

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY	
Caption in Compliance with D.N.J. LBR 9004-1(b) OFFIT KURMAN, P.A. By: Paul J. Winterhalter, Esquire (006961986) Augustus T. Curtis, Esquire (<i>pro hac vice</i> pending) Court Plaza South 21 Main Street, Suite 158 Hackensack, NJ 07601 Telephone: (267) 338-1370 Facsimile: (267) 338-1335 E-mail: pwinterhalter@offitkurman.com augie.curtis@offitkurman.com <i>Proposed Counsel to Debtor</i>	
IN RE: BAKER & TAYLOR, LLC Debtor.	Case No. 26-12863 Judge: Christine M. Gravelle Chapter 11

**APPLICATION OF THE DEBTOR FOR ORDER AUTHORIZING RETENTION OF
OFFIT KURMAN, P.A. AS COUNSEL FOR THE DEBTOR-IN-POSSESSION**

Baker & Taylor, LLC (the “Debtor” or “B&T”), as debtor and debtor in-possession in the above-captioned chapter 11 case (the “Chapter 11 Case”), hereby files the Application of the Debtor (the “Application”) for an Order Authorizing the Retention of Offit Kurman P.A. (“Offit Kurman” or the “Professional”) as counsel for the Debtor in the present chapter 11 bankruptcy case (the “Chapter 11 Case”). In support of this Application, the Debtor submits the Certification of Paul J. Winterhalter (the “Winterhalter Certification”). In further support of the Application, the Debtor respectfully states as follows:

JURISDICTION AND VENUE

1. The United States Bankruptcy Court for the District of New Jersey (the “Court”) has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11* entered on July 23, 1984, and amended on June 6, 2025 (Bumb, C.J.). This is a core proceeding pursuant to 28 U.S.C. § 157(b). The Debtor confirms its consent to the Court entering a final order in connection with this 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 of this proceeding and this application is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The statutory predicates for the relief requested herein are section 327(a) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2014-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the District of New Jersey (the “Local Rules”).

BACKGROUND

4. On March 16, 2026 (the “Petition Date”), the Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code, initiating the Chapter 11 Case. Since the Petition Date, the Debtor has remained in possession of its assets and has continued to operate and manage its business as debtor-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

5. A detailed description of the Debtor and its business, including the events that led to the Chapter 11 Case, is set forth in the *Declaration of Amandeep Kochar in Support of the*

Chapter 11 Petition and First Day Motions (the “Kochar Declaration”), filed contemporaneously with this Application.

6. As set forth in the Kochar Declaration, B&T was founded in 1828 and served for over the past half-century as one of the largest book distributors in the United States.¹ In 2025, financial and structural hurdles to B&T’s liquidity and continued operations resulted in attempts to obtain a purchaser for the company.² When those efforts were unsuccessful, B&T began to wind down its operations and liquidate assets to pay creditors. B&T filed the Chapter 11 Case in order to seek protection of the Court while it concludes an orderly liquidation of assets under a liquidating Chapter 11 plan.³

RELIEF REQUESTED

7. By this Application, the Debtor seeks entry of an order authorizing it to employ and retain Offit Kurman as its counsel in connection with the filing and prosecution of the Chapter 11 Case, pursuant to sections 327(a), 329, and 330 of the Bankruptcy Code, Bankruptcy Rule 2014(a), and Local Rule 2014-1. The Debtor further requests the Court approve the retention of Offit Kurman under a general retainer and hourly fee arrangement in accordance with Offit Kurman’s normal hourly rates in effect at the time services are rendered and Offit Kurman’s normal expense reimbursement policies.

A. Retention of Offit Kurman

8. Offit Kurman has represented the Debtor in matters unrelated to the Chapter 11 Case since 2021. As set forth in the Winterhalter Certification, Offit Kurman’s representation of

¹ See *Kochar Declaration* at ¶ 4.

² See *Kochar Declaration* at ¶¶ 22-24.

³ See *Kochar Declaration* at ¶ 29.

the Debtor in pre-bankruptcy matters has included general corporate representation and advice, representation in litigation, and representation other specialized corporate matters.

9. In 2025, the Debtor retained Offit Kurman to assist with planning for a potential chapter 11 bankruptcy filing and related efforts to wind down the entity and liquidate assets for potential payment to creditors. Offit Kurman worked with the Debtor, Riveron RTS, LLC (“Riveron”), and the Debtor’s other advisors to explore strategic alternatives for a sale of the company and to advise the company on the potential for a chapter 11 case.

10. Over the following months, Offit Kurman worked closely with the Debtor, Riveron and other advisors in connection with the Debtor’s restructuring and liquidation efforts. As a result, Offit Kurman has acquired knowledge about the Debtor, its business, and many of the potential legal issues that may arise in the context of the Chapter 11 Case that makes it uniquely suited to serve as Debtor’s bankruptcy counsel.

11. On March 13, 2026, the Debtor executed an Engagement Letter (the “Chapter 11 Engagement Letter”), retaining Offit Kurman to file the Chapter 11 Case. The Debtor selected Offit Kurman to provide services in connection with the case because the firm has extensive experience in the fields of bankruptcy, insolvency, reorganizations, debtors’ and creditors’ rights, debt restructuring, and corporate reorganizations, and has represented clients in complex Chapter 11 cases. Offit Kurman has the requisite knowledge of the Bankruptcy Code and Bankruptcy Rules, and its attorneys have substantial experience appearing before the courts in this district and are familiar with the Local Rules, local practice and procedure of this Court. Given Offit Kurman’s long-standing relationship with the Debtor, knowledge of the Debtor’s business, assets, indebtedness and relationships, the Debtor submits that Offit Kurman's employment would be in the best interests of the Debtor, its estate and parties-in-interest.

B. The Professional Services to be Rendered

12. The Debtor seeks to retain Offit Kurman as its bankruptcy counsel to advise and represent the Debtor in the Chapter 11 Case by performing, among other tasks, the following:

- a. providing services in connection with the administration of the Chapter 11 Case including, without limitation, preparing agendas, hearing notices, and hearing binders of documents and pleadings;
- b. advising the Debtor with respect to its reporting obligations and duties as debtor in possession, including reporting obligations to the Court and the United States Trustee (e.g., preparing monthly operating reports, schedules and statement of financial affairs, and U.S. Trustee deliverables);
- c. preparing pleadings, motions, applications and other papers that the Debtor determines can be efficiently handled by Offit Kurman in the Chapter 11 Case;
- d. reviewing and commenting on proposed drafts of other pleadings to be filed with the Court;
- e. appearing in Court and at meetings with the United States Trustee and any meeting of creditors;
- f. responding to creditor and party-in-interest inquiries directed to Offit Kurman; and
- g. performing all other legal services for and on behalf of the Debtor which may be necessary or appropriate in the administration of the Chapter 11 Case and fulfillment of the Debtor's duties as debtor in possession.

C. Professional Compensation

13. The Debtor understands that Offit Kurman intends to apply for allowance of compensation and reimbursement of out-of-pocket expenses incurred after the Petition Date on an hourly basis, subject to Court approval and in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any orders entered in these cases governing the compensation and reimbursement of professionals for services rendered and charges and disbursements incurred.

14. Subject to the Court's approval, Offit Kurman will be compensated at its standard hourly rates, which are based on the professionals' level of experience. The attorneys and paralegals primarily responsible for representing the Debtor and their current standard hourly rates are: Paul J. Winterhalter (Principal) \$640.00; Augustus T. Curtis (Counsel) \$605.00 and Miriam Margulies (Paralegal) \$250.00.

15. The hourly rates set forth above are subject to periodic adjustments to reflect economic and other conditions. There are no alternative fee arrangements from customary billing. Further, no professional has varied his or her rate based on geographic location. The Debtor understands and agrees that Offit Kurman will charge for its legal services on an hourly basis in accordance with its ordinary and customary hourly rates in effect on the date such services are rendered and for out-of-pocket expenses, all as set forth in the Winterhalter Certification. Prior to applying any increases in its hourly rates beyond the rates set forth in this Application, Offit Kurman shall provide ten (10) days' prior notice of any such increases to the Debtor and the United States Trustee.

16. It is the Debtor's understanding that Offit Kurman will submit detailed statements to the Court setting forth the services rendered and seeking compensation and reimbursement of expenses (including, when appropriate, authority to apply the Retainer (defined below)).

D. Compensation Received from the Debtor.

17. As set forth in the Winterhalter Certification, during the ninety days prior to the Petition Date, the Debtor paid Offit Kurman \$429,155.50 for services rendered and expenses incurred prior to the filing of the Chapter 11 Case. Offit Kurman is not owed any remaining fees or reimbursement of costs in connection with any work performed for the Debtor prior to the Petition Date. As of the Petition Date, Offit Kurman was holding on behalf of the Debtor a retainer

in the amount of \$212,205.35 (the “Retainer”) in connection with the Chapter 11 Case pursuant to the terms of the Chapter 11 Engagement Letter, a copy of which is attached as Exhibit 1 to the Winterhalter Certification, and which is incorporated herein by reference.

E. Disinterestedness of Professionals

18. The Winterhalter Certification describes the contacts, if any, that Offit Kurman has with creditors of the Debtor and other interested parties. As set forth therein, Offit Kurman does not believe that any of those relationships would foreclose the Debtor’s retention of Offit Kurman under section 327(a) of the Bankruptcy Code because Offit Kurman: (i) does not represent any other entity having an adverse interest to the Debtor, its estate, or any other party-in-interest in connection with the Chapter 11 Case; (ii) is a disinterested person under section 101(14) of the Bankruptcy Code; and (iii) has no connection with the United States Trustee or any other person employed therein.

19. To the best of the applicant’s knowledge, Offit Kurman does not hold an adverse interest to the estate; does not represent an adverse interest to the estate; and is a disinterested person under 11 U.S.C. § 101(14).

20. Pursuant to 11 U.S.C.A. § 327(a), a debtor-in-possession may employ an attorney that does not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the Debtor and its estate.

21. A “disinterested” professional, as defined by 11 U.S.C.A. § 101(14), is not a creditor, an equity security holder, or an insider; is not and was not, within 2 years before the date of the filing of the petition, a director, officer, or employee of the debtor; and does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security

holders, by reason of any direct or indirect relationship to, connection with, or interest in, the debtor, or for any other reason.

22. A professional seeking retention in a bankruptcy case is “not disqualified for employment ... solely because of such person's employment by or representation of a creditor, unless there is objection by another creditor or the United States Trustee, in which case the court shall disapprove such employment if there is an actual conflict of interest.” 11 U.S.C.A. § 327(c).

23. As disclosed in the Certification, Theodore K. Offit (“Offit”) is a founding member of Offit Kurman and an attorney at Offit Kurman. Also, as disclosed, Offit held a director role on the board of directors of United Holdings, the Debtor’s ultimate parent company, within 2 years before the date of the filing of the petition. While Offit was not a director of the Debtor, consistent with this Court’s decision in *In re The Newark Group, Inc.* (10-27694-NLW), even if Offit were not considered a disinterested person, that finding does not disqualify the firm from representing the Debtor. The firm must “not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the debtor, or for any other reason.” *See In re Keravision, Inc.*, 273 B.R. 614, 619 (N.D. Cal. 2002), *aff’d sub nom. U.S. Tr. v. Keravision, Inc.*, 421 F.3d 1153 (9th Cir. 2005); *In re Creative Rest. Mgmt., Inc.*, 139 B.R. 902, 914 (Bankr. W.D. Mo. 1992). Offit has not at any time held an ownership interest in the Debtor, United Holdings or any other corporate affiliate of the Debtor, and he resigned his position on United Holdings’ board in July 2025, several months prior to the Chapter 11 Case. In addition, as set forth more fully in the Winterhalter Certification, Offit will be excluded from matters relating to this case to ensure the firm retains its disinterested status.

24. Except as set forth in the Winterhalter Certification, Offit Kurman is unaware of any representation which threatens its disinterested status in this Chapter 11 Case. However, Offit Kurman is unable to state with absolute certainty that every client relationship or other connection has been disclosed. If Offit Kurman discovers additional information that requires disclosure, it will file a supplemental disclosure with the Court as promptly as possible. Moreover, if any conflict were to arise as a result of associations unknown at the time of this Application, Offit Kurman will take no action unless it receives a waiver of any conflict from such entity and the Debtor, and to the extent such a waiver cannot be obtained and it is necessary for the Debtor to commence an action against such entity, the Debtor will be represented by conflict counsel.

25. Therefore, pursuant to 11 U.S.C. § 327(a), Offit Kurman does not hold an adverse interest to the estate; does not represent an adverse interest to the estate; is a disinterested person under 11 U.S.C. § 101(14); and does not represent or hold any interest adverse to the debtor or the estate with respect to the matter for which he/she will be retained under 11 U.S.C. § 327(e).

WHEREFORE, the Applicant respectfully requests authorization to employ Offit Kurman as counsel for the Debtor to render services in accordance with this Application, with compensation to be paid as an administrative expense in such amounts as the Court may determine and allow, and prays that the Court grant such other and further relief as it determines appropriate.

Date: March 16, 2026


Amandeep S. Kochar
Chief Executive Officer
Baker & Taylor, LLC

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY	
Caption in Compliance with D.N.J. LBR 9004-1(b) OFFIT KURMAN, P.A. By: Paul J. Winterhalter, Esquire (006961986) Augustus T. Curtis, Esquire (<i>pro hac vice</i> pending) Court Plaza South 21 Main Street, Suite 158 Hackensack, NJ 07601 Telephone: (267) 338-1370 Facsimile: (267) 338-1335 E-mail: pwinterhalter@offitkurman.com augie.curtis@offitkurman.com <i>Proposed Counsel to Debtor</i>	
IN RE: BAKER & TAYLOR, LLC Debtor.	Case No. 26-12863 Judge: Christine M. Gravelle Chapter 11

**CERTIFICATION OF PAUL J. WINTERHALTER IN SUPPORT OF
APPLICATION FOR RETENTION OF OFFIT KURMAN
AS COUNSEL FOR THE DEBTOR**

I, Paul J. Winterhalter, pursuant to 28 U.S.C. § 1746, of full age, certify as follows:

1. I am an attorney and principal of the law firm of Offit Kurman, P.A., (herein “Offit Kurman”). Offit Kurman is a law firm of over 240 attorneys, having offices in the State of New Jersey at 21 Main Street, Suite 158, Hackensack, NJ 07601, with other offices in Pennsylvania, New York, Maryland, Virginia, the District of Columbia, Georgia, Texas, and California. I am licensed as an attorney and in good standing in the State of New Jersey and in this Court.

2. This Certification is submitted pursuant to sections 327, 329, and 504 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014(a) of the Federal Rules of Bankruptcy

Procedure (the “Bankruptcy Rules”), and Rule 2014-1 of the Local Bankruptcy Rules for the District of New Jersey (the “Local Rules”).

3. I submit this Certification (the “Certification”) in support of the Debtor’s Application for Entry of an Order Authorizing the Retention of Offit Kurman, P.A. as bankruptcy counsel in the Bankruptcy Case (the “Application”),¹ filed concurrently herewith. I am familiar with the matters set forth herein and make this Certification in support of the Application.

A. Offit Kurman’s Qualifications

4. Offit Kurman has represented the Debtor in matters unrelated to the Chapter 11 Case since 2021. Offit Kurman’s representation of the Debtor in pre-bankruptcy matters has included general corporate representation and advice, representation in litigation, and representation other specialized corporate matters including the potential sale of segments of the business operations.

5. In 2025, the Debtor retained Offit Kurman to assist with planning for a potential chapter 11 bankruptcy filing and related efforts to wind down the entity and liquidate assets for projected payments to creditors. Offit Kurman worked with the Debtor, Riveron RTS, LLC (“Riveron”), and the Debtor’s other advisors to explore strategic alternatives for a sale of the company and to advise the company on the potential for a chapter 11 case. Over the several months, Offit Kurman worked closely with the Debtor, Riveron and other advisors in connection with the Debtor’s restructuring and liquidation efforts. As a result, Offit Kurman has acquired knowledge about the Debtor, its business, and many of the potential legal issues that may arise in the context of the Chapter 11 Case that makes it uniquely suited to serve as Debtor’s bankruptcy counsel.

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Application.

6. On March 13, 2026, the Debtor executed an Engagement Letter (the “Chapter 11 Engagement Letter”), retaining Offit Kurman to file the present Chapter 11 Case. The Debtor selected Offit Kurman to provide services in connection with the case because the firm has extensive experience in the fields of bankruptcy, insolvency, reorganizations, debtors’ and creditors’ rights, debt restructuring, and corporate reorganizations, and has represented clients in complex Chapter 11 cases in this Court and elsewhere. Offit Kurman has the requisite knowledge of the Bankruptcy Code and Bankruptcy Rules, and its attorneys have substantial experience appearing before the courts in this district and are familiar with the Local Rules, local practice and procedure of this Court. Given Offit Kurman’s long-standing relationship with the Debtor, knowledge of the Debtor’s business, assets, indebtedness and relationships, the Debtor submits that Offit Kurman's employment would be in the best interests of the Debtor, its estate and parties-in-interest.

A. The Professional Services to be Rendered

7. The Debtor seeks to retain Offit Kurman as its bankruptcy counsel to advise and represent the Debtor in the Chapter 11 Case by performing, among other tasks, the following:

- a. providing certain services in connection with the administration of the Chapter 11 Case including, without limitation, preparing agendas, hearing notices, and hearing binders of documents and pleadings;
- b. advising the Debtor with respect to its reporting obligations and duties as debtor in possession, including reporting obligations to the Court and the United States Trustee (e.g., preparing monthly operating reports, schedules and statement of financial affairs, U.S. Trustee deliverables);
- c. preparing pleadings, motions, and applications related to bankruptcy administrative matters and any other matter that the Debtor determines can be efficiently handled by Offit Kurman;
- d. reviewing and commenting on proposed drafts of other pleadings to be filed with the Court;

- e. appearing in Court and at any meeting with the United States Trustee and any meeting of creditors;
- f. responding to creditor and party-in-interest inquiries directed to Offit Kurman; and
- g. performing all other legal services for and on behalf of the Debtor which may be necessary or appropriate in the administration of the Chapter 11 Case and fulfillment of the Debtor's duties as debtor in possession.

B. Professional Compensation

8. Offit Kurman intends to apply for allowance of compensation and reimbursement of out-of-pocket expenses incurred after the Petition Date on an hourly basis, subject to Court approval and in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any orders entered in these cases governing the compensation and reimbursement of professionals for services rendered and charges and disbursements incurred.

9. Subject to the Court's approval, Offit Kurman will be compensated at its standard hourly rates, which are based on the professionals' level of experience. The attorneys and paralegals primarily responsible for representing the Debtor and their current standard hourly rates are:

Paul J. Winterhalter (Principal) \$640.00
Augustus T. Curtis (Counsel) \$605.00
Miriam Margulies (Paralegal) \$250.00

10. The hourly rates set forth above are subject to periodic adjustments to reflect economic and other conditions. Other members or associates of the firm may also render services to Debtor, if appropriate, at rates commensurate with the rates above. There are no alternative fee arrangements from customary billing. Further, no professional has varied his or her rate based on geographic location. Offit Kurman will charge for its legal services on an hourly basis in accordance with its ordinary and customary hourly rates in effect on the date such services are rendered and for out-of-pocket expenses. These hourly rates are subject to periodic adjustments

to reflect economic and other conditions, and with respect to those below the level of principal, to reflect their increased experience and expertise. Prior to applying any increases in its hourly rates beyond the rates set forth in this Application, Offit Kurman shall provide ten (10) days' prior notice of any such increases to the Debtor and the U.S. Trustee.

11. It is the Debtor's understanding that Offit Kurman will submit detailed statements to the Court setting forth the services rendered and seeking compensation and reimbursement of expenses (including, when appropriate, authority to apply the Retainer (defined below)).

C. Compensation Received from the Debtor

12. During the ninety days prior to the Petition Date, the Debtor paid Offit Kurman \$429,155.50 for services rendered and expenses incurred prior to the filing of the Chapter 11 Case. Offit Kurman is not owed any remaining fees or reimbursement of costs in connection with any work performed for the Debtor prior to the Petition Date. As of the Petition Date, Offit Kurman was holding on behalf of the Debtor a balance retainer in the amount of \$212,205.35 (the "Retainer") in connection with the Chapter 11 Case pursuant to the terms of the Chapter 11 Engagement Letter, a copy of which is attached as Exhibit 1 hereto and which is incorporated herein by reference.

D. Disinterestedness of Professionals

13. Insofar as I have been able to ascertain through diligent inquiry by the Conflicts review Department by my Law Firm, except as set forth in this Certification, to the best of the Firm's knowledge, after reasonable and diligent investigation, other than as disclosed in this Certification, neither I, Offit Kurman, nor any professional employee of Offit Kurman have any connection with the Debtor, its creditors, any other party-in-interest, their current respective

attorneys or professionals, the U.S. Trustee or any person employed in the Office of the U.S. Trustee, nor do we hold or represent any entity having an adverse interest in the Chapter 11 Case.

14. In preparing this Certification, the Firm has used procedures developed by Offit Kurman to ensure full compliance with the requirements of the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules regarding the retention of professionals by a debtor in possession. Pursuant to these procedures, Offit Kurman performed a conflict of interest search to identify any actual or potential conflicts of interest in the potential representation. After reasonable and diligent investigation, Offit Kurman identified the following connections of the firm, its members, shareholders, partners, associates, officers and/or employees with the Debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee:

a. F.A. Davis Company (“Davis”). The Debtor’s records indicate that Davis is a potential unsecured creditor in the case. Offit Kurman has represented and continues to represent Davis in matters unrelated to its business relationship with the Debtor.

b. Cablevision Lightpath (“Cablevision”). The Debtor’s records indicate that a subsidiary of Cablevision, Cable Publishing, is a potential unsecured creditor in the case. Offit Kurman has previously represented Cablevision and continues to represent Cablevision in matters unrelated to its relationship with the Debtor.

c. Mickey’s Linens (“Mickeys”). The Debtor’s records indicate Mickeys is a potential unsecured creditor in the case. Offit Kurman has previously represented Mickeys in matters unrelated to its relationship with the Debtor, but no longer represents Mickeys in any capacity.

d. Diamond Comic Distributors, Inc. (“DCD”). The Debtor’s records show that DCD is a potential unsecured creditor in the case. Offit Kurman formerly represented DCD in matters unrelated to its business relationship with the Debtor. DCD filed a chapter 11 bankruptcy case in the District of Maryland in 2025. *See In re Diamond Comic Distributors, Inc.*, Case no. 25-10308 (Baltimore Division), and converted its case to chapter 7 on December 31, 2025, DCD is represented in its bankruptcy case by Saul Ewing, LLP. Morgan W. Fisher serves as DCD’s Chapter 7 Trustee, and is represented by the Law Offices of Zvi Guttman, P.A.

e. Cushman & Wakefield (“Cushman”). The Debtor’s records indicate that Cushman, though not a creditor of the Debtor, is a potentially adverse party in the Chapter 11 Case. Cushman is a property management firm which manages, on behalf of a sublessor, the Debtor’s leased

property at 1120 Route 22 East, Bridgewater, New Jersey. Offit Kurman has previously represented Cushman and continues to represent Cushman in matters unrelated to its relationship with the Debtor.

f. Dun and Bradstreet (“D&B”). The Debtor’s records indicate that D&B, though not a creditor of the Debtor, is a potential adverse party in the Chapter 11 Case. Offit Kurman has previously represented D&B and continues to represent D&B in matters unrelated to its relationship with the Debtor.

g. Kaleidoscope. The Debtor’s records indicate that Kaleidoscope is a potential adverse party in the case. Offit Kurman has previously represented Kaleidoscope in matters unrelated to its relationship with the Debtor.

h. American Medical Association (“AMA”) is a potential adverse party in the case. Offit Kurman has previously represented AMA in matters unrelated to its relationship with the Debtor.

i. Christopher J. Myers (“Myers”). Myers is a shareholder holding approximately 3% of the shares of the Debtor’s ultimate parent, BTAC United Acquisition Holding Company (“United Holdings”), an indirect parent of the Debtor.² Myers formerly served as a member of the board of directors of United Holdings, a position from which he resigned in early 2025. Myers is also owner of Far Corner, Inc. (“Far Corner”), a former vendor of the Debtor. Far Corner is not a creditor in the bankruptcy case. Offit Kurman represents Myers and Far Corner in matters unrelated to the Chapter 11 Case. Myers and Far Corner have waived any conflicts of interest relating to Offit Kurman’s representation of the Debtor.

j. Theodore K. Offit (“Ted Offit”). Offit is a founding member of Offit Kurman. He formerly served as a member of the board of directors of United Holdings and resigned from that position on July 30, 2025. Offit has not been involved in the preparation or filing of the Chapter 11 Case and shall not participate in the representation of the Debtor during the Chapter 11 Case. Offit shall not be consulted by any Offit Kurman member or employee concerning advice or recommendations to the Debtor in connection with the case, participate in any decisions concerning the conduct of the case, or assist with addressing any claims by creditors or parties-in-interest.

k. Aman Kochar (“Kochar”). Kochar is the Chief Executive Office of the Debtor, and is the largest single shareholder of United Holdings. In 2023, Offit Kurman represented Kochar in providing legal counsel for his potential acquisition of a separate business interest with a matter wholly unrelated to the Debtor or Kochar’s position with the Debtor. Mr. Kochar did not pursue the acquisition and the representation concluded. Offit Kurman does not currently represent Kochar in any capacity.

² United Holdings owns 100% of the membership interest of BTAC Acquisition Holdings, LLC (“BTAC LLC”). BTAC LLC is the 100% shareholder of BTAC Holding Corporation (“BTAC Corp”). BTAC Corp owns 100% of the membership interest of the Debtor.

15. As a part of Offit Kurman's bankruptcy and corporate restructuring practice, its clientele includes debtors, institutional creditors, asset purchasers, secured and unsecured creditors and other parties. The Debtors have numerous creditors and other parties-in-interest. Offit Kurman of one of its attorneys may have in the past represented, and may presently or in the future represent, creditors or parties-in-interest in addition to those specifically disclosed herein in matters unrelated to the Chapter 11 Case. Offit Kurman believes that its representation of such creditors or other parties in such other matters has not affected and will not affect its representation of the Debtor in these proceedings.

16. To the best of my knowledge, my firm, its members, shareholders, partners, associates, officers and/or employees and I do not hold an adverse interest to the estate; do not represent an adverse interest to the estate; and are disinterested under 11 U.S.C. § 101(14) with respect to the matter for which I will be retained under 11 U.S.C. § 327(e).

I certify under penalty of perjury that the above information is true.

Date: March 16, 2026

OFFIT KURMAN, P.C.

By: /S/ P.J. Winterhalter
Paul J. Winterhalter



Paul J. Winterhalter, Esquire
Direct Dial.: 267.338.1370
E-Mail: pwinterhalter@offitkurman.com

March 12, 2026

VIA ELECTRONIC MAIL

(Amandeep.Kochar@baker-taylor.com)

Baker & Taylor, LLC
c/o Amandeep S. Kochar
Private Mailbox 191
13000 South Tryon Street, Suite F
Charlotte, North Carolina 28278

Re: Engagement of Offit Kurman P.A./Chapter 11 Bankruptcy

Dear Aman:

Thank you for entrusting your legal needs to Offit Kurman, P.A.* The purpose of this letter is to confirm the terms of an additional engagement of our legal services. We are pleased that Baker & Taylor, LLC (the "Company") wishes to engage our firm (the "Firm") to analyze the Company's financial options and potentially represent the Company in a Chapter 11 bankruptcy case to be filed in the United States Bankruptcy Court for the District of New Jersey (the "Bankruptcy Court" or the "Court").

Unless expressly stated to the contrary, the scope of our representation does not include advice or services regarding the availability or applicability of insurance coverage, accounting, tax, personal financial matters or business management, and related non-legal matters and advice. If you wish for us to consult with other professionals retained by you regarding this matter, then we will communicate with you in writing to confirm the scope of such consultations prior to initiating same.

Our services will be invoiced based on the actual time spent on your account by our attorneys and other professional staff at the firm's hourly rates. I will be the primary attorney working on your matter. My current hourly rate is \$640.00 per hour. You may always reach me by telephone or email should you have questions concerning this matter. Other attorneys and professional staff may be involved in your representation. The billing rates for all attorneys and professional staff involved in your representation will be reflected in your monthly billing statement, and a list of billing rates is available at your request. Full payment of all amounts invoiced is due within 30 days after the date of the invoice. Please note that Offit Kurman adjusts billing rates from time to time. Adjusted billing rates will be reflected on your monthly billing statements, and you will be responsible for payment for services at those new rates.



Our firm's practice requires a retainer payment to be charged against the professional legal services we provide. We previously have requested retainers (the "Retainers") in amounts negotiated and maintain collected funds on such Retainers. We have deposited these Retainer payments in an Attorney-Client Escrow Account, and we have applied them as payment against your monthly invoices as they are rendered.

In the event that any matter in which our Firm is engaged might involve or is likely to involve litigation, you should immediately take steps to preserve any information or documentation, whether in electronic or hard-copy form, that may relate in any way to this matter. Once you reasonably anticipate litigation, there are state and federal rules that require parties to a lawsuit (or a potential lawsuit) to preserve and retain all paper files and electronically stored information that is related to the subject matter of the litigation. As a result, it is important for you to immediately preserve all paper and electronic records relating to this matter and you must also suspend routine document retention/destruction policy and put in place a "litigation hold" to ensure the preservation of relevant documents. This includes preventing the deletion of electronic files and communications, such as email messages, draft work products, correspondence, audio files, video files, calendars, and memos – all of which must be preserved in their native formats - including such information contained on electronic devices.

The services to be performed in a Chapter 11 bankruptcy case, if one should be filed for the Company, will include, but not be limited to, the following:

- Counseling concerning the appropriate bankruptcy chapter for the financial situation of the undersigned.
- Preparation and filing of a Petition, Statement of Financial Affairs and Schedules.
- Attendance at the First Meeting of Creditors.
- Assistance in filing of any pleadings required to effectuate a disclosure statement and plan of liquidation.
- Advice and counselling regarding insurance coverage available to the bankruptcy estate under applicable policies, provided that the firm shall not be obligated to represent the Debtor in any adversary proceedings or litigation involving insurance coverage, absent a separate retainer agreement.
- Preparation and filing of any pleadings and attendance at any hearings under 11 U.S.C. § 362 for relief from stay by any creditor during the administration of the case.
- Preparation and filing of any necessary motions deemed necessary and appropriate.
- Contested motions and proceedings related to the administration of the case.
- Adversary proceedings or litigation after the filing of the Bankruptcy petition, provided that the firm shall not be obligated to represent the Debtor in labor and employment-related adversary proceedings or litigation absent a separately negotiated fee agreement.



While we will represent the Company throughout the course of this potential bankruptcy/bankruptcy matter, our representation of the Company in this matter does not include any appellate work arising out of this potential bankruptcy/bankruptcy matter. Such a representation would be considered a new engagement matter requiring a separate engagement arrangement.

In the event that it is determined that a bankruptcy case is required, we will require the retainer be replenished prior to the filing of the Bankruptcy Case to assure our participation. The amount of the retainer will be dependent of the type of bankruptcy which will be required to be filed. If a Chapter 11 bankruptcy case is required to be instituted, then we will request a retainer ("Bankruptcy Retainer") prior to the bankruptcy filing of no less than \$250,000. Additionally, we will require the Company to separately advance the necessary filing fee of \$1738 for the initiation of the Bankruptcy Case. This latter sum is paid to the U.S. Bankruptcy Court. If less than the full \$250,000 retainer is not available, we reserve the right to decide to file the bankruptcy for less than this full retainer sum.

If the Company elects to file a petition under the Bankruptcy Code, then we will provide the Company with a detailed bill as of the date prior to the filing of the bankruptcy petition and apply that amount against the Retainer and/or the Bankruptcy Retainer prior to the filing, provided that, after application of such pre-bankruptcy amounts, the Bankruptcy Retainer must remain funded in full at the time of such bankruptcy case filing.

We will hold the balance of the Retainer and the Bankruptcy Retainer as security for the payment of our fees and expenses. We will refund any unused escrow balance upon the completion of our services. Regarding your retainer payments, please use one of the following options:

1. Submit payment of your retainer via credit card or ACH by visiting our website, clicking 'Make a Payment' at the top of our homepage and choosing 'North Carolina', or by visiting this page www.offitkurman.com/bill-pay/ and choosing 'North Carolina', or by scanning the QR Code below:



2. If you would prefer that we process your payment via credit card or ACH on your behalf, then please fill out the attached Payment Authorization Form and email it to AccountingAndFinance@OffitKurman.com.
3. If you would like to wire payment, please contact your attorney for wiring instructions.



We understand that our firm is being engaged to act as counsel for the Company and for no other entity or entities. Our employment for the Company during the bankruptcy case is subject to approval by the Bankruptcy Court, upon an application to be filed with the Court shortly after the case is filed. Once bankruptcy case is filed, we will not represent any of the principals' or members' individual interests. It may be that representation of interests other than that of the Company would be in conflict of Company's interests. In the event you or any member, officer, director or shareholder requests my firm to represent other interests, we would have to evaluate those interests to determine whether there is a claim or potential claim by the Company against those respective interests. We will recommend separate counsel in the event such independent representation is required.

In the event a Chapter 11 bankruptcy is filed, payment of all professional fees, including fees for our legal services, will be subject to the review and approval by the Bankruptcy Court. We shall be required to file an Application to the Bankruptcy Court requesting authorization for your company to pay all outstanding fees. A notice of any application for the payment of fees will be sent to all the Company's creditors and other persons who have expressed an interest in your Bankruptcy case. Only after this notice and an opportunity for anyone to either object to the payment of the requested fees or request a hearing, will the Court consider a request to authorize payment. Once payment is authorized by the Court, you do agree to promptly pay all fees which the Court has authorized.

By signing below you acknowledge that you have reviewed and accepted the fee arrangement described in this letter, as well as Offit Kurman's Terms and Conditions of Representation - available online at www.offitkurman.com/Terms and attached hereto, which are expressly incorporated herein. This agreement will remain in effect for future engagements of our services unless and until it is superseded by a new written agreement.

Upon receipt of this countersigned letter, we will move forward with providing the legal services you have requested.



On behalf of Offit Kurman, we look forward to working with you.

Sincerely,

OFFIT KURMAN, P.A.

By: 
PAUL J. WINTERHALTER

By signing below, you represent and acknowledge that you have authority to engage our services and direct payment of retainers and invoices.

Read & Accepted

Baker & Taylor, LLC

By: A Kochar
Amandeep S. Kochar
Chief Executive Officer and President

Please sign and return this letter within 7 business days of receipt and keep a copy for your records.

cc: Client Engagement

*In states that do not recognize a P.A., Offit Kurman operates as a P.C.

Offit Kurman, P.A.*
Attorneys At Law

Terms and Conditions of Representation

1. **Jurisdictional Representation.** Our representation of you will be limited to issues arising under the laws of the United States in jurisdictions in which Offit Kurman is licensed to practice. If it is necessary to engage counsel in jurisdictions in which Offit Kurman is not licensed to practice, or if it is necessary to engage counsel outside of the United States, Offit Kurman will be pleased to work with local counsel who will have the primary responsibility of ensuring that local laws are satisfied.

2. **Insurance Coverage.** Where applicable, you should review all or your applicable insurance policies to determine if insurance coverage is available for the matter that is the subject of this representation. In the event you have available insurance coverage which may apply to the matter that is the subject of this representation, it is critical that you place the appropriate insurance carriers on notice immediately or you may jeopardize your rights to coverage under those policies. It is strongly recommended that you consult with your broker or underwriter to ensure that your rights to coverage under all applicable policies are protected. We do not undertake any responsibility to advise you as to the existence, applicability, or availability of insurance coverage for the matter[s] in which we are representing you, unless we have expressly agreed to do so in writing, and you have provided us with copies of the applicable insurance policy or policies. If any insurance company undertakes the payment of any portion of our billing statements, you will remain responsible for any amounts not paid by the insurance company.

3. **Primary and Secondary Representation.** Although our representation of you may primarily be handled by one attorney, various portions of the representation may be delegated, as appropriate, to other firm attorneys, paralegals and law clerks. The billing rates of each attorney, paralegal and law clerk working on your engagement will be reflected on your monthly billing statement, and a list of the billing rates of each attorney, paralegal and law clerk in our firm is available at your request. In the event our rates increase in the future, you will be advised of changes in billing rates in the first billing statement that includes charges at the new rates in effect and you will be responsible for payment for services at that new rate.

4. **Standard Hourly Billing.** On occasion, there may be circumstances when billing for our services on an hourly basis is not appropriate. Under such circumstances, we will advise you that standard hourly billing is not appropriate, and, with your consent, we will bill you for services on an alternative basis.

5. **Billing Activity.** Any and all activities performed on your behalf by our professional staff will be considered billable time; these activities include, but are not limited to: the making and receipt of telephone calls; drafting and review of correspondence and email; preparation and review of papers, agreements and memorandum; fact investigation; reading and analyzing written materials; travel to and from meetings and court appearances; preparation for meetings and court appearances; and conferences with you, experts, or other attorneys.

6. **Billing Invoices.** You will receive invoices describing the services rendered and costs advanced on your behalf on a monthly basis. Full payment of all amounts invoiced is due within 30 days after the date of the invoice. Questions or objections to any invoice or portion thereof must be raised within 30 days of receipt, or you will be deemed to have approved the invoice. If you do not pay Offit Kurman for the services rendered or costs advanced on your behalf within 30 days after the date of the invoice, Offit Kurman reserves the right to apply interest at a rate of twelve percent (12%) per year or, in California, at a rate of ten percent (10%) per year, to any and all overdue balances. Offit Kurman reserves the right to change your billing arrangement for

the duration of the representation if you are unable to pay your balance in full on a monthly basis at any point during the representation.

7. **Litigation Representation.** If the matter for which we are retained involves litigation where a contractual provision, statute, or rule provides for assessment of attorney's fees and costs, such fees and costs may be awarded by the court both before and at the time of any final order or decree. Because fee and cost awards are totally unpredictable, payment of our fees and costs is not dependent or contingent upon the award and/or receipt of counsel fees or costs decreed by order of court. All fees, expenses, and costs incurred are your responsibility and obligation.

8. **Expenses.** During the course of this engagement, certain advance payments may be incurred on your behalf. We expect you to prepay expenses in the form of an advanced retainer, or alternatively to provide Offit Kurman with your credit card information to charge these advances.

9. **Third-Party Vendor and Administrative Cost Fees.** During the course of this engagement, certain third-party vendor expenses may be incurred which include, but are not limited to, engagement of expert witnesses, appraisers, consultants, attorneys with expertise in a particular practice area or geographic area, graphic resources, court reporters, and document scanning and management specialists. If we believe that the services of such a third-party vendor are needed, we will discuss them with you when and if the need arises. Where services are provided by an outside vendor Offit Kurman will advise the vendor to bill you directly and Offit Kurman will have no responsibility for paying those fees and expenses. In situations where an outside vendor is not willing or able to bill you directly, we expect you to prepay expenses in the form of an advanced retainer, or alternatively to provide Offit Kurman with your credit card information to charge these expenses. Offit Kurman will bill you for certain incidental expenses, such as courier fees, outside copying charges, parking, and local travel expenses. Offit Kurman charges an administrative expense reimbursement in the amount of two percent (2%) of invoiced fees in lieu of charging you for internal costs such as regular postage, internal photocopying, overnight delivery charges, document storage, data storage, office supplies, and software license fees.

10. **Fee Collection Costs.** If you do not pay Offit Kurman for the services rendered or costs advanced on your behalf, we may be forced to take legal action to collect our fees and/or any expenses due to Offit Kurman. Should this ever become necessary, you agree to pay Offit Kurman for all costs associated with the collection of your outstanding balance, including, but not limited to, reasonable attorneys' fees charged by attorneys of Offit Kurman at our standard rates, or by attorneys retained by Offit Kurman, plus interest applied to the unpaid balance, calculated at the rate of twelve percent (12%) per year or, in California, at a rate of ten percent (10%) per year.

11. **Client Documents.** Unless you instruct us otherwise, to the extent practicable, we will generally transmit copies of documents to you via e-mail. Document productions made and received will generally be scanned to create searchable, electronic copies of documents. If this task is to be outsourced, to the extent practical, we will provide you with an estimate. If the documents are scanned in-house, you will be charged for the time of a paralegal to scan and electronically organize the documents.

12. **Spoliation.** Spoliation is the willful destruction of evidence or the failure to preserve potential evidence for another's use in pending or future litigation. By retaining Offit Kurman, you acknowledge that in the event that litigation is filed, or potentially will be filed, you have an obligation to preserve any potential evidence that may be relevant to issues in your case. Potential evidence includes electronically stored information (ESI) such as email, whether on personal devices or work computers (including deleted emails), text messages, word processing files, spreadsheets, social media content (Facebook, Twitter, LinkedIn, Instagram, etc.), and any other electronic information that may be stored on desktops, laptops, servers, mainframes,

smartphones, tablets, employees' home computers, or on a variety of other platforms. You are advised that you must retain, in their current condition, all data and information on any computers, laptops, tablets, smartphones or any other device capable of storing data. You must also retain hard copies of documents including photographs, financial records (whether personal or business), letters, and the like during the pendency of the litigation if they currently exist. Intentional or negligent destruction or failure to preserve potential evidence can result in severe sanctions, such as civil contempt, financial penalties, or dismissal of a claim or defense.

13. **Communication of Information.** In connection with our representation of you, we will rely upon representations made by you, your staff, and your agents and representatives. For all purposes related to our representation, we shall be entitled to rely upon those representations as being true and accurate representations of fact and shall not be required to conduct any independent investigation thereof. Offit Kurman shall have no obligation to conduct investigation into whether there exist other relevant facts which have not been presented to us.

14. **Outcome of Representation.** Because of the nature of legal matters and proceedings, it is difficult to forecast the outcome of litigation, negotiations, proceedings, or matters, or to predict what the total fee might be. The attorneys and the firm make no representation or guarantee concerning the outcome of the litigation, negotiations, proceedings, or matters for which we have been engaged, nor with respect to your total fees, costs or expenses arising from or related to this matter and our representation of you.

Similarly, at the commencement or during our representation, we may express opinions or beliefs concerning the litigation, negotiations, proceedings, or matters, various courses of action and the results that might be anticipated. Any such statement is intended to be an expression of opinion, based only on information available to us at the time, and should not be construed as a promise or guarantee of results or outcome.

15. **Proposed Budget.** It is impossible for us to project the amount of time that will be devoted by the firm to your needs. If, at your request, Offit Kurman provides a proposed budget or other estimate of costs and fees that may be incurred in connection with your representation, you agree that such estimate or budget is not a promise or guarantee by Offit Kurman that fees and costs will be below the estimate or budget, and you will pay Offit Kurman's fees and costs which are in excess of the estimate or budget.

16. **Termination of Representation.** If at any time you decide that you would like us to cease further activity on your behalf, you should notify us in writing. Likewise, we may withdraw as counsel, terminate this Agreement, and be relieved of the responsibility of performing further work on your behalf, by notifying you in writing. Reasons for such termination on our part may include, but are not limited to, failure on your part to pay fees or expenses under the terms of this Agreement in a timely manner, failure to cooperate with the firm in preparation and/or execution of your legal needs, reasons mandated by the rules of professional conduct governing lawyers, a significant disagreement arises as to legal strategy, or discovery or analysis of facts and/or law which lead the firm to conclude that your matter should not be pursued. In such an event, you agree to pay any remaining balance owed on your account within 30 days of the termination of this engagement.

17. **Client Files.** After our representation of you has ended and we have received payment for all of the services rendered and costs advanced, we may request that you or an authorized representative pick up your files or documents that have been produced during the course of the representation. Absent extenuating circumstances or cases in which our firm specifically agrees to hold certain documents for you, you agree to retrieve the documents within 90 days of our request. If we do not hear from you within that 90-day period, or if you do not want us to return these to you, please be advised that we may destroy all paper copies other than those original copies that we determine must be maintained for statutory or other reasons.

18. **Departing Attorney.** If an attorney working on your behalf terminates their employment with Offit Kurman at any time during or after our representation of you, you will be given the opportunity to begin working with another attorney at Offit Kurman or to transfer your files with the departing attorney to their new firm. If you elect to terminate your representation of Offit Kurman and engage the departing attorney for continued representation, all outstanding invoices due for services rendered while at Offit Kurman are due in full and payable to Offit Kurman within 30 days of the date of invoice.

19. **Post-Representation.** After completion of Offit Kurman's representation of you in this matter, changes may occur in laws or regulations that could have an impact on your rights, responsibilities, and liabilities. Unless you specifically engage Offit Kurman to provide additional legal advice on issues arising after completion of this engagement, Offit Kurman has no continuing obligation to advise or counsel you on future developments.

20. **Representation of Other Clients.** Offit Kurman represents companies and individuals who may at some point in time after this engagement has concluded have matters in conflict with you or your affiliates. Offit Kurman shall not be precluded from representing other clients who are averse to you or your affiliates in matters that are not related to this engagement. By engaging Offit Kurman, you agree to waive any such conflict and will not seek to have Offit Kurman disqualified as counsel to another client in the event of such adverse matters.

21. **Confidential Information.** During the course of our representation, we may collect, store, and process personal, sensitive, or confidential information that you provide to us. Offit Kurman will use this information solely for the purpose of providing legal services to you and managing our business relationship. We will take appropriate measures to protect your information in compliance with applicable data protection laws and professional obligations. When necessary, we may share certain information with trusted third-party service providers (such as court filing vendors, expert witnesses, technology providers, or document management platforms) to assist with your matter.

22. **Artificial Intelligence.** Offit Kurman may, when appropriate, use artificial intelligence ("AI") tools or technologies to assist in tasks such as document review, legal research, drafting, or data analysis. Any use of AI will be subject to Offit Kurman's professional judgment, supervision, and quality control, and will not replace the legal analysis and advice provided by our attorneys. We will not put your confidential or privileged information into AI tools that lack appropriate security and confidentiality safeguards.

23. **Law of Governance.** This Agreement shall in all respects be interpreted, enforced, and governed by and in accordance with the laws of the State of Maryland and without regard to its rules regarding choice of law. By execution of this Agreement, the Parties are consenting to personal jurisdiction and venue in the federal courts for the District of Maryland and, where subject matter jurisdiction is lacking, in the state courts located in Montgomery County, Maryland, with respect to all matters. Without waiving the forgoing, should you and the Firm have a dispute involving fees or the payment thereof, you and the Firm agree that such dispute may be brought before any applicable state or local mandatory arbitration program and, where required, shall be brought in such a forum. Except where such waiver is expressly prohibited, such as in North Carolina, the Parties hereby agree to WAIVE ALL RIGHTS TO A TRIAL BY JURY in the event either Party seeks to litigate any claim against the other Party.

24. **California Rules of Professional Conduct.** The following terms and conditions shall apply to any retention of Offit Kurman that is subject to the California Rules of Professional Conduct:

- a. **Confidentiality.** Our communication will be confidential and such information will not be released to third parties except upon your authorization or court order. For this purpose and in accordance with the evidentiary privileges afforded lawyer-client communications provided under California law, our confidential communications will also include all such other information disclosed by us to a third party to whom you have authorized its release, provided such third party is present in your matter to further your interest in our legal representation of you, or is an authorized third party to whom disclosure is reasonably necessary for the transmission of the information or the accomplishment of the purpose for which you have retained our legal representation. As an example, you may authorize us to consult with your accountant, financial advisor, investment broker/agent and others in connection with our legal representation of you. All communications with and disclosures to such third party reasonably necessary for the transmission of confidential information or to accomplish the purpose of such legal representation shall be deemed confidential under such evidentiary privilege. You further agree that all of your communications concerning your matter will be directed by you solely to us unless we are otherwise physically present with you when such confidential information is disclosed to a third party, or in joint conference with you and such third party in instances of electronic communication.
- b. **Fee Default.** Upon default in payment, we will also have the right to seek to withdraw from all further representation in accordance with California Rule of Professional Conduct §1-16. We will also have an attorneys' lien on any money or property awarded or payable to the Client as a result of any litigation initiated for any sums due our Firm under this letter. This lien may significantly impair Client's interests because the Firm may be able to delay payment of any recovery or settlement funds to Client until any disputes with the Firm about unpaid attorney fees and costs advanced have been resolved. Therefore, we are required in this letter to advise Client that Client may seek the advice of an independent lawyer of Client's choice regarding this lien. Client acknowledges that Client has been advised to seek independent legal advice about granting the Firm this lien and has had a reasonable opportunity to do so. By signing this fee agreement and returning it to the Firm, Client represents that Client has either obtained legal advice about this lien or has decided that it was unnecessary to do so, and that Client understands that an attorney's lien may significantly impair Client's interests.
- c. **Errors and Omission Coverage.** Pursuant to the California Rules of Professional Conduct §1.4.2, you are hereby notified that our Firm maintains errors and omissions insurance coverage.
- d. **Fee Dispute and Binding Arbitration.** If for any reason a California court determines that the Maryland forum selection clause in Paragraph 23 is unenforceable or otherwise violates California law, then you agree to submit to binding arbitration, under the rules of ADR Services or other agreed-upon provider, all disputes (including a claim of attorney malpractice) between you and Offit Kurman arising out of Offit Kurman's representation of you. **You understand and acknowledge that, by agreeing to binding arbitration, you are waiving the right to submit the dispute for determination by the court and thereby also waive the right to a jury trial.** You agree that by engaging Offit Kurman, you hereby **WAIVE ALL RIGHTS TO SEEK A JURY TRIAL** for any and all matters, claims, disputes, and actions against or involving Offit Kurman that are related to or arise out of your engagement of Offit Kurman. **Waiver of the right to a jury trial may be a valuable and important right. You should consider securing the advice of independent counsel of your own choosing to advise you on this waiver.**
25. **Florida Rules of Professional Conduct.** The following terms and conditions shall apply to any

retention of Offit Kurman that is subject to the Florida Rules of Professional Conduct:

- a. **Consent to Arbitration.** This agreement contains provisions requiring arbitration of fee disputes. Before you sign this agreement, you should consider consulting with another lawyer about the advisability of making an agreement with mandatory arbitration requirements. Arbitration proceedings are ways to resolve disputes without the use of the court system. By entering into agreements that require arbitration as the way to resolve fee disputes, you give up (waive) your right to go to court to resolve those disputes by a judge or jury. These are important rights that should not be given up without careful consideration.
- b. **Florida Bar's Fee Arbitration Program.** In the event of a disagreement concerning fees, Offit Kurman and Client agree to submit their controversy concerning legal fees charged by the Firm to binding arbitration. Offit Kurman and Client consent to resolve their dispute through The Florida Bar's Fee Arbitration Program, pursuant to Chapter 14 of the Rules Regulating The Florida Bar, the Fee Arbitration Procedural Rules and Chapter 682, Florida Statutes.

26. **New York Rules of Professional Conduct.** The following shall apply to any retention of Offit Kurman that is subject to the New York Rules of Professional Conduct: This engagement letter and these terms and conditions are provided to you in accordance with Rule 1.5(b) of the Rules of Professional Conduct and Part 1215 of the Joint Rules of the Appellate Division of the Supreme Court of the State of New York. In the event that a dispute arises between us related to our fees, you may have the right to arbitration of the dispute pursuant to Part 137 of the Rules of the Chief Administrator of the Courts, as administered locally by the Joint Committee on Fee Disputes and Conciliation. A notice prepared by the New York State Board of Governors of the Fee Dispute Resolution Program which describes your rights under New York law, the instructions and procedures of the Program, and the forms for use of the Program are available upon request or online at www.nycourts.gov/admin/feedispute. If for any reason the Fee Dispute Resolution Program will not agree to arbitrate the dispute, it will be submitted to arbitration by a single arbitrator at JAMS in New York, New York, and in accordance with the JAMS Rules for Commercial Arbitration. This agreement does not foreclose the parties' attempting to resolve a fee dispute at any time through voluntary mediation.

27. **New Jersey Rules of Professional Conduct.** The following shall apply to any retention of Offit Kurman that is subject to the New Jersey Rules of Professional Conduct: In the unlikely event that a dispute as to our fees or any expenses incurred by us on your behalf arises, and the dispute is not resolved by mutual agreement, you have the right to submit the dispute to the Fee Arbitration Program created by the Supreme Court of New Jersey within thirty (30) days of our notification to you of our intent to take action to collect a past due bill. See New Jersey Rule of Court 1:20A-1, et seq. The right to submit a dispute to the New Jersey Fee Arbitration Program supersedes any contrary provision in any engagement letter and these Terms and Conditions of Representation.

28. **Judgments, Liens and UCC Financing Statements.** You understand judgments and liens, including but not limited to consensual liens perfected by UCC Financing Statements, become unenforceable after the time provided by law. However, judgments and liens can be renewed as provided by law. You understand and agree that our Firm assumes no responsibility for keeping track of the date any judgment, lien, or UCC Financing Statement will become unenforceable, of notifying you thereof or for renewing any judgment, lien, UCC Financing Statement, or other deadline. You assume responsibility for tracking the date all judgments, liens and UCC Financing Statements will become unenforceable and relieve our Firm from doing so. You agree to provide a written request to us no earlier than six (6) months and no later than four (4) months prior to the date a judgment, lien or UCC Financing Statement will become unenforceable in the event you wish to have us renew such judgment, lien, or UCC Financing Statement.

29. **Unsigned Engagement Letters.** In the event our engagement letter is not signed for any reason, but you nevertheless request that the firm perform work, or if you pay any invoices rendered by the firm, such request(s) for legal services and/or payment of invoices shall operate as your full acceptance of the terms of the engagement letter and these Terms and Conditions of Representation.

30. **Updating Terms and Conditions.** These Terms and Conditions of Representation may be updated on an annual basis and will be made available at the web address shown in the footer below.

*In states that do not recognize a P.A., Offit Kurman operates as a P.C.

4904-4240-1378, v. 1

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY	
Caption in Compliance with D.N.J. LBR 9004-1(b) OFFIT KURMAN, P.A. By: Paul J. Winterhalter, Esquire (006961986) Augustus T. Curtis, Esquire (<i>pro hac vice</i> pending) Court Plaza South 21 Main Street, Suite 158 Hackensack, NJ 07601 Telephone: (267) 338-1370 Facsimile: (267) 338-1335 E-mail: pwinterhalter@offitkurman.com augie.curtis@offitkurman.com <i>Proposed Counsel to Debtor</i>	Case No. 26-12863 Judge: Christine M. Gravelle Chapter 11
IN RE: BAKER & TAYLOR, LLC Debtor.	

**ORDER AUTHORIZING RETENTION OF
OFFIT KURMAN, P.A.
(Attorney for Debtor and Debtor-in-Possession)**

The relief set forth on the following page is ORDERED.

Upon the applicant's request for authorization to retain Paul J. Winterhalter and Offit Kurman, P.A. as Attorney for Debtor and Debtor-in-Possession, it is hereby ORDERED:

1. The applicant is authorized to retain the above party in the professional capacity noted.
The professional's address is Offit Kurman, P.A., Court Plaza South, 21 Main Street, Suite 158, Hackensack, NJ 07601.
2. Compensation will be paid in such amounts as may be allowed by the Court on proper application(s).
3. The effective date of retention is the date the Petition was filed on March 16, 2026.

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

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

OFFIT KURMAN, P.A.
By: Paul J. Winterhalter, Esquire (006961986)
Augustus T. Curtis, Esquire
Court Plaza South
21 Main Street, Suite 158
Hackensack, NJ 07601
Telephone: (267) 338-1370
Facsimile: (267) 338-1335
E-mail: pwinterhalter@offitkurman.com
augie.curtis@offitkurman.co

In Re:

BAKER & TAYLOR, LLC

Case No.: 26-12863

Chapter: 11

Adv. No.: _____

Hearing Date: _____

Judge: Christine M. Gravelle

CERTIFICATION OF SERVICE

1. I, Paul J. Winterhalter :
☒ represent Baker & Taylor, LLC in this matter.
☐ am the secretary/paralegal for _____, who represents
_____ in this matter.
☐ am the _____ in this case and am representing myself.
2. On March 19, 2026, I sent a copy of the following pleadings and/or documents
to the parties listed in the chart below.
3. I certify under penalty of perjury that the above documents were sent using the mode of service
indicated.

Date: March 19, 2026

/S/ P.J.Winterhalter
Signature

Name and Address of Party Served	Relationship of Party to the Case	Mode of Service
Jeffrey M. Sponder, Esq. United States Department of Justice, Office of the United States Trustee One Newark Center, Suite 2100 Newark, NJ 07102	Trial Counsel OUST	☐ Hand-delivered ☐ Regular mail ☐ Certified mail/RR ☒ Other <u>ECF & Email</u> (As authorized by the Court or by rule. Cite the rule if applicable.)
Baker & Taylor, LLC C/O Amandeep Kochar Private Box 191 1300 South Tryon Street, Suite F Charlotte, NC 28278	Debtor	☐ Hand-delivered ☒ Regular mail ☐ Certified mail/RR ☒ Other <u>Email</u> (As authorized by the Court or by rule. Cite the rule if applicable.)
		☐ Hand-delivered ☐ Regular mail ☐ Certified mail/RR ☐ Other _____ (As authorized by the Court or by rule. Cite the rule if applicable.)
		☐ Hand-delivered ☐ Regular mail ☐ Certified mail/RR ☐ Other _____ (As authorized by the Court or by rule. Cite the rule if applicable.)
		☐ Hand-delivered ☐ Regular mail ☐ Certified mail/RR ☐ Other _____ (As authorized by the Court or by rule. Cite the rule if applicable.)

Name and Address of Party Served	Relationship of Party to the Case	Mode of Service
		☐ Hand-delivered ☐ Regular mail ☐ Certified mail/RR ☐ Other _____ (As authorized by the Court or by rule. Cite the rule if applicable.)
		☐ Hand-delivered ☐ Regular mail ☐ Certified mail/RR ☐ Other _____ (As authorized by the Court or by rule. Cite the rule if applicable.)
		☐ Hand-delivered ☐ Regular mail ☐ Certified mail/RR ☐ Other _____ (As authorized by the Court or by rule. Cite the rule if applicable.)
		☐ Hand-delivered ☐ Regular mail ☐ Certified mail/RR ☐ Other _____ (As authorized by the Court or by rule. Cite the rule if applicable.)
		☐ Hand-delivered ☐ Regular mail ☐ Certified mail/RR ☐ Other _____ (As authorized by the Court or by rule. Cite the rule if applicable.)