

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

**FIRST AND FINAL FEE APPLICATION COVER SHEET FOR THE PERIOD
JANUARY 28, 2026 THROUGH AND INCLUDING FEBRUARY 23, 2026**

In re Pretium Packaging, LLC¹

Applicant: KPMG LLP

Case No.: 26-10896 (CMG)

Client: Debtors and Debtors in Possession

Chapter 11

Cases Filed: January 28, 2026

COMPLETION AND SIGNING OF THIS FORM CONSTITUTES A CERTIFICATION
UNDER PENALTY OF PERJURY PURSUANT TO 28 U.S.C. § 1746.

RETENTION ORDER ATTACHED.

Dated: March 27, 2026
Chicago, Illinois

By: /s/ Christopher W. Woll
Name: Christopher W. Woll
KPMG LLP
*Tax Compliance, Tax Provision, Tax
Consulting and Valuation Services
Providers to the Debtors and
Debtors-in-Possession*

¹ On March 20, 2026, the Court entered its *Order Granting Reorganized Debtors' Motion for Final Decree Closing Certain of the Chapter 11 Cases* [Docket No. 232] (the "Order"), closing all cases listed therein except for Poseidon Parent, L.P., Case No. 26-10902 (CMG) (the "Wind-Down Debtor"). The Court has entered a text order on the affiliated dockets listed in the Order requiring that all remaining matters be filed in the Wind-Down Debtor's case. The last four digits of the Wind-Down Debtor's tax ID number are 3150.

**SECTION I
FEE SUMMARY**

**FIRST AND FINAL FEE APPLICATION FOR THE PERIOD FROM
JANUARY 28, 2026 THROUGH AND INCLUDING FEBRUARY 23, 2026²**

FEE TOTALS	\$ 17,920.18
DISBURSEMENTS TOTALS	\$ 0.00
TOTAL FEE APPLICATION	\$ 17,920.18 ³

	FEES	EXPENSES
Total Previous Fee/Expenses Requested:	\$ -	\$ -
Total Fees/Expenses Allowed to Date:	\$ -	\$ -
Total Retainer Remaining (If Applicable):	\$ -	N/A
Total Holdback (If Applicable):	\$ -	N/A
Total Received by KPMG LLP:	\$ -	\$ -

² Unless otherwise stated, all capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the *Order (I) Authorizing the Retention and Employment of KPMG LLP to Provide Tax Compliance, Tax Provision, Tax Consulting and Valuation Services to the Debtors and Debtors in Possession Effective as of the Petition Date Waiving Certain Timekeeping Requirements, and (III) and Granting Related Relief* [Docket No. 226] (the “Retention Order”).

³ Pursuant to the Supplemental Declaration of Christopher W. Woll in Support of the Debtors’ Application [Docket No. 222], KPMG agreed to waive additional fees incurred prior to the Petition Date in the aggregate amount of \$70,077.65. Accordingly, KPMG is not seeking payment of such fees and has applied a credit in that amount in this First and Final Fee Application. KPMG is requesting Court approval of total fees in the amount of \$87,997.83, however, with the aforementioned credit of \$70,077.65 to requested fees, KPMG is seeking payment of fees in the amount of \$17,920.18 in this First and Final Fee Application.

**SECTION II
SUMMARY OF SERVICES**

**SUMMARY OF PROFESSIONALS' TIME AND FEES DURING COMPENSATION
PERIOD OF JANUARY 28, 2026 THROUGH AND INCLUDING FEBRUARY 23, 2026**

Professional Person	Position & Department	Country of Origin	Total Hours Billed	Hourly Billing Rate	Total Compensation
Adam Stevenson	Manager - Mergers & Acquisitions	US	27.3	\$ 1,177.00	\$ 32,132.10
Becca Alvermann	Senior Manager - Mergers & Acquisitions	US	7.4	\$ 1,296.00	\$ 9,590.40
Brett Bronenkamp	Managing Director - Business Tax Services	US	1.5	\$ 1,040.00	\$ 1,560.00
Christopher Woll	Partner - Mergers & Acquisitions	US	3.6	\$ 1,505.00	\$ 5,418.00
Ilse Janssens	Associate - Tax	Netherlands	2.0	\$ 206.20	\$ 412.39 ⁴
Juanita Garza	Senior Associate - Bankruptcy	US	7.7	\$ 340.00	\$ 2,618.00
Neven Mulc	Senior Associate - Mergers & Acquisitions	US	5.9	\$ 893.00	\$ 5,268.70
Owen Mosher	Associate - Mergers & Acquisitions	US	12.1	\$ 544.00	\$ 6,582.40
Pepijn van Eijk	Manager - Tax	Netherlands	8.0	\$ 724.64	\$ 5,797.09 ⁴
Roel Kluijtmans	Partner - Tax	Netherlands	0.3	\$ 1,266.64	\$ 379.99 ⁴
Seth Lawrence	Senior Associate - Mergers & Acquisitions	US	11.4	\$ 893.00	\$ 10,180.20
Tonia Nelen	Senior Manager - Tax	Netherlands	1.2	\$ 977.96	\$ 1,173.56 ⁴
Wendy Shaffer	Associate Director - Bankruptcy	US	15.0	\$ 459.00	\$ 6,885.00
Hours and Fees at Discounted Rates			103.4		\$ 87,997.83
Total Discounted Fees					\$ 87,997.83
Out of Pocket Expenses					\$ -
Total Requested Fees and Expenses					\$ 87,997.83
Less Credit Amount related to Waived Fees					\$ (70,077.65) ⁵
Net Requested Fees & Out of Pocket Expenses					\$ 17,920.18⁶
Blended Rate				\$ 851.04	

⁴ Rates for member firm professionals from Netherlands reflect a discount of 30% to KPMG's standard rates. Fees for services performed by KPMG Netherlands in this First and Final Fee Application were calculated using a EUR to USD conversion rate of 1.17827.

⁵ Pursuant to the Supplemental Declaration of Christopher W. Woll in Support of the Debtors' Application [Docket No. 222], KPMG agreed to waive additional fees incurred prior to the Petition Date in the aggregate amount of \$70,077.65. Accordingly, KPMG is not seeking payment of such fees and has applied a credit in that amount in this First and Final Fee Application.

⁶ KPMG is requesting Court approval of total fees in the amount of \$87,997.83, however, pursuant to the Supplemental Declaration of Christopher W. Woll in Support of the Debtors' Application [Docket No. 222], KPMG is applying a credit of \$70,077.65 to requested fees and is seeking payment of fees in the amount of \$17,920.18 in this First and Final Fee Application.

HOURS AND FEES BY CATEGORY
JANUARY 28, 2026 THROUGH AND INCLUDING FEBRUARY 23, 2026

Project Category	Total Hours Billed	Total Fees
Liability Management Transaction Services	67.0	\$ 68,264.60
General Tax Consulting Services	11.5	\$ 7,763.03
Retention Services	17.0	\$ 9,260.40
Fee Application Preparation Services	7.9	\$ 2,709.80
Total	103.4	\$ 87,997.83

SECTION III
SUMMARY OF DISBURSEMENTS

**SUMMARY OF EXPENSES DURING COMPENSATION PERIOD OF
JANUARY 28, 2026 THROUGH AND INCLUDING FEBRUARY 23, 2026**

Category	Amount
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Miscellaneous	\$ -
Total	\$ -

**SECTION IV
CASE HISTORY**

1. Date cases filed: January 28, 2026
2. Chapter under which case commenced: Chapter 11
3. Date of retention: March 12, 2026, effective as of January 28, 2026.

If limit on number of hours or other limitations to retention, set forth: N/A

4. Summarize in brief the benefits to the estate and attach supplements as needed⁷: See narrative portion of fee application.

Tax Consulting Services

Liability Management Transaction Services

- (a) KPMG provided services related to computation of tax basis in assets and tax attributes as part of analysis of cancellation of debt income and application of attribute reduction rules related to Pretium's Chapter 11 filing.

General Tax Consulting Services

- (a) KPMG provided general consulting services mainly related to the' undertakings that have impacts affecting their tax years and tax returns.

Retention Services

- (a) Services included researching client bankruptcy with regards to retention; the preparation of KPMG declaration and retention order; discussions and fact finding with KPMG partners as well as the Office of General Counsel; discussions and correspondence with Debtors' counsel related to employment application.

Fee Application Preparation Services

- (a) The billing procedures required by the US Trustee Guidelines differ from KPMG's normal billing procedures and as such, the Local Rules and the Interim Compensation Order entered in this case have required effort to inform the timekeepers of their responsibilities, compile the detailed time entries, begin preparation of the detailed and summary schedules of fees incurred, and begin drafting the schedules included in the first and final fee application.

⁷ Attached hereto are Exhibits C1 – C4 containing detailed descriptions of the services rendered and expenses incurred by the Applicant during the First and Final Compensation Period.

5. Anticipated distribution to creditors:

- a. Administration expenses: Paid in full in accordance with the *Amended Joint Prepackaged Chapter 11 Plan of Reorganization of Pretium Packaging, L.L.C and its Debtor Affiliates* [Docket No. 156] (the “Plan”).
- b. Secured creditors: Paid in accordance with the Plan.
- c. Priority creditors: To be paid in accordance with the Plan.
- d. General unsecured creditors: To be paid in accordance with the Plan.

6. Final disposition of case and percentage of dividend paid to creditors: This is the first and final fee application. Distributions to creditors will be made in accordance with the Plan.

KIRKLAND & ELLIS LLP

KIRKLAND & ELLIS INTERNATIONAL LLP

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Co-Counsel to the Debtors and

Debtors in Possession

Co-Counsel to the Debtors and

Debtors in Possession

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

In re:

PRETIUM PACKAGING, L.L.C., *et al.*,⁸

Reorganized Debtors.

Chapter 11

Case No. 26-10896 (CMG)

(Jointly Administered)

**FIRST AND FINAL FEE
APPLICATION OF KPMG LLP, PROVIDING TAX
COMPLIANCE, TAX PROVISION, TAX CONSULTING
AND VALUATION SERVICES TO THE DEBTORS AND DEBTORS IN
POSSESSION FOR COMPENSATION FOR PROFESSIONAL SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED FOR THE
PERIOD OF JANUARY 28, 2026 THROUGH AND INCLUDING FEBRUARY 23, 2026**

⁸ The last four digits of Debtor Pretium Packaging, L.L.C.'s tax identification number are 7802. 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 <https://cases.stretto.com/Pretium>. The location of the Debtors' service address in these chapter 11 cases is: 2560 White Oak Circle, Suite 120, Aurora, Illinois 60502.

KPMG LLP (“KPMG”), providing Tax Compliance, Tax Provision, Tax Consulting and Valuation Services to the above captioned debtors and debtors in possession (collectively, the “Debtors,” and after the Effective Date, the “Reorganized Debtors”), hereby submits this first and final fee application (this “First and Final Fee Application”), requesting entry of an order, pursuant to sections 327, 328 and 1107 of title 11 of the United States Code (the “Bankruptcy Code”), rule 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the District of New Jersey (the “Local Rules”), (a) granting final approval and allowance of compensation for professional services to the Debtors during the period from January 28, 2026 through and including February 23, 2026 (the “First and Final Compensation Period”) in the amount of \$17,920.18⁹, (b) granting final approval and allowance of KPMG’s expenses incurred during the First and Final Compensation Period in connection with such services in the amount of \$0.00 and (c) authorizing and directing the Reorganized Debtors to pay all such approved and allowed compensation and expenses, less any amounts previously paid for such compensation and expenses. In support of this First and Final Fee Application, KPMG respectfully states as follows:

JURISDICTION AND VENUE

1. The United States Bankruptcy Court for the District of New Jersey (this “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11*, entered July 23, 1984, and amended on June 6, 2026 (Bumb, C.J.). The Debtors confirm their consent to the entry of a final order by

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the Court in connection with this First and Final Fee Application to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).

3. The statutory and other bases for the relief requested in this First and Final Fee Application are sections 327, 328, and 1107 of the Bankruptcy Code, Bankruptcy Rules 2014 and 2016, Local Rules 2014-1 and 2016-1.

BACKGROUND

4. On January 28, 2026 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. On January 30, 2026, this Court entered an order directing the procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b) [Docket No. 53]. The Debtors continued operating their business and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No committee was appointed, and no request for the appointment of a trustee or examiner was made in these Chapter 11 Cases. A detailed description of the Debtors’ business and the facts and circumstances of these chapter 11 cases is set forth in greater detail in the *Declaration of J. Federico Barreto, Chief Financial Officer of Pretium Packaging, L.L.C., in Support of Chapter 11 Petitions and First Day Motions* [Docket No. 18] and incorporated herein by reference.

5. On February 23, 2026, the Court entered the *Findings of Fact, Conclusions of Law, and Order (I) Approving the Disclosure Statement for and Confirming the Amended Joint*

Prepackaged Chapter 11 Plan of Reorganization of Pretium Packaging, L.L.C and its Debtor Affiliates [Docket No. 185] (the “Confirmation Order”).

6. On March 2, 2026, the Debtors filed the Second Amended Plan Supplement [Docket No. 202] and the Effective Date occurred on March 2, 2026.

7. On February 25, 2026, the Debtors filed *Debtors’ Application for Entry of an Order (I) Authorizing the Retention and Employment of KPMG LLP to Provide Tax Compliance, Tax Provision, Tax Consulting and Valuation Services to the Debtors and Debtors in Possession effective as of the Petition Date, (II) Waiving Certain Timekeeping Requirements, and (III) Waiving Certain Time Keeping Requirements, ad (III) Granting Related Relief* [Docket No. 193], in accordance with the terms and conditions of (i) the engagement letter dated November 17, 2025 covering tax compliance and provision services (the “Tax Compliance Engagement Letter”); (ii) the engagement letter dated October 16, 2025 covering debt restructuring services (the “Restructuring Engagement Letter”), (iii) the engagement letter dated December 6, 2024 covering research credit and interest capitalization services (the “Research Credit Engagement Letter”); (iv) the engagement letter dated May 29, 2025 covering valuation services (the “Valuation Engagement Letter”); and (v) the engagement letter signed as of January 22, 2026 covering audit assistance and routine general tax consulting (the “Canadian Audit Assistance Engagement Letter”), (collectively, the “Engagement Letters”). On March 11, 2026, the Debtors filed the *Supplemental Declaration of Christopher W. Woll in Support of the Debtors’ Application for Entry of an Order (I) Authorizing the Retention and Employment of KPMG LLP to Provide tax Compliance, Tax Provision, Tax Consulting and Valuation Services* [Docket No. 222].

8. On March 12, 2026, the Court entered the Retention Order, attached hereto as **Exhibit E**. Copies of the Engagement Letters were appended to the Retention Application as Exhibits A through E.

DESCRIPTION OF SERVICES RENDERED

9. KPMG provides below an overview of the services it rendered as Tax Compliance, Tax Provision, Tax Consulting and Valuation Service to the Debtors during the First and Final Compensation Period. Detailed descriptions of these services, the amount of fees incurred, the amount of hours spent providing those services, and the actual and necessary expenses incurred in providing such services throughout this First and Final Compensation Period are provided.

A. Tax Consulting Services – Liability Management Transaction Services

KPMG analyzed U.S. federal, state, local, and international tax implications of the Debtors potential liability management transaction of their debt and/or capital structure (the “Potential Liability Management Transaction”). Services hereunder may include analyses of:

- a. Debtors’ tax attributes, including net operating losses, tax basis in assets, and tax basis in subsidiaries’ stock as relevant to the Potential Liability Management Transaction;
- b. Cancellation of debt income, including the application of Section 108 and consolidated tax return regulations relating to the Liability Management Transaction of non-intercompany debt and the completed capitalization/settlement of intercompany debt; and
- c. Application of the attribute reduction rules under Section 108(b) and Treasury Regulation Section 1.1502-28, including a benefit analysis of Section 108(b)(5) and 1017(b)(3)(D) elections as related to the Potential Liability Management Transaction.

B. Tax Consulting Services – General Tax Consulting Services.

- a. KPMG provided routine general tax consulting on matters that arose for which the Debtors sought advice, written and oral, and that were not the subject of a separate agreement; and
- b. Pursuant to the Tax Compliance Engagement Letter, tax consulting services included: (1) routine tax advice federal, state, local, and foreign tax returns; (2) routine tax advice concerning the federal, state, local, and years; and (3) routine dealings with a federal, state, local, or foreign tax authority (e.g., responding to concession or settlement of an issue with the relevant tax authority).

C. Retention Services

Services included researching client bankruptcy with regards to retention; the preparation of the KPMG declaration and retention order; discussions and fact finding with KPMG partners as well as the Office of General Counsel; discussions and correspondence with Debtors' counsel related to employment application.

D. Fee Application Preparation Services.

The billing procedures required by the US Trustee Guidelines differ from KPMG's normal billing procedures and as such, the Local Rules and the Interim Compensation Order entered in this case have required effort to inform the timekeepers of their responsibilities, compile the detailed time entries, begin preparation of the detailed and summary schedules of fees incurred, and begin drafting the schedules included in the first and final fee application.

RELIEF REQUESTED

10. By this First and Final Fee Application, KPMG requests entry of an order, (a) granting final approval and allowance of compensation for professional services to the Debtors during the First and Final Compensation Period in the amount of \$17,920.18¹⁰, (b) granting final approval and allowance of KPMG's expenses incurred during the First and Final Compensation Period in connection with such services in the amount of \$0.00, and (c) authorizing and directing the Debtors to pay all such approved and allowed compensation and expenses, less any amounts previously paid for such compensation and expenses.

11. All services, for which compensation is requested by KPMG, were performed during the First and Final Compensation Period on behalf of the Debtors.

12. The fees charged by KPMG were billed in accordance with the Retention Order and are comparable to those fees charged by KPMG for professional services rendered in

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connection with similar chapter 11 cases and non-bankruptcy matters. KPMG submits that such fees are reasonable based upon the customary compensation charged by similarly skilled practitioners in comparable bankruptcy cases and non-bankruptcy matters.

13. There is no agreement or understanding between KPMG and any other person, other than members of the firm, for the sharing of compensation to be received for services rendered in these chapter 11 cases.

ACTUAL AND NECESSARY EXPENSES

14. KPMG did not incur any expenses during the First and Final Compensation Period for which it is entitled to reimbursement under the Engagement Letters.

BASIS FOR RELIEF

15. Section 330 of the Bankruptcy Code provides that a court may award a professional employed under section 327 of the Bankruptcy Code “reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330 also sets forth the following non-exclusive criteria for the award of such compensation and reimbursement:

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

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

- E. with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- F. whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

16. KPMG submits that the services it performed on behalf of the Debtors, as summarized above and as more fully described in KPMG's time records, were necessary for and beneficial to the Debtors' estates. Moreover, KPMG's services were consistently performed in a timely, expert and considered manner commensurate with the complexity and importance of the issues involved.

17. No previous application for the relief sought herein has been made to this or any other court.

CERTIFICATION OF COMPLIANCE

18. The undersigned has reviewed the requirements of Local Rule 2016-1 and certifies that, to the best of his knowledge, information and belief, this First and Final Fee Application complies with the Local Rule.

WHEREFORE, KPMG requests entry of an order, (a) granting final approval and allowance of compensation for professional services to the Debtors during the First and Final Compensation Period in the amount of \$17,920.18¹¹ (b) granting final approval and allowance of KPMG's expenses incurred during the First and Final Compensation Period in connection with such services in the amount of \$0.00 and (c) authorizing and directing the Reorganized Debtors to pay all such approved and allowed compensation and expenses, less any amounts previously paid for such compensation and expenses.

Dated: March 27, 2026
Chicago, Illinois

KPMG LLP

/s/Christopher W. Woll

Christopher W. Woll
KPMG LLP
200 E. Randolph Street
Suite 5500
Aon Center
Chicago, IL 60601-643

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EXHIBIT A

Pretium Packaging, L.L.C., et al.

Case No. 26-10896 (CMG)

Summary Of Hours and Discounted Fees Incurred By Professional

January 28, 2026 through February 23, 2026

Professional Person	Position & Department	Country of Origin	Total Billed Hours	Hourly Billing Rate	Total Compensation
Adam Stevenson	Manager - Mergers & Acquisitions	US	27.3	\$ 1,177.00	\$ 32,132.10
Becca Alvermann	Senior Manager - Mergers & Acquisitions	US	7.4	\$ 1,296.00	\$ 9,590.40
Brett Bronenkamp	Managing Director - Business Tax Services	US	1.5	\$ 1,040.00	\$ 1,560.00
Christopher Woll	Partner - Mergers & Acquisitions	US	3.6	\$ 1,505.00	\$ 5,418.00
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Hours and Fees at Discounted Rates			103.4		\$ 87,997.83
Total Discounted Fees					\$ 87,997.83
Total Requested Fees					\$ 87,997.83
Out of Pocket Expenses					\$ -
Total Requested Fees and Expenses					\$ 87,997.83
Less Credit Amount related to Waived Fees					(70,077.65) ²
Net Requested Fees & Out of Pocket Expenses					\$ 17,920.18 ³
Blended Hourly Rate				\$ 851.04	

¹ Rates for member firm professionals from Netherlands reflect a discount of 30% to KPMG's standard rates. Fees for services performed by KPMG Netherlands in this First and Final Fee Application were calculated using a EUR to USD conversion rate of 1.17827.

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EXHIBIT B

Pretium Packaging, L.L.C., et al.

Case No. 26-10896 (CMG)

Summary of Hours and Discounted Fees Incurred by Category

January 28, 2026 through February 23, 2026

Category	Exhibit	Total Billed Hours	Total Fees
Liability Management Transaction Services	C1	67.0	\$ 68,264.60
General Tax Consulting Services	C2	11.5	\$ 7,763.03 ¹
Retention Services	C3	17.0	\$ 9,260.40
Fee Application Preparation Services	C4	7.9	\$ 2,709.80
Total		103.4	\$ 87,997.83

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EXHIBIT C1

Pretium Packaging, L.L.C., et al.
Case No. 26-10896 (CMG)
 Liability Management Transaction Services
 January 28, 2026 through February 23, 2026

Name	Date	Description	Hours	Rate	Amount
Christopher Woll	02/02/26	Perform tax research, as of 02/02/26, of LLC Conversion related to top legal entity for Pretium.	0.7	\$ 1,505	\$ 1,053.50
Becca Alvermann	02/03/26	0.2 Requested, as of 02/03/26, that S. Lawrence (KPMG M&A) prepare information request list related to updating tax basis balance sheets for latest tax year information for Pretium.	0.2	\$ 1,296	\$ 259.20
Becca Alvermann	02/03/26	Call with C. Woll (KPMG Partner), B. Alvermann (KPMG Senior Manager), and A. Stevenson (KPMG Manager) to discuss next steps, as of 02/03/26, to be completed in connection with the recent bankruptcy filing of Pretium.	0.3	\$ 1,296	\$ 388.80
Christopher Woll	02/03/26	Call with C. Woll (KPMG Partner), B. Alvermann (KPMG Senior Manager), and A. Stevenson (KPMG Manager) to discuss next steps, as of 02/03/26, to be completed in connection with the recent bankruptcy filing of Pretium.	0.3	\$ 1,505	\$ 451.50
Adam Stevenson	02/03/26	Call with C. Woll (KPMG Partner), B. Alvermann (KPMG Senior Manager), and A. Stevenson (KPMG Manager) to discuss next steps, as of 02/03/26, to be completed in connection with the recent bankruptcy filing of Pretium.	0.3	\$ 1,177	\$ 353.10
Seth Lawrence	02/03/26	(0.4) Draft, as of 02/03/26, an information request list for information required to roll forward the trial balance for Pretium to September 30, 2025.	0.4	\$ 893	\$ 357.20
Christopher Woll	02/03/26	Analyze, as of 02/03/26 the tax basis in the legal structure for Pretium.	0.6	\$ 1,505	\$ 903.00
Becca Alvermann	02/04/26	0.2 Email correspondence with C. Cass (KPMG M&A) to request controlled foreign corporation basis information to be used in tax basis balance sheets for Pretium.	0.2	\$ 1,296	\$ 259.20
Becca Alvermann	02/04/26	0.2 Email correspondence with J. Schirmer (KPMG BTS) to request information related to updating tax basis balance sheets for latest tax year information for Pretium, as of 02/04/26.	0.2	\$ 1,296	\$ 259.20
Becca Alvermann	02/04/26	0.3 Senior Manager review, as of 02/04/26, of Pretium information request list prepared by S. Lawrence (KPMG M&A) related to updating tax basis balance sheets for latest tax year information.	0.3	\$ 1,296	\$ 388.80
Adam Stevenson	02/04/26	(2.3) Manager review, as of 02/04/26, of Schedule M-3 stock basis adjustments for Pretium.	2.3	\$ 1,177	\$ 2,707.10
Adam Stevenson	02/04/26	(2.8) Manager review, as of 02/04/26, of taxable income stock basis adjustments for Pretium.	2.8	\$ 1,177	\$ 3,295.60

EXHIBIT C1

Pretium Packaging, L.L.C., et al.
Case No. 26-10896 (CMG)
 Liability Management Transaction Services
 January 28, 2026 through February 23, 2026

Name	Date	Description	Hours	Rate	Amount
Seth Lawrence	02/05/26	(0.1) Draft, as of 02/05/26, email correspondence with B. Alvermann and C. Woll (KPMG) regarding the cash tax effects of cancellation of indebtedness income for Pretium.	0.1	\$ 893	\$ 89.30
Adam Stevenson	02/05/26	(2.4) Manager review, as of 02/05/26, of Section 163(j) stock basis adjustments for Pretium.	2.4	\$ 1,177	\$ 2,824.80
Adam Stevenson	02/05/26	(3.3) Manager review, as of 02/05/26, of contributions / distributions for stock basis adjustments based on Schedule M-2 / Schedule L for Pretium.	3.3	\$ 1,177	\$ 3,884.10
Adam Stevenson	02/06/26	(1.7) Begin to prepare, as of 02/06/26, the net operating loss adjustments for stock basis purposes for Pretium.	1.7	\$ 1,177	\$ 2,000.90
Adam Stevenson	02/06/26	(1.8) Manager review, as of 02/06/26, of Pretium organizational chart to determine stock basis tier up adjustments.	1.8	\$ 1,177	\$ 2,118.60
Adam Stevenson	02/06/26	(2.4) Analyze, as of 02/06/26, the net operating loss carryforward schedules based on filed tax returns for Pretium.	2.4	\$ 1,177	\$ 2,824.80
Neven Mulc	02/06/26	Update, as of 02/06/26, the stock basis model for new ownerships and onboarding for Pretium.	3.0	\$ 893	\$ 2,679.00
Christopher Woll	02/09/26	(0.3) Call with C. Woll, B. Alvermann, and A. Stevenson (KPMG) to discuss potential impact from the cancellation of intercompany balances for Pretium, as of 02/09/26.	0.3	\$ 1,505	\$ 451.50
Becca Alvermann	02/09/26	(0.3) Call with C. Woll, B. Alvermann, and A. Stevenson (KPMG) to discuss potential impact from the cancellation of intercompany balances for Pretium, as of 02/09/26.	0.3	\$ 1,296	\$ 388.80
Adam Stevenson	02/09/26	(0.3) Call with C. Woll, B. Alvermann, and A. Stevenson (KPMG) to discuss potential impact from the cancellation of intercompany balances for Pretium, as of 02/09/26.	0.3	\$ 1,177	\$ 353.10
Owen Mosher	02/09/26	(0.5) Review, as of 2/09/26, the Pretium Orion folder to locate the updated Trial Balance, Deferred, and Fixed Asset/Intangible roll forwards for purposes of updating the Pretium tax attribute reduction model given 2025 information.	0.5	\$ 544	\$ 272.00
Christopher Woll	02/09/26	(.6) Analyze, as of 02/09/26, the intercompany details to determine tax impact of potentially eliminating those and impact on cash tax result for Pretium.	0.6	\$ 1,505	\$ 903.00

EXHIBIT C1

Pretium Packaging, L.L.C., et al.
Case No. 26-10896 (CMG)
 Liability Management Transaction Services
 January 28, 2026 through February 23, 2026

Name	Date	Description	Hours	Rate	Amount
Seth Lawrence	02/09/26	(0.6) Analyze, as of 02/09/26, information provided by Pretium to determine what additional information is needed to roll forward the attribute reduction model to 2025 for Pretium.	0.6	\$ 893	\$ 535.80
Becca Alvermann	02/09/26	(0.8) Call with C. Woll (KPMG Partner), R. Alvermann (KPMG Senior Manager), A. Stevenson (KPMG Manager), and N. Mulc (KPMG Senior Associate) to discuss stock basis calculation, Pretium's organizational structure, and current intercompany balances, as of 02/09/26.	0.8	\$ 1,296	\$ 1,036.80
Neven Mulc	02/09/26	(0.8) Call with C. Woll (KPMG Partner), R. Alvermann (KPMG Senior Manager), A. Stevenson (KPMG Manager), and N. Mulc (KPMG Senior Associate) to discuss stock basis calculation, Pretium's organizational structure, and current intercompany balances, as of 02/09/26.	0.8	\$ 893	\$ 714.40
Adam Stevenson	02/09/26	(0.8) Call with C. Woll (KPMG Partner), R. Alvermann (KPMG Senior Manager), A. Stevenson (KPMG Manager), and N. Mulc (KPMG Senior Associate) to discuss stock basis calculation, Pretium's organizational structure, and current intercompany balances, as of 02/09/26.	0.8	\$ 1,177	\$ 941.60
Christopher Woll	02/09/26	(0.8) Call with C. Woll (KPMG Partner), R. Alvermann (KPMG Senior Manager), A. Stevenson (KPMG Manager), and N. Mulc (KPMG Senior Associate) to discuss stock basis calculation, Pretium's organizational structure, and current intercompany balances, as of 02/09/26.	0.8	\$ 1,505	\$ 1,204.00
Adam Stevenson	02/09/26	(3.6) Continue, as of 02/09/26, to prepare the net operating loss adjustments for stock basis purposes for Pretium.	3.6	\$ 1,177	\$ 4,237.20
Christopher Woll	02/10/26	(0.3) Call with C. Woll , R. Alvermann, A. Stevenson, N. Mulc (KPMG M&A), B. Bronenkamp (KPMG Managing Director BTS), J. Schirmer (KPMG Senior Manager BTS) to discuss open items, as of 02/10/26, in relation to their federal tax return filings including ownership changes, and intercompany clean up for Pretium.	0.3	\$ 1,505	\$ 451.50

EXHIBIT C1

Pretium Packaging, L.L.C., et al.
Case No. 26-10896 (CMG)
 Liability Management Transaction Services
 January 28, 2026 through February 23, 2026

Name	Date	Description	Hours	Rate	Amount
Becca Alvermann	02/10/26	(0.3) Call with C. Woll , R. Alvermann, A. Stevenson, N. Mulc (KPMG M&A), B. Bronenkamp (KPMG Managing Director BTS), J. Schirmer (KPMG Senior Manager BTS) to discuss open items, as of 02/10/26, in relation to their federal tax return filings including ownership changes, and intercompany clean up for Pretium.	0.3	\$ 1,296	\$ 388.80
Neven Mulc	02/10/26	(0.3) Call with C. Woll , R. Alvermann, A. Stevenson, N. Mulc (KPMG M&A), B. Bronenkamp (KPMG Managing Director BTS), J. Schirmer (KPMG Senior Manager BTS) to discuss open items, as of 02/10/26, in relation to their federal tax return filings including ownership changes, and intercompany clean up for Pretium.	0.3	\$ 893	\$ 267.90
Adam Stevenson	02/10/26	(1.4) Prepare, as of 02/10/26, the Pretium information request list for stock basis items.	1.4	\$ 1,177	\$ 1,647.80
Adam Stevenson	02/10/26	(2.9) Manager review, as of 02/10/26, of stock basis calculation output for Pretium.	2.9	\$ 1,177	\$ 3,413.30
Owen Mosher	02/11/26	(1.2) Update, as of 02/11/26, the Pretium Restructuring Model for 2025 trial balance data, coding accounts / entities to align with 2024 data.	1.2	\$ 544	\$ 652.80
Adam Stevenson	02/11/26	(1.3) Manager review, as of 02/11/26, of the revised taxable income adjustments for stock basis purposes for Pretium.	1.3	\$ 1,177	\$ 1,530.10
Neven Mulc	02/11/26	Update, as of 02/11/26, the Pretium stock basis file for new tax return provided for the year 2020.	1.8	\$ 893	\$ 1,607.40
Seth Lawrence	02/12/26	(0.2) Review, as of 02/12/26, the Pretium provided information to ensure sufficiency for 2025 roll forward updates.	0.2	\$ 893	\$ 178.60
Owen Mosher	02/12/26	(2.4) Continue, as of 02/12/26, to update the Pretium Restructuring Model for 2025 trial balance data, coding accounts / entities to align with 2024 data.	2.4	\$ 544	\$ 1,305.60
Seth Lawrence	02/13/26	(0.7) Update, as of 02/13/26 the Pretium restructuring model to incorporate 2025 data.	0.7	\$ 893	\$ 625.10
Owen Mosher	02/16/26	(0.8) Call with S. Lawrence and O. Mosher (KPMG M&A) to discuss the Project Pretium Tax Attribute Reduction model and the roll forward of the tax basis balance sheet for the 9/30/25 year end.	0.8	\$ 544	\$ 435.20
Seth Lawrence	02/16/26	(0.8) Call with S. Lawrence and O. Mosher (KPMG M&A) to discuss the Project Pretium Tax Attribute Reduction model and the roll forward of the tax basis balance sheet for the 9/30/25 year end.	0.8	\$ 893	\$ 714.40

EXHIBIT C1

Pretium Packaging, L.L.C., et al.
Case No. 26-10896 (CMG)
 Liability Management Transaction Services
 January 28, 2026 through February 23, 2026

Name	Date	Description	Hours	Rate	Amount
Owen Mosher	02/16/26	(0.9) Draft, as of 02/16/26, a detailed email to S. Lawrence (KPMG) regarding the updates to the Project Pretium Tax Attribute Reduction Model over the 2025 tax basis balance sheet for his review.	0.9	\$ 544	\$ 489.60
Seth Lawrence	02/16/26	(1.6) Perform Senior Associate review, as of 02/16/26, of the tax basis balance roll forward to 2025.	1.6	\$ 893	\$ 1,428.80
Owen Mosher	02/16/26	(1.7) Continue, from earlier on 02/16/26, to build of the Project Pretium Tax Attribute Reduction Model, in particular coding trial balances / deferred / reclassing necessary account balances.	1.7	\$ 544	\$ 924.80
Owen Mosher	02/16/26	(3.0) Build, as of 02/16/26, the Project Pretium Tax Attribute Reduction Model, in particular the 2025 book basis / tax basis balance sheets.	3.0	\$ 544	\$ 1,632.00
Owen Mosher	02/17/26	(1.2) Update, as of 02/17/26, the Pretium Tax Attribute Reduction Model for FY 2025 for S. Lawrence's (KPMG) comments prior to sending to R. Alvermann (KPMG) for manager review / comments.	1.2	\$ 544	\$ 652.80
Seth Lawrence	02/17/26	(2.7) Roll forward, as of 02/17/26, the tax attribute reduction and cash tax projections to 2025 based on new information provided for Pretium.	2.7	\$ 893	\$ 2,411.10
Seth Lawrence	02/17/26	(2.9) Continue, as of 02/17/26, to perform Senior Associate review of the tax basis balance roll forward to 2025.	2.9	\$ 893	\$ 2,589.70
Owen Mosher	02/18/26	(0.4) Update, as of 02/18/26, the Pretium Tax Attribute Reduction Model for FY 2025 for R. Alvermann's (KPMG) comments regarding the tax basis balance sheet and Section 174.	0.4	\$ 544	\$ 217.60
Becca Alvermann	02/18/26	0.7 Senior Manager review, as of 02/18/26, of comparison of 2025 tax basis balance sheets to 2024 tax basis balance sheets to gain insight into the changes in basis and potential impacts on tax attribute reduction for Pretium.	0.7	\$ 1,296	\$ 907.20
Becca Alvermann	02/18/26	0.8 Senior Manager review, as of 02/18/26, of fixed and intangible tax basis by entity prepared by S. Lawrence and O. Mosher (KPMG M&A) as part of the 2025 update to tax basis in the tax attribute reduction model for Pretium.	0.8	\$ 1,296	\$ 1,036.80
Becca Alvermann	02/18/26	1.2 Senior Manager review, as of 02/18/26, of cumulative deferred balance coding prepared by S. Lawrence and O. Mosher (KPMG M&A) as part of the 2025 update to the tax basis in the tax attribute reduction model for Pretium.	1.2	\$ 1,296	\$ 1,555.20

EXHIBIT C1

Pretium Packaging, L.L.C., et al.
Case No. 26-10896 (CMG)
Liability Management Transaction Services
January 28, 2026 through February 23, 2026

Name	Date	Description	Hours	Rate	Amount
Seth Lawrence	02/18/26	(1.4) Update, as of 02/18/26, the Pretium tax attribute reduction and cash tax projections roll forward based on Sr. Manager comments.	1.4	\$ 893	\$ 1,250.20
Becca Alvermann	02/18/26	1.4 Senior Manager review, as of 02/18/26, of Pretium trial balance coding prepared by S. Lawrence and O. Mosher (KPMG M&A) as part of the 2025 update to tax basis in the tax attribute reduction model.	1.4	\$ 1,296	\$ 1,814.40
Total Liability Management Transaction Services			67.0		\$ 68,264.60

EXHIBIT C2

Pretium Packaging, L.L.C., et al.
Case No. 26-10896 (CMG)
General Tax Consulting Services
January 28, 2026 through February 23, 2026

Name	Date	Description	Hours	Rate	Amount
Ilse Janssens	02/06/26	Examine, as of 02/06/26, the fiscal retroactive effect of the decision to convert loan for Pretium.	2.0	\$ 206.20	\$ 412.39
Tonia Nelen	02/10/26	Review, concurrently preparing notes regarding the reduction decision issued by the Dutch tax authorities for the 2019 final CIT assessment of Alpha Packaging BV.	0.1	\$ 977.96	\$ 97.80
Pepijn van Eijk	02/10/26	Review of the reduction of the 2019 final assessment of Alpha Packaging BV (0.5) and drafted a detailed email to W. Huijps, B. Jacubeck and F. Bareto (Alpha Packaging BV) regarding the same (0.4).	0.9	\$ 724.64	\$ 652.17
Pepijn van Eijk	02/11/26	Call with T. Nelen (KPMG Netherlands) regarding the retroactive effect of the Dutch Corporate Income Tax purposes, as of 02/11/26.	0.3	\$ 724.64	\$ 217.39
Tonia Nelen	02/11/26	Call with P. van Eijk (KPMG Netherlands) regarding the retroactive effect of the Dutch Corporate Income Tax purposes, as of 02/11/26.	0.3	\$ 977.96	\$ 293.39
Pepijn van Eijk	02/11/26	Analyze the case law / literature and findings of I. Janssens (KPMG Netherlands) regarding whether the delayed contribution of the loan into equity of the Mexican subsidiary could result in an additional Dutch corporate income tax liability at the level of Alpha Packaging Dutch Holdco 1 BV on any (deemed) interest income	3.1	\$ 724.64	\$ 2,246.37
Pepijn van Eijk	02/12/26	Review formal letter received via mail regarding the reduction of the 2019 final CIT assessment of Alpha Packaging BV.	0.1	\$ 724.64	\$ 72.46
Pepijn van Eijk	02/12/26	Drafted a detailed email analyzing findings related to the retroactive effect, for Dutch tax law purposes, of the contribution made by Alpha Packaging Dutch Holdco 1 B.V. to its Mexican subsidiary.	0.5	\$ 724.64	\$ 362.32
Tonia Nelen	02/16/26	Reviewed legal documentation related to the contribution made by Alpha Packaging Dutch Holdco 1 B.V. to its Mexican subsidiary for Dutch tax law purposes.	0.6	\$ 977.96	\$ 586.78
Roel Kluijtmans	02/18/26	Partner review of emails to W. Huijps (Finance Manager - Alpha Packaging BV) and the Dutch authorities with respect to the objection against the 2019 ex-officio Dutch corporate income tax assessment of Alpha Packaging BV and the corresponding reduction decision.	0.3	\$ 1,266.64	\$ 379.99

EXHIBIT C2

Pretium Packaging, L.L.C., et al.
Case No. 26-10896 (CMG)
General Tax Consulting Services
January 28, 2026 through February 23, 2026

Name	Date	Description	Hours	Rate	Amount
Pepijn van Eijk	02/19/26	Call with W. Huijps (Finance Manager – Alpha Packaging B.V.) regarding payments made / received in connection with Dutch corporate income tax assessments for tax years 2018–2024/2025 (0.8); and drafted a detailed overview summarizing the relevant assessments, including applicable dates / amounts payable / receivable (2.1).	2.9	\$ 724.64	\$ 2,101.44
Pepijn van Eijk	02/20/26	Discussion with T. Nelen (KPMG Netherlands) regarding comments on the draft CIT overview of Alpha Packaging BV (0.1) and drafted a detailed email to W. Huijps (Finance Manager - Alpha Packaging BV) regarding the same-(0.1).	0.2	\$ 724.64	\$ 144.93
Tonia Nelen	02/20/26	Review, as of 02/20/26, of tax payments / receivables to update draft CIT overview of Alpha Packaging BV.	0.2	\$ 977.96	\$ 195.59
Total General Tax Consulting Services			11.5		\$ 7,763.03 ¹

¹ Rates for member firm professionals from Netherlands reflect a discount of 30% to KPMG's standard rates. Fees for services performed by KPMG Netherlands in this First and Final Fee Application were calculated using a EUR to USD conversion rate of 1.17827.

EXHIBIT C3

Pretium Packaging, L.L.C., et al.

Case No. 26-10896 (CMG)

Retention Services

January 28, 2026 through February 23, 2026

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	01/29/26	0.1 Drafted email to J. Garza (KPMG) to provide data regarding Pretium bankruptcy matter and provide related engagement letters to facilitate creation of fee applications to be billed in the Bankruptcy Court.	0.1	\$ 459	\$ 45.90
Wendy Shaffer	01/29/26	0.1 Performed Associate Director review of Pretium 90 day payment information prepared by A. Simunovic (KPMG) prior to sending to KPMG Core team to request wire transfer data related to same.	0.1	\$ 459	\$ 45.90
Wendy Shaffer	02/02/26	0.5 Call with Pretium partners / team leads B. Bronenkamp, P. Torres, M. Shah, A. Gonzalez (KPMG) and J. Roberts (KPMG Office of General Counsel) to discuss go forward for retention and billings in Pretium bankruptcy matter.	0.5	\$ 459	\$ 229.50
Brett Bronenkamp	02/02/26	0.5 Call with Pretium partners / team leads B. Bronenkamp, P. Torres, M. Shah, A. Gonzalez (KPMG) and J. Roberts (KPMG Office of General Counsel) to discuss go forward for retention and billings in Pretium bankruptcy matter.	0.5	\$ 1,040	\$ 520.00
Wendy Shaffer	02/02/26	0.1 Drafted email to B. Bronenkamp (KPMG) to request updated 90 day payment chart to be included in KPMG's Declaration in Pretium bankruptcy matter.	0.1	\$ 459	\$ 45.90
Wendy Shaffer	02/03/26	1.2 Continue, as of 2/3/26, to draft Pretium Declaration and Proposed Order.	1.2	\$ 459	\$ 550.80
Wendy Shaffer	02/03/26	0.2 Call with J. Schultz (KPMG) regarding questions related to Pretium EL for inclusion in Declaration.	0.2	\$ 459	\$ 91.80
Wendy Shaffer	02/03/26	0.2 Updates to Pretium Declaration based on additional 90-day payment information received from B. Bronenkamp (KPMG) as of 2/3/26.	0.2	\$ 459	\$ 91.80
Wendy Shaffer	02/04/26	1.7 Continue, as of 2/4/26, to draft Declaration and Proposed order for Pretium.	1.7	\$ 459	\$ 780.30
Wendy Shaffer	02/04/26	0.4 Additional updates to Pretium 90 day payment information based on data provided by B. Bronenkamp (KPMG).	0.4	\$ 459	\$ 183.60
Wendy Shaffer	02/05/26	0.3 Continued, as of 2/5/26 to draft Pretium Declaration.	0.3	\$ 459	\$ 137.70
Wendy Shaffer	02/09/26	0.4 Updates to Pretium 90-day payment information based on data received as of 02/09/2026.	0.4	\$ 459	\$ 183.60
Wendy Shaffer	02/09/26	0.1 Email communication with T. McGee (KPMG) on 2/9/26 to request outstanding 90-day payment information for Pretium.	0.1	\$ 459	\$ 45.90

EXHIBIT C3

Pretium Packaging, L.L.C., et al.

Case No. 26-10896 (CMG)

Retention Services

January 28, 2026 through February 23, 2026

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	02/10/26	0.2 Email communication with B. Bronenkamp (KPMG) to request clarification related to amounts to be waived by KPMG, retainer amounts (if any) and date KPMG began to provide services to Pretium, for inclusion in KPMG Declaration.	0.2	\$ 459	\$ 91.80
Wendy Shaffer	02/10/26	0.1 Drafted email to K&E to determine if the Pretium Parties in Interest (PII) List has been updated since previous version provided on 01/14/26.	0.1	\$ 459	\$ 45.90
Wendy Shaffer	02/11/26	2.5 Revised Pretium conflict check spreadsheet based on updated PII List and related redline provided by Debtors' counsel as of 2/11/26.	2.5	\$ 459	\$ 1,147.50
Wendy Shaffer	02/11/26	0.6 Review comments from E. Dalmanieras (Foley Hoag) related to KPMG's Declaration and Proposed Order in Pretium matter, concurrently update.	0.6	\$ 459	\$ 275.40
Wendy Shaffer	02/11/26	0.2 Additional updates to Pretium Declaration per direction from J. Roberts KPMG OGC and P. Torres (KPMG).	0.2	\$ 459	\$ 91.80
Wendy Shaffer	02/11/26	0.1 Drafted email to T. Williams and J. Garza (KPMG) to request additional conflict checks for Pretium based on updated PII List received as of 2/11/26.	0.1	\$ 459	\$ 45.90
Wendy Shaffer	02/11/26	0.1 Email communication with F. Yudkin (Cole Schotz) regarding update, as of 2/11/26, to engagement letters to be included in KPMG retention application.	0.1	\$ 459	\$ 45.90
Wendy Shaffer	02/11/26	0.1 Review email communication and related file provided by J. Deradoorian (K&E) regarding updated PII List for Pretium and send follow-up email with request for redlines related to previous version send on 01/14/26.	0.1	\$ 459	\$ 45.90
Wendy Shaffer	02/12/26	0.9 Finalized Pretium Declaration in preparation to send to Partners/team leads for to review and provide outstanding data related to same.	0.9	\$ 459	\$ 413.10
Wendy Shaffer	02/12/26	0.5 Prepared Schedules 1 & 2 to be included in Pretium Retention Application.	0.5	\$ 459	\$ 229.50
Wendy Shaffer	02/12/26	0.2 Drafted email to KPMG Partners / team leads to request review of latest draft of KPMG's Pretium Declaration.	0.2	\$ 459	\$ 91.80
Wendy Shaffer	02/12/26	0.2 Email communication with J. Roberts (KPMG OGC), B. Bronenkamp and E. Dalmanieras (Foley Hoag) regarding next steps to facilitate updates to Pretium Declaration to include 2 additional Engagement Letters.	0.2	\$ 459	\$ 91.80

EXHIBIT C3

Pretium Packaging, L.L.C., et al.
Case No. 26-10896 (CMG)
Retention Services
January 28, 2026 through February 23, 2026

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	02/12/26	0.2 Updates to Pretium Declaration per direction from J. Schultz (KPMG).	0.2	\$ 459	\$ 91.80
Wendy Shaffer	02/12/26	0.1 Drafted email to E. Dalmanieras (Foley Hoag) with details regarding updates required to Pretium Declaration related to 2 additional engagement letters.	0.1	\$ 459	\$ 45.90
Wendy Shaffer	02/12/26	0.1 Email communication with F. Yudkin (Cole Schotz) regarding update, as of 2/11/26, to engagement letters to be included in KPMG Pretium retention application.	0.1	\$ 459	\$ 45.90
Wendy Shaffer	02/12/26	0.1 Review of new Pretium Engagement Letters with regards to inclusion in KPMG Declaration.	0.1	\$ 459	\$ 45.90
Becca Alvermann	02/13/26	0.3 Senior Manager review, as of 02/13/26, of KPMG Declaration to ensure correct services and rates are included for purposes of the Liability Management Services.	0.3	\$ 1,296	\$ 388.80
Brett Bronenkamp	02/16/26	(1.0) Managing Director review, as of 02/16/26, of the declaration for Pretium pulling invoice detail and agreeing out all related tax compliance items and tax consulting items.	1.0	\$ 1,040	\$ 1,040.00
Wendy Shaffer	02/16/26	0.9 Additional updates to Pretium Declaration based on data received from engagement teams as of 02/16/26.	0.9	\$ 459	\$ 413.10
Wendy Shaffer	02/16/26	0.6 Call with B. Bronenkamp (KPMG) to walkthrough outstanding items/questions related to KPMG Declaration as of 2/26/26.	0.6	\$ 459	\$ 275.40
Wendy Shaffer	02/16/26	0.4 Call with E. Dalmanieras (Foley Hoag) to discuss additional revisions required to KPMG Declaration per direction from B. Bronenkamp (KPMG).	0.4	\$ 459	\$ 183.60
Becca Alvermann	02/16/26	0.3 Senior Manager review, as of 02/16/26, of KPMG declaration for updates made by W. Schaffer (KPMG) related to fee ranges, scope of services, and prior invoices.	0.3	\$ 1,296	\$ 388.80
Wendy Shaffer	02/16/26	0.2 Review and concurrently revise latest draft of Pretium Declaration based on comments/updates received from E. Dalmanieras (Foley Hoag) as of 2/26/26.	0.2	\$ 459	\$ 91.80
Wendy Shaffer	02/16/26	0.1 Drafted email to B. Bronenkamp and C. Woll (KPMG) to provide most recent version of KPMG Declaration for review/sign-off.	0.1	\$ 459	\$ 45.90
Wendy Shaffer	02/16/26	0.1 Drafted email to KPMG Partners/team leads to request outstanding data, as well as review/approval of corresponding services/fees related to Pretium Declaration.	0.1	\$ 459	\$ 45.90

EXHIBIT C3

Pretium Packaging, L.L.C., et al.
Case No. 26-10896 (CMG)
Retention Services
January 28, 2026 through February 23, 2026

Name	Date	Description	Hours	Rate	Amount
Becca Alvermann	02/16/26	0.1 Email correspondence with C. Woll (KPMG M&A Partner) and W. Schaffer (KPMG Bankruptcy) related to prior retainer invoices in preparation for retention.	0.1	\$ 1,296	\$ 129.60
Wendy Shaffer	02/17/26	0.3 Communication with A. Gonzalez (KPMG) regarding updates required to data related to Valuation services in KPMG Pretium Declaration.	0.3	\$ 459	\$ 137.70
Wendy Shaffer	02/17/26	0.1 Drafted email to provide final draft of KPMG Pretium Declaration to F. Yudkin (Cole Schotz).	0.1	\$ 459	\$ 45.90
Wendy Shaffer	02/19/26	0.4 Review of draft Pretium retention application sent by B. Fischer (Cole Schotz), concurrently drafted review comments.	0.4	\$ 459	\$ 183.60
Wendy Shaffer	02/19/26	0.1 Drafted email to provide copy of KPMG Pretium Retention Application draft to J. Roberts (KPMG OGC) and C. Woll (KPMG Declarant) to request review/sign-off of same.	0.1	\$ 459	\$ 45.90
Wendy Shaffer	02/19/26	0.1 Review of redline of KPMG Draft Order versus version sent by counsel and request approval from OGC related to same.	0.1	\$ 459	\$ 45.90
Total Retention Services			17.0		\$ 9,260.40

EXHIBIT C4

Pretium Packaging, L.L.C., et al.
Case No. 26-10896 (CMG)
 Fee Application Preparation Services
 January 28, 2026 through February 23, 2026

Name	Date	Description	Hours	Rate	Amount
Juanita Garza	01/30/26	Prepare, as of 01/30/26, exhibit A with professionals' names / rate / services for inclusion in the first and final fee application.	0.5	\$ 340	\$ 170.00
Juanita Garza	02/02/26	Draft email to B. Bronenkamp (KPMG) requesting Foreign MFE's to obtain rates / services to be provided for inclusion in the first and final fee application.	0.1	\$ 340	\$ 34.00
Wendy Shaffer	02/03/26	0.2 Review and respond to email from B. Bronenkamp (KPMG) regarding use of foreign member firms in Pretium matter and go forward related to billing their fees/expenses in KPMG fee applications and provide examples and details related to same.	0.2	\$ 459	\$ 91.80
Juanita Garza	02/09/26	0.3 Prepare, as of 02/09/26, the Fee Preparation Services exhibit for inclusion in the first and final fee application.	0.3	\$ 340	\$ 102.00
Juanita Garza	02/09/26	0.3 Prepare, as of 02/09/26, the Retention Services exhibit for inclusion in the first and final fee application.	0.3	\$ 340	\$ 102.00
Juanita Garza	02/09/26	.6 Prepare, as of 02/09/26, the Liability Management Transaction Services exhibit for inclusion in the first and final fee application.	0.6	\$ 340	\$ 204.00
Juanita Garza	02/11/26	0.1 Draft email to B. Bronenkamp and C. Woll (KPMG) regarding request by FTI for Good Faith Estimate. 0.1 Draft email to C. Riffel, C. Woll, and B. Bronenkamp (KPMG) regarding US and foreign team hours / fees for inclusion in good Faith Estimate. 0.1 Draft email to A. Xuan (FTI) with good faith estimates for the period of 01/28/26 to 01/31/26 and period of 02/01/26 to 02/07/26.	0.3	\$ 340	\$ 102.00
Juanita Garza	02/16/26	.3 Update, as of 02/16/26, exhibit A with new professionals' rates / services for inclusion in the first and final fee application.	0.3	\$ 340	\$ 102.00
Juanita Garza	02/16/26	.5 Prepare estimate for Good-Faith Estimate for the period from 02/08/26 to 02/14/26.	0.5	\$ 340	\$ 170.00
Juanita Garza	02/16/26	2.5 Update, as of 02/16/26, the Liability Management Transaction Services exhibit with additional time detail from professionals for inclusion in the first and final fee application.	2.5	\$ 340	\$ 850.00
Juanita Garza	02/17/26	.1 Draft email to A. Xuan (FTI) with good faith estimates for the period from 02/08/26 to 02/14/26.	0.1	\$ 340	\$ 34.00

EXHIBIT C4

Pretium Packaging, L.L.C., et al.
Case No. 26-10896 (CMG)
 Fee Application Preparation Services
 January 28, 2026 through February 23, 2026

Name	Date	Description	Hours	Rate	Amount
Juanita Garza	02/17/26	Prepare, as of 02/17/26, the General Tax Consulting exhibit for inclusion in the first and final fee application.	1.4	\$ 340	\$ 476.00
Juanita Garza	02/20/26	Update, as of 02/20/26, the Liability Management Transaction Services exhibit with additional time detail from professionals for inclusion in the first and final fee application.	0.6	\$ 340	\$ 204.00
Juanita Garza	02/23/26	Draft email to B. Fischer (Cole Shotz) requesting period for the first and final fee application as well as confirming ability to cease timekeeping as retention application has not yet been filed.	0.1	\$ 340	\$ 34.00
Juanita Garza	02/23/26	0.1 Draft email to B. Bronenkamp and C. Woll (KPMG) regarding confirmation of plan and the intent to coordinate with Debtors' counsel to confirm the applicable time period for inclusion in the first and Final Fee Application.	0.1	\$ 340	\$ 34.00
Total Fee Application Preparation Services			7.9		\$ 2,709.80

EXHIBIT D

Pretium Packaging, L.L.C., et al.
Case No. 26-10896 (CMG)
Summary of Out of Pocket Expenses
January 28, 2026 through February 23, 2026

Category	Amount
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Miscellaneous	\$ -
Total	<u>\$ -</u>

EXHIBIT D1

Pretium Packaging, L.L.C., et al.

Case No. 26-10896 (CMG)

Detail of Out of Pocket Expenses

January 28, 2026 through February 23, 2026

Name	Date	Description	Amount
		Air Fare Subtotal	\$ -
		Lodging Subtotal	\$ -
		Meals Subtotal	\$ -
		Total Ground Transportation	\$ -
		Miscellaneous Subtotal	\$ -
		Total Out of Pocket Expenses	\$ -

Exhibit E

Retention Order



UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

Order Filed on March 12, 2026
by Clerk
U.S. Bankruptcy Court
District of New Jersey

In re:
PRETIUM PACKAGING, L.L.C., *et al.*,
Debtors.¹

Chapter 11

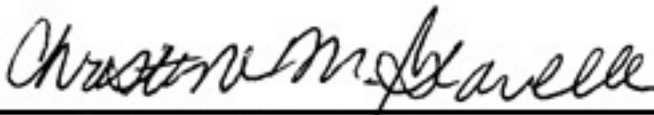
Case No. 26-10896 (CMG)

(Jointly Administered)

**ORDER (I) AUTHORIZING THE
RETENTION AND EMPLOYMENT OF
KPMG LLP TO PROVIDE TAX COMPLIANCE,
TAX PROVISION, TAX CONSULTING AND VALUATION
SERVICES TO THE DEBTORS AND DEBTORS IN POSSESSION
EFFECTIVE AS OF THE PETITION DATE, (II) WAIVING CERTAIN
TIMEKEEPING REQUIREMENTS, AND (III) GRANTING RELATED RELIEF**

The relief set forth on the following pages, numbered three (3) through ten (10), is **ORDERED**.

DATED: March 12, 2026


Honorable Christine M. Gravelle, Chief Judge
United States Bankruptcy Judge

¹ The last four digits of Debtor Pretium Packaging, L.L.C.'s tax identification number are 7802. 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 <https://cases.stretto.com/Pretium>. The location of the Debtors' service address in these chapter 11 cases is: 2560 White Oak Circle, Suite 120, Aurora, Illinois 60502.

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

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Proposed Co-Counsel to the Debtors and Debtors in Possession

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Debtors: PRETIUM PACKAGING, L.L.C., *et al.*

Case No.: 26-10896 (CMG)

Caption of Order: Order (I) Authorizing the Retention and Employment of KPMG LLP to Provide Tax Compliance, Tax Provision, Tax Consulting and Valuation Services to the Debtors and Debtors in Possession Effective as of the Petition Date, (II) Waiving Certain Timekeeping Requirements, and (III) Granting Related Relief

Upon the application (the “Application”) of the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”), for entry of an order pursuant to sections 327 and 328 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”), rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and rules 2014-1 and 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of New Jersey (the “Local Rules”), authorizing the Debtors to retain and employ KPMG LLP (“KPMG”) to provide tax compliance, tax provision, tax consulting and valuation services to the Debtors in the above-captioned chapter 11 cases, effective as of the Petition Date;² and upon the Declaration of Christopher W. Woll, a Certified Public Accountant and partner at KPMG (the “Declaration”) in support thereof; and the Court being satisfied based on the representations made in the Application and in the Declaration that KPMG represents no interest adverse to the Debtors’ estates with respect to the matters upon which it is to be engaged, that it is disinterested as that term is defined under section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and that its employment is necessary and in the best interests of the Debtors’ estates; the terms of the Engagement Letters are reasonable terms for the purposes of section 328(a) of the Bankruptcy Code; and consideration of the Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice

² Capitalized terms not otherwise defined herein shall have the definitions ascribed to them in the Application.

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Debtors: PRETIUM PACKAGING, L.L.C., *et al.*

Case No.: 26-10896 (CMG)

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of the Application having been provided; and it appearing that no other or further notice need be provided; and after due deliberation and sufficient cause appearing therefore,

IT IS HEREBY ORDERED THAT:

1. The Application is granted as modified herein.
2. In accordance with sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Rule 2014, the Debtors are authorized to retain and employ KPMG to provide tax compliance, tax provision, tax consulting and valuation services to the Debtors on the terms set forth in the Application and the Engagement Letters, as modified by this Order.
3. KPMG shall be compensated in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, this Order, the Interim Compensation Order, any U.S. Trustee fee guidelines, and any other applicable orders of this Court.
4. The Debtors are authorized to pay KPMG's fees and to reimburse KPMG for its actual, reasonable, and documented out-of-pocket costs and expenses as provided in the Engagement Letters as modified by this Order and consistent with the proposed compensation set forth in the Engagement Letters. KPMG shall not seek reimbursement of any costs, including attorney fees and costs, arising from the defense of any of KPMG's fee applications in these cases.
5. The terms and conditions of the Engagement Letters, as modified by this Order, are approved.
6. KPMG will file monthly, interim, and final fee applications for allowance of its compensation and expenses in accordance with the procedures set forth in section 330 and 331 of

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Debtors: PRETIUM PACKAGING, L.L.C., *et al.*

Case No.: 26-10896 (CMG)

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the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable procedures and orders of this Court and consistent with the proposed compensation set forth in the Engagement Letters, as modified by this Order and consistent with the proposed compensation set forth in the Engagement Letters, provided that the requirements of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the any U.S. Trustee fee guidelines are hereby modified such that, with respect to any fixed fee or contingent services, KPMG's professionals shall only be required to maintain reasonably detailed time records in one-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 the services, and the total amount of compensation sought by KPMG. With respect to KPMG's hourly fees, KPMG shall keep reasonably detailed time records in one tenth (1/10) 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 KPMG.

7. To the extent the Debtors and KPMG enter into any additional engagement letter(s), the Debtors will file such engagement letter(s) with the Court and serve such engagement letter(s) upon the United States Trustee, counsel to the agents for the Debtors' post-petition secured lenders, and counsel to the Official Committee of Unsecured Creditors. To the extent any such parties object, within 14 days of such new engagement letter(s) being filed and served, to the additional

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Debtors: PRETIUM PACKAGING, L.L.C., *et al.*

Case No.: 26-10896 (CMG)

Caption of Order: Order (I) Authorizing the Retention and Employment of KPMG LLP to Provide Tax Compliance, Tax Provision, Tax Consulting and Valuation Services to the Debtors and Debtors in Possession Effective as of the Petition Date, (II) Waiving Certain Timekeeping Requirements, and (III) Granting Related Relief

services to be provided by KPMG, the Debtors will promptly schedule a hearing before the Court.

All additional services will be subject to the provisions of this Order.

8. The following terms apply during the pendency of the Debtors' chapter 11 cases:

- (a) KPMG Parties shall not be entitled to indemnification, contribution or reimbursement for pursuant to 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 the immediately preceding Ordered paragraph, such engagement letter(s) shall be deemed approved by the Court;
- (b) The Debtors shall have no obligation to indemnify the KPMG Parties, or provide contribution or reimbursement to the KPMG Parties, for any claim or expense that is either: (i) judicially determined (the determination having become final and no longer subject to appeal) to have arisen from a KPMG Parties' bad faith, self-dealing, breach of fiduciary duty (if any such duty exists), gross negligence or willful misconduct; or (ii) for a contractual dispute in which the Debtors allege the breach of a KPMG Parties' contractual obligations unless the Court determines that indemnification, contribution, or reimbursement would be permissible pursuant to *In re United Artists Theatre Co.*, 315 F.3d 217 (3d Cir. 2003), or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) above, but determined by this Court, after notice and a hearing pursuant to subparagraph (c) *infra*, to be a claim or expense for which the KPMG Parties should not receive indemnity, contribution, or reimbursement under the terms of the Engagement Letters as modified by this Order; and
- (c) If, before the earlier of: (i) the entry of an order confirming a chapter 11 plan in this case (that order having become a final order no longer subject to appeal); and (ii) the entry of an order closing these chapter 11 cases, a KPMG Party believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution and/or reimbursement obligations under the Engagement Letters (as modified by this Order) and Application, including without limitation the advancement of defense costs, the KPMG Party must file an application therefor in this Court, and the Debtors may not pay any such amounts to the KPMG Party

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Debtors: PRETIUM PACKAGING, L.L.C., *et al.*

Case No.: 26-10896 (CMG)

Caption of Order: Order (I) Authorizing the Retention and Employment of KPMG LLP to Provide Tax Compliance, Tax Provision, Tax Consulting and Valuation Services to the Debtors and Debtors in Possession Effective as of the Petition Date, (II) Waiving Certain Timekeeping Requirements, and (III) Granting Related Relief

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 the Court shall have jurisdiction over any request for fees and expenses by the KPMG Party for indemnification, contribution or reimbursement, and not a provision limiting the duration of the Debtors' obligation to indemnify the KPMG Party. All parties in interest shall retain the right to object to any demand by the KPMG Party for indemnification, contribution or reimbursement.

9. Prior to any increases in KPMG's rates for any individual retained by KPMG and providing services in these cases, KPMG shall file a supplemental declaration with this Court and provide 10 business days' notice to the Debtors and the United States Trustee. The supplemental declaration shall explain the basis for the requested rate increases in accordance with section 330(a)(3)(F) of the Bankruptcy Code and state whether the Debtors have consented to the rate increase. The United States Trustee retains all rights to object to any rate increase on all grounds including the reasonableness standard provided for in section 330 of the Bankruptcy Code and all rates and rate increases are subject to review by this Court.

10. Notwithstanding anything in the Application or the Engagement Letters to the contrary, KPMG shall (i) to the extent that KPMG uses the services of independent contractors, subcontractors, or employees of foreign or domestic affiliates or subsidiaries (collectively, the "Contractors") in these cases, KPMG shall pass-through the cost of such Contractors to the Debtors at the same rate that KPMG pays the Contractors, (ii) seek reimbursement for actual costs only, (iii) ensure that the Contractors are subject to the same conflict checks as required for KPMG, and (iv) file with the Court such disclosures required by Bankruptcy Rule 2014.

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Debtors: PRETIUM PACKAGING, L.L.C., *et al.*

Case No.: 26-10896 (CMG)

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11. The Debtors shall comply with the notice requirement set forth in paragraph 4(c) of KPMG's Standard Terms and Conditions for Advisory and Tax Services (the "Standard Terms and Conditions"), including providing the written notice required prior to disseminating or advancing any of KPMG's advice, recommendations, information, or work product to third parties.

12. Any limitation of liability provisions or limitations on amounts to be contributed by KPMG in the Application or the Engagement Letters including but not limited to paragraph 6 of the Standard Terms and Conditions shall be eliminated during the pendency of these cases.

13. If KPMG seeks reimbursement from the Debtors for attorneys' fees and expenses pursuant to the Application and/or the Engagement Letters, the invoices and supporting time records for the attorneys' fees and expenses shall be billed in one-tenth (1/10) hour increments and included in KPMG's own fee applications, both interim and final, and such invoices and time records shall be in compliance with Local Rule 2016-1(f) and shall be subject to the U.S. Trustee guidelines and approval of the Bankruptcy 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 and without regard to whether such attorney's services satisfy section 330 (a)(3)(C) of the Bankruptcy Code. Notwithstanding the foregoing, KPMG shall only be reimbursed for any legal fees incurred in connection with these chapter 11 cases to the extent permitted under applicable law. All rights are reserved to permit objection to any request for reimbursement of expenses, including but not limited to any request for the reimbursement of legal fees of KPMG's independent counsel.

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Debtors: PRETIUM PACKAGING, L.L.C., *et al.*

Case No.: 26-10896 (CMG)

Caption of Order: Order (I) Authorizing the Retention and Employment of KPMG LLP to Provide Tax Compliance, Tax Provision, Tax Consulting and Valuation Services to the Debtors and Debtors in Possession Effective as of the Petition Date, (II) Waiving Certain Timekeeping Requirements, and (III) Granting Related Relief

14. Notwithstanding anything in the Application, the Declaration, or the Engagement Letters to the contrary, KPMG shall file a notice with the Court in the event that it has determined to suspend and/or terminate its services for the Debtors under the Engagement Letters ten (10) days prior to the effective date of such suspension or termination.

15. Notwithstanding anything in the Application, the Declaration, or the Engagement Letters to the contrary, the charging of interest for late payments of invoices in section 3(a) of the Standard Terms and Conditions is eliminated during the pendency of these chapter 11 cases.

16. Notwithstanding anything in the Application, the Declaration, or the Engagement Letters to the contrary, section 15 of the Standard Terms and Conditions shall not be applicable during the pendency of these chapter 11 cases.

17. Notwithstanding anything in the Application, the Declaration, or the Engagement Letters to the contrary, any technology fees that are not included as part of a fixed fee arrangement will not be charged under the Engagement Letters for the pendency of these chapter 11 cases.

18. KPMG shall file a notice with the Court in the event that it has determined to suspend and/or terminate its services for the Debtors under the Engagement Letters ten (10) days prior to the effective date of such suspension or termination.

19. KPMG shall use its best efforts to avoid any duplication of services provided by any of the Debtors' other retained professionals in these chapter 11 cases.

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Debtors: PRETIUM PACKAGING, L.L.C., *et al.*

Case No.: 26-10896 (CMG)

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20. Notwithstanding anything in the Application, the Declaration or the Engagement Letters to the contrary, KPMG shall seek reimbursement from the Debtors' estates for its engagement-related expenses at KPMG's actual cost paid.

21. Notwithstanding anything in the Application, the Declaration, or the Engagement Letters to the contrary, KPMG shall only bill 50% for non-working travel and provide any and all fee applications in sortable electronic format ("LEDES" or "Excel") to the U.S. Trustee.

22. Notwithstanding anything in the Application or the Engagement Letters to the contrary, during the pendency of the chapter 11 cases, this Court retains exclusive jurisdiction over all matters arising out of and/or pertaining to KPMG's engagement until such jurisdiction is relinquished.

23. During the pendency of the chapter 11 cases, this Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or related to the implementation, interpretation, and enforcement of this Order.

24. To the extent that this Order is inconsistent with the Engagement Letters, the Woll Declaration or the Application, the terms of this Order shall govern.