 2023

Fresh Start Valuation Assistance

- Interviews with management concerning:
 - The nature and operations of the business, including their historical financial performance
 - Existing business plan/plan of reorganization, future performance estimates or budgets
 - The assumptions underlying the business plan/plan of reorganization, estimates or budgets, as well as the risk factors that could affect planned performance
- Analysis of the industry, as well as the economic and competitive environments in which the Client operates.
- Application of the Income and Market Approaches to value using, where appropriate, financial data that is based on a market participant perspective.
- Analysis of the Company’s weighted average cost of capital and internal rate of return for the purpose of assisting management with the selection of a single point estimate of the Company’s reorganization business enterprise value.
- Valuation analysis of the Company’s intangible assets by reporting unit, as applicable. The following intangible assets are typically considered; however, we will consider the extent to which such assets are applicable in the current situation:



- Customer relationships
 - Order backlog
 - Trade name / Trademark / Domain Names
 - Developed Technology
 - In-Process Research and Development (IPR&D)
 - Other intangible assets (e.g., non-compete agreements, commercial agreements)
- The workforce is not recognized as a separate intangible asset apart from goodwill under ASC 805. However, a valuation of the workforce would be required as part of the valuation of other intangible assets if the multi-period excess earnings method (“MPEEM”) is utilized. The Cost Approach will be used to value the workforce in place.
 - Leverage relevant work-findings and insights of the Company’s advisors (EY and others)
 - Perform corroborative procedures, such as calculation of weighted average return on assets (“WARA”) and reconciliation with the IRR and the WACC to confirm that internally and externally prepared analyses are consistent and reasonable
 - Scoping procedures to determine if any debt or equity instruments need to be valued
 - Prepare separate narrative reports in PDF format covering the valuation methodologies and key assumptions utilized in our analysis for the valuation services related to ASC Topic 350 / 360, valuation services related to embedded derivatives, and valuation services related to fresh start accounting.

Real property - leased

- Perform an above/below market analysis of the acquired real property leases:
 - Analyze the population of real property leases to identify lease terms that might suggest certain real property leases are above/below market. Real property leases will be filtered to exclude:
 - leases that expire within the next 12 months;
 - leases that renew at market on a monthly, quarterly or annually basis;
 - leases where any above/below market value would be deemed immaterial given the lease size or rent amount;
- Collect subject lease data through discussions with management and a review of lease abstracts and summary lease schedules for the in-scope leases (Subject Leases);
- Collect market data relating to market rent for Subject Lease properties through discussions with market participants as well as through research of publicly available resources;
- Using the Income Approach, for the Subject Leases calculate the above/below market nature of the real property contract lease income on a per lease basis. The above/below market



income stream will then be converted to a net present value based on a risk adjusted real estate discount rate;

- Estimate the right of use (ROU) lease asset by adjusting the lease liability by the above/below market adjustment (lease liability amount to be provided by Client).

Personal property - owned

Personal property — Perform an appraisal of personal property to develop recommendations of Fair Value and / or opinion of Fair Market Value via:

- Collect the accounting fixed asset records (FAR) close to the date of emergence for the subject property representing all of the tangible personal property assets to be valued. We will utilize this information as the basis of our valuation analysis;
 - We will rely on the accounting fixed asset ledger provided, with the assumption that the information therein accurately reflects the tangible personal property assets in place and in use;
- Interviews with management, engineering and operations personnel familiar with the accounting FAR. During the discussion we plan to:
 - Work with management to identify those assets considered to be unrecorded retirements or purchased used;
 - Understand the fixed asset capitalization, disposal and transfer policies and identify any assets that may have been impacted by previous purchase accounting, impairment rules and/or accounting adjustments;
- The analysis will be performed on a “desktop basis” and site visits are not expected, unless Client determines they are necessary;
- Where appropriate, perform the indirect and direct method of the Cost Approach to develop recommendations of Fair Value and / or opinion of Fair Market Value for the personal property;
- Where appropriate, develop reproduction/replacement cost new estimates based on specifications and capabilities;
- Estimate the physical deterioration, as appropriate, to apply to replacement/reproduction costs new, based on observations, appropriate physical deterioration profiles and other data;
- Consider adjustments functional obsolescence and economic obsolescence based on observations, historical and projected operating statistics, maintenance records, economic support from the Income Approach and other data;
- Where appropriate, develop indications of Fair Value and / or Fair Market Value based on the Market Approach for the personal property;



- Research available transactions and asking prices for similar assets, with assistance from the Client;
- Where appropriate, consider and reconcile the results of the three approaches (Cost, Market, and Income).

Personal Property - leased

- We will assist Management in their determination of which leases may be material (individually and in aggregate by asset class) and mutually agree upon an expansion to be our professional fee to analyse material leases;
- For leased assets that are determined to be material, we will develop recommendations of Fair Value and /or opinion of Fair Market Value for the leased assets' right of use asset and liability in accordance with ASC 842, relying upon the Company's incremental borrowing rate, if available.

General

- Discuss with Management and its auditors, valuation approaches and methodologies used in our analysis
- Prepare a separate narrative report in PDF format covering the valuation methodologies and key assumptions utilized in estimating the Fair Value and Fair Market Value respectively.

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

3c. Limitations on scope

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

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

We will not identify, address or correct any errors or defects in your computer systems, other devices or components thereof ("Systems"), whether or not due to imprecise or ambiguous entry, storage, interpretation or processing or reporting of data. We will not be responsible for any defect or problem arising out of or related to data processing in any Systems.



The Valuation Services do not include the valuation of any assets, liabilities or interests not listed in the Scope section. If we discover significant amounts of such property, you will either (1) engage us to perform a separate valuation of these items (subject to our agreement as to scope and fees) or (2) represent to us the value of those items, on which we would rely without further investigation for our use in performing the Valuation Services.

EY will not conduct any architectural, engineering, soil or subsoil study, property survey, or environmental investigation, and will not assume any liability in connection with such matters.

The specific nature of the Services will depend both on the amount of detail you provide to us and the timeframe within which you require our assistance. We will not, in connection with the performance of the Services or otherwise, (i) act as a broker for the sale of any securities, (ii) solicit any potential buyer or seller (including you) to engage in any transaction, or (iii) act as a negotiator of a transaction.

4. Accounting Services

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

4a. The Services will consist of the following Scope:

Phase 1 – Fresh Start Assistance

At your request, Phase 1 will include services related to fresh-start accounting and the accounting impact of emergence from bankruptcy prior to the confirmation of the Company's ownership structure at emergence.

Services related to accounting and reporting aspects of debtor-in-possession ("DIP") financial statements:

- Advise and provide insights, observations and training on the general aspects of financial accounting and reporting while in bankruptcy, including, Generally Accepted Accounting Principals (GAAP) and Securities and Exchange Commission (SEC) reporting matters, and tax accounting matters.
- Advise and provide insights on accounting and reporting issues related to the bankruptcy filing by summarizing the applicable guidance and providing a high level interpretation to an illustrative fact pattern.



- Advise on technical whitepapers drafted by management addressing client's selection of bankruptcy accounting treatment in compliance with ASC 852.
- Assist you with your preparation of technical accounting whitepapers addressing client's selection of bankruptcy accounting treatment in compliance with ASC 852, related to the bankruptcy filing and DIP financial statements, including disclosures. Examples of issues include: classification of liabilities subject to compromise and expenses to be included in reorganization expense.
- Assist you with your preparation of debtor in possession financial statements including presentation and disclosures.
- Assist you with your preparation of debtor in possession financial information included in the draft and final Plan of Reorganization. Such information may include historical financial information and summary analysis of the impact of the plan of reorganization (e.g., payment of liabilities subject to compromise and related gain).

Services related to preliminary analysis of fresh start reporting:

- Participate in discussions to help management understand the accounting and reporting implications while in bankruptcy and considerations upon emergence, including GAAP and SEC reporting matters, and tax accounting matters.
- Advise and provide insights on accounting and reporting issues related to the fresh start reporting by summarizing the applicable guidance and providing a high-level interpretation to an illustrative fact pattern.
- Advise and provide insights and observations regarding the preparation of the fresh-start accounting required work steps and provide comments on management's overall project timeline. Provide generic templates of project charters, status reports and issue logs for company's own customization.
- Advise and provide insights, as necessary, on complex accounting matters relevant to the preparation of the pro forma financial statements and other disclosures in company filings.
- Advise and provide insights on the technical fresh-start accounting and reporting requirements, including advising on the identification of accounts (including income tax accounts) typically impacted by fresh-start accounting and the fresh start reporting date. This may include providing examples of fresh-start accounting disclosures, publications or examples of the application of fresh-start accounting, or other information that may assist management with the application of fresh-start accounting.
- Advise and provide comments on technical whitepapers drafted by management related to the analysis of fresh start criteria and disclosures based upon preliminary Plan of Reorganization discussions.



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

Phase 2 – Fresh Start Assistance

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

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

Other Accounting Services

- Provide a general interpretation of accounting standards, including general provisions and high-level application to an illustrative fact pattern
- Identify relevant existing authoritative guidance or literature



- Benchmark Client's accounting policies and financial statement disclosures with industry practice

We understand that you seek assistance in understanding the typical requirements associated with an entity emerging from bankruptcy. We will not conclude on the appropriate accounting treatment based on specific facts or recommend an accounting policy or treatment. Our observations are intended to help you reach your own conclusions and will not constitute concurrence with or support of your proposed accounting or reporting.

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

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

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

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

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



4b. Reports

At your request, we will provide you with the following written Reports¹ in connection with the Accounting Services, subject to the other conditions herein:

Phase 1 – Fresh Start Assistance

- Draft financial statements and disclosures related to your debtor in possession financial statements
- Draft technical whitepapers related to the bankruptcy filing and your debtor in possession financial statements
- Our feedback and observations on technical whitepapers drafted by management addressing your selection of bankruptcy accounting treatment in compliance with ASC 852
- Excerpts of relevant technical accounting publications
- Our feedback and observations on your draft list of accounts impacted by fresh start accounting
- Our feedback and observations on your PMO documentation
- Training materials regarding developments on certain accounting and financial reporting topics
- Examples of the application of accounting standards, financial statement presentations or disclosure practices in public filings or other materials

Phase 2 – Fresh Start Assistance

- Draft technical memorandums which outlie relevant accounting or reporting standards, including general provisions and application to illustrative fact patterns, and the accounting policies you selected
- Excerpts of relevant technical accounting publications
- Training materials regarding developments on certain accounting and financial reporting topics
- Examples of the application of accounting standards, financial statement presentations or disclosure practices in public filings or other materials
- Fresh start accounting work plan and timeline
- List of accounts impacted by fresh start accounting

¹ “Reports” is defined as including all information, advice, recommendations or other content of any reports, presentations or other communications we provide to you.



- Draft workbooks that support your fresh start accounting disclosures and journal entries
- Reports from Fresh Start Accounting Tool (“FAST”) related to accounting and reporting considerations of fresh start accounting
- Drafts of PMO documentation, including (i) drafting project management documentation, (ii) documentation of the minutes or notes for use by the PMO or management, (iii) coordinating or tracking project activities and performing internal reporting (e.g., status, issues, progress), (iv) coordinating or tracking resources (people, budget, etc.), including tracking overall project or client hours
- Draft disclosures and management discussion and analysis including pro forma information as requested by you

You will be responsible for implementing and further customizing these Reports, and for your use thereof and their effectiveness. We will have no obligation with respect thereto.

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

4c. Out-of-Scope Services

Any activities not described as Services, as indicated above under Scope of Services, are not covered by the fees stated herein. These services will be considered outside the scope of this SOW and are the responsibility of Client to perform on a timely basis unless otherwise agreed by the parties in writing (in a separate SOW or an amendment to this SOW) and approved by the Bankruptcy Court.

4d. Limitations on scope

We will not identify, address or correct any errors or defects in your computer systems, other devices or components thereof (“Systems”), whether or not due to imprecise or ambiguous entry, storage, interpretation or processing or reporting of data. We will not be responsible for any defect or problem arising out of or related to data processing in any Systems.

The Accounting Services will not include any review of your tax situation or the tax principles you apply in connection with your Transaction or otherwise.

The specific nature of the Services will depend both on the amount of detail you provide to us and the timeframe within which you require our assistance. We will not, in connection with the performance of the Services or otherwise, (i) act as a broker for the sale of any securities, (ii) solicit any potential buyer or seller (including you) to engage in any transaction, or (iii) act as a negotiator of a transaction.



5. Tax Services

Our scope of tax services will include the following:

5a. 2022 Federal and State Tax Compliance

- Completion of Form 1065 Federal Partnership Income Tax Return and required state and local income tax returns (32 total) and extensions of time to file state income tax returns for Avaya Management Limited Partnership (AMLP) for the tax year ended September 30, 2022. Refer to Appendix 4 for a listing of the state and local returns
- Completion of Form 1120F U.S. Income Tax Return of a Foreign Corporation and required state and local income tax returns (33 total) and extension of time to file state income tax returns for Avaya International Holdings LTD (AIHL) for the tax year ended September 30, 2022. Refer to Appendix 4 for a listing of the state and local returns.
- Analysis and preparation of applicable federal income tax withholding provisions of AMLP related to AIHL (e.g., Forms 8804, 8805, and 8813).
- Preparation and filing (as required) of FY 2022 federal and state estimated payment vouchers for AMLP and AIHL.

5b. 2022 Transfer Pricing Global Documentation

EY will assist with preparing the local country transfer pricing documentation reports, update memoranda² and financial loan memoranda for FY 2022. This will include the following:

Benchmarking Studies

FY 2022

EY will perform benchmarking searches for FY 2022 for the following comparable sets:

North America

- North America IT distributors
- North America contract research and development service providers
- North America sales assistance services providers
- North America general and administrative support services providers

Europe, the Middle East and Africa (“EMEA”)

- EMEA IT distributors

² An update memorandum will leverage FY 2021 local file information and confirm that the company overview, functional analysis and tested party transactions remain consistent. The memorandum will present a financial update to the benchmarking studies and the tested party data for FY 2022.



- EMEA sales assistance services providers
- EMEA general and administrative support services providers
- EMEA contract research and development services providers

Asia Pacific (“APAC”)

- APAC IT distributors
- APAC sales assistance services providers
- APAC general and administrative support services providers
- APAC technical support service providers

EY will rely on the Comparable Uncontrolled Transaction (“CUT”) license search performed in FY 2019 without financial updates for FY 2022 to benchmark the license of Intangible Property.

EY will also perform 13 yield curve searches for interest rate prices amongst third party lenders and borrowers for FY 2022.

Local Country Documentation

EY will prepare local country transfer pricing documentation reports and update memoranda for FY 2022, covering the following intercompany transactions:

- Covered Transaction 1: The sale of finished products purchased from the Avaya Affiliate(s) for resale together with associated supporting customer services to end-users in the local markets;
- Covered Transaction 2: The provision of marketing and sales assistance services related to the sale of finished products by the Avaya Affiliate(s) together with associated supporting customer services to end-users in the local markets;
- Covered Transaction 3: The provision of contract research and development services to the Avaya Affiliate(s);
- Covered Transaction 4: The provision of general and administrative support services to the Avaya Affiliate(s);
- Covered Transaction 5: The provision of remote and technical support services to the Avaya Affiliate(s);
- Covered Transaction 6: The license of Intangible Property to the Avaya Affiliate(s);
- Covered Transaction 7: The provision of core brand and marketing services to the Avaya Affiliate(s); and
- Covered Transaction 8: The provision of remote support services to professional service engineers for Avaya private cloud projects (APS to APCS services) to the Avaya Affiliate(s).



Each local country transfer pricing documentation report or update memorandum may include some or all of the Covered Transactions 1 through 8, depending on the transactions entered into by the local Avaya Affiliate.

EY will prepare local country transfer pricing documentation reports for the following Avaya Affiliates:

Rollforward from FY 2021

- Avaya Argentina (“Avaya Argentina”)³
- Avaya Australia Pty Ltd. (“Avaya Australia”)
- Avaya Canada Corp (“Avaya Canada”)
- Avaya Cloud Canada (“Avaya Cloud Canada”)
- Avaya China Communications Co. Ltd. (“Avaya China”)⁴
- Avaya Communication de Colombia S.A. (“Avaya Colombia”)⁵
- Avaya Dalian Intelligent Communication Co. Ltd. (“Avaya Dalian”)
- Avaya India Pvt. Ltd. (“Avaya India”)⁶
- Avaya International Sales Limited (“AISL”)
- Avaya Italy S.p.A. (“Avaya Italy”)⁷
- Avaya GmbH & Co. KG (“Avaya KG”)
- Avaya Communication de Mexico S.A. de C.V. (“Avaya Mexico”)⁸
- Avaya Panama Ltda (“Avaya Panama”)⁹
- Avaya Shanghai Enterprise Management Co. Ltd. (“Avaya Shanghai”)
- Avaya Inc. (“Avaya US”)
- Avaya Management Limited Partnership (“Avaya US LP”)

Additional affiliates for FY 2022:

- Avaya Treasury Ireland DAC (“ATI”)

³ This includes the preparation and filing of the report in Spanish in accordance with the local country regulations. In addition, the scope includes the preparation and filing of transfer pricing compliance forms (CPA Attestation, Affidavit F.2668, and Country-by-Country Reporting (“CbCR”) Notification) in Argentina.

⁴ For Avaya China, Avaya Dalian, and Avaya Shanghai, the report will be prepared in Chinese. An executive summary of the report will also be prepared in English.

⁵ This includes the preparation of the report in Spanish in accordance with the local country regulations, as well as the preparation of the transfer pricing return and CbCR notification.

⁶ For Avaya India, this includes the following: assistance in master file compliance and preparation (Forms 3CEAA and 3CEAB) for Avaya India, assistance in preparing transfer pricing compliances (Form 3CEB) of Avaya India, and assistance in CbCR compliances (Form 3CEAC) of Avaya India. It does not include the filing, certification and issuance of the transfer pricing audit report in Form 3CEB.

⁷ This includes the review and translation of the report into Italian to comply with the local country regulations.

⁸ This includes the preparation of the report in Spanish in accordance with the local country regulations. This report will include the documentation of financing transactions covered for FY 2021. EY will perform an update of the economic analysis performed for the financial transactions for FY 2021. Also, EY will assist Avaya Mexico with the preparation and filing of the local information return and Master File in Mexico.

⁹ This includes the translation of the report into Spanish to comply with the local country regulations, and the preparation and submission of Form 930 in Panama.



- Avaya Cyprus Investments Ltd. (“Avaya Cyprus”)
- Avaya Mauritius Ltd. (“Avaya Kenya”)

EY will prepare update memoranda for the following Avaya Affiliates:

- Avaya Belgium SPRL/BVBA (“Avaya Belgium”)
- Avaya France S.A.S. (“Avaya France”)
- Avaya Deutschland GmbH (“Avaya Deutschland”)
- Avaya Hong Kong Company Ltd (“Avaya Hong Kong”)
- Avaya Hungary Ltd (“Avaya Hungary”)
- Avaya Communication Israel Ltd (“Avaya Israel”)
- Avaya Japan Ltd. (“Avaya Japan”)
- Avaya Korea Ltd. (“Avaya Korea”)
- Avaya (Malaysia) Sdn Bhd (“Avaya Malaysia”)
- Avaya Nederland B.V. (“Avaya Nederland”)
- Avaya Philippines, Inc. (“Avaya Philippines”)
- Avaya Singapore Pte. Ltd. (“Avaya Singapore”)
- Avaya Comunicación España S.L.U. (“Avaya Spain”)
- Avaya Sweden AB (“Avaya Sweden”)
- Konftel AB (“Avaya Konftel”)
- Sierra Asia Pacific Inc (Taiwan Branch) (“Avaya Taiwan”)
- Sierra Asia Pacific Inc. (Thailand Branch) (“Avaya Thailand”)

EY will prepare synthetic credit rating analysis for the following operating subsidiaries (i.e., Borrowers):

- Avaya International Enterprises Limited (Luxembourg Branch) (“AIEL”)
- AISL
- Avaya Luxembourg Investments S.a.r.l. (Luxembourg) (“Avaya Luxembourg Sarl”)
- Avaya Mauritius Limited (“Avaya Mauritius”)
- Avaya Sweden
- ATI
- Ubiquity Corporation Software Limited (UK) (“Ubiquity”)

EY also will prepare financial loan memoranda for each of the 24 financial loans to be analyzed.



The preparation of the FY 2022 Master File is out of scope and EY understands it will be prepared in house by the Avaya Group.

5c. German IP Phase II

Item 1 (In-Scope): Determination of population of transactions subject to compliance and disclosure reporting:

- Support with strategy/method to identify potentially relevant transactions in addition to those identified and quantified in Phase 1.
- Support with determination of next steps for additional transactions identified, if any (e.g., case by case analysis vs. grouping etc.).

Item 2 (In-Scope Group A Phase 2 Transactions; Additional Scope TBD): Tax and TP Support for non-Phase 1 Transactions identified, if any, in Item 1.

If as a result of the conclusions from completion of Item 1 it is determined by Avaya that Item 2 scope is requested it will be included as additional scope at which time additional fees will also be agreed to with Avaya. Potential additional German Tax scope may include:

- Written tax technical analysis to include in Phase 1 memorandum or standalone memorandum covering additional transactions identified from Item #1. Analysis anticipated to potentially include:
 - Determination of economic ownership and differentiation between licensing and transfer transactions for German tax purposes;
 - Determination of rights in scope (including assessment regarding potential exploitation of non-registered rights in Germany through B2B/B2C business in Germany);
 - Analysis of each of the above transactions resulting in income subject to non-resident taxation and determination of domestic German tax consequences;
 - Potential applicability of treaty relief including limitation on benefits analysis; and
 - Recommendation regarding potential disclosure requirements.
- Quantitative and economic analysis to value the German registered Intangible Property (“IP”) subject to German withholding tax provisions (under German Sec 49 provisions).

Item 3 (In-Scope): Tax and Transfer Pricing support with preparation and filing of compliance and disclosure reporting for the Phase 1 Transactions and Group A Phase 2 Transactions:



- Assistance with preparation of compliance/disclosure letter;
- Support with determination of appropriate strategy (together with (external) legal counsel);
- Draft of explanatory letter and required attachments for each relevant withholding/transferor entities listed above (in German);
- Detailed filing instructions; and
- Support within potential discussions with the German tax authorities (up to 10 hours included), and
- Associated Transfer Pricing support

Item 4 (In-Scope): Preparation of refund applications relating to treaty protected royalty income and certificate of exemption going forward

- Draft of explanatory letter to the tax authorities (in German);
- Draft of application form; and
- Detailed filing instructions including list of attachments to be filed with the application.

5d. Routine On-Call Advisory

Routine On-Call Advisory Services (“ROCA”) cover engagements when EY provides services concerning issues or projects (“projects”) as requested by Client when such projects are not covered by a separate SOW. Pursuant to ROCA and as detailed in the paragraphs that follow, EY will provide to Client routine tax advisory services and assistance concerning issues as requested by Client when such projects are not covered by a separate SOW and do not involve any significant tax planning or projects (“on-call tax advisory services”). Upon Client’s written request, pursuant to this SOW and as detailed in the paragraphs that follow, EY also will provide one-off tax compliance services as described below (“on-call tax compliance services”). This applies to routine on-call projects commenced on or before the termination of the Agreement.

This is intended to be used for engagements to respond to general tax questions and assignments that are expected, at the beginning of the project, to involve total professional time not to exceed (with respect to the specific project) \$50,000 in professional fees.

On-call tax advisory services

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

The projects covered by this SOW include assistance with tax issues by answering one-off questions, drafting memos describing how specific tax rules work, assisting with general transactional issues, and assisting Client in connection with its dealings with tax authorities (other than representing Client in an examination or an appeal before the IRS or other taxing authority).



Specific tasks that may be involved in connection with the services include the following: participating in meetings and telephone calls with Client; participating in meetings and telephone calls with taxing authorities and other third parties where we are not representing Client in an examination or an appeal before the taxing authority; reviewing transaction-related documentation; researching technical issues; and preparing technical memoranda, letters, e-mails, and other written documentation.

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

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

On-call tax compliance services

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

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

5e. 2023 Tax Loan Staff

EY will provide professional personnel (one tax senior resource) to assist you with certain elements related to your 6/30/2023 income tax provision.

The Personnel will support your activities in connection with the Project on a "loaned staff" basis, under your direction, supervision and control. The Personnel will not perform any management functions or undertake any managerial responsibilities for you, including (without limitation) establishing and maintaining an effective internal control system, record keeping, supervising any of your personnel (or any of the Personnel) or making decisions on your behalf. Any documents or other work product produced by the Personnel in connection with the Project



or otherwise will constitute your internal work product, not ours. Given the loaned staff nature of the Services, we will not subject the Personnel's work product to our normal professional review and quality control processes, and we assume no responsibility for the work product of any Personnel. If any of the Personnel signs or initials any work product (including, without limitation, work papers), such action will be for identification purposes only. If we determine that we need access thereto to comply with applicable law or our professional obligations, you will provide us access to any work papers prepared by the Personnel.

We will not deliver any Reports to you in connection with the Services.

The Personnel will provide internal administrative support for your activities. They will not perform any activities that require them to exercise the level of professional judgment that would make their role that of a "signing" or "non-signing" tax return preparer.

5f. Bankruptcy Tax Services

Where requested by Client, EY will:

- Support with analyzing the tax implications of ordinary course transactions, activities, and operational & business activities
- Support with analyzing the tax implications of Ch11 and associated transactions

6. Your specific obligations

You alone are responsible for the scope and sufficiency of the Services. We also draw your attention to the reservations, as well as your management responsibilities, your obligations, and your representations, as set out in the Agreement.

You alone are responsible for any decisions to implement actions identified in the Accounting Services, including implementing all aspects of the fresh-start accounting.

You alone are responsible for any decisions to implement actions identified in the Services, including as necessary to apply generally accepted accounting principles ("GAAP") appropriately and for compliance with applicable regulatory requirements, including the determination of your accounting policies. You are solely responsible for the preparation of your financial statements, including making all of the judgments inherent in preparing them.

You are responsible for notifying your independent auditor of the performance of the Accounting Services and consulting with them on the application of accounting principles and your related accounting policies. You agree that we may make inquiries of your independent auditor in connection with the performance of the Accounting Services, provided that, representatives from Client are present



during the discussion. You will arrange for periodic status meetings (including consultation, as needed) that include representatives from Client, EY, and your independent auditor.

Notwithstanding the requirements of the Agreement, you may disclose the Reports and refer to us in connection with the Services under this SOW to (1) your external independent auditor to be used in conjunction with the intended use of the Reports outlined in our SOW, subject to its agreement that (a) none of the Reports or any portion thereof shall be further disclosed to any other person or entity except as required by law or professional obligation, and (b) it shall not make any claims against EY arising out of, or in connection with the Reports or our discussions.

You will not, and you will not permit others to, quote or refer to the Reports, any portion, summary or abstract thereof, or to EY or any other EY Firm, in any document filed or distributed in connection with (i) a purchase or sale of securities to which United States or state securities laws (“Securities Laws”) are applicable, or (ii) periodic reporting obligations under Securities Laws. You will not contend that any provisions of Securities Laws could invalidate any provision of this Agreement.

7. Responsibilities related to FAST

In providing the Services, we will utilize the Fresh Start Accounting Tool (“FAST”), which we have developed to aggregate information involved in the analysis of the purchase price allocation of target entities and to assist with the implementation of decisions relating thereto. FAST is confidential and proprietary to EY. FAST will be reasonably customized for you and populated with the data you provide and approve. FAST will be utilized to run reports based on the underlying data you provide that will assist Client with accounting and recording journal entries related to the Transaction for financial reporting purposes, on both a consolidated and entity level, as determined appropriate by management. FAST will be hosted on Microsoft Azure, and accessible to EY and Client designated personnel.

We will be responsible for the following in relation to customizing FAST, to be provided by us during the period we are engaged to assist you with the Transaction:

- estimating the time-scale and resources required to customize FAST, based upon the specific requirements determined by you;
- suggesting alternative approaches for your approval, when we cannot customize FAST in accordance with your instructions, for technical or practical reasons;
- implementing any mutually-agreeable, reasonable security measures (within our customary capabilities) in respect of confidential information that you may propose (such as password protection of data files);
- alerting you on a timely basis when we anticipate significant delays in customization; and
- hosting FAST



You will be responsible for the following in relation to the inputs and outputs of FAST:

- providing all estimates and assumptions for input;
- reviewing interim input and assumptions into FAST and providing comments arising on a timely basis;
- reviewing FAST input and output reports to assess the appropriateness, accuracy and completeness of the assumptions and calculations on which it is based.

We will charge you for agreed upon customizations to FAST based on actual time spent on the work using the hourly rates for services indicated in this SOW.

Your use of FAST is limited to use for the limited purpose of fresh-start accounting for the Transaction during the term of this SOW.

FAST IS UTILIZED “AS IS” AND NEITHER EY NOR ANY OTHER PARTY INVOLVED IN THE CREATION, CUSTOMIZATION, DELIVERY OR HOSTING OF FAST MAKES ANY WARRANTIES, EXPRESS OR IMPLIED, WITH RESPECT TO FAST, INCLUDING, WITHOUT LIMITATION, ANY IMPLIED WARRANTY OR MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE OR USE, NON-INFRINGEMENT, TITLE, OR THAT THE OPERATION OF SUCH TOOL WILL BE UNINTERRUPTED, ERROR FREE OR THAT IT WILL BE COMPATIBLE WITH ANY OF YOUR HARDWARE OR SOFTWARE. EY WILL NOT SUPPORT, MAINTAIN OR UPGRADE FAST, EXCEPT AS EXPRESSLY PROVIDED ABOVE DURING THE PERIOD FOR WHICH EY IS ENGAGED HEREUNDER. YOU ASSUME SOLE RESPONSIBILITY FOR THE USE OF FAST AND THE RESULTS THEREOF.

Additional terms and conditions related to FAST are set forth in Appendix 2 of this SOW.

8. Additional terms and conditions

EY will not render an assurance report or assurance opinion under the Agreement, nor will the Services constitute an audit, review, examination, or other form of attestation, as those terms are identified by the AICPA or by the Public Company Accounting Oversight Board (“PCAOB”). Accordingly, we will not express any form of assurance on accounting matters, financial statements, any financial or other information or internal controls as part of the Services. None of the Services or any Reports will constitute any legal opinion or legal advice. We will not conduct a review to detect fraud or illegal acts.

Notwithstanding anything to the contrary in the Agreement or this SOW, we do not assume any responsibility for any third-party products, programs or services, their performance or compliance with your specifications or otherwise.

We will base any comments or recommendations as to the functional or technical capabilities of any products in use or being considered by you solely on information provided by your vendors, directly or



through you. We are not responsible for the completeness or accuracy of any such information or for confirming any of it.

Unless prohibited by applicable law, we may provide Client Information to other EY Firms, EY Persons and external third parties, who may collect, use, transfer, store or otherwise process such information in various jurisdictions in which they operate in order to provide support services to any EY Firm and/or assist in the performance of the Services.

Our Reports may contain advice or communications that may be privileged under Internal Revenue Code Section 7525. If such information is provided to persons other than your management, directors, or your legal counsel involved in its preparation or responsible for determining whether to implement it, you may waive such privilege.

Where our written consent under the Agreement is required for you to disclose to a third party any of our Reports (other than Tax Advice), we will also require that third party to execute a non-reliance and release letter acceptable to us in form and substance.

If we receive a request from a third party for any information relating to our Tax Advice, we will notify you and will not release any such information unless you have executed an appropriate written consent authorizing such disclosure and the third party has executed a non-reliance and release letter acceptable to us in form and substance.

The Reports will be based on facts of which EY is aware, estimates, assumptions and other information derived from its research, knowledge of the industry and meetings with you or your advisors. We will state our information sources and the basis of our estimates and assumptions in the Valuation. All such estimates and assumptions are inherently subject to uncertainty and variation depending upon future events, which cannot be accurately foreseen. Our estimates will in any event be based on general economic conditions as they exist on the date of the analysis and will not contemplate the potential for any sudden or sharp rise or decline in those conditions. We make no representation, and give no assurance, that any estimates or results can or will be achieved. Actual results may vary materially from the estimates presented.

Any financial analyses contained in the Report are not forecasts or projections as defined by the AICPA. Rather, they are used as contemplated by the USPAP. Accordingly, terms such as “project,” “projections,” or “forecast” in the Reports relate to broad and generally perceived expectations of future events or market conditions.

The Report may be subject to review by the Appraisal Institute or its duly authorized representatives.

In performing our Services, we may make use of certain Tools (as defined in Appendix 3 to this SOW). In addition, we may make Tools available to you and, at your request, certain third parties. The terms and conditions of access to and use of Tools by you and any third parties to whom we grant access to a Tool are set forth in Appendix 3 of this SOW.



To the extent that the Services include the development of training materials ("Training Materials"), the Training Materials are "Materials" as set forth in the General Terms and Conditions and will be delivered solely for implementation by Client and its personnel or by EY for Client. Notwithstanding anything contained in the General Terms and Conditions or this SOW to the contrary, you shall not disclose any Training Materials to any third party for any purpose, including implementation thereof for Client.

Compliance with U.S. immigration requirements may require EY to provide certain information to the U.S. Citizenship and Immigration Services ("USCIS") to confirm that EY employees on certain visas are, in fact, EY employees and not employees of Client or other clients of EY. This will include providing certain information regarding work locations to support compliance with the visa requirements. As such, EY may disclose to USCIS information regarding this SOW, including Client's identity and location, as well as redacted agreements. Upon providing this information, EY will request that USCIS keep any such information confidential. In further support of these legal requirements, the U.S. Department of Labor (DOL) regulations, at 20 CFR § 655.734(a)(1)(ii)(A), require the posting of notice of a Labor Condition Application (LCA) in instances where individuals holding H-1B visas will be working on Client's premises. EY and Client will work together to develop an appropriate notice as required.

EY resources will be operating at all times as an employee of and under the direction and control of Ernst & Young U.S. LLP's management, and all activities including supervision, hiring and firing decisions, and performance evaluations are controlled by Ernst & Young U.S. LLP. Client will not have the right to control EY resources. At all times, EY resources will receive direction from an EY Manager while on-site at Client premises.

The Services may touch upon business relationships (such as transactions, agreements, products purchased) you have with a third party (an "EY Client") for which EY (or another EY Firm) performs, or has performed, services unrelated to the business relationships. On behalf of yourself and your affiliates, you acknowledge and consent to our performance of such services for any EY Client, and agree that neither you nor your affiliates will make a claim that these circumstances present a conflict of interest, real or perceived, for us or any other EY Firm. If, however, our services for an EY Client directly relate to the business relationships, we will seek the consent of both you and the EY Client to the continued performance of the Services. In any event, we confirm that, except as you and the EY Client otherwise agree in writing, your respective confidential or privileged information will remain confidential in accordance with applicable professional standards.

Notwithstanding any obligation under any confidentiality agreement to return or destroy any such material, you acknowledge that we will retain, in confidence, a file copy of our work papers and Report in accordance with our professional obligations. Nothing contained herein shall benefit or create any right in, or any duty or obligation on our part to, anyone other than you.

We may retain, disclose and use Client Information that we collect in connection with any services we perform for you for research and thought leadership purposes, as well as for the purpose of providing



services to other clients, as long as we identify you only in general terms in connection with such information (e.g., “a cloud communications and workstream collaboration services company”).

After the Services under this SOW have been completed, we may disclose or present to prospective clients, or otherwise in our marketing materials, that we have performed the Services for you, and we may use your name solely for that purpose, in accordance with applicable professional obligations. In addition, we may use your name, trademark, service mark and logo as reasonably necessary to perform the Services and in correspondence, including proposals, from us to you.

EY, the other EY Firms and EY’s respective service providers may Process Client Information obtained in connection with Services performed for Avaya, for benchmarking, research, thought leadership and related purposes, and to enhance the services EY provides to Avaya and other clients, provided that EY does not identify Avaya or any individuals related to Avaya, or otherwise make reference to Avaya, in connection with these matters. In all such matters, EY will comply with applicable law and professional obligations.

You shall not, while we are performing the Services hereunder and for a period of 12 months after they are completed, solicit for employment, or hire, any EY personnel involved in the performance of the Services, provided, that you may generally advertise available positions and hire EY personnel who either respond to such advertisements or who come to you on their own initiative without direct or indirect encouragement from you.

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

If the Services are subject to the audit committee pre-approval requirements of the SEC and/or the PCAOB, this SOW will not be effective until the later of (1) the execution of this SOW or (2) the approval of Client’s Audit Committee (or a duly authorized representative of Client’s Audit Committee).

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



EY shall not be required to perform any services which it, in its opinion, considers to be proscribed by the auditor independence rules of the Securities and Exchange Commission, or any other professional body which regulatory or other authority over EY. EY is prohibited from performing any services which require it to testify in Court as an expert witness for Client or to represent Client in court proceedings. EY may testify as a fact witness to the extent they have previously provided services to Client.

9. Timetable

Unless otherwise agreed, and subject to the General Terms and Conditions of the Agreement, we expect to perform the Services during the period from February 2023 to June 2023. We will work with you to provide deliverables to you on a mutually agreed upon timetable.

10. Contacts

You have identified Kevin Speed and Mark Roach as your contacts with whom we should communicate about these Services. Your contacts at EY for these Services will be Govind Gupta, Thierry Caruso, Lindsay Holliday, Jake Plumer, and Travis Smith.

11. Fees and Expenses

The Agreement addresses our fees and expenses generally.

You shall pay fees for the Valuation and Accounting Services, which fees are based on the time that our professionals spend performing them. The table below reflects our agreed upon rates, by level of professional, as follows:

Title	Rate Per Hour
Partner/Principal/Managing Director	\$787
Senior Manager	\$642
Manager	\$513
Senior	\$386
Staff	\$250

You shall pay fees for the Tax Routine On-Call Tax Advisory Services and Tax Loan Staff, which fees are based on the time that our professionals spend performing them. The table below reflects our agreed upon rates, by level of professional, as follows:

Title	Rate Per Hour
Partner/Principal	\$850



Managing Director	\$825
Senior Manager	\$700
Manager	\$550
Senior	\$395
Staff	\$275

The fee estimate for tax compliance is \$95,000, transfer pricing is \$289,000, and German IP Phase II is \$32,000. Any out-of-scope hours incurred related to tax compliance, transfer pricing, or German IP Phase II will be at the above hourly rates detailed for Tax Routine On-Call Tax Advisory Services and Tax Loan Staff.

You shall pay fees for the Bankruptcy Tax Advisory Services, which fees are based on the time that our professionals spend performing them. The table below reflects our agreed upon rates, by level of professional, as follows:

Title	Rate Per Hour
Partner/Principal	\$1,250
Managing Director	\$1,150
Senior Manager	\$950
Manager	\$850
Senior	\$600
Staff	\$400

In addition, you shall reimburse EY for expenses incurred in connection with the performance of the Services, including reasonable and customary out-of-pocket expenses such as travel, meals accommodations and other expenses specifically related to this engagement. EY may receive rebates in connection with certain purchases, which are used to reduce charges that EY would otherwise pass on to its clients. Actual out-of-pocket costs incurred by EY while executing the Services will be billed separately.

You shall also pay all applicable taxes (including VAT and others imposed) incurred in connection with the delivery of the Services or the Reports (except for taxes imposed on EY's income). You shall also pay any administrative costs that result from billing arrangements specifically requested by you.

Your obligation to pay our fees and expenses is not contingent upon the results of the Services or the consummation of the Transaction.



We will submit an itemized and detailed billing statement, and we will request payment of our fees and expenses, in accordance with the United States Bankruptcy Code (the “Bankruptcy Code”), the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the Local Rules for the United States Bankruptcy Court for the Southern District of Texas (“Local Rules”) and any relevant administrative orders. We will submit our invoices as the work progresses and payment of them will be made upon receipt, or as quickly as the Bankruptcy Code, the Bankruptcy Rules, Local Rules and any relevant administrative orders allow.

We acknowledge that payment of our fees and expenses hereunder is subject to (i) the jurisdiction and approval of the Bankruptcy Court under Sections 330 and 331 of the Bankruptcy Code, any order of the Bankruptcy Court approving the retention of us and the U.S. Trustee Guidelines, (ii) any applicable fee and expense guidelines and/or orders and (iii) any requirements governing interim and final fee applications.

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

Ernst & Young LLP

A handwritten signature in black ink, appearing to read 'Govind Gupta', is written over a horizontal line.

Name: Govind Gupta
Title: Authorized Signatory
Date:

Avaya Holdings Corp.

A handwritten signature in black ink, appearing to read 'Kevin Speed', is written over a horizontal line.

Name: Kevin Speed
Title: GVP, Controller & CAO
Date: March 3, 2023



Appendix 1 - Statement of Limiting Conditions

1. Nothing has come to EY's attention to cause EY to conclude that the facts and data set forth in this Report are not correct.
2. No investigation of the title to the subject company and subject assets has been made, and the owner's claim to the subject company and subject assets is assumed to be valid. To the extent that Ernst & Young LLP's services include any analysis of assets, properties or business interests, Ernst & Young LLP assumes no responsibility for matters of legal description or title, and Ernst & Young LLP shall be entitled to make the following assumptions: (i) title is good and marketable, (ii) there exist no liens or encumbrances, (iii) there is full compliance with all applicable regulations and laws, and (iv) all required licenses, certificates of occupancy, consents, or legislative or administrative authority have been or can be obtained or renewed for any use on which Ernst & Young LLP services are to be based.

Where real estate is included in EY's analysis, Ernst & Young LLP shall not assume any responsibility for identifying structural conditions of property. No analysis will be made of the subsurface or the hazardous waste conditions, if any. EY's services shall not take into consideration the possibility of the existence of toxic substances, hazardous or contaminated conditions, or underground storage tanks, nor the costs associated with remediating such substances or conditions. Ernst & Young LLP is not qualified to detect, and shall not be responsible for detecting, such substance or conditions.

3. This Report has been prepared solely for the purpose stated, and may not be used for any other purpose. Neither this Report nor any portions hereof may be copied or disseminated through advertising, public relations, news, sales, Securities and Exchange Commission disclosure documents or any other public (or private) media without the express prior written approval of Ernst & Young LLP.

Notwithstanding anything contained herein to the contrary, the Client and its officers, directors, employees, representatives, agents and advisers may freely disclose to any and all persons (without limitation) any tax advice, including the tax treatment and tax structure of any transaction, provided to the Client by Ernst & Young LLP, together with all facts that may be relevant to understanding the proposed tax treatment of any transaction and any materials provided by Ernst & Young LLP related to such tax treatment and tax structure. In any event, because all such tax advice is provided solely for the benefit of the Client, the Client shall inform those to whom it discloses such information that they may not rely upon such tax advice for any purpose without the prior written consent of Ernst & Young LLP.



Based on EY's valuation analysis, assumptions and methodologies employed as described, and consistent with the inherent estimation uncertainty as of the Valuation Date, it is EY's view that the fair market value opinion as represented in this Report will more likely than not be sustained if challenged on the merits.

4. The recommendations, opinions, or calculations of values contained herein are not intended to represent the values of the subject company, assets, or interests at any time other than the effective date that is specifically stated in this Report. Changes in market conditions could result in values substantially different than those presented at the stated effective date. EY assumes no responsibility for changes in market conditions or for the inability of the owner to locate a purchaser of the subject company, assets or interests at the values stated herein.

With respect to EY's analysis, EY's work did not include an analysis of the potential impact of any unexpected sharp rise or decline in local or general financial market or economic conditions or technological changes.

5. No responsibility is assumed for information furnished by others, including management, and such information is concluded to be reliable.

In the course of EY's analysis, EY was provided with written information, oral information, and/or data in electronic form, related to the structure, operation, and financial performance of the subject company / assets / interests. EY has relied upon this information in EY's analyses and in the preparation of this Report and have not independently verified its accuracy or completeness.

6. Certain historical financial data used in EY's valuation were derived from audited and/or unaudited financial statements and are the responsibility of management. The financial statements may include disclosures required by generally accepted accounting principles. EY has not independently verified the accuracy or completeness of this data provided and do not express an opinion or offer any form of assurance regarding its accuracy or completeness.
7. The estimates of cash flow data included herein are solely for use in the valuation analysis and are not intended for use as forecasts or projections of future operations. EY has not performed an examination or compilation, nor has EY performed an agreed-upon procedures engagement with regard to the accompanying cash flow data in accordance with standards prescribed by the American Institute of Certified Public Accountants, and, accordingly, do not express an opinion or offer any form of assurance on the accompanying cash flow data or their underlying assumptions. Furthermore, there will usually be differences between estimated and actual results because events and circumstances frequently do not occur as expected, and those differences may be significant.
8. EY assumes no responsibility for any financial and tax reporting judgments, which are appropriately those of management. It is EY's understanding that management accepts responsibility for any financial statement and tax reporting issues with respect to the subject company / assets / interests covered by our analysis, and for the ultimate use of EY's Report.



9. Ernst & Young LLP is not required to furnish additional work or services, or to give testimony, or be in attendance in court with reference to the company / assets, interests in question or to update any Report, recommendation, opinion, calculation, analysis, conclusion or other document relating to its services for any events or circumstances unless arrangements acceptable to Ernst & Young LLP have been separately agreed with the Client.
10. This Report does not comprise a Comprehensive Written Business Valuation Report as described in BVS-VIII, by the Business Valuation Committee of the American Society of Appraisers (ASA) and approved by the ASA Board of Governors. Certain sections may have been omitted from this Report. Where applicable, the data underlying these sections will be retained in EY's working papers.

Disclosure of the contents of this Report may be governed by the Bylaws and Regulations of the Appraisal Institute and the Uniform Standards of Professional Appraisal Practice of the Appraisal Foundation. Possession of this Report or a copy thereof, or any part thereof, does not carry with it the right of publication, nor may it be used by anyone but the party for whom it has been prepared without the prior written consent and approval of Ernst & Young LLP.

11. (If independent contractors were used): Ernst & Young LLP has used an independent contractor (independent contractors) to perform certain procedures on this engagement.



Appendix 2

EY Fresh Start Accounting Tool (“FAST”) Additional Terms & Conditions

12. You agree to inform EY on a timely basis of all significant defects in FAST of which either you are aware of when EY commences its work, or with regard to which you subsequently become aware of.
13. You represent and acknowledge to EY that you retain full responsibility for (a) the preparation and contents of FAST and for the projections contained in them; and (b) the preparation, consistency, completeness and appropriateness of the input data to the extent you consider their contents relevant to the performance of EY Services. You agree that, during the course of this assignment, you will keep EY informed in a timely manner and provide EY with any information and explanations which are material to the performance of EY Services.
14. In performing its modeling services, EY may identify and comment on matters which may be of interest to you, but which would otherwise fall outside the agreed Scope of Services. By reporting such matters to you, this is not intended to extend the agreed Scope of Services and EY accepts no responsibility for conducting additional testing to ensure that all similar matters are brought to your attention.
15. EY will not investigate or review, the software within which FAST operates (e.g., SQL Server, Microsoft Excel or Microsoft SharePoint) and shall have no responsibility for the consequences of any inherent defect in any third party software programs.
16. In connection with the Services, computer files (including reports from FAST) may be transferred between EY and you. Neither of us assumes any responsibility to the other for any loss or damage caused by viruses contained in such computer files. EY will not perform any tests to determine whether versions of FAST and related reports contain viruses or similar problems. In addition, we shall have no responsibility to third parties for loss or damage caused by viruses or similar problems that may exist in computer files (including versions of FAST) transferred by you to them.
17. While we may perform procedures involving scenario analysis pertaining to your prospective financial statements (“PFS”), the procedures do not constitute an examination or a compilation of PFS, nor the application of agreed-upon procedures thereto in accordance with standards established by the American Institute of Certified Public Accountants. Accordingly, we will not express an opinion on or offer any assurances as to whether the PFS are presented in conformity with AICPA presentation guidelines or as to whether the underlying assumptions provide a reasonable basis for PFS.
18. The PFS will be based on assumptions that will usually differ from actual results, because events and circumstances frequently do not occur as expected, and these differences may be material. We



will have no responsibility to expand or update our procedures on revised PFS unless subsequently engaged to do so.

19. We are providing the Services solely for your benefit and use; there are to be no third party beneficiaries of the Services. We accept no responsibility for the consequences of any inherent defect in SQL, Excel, SharePoint or other programs on which FAST relies. Following delivery of FAST's outputs, (i) you will assume sole responsibility for such output, the projections contained within them, and the way in which they are subsequently used; and (ii) EY's responsibility for FAST will cease. You are also responsible for the preparation, accuracy and completeness of the assumptions used for FAST.
20. Due to the complexity and nature of business models, it is not possible, in general, to attain absolute assurance that such models are free from error. The risk that FAST contains material errors may be reduced through testing. The degree of assurance provided by testing will be affected by the scope and extent of the procedures used.
21. We will perform limited testing of FAST in the course of its construction and/or modification. Such testing will not be performed independently of the construction and/or modification process and will not represent a structured test program, and, accordingly, this testing should not be relied upon by users of FAST to indicate FAST is free from material error.
22. Detailed independent testing ('audit') of a business model may provide a high degree of assurance that the logic of FAST is free from material logical error. We will not perform an audit of FAST in the course of this engagement. You are responsible for determining whether you require a model audit in the context of your use of FAST.
23. FAST constitutes "Materials" as set forth in the General Terms and Conditions. EY retains all intellectual property rights in and to FAST and any modifications to FAST created by EY under this SOW. Client shall retain ownership of all content in FAST, any information by or on Client's behalf and any projections or information resulting from the use of FAST and such information shall be considered confidential information under the terms of the Agreement.
24. Under this SOW, EY will host FAST for the purposes of housing data related to the Transaction. You understand this will be done using Microsoft Azure, and understand no Personal Health Information (PHI)/Personal Identification Information (PII) data will be stored on this site.



Appendix 3 -Tools and Technology

Tools and Technology

In performing our Services, we may make use of certain technologies, techniques, hardware, software, spreadsheets, models, templates, digital platforms and tools, which are developed by and proprietary to or licensed by an EY Firm (collectively, “Tools” and each, individually, a “Tool”), to facilitate our delivery of the Services. Subject to the terms and conditions of this SOW (and to any applicable additional terms and conditions, which may include third party license agreements), as part of our Services we may allow you and your advisors and other transaction participants to have access to the Tools and their contents, which may include EY Reports. To the extent we do so, any such access to and use of the Tools is subject in all respect to the terms and conditions set forth in this Appendix. Any breach of the provisions of this Appendix may result, in our sole discretion and without limitation, in the suspension or termination of your access to a Tool.

Intellectual Property Rights

All Tools are confidential and proprietary to or licensed by EY, and accordingly the Tools constitute “Materials” (as such term is defined in the Agreement). All intellectual property rights in the Tools, and in any modifications to the Tools created by EY under this SOW, belong to EY or its licensors. You shall have no right to (and shall not), and you shall not permit any third parties to, sub-license, copy, adapt, reverse engineer, decompile, disassemble or modify any software used in any Tool in whole or in part, or in any way derive any source code from, or create any derivative work of, any Tool.

No Warranties

All Tools are provided “AS IS,” and none of EY or any other party involved in the creation, production or delivery of any Tool makes any warranties, express or implied and whether by statute or otherwise, with respect to any Tool, including, without limitation, any implied warranty of satisfactory quality, merchantability, use of reasonable skill and care or fitness for any particular purpose or use, non-infringement, title, or that the operation of any Tool will be uninterrupted, error free or that it will be compatible with any of your hardware or software. You acknowledge that you shall be solely responsible for your use of the Tools. No responsibility or liability is or will be accepted by us in connection with your use of the Tools, including but not limited to the adequacy, accuracy, or completeness of any Tools or the output of any Tool or any conclusions or decisions that you reach through your use of a Tool. Without prejudice to the generality of the foregoing, insofar as there may be any responsibility on our part in connection with your use of a Tool our liability shall be limited in accordance with the Agreement.

Except as otherwise expressly set forth in this SOW, EY shall not be responsible for any maintenance, training, assistance, updates or support of any kind or nature related to the Tools during the course of performance of the Services under this SOW or at any time thereafter.



Use of Tools

You may use the Tools only in connection with our services under this SOW and you represent and warrant for yourself and on behalf of your authorized users that you will not use any Tool (a) in any way that breaches any applicable law or regulation; (b) in any way that is fraudulent or has any fraudulent purpose; (c) to knowingly transmit any data, send or upload any material that contains viruses, Trojan horses, worms, time bombs, spyware, adware or any other harmful programs or similar computer code designed to adversely affect the operation of any computer software or hardware. You also agree not to access without authority, interfere with, damage or disrupt (i) any part of any Tool; (ii) any equipment or network on which any Tool is stored; (iii) any software used in any Tool; or (iv) any equipment, network or software owned or used by any third party. You also acknowledge that you have implemented sufficient security measures to prevent any security violation that could result in damages to you or us. You will inform us without delay if you become aware of any potential or proven security risk, including but not limited to the use of user credentials by unauthorized parties, or if one of your authorized users leaves your employment such that their user access should be removed.

Except as expressly provided otherwise in this SOW or as we may consent otherwise in writing, if we provide you and, at our sole discretion, your authorized users access to one or more Tools, you shall ensure that: (i) each of your authorized users keeps a secure password and credentials only for his/her use of the Tool, (ii) such password shall be changed in accordance with our reasonable instructions, and (iii) you shall not provide any third party (including your affiliates, unless otherwise requested by you and agreed by us) with access to the Tool.

You will be responsible for making sure that the features and functionality of the Tools are satisfactory for your intended use. The Tools are not to be used (by you or on your behalf) to conduct ongoing management activities, and are not a substitute for any documentation or system of records you must create or maintain pursuant to law, including, without limitation, Internal Revenue Code Section 6001. You alone are responsible for maintaining separate copies of any documentation or data you input into any Tool or that we present through any Tool if you wish to maintain copies for your use. We may remove documents from your view without notification.

In the event of any conflict between the terms of use set out in this SOW and in any electronic acceptance required to access a Tool, the terms set out in this SOW shall prevail.

Third Parties

If you request that we provide access to a Tool, and the contents of a Tool (including our Reports), to third parties, we reserve the right to grant or deny such access in our sole discretion. If we permit such access, we will require an executed release letter and/or an acceptance of our terms of use, in the form we prescribe, from those parties who are to receive access. Such execution may, in our discretion, be required by means of a “click through” acknowledgement and acceptance of our terms of use or by



other electronic means. For any third party working on behalf of or in collaboration with you who is provided user access, you accept responsibility for the actions of such third party in utilizing the Tool.

We may at any time subcontract certain functions relating to the Tools to third parties who supply us with the hardware, software, services, products, programs and goods we need to operate and maintain the Tools. Accordingly, you agree to comply with such third-party terms and conditions as we reasonably require. Notwithstanding anything to the contrary in the Agreement, we do not assume any responsibility for any third-party hardware, software, services, products, programs or goods, including, without limitation, their performance or compliance with your specifications or otherwise.

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

Tools and EY Reports

We may use the Tools to provide access to information (which may include EY Reports) to you and other transaction participants. Any version of a report, data analytics visualizations or other information viewed in or printed from a Tool is referred to as a “Draft Report.” Draft Reports are distinct from EY’s final Report, which may be provided to you outside of the Tools (and which may be in hard copy form or provided via email). Neither you nor any other transaction participant may rely on any Draft Reports, which are not intended to be a substitute for any final Report. If a final Report is prepared, in the event of any inconsistency between EY’s final Report and any draft Report, the final Report will prevail. Certain Tools may employ data analytics including, potentially, for the purpose of making on-screen presentations to you. Where we make such on-screen presentations to you, those on-screen presentations and any comments made thereon in discussions with you are intended only to assist your understanding of the work we have performed. They are not intended to be a substitute for our final Report and are not intended to modify any of the contents of our final Report. We assume no responsibility or liability whatsoever to you (or anyone else) in respect of any analysis or comments which are not reflected in our final Report.

We will provide you and such of your authorized users as we approve in our sole discretion access to the Tool for a period of time to be communicated in writing by the engagement team, subject to earlier termination at our sole discretion. For the purposes of this engagement, the period of access will be the period ending thirty days after the consummation and/or termination of the contemplated transaction, subject to earlier termination in our sole discretion.

In instances where Capital Edge is used, EY may not be associated with or referred to in connection with the information in Capital Edge. This prohibition includes footnote references or other representations (written or oral) by you that EY prepared or otherwise participated in gathering the information.



Confidentiality

The Tools and their outputs (other than Client Information) constitute confidential information, subject to the provisions of the Agreement. Except as expressly set forth in this SOW or as otherwise agreed in writing by EY, (i) the Tools and their contents are made available solely for your internal use in connection with your project for the period of our engagement hereunder and (ii) you will not disclose the Tools or their contents or any portion thereof to any third party or refer externally to EY, any EY Firm or any EY Person in connection therewith.

Notwithstanding the preceding paragraph and the terms of the Agreement we may grant access via one or more Tools to draft Reports or other information, to your affiliates and to your and your affiliates' professional advisers, in each case solely for the purposes of the Transaction. You shall inform each of your affiliates and advisers and ensure that they agree before we grant them access to any draft Report or any other information via a Tool, that we assume no responsibility or liability whatsoever to them in respect of the contents of the Tool, that they agree to be bound by the terms and conditions of the Agreement relating to restrictions on the use and disclosure of our Report or any other information and that they agree to the conditions of use set out in this Appendix. You accept that confidential Client Information may be included in Reports and other information to which access is provided in this way and agree that our provision of such access, on your request, will not constitute a breach of the confidentiality provisions of the Agreement.

Data Content of Tools

While we may have performed certain procedures on raw data in order to enable it to function appropriately with the Tools, we have not created the underlying data provided, uploaded or amended by you or on your behalf and we do not have any responsibility to analyze, evaluate, verify or comment on it unless expressly agreed otherwise in this SOW. To the extent that as part of the engagement we use publicly available information or other third party sources, we will not verify the accuracy, reliability or completeness of such information or sources. It is your responsibility to ensure that any content provided by you or your authorized users that may be posted or stored on any Tool are compliant with applicable laws and regulations and do not infringe any third party rights, including but not limited to any intellectual property rights. You agree to take all necessary actions to ensure that the data uploaded to and/or used as part of any Tool has been properly saved.

Data residing in or accessed through a Tool may be hosted on servers in the United States or the European Union. If we are required to enter into contracts which prevent the transfer of data to either of these locations or which otherwise limit our ability to share information, we may not be able to allow access to such data or otherwise share information with you via the Tools.



Appendix 4 - State & Local Tax Returns Listing

AMLP	Extension	Due Date		AIHL	Extension	Due Date
Alabama	12/15/2022	6/15/2023		Alabama – Income	1/15/2023	7/15/2023
Alabama – Fran	12/15/2022	6/15/2023		Alabama – Fran	1/15/2023	7/15/2023
Arizona	12/15/2022	6/15/2023		Arizona	1/15/2023	7/15/2023
Arkansas	1/15/2023	7/15/2023		Arkansas	1/15/2023	7/15/2023
California	12/15/2022	7/15/2023		California	1/15/2023	7/15/2023
Colorado	1/15/2023	7/15/2023		Colorado	1/15/2023	7/15/2023
Connecticut	12/15/2022	6/15/2023		Connecticut	2/15/2023	8/15/2023
Florida	1/1/2023	7/1/2023		Florida	2/1/2023	8/1/2023
Georgia	12/15/2022	6/15/2023		Georgia	1/15/2023	7/15/2023
Illinois	1/15/2023	7/15/2023		Illinois	1/15/2023	7/15/2023
Iowa	1/30/2023	7/30/2023		Iowa	1/30/2023	7/30/2023
Indiana	1/15/2023	8/15/2023		Indiana	1/15/2023	8/15/2023
Kentucky	1/15/2023	7/15/2023		Kentucky	1/15/2023	7/15/2023
Louisiana	1/15/2023	7/15/2023		Louisiana	2/15/2023	8/15/2023
Massachusetts	12/15/2022	6/15/2023		Massachusetts	1/15/2023	7/15/2023
Maine	3/15/2023	9/15/2023		Maine	1/15/2023	7/15/2023
Minnesota	1/15/2023	7/15/2023		Michigan	1/30/2023	9/30/2023
Mississippi	12/15/2022	6/15/2023		Minnesota	1/15/2023	8/15/2023
North Carolina	1/15/2023	7/15/2023		Mississippi	1/15/2023	7/15/2023
New Hampshire	12/15/2022	7/15/2023		North Carolina	1/15/2023	7/15/2023
New Jersey	1/15/2023	6/15/2023		New Jersey	1/15/2023	7/15/2023
New Mexico	12/15/2022	6/15/2023		New Mexico	1/15/2023	7/15/2023
Oklahoma	1/15/2023	7/15/2023		New York	1/15/2023	7/15/2023
Oregon	12/15/2022	6/15/2023		Oklahoma – Income	2/15/2023	8/15/2023
Rhode Island	12/15/2022	6/15/2023		Oklahoma – Fran	2/15/2023	8/15/2023
Rhode Island NR	12/15/2022	6/15/2023		Oregon	2/15/2023	8/15/2023
South Carolina	12/15/2022	6/15/2023		Rhode Island	1/15/2023	7/15/2023
Tennessee	1/15/2023	7/15/2023		South Carolina	1/15/2023	7/15/2023
Utah	1/15/2023	6/15/2023		Tennessee	1/15/2023	7/15/2023
Vermont	12/15/2022	7/15/2023		Utah	1/15/2023	7/15/2023
Wisconsin	12/15/2022	6/15/2023		Vermont	1/15/2023	8/15/2023
West Virginia	12/15/2022	6/15/2023		Wisconsin	1/15/2023	8/15/2023
				West Virginia	1/15/2023	7/15/2023