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4 COURT APPOINTED RECEIVER
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8 **IN THE SUPERIOR COURT OF THE STATE OF CALIFORNIA**
9 **COUNTY OF TEHAMA**

10 GOLDEN STATE FARM CREDIT, ACA, a
federal Farm Credit System institution;
11 GOLDEN STATE FARM CREDIT, PCA, a
federal Farm Credit System institution; and
12 GOLDEN STATE FARM CREDIT, FLCA, a
federal Farm Credit System institution,

13 Plaintiffs,

14 v.

15 ANDERSEN & SONS SHELLING, INC., a
16 California corporation, et al.,

17 Defendants.
18

CASE NO. 24-CI-000197

RECEIVER'S REPORT NO. 6

19 David P. Stapleton, the court-appointed receiver (“Receiver”) for the above-entitled action,
20 respectfully submits the following Report No. 6.

21 **I. Background**

22 On August 8, 2024, the Order Appointing Receiver and Issuing Preliminary Injunction (the
23 “Order”) was entered with this Court.

24 The Defendants (aka “Obligors”) stipulated with Golden State Farm Credit (“GSFC”) and
25 Bank of America (“BoFA”) to appoint a receiver. The Plaintiffs are secured lenders with respect to
26 multiple loans made to the Obligors. The Obligors did not have the financial stability or the working
27 capital required to continue operations and to maintain the collateral (“Collateral”) in good
28 condition. They also did not have the ability to readily liquidate the Collateral in an orderly fashion.

1 Andersen Shelling, Andersen Ranch, A&M Farming, J.B. Cusick, Farmers Hill and A
2 Butter World are hereinafter collectively referred to as the “Receivership Entities” or the
3 “Companies.” The Collateral of the Receivership Entities constitutes the “Receivership Estate.”

4 At the time of the Receiver’s appointment, the Receivership Estate consisted of four primary
5 categories of assets: (1) real property, including approximately 42 ranch properties (with trees and
6 crop included), and the real property located in Vina, California, where the “Vina HQ” is situated
7 with its approximately 900,000 square feet of processing and production lines such as a walnut
8 huller, a walnut shelling line, a pasteurization line, oil roasting line and retail packaging lines,
9 among others; (2) walnut, almond, cashew and other nut inventory in various forms including in-
10 shell, work-in-progress (“WIP”) and finished goods inventory (“FGI”); (3) various fixed assets
11 including the equipment related to the above-mentioned processing lines, forklifts, farm equipment,
12 rolling stock and various other items used in the ranch and shelling operations, bins, farm products,
13 supplies, and miscellaneous furniture and fixtures; and (4) accounts receivable (“A/R”) and cash
14 (the assets summarized in (1) thru (4) above, collectively, the “Receivership Estate”). As previously
15 reported, various components of the Receivership Estate are subject to liens by different lenders,
16 the priority of liens is disputed for certain components of the Collateral.

17 **II. Operations Overview**

18 The Receiver continues to maintain the hulling and shelling plant in an inactive state at the
19 Vina HQ in an effort to minimize costs to the Receivership Estate while the Receiver advances go-
20 forward plans for the facility with GSFC. The Receiver organized winddown operations into five
21 key phases, as summarized in prior reports. The first three phases are complete. The two remaining
22 phases are: (Phase 4) selling the Ranch real estate and any unused farm equipment; and (Phase 5)
23 preserving the facilities and equipment for a turnkey sale. The Receiver is managing Phase 4
24 through thoughtful positioning and timing of new listings for the Ranch real estate and assessing
25 next steps to further the goal of completing Phase 5.

26 ***Budget, Funding and Cash Reporting***

27 The Receiver continues to issue funding requests on an as-needed basis to the lenders based
28 on the immediate cash needs to continue operations.

1 ***Staffing & RIFs***

2 Upon the Receiver’s appointment, there were 136 employees. The current employee
3 headcount is 21 (12 at Andersen Ranch and 9 at Andersen Shelling). There are no full-time
4 employees in back-office administrative roles, including HR and Accounting, so the Receiver’s
5 team has taken on the back-office and accounting functions. The Receiver will continue to assess
6 which employees need to be retained to fulfill the Receiver’s objectives.

7 **III. Collateral**

8 ***2023 Inventory***

9 The 2023 inventory was comprised of products in various forms, including raw in-shell
10 walnuts, WIP (at various stages), and finished retail packaged product, which was completely
11 liquidated by early January 2025.

12 ***2024 Inventory***

13 The Receiver harvested a total of 5.8 million pounds of walnuts in 2024. As previously
14 reported, the harvest yields were significantly down in 2024 as predicted by USDA’s National
15 Agricultural Statistics Service. The Receiver executed an agreement with Crain of California, Inc.
16 (“Crain”) to purchase all of the 2024 raw in-shell walnut inventory.

17 ***2025 Inventory***

18 The 2025 harvest is underway and is expected to be completed before the end of October.
19 With the sale of various ranch properties as summarized under Section V below (See: *Ranch*
20 *Operations, Property & Land Sales*), the total yield from the 2025 harvest will be significantly less
21 than the total yield from the 2024 harvest. The Receiver again executed an agreement with Crain
22 to purchase all of the 2025 raw in-shell walnut inventory and will report further in future reports
23 on the yield volume from the 2025 harvest.

24 ***Bins***

25 The Receiver led an effort to sell 30,000+ bins, both empty and full, as part of his
26 comprehensive liquidation process. As of the date of this report, the Receiver has sold over 30,000
27 bins (approx. 10,000 plastic bins and approx. 20,000 wooden bins) and collected over \$3,700,000.
28 The Receiver is actively working on liquidating the final remaining bins (approx. 800 remaining).

1 **IV. Sheller Operations**

2 ***Winddown Plan***

3 The Receiver completed the fumigation work to mitigate any pests that may have remained
4 after the inventory was liquidated. The remaining skeleton crew manages the facility and prepares
5 it for future operations.

6 ***Turnkey Sale***

7 The Receiver separately engaged Hilco Corporate Finance to sell the facilities and
8 equipment which are being offered as a turnkey facility, which includes the hullers and all
9 processing facilities for both walnut and almond processing and climate-controlled nut storage, etc.

10 **V. Ranch Operations**

11 ***Equipment Sales***

12 The Receiver continues to liquidate unused rolling stock and farm equipment from the
13 Andersen Ranch operation. The Receiver liquidated unused farming equipment located at Beck.
14 Any upcoming sales will be included in future reports.

15 ***Property and Land Sales***

16 As of the date of this report, the Receiver has sold five of the 22 total properties owned or
17 partially owned by Andersen & Sons or one of its affiliated entities included in the Receiver's Order,
18 and an additional four of these 22 properties were determined to be an integral part of the Andersen
19 & Sons core facility at the Vina HQ and were included in the Receiver's agreement with Hilco to
20 sell as part of the turkey sale process.

21 As stated in previous reports, AG-Land Investments Brokers (“Broker”), was engaged to
22 list and market 11 orchards. During the listing period, the Receiver proceeded and closed five of
23 the orchards. The following paragraphs outline updates related to properties for which the Receiver
24 was in the process of coordinating the sale of the properties at the time of the last report

25 **Ohm Ranch**

26 In May 2025, Charles Crain submitted an offer for the orchard known as “Ohm” located in
27 Red Bluff, California. Crain’s company also managed the Ohm orchard. The Receiver determined
28 that Crain’s offer was the best offer given the Buyer’s familiarity with the property and his

1 additional agreement to enter into a Farm Management Agreement to advance the significant
2 cultural costs associated with the Ohm property prior to the sale. The Receiver closed the sale on
3 July 31, 2025.

4 **1026 Sheridan Ave.**

5 Shortly after his appointment, the Receiver identified as an asset of the Receivership Estate
6 an office building located at 1026 Sheridan Avenue in Chico, California (the “Sheridan Ave.
7 Property”) that is partially owned by Farmers Hill Investments LLC, an Andersen & Sons
8 subsidiary. The Receiver interviewed and hired a broker (separate from the broker selling the ranch
9 properties) to sell the Sheridan Ave. Property. After collecting a series of lower offers, limited
10 interest from the buying pool, and building accessibility issues cited by prospective buyers who
11 toured the Sheridan Ave. Property, the Receiver authorized several price reductions. Following an
12 aggressive marketing campaign, the broker presented multiple offers collected from prospective
13 buyers and ultimately selected the highest and best offer and entered into a purchase contract with
14 the buyer. The sale was closed on October 23, 2025.

15 In July 2025, the Receiver was approached by a broker with an offer from a prospective
16 buyer for Kelly Lane. At the time, all the orchards were off market. Given the new interest in the
17 properties, the Receiver reconsidered reengaging Broker to relist certain orchards, and in August
18 2025, the Receiver executed a new listing agreement with Broker to list three of the orchards known
19 as: “Whiteley”, “Tree-O” and “Kelly Lane”. The “Seven Oaks” orchard was added to the listing
20 agreement in October 2025.

21 Following a new marketing campaign, the Broker procured and/or completed offers for
22 Kelly Lane, Whiteley, and Seven Oaks. The Receiver reviewed the offers, performed its analysis
23 and instructed Broker to counter and request changes to the offers. The following paragraphs detail
24 updates regarding activity related to these four orchards.

25 **Kelly Lane Orchard**

26 The Receiver provided the Broker with the offer it had received from a prospective buyer
27 for the orchard known as “Kelly Lane,” located in Chico, California and instructed Broker to
28 procure the best and final offer. After submitting a counteroffer and comparing the offer to the

1 previous offers received during the initial marketing campaign, the Receiver deemed the
2 prospective buyer's offer to be the best offer, given that he was a returning interested buyer, the
3 buyer's broker agreed to a reduced commission and the offer was at the listing price. In September
4 2025, the Receiver went under contract.

5 Kelly Lane was listed as an asset in the personal bankruptcy case of Michael and Krista
6 Andersen, pending in the United States Bankruptcy Court of the Eastern District of California, Case
7 No. 25-20787-C-7. Kelly Lane, however, was abandoned from the Andersen bankruptcy estate
8 pursuant to the court order entered on June 30, 2025. The Receiver is working towards the sale
9 closing and will provide an update in future reports.

10 **Whiteley Orchard**

11 In October 2025, the Broker presented an offer for the orchard known as "Whiteley,"
12 however, after review of the offer, the Receiver concluded that the offer did not meet the price per
13 acre threshold and instructed the Broker to request a best and final offer. Having not received one,
14 the Receiver declined to proceed.

15 **Seven Oaks Orchard**

16 In October 2025, a prospective buyer submitted an offer for the orchard known as "Seven
17 Oaks" in Los Molinos, California. After submitting a counteroffer and comparing the offer to the
18 previous offer received during the initial marketing campaign, the Receiver deemed the prospective
19 buyer's offer to be the best offer, given that it was a cash offer with a shorter closing date and met
20 the threshold and the Receiver went under contract. The sale is ongoing, and the Receiver will
21 report the status of the closing in future reports.

22 **Tree-O Orchard**

23 Upon reengagement, the Broker listed the property for sale and it is currently advertised in
24 the Tahama County and Sierra North Valley MLS, www.land.com and the Broker's website. There
25 has been one showing of the property, with no current offers. The Receiver will monitor the
26 marketing and reevaluate the listing.

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1 **2025 Harvest**

2 As of the date of this report, the Receiver is completing the 2025 harvest for the remaining
3 424 walnut acres under the receivership. The Receiver entered into an agreement with Crain of
4 California, Inc. to hull and purchase the walnut crop and with Mariani Packing Co., Inc. to purchase
5 the prune crop.

6 **VI. Cash**

7 At the time of the appointment of the Receiver, the Andersen entities had pre-existing bank
8 accounts at JP Morgan Chase, BofA, and U.S. Bank. The Receiver is leveraging these existing bank
9 accounts along with the newly established receivership bank account at City National Bank as
10 required by court orders.

11 The Order authorizes the Receiver to issue receiver’s certificates to GSFC or BofA to pay
12 for the reasonable and necessary operating expenses, administrative expenses, repair costs,
13 professional fees and other expenses of the Receivership Estate, including the processing of farm
14 products and other non-real property Collateral. Additionally, WesternAg Credit has funded the
15 receivership related to two properties under the Pat Andersen bankruptcy: Kelly Lane and Vadney.
16 To date, the Receiver has issued Receiver’s Certificates as listed in the cash summary chart below.

17 BofA is holding the following funds for the benefit of the Receivership Estate: (i) \$22.4
18 million, which is held in a BofA loan ledger account within Andersen Shelling’s BofA asset-based
19 lending online portal (the “BofA Escrow Account Balance”), and (ii) \$8.8 million of reserves that
20 was either swept against the BofA line of credit (the “BofA Reserves”). BofA has acknowledged
21 that it is obligated to return the BofA Reserves to the Receiver and has assured the Receiver that it
22 has sufficient reserves to fund this obligation to the extent that it does not prevail in the grower
23 litigation.

24 Below is a summary of cash receipts and disbursements of the Receivership Estate since
25 inception of the Receivership through September 30, 2025.

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1	Beginning Cash, 8/8/24	\$ 2,091,415
2	Cash Receipts	
3	Sales	42,444,789
4	Receiver's Certificates	17,802,120
	Total Cash Receipts	<u>60,246,909</u>
5	Cash Disbursements	
6	Payroll	(3,771,110)
7	Receiver and Receiver's Counsel	(3,520,000)
8	Equipment	(1,850,198)
9	Farming and Harvest	(1,517,131)
10	Taxes	(1,462,769)
11	Utilities	(1,245,151)
12	Insurance	(1,119,679)
13	Contract Services	(814,583)
14	Employee Benefits	(725,236)
15	Security	(446,562)
16	Legal and Professional	(438,692)
17	Other	(1,691,328)
18	Total Disbursements	<u>(18,602,440)</u>
19	BofA Escrow Account Balance	(22,381,637)
20	BofA Reserves	(8,797,940)
21	Repayment of Receiver Certificates	(6,060,473)
22	Ending Cash, 9/30/25 ¹	<u><u>\$ 6,495,833</u></u>

23 **VII. Books and Records**

24 The Receiver, through his IT Consultant, maintains full administrator access to the
25 Companies' IT systems and oversees a process to store backups of the Companies' data in an offsite
26 repository controlled by the Receiver. The Receiver's staff continues to work with the IT
27 Consultant to maintain continuous backups of the company email accounts and key servers.

28 **VIII. Litigation**

The Receiver has become aware of no less than 23 actions pending in multiple counties
against the Receivership Entities, including Andersen Shelling. Accepting the stated complaints

¹ Please note that of the \$6.5M cash balance, approximately \$3.7M is related to disputed bins sales.

1 and judgments at face value, the plaintiffs allege more than \$50 million owed for goods, services,
2 and agricultural products. The actions are pending, and litigation is not complete. The Receiver
3 also has received administrative complaints filed with the California Department of Food and
4 Agriculture. Consistent with the terms of the Receivership Order, the Receiver is seeking dismissal
5 of actions filed after the Receiver’s appointment and/or is coordinating for matters to be transferred
6 to the Tehama County Superior Court in connection with the claim procedures implemented in the
7 Receivership.

8 **XI. Claims Process**

9 The Court granted the Receiver’s motion to establish a claims process and set September
10 30, 2025, as the claims bar date. This will allow the Court to oversee an orderly process wherein
11 all creditors, secured and unsecured, are given the opportunity to file claims with the Receiver to
12 better assess the claims against the estate, reconcile them, and facilitate the resolution of creditor
13 claims in an efficient manner. As of claims bar date, the Receiver has received over 400 claims
14 totaling approximately \$450 million. The claims remain under review. Additional information can
15 be found on: <https://cases.stretto.com/andersenreceivership/claims/>.

16 **XII. Legal Fees and Expenses**

17 According to the Order, the Receiver was authorized to retain the law firm of Pachulski
18 Stang Ziehl & Jones LLP (“PSZJ”) as Receiver’s legal counsel. PSZJ’s fees and expenses were the
19 following: \$193,929.67 for June 2025, \$85,532.02 for July 2025 and \$53,654.03 for August 2025.
20 The Receiver, through this report, is delivering the invoices for June, July and August 2025 to all
21 parties on the service list and intends to pay these invoices from the funds of the Receivership
22 Estate. Attached as **Exhibit “A”** is a copy of PSZJ’s invoices for June, July and August 2025.

23 **X. Receiver’s Fees and Expenses**

24 The Receiver’s fees and expenses were \$73,112.50 for July 2025, \$56,890.50 for August
25 2025, and \$53,297.16 for September 2025. The Receiver, through this report, is delivering the
26 invoices for July, August and September 2025 to all parties on the service list and intends to pay

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1 these invoices from the funds of the receivership estate under the terms of the Order. Attached as
2 **Exhibit "B"** is a copy of the Receiver's invoices for July, August and September 2025.

3 DATED: October 28, 2025



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5 David P. Stapleton
6 Receiver

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EXHIBIT “A”



PACHULSKI
STANG
ZIEHL &
JONES

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

August 8, 2025
Invoice 148498
Client 81001.00001

Stapleton, David (Receiver)
Stapleton Group
515 S. Flower Street 18th floor
Los Angeles, CA 90071
USA

RE: Andersen & Sons Shelling Receivership

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 06/30/2025

FEES	\$192,237.50
EXPENSES	\$1,692.17
TOTAL CURRENT CHARGES	\$193,929.67
BALANCE FORWARD	\$179,381.94
LAST PAYMENT	-\$179,381.94
TOTAL BALANCE DUE	\$193,929.67

Pachulski Stang Ziehl & Jones LLP
Stapleton, David (Receiver)
Client 81001.00001

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Invoice 148498
August 8, 2025

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
JDF	Fiero, John D.	Partner	1,525.00	33.20	\$50,630.00
TMK	Kapur, Teddy M.	Partner	1,325.00	26.70	\$35,377.50
GSG	Greenwood, Gail S.	Counsel	1,325.00	11.40	\$15,105.00
JPN	Nolan, Jeffrey P.	Counsel	1,250.00	72.90	\$91,125.00
			<hr/> 144.20		<hr/> \$192,237.50

Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
BANN	Banner	8.80	\$13,200.00
BoA	Bank of America	8.10	\$10,680.00
CO	Claims Administration and Objections	94.70	\$123,260.00
GEN	General	11.90	\$15,630.00
GSFC	GSFC	20.70	\$29,467.50
		<hr/>	<hr/>
		144.20	\$192,237.50

Pachulski Stang Ziehl & Jones LLP
Stapleton, David (Receiver)
Client 81001.00001

Page: 4
Invoice 148498
August 8, 2025

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Attorney Service	\$1,094.32
Federal Express	\$47.40
Court Fees	\$257.60
Lexis/Nexis- Legal Research	\$106.44
Postage	\$28.21
Reproduction Expense	\$158.20
	<hr/>
	\$1,692.17

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Banner						
06/01/2025	JDF	BANN	Prepare moving papers in support of Anita Road sale; Email to R. Kaplan re form of order approving sale; Email to client with declaration.	2.80	1,525.00	\$4,270.00
06/01/2025	TMK	BANN	Review status of Anita Road sale.	0.20	1,325.00	\$265.00
06/02/2025	JDF	BANN	Attend to finalization and filing and service of Anita Road sale papers.	2.20	1,525.00	\$3,355.00
06/03/2025	JDF	BANN	Prepare for and attend hearing on motion to approve Anita Road sale; Work on distribution of funds at closing.	1.70	1,525.00	\$2,592.50
06/04/2025	JDF	BANN	Review email and respond to R. Kaplan re status of closing and distribution of funds.	0.30	1,525.00	\$457.50
06/04/2025	TMK	BANN	Review status of Anita Road closing.	0.10	1,325.00	\$132.50
06/05/2025	JDF	BANN	Work on fees allocated to Banner matters and confer with T. Kapur re same.	0.50	1,525.00	\$762.50
06/11/2025	JDF	BANN	Work on allocation of expenses to Banner Bank collateral.	0.20	1,525.00	\$305.00
06/11/2025	TMK	BANN	Confer with Stapleton regarding Anita Road sale and costs.	0.30	1,325.00	\$397.50
06/13/2025	TMK	BANN	Review status of Anita Road closing.	0.10	1,325.00	\$132.50
06/26/2025	TMK	BANN	Confer with Stapleton regarding Anita transaction.	0.40	1,325.00	\$530.00
				8.80		\$13,200.00

Bank of America

06/02/2025	JPN	BoA	Respond to P.R. Farms, Inc.	0.20	1,250.00	\$250.00
06/02/2025	JPN	BoA	Review Bank of America opposition to Plaintiff, Cana Farms.	0.20	1,250.00	\$250.00
06/02/2025	JPN	BoA	Review motion for intervention Plaintiff, Cana Farms	0.30	1,250.00	\$375.00
06/03/2025	JPN	BoA	Email exchange with Bank of America regarding various issues with Receivership; Follow-up.	0.30	1,250.00	\$375.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
06/05/2025	GSG	BoA	Review detailed tentative ruling and underlying cross motions re arguments for hearing.	2.30	1,325.00	\$3,047.50
06/09/2025	JPN	BoA	Meet with M. Flahive and D. Burger regarding Growers and Debtors records.	0.50	1,250.00	\$625.00
06/10/2025	JPN	BoA	Telephone conference with N. Luich regarding statua update.	0.20	1,250.00	\$250.00
06/10/2025	JPN	BoA	Appear in Department 5, Tehama regarding Jesse Real Estate Motion to Intervene.	0.50	1,250.00	\$625.00
06/12/2025	JPN	BoA	Meet with counsel for Bank of America regarding Receiver Report.	0.20	1,250.00	\$250.00
06/12/2025	TMK	BoA	Review BOA inquiries regarding receiver report and confer with Stapleton.	0.30	1,325.00	\$397.50
06/13/2025	JPN	BoA	Review and return stipulation to transfer venue.	0.20	1,250.00	\$250.00
06/13/2025	JPN	BoA	Review contract of Sutter Land Co. regarding growers.	0.20	1,250.00	\$250.00
06/17/2025	TMK	BoA	Review inquiries from BOA.	0.10	1,325.00	\$132.50
06/18/2025	JDF	BoA	Prepare for and participate in conference call with Bank of America's counsel re Receiver's Report; Review same; Confer with T. Kapur re same.	0.90	1,525.00	\$1,372.50
06/18/2025	TMK	BoA	Confer with BOA regarding case status.	0.40	1,325.00	\$530.00
06/19/2025	TMK	BoA	Review receiver's report, confer with Stapleton and reply to inquiries from BOA.	0.70	1,325.00	\$927.50
06/23/2025	GSG	BoA	Emails to/from PSZJ team, client, and lenders re entry of order and next steps.	0.30	1,325.00	\$397.50
06/27/2025	JPN	BoA	Email exchange with GSFC and Bank of America.	0.30	1,250.00	\$375.00
				8.10		\$10,680.00

Claims Administration and Objections

06/02/2025	JDF	CO	Attention to growers' comments to claims procedures.	0.50	1,525.00	\$762.50
06/02/2025	JPN	CO	Review TSB First Amended Complaint; Review ASSI cross-claim	0.40	1,250.00	\$500.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
06/02/2025	JPN	CO	Summarize and outline to litigation team handling of disagreements with Growers regarding claims procedure motion.	0.60	1,250.00	\$750.00
06/02/2025	JPN	CO	Review revisions of L. Belmonte to Declaration in support of motion; Revise and turn around to witness.	0.60	1,250.00	\$750.00
06/02/2025	JPN	CO	Respond to USDA regarding input on claims motion.	0.30	1,250.00	\$375.00
06/02/2025	JPN	CO	Meet with Bank of America regarding claims motion and revisions request.	0.30	1,250.00	\$375.00
06/02/2025	JPN	CO	Revise claims procedures motion; Forward to the Trustee with comment and plan for filing.	0.60	1,250.00	\$750.00
06/02/2025	JPN	CO	Meet with Trustee regarding Grower calculations for amounts due.	0.30	1,250.00	\$375.00
06/02/2025	JPN	CO	Meet with Trustee regarding Stretto.	0.30	1,250.00	\$375.00
06/02/2025	JPN	CO	Review producers changes to claims procedures motion.	0.30	1,250.00	\$375.00
06/02/2025	JPN	CO	Telephone conference with M. Flahive regarding reconciliation of TSB debts.	0.40	1,250.00	\$500.00
06/02/2025	TMK	CO	Follow up emails with BOA regarding claims motion.	0.20	1,325.00	\$265.00
06/02/2025	TMK	CO	Review inquiries from growers.	0.20	1,325.00	\$265.00
06/02/2025	TMK	CO	Confer with BOA regarding claims motion.	0.20	1,325.00	\$265.00
06/02/2025	TMK	CO	Confer with Stapleton regarding Stretto agreement.	0.20	1,325.00	\$265.00
06/03/2025	GSG	CO	Check tentatives re TSB.	0.10	1,325.00	\$132.50
06/03/2025	JDF	CO	Prepare for and participate in conference call re growers' desired edits to claims procedures; Confer with B. Landoll re 2022 crop proceeds.	0.50	1,525.00	\$762.50
06/03/2025	JPN	CO	Telephone conference with K.A. of Bank of America regarding claims procedure motion regarding threshold legal issues regarding conference call.	0.40	1,250.00	\$500.00
06/03/2025	JPN	CO	Telephone conference with M. Flahive regarding accounting for 2023 crop and proceeds.	0.90	1,250.00	\$1,125.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
06/03/2025	JPN	CO	Meet with litigation team pre-call with growers.	0.30	1,250.00	\$375.00
06/03/2025	JPN	CO	Meet with Receiver regarding TSB A/R files; Draft email to G. Greenwood regarding same.	0.40	1,250.00	\$500.00
06/03/2025	JPN	CO	Revise Declaration of M. Flahive; Forward to witness with comment.	0.60	1,250.00	\$750.00
06/03/2025	JPN	CO	Review procedure mechanisms raised by Bank of America; Revise claims procedure motion; Update litigation team.	1.30	1,250.00	\$1,625.00
06/03/2025	JPN	CO	Forward joint demand of grower to Receiver with back-up and proposed responses.	0.50	1,250.00	\$625.00
06/03/2025	JPN	CO	Receive updated Stretto information for claims form.	0.10	1,250.00	\$125.00
06/03/2025	TMK	CO	Confer with J. Nolan regarding claims motion.	0.30	1,325.00	\$397.50
06/03/2025	TMK	CO	Review and respond to inquiries from BOA regarding claim procedures.	0.10	1,325.00	\$132.50
06/03/2025	TMK	CO	Follow up emails with BOA and J. Nolan regarding claim procedures.	0.30	1,325.00	\$397.50
06/03/2025	TMK	CO	Confer with Stapleton regarding claims motion.	0.20	1,325.00	\$265.00
06/04/2025	GSG	CO	Review tentatives and calendar re TSB hearing.	0.20	1,325.00	\$265.00
06/04/2025	JDF	CO	Confer with client and team re claims procedures.	0.50	1,525.00	\$762.50
06/04/2025	JPN	CO	Meet with T. Kapur regarding deadlines with Lentec and Holt.	0.40	1,250.00	\$500.00
06/04/2025	JPN	CO	Conference call with Bank of America regarding claims procedure motion and allocation negotiations with GSFC and Growers.	0.50	1,250.00	\$625.00
06/04/2025	JPN	CO	Telephone conference with Growers regarding revised threshold legal issues.	0.20	1,250.00	\$250.00
06/04/2025	JPN	CO	Review Bank of America revisions to exhibits and points and authorities pre-conference call.	0.30	1,250.00	\$375.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
06/04/2025	JPN	CO	Revise threshold issues per dispute between Growers and Bank of America; Forward revised issues to counsel for Bank of America; Forward legal issues to Growers for comment.	1.00	1,250.00	\$1,250.00
06/04/2025	JPN	CO	Meet with litigation team and Receiver regarding freeze of escrow account and demand of Growers.	0.30	1,250.00	\$375.00
06/04/2025	JPN	CO	Update Notice of Public and Claims form with comments; Forward email to T. Kapur regarding redline.	0.70	1,250.00	\$875.00
06/04/2025	JPN	CO	Revise claims procedure motion to include acceptable changes from Bank of America.	1.50	1,250.00	\$1,875.00
06/04/2025	JPN	CO	Receive emails from CDFA; Review tracking matrix	0.20	1,250.00	\$250.00
06/04/2025	TMK	CO	Confer with BOA regarding claim motion.	0.50	1,325.00	\$662.50
06/04/2025	TMK	CO	Confer with Stapleton, J. Nolan and J. Fiero regarding claim procedures.	0.30	1,325.00	\$397.50
06/04/2025	TMK	CO	Confer with G. Oates regarding claim procedures.	0.20	1,325.00	\$265.00
06/05/2025	GSG	CO	Review TSB notice of remote appearance and prepare judicial council form re same.	0.30	1,325.00	\$397.50
06/05/2025	GSG	CO	Review docket and tentative ruling re TSB motion to intervene and motion for judgment on the pleadings.	0.40	1,325.00	\$530.00
06/05/2025	GSG	CO	Emails to/from counsel for BofA re TSB status and remote appearance.	0.10	1,325.00	\$132.50
06/05/2025	GSG	CO	Confer with J. Nolan re TSB arguments and contested ruling.	0.20	1,325.00	\$265.00
06/05/2025	GSG	CO	Telephone call from and email from Kinsey re TSB tentative and arguments.	0.20	1,325.00	\$265.00
06/05/2025	JDF	CO	Review lengthy email from G. Oates re claims procedures; Consider and respond to same; Prepare for and participate in PSZJ team meeting re claims procedures and creditor comments.	0.70	1,525.00	\$1,067.50
06/05/2025	JPN	CO	Revise claims procedure motion to open/extend application to all claims per GSFC exchange.	2.00	1,250.00	\$2,500.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
06/05/2025	JPN	CO	Review emails from GSFC regarding revisiosn to claims procedure motion.	0.20	1,250.00	\$250.00
06/05/2025	JPN	CO	Telephone conference with litigation team regarding demand of GSFC and revisions to claims procedure motion.	0.50	1,250.00	\$625.00
06/05/2025	JPN	CO	Meet with N. Brown regarding CDFFA complaints received.	0.20	1,250.00	\$250.00
06/05/2025	JPN	CO	Telephone conference with R. Moas regarding A/R outstanding.	0.30	1,250.00	\$375.00
06/05/2025	JPN	CO	Draft litigation chart for inclusion as exhibit to claims procedure motion.	0.60	1,250.00	\$750.00
06/05/2025	JPN	CO	Review TSB ruling.	0.40	1,250.00	\$500.00
06/05/2025	JPN	CO	Meet with G. Greenwood regarding oral argument and issues TSB will center oral arguments.	0.30	1,250.00	\$375.00
06/05/2025	JPN	CO	Meet with Receiver staff regarding service of claims packet and materials.	0.40	1,250.00	\$500.00
06/05/2025	JPN	CO	Review emails from Bank of America; Revise motion accordingly.	0.30	1,250.00	\$375.00
06/05/2025	JPN	CO	Revise proposed order to reflect changes of GSFC and Bank of America; Exchange correspondence with Growers.	1.20	1,250.00	\$1,500.00
06/05/2025	JPN	CO	Meet regarding Holt compalint.	0.20	1,250.00	\$250.00
06/05/2025	JPN	CO	Draft email to litigation team regarding conflict issue raised with recent changes to claims procedure motion.	0.40	1,250.00	\$500.00
06/05/2025	TMK	CO	Review grower and BOA comments claims procedures and confer with J. Nolan and J. Fiero.	0.50	1,325.00	\$662.50
06/05/2025	TMK	CO	Emails and call with G. Oates and Stapleton regarding claims procedures.	0.40	1,325.00	\$530.00
06/05/2025	TMK	CO	Review and revise claim procedures motion and exhibits.	0.40	1,325.00	\$530.00
06/05/2025	TMK	CO	Call and emails with Bank of America regarding claims motion.	0.60	1,325.00	\$795.00
06/05/2025	TMK	CO	Follow up emails with G. Oates regarding claims motion.	0.30	1,325.00	\$397.50

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
06/05/2025	TMK	CO	Confer with G. Greenwood regarding TSB hearing.	0.20	1,325.00	\$265.00
06/06/2025	GSG	CO	Review tentative, cases, and prepare for TSB hearing.	2.00	1,325.00	\$2,650.00
06/06/2025	GSG	CO	Attend hearing re TSB motion to vacate, motion for judgment on the pleadings, etc.	0.50	1,325.00	\$662.50
06/06/2025	GSG	CO	Call with J. Nolan re next steps with TSB.	0.30	1,325.00	\$397.50
06/06/2025	GSG	CO	Review LBR and CRC re submission of TSB order.	0.30	1,325.00	\$397.50
06/06/2025	GSG	CO	Emails to/from client and counsel re TSB status.	0.20	1,325.00	\$265.00
06/06/2025	GSG	CO	Review judicial council forms of order re TSB and tentative ruling.	0.30	1,325.00	\$397.50
06/06/2025	GSG	CO	Draft order after hearing re TSB motions and tentative.	1.20	1,325.00	\$1,590.00
06/06/2025	JDF	CO	Follow up on TSB motion outcome.	0.20	1,525.00	\$305.00
06/06/2025	JDF	CO	Review and revise claims procedure motion; Review and revise proposed form of order.	1.90	1,525.00	\$2,897.50
06/06/2025	JDF	CO	Attend to Holt litigation; Email to counsel asking for explanation and proof of standing; Confer with J. Nolan re defenses to Holt action.	0.50	1,525.00	\$762.50
06/06/2025	JPN	CO	Telephone conference with G. Greenwood regarding oral argument and material points and opposition of TSB at June 6, 2025 hearing.	0.30	1,250.00	\$375.00
06/06/2025	JPN	CO	Meet with G. Greenwood regarding order and issues on remand with TSB.	0.20	1,250.00	\$250.00
06/06/2025	JPN	CO	Update Exhibit 7 to motion.	0.40	1,250.00	\$500.00
06/06/2025	JPN	CO	Meet with client regarding finalizing supporting Declarations to motion; Finalize Declaration of Flahive.	0.40	1,250.00	\$500.00
06/06/2025	JPN	CO	Revise and update proof of service; Exchange comments with D. Buger.	0.40	1,250.00	\$500.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
06/06/2025	JPN	CO	Revise points and authorities to accommodate demands of GSFC; Re-draft sections of claim's motion; Review J. Fiero and T. Kapur comments thereto.	2.50	1,250.00	\$3,125.00
06/06/2025	JPN	CO	Telephone conference with counsel for Holt regarding complaint and scheduling order.	0.20	1,250.00	\$250.00
06/06/2025	JPN	CO	Revise Exhibits 3 and 4 to include updated information from Stretto; Revise per Bank of America comments; Finalize.	0.50	1,250.00	\$625.00
06/06/2025	JPN	CO	Revise proposed order to incorporate changes to claims motion by Bank of America and GSFC.	0.50	1,250.00	\$625.00
06/06/2025	JPN	CO	Exchange comments with growers regarding claims procedure motion.	0.30	1,250.00	\$375.00
06/06/2025	JPN	CO	Review the Holt credit agreement and supporting documents to complaint.	0.30	1,250.00	\$375.00
06/06/2025	JPN	CO	Final revisions and review of claims procedure motion and supporting documents; Finalize and file.	1.00	1,250.00	\$1,250.00
06/06/2025	JPN	CO	Meet with J. Fiero regarding Holt complaint.	0.20	1,250.00	\$250.00
06/06/2025	JPN	CO	Draft email to counsel for Holt.	0.10	1,250.00	\$125.00
06/06/2025	TMK	CO	Review status of Holt litigation.	0.20	1,325.00	\$265.00
06/06/2025	TMK	CO	Review and revise claim procedures motion and exhibits and confer with J. Nolan.	0.50	1,325.00	\$662.50
06/06/2025	TMK	CO	Confer with G. Greenwood regarding hearing on TSB action.	0.20	1,325.00	\$265.00
06/06/2025	TMK	CO	Confer with G. Oates regarding claims motion.	0.10	1,325.00	\$132.50
06/09/2025	JDF	CO	Review and consider responses to email from creditor re claims procedures.	0.20	1,525.00	\$305.00
06/09/2025	JPN	CO	Email exchange with GSFC; Forward claims procedure motion.	0.20	1,250.00	\$250.00
06/09/2025	JPN	CO	Meet with Receiver regarding update to proof of service.	0.30	1,250.00	\$375.00
06/09/2025	JPN	CO	Telephone conference with USGA regarding claims; Forward claims documents regarding same.	0.40	1,250.00	\$500.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
06/09/2025	JPN	CO	Receive documents from TSB; Review.	0.30	1,250.00	\$375.00
06/09/2025	JPN	CO	Telephone conference with Gem Farms regarding claims procedure motion.	0.20	1,250.00	\$250.00
06/09/2025	JPN	CO	Follow-up with clerk post-filing regarding procedure issues.	0.20	1,250.00	\$250.00
06/09/2025	JPN	CO	Address questions raised by GSFC.	0.30	1,250.00	\$375.00
06/09/2025	TMK	CO	Review status of TSB litigation.	0.10	1,325.00	\$132.50
06/09/2025	TMK	CO	Confer with G. Oates regarding claims motion.	0.10	1,325.00	\$132.50
06/10/2025	GSG	CO	Review TSB minute order and tentative re 6/6 hearing.	0.20	1,325.00	\$265.00
06/10/2025	GSG	CO	Review efilng practice re submission of TSB order.	0.30	1,325.00	\$397.50
06/10/2025	GSG	CO	Prepare TSB order, attachment, and COS re service on Kinsey pursuant to CRC.	0.40	1,325.00	\$530.00
06/10/2025	JPN	CO	Forward update to Receiver regarding hearing and deadlines.	0.20	1,250.00	\$250.00
06/10/2025	JPN	CO	Draft emails to Receiver regarding TSB reconciliation.	0.30	1,250.00	\$375.00
06/10/2025	JPN	CO	Telephone conference with D. Burger and M. Flahive regarding service list with motion, grower payables, TSB A/R.	0.50	1,250.00	\$625.00
06/10/2025	JPN	CO	Review proposed order regarding TSB; Draft email to G. Greenwood regarding appeal; Review CCP regarding note of entry.	0.30	1,250.00	\$375.00
06/10/2025	JPN	CO	Respond to M. Flahive as to TSB reconciliation.	0.30	1,250.00	\$375.00
06/10/2025	JPN	CO	Review documents received by Plaintiff, Holt.	0.30	1,250.00	\$375.00
06/10/2025	JPN	CO	Telephone conference with counsel for Plaintiff, Holt.	0.10	1,250.00	\$125.00
06/10/2025	JPN	CO	Receive request for Grower information; Meet with O. Adler regarding tracking matrix.	0.10	1,250.00	\$125.00
06/10/2025	TMK	CO	Confer with J. Nolan regarding Holt litigation.	0.10	1,325.00	\$132.50

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
06/11/2025	JPN	CO	Review complaint filed by Plaintiff, PAI Bulldog (0.10); Research tracking matrix (0.10); Respond to CDFA regarding error with Plaintiff, PAI Bulldog and Riverbend (0.20).	0.40	1,250.00	\$500.00
06/11/2025	JPN	CO	Review CDFA complaint by PAI H&K Ranch and cross-reference against ASSI books and records.	0.40	1,250.00	\$500.00
06/11/2025	JPN	CO	Draft responsive letter to CDFA regarding PAI H&K Ranch.	0.20	1,250.00	\$250.00
06/11/2025	JPN	CO	Review CDFA complaint of Sunshine AG and cross-reference against ASSI books and records.	0.40	1,250.00	\$500.00
06/11/2025	JPN	CO	Draft responsive letter to the CDFA regarding Sunshine AG.	0.50	1,250.00	\$625.00
06/11/2025	JPN	CO	Review CDFA complaint on Kevin Delo and cross-reference against ASSI books and records.	0.40	1,250.00	\$500.00
06/11/2025	JPN	CO	Draft responsive letter to CDFA regarding Kevin Delu.	0.40	1,250.00	\$500.00
06/11/2025	JPN	CO	Draft recommendation to litigation group regarding TSB and settlement.	0.40	1,250.00	\$500.00
06/11/2025	JPN	CO	Telephone conference with and follow-up email to Plaintiff, Holt.	0.20	1,250.00	\$250.00
06/11/2025	JPN	CO	Draft responsive letter to the CDFA regarding Big Valley	0.40	1,250.00	\$500.00
06/11/2025	JPN	CO	Review CDFA complaint of PAI Big Valley Ranch and cross-reference against ASSI Books and records.	0.40	1,250.00	\$500.00
06/12/2025	JDF	CO	Confer with J. Nolan re TSB settlement and claim allowance options; Emails with counsel for BofA re motion response dates	0.30	1,525.00	\$457.50
06/12/2025	JPN	CO	Email exchange with M. Parikh regarding Holt.	0.10	1,250.00	\$125.00
06/12/2025	JPN	CO	Update tracking matrix regarding CDFA response.	0.20	1,250.00	\$250.00
06/13/2025	JDF	CO	Confer with J. Nolan re claims of Kubota Credit; Confer with counsel for Holt.	0.40	1,525.00	\$610.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
06/13/2025	JPN	CO	Telephone conference with Northern Lights Energy regarding proof of service.	0.10	1,250.00	\$125.00
06/13/2025	JPN	CO	Review CDFa complaint filed by George Nicolaus; Review books and records.	0.40	1,250.00	\$500.00
06/13/2025	JPN	CO	Draft response to CDFa complaint.	0.30	1,250.00	\$375.00
06/13/2025	JPN	CO	Draft email regarding post-claims procedures and treatment of general unsecured claim.	0.30	1,250.00	\$375.00
06/13/2025	JPN	CO	Email exchange with Plaintiff, Holt of California.	0.20	1,250.00	\$250.00
06/13/2025	JPN	CO	Review CDFa complaint filed by B. Gage and B. Wasserman; Review ASSO books and records.	0.40	1,250.00	\$500.00
06/13/2025	JPN	CO	Draft CDFa response of Wasserman and Gage.	0.40	1,250.00	\$500.00
06/13/2025	JPN	CO	Defendant regarding to M. Flahive regarding growers addresses regarding claims process.	0.20	1,250.00	\$250.00
06/13/2025	TMK	CO	Review status of Holt litigation.	0.10	1,325.00	\$132.50
06/16/2025	JPN	CO	Meet with Receiver regarding CDFa complaints and addresses.	0.20	1,250.00	\$250.00
06/16/2025	JPN	CO	Review emails regarding Grower's counsel.	0.30	1,250.00	\$375.00
06/16/2025	JPN	CO	Telephone conference with M. Parikh regarding complaint and damages.	0.40	1,250.00	\$500.00
06/16/2025	JPN	CO	Email exchange with Holt regarding return of equipment.	0.20	1,250.00	\$250.00
06/16/2025	JPN	CO	Draft response letter to CDFa.	0.30	1,250.00	\$375.00
06/16/2025	JPN	CO	Review Debtor books and records regarding Sutherlands and Betsy Wasserman and B. Gage.	0.50	1,250.00	\$625.00
06/17/2025	GSG	CO	Prepare court enclosure and proposed order re TSB and confer with M. Renck re court submission.	0.60	1,325.00	\$795.00
06/17/2025	JPN	CO	Telephone conference with M. B; Forward claims procedure motion.	0.30	1,250.00	\$375.00
06/17/2025	JPN	CO	Revise litigation matrix for inclusion of CDFa addresses.	0.50	1,250.00	\$625.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
06/17/2025	JPN	CO	Review email of Bateman; Review service issue on motion; Respond.	0.30	1,250.00	\$375.00
06/17/2025	JPN	CO	Meet with litigation team regarding service and parties to motion.	0.20	1,250.00	\$250.00
06/17/2025	TMK	CO	Review status of CDFA claims.	0.10	1,325.00	\$132.50
06/18/2025	JPN	CO	Conference call with Bank of America and litigation team regarding motion.	0.50	1,250.00	\$625.00
06/18/2025	JPN	CO	Revise Grower tracking matrix; Forward for use with Streetto.	0.30	1,250.00	\$375.00
06/19/2025	JPN	CO	Email exchange with growers.	0.30	1,250.00	\$375.00
06/19/2025	JPN	CO	Review emails regarding motion for claims procedure.	0.20	1,250.00	\$250.00
06/19/2025	JPN	CO	Respond regarding CDFA complaints.	0.10	1,250.00	\$125.00
06/19/2025	TMK	CO	Review CDFA inquiry and confer with G. Oates.	0.30	1,325.00	\$397.50
06/19/2025	TMK	CO	Review CDFA conditional license.	0.20	1,325.00	\$265.00
06/20/2025	JDF	CO	Prepare for and participate in comment and drafting meeting regarding claims motion and competing interests; Review information request from growers and discuss with client.	1.10	1,525.00	\$1,677.50
06/20/2025	JPN	CO	Draft template response to CDFA.	0.20	1,250.00	\$250.00
06/20/2025	JPN	CO	Telephone conference with Grower's counsel regarding motion.	0.30	1,250.00	\$375.00
06/20/2025	TMK	CO	Review inquiries from growers and confer with Stapleton.	0.30	1,325.00	\$397.50
06/20/2025	TMK	CO	Prepare for and participate in call with growers counsel from Boutin Jones and Downey Brand.	0.70	1,325.00	\$927.50
06/20/2025	TMK	CO	Confer with J. Nolan regarding inquiries from CDFA.	0.20	1,325.00	\$265.00
06/23/2025	GSG	CO	Review docket and entry of TSB order and review email from J. Kinsey approving same.	0.20	1,325.00	\$265.00
06/23/2025	JDF	CO	Review comments from Downey Brand firm and discuss with team; Confer with J. Nolan re approach to TSB litigation.	0.90	1,525.00	\$1,372.50

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
06/23/2025	JPN	CO	Coordinate with Receiver regarding open question posed by Growers.	0.30	1,250.00	\$375.00
06/23/2025	JPN	CO	Review Grower demands of Bank of America and Receiver for discovery; Summarize and forward to litigation team.	0.50	1,250.00	\$625.00
06/23/2025	JPN	CO	Finalize response to CDFA.	0.10	1,250.00	\$125.00
06/23/2025	JPN	CO	Exchange comments with litigation team regarding TSB.	0.20	1,250.00	\$250.00
06/23/2025	JPN	CO	Email exchange with Kubota Credit Corp.	0.30	1,250.00	\$375.00
06/23/2025	JPN	CO	Receive comments and redline of Growers to proposed order; Exchange comments.	0.40	1,250.00	\$500.00
06/23/2025	TMK	CO	Confer with Stapleton regarding response to grower inquiries.	0.30	1,325.00	\$397.50
06/23/2025	TMK	CO	Review status of TSB litigation.	0.10	1,325.00	\$132.50
06/23/2025	TMK	CO	Review comments to claims motion from growers.	0.20	1,325.00	\$265.00
06/24/2025	JDF	CO	Review and analyze oppositions filed in response to motion.	1.10	1,525.00	\$1,677.50
06/24/2025	JPN	CO	Conference call with Receiver and litigation counsel regarding responses to the Growers.	0.30	1,250.00	\$375.00
06/24/2025	JPN	CO	Telephone conference with counsel for Defendant, Kubota regarding opposition to motion	0.30	1,250.00	\$375.00
06/24/2025	JPN	CO	Respond to Defendant Kubota Credit Corp.; Meet with J. Fiero and T. Kapur; Draft response to Kubota.	0.40	1,250.00	\$500.00
06/24/2025	JPN	CO	Compile responses/opposition to Claims Procedures Motion.	0.20	1,250.00	\$250.00
06/24/2025	JPN	CO	Review 2023 crop data regarding response.	0.30	1,250.00	\$375.00
06/24/2025	JPN	CO	Exchange correspondence with L. Makarian regarding U. S. Horticulture.	0.30	1,250.00	\$375.00
06/24/2025	JPN	CO	Review U.S. Horticulture opposition.	0.20	1,250.00	\$250.00
06/24/2025	JPN	CO	Respond regarding Defendants Kam Co Group LLC and International Marketing.	0.20	1,250.00	\$250.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
06/24/2025	TMK	CO	Confer with Stapleton regarding response to grower inquiries and prepare same.	0.60	1,325.00	\$795.00
06/24/2025	TMK	CO	Review objections and emails from creditors and confer with J. Nolan regarding reply brief.	0.70	1,325.00	\$927.50
06/24/2025	TMK	CO	Confer with J. Nolan and J. Fiero regarding response to Kubota inquiries.	0.10	1,325.00	\$132.50
06/25/2025	JPN	CO	Meet regarding response of Banner Bank and Western Nut.	0.20	1,250.00	\$250.00
06/25/2025	JPN	CO	Exchange correspondence with Banner Bank.	0.10	1,250.00	\$125.00
06/25/2025	JPN	CO	Update litigation tracking matrix.	0.30	1,250.00	\$375.00
06/25/2025	JPN	CO	Receive emails from construction claimants.	0.20	1,250.00	\$250.00
06/25/2025	JPN	CO	Telephone conference with counsel for Bank of America/Horticulture; Exchange emails regarding same.	0.40	1,250.00	\$500.00
06/25/2025	TMK	CO	Review and confer with J. Nolan and J. Fiero regarding objections to claim motion.	0.60	1,325.00	\$795.00
06/26/2025	JPN	CO	Review opposition submitted by Banner Bank, Growers, USHF and BCM Construction; Draft summary of opposition to legal team.	1.00	1,250.00	\$1,250.00
06/26/2025	JPN	CO	Review CCP 1008 and annedoted code.	0.30	1,250.00	\$375.00
06/26/2025	JPN	CO	Draft multiple emails to GSFC regarding opposition.	0.30	1,250.00	\$375.00
06/26/2025	JPN	CO	Meet with litigation team regarding mechanic's lien and non-grower opposition.	0.40	1,250.00	\$500.00
06/26/2025	JPN	CO	Draft statement of facts and summaries of the opposition.	0.80	1,250.00	\$1,000.00
06/26/2025	JPN	CO	Review emails regarding grower's demands.	0.40	1,250.00	\$500.00
06/26/2025	JPN	CO	Draft consolidated reply brief in support of claims procedure motion.	1.70	1,250.00	\$2,125.00
06/26/2025	TMK	CO	Confer with J. Nolan and J. Fiero regarding reply brief.	0.20	1,325.00	\$265.00
06/26/2025	TMK	CO	Review inquiries from lien claimants and confer with J. Nolan, J. Fiero and G. Oates.	0.30	1,325.00	\$397.50

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
06/27/2025	GSG	CO	Confer with M. Renck re notice of entry of order and call with J. Nolan re status of TSB and claim objections.	0.20	1,325.00	\$265.00
06/27/2025	GSG	CO	Draft letter to J. Kinsey re TSB order and acknowledgment/ waiver of service, and confer with M. Renck re filing.	0.60	1,325.00	\$795.00
06/27/2025	JDF	CO	Work on reply brief in support of claims procedures motion.	1.50	1,525.00	\$2,287.50
06/27/2025	JPN	CO	Draft, revise and edit the consolidated reply brief of the Receiver to all oppositions and responses filed regarding claims procedure motion.	3.50	1,250.00	\$4,375.00
06/27/2025	JPN	CO	Telephone conference with G. Greenwood regarding TSB order and rules.	0.20	1,250.00	\$250.00
06/27/2025	JPN	CO	Draft Declaration of J. Nolan in support of Reply.	0.50	1,250.00	\$625.00
06/27/2025	TMK	CO	Review inquiries from BOA.	0.20	1,325.00	\$265.00
06/27/2025	TMK	CO	Confer with J. Nolan and J. Fiero regarding reply brief.	0.20	1,325.00	\$265.00
06/28/2025	TMK	CO	Review status of TSB litigation.	0.10	1,325.00	\$132.50
06/29/2025	TMK	CO	Review inquiries from creditors and confer with Stapleton and J. Nolan.	0.20	1,325.00	\$265.00
06/30/2025	JDF	CO	Finalize reply brief and additional filings with J. Nolan.	1.60	1,525.00	\$2,440.00
06/30/2025	JPN	CO	Revise and proofread the consolidated reply; Exchange comments regarding same; Finalize.	1.40	1,250.00	\$1,750.00
06/30/2025	JPN	CO	Revise proposed order to include revisions for claims procedure motion wherein consensus agreed; Circulate to litigation team.	1.00	1,250.00	\$1,250.00
06/30/2025	JPN	CO	Coordinate service of reply.	0.30	1,250.00	\$375.00
06/30/2025	JPN	CO	Exchange comments with litigation team regarding reply brief.	0.30	1,250.00	\$375.00
06/30/2025	JPN	CO	Receive response from the Receiver regarding 2023 payables.	0.20	1,250.00	\$250.00
06/30/2025	TMK	CO	Review and revise reply brief and proposed order; confer with J. Nolan and J. Fiero.	0.60	1,325.00	\$795.00
				94.70		\$123,260.00

General

06/02/2025	JPN	GEN	Review emails from Plaintiff Equator regarding stay.	0.20	1,250.00	\$250.00
06/02/2025	JPN	GEN	Email exchange with Growers regarding extension to second amended complaint.	0.20	1,250.00	\$250.00
06/03/2025	JDF	GEN	Attention to upcoming status conference; Review filed status conference statement	0.30	1,525.00	\$457.50
06/03/2025	JPN	GEN	Forward VP complaint to Receiver regarding reconciliation.	0.30	1,250.00	\$375.00
06/04/2025	JPN	GEN	Review potential inclusion of case anywhere as docket provider; Draft emails regarding same.	0.40	1,250.00	\$500.00
06/04/2025	JPN	GEN	Draft email to litigation team regarding designation of Receiver as agent for service.	0.20	1,250.00	\$250.00
06/04/2025	TMK	GEN	Review status of electrical permits.	0.10	1,325.00	\$132.50
06/05/2025	JPN	GEN	Draft email to Receiver regarding Officers and California Secretary of State.	0.10	1,250.00	\$125.00
06/05/2025	JPN	GEN	Update master tracking matrix.	0.30	1,250.00	\$375.00
06/05/2025	TMK	GEN	Confer with Stapleton regarding case status and tasks.	0.40	1,325.00	\$530.00
06/05/2025	TMK	GEN	Confer with Stapleton and J. Nolan regarding registered agent.	0.10	1,325.00	\$132.50
06/06/2025	JPN	GEN	Telephone conference with counsel for Kubota Credit Corp.	0.30	1,250.00	\$375.00
06/06/2025	TMK	GEN	Confer with GSFC and Stapleton regarding D&O policy.	0.10	1,325.00	\$132.50
06/09/2025	JPN	GEN	Receive/review documents regarding Vina HQ.	0.10	1,250.00	\$125.00
06/09/2025	JPN	GEN	Review correspondence from Bidart Bros.	0.10	1,250.00	\$125.00
06/09/2025	JPN	GEN	Attend hearing telephonically in Department 5, Tehama regarding Case Management Conference.	0.40	1,250.00	\$500.00
06/10/2025	JDF	GEN	Work on inquiry from Department of Industrial Relations.	0.20	1,525.00	\$305.00
06/10/2025	JPN	GEN	Review Secretary of State forms for change of agent for service.	0.20	1,250.00	\$250.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
06/10/2025	TMK	GEN	Review WARN notification and confer with Stapleton.	0.20	1,325.00	\$265.00
06/11/2025	JPN	GEN	Respond to Grower, Lucich; Respond to Kubota.	0.30	1,250.00	\$375.00
06/11/2025	TMK	GEN	Confer with Stapleton regarding case tasks and status.	0.10	1,325.00	\$132.50
06/13/2025	JPN	GEN	Telephone conference with counsel for Kubota Credit Corp.	0.30	1,250.00	\$375.00
06/13/2025	JPN	GEN	Exchange correspondence regarding Kobota Credit.	0.20	1,250.00	\$250.00
06/13/2025	JPN	GEN	Update litigation tracking matrix.	0.30	1,250.00	\$375.00
06/13/2025	TMK	GEN	Review inquiries from Kubota Credit Corp.	0.20	1,325.00	\$265.00
06/16/2025	JPN	GEN	Meet with M. Flahive regarding service list for Growers.	0.30	1,250.00	\$375.00
06/16/2025	JPN	GEN	Review Westcor Indemnity demand; Update matrix.	0.30	1,250.00	\$375.00
06/17/2025	JPN	GEN	Receive emails from labor counsel.	0.20	1,250.00	\$250.00
06/18/2025	JDF	GEN	Prepare for and participate in team meeting with Stapleton re work in process.	0.60	1,525.00	\$915.00
06/18/2025	JPN	GEN	Exchange correspondence with Growers.	0.30	1,250.00	\$375.00
06/18/2025	TMK	GEN	Confer with Stapleton regarding case status and tasks.	0.50	1,325.00	\$662.50
06/20/2025	JPN	GEN	Receive response from parallel properties.	0.20	1,250.00	\$250.00
06/20/2025	JPN	GEN	Forward response regarding G. Nicholas.	0.20	1,250.00	\$250.00
06/20/2025	JPN	GEN	Review exchanges between Receiver and Growers on crop proceeds.	0.30	1,250.00	\$375.00
06/20/2025	JPN	GEN	Meet with T. Kapur regarding invoices and revisions thereto.	0.20	1,250.00	\$250.00
06/23/2025	JPN	GEN	Telephone conference with counsel for Kubota Credit Corp. regarding motion.	0.20	1,250.00	\$250.00
06/23/2025	JPN	GEN	Telephone conference with Receiver regarding additions to Proof of Service.	0.20	1,250.00	\$250.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
06/24/2025	JDF	GEN	Team discussion of Kubota Credit inquiries and potential responses; Team discussion with Stapleton regarding insurance continuance and lapsing; Consider notice to bankruptcy trustees for Andersen Chapter 7 estates.	0.60	1,525.00	\$915.00
06/24/2025	JPN	GEN	Email exchange regarding change of corporate agent for ASSI.	0.30	1,250.00	\$375.00
06/24/2025	TMK	GEN	Confer with PSZJ team regarding service list.	0.10	1,325.00	\$132.50
06/25/2025	TMK	GEN	Update case service list.	0.20	1,325.00	\$265.00
06/26/2025	JDF	GEN	Work on response to creditor inquiry; Review and revise draft email from J. Nolan regarding pending items and Receiver's recommendations.	0.50	1,525.00	\$762.50
06/27/2025	JPN	GEN	Proofread Consolidated Reply Brief and circulate to legal team with comment.	1.10	1,250.00	\$1,375.00
				11.90		\$15,630.00
GSFC						
06/02/2025	JDF	GSFC	Attention to expiring permit issue.	0.30	1,525.00	\$457.50
06/02/2025	JPN	GSFC	Exchange correspondence with B. Barnes.	0.20	1,250.00	\$250.00
06/02/2025	TMK	GSFC	Confer with Stapleton regarding Ohm sale.	0.10	1,325.00	\$132.50
06/03/2025	JDF	GSFC	Work on Ohm sale and documentation issues.	0.30	1,525.00	\$457.50
06/03/2025	JPN	GSFC	Review JCM statement; Discuss mechanic's lien litigation.	0.40	1,250.00	\$500.00
06/03/2025	TMK	GSFC	Confer with Stapleton regarding Ohm bids and revisions to sale agreement.	0.30	1,325.00	\$397.50
06/03/2025	TMK	GSFC	Review Ohm sale agreement and management agreement and confer with GSFC regarding revisions.	1.80	1,325.00	\$2,385.00
06/03/2025	TMK	GSFC	Confer with G. Oates regarding BOA lien release for Ohm sale.	0.20	1,325.00	\$265.00
06/03/2025	TMK	GSFC	Confer with G. Oates regarding Ohm sale bids.	0.10	1,325.00	\$132.50
06/03/2025	TMK	GSFC	Confer with M. Litvak regarding Ohm sale agreements.	0.30	1,325.00	\$397.50

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
06/03/2025	TMK	GSFC	Review sale agreement and summarize deadlines for Ohm sale for Stapleton.	0.40	1,325.00	\$530.00
06/03/2025	TMK	GSFC	Follow up call with Stapleton regarding Ohm sale.	0.30	1,325.00	\$397.50
06/04/2025	JDF	GSFC	Attention to Patterson permitting issues.	0.20	1,525.00	\$305.00
06/04/2025	TMK	GSFC	Confer with M. Litvak and further review and revise Ohm sale and management agreements.	1.80	1,325.00	\$2,385.00
06/04/2025	TMK	GSFC	Several calls with Stapleton regarding Ohm sale and review preliminary title report.	1.20	1,325.00	\$1,590.00
06/04/2025	TMK	GSFC	Confer with G. Oates regarding litigation matters.	0.20	1,325.00	\$265.00
06/04/2025	TMK	GSFC	Confer with G. Oates regarding revisions to Ohm sale and management agreements; follow up emails regarding same.	0.30	1,325.00	\$397.50
06/05/2025	TMK	GSFC	Confer with G. Oates regarding pending litigation.	0.10	1,325.00	\$132.50
06/05/2025	TMK	GSFC	Confer with G. Oates regarding Ohm sale.	0.30	1,325.00	\$397.50
06/05/2025	TMK	GSFC	Confer with Stapleton regarding Ohm sale.	0.20	1,325.00	\$265.00
06/06/2025	JDF	GSFC	Work on Ohm sale issues and confer with D. Kieffer re same.	0.90	1,525.00	\$1,372.50
06/06/2025	TMK	GSFC	Confer with Stapleton multiples times regarding Ohm sale and management agreements.	0.70	1,325.00	\$927.50
06/06/2025	TMK	GSFC	Review and revise Ohm purchase agreement and confer with G. Oates.	0.80	1,325.00	\$1,060.00
06/10/2025	JDF	GSFC	Work on Ohm sale motion.	1.10	1,525.00	\$1,677.50
06/10/2025	TMK	GSFC	Confer with Stapleton regarding Ohm sale.	0.20	1,325.00	\$265.00
06/11/2025	JDF	GSFC	Call with counsel for Andersens re failure to cooperate with the Receiver's horticultural efforts	0.30	1,525.00	\$457.50
06/13/2025	JDF	GSFC	Work on Ohm sale motion; Prepare and serve ex parte notice of application.	1.10	1,525.00	\$1,677.50
06/13/2025	JPN	GSFC	Review correspondence from Westcor.	0.20	1,250.00	\$250.00
06/15/2025	JDF	GSFC	Prepare Ohm sale moving papers.	2.50	1,525.00	\$3,812.50

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
06/16/2025	JDF	GSFC	Review client comments to draft moving papers; Finalize same and attend to filing and service.	1.90	1,525.00	\$2,897.50
06/17/2025	JDF	GSFC	Prepare for and participate in Ohm sale hearing; Work with team to obtain certified copy of sale order for title company; Send moving papers to team for delivery to title company; Confer with counsel for Cornerstone Bank re lien termination on equipment.	1.60	1,525.00	\$2,440.00
06/17/2025	TMK	GSFC	Confer with Stapleton regarding GSFC diligence inquiries.	0.10	1,325.00	\$132.50
06/26/2025	JDF	GSFC	Work on Ohm Ranch closing materials for delivery into escrow.	0.30	1,525.00	\$457.50
				<u>20.70</u>		<u>\$29,467.50</u>

TOTAL SERVICES FOR THIS MATTER:

\$192,237.50

Expenses

06/02/2025	FF	OneLegal Filing Fee	85.62
06/04/2025	RE	SCAN/COPY (31 @0.10 PER PG)	3.10
06/05/2025	RE	SCAN/COPY (17 @0.10 PER PG)	1.70
06/05/2025	FF	One Legal Filing Fee	17.50
06/06/2025	RE	SCAN/COPY (30 @0.10 PER PG)	3.00
06/06/2025	RE	SCAN/COPY (52 @0.10 PER PG)	5.20
06/06/2025	RE	SCAN/COPY (2 @0.10 PER PG)	0.20
06/06/2025	RE	SCAN/COPY (2 @0.10 PER PG)	0.20
06/06/2025	RE	SCAN/COPY (32 @0.10 PER PG)	3.20
06/06/2025	RE	SCAN/COPY (32 @0.10 PER PG)	3.20
06/06/2025	RE	SCAN/COPY (5 @0.10 PER PG)	0.50
06/06/2025	RE	SCAN/COPY (35 @0.10 PER PG)	3.50
06/07/2025	AS	Express Network, Inv. LA-25-36896	281.50
06/09/2025	LN	81001.00001 Lexis Charges for 06-09-25	106.44
06/09/2025	RE	SCAN/COPY (3 @0.10 PER PG)	0.30
06/09/2025	RE	SCAN/COPY (29 @0.10 PER PG)	2.90
06/09/2025	RE	SCAN/COPY (5 @0.10 PER PG)	0.50
06/09/2025	RE	SCAN/COPY (3 @0.10 PER PG)	0.30
06/09/2025	RE	SCAN/COPY (2 @0.10 PER PG)	0.20
06/09/2025	RE	SCAN/COPY (10 @0.10 PER PG)	1.00
06/09/2025	RE	SCAN/COPY (86 @0.10 PER PG)	8.60
06/09/2025	RE	SCAN/COPY (25 @0.10 PER PG)	2.50
06/09/2025	FE	81001.00001 FedEx Charges for 06-09-25	23.70
06/10/2025	RE	SCAN/COPY (25 @0.10 PER PG)	2.50
06/10/2025	RE	SCAN/COPY (16 @0.10 PER PG)	1.60
06/10/2025	RE	SCAN/COPY (2 @0.10 PER PG)	0.20
06/10/2025	RE	SCAN/COPY (15 @0.10 PER PG)	1.50
06/11/2025	PO	Mail Log, SF, TMK	0.97

06/11/2025	RE	SCAN/COPY (21 @0.10 PER PG)	2.10
06/11/2025	RE	SCAN/COPY (23 @0.10 PER PG)	2.30
06/12/2025	RE	SCAN/COPY (21 @0.10 PER PG)	2.10
06/13/2025	RE	SCAN/COPY (3 @0.10 PER PG)	0.30
06/13/2025	RE	SCAN/COPY (41 @0.10 PER PG)	4.10
06/13/2025	RE	SCAN/COPY (25 @0.10 PER PG)	2.50
06/13/2025	RE	SCAN/COPY (14 @0.10 PER PG)	1.40
06/13/2025	RE	SCAN/COPY (9 @0.10 PER PG)	0.90
06/13/2025	RE	SCAN/COPY (33 @0.10 PER PG)	3.30
06/13/2025	RE	SCAN/COPY (52 @0.10 PER PG)	5.20
06/13/2025	RE	SCAN/COPY (41 @0.10 PER PG)	4.10
06/13/2025	RE	SCAN/COPY (2 @0.10 PER PG)	0.20
06/13/2025	RE	SCAN/COPY (3 @0.10 PER PG)	0.30
06/13/2025	RE	SCAN/COPY (4 @0.10 PER PG)	0.40
06/13/2025	RE	SCAN/COPY (234 @0.10 PER PG)	23.40
06/13/2025	RE	SCAN/COPY (3 @0.10 PER PG)	0.30
06/15/2025	AS	Specialized Legal Services, Inv. P220084	340.15
06/16/2025	FF	One Legal Filing Fee	86.62
06/17/2025	FF	One Legal Filing Fee	17.50
06/18/2025	RE	SCAN/COPY (140 @0.10 PER PG)	14.00
06/18/2025	FF	One Legal Filing Fee	25.18
06/23/2025	FE	81001.00001 FedEx Charges for 06-23-25	23.70
06/24/2025	RE	SCAN/COPY (55 @0.10 PER PG)	5.50
06/24/2025	RE	SCAN/COPY (17 @0.10 PER PG)	1.70
06/24/2025	RE	SCAN/COPY (37 @0.10 PER PG)	3.70
06/25/2025	RE	SCAN/COPY (37 @0.10 PER PG)	3.70
06/27/2025	PO	Mail Log, SF, TMK	2.04
06/27/2025	RE	SCAN/COPY (1 @0.10 PER PG)	0.10
06/27/2025	FF	One Legal Filing Fee	25.18

Pachulski Stang Ziehl & Jones LLP
Stapleton, David (Receiver)
Client 81001.00001

Page: 27
Invoice 148498
August 8, 2025

06/30/2025	AS	Specialized Legal Service, Inv. P220378	252.15
06/30/2025	AS	Specialized Legal Services, Inv. P220458	220.52
06/30/2025	RE	SCAN/COPY (15 @0.10 PER PG)	1.50
06/30/2025	RE	SCAN/COPY (96 @0.10 PER PG)	9.60
06/30/2025	RE	SCAN/COPY (184 @0.10 PER PG)	18.40
06/30/2025	RE	SCAN/COPY (12 @0.10 PER PG)	1.20
06/30/2025	PO	SF Mail Log, TMK	25.20
Total Expenses for this Matter			\$1,692.17

A/R STATEMENT

Outstanding Balance from prior invoices as of 06/30/2025

(May not include recent payments)

<u>A/R Bill Number</u>	<u>Invoice Date</u>	<u>Fee Billed</u>	<u>Expenses Billed</u>	<u>Balance Due</u>
Total Amount Due on Current and Prior Invoices:				\$193,929.67



PACHULSKI
STANG
ZIEHL &
JONES

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

August 21, 2025
Invoice 148861
Client 81001.00001

Stapleton, David (Receiver)
Stapleton Group
515 S. Flower Street 18th floor
Los Angeles, CA 90071
USA

RE: Andersen & Sons Shelling Receivership

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 07/31/2025

FEES	\$84,617.50
EXPENSES	\$914.52
TOTAL CURRENT CHARGES	\$85,532.02
BALANCE FORWARD	\$193,929.67
LAST PAYMENT	-\$165,979.96
TOTAL BALANCE DUE	\$113,481.73

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
JDF	Fiero, John D.	Partner	1,525.00	17.10	\$26,077.50
TMK	Kapur, Teddy M.	Partner	1,325.00	19.20	\$25,440.00
GSG	Greenwood, Gail S.	Counsel	1,325.00	3.00	\$3,975.00
JPN	Nolan, Jeffrey P.	Counsel	1,250.00	22.50	\$28,125.00
YPD	Derac, Yves P.	Paralegal	625.00	1.60	\$1,000.00
			<hr/>		<hr/>
			63.40		\$84,617.50

Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
BANN	Banner	2.60	\$2,330.00
BoA	Bank of America	4.00	\$5,150.00
CO	Claims Administration and Objections	34.70	\$46,950.00
GEN	General	5.80	\$7,667.50
GSFC	GSFC	16.30	\$22,520.00
		<hr/> 63.40	<hr/> \$84,617.50

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Attorney Service	\$396.00
Federal Express	\$23.90
Court Fees	\$244.25
Lexis/Nexis- Legal Research	\$14.41
Postage	\$57.36
Reproduction Expense	\$178.60
	<hr/>
	\$914.52

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Banner						
07/01/2025	JDF	BANN	Follow up on legal expenses of Anita sale	0.10	1,525.00	\$152.50
07/02/2025	TMK	BANN	Review status of Anita sale and closing.	0.20	1,325.00	\$265.00
07/07/2025	TMK	BANN	Review Notice of Entry of Order Granting Banner Bank's Motion for Leave to File Verified First Amended Cross-Complaint.	0.20	1,325.00	\$265.00
07/08/2025	TMK	BANN	Review motion to Sever Trial on Banner Bank's First Amended Cross-Complaint.	0.20	1,325.00	\$265.00
07/10/2025	TMK	BANN	Confer with Stapleton regarding Anita sale.	0.10	1,325.00	\$132.50
07/15/2025	JPN	BANN	Review emails regarding Banner Bank Ex Parte request.	0.20	1,250.00	\$250.00
07/18/2025	YPD	BANN	Analysis of emails from J. Nolan re ex parte application and supporting documents; and assist on preparation of same.	1.60	625.00	\$1,000.00
				2.60		\$2,330.00
Bank of America						
07/03/2025	JPN	BoA	Exchange correspondence with A. Cummings.	0.20	1,250.00	\$250.00
07/07/2025	JPN	BoA	Post call, K. Azlin regarding attendance by parties to mediation.	0.40	1,250.00	\$500.00
07/07/2025	JPN	BoA	Exchange correspondence with Bank of America; Respond to Bank of America regarding newly raised issues.	0.40	1,250.00	\$500.00
07/07/2025	JPN	BoA	Conference call with litigation team regarding additional issues raised by Bank of America and to be discussed; Redline Bank of America designated issues.	0.50	1,250.00	\$625.00
07/09/2025	TMK	BoA	Confer with Stapleton regarding BOA inquiries regarding crop proceeds.	0.30	1,325.00	\$397.50
07/17/2025	JPN	BoA	Conference call with litigation team and lawyers for Bank of America.	0.50	1,250.00	\$625.00
07/17/2025	TMK	BoA	Confer with Stapleton regarding payments from BOA.	0.20	1,325.00	\$265.00
07/22/2025	GSG	BoA	Research/review appellate rules re appendix record, deadlines, and briefing.	1.30	1,325.00	\$1,722.50

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/22/2025	TMK	BoA	Confer with S. Levitt regarding case issues.	0.20	1,325.00	\$265.00
				4.00		\$5,150.00

Claims Administration and Objections

07/02/2025	JPN	CO	Forward stipulation to Plaintiff, TSB; Review and execute.	0.20	1,250.00	\$250.00
07/02/2025	JPN	CO	Review status of Sacramento Superior Court case.	0.20	1,250.00	\$250.00
07/02/2025	TMK	CO	Review Bidard Bros joinder.	0.20	1,325.00	\$265.00
07/03/2025	JDF	CO	Review large tax claim and analyze same; send analysis to clients re priority of such claim	0.30	1,525.00	\$457.50
07/03/2025	JPN	CO	Receive emails from CDFC; Forward to M. Flahive with comments; Update litigation chart.	0.30	1,250.00	\$375.00
07/03/2025	JPN	CO	Review Bank of America filings in support of claims procedure motion.	0.30	1,250.00	\$375.00
07/03/2025	TMK	CO	Review Kamco limited objection to claim procedures.	0.20	1,325.00	\$265.00
07/03/2025	TMK	CO	Review California Dept. of Tax and Fee Administration claim.	0.20	1,325.00	\$265.00
07/05/2025	TMK	CO	Confer with J. Nolan regarding claims motion and hearing.	0.10	1,325.00	\$132.50
07/07/2025	GSG	CO	Review Notice of Appeal and emails counsel and client re same.	0.20	1,325.00	\$265.00
07/07/2025	JDF	CO	Prepare for and participate in Zoom conference in advance of claims motion hearing; Conference call with PSZJ team re hearing; Prepare to argue at hearing	2.40	1,525.00	\$3,660.00
07/07/2025	JPN	CO	Conference call with Bank of America regarding issues raised pre-hearing of claim procedures motion, oral argument and opposition.	1.00	1,250.00	\$1,250.00
07/07/2025	TMK	CO	Confer with J. Nolan and J. Fiero regarding hearing on claims motion; follow up with Stapleton.	0.30	1,325.00	\$397.50

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/07/2025	TMK	CO	Prepare for and participate in call with J. Fiero and J. Nolan regarding claim motion and BOA objections .	0.30	1,325.00	\$397.50
07/07/2025	TMK	CO	Participate in call with BOA regarding hearing on claims motion.	1.00	1,325.00	\$1,325.00
07/07/2025	TMK	CO	Review inquiries from CDFAs.	0.10	1,325.00	\$132.50
07/08/2025	GSG	CO	Email Kinsey re service of order vacating arbitration award and review service re notice of appeal.	0.10	1,325.00	\$132.50
07/08/2025	JDF	CO	Prepare for and participate in claims motion hearing; Confer with team after hearing	3.00	1,525.00	\$4,575.00
07/08/2025	JPN	CO	Preparation for July 8, 2025 hearing; Review legal authorities regarding bifurcation, joinder and consolidation.	1.20	1,250.00	\$1,500.00
07/08/2025	JPN	CO	Telephonically appear Department 5, Tehama Superior Court regarding claims procedure motion.	1.50	1,250.00	\$1,875.00
07/08/2025	JPN	CO	Draft update to Receiver regarding outcome of hearing.	0.10	1,250.00	\$125.00
07/08/2025	JPN	CO	Telephone conference with M. Kuzmich regarding post-call and discussions.	0.10	1,250.00	\$125.00
07/08/2025	JPN	CO	Review emails regarding TSB.	0.10	1,250.00	\$125.00
07/08/2025	TMK	CO	Prepare for and participate in hearing on claim motion.	1.50	1,325.00	\$1,987.50
07/09/2025	JPN	CO	Meet with M. Flahive regarding grower proceeds of 2023 crop.	0.20	1,250.00	\$250.00
07/10/2025	JPN	CO	Draft request for extension regarding Grower's complaint' Email exchange regarding same.	0.30	1,250.00	\$375.00
07/11/2025	JDF	CO	Team call on implementation of claims order	0.30	1,525.00	\$457.50
07/11/2025	JPN	CO	Meet with litigation team regarding claims procedures order and entry of order.	0.30	1,250.00	\$375.00
07/11/2025	JPN	CO	Exchange emails with Plaintiff, Holt regarding claims motion.	0.20	1,250.00	\$250.00
07/11/2025	TMK	CO	Confer with J. Fiero and J. Nolan regarding order on claims motion.	0.20	1,325.00	\$265.00
07/11/2025	TMK	CO	Confer with Stapleton regarding crop sales.	0.20	1,325.00	\$265.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/14/2025	JDF	CO	Review and analyze court's claims motion order and share comments re same	0.50	1,525.00	\$762.50
07/14/2025	JPN	CO	Receive numerous emails regarding July 15, 2025 hearing and status.	0.10	1,250.00	\$125.00
07/14/2025	JPN	CO	Receive reply from Growers to CDFFA rebuttal.	0.30	1,250.00	\$375.00
07/14/2025	JPN	CO	Review Courts revised Order regarding claims motion; Review numerous emails.	0.40	1,250.00	\$500.00
07/14/2025	JPN	CO	Review comments from the Receiver and July 15, 2025 litigation call regarding implementing the Order.	0.20	1,250.00	\$250.00
07/14/2025	TMK	CO	Review order on claims motion and confer with PSZJ and Stapleton teams.	0.50	1,325.00	\$662.50
07/14/2025	TMK	CO	Review inquiries from CDFFA.	0.10	1,325.00	\$132.50
07/15/2025	JDF	CO	Further attention to GSFC order and consider inquiry from Banner Bank re same; Team call re issues presented by Order	0.80	1,525.00	\$1,220.00
07/15/2025	JPN	CO	Receive emails from numerous parties regarding issues with court order; Review and respond.	0.30	1,250.00	\$375.00
07/15/2025	JPN	CO	Meet with Receiver regarding publication and Stretto.	0.30	1,250.00	\$375.00
07/15/2025	JPN	CO	Compile information to share with Walniut/Almond Boards.	0.20	1,250.00	\$250.00
07/15/2025	TMK	CO	Emails and call with Stapleton regarding claims order, service and key dates.	0.90	1,325.00	\$1,192.50
07/15/2025	TMK	CO	Confer with J. Fiero and court clerk regarding hearing date.	0.40	1,325.00	\$530.00
07/15/2025	TMK	CO	Emails and calls to Banner Bank regarding revisions to order on claims motion.	0.40	1,325.00	\$530.00
07/16/2025	JPN	CO	Receive email from growers.	0.10	1,250.00	\$125.00
07/16/2025	JPN	CO	Meet with litigation team regarding July 22, 2025 deadline and Bank of America issues with court order.	0.30	1,250.00	\$375.00
07/16/2025	TMK	CO	Confer with Stapleton regarding order on claims motion.	0.20	1,325.00	\$265.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/16/2025	TMK	CO	Confer with Banner Bank regarding ex parte application to revise order.	0.20	1,325.00	\$265.00
07/16/2025	TMK	CO	Confer with growers' counsel regarding court hearing.	0.10	1,325.00	\$132.50
07/17/2025	JDF	CO	Confer with counsel for Blue Diamond re state court action involving lien claim; Review file for Blue Diamond claim analysis; Discus Blue Diamond claim with team by email; Conference call with BofA re considerations raised by claims order	1.30	1,525.00	\$1,982.50
07/17/2025	JPN	CO	Review proposed order submitted and the Court's July 15, 2025 Order entered.	0.40	1,250.00	\$500.00
07/17/2025	JPN	CO	Review tracking matrix regarding A. Dutrec; Confirm service of claims motion.	0.20	1,250.00	\$250.00
07/17/2025	JPN	CO	Email exchange regarding TSB appeal.	0.20	1,250.00	\$250.00
07/17/2025	JPN	CO	Post call with litigation team regarding claims implementation and order.	0.20	1,250.00	\$250.00
07/17/2025	TMK	CO	Confer with R. Kaplan and review Ex Parte Application for Correction of Clerical Errors in Order Approving Receiver's Motion.	0.40	1,325.00	\$530.00
07/17/2025	TMK	CO	Review Blue Diamond claim and requests.	0.20	1,325.00	\$265.00
07/18/2025	JDF	CO	All hands call re service and notice of claims order	0.20	1,525.00	\$305.00
07/18/2025	JPN	CO	Email exchange regarding July 22, 2025 deadline and order.	0.40	1,250.00	\$500.00
07/18/2025	JPN	CO	Revise and finalize letters to Almond and Walnut Boards; Attach supplemental documents.	0.50	1,250.00	\$625.00
07/18/2025	JPN	CO	Draft email to Receiver regarding service issues with claims packet.	0.20	1,250.00	\$250.00
07/18/2025	JPN	CO	Address service issues with ex parte.	0.10	1,250.00	\$125.00
07/18/2025	JPN	CO	Research Almond Board.	0.10	1,250.00	\$125.00
07/18/2025	TMK	CO	Confer with Stapleton, J. Fiero and J. Nolan regarding service of claims packet.	0.20	1,325.00	\$265.00
07/22/2025	GSG	CO	Review TSB record designation and clerk's notice re appeal.	0.40	1,325.00	\$530.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/22/2025	GSG	CO	Review claims procedure order re stay of litigation and emails to/from J. Nolan and T. Kapur re TSB appeal.	0.40	1,325.00	\$530.00
07/22/2025	JPN	CO	Email exchange with litigation team and Receiver regarding July 22, 2025 deadline to serve claims materials.	0.30	1,250.00	\$375.00
07/22/2025	JPN	CO	Email exchange with Receiver regarding TSB appeal.	0.20	1,250.00	\$250.00
07/22/2025	JPN	CO	Review Notice of Appeal by TSB.	0.10	1,250.00	\$125.00
07/22/2025	TMK	CO	Review TSB appeal and confer with G. Greenwood, Stapleton and GSFC.	0.60	1,325.00	\$795.00
07/22/2025	TMK	CO	Confer with G. Oates regarding TSB appeal.	0.20	1,325.00	\$265.00
07/22/2025	TMK	CO	Confer with G. Oates and Stapleton regarding claims packet and service.	0.40	1,325.00	\$530.00
07/22/2025	TMK	CO	Confer with Stapleton and J. Nolan regarding service of claims packet.	0.20	1,325.00	\$265.00
07/23/2025	GSG	CO	Review TSB notice re Andersen bankruptcy and notice of appeal.	0.10	1,325.00	\$132.50
07/23/2025	GSG	CO	Email creditor re TSB status.	0.10	1,325.00	\$132.50
07/23/2025	GSG	CO	Call with T. Kapur and emails re TSB negotiations.	0.10	1,325.00	\$132.50
07/23/2025	JDF	CO	Review email from producers' counsel and discuss response with team	0.30	1,525.00	\$457.50
07/23/2025	TMK	CO	Review inquiry from creditors.	0.20	1,325.00	\$265.00
07/23/2025	TMK	CO	Emails and calls with TSB and G. Greenwood.	0.50	1,325.00	\$662.50
07/23/2025	TMK	CO	Review TSB's Civil Case Information Statement.	0.20	1,325.00	\$265.00
07/24/2025	GSG	CO	Email G. Oates re claim procedure order and TSB appeal.	0.30	1,325.00	\$397.50
07/24/2025	TMK	CO	Review and respond to inquiries from creditors.	0.20	1,325.00	\$265.00
07/24/2025	TMK	CO	Confer with G. Greenwood regarding TSB appeal.	0.20	1,325.00	\$265.00
07/25/2025	TMK	CO	Review claims website and recommend revisions.	0.20	1,325.00	\$265.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/25/2025	TMK	CO	Review and coordinate filing of certificates of service.	0.20	1,325.00	\$265.00
07/25/2025	TMK	CO	Review inquiry from PPC Flexible Packaging and update claims website.	0.30	1,325.00	\$397.50
07/25/2025	TMK	CO	Prepare for and participate on call with J. Kinsey and update G. Greenwood and Stapleton.	0.40	1,325.00	\$530.00
07/25/2025	TMK	CO	Review and respond to several inquiries from growers/Boutin Jones.	0.30	1,325.00	\$397.50
07/28/2025	TMK	CO	Confer with court chambers and Stapleton regarding filing proof of service.	0.30	1,325.00	\$397.50
07/28/2025	TMK	CO	Review and respond to inquiries from growers regarding claims.	0.10	1,325.00	\$132.50
07/29/2025	TMK	CO	Review and respond to inquiries from Boutin Jones.	0.20	1,325.00	\$265.00
07/31/2025	JPN	CO	Receive multiple complaint summaries regarding CDFA.	0.20	1,250.00	\$250.00
				34.70		\$46,950.00

General

07/01/2025	JDF	GEN	Confer with client re continuation of insurance coverage; Review motion to withdraw as counsel and TC with KBK re same	0.50	1,525.00	\$762.50
07/01/2025	TMK	GEN	Confer with G. Greenwood regarding insurance status.	0.20	1,325.00	\$265.00
07/01/2025	TMK	GEN	Review Keller Benvenuti motion to be relieved as counsel.	0.20	1,325.00	\$265.00
07/02/2025	JPN	GEN	Respond to Receiver regarding California Secretary of State.	0.20	1,250.00	\$250.00
07/02/2025	TMK	GEN	Confer with Stapleton regarding agent for service of process.	0.10	1,325.00	\$132.50
07/03/2025	JPN	GEN	Draft emails regarding case anywhere, costs and July 8, 2025 hearing.	0.30	1,250.00	\$375.00
07/03/2025	JPN	GEN	Receive email from client regarding priority tax claim; Forward to tracking matrix.	0.10	1,250.00	\$125.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/07/2025	JPN	GEN	Telephone conference with clerk regarding July 8, 2025 hearing.	0.10	1,250.00	\$125.00
07/07/2025	JPN	GEN	Respond to counsel for I. Sandoval regarding mediation.	0.10	1,250.00	\$125.00
07/15/2025	JPN	GEN	Conference call with litigation team and Receive regarding implementation of the July 14, 2025 order.	0.40	1,250.00	\$500.00
07/15/2025	JPN	GEN	Draft task list for Receiver to perform.	0.40	1,250.00	\$500.00
07/16/2025	JPN	GEN	Respond to opposing counsel regarding transfer of adversary matter to Tehama Superior Court.	0.20	1,250.00	\$250.00
07/17/2025	JDF	GEN	Confer with J. Nolan re consolidation of litigation matters	0.20	1,525.00	\$305.00
07/17/2025	JPN	GEN	Telephone conference with J. Fiero regarding transfer of litigation to Tehama.	0.20	1,250.00	\$250.00
07/17/2025	TMK	GEN	Confer with Stapleton regarding case tasks.	0.20	1,325.00	\$265.00
07/18/2025	JPN	GEN	Respond to Kim Energy.	0.10	1,250.00	\$125.00
07/21/2025	TMK	GEN	Emails with Stapleton regarding case status and tasks.	0.20	1,325.00	\$265.00
07/22/2025	TMK	GEN	Confer with Stapleton regarding case tasks and status.	0.60	1,325.00	\$795.00
07/22/2025	TMK	GEN	Confer with J. Nolan regarding hearing.	0.20	1,325.00	\$265.00
07/22/2025	TMK	GEN	Review and respond to inquiries from clerk of court regarding sale order.	0.30	1,325.00	\$397.50
07/22/2025	TMK	GEN	Coordinate obtaining certified sale order for delivery to title company.	0.20	1,325.00	\$265.00
07/28/2025	TMK	GEN	Review and revise receiver report number 5; confer with Stapleton regarding same.	0.80	1,325.00	\$1,060.00
				5.80		\$7,667.50
GSFC						
07/02/2025	JDF	GSFC	Follow up on title company's needs for indemnity agreement to close sale of GSFC collateral	0.20	1,525.00	\$305.00
07/02/2025	TMK	GSFC	Confer with Stapleton regarding Ohm sale.	0.20	1,325.00	\$265.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/06/2025	TMK	GSFC	Confer with Stapleton regarding Sheridan sale.	0.20	1,325.00	\$265.00
07/07/2025	JPN	GSFC	Review amended filing regarding GSFC.	0.10	1,250.00	\$125.00
07/08/2025	JDF	GSFC	Confer with C. Garnica re sale of Sheridan property	0.30	1,525.00	\$457.50
07/08/2025	TMK	GSFC	Confer with Stapleton and J. Fiero regarding Sheridan sale.	0.20	1,325.00	\$265.00
07/09/2025	JDF	GSFC	Review Sheridan property sale history and status and begin outline of ex parte application to sell	0.30	1,525.00	\$457.50
07/11/2025	JDF	GSFC	Work on sale motion facts and confer with client re specifics of same; Prepare ex parte application notice and attend to service of same	0.90	1,525.00	\$1,372.50
07/11/2025	TMK	GSFC	Review status of Sheridan sale and confer with J. Fiero.	0.20	1,325.00	\$265.00
07/13/2025	JDF	GSFC	Work on sale motion and supporting documents	1.60	1,525.00	\$2,440.00
07/14/2025	JDF	GSFC	Finalize motion and supporting documents; Confer with client re proceeding forward in face of title report; Notice to creditors and court that motion is not going forward	1.80	1,525.00	\$2,745.00
07/14/2025	JDF	GSFC	TC with counsel for BCM Construction re effect of motion and possible purchases for Vina HQ; Email to client re possible purchaxser for Vina HQ	0.50	1,525.00	\$762.50
07/14/2025	TMK	GSFC	Review status of Sheridan sale and confer with Stapleton and J. Fiero.	0.20	1,325.00	\$265.00
07/17/2025	JDF	GSFC	Work on Ohm sale second motion questions	0.50	1,525.00	\$762.50
07/17/2025	JPN	GSFC	Meet with J. Fiero regarding ex parte application.	0.10	1,250.00	\$125.00
07/17/2025	TMK	GSFC	Confer with Stapleton, J. Fiero and J. Nolan regarding Ohm sale.	0.30	1,325.00	\$397.50
07/18/2025	JDF	GSFC	Work with team on filing second ex parte application on Ohm sale; Confer with J. Nolan re specifics of same	1.10	1,525.00	\$1,677.50
07/18/2025	JPN	GSFC	Revise proposed order on ex parte application.	0.30	1,250.00	\$375.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/18/2025	JPN	GSFC	Receive numerous emails regarding OHM real property and issues with closing.	0.50	1,250.00	\$625.00
07/18/2025	JPN	GSFC	Draft ex parte application to amend and restate the OHM order of sale.	2.00	1,250.00	\$2,500.00
07/18/2025	JPN	GSFC	Draft Declaration of J. Nolan; Compile exhibits to support; Revise and finalize.	0.90	1,250.00	\$1,125.00
07/18/2025	JPN	GSFC	Draft Declaration of D. Stapleton; Circulate to client for comment; Revise and finalize.	0.60	1,250.00	\$750.00
07/18/2025	JPN	GSFC	Email exchange with Receiver regarding title company issues.	0.40	1,250.00	\$500.00
07/18/2025	JPN	GSFC	Draft Notice of Ex Parte Application to all counsel.	0.30	1,250.00	\$375.00
07/18/2025	JPN	GSFC	Review Local Rules regarding ex parte application.	0.30	1,250.00	\$375.00
07/18/2025	TMK	GSFC	Confer with Stapleton, J. Fiero and J. Nolan regarding Ohm sale.	0.20	1,325.00	\$265.00
07/19/2025	JPN	GSFC	Coordinate filing of ex parte application for Monday.	0.30	1,250.00	\$375.00
07/21/2025	TMK	GSFC	Review status of Ohm sale ex parte motion and update Stapleton.	0.40	1,325.00	\$530.00
07/22/2025	JPN	GSFC	Respond to T. Tillbury regarding ex parte application.	0.10	1,250.00	\$125.00
07/22/2025	JPN	GSFC	Appearance, Department regarding Ex Pate Application to modify Ohm Avenue real property.	0.60	1,250.00	\$750.00
07/22/2025	JPN	GSFC	Telephone conference with court clerk regarding continuance.	0.10	1,250.00	\$125.00
07/22/2025	JPN	GSFC	Post-hearing ex parte application, draft update on request for Judge Woods.	0.20	1,250.00	\$250.00
07/22/2025	JPN	GSFC	Review filed ex parte papers.	0.10	1,250.00	\$125.00
07/24/2025	TMK	GSFC	Review status of Ohm sale.	0.10	1,325.00	\$132.50
07/25/2025	TMK	GSFC	Confer with Stapleton regarding order approving Ohm sale.	0.20	1,325.00	\$265.00
				16.30		\$22,520.00

TOTAL SERVICES FOR THIS MATTER:

\$84,617.50

Expenses

07/02/2025	FF	One Legal Filing Fee	23.63
07/07/2025	RE	SCAN/COPY (23 @0.10 PER PG)	2.30
07/07/2025	RE	SCAN/COPY (12 @0.10 PER PG)	1.20
07/08/2025	RE	SCAN/COPY (23 @0.10 PER PG)	2.30
07/08/2025	RE	SCAN/COPY (29 @0.10 PER PG)	2.90
07/14/2025	PO	SF Mail Log, TMK	28.48
07/14/2025	RE	SCAN/COPY (48 @0.10 PER PG)	4.80
07/14/2025	RE	SCAN/COPY (512 @0.10 PER PG)	51.20
07/14/2025	RE	SCAN/COPY (29 @0.10 PER PG)	2.90
07/14/2025	RE	SCAN/COPY (80 @0.10 PER PG)	8.00
07/18/2025	PO	Postage	4.88
07/18/2025	LN	81001.00001 Lexis Charges for 07-18-25	14.41
07/18/2025	RE	SCAN/COPY (11 @0.10 PER PG)	1.10
07/18/2025	RE	SCAN/COPY (13 @0.10 PER PG)	1.30
07/18/2025	RE	SCAN/COPY (49 @0.10 PER PG)	4.90
07/19/2025	RE	SCAN/COPY (2 @0.10 PER PG)	0.20
07/19/2025	RE	SCAN/COPY (4 @0.10 PER PG)	0.40
07/19/2025	RE	SCAN/COPY (2 @0.10 PER PG)	0.20
07/19/2025	RE	SCAN/COPY (2 @0.10 PER PG)	0.20
07/19/2025	RE	SCAN/COPY (2 @0.10 PER PG)	0.20
07/19/2025	RE	SCAN/COPY (2 @0.10 PER PG)	0.20
07/21/2025	PO	SF Mail Log, TMK	24.00
07/21/2025	RE	SCAN/COPY (48 @0.10 PER PG)	4.80
07/21/2025	RE	SCAN/COPY (336 @0.10 PER PG)	33.60
07/21/2025	RE	SCAN/COPY (136 @0.10 PER PG)	13.60
07/22/2025	FF	OneLegal Filing Fee	86.62
07/25/2025	RE	SCAN/COPY (20 @0.10 PER PG)	2.00
07/25/2025	RE	SCAN/COPY (17 @0.10 PER PG)	1.70

07/25/2025	RE	SCAN/COPY (30 @0.10 PER PG)	3.00
07/25/2025	RE	SCAN/COPY (24 @0.10 PER PG)	2.40
07/25/2025	RE	SCAN/COPY (15 @0.10 PER PG)	1.50
07/25/2025	RE	SCAN/COPY (15 @0.10 PER PG)	1.50
07/25/2025	RE	SCAN/COPY (34 @0.10 PER PG)	3.40
07/25/2025	RE	SCAN/COPY (40 @0.10 PER PG)	4.00
07/25/2025	RE	SCAN/COPY (23 @0.10 PER PG)	2.30
07/25/2025	RE	SCAN/COPY (23 @0.10 PER PG)	2.30
07/25/2025	RE	SCAN/COPY (20 @0.10 PER PG)	2.00
07/25/2025	RE	SCAN/COPY (24 @0.10 PER PG)	2.40
07/25/2025	RE	SCAN/COPY (17 @0.10 PER PG)	1.70
07/25/2025	RE	SCAN/COPY (48 @0.10 PER PG)	4.80
07/25/2025	RE	SCAN/COPY (46 @0.10 PER PG)	4.60
07/26/2025	FF	Express Network, Inv. LA-25-39526	56.00
07/26/2025	FF	Express Network, Inv. LA-25-39527	78.00
07/28/2025	FE	81001.00001 FedEx Charges for 07-28-25	23.90
07/28/2025	RE	SCAN/COPY (27 @0.10 PER PG)	2.70
07/31/2025	AS	Specialized Legal Services, Inv. P221145	121.00
07/31/2025	AS	Specialized Legal Services, Inv. P221140	275.00

Total Expenses for this Matter

\$914.52

A/R STATEMENT

Outstanding Balance from prior invoices as of 07/31/2025

(May not include recent payments)

<u>A/R Bill Number</u>	<u>Invoice Date</u>	<u>Fee Billed</u>	<u>Expenses Billed</u>	<u>Balance Due</u>
148498	06/30/2025	\$27,949.71	\$0.00	\$27,949.71
Total Amount Due on Current and Prior Invoices:				\$113,481.73



PACHULSKI
STANG
ZIEHL &
JONES

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

August 31, 2025
Invoice 149200
Client 81001.00001

Stapleton, David (Receiver)
Stapleton Group
515 S. Flower Street 18th floor
Los Angeles, CA 90071
USA

RE: Andersen & Sons Shelling Receivership

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 08/31/2025

FEES	\$52,937.50
EXPENSES	\$716.53
TOTAL CURRENT CHARGES	\$53,654.03
BALANCE FORWARD	\$113,481.73
TOTAL BALANCE DUE	\$167,135.76

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
JDF	Fiero, John D.	Partner	1,525.00	5.40	\$8,235.00
TMK	Kapur, Teddy M.	Partner	1,325.00	17.20	\$22,790.00
GSG	Greenwood, Gail S.	Counsel	1,325.00	0.50	\$662.50
JPN	Nolan, Jeffrey P.	Counsel	1,250.00	16.90	\$21,125.00
YPD	Derac, Yves P.	Paralegal	625.00	0.20	\$125.00
			<hr/>		<hr/>
			40.20		\$52,937.50

Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
BANN	Banner	0.80	\$1,060.00
BINS	Bins	0.50	\$662.50
BoA	Bank of America	0.40	\$500.00
CO	Claims Administration and Objections	31.70	\$41,025.00
GEN	General	3.90	\$5,547.50
GSFC	GSFC	2.90	\$4,142.50
		<hr/> 40.20	<hr/> \$52,937.50

Pachulski Stang Ziehl & Jones LLP
Stapleton, David (Receiver)
Client 81001.00001

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Invoice 149200
August 31, 2025

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Court Fees	\$482.12
Lexis/Nexis- Legal Research	\$33.87
Postage	\$49.84
Reproduction Expense	\$150.70
	<hr/>
	\$716.53

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Banner						
08/05/2025	TMK	BANN	Review Banner Bank interrogatories.	0.20	1,325.00	\$265.00
08/07/2025	TMK	BANN	Review Banner Bank pleading.	0.10	1,325.00	\$132.50
08/19/2025	TMK	BANN	Review Banner Bank notice of ruling.	0.10	1,325.00	\$132.50
08/20/2025	TMK	BANN	Review status of Banner litigation.	0.30	1,325.00	\$397.50
08/21/2025	TMK	BANN	Review Banner deposition notice.	0.10	1,325.00	\$132.50
				0.80		\$1,060.00
Bins						
08/20/2025	TMK	BINS	Review status of bin sales and lender approval.	0.10	1,325.00	\$132.50
08/21/2025	TMK	BINS	Review status of bin sales and lender approval.	0.10	1,325.00	\$132.50
08/26/2025	TMK	BINS	Review status of bin sales and lender approval.	0.10	1,325.00	\$132.50
08/27/2025	TMK	BINS	Review status of bin sales and lender approval.	0.20	1,325.00	\$265.00
				0.50		\$662.50
Bank of America						
08/28/2025	JPN	BoA	Telephone conference with Bank of America and litigation team regarding TSB call for August 29, 2025 and claims procedures.	0.40	1,250.00	\$500.00
				0.40		\$500.00
Claims Administration and Objections						
08/04/2025	JPN	CO	Respond to Hub International.	0.20	1,250.00	\$250.00
08/04/2025	JPN	CO	Receive and respond to Defendant, Holt regarding default.	0.40	1,250.00	\$500.00
08/04/2025	JPN	CO	Meet with Receiver Team regarding claims packets and service.	0.30	1,250.00	\$375.00
08/04/2025	JPN	CO	Respond to M. Flahive.	0.10	1,250.00	\$125.00
08/04/2025	JPN	CO	Revise the litigation tracking matrix.	0.20	1,250.00	\$250.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/04/2025	JPN	CO	Receive email regarding hearing with Defendant, Blue Diamond.	0.20	1,250.00	\$250.00
08/04/2025	TMK	CO	Review and respond to inquiries from Hub International regarding claims process.	0.20	1,325.00	\$265.00
08/04/2025	TMK	CO	Review and respond to inquiries from Hanson Bridgett regarding claims process.	0.20	1,325.00	\$265.00
08/04/2025	TMK	CO	Review inquiries from Holt litigants.	0.10	1,325.00	\$132.50
08/05/2025	JPN	CO	Meet with litigation team regarding indemnity claims versus Receivership; Review litigation matrix.	0.30	1,250.00	\$375.00
08/05/2025	JPN	CO	Meet with Receiver team regarding Notice of Publication.	0.20	1,250.00	\$250.00
08/05/2025	JPN	CO	Telephone conference with counsel regarding Sandoval litigation.	0.20	1,250.00	\$250.00
08/06/2025	JDF	CO	Confer with team re TSB issues and possible stipulation terms	0.20	1,525.00	\$305.00
08/06/2025	JPN	CO	Receive update on the Haus-Schultz litigation.	0.10	1,250.00	\$125.00
08/06/2025	JPN	CO	Meet with litigation team regarding TSB.	0.20	1,250.00	\$250.00
08/06/2025	TMK	CO	Confer with TSB regarding draft of stipulation.	0.20	1,325.00	\$265.00
08/07/2025	JPN	CO	Review minute order	0.10	1,250.00	\$125.00
08/07/2025	TMK	CO	Review and respond to inquiries from Amex.	0.30	1,325.00	\$397.50
08/07/2025	TMK	CO	Review order setting status conference and update creditor website and Stapleton.	0.20	1,325.00	\$265.00
08/07/2025	TMK	CO	Review TSB adversary filed in Andersen personal bankruptcy.	0.20	1,325.00	\$265.00
08/08/2025	TMK	CO	Review and revise claims website.	0.10	1,325.00	\$132.50
08/11/2025	JDF	CO	TC with counsel for Blue Diamond and forward important case status information to counsel	0.40	1,525.00	\$610.00
08/11/2025	TMK	CO	Review and respond to Amex summons and complaint.	0.40	1,325.00	\$530.00
08/11/2025	TMK	CO	Review status of Holt litigation.	0.10	1,325.00	\$132.50
08/12/2025	JDF	CO	Correspond with creditor counsel re claims process and pleadings in support of same	0.20	1,525.00	\$305.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/12/2025	JPN	CO	Review TSB stipulation to resolve claim in Receivership Meet with T. Kapur regarding same and develop approach,	0.40	1,250.00	\$500.00
08/12/2025	TMK	CO	Review affidavits of publication and posting to creditor website.	0.20	1,325.00	\$265.00
08/12/2025	TMK	CO	Review TSB claim stipulation and confer with J. Nolan.	0.30	1,325.00	\$397.50
08/13/2025	JDF	CO	Confer with client regarding Blue Diamond claim and lien priority questions	0.30	1,525.00	\$457.50
08/13/2025	JPN	CO	Address issues with TSB appeal.	0.20	1,250.00	\$250.00
08/13/2025	JPN	CO	Review emails regarding Blue Diamond; Update litigation tracking matrix.	0.20	1,250.00	\$250.00
08/13/2025	JPN	CO	Complie A/R data on TSB regarding settlement; Discuss with T. Kapur.	0.50	1,250.00	\$625.00
08/13/2025	JPN	CO	Meet with T. Kapur regarding TSB discussions.	0.10	1,250.00	\$125.00
08/13/2025	JPN	CO	Revise TSB stipulation into form of a settlement agreement; Forward to T. Kapur.	0.50	1,250.00	\$625.00
08/13/2025	JPN	CO	Email exchange with Jem Farms.	0.20	1,250.00	\$250.00
08/13/2025	JPN	CO	Address issues with Holt and CMC.	0.20	1,250.00	\$250.00
08/13/2025	TMK	CO	Review and revise TSB claim stipulation.	0.90	1,325.00	\$1,192.50
08/13/2025	TMK	CO	Review inquiry from Jem Farms and confer with J. Nolan; follow up emails regarding same.	0.40	1,325.00	\$530.00
08/13/2025	TMK	CO	Confer with J. Nolan regarding status of Holt claims.	0.20	1,325.00	\$265.00
08/13/2025	TMK	CO	Review status of Blue Diamond dispute.	0.10	1,325.00	\$132.50
08/13/2025	TMK	CO	Review affidavit of publication and posting to creditor website.	0.10	1,325.00	\$132.50
08/14/2025	JPN	CO	Meet regarding counter-offer to TSB and discussions; Email exchange regarding terms.	0.40	1,250.00	\$500.00
08/14/2025	TMK	CO	Review and revise TSB stipulation to claim and confer with J. Nolan and Stapleton.	0.80	1,325.00	\$1,060.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/15/2025	JDF	CO	Review demand for additional information from growers; Emails with PSZJ team re response paths	0.30	1,525.00	\$457.50
08/15/2025	JPN	CO	Review changes to TSB stipulation; Forward comments; Draft mutual general release.	0.40	1,250.00	\$500.00
08/15/2025	JPN	CO	Meet with T. Kapur regarding litigation matters.	0.20	1,250.00	\$250.00
08/15/2025	JPN	CO	Review correspondence from Holt.	0.10	1,250.00	\$125.00
08/15/2025	JPN	CO	Review demand of grower.	0.20	1,250.00	\$250.00
08/15/2025	JPN	CO	Meet with litigation team regarding Superior Court and hearings being set.	0.20	1,250.00	\$250.00
08/15/2025	TMK	CO	Emails with GSFC regarding TSB claim stipulation and underlying record.	0.30	1,325.00	\$397.50
08/15/2025	TMK	CO	Confer with J. Nolan regarding Holt claims.	0.10	1,325.00	\$132.50
08/15/2025	TMK	CO	Review diligence requests from growers and confer with J. Fiero.	0.20	1,325.00	\$265.00
08/18/2025	JPN	CO	Review discussions regarding approach to TSB matter; Telephone conference with G. Greenwood; Meet with litigation team.	0.40	1,250.00	\$500.00
08/18/2025	JPN	CO	Draft response regarding procedure for reconciliation of grower disputed amounts.	0.40	1,250.00	\$500.00
08/18/2025	JPN	CO	Review calendar to cover upcoming hearing; Revise status matrix.	0.20	1,250.00	\$250.00
08/18/2025	JPN	CO	Prepare CMC statements.	0.30	1,250.00	\$375.00
08/18/2025	JPN	CO	Receipt correspondence from P.R. Farms.	0.10	1,250.00	\$125.00
08/18/2025	TMK	CO	Review affidavit of publication and posting to creditor website.	0.10	1,325.00	\$132.50
08/18/2025	TMK	CO	Confer with G. Oates and J. Nolan regarding TSB claim stipulation.	0.30	1,325.00	\$397.50
08/18/2025	TMK	CO	Review Holt and PR Farms CMC filings.	0.30	1,325.00	\$397.50
08/19/2025	JDF	CO	Confer with PSZJ and Stapleton teams re pending items and lien priority disputes	0.20	1,525.00	\$305.00
08/19/2025	JPN	CO	Revise and finalize CMC reports with PR Farms, Holt and Patterson.	0.50	1,250.00	\$625.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/19/2025	JPN	CO	Meet with counsel regarding transfer of adversaries to Tehama Superior Court.	0.20	1,250.00	\$250.00
08/19/2025	JPN	CO	Respond to Grower regarding filing of joinder.	0.20	1,250.00	\$250.00
08/19/2025	TMK	CO	Confer with J. Nolan regarding PR Farms litigation status filing.	0.20	1,325.00	\$265.00
08/20/2025	JPN	CO	Respond regarding BCM litigation.	0.10	1,250.00	\$125.00
08/20/2025	JPN	CO	Review claims order (0.10); Meet with litigation team regarding preparation of notices if stay.	0.30	1,250.00	\$375.00
08/20/2025	JPN	CO	Discuss appellate issues with TSB.	0.20	1,250.00	\$250.00
08/20/2025	JPN	CO	Review California appellate rules.	0.20	1,250.00	\$250.00
08/20/2025	JPN	CO	Review and update tracking matrix regarding filings of stay; Respond to various parties.	0.40	1,250.00	\$500.00
08/20/2025	TMK	CO	Confer with J. Nolan regarding TSB claim stipulation and confer with G. Oates and Stapleton.	0.30	1,325.00	\$397.50
08/20/2025	TMK	CO	Confer with BOA regarding TSB claim stipulation.	0.20	1,325.00	\$265.00
08/20/2025	TMK	CO	Confer with J. Nolan regarding notices of stay.	0.10	1,325.00	\$132.50
08/21/2025	JPN	CO	Receive emails regarding notices of stay; Meet with litigation team regarding revisions and filings in numerous cases.	0.40	1,250.00	\$500.00
08/21/2025	TMK	CO	Confer with J. Nolan regarding notices of stay.	0.10	1,325.00	\$132.50
08/22/2025	JPN	CO	Review filings of notice of stay.	0.20	1,250.00	\$250.00
08/22/2025	JPN	CO	Review updated tracking matrix.	0.30	1,250.00	\$375.00
08/22/2025	JPN	CO	Meet with growers regarding reconciliation process with claims.	0.20	1,250.00	\$250.00
08/22/2025	TMK	CO	Review inquiries from Boutin Jones creditors.	0.10	1,325.00	\$132.50
08/22/2025	TMK	CO	Review lien dispute regarding Western Nut.	0.20	1,325.00	\$265.00
08/25/2025	GSG	CO	Emails re TSB appeal, opening brief, and extension of response brief date.	0.20	1,325.00	\$265.00
08/25/2025	JPN	CO	Court hearing - CMC regarding Holt and Patterson Electric matters.	0.80	1,250.00	\$1,000.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/25/2025	JPN	CO	Review Superior Court forms regarding Notice of Stay.	0.30	1,250.00	\$375.00
08/25/2025	JPN	CO	Draft notice of new hearing dates with court hearings.	0.10	1,250.00	\$125.00
08/25/2025	JPN	CO	Telephone conference with counsel for Grower's regarding CMC settings.	0.20	1,250.00	\$250.00
08/25/2025	JPN	CO	Review and discuss appropriate deadlines regarding TSB.	0.20	1,250.00	\$250.00
08/25/2025	TMK	CO	Confer with J. Nolan regarding notice of stay.	0.10	1,325.00	\$132.50
08/25/2025	TMK	CO	Confer with J. Nolan and J. Fiero regarding Holt hearing; follow up emails after hearing.	0.30	1,325.00	\$397.50
08/25/2025	TMK	CO	Confer with G. Oates regarding TSB claim stipulation and update Stapleton.	0.30	1,325.00	\$397.50
08/25/2025	TMK	CO	Confer with G. Oates regarding TSB adversary complaint in Andersen personal bankruptcy.	0.10	1,325.00	\$132.50
08/25/2025	TMK	CO	Confer with J. Kinsey regarding TSB claim stipulation.	0.20	1,325.00	\$265.00
08/25/2025	TMK	CO	Review status of TSB appeal.	0.20	1,325.00	\$265.00
08/26/2025	JPN	CO	Revise notice of stay; Email exchange with T. Kapur.	0.30	1,250.00	\$375.00
08/26/2025	JPN	CO	Forward draft Notice of Stay and address procedural issues.	0.10	1,250.00	\$125.00
08/26/2025	TMK	CO	Review affidavit of publication and posting to creditor website.	0.10	1,325.00	\$132.50
08/26/2025	TMK	CO	Confer with J. Nolan regarding notices of stay and review same.	0.30	1,325.00	\$397.50
08/26/2025	TMK	CO	Review Putah Creek Farming case management statement.	0.10	1,325.00	\$132.50
08/26/2025	YPD	CO	Review of email from J. Nolan re hearing set/continued re Holt and Patterson matters; review of attachments and respond to email on same.	0.20	625.00	\$125.00
08/27/2025	JPN	CO	Appearance in Fresno Superior Court in the P-R Farms, Inc.; Echange emails.	0.50	1,250.00	\$625.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/27/2025	JPN	CO	Email exchange regarding Notice of Stay; Update litigation tracking matrix; Approve filings.	0.40	1,250.00	\$500.00
08/27/2025	JPN	CO	Review CMC, Dana Farms; Telephone conference with court and O. Adler regarding CMC dates being set.	0.20	1,250.00	\$250.00
08/27/2025	JPN	CO	Exchange correspondence with M. Kuzmich.	0.20	1,250.00	\$250.00
08/27/2025	JPN	CO	Address issues with claims and claim filings.	0.30	1,250.00	\$375.00
08/27/2025	JPN	CO	Respond to Grower's regarding back-up for filing claims; Review claims website.	0.30	1,250.00	\$375.00
08/27/2025	TMK	CO	Review Danna Farms and Putah Creek litigation matters.	0.20	1,325.00	\$265.00
08/27/2025	TMK	CO	Review inquiry from Ferrari Farms.	0.10	1,325.00	\$132.50
08/27/2025	TMK	CO	Review and respond to inquiries from grower creditors.	0.30	1,325.00	\$397.50
08/27/2025	TMK	CO	Review Putah Creek claim and respond to inquiries from Boutin Jones firm.	0.40	1,325.00	\$530.00
08/27/2025	TMK	CO	Confer with S. Levitt regarding claims.	0.10	1,325.00	\$132.50
08/27/2025	TMK	CO	Emails with J. Kinsey regarding TSB claim.	0.20	1,325.00	\$265.00
08/28/2025	GSG	CO	Call with J. Nolan re TSB order and appeal.	0.30	1,325.00	\$397.50
08/28/2025	JDF	CO	Prepare for and participate in call with Bank of America re competing claim issues	0.40	1,525.00	\$610.00
08/28/2025	JPN	CO	Draft email to J. Dreher.	0.10	1,250.00	\$125.00
08/28/2025	JPN	CO	Telephone conference with P. R. Farms regarding joinder.	0.20	1,250.00	\$250.00
08/28/2025	JPN	CO	Telephone conference with Grower's counsel regarding joinder in Lien Priority Dispute.	0.20	1,250.00	\$250.00
08/28/2025	JPN	CO	Review additional filings of Notice of Stay.	0.30	1,250.00	\$375.00
08/28/2025	TMK	CO	Confer with S. Levitt regarding claims and case status.	0.40	1,325.00	\$530.00
08/28/2025	TMK	CO	Confer with Stapleton regarding inquiries from creditors.	0.20	1,325.00	\$265.00
08/28/2025	TMK	CO	Confer with J. Nolan and Stapleton regarding notices of stay in nine pending litigation matters; update GSFC regarding same.	0.50	1,325.00	\$662.50

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/29/2025	JPN	CO	Review papers for ex parte application; Email exchange regarding filings and service.	0.40	1,250.00	\$500.00
08/29/2025	JPN	CO	Revise ex parte application with 1026 Sheridan real property; Refile with new hearing date.	0.30	1,250.00	\$375.00
08/29/2025	JPN	CO	Calendar new deadlines.	0.10	1,250.00	\$125.00
08/29/2025	JPN	CO	Follow-up regarding court order.	0.10	1,250.00	\$125.00
08/29/2025	TMK	CO	Prepare for and participate on call with TSB counsel.	0.70	1,325.00	\$927.50
08/29/2025	TMK	CO	Confer with BOA and GSFC regarding inquiries from creditors.	0.20	1,325.00	\$265.00
				31.70		\$41,025.00
General						
08/05/2025	JDF	GEN	Consider indemnity demand from Andersen and confer with team re same	0.30	1,525.00	\$457.50
08/05/2025	TMK	GEN	Review M. Andersen indemnity request and confer with Stapleton.	0.20	1,325.00	\$265.00
08/14/2025	JDF	GEN	Prepare written response to Mike Andersen re right to indemnity from receivership estate	0.50	1,525.00	\$762.50
08/14/2025	TMK	GEN	Confer with Stapleton and review correspondence with M. Andersen regarding indemnity request.	0.20	1,325.00	\$265.00
08/15/2025	TMK	GEN	Status call with Stapleton team.	0.50	1,325.00	\$662.50
08/19/2025	TMK	GEN	Confer with Stapleton regarding case tasks.	0.10	1,325.00	\$132.50
08/20/2025	JDF	GEN	Confer with PSZJ and Stapleton teams re next steps	0.30	1,525.00	\$457.50
08/20/2025	TMK	GEN	Confer with Stapleton regarding case tasks.	0.10	1,325.00	\$132.50
08/21/2025	JDF	GEN	Status call with Stapleton re case issues and work in progress	0.80	1,525.00	\$1,220.00
08/21/2025	TMK	GEN	Participate in status call with Stapleton and J. Fiero.	0.80	1,325.00	\$1,060.00
08/22/2025	TMK	GEN	Confer with B. Landoll regarding case tasks.	0.10	1,325.00	\$132.50
				3.90		\$5,547.50

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
GSFC						
08/21/2025	JDF	GSFC	Work on Kelly Lane and Beck issues, including email to counsel for bankruptcy trustee and internal discussion regarding scope of receivership order	0.70	1,525.00	\$1,067.50
08/21/2025	TMK	GSFC	Confer with Stapleton and GSFC regarding Beck, Kelly Lane, and Jenkins properties.	0.30	1,325.00	\$397.50
08/22/2025	JDF	GSFC	Work on Western Nut issues; review email history underlying same	0.40	1,525.00	\$610.00
08/26/2025	JDF	GSFC	Follow up on Sheridan sale issues	0.20	1,525.00	\$305.00
08/26/2025	TMK	GSFC	Review status of Beck Property and harvest.	0.30	1,325.00	\$397.50
08/26/2025	TMK	GSFC	Review status of Sheridan sale and confer with J. Fiero.	0.20	1,325.00	\$265.00
08/27/2025	JDF	GSFC	Attention to Sheridan sale	0.20	1,525.00	\$305.00
08/27/2025	TMK	GSFC	Confer with J. Fiero and Stapleton regarding Sheridan sale.	0.20	1,325.00	\$265.00
08/28/2025	TMK	GSFC	Review status of Sheridan sale.	0.10	1,325.00	\$132.50
08/29/2025	TMK	GSFC	Review status of Sheridan sale.	0.30	1,325.00	\$397.50
				<u>2.90</u>		<u>\$4,142.50</u>

TOTAL SERVICES FOR THIS MATTER:

\$52,937.50

Expenses

08/02/2025	FF	Express Network, Inv. LA-25-40539	146.00
08/02/2025	FF	Express Network, Inv. LA-25-40542	29.00
08/02/2025	FF	Express Network, Inv. LA-25-40543	29.00
08/02/2025	FF	Express Network, Inv. LA-25-40544	29.00
08/02/2025	FF	Express Network, Inv. LA-25-40545	29.00
08/02/2025	FF	Express Network, Inv. LA-25-40546	29.00
08/02/2025	FF	Express Network, Inv. LA-25-40547	29.00
08/02/2025	FF	Express Network, Inv. LA-25-40547	29.00
08/02/2025	FF	Express Network, Inv. LA-25-40549	29.00
08/07/2025	RE	SCAN/COPY (3 @0.10 PER PG)	0.30
08/07/2025	RE	SCAN/COPY (5 @0.10 PER PG)	0.50
08/07/2025	RE	SCAN/COPY (29 @0.10 PER PG)	2.90
08/07/2025	RE	SCAN/COPY (86 @0.10 PER PG)	8.60
08/07/2025	RE	SCAN/COPY (3 @0.10 PER PG)	0.30
08/07/2025	RE	SCAN/COPY (20 @0.10 PER PG)	2.00
08/07/2025	RE	SCAN/COPY (2 @0.10 PER PG)	0.20
08/07/2025	RE	SCAN/COPY (10 @0.10 PER PG)	1.00
08/07/2025	RE	SCAN/COPY (86 @0.10 PER PG)	8.60
08/13/2025	RE	SCAN/COPY (55 @0.10 PER PG)	5.50
08/13/2025	RE	SCAN/COPY (17 @0.10 PER PG)	1.70
08/28/2025	RE	SCAN/COPY (17 @0.10 PER PG)	1.70
08/28/2025	RE	SCAN/COPY (19 @0.10 PER PG)	1.90
08/28/2025	LN	81001.00001 Lexis Charges for 08-28-25	33.87
08/29/2025	PO	SF MAIL LOG, TMK	24.92
08/29/2025	PO	SF MAIL LOG, TMK	24.92
08/29/2025	RE	SCAN/COPY (42 @0.10 PER PG)	4.20
08/29/2025	RE	SCAN/COPY (455 @0.10 PER PG)	45.50
08/29/2025	RE	SCAN/COPY (72 @0.10 PER PG)	7.20

Pachulski Stang Ziehl & Jones LLP
Stapleton, David (Receiver)
Client 81001.00001

Page: 15
Invoice 149200
August 31, 2025

08/29/2025	RE	SCAN/COPY (455 @0.10 PER PG)	45.50
08/29/2025	RE	SCAN/COPY (77 @0.10 PER PG)	7.70
08/29/2025	RE	SCAN/COPY (42 @0.10 PER PG)	4.20
08/29/2025	RE	SCAN/COPY (12 @0.10 PER PG)	1.20
08/29/2025	FF	OneLegal, Ex Parte App filing, JDF	17.50
08/29/2025	FF	OneLegal, Ex Parte App filing, JDF	86.62
Total Expenses for this Matter			\$716.53

A/R STATEMENT

Outstanding Balance from prior invoices as of 08/31/2025

(May not include recent payments)

<u>A/R Bill Number</u>	<u>Invoice Date</u>	<u>Fee Billed</u>	<u>Expenses Billed</u>	<u>Balance Due</u>
148498	06/30/2025	\$27,949.71	\$0.00	\$27,949.71
148861	07/31/2025	\$84,617.50	\$914.52	\$85,532.02
Total Amount Due on Current and Prior Invoices:				\$167,135.76

EXHIBIT “B”



STAPLETON
GROUP

A PART OF  **JS|HELD**

J.S. Held LLC - US
50 Jericho Quadrangle
Ste 117
Jericho, NY 11753
United States

Phone: 516.621.2900
Tax ID #: 47-3291463

Invoice No: INV-01US-0314891
Date: 10/15/2025
Due date: 10/15/2025
Payment Terms: Due Upon Receipt
Bill Through Date: 7/31/2025

INVOICE

PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

SUMMARY OF PROFESSIONAL SERVICES RENDERED:

Staff Member	Total Hours	Rate	Amount
STRATEGIC ADVISORY			
Aidan Trusso	7.00	205.00	1,435.00
Alicia Rodmel	1.20	235.00	282.00
Audrey Nefkens	25.00	340.00	8,500.00
Betsy Landoll	29.80	520.00	15,496.00
Blake Hayes	0.70	205.00	143.50
Cathy Garnica	2.80	340.00	952.00
David Kieffer	0.30	550.00	165.00
Debbie Burger	14.50	290.00	4,205.00
Jake Diiorio	5.60	550.00	3,080.00
Mary Ann Arcenal	6.60	265.00	1,749.00
Matt Flahive	17.00	520.00	8,840.00
Sierra Boyer	2.40	235.00	564.00
Yenni Liang	4.80	340.00	1,632.00
TOTAL STRATEGIC ADVISORY	117.70		47,043.50
TOTAL PROFESSIONAL SERVICES RENDERED:	117.70		\$ 47,043.50 USD

PROFESSIONAL SERVICES RENDERED:

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INVOICE

PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
Accounting				
7/1/2025	Mary Ann Arcenal	Review and process bank statement.	0.30	79.50
7/2/2025	Audrey Nefkens	Review and respond to service provider re: status of service and request invoice and vendor form re: same. Review, research and respond to CG re: handover to buyer for Anita property. Review and process wire transfers and ACH payments re: expenses.	2.60	884.00
7/2/2025	Audrey Nefkens	Review invoices for operating expenses and update funding request re: same.	1.20	408.00
7/2/2025	Betsy Landoll	Approve wire transfers in bank account. Review funding request to confirm amounts.	0.50	260.00
7/2/2025	Sierra Boyer	Confer w/ BL and AN re: cash receipts. Process cash receipt. Process check run.	0.80	188.00
7/3/2025	Audrey Nefkens	Review contracts and correspondence and arrange contact for pick up for leased equipment. T/C w/ fuel provider re: payment via phone check. Confirm and cancel service for sold property. Review	2.10	714.00



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INVOICE

PROJECT NO. 250800575
PROJECT NAME Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
7/3/2025	Audrey Nefkens	cash on hand and activity in banking app. Update expenses. Review returned payment, research and update banking app re: additional payment authorization requirement re: same. Review email from secured lender re: funding, care and repair for P. Andersen property. Confer w/ BL re: banking for same. Review contracts	2.60	884.00
7/3/2025	Betsy Landoll	Approve wire authorization online. Emails w/ AN and MF re: same. Confer w/ AN re: setting up new account for bankruptcy funding.	0.30	156.00
7/3/2025	Matt Flahive	Reinitiate insurance down payment and provide receipt of same.	0.60	312.00
7/7/2025	Audrey Nefkens	Review cash on hand and bank statements. Update accounting re: supporting invoices for scheduled debits.	2.90	986.00
7/7/2025	Yenni Liang	Review IRS notice letter and provide same to AN.	0.10	34.00
7/8/2025	Audrey Nefkens	Review and respond to email from benefits coordinator re: annual renewal options. Follow	0.70	238.00



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250800575	Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
7/8/2025	Audrey Nefkens	up w/ team re: same. Review response from BL and schedule call w/ benefits coordinator. Follow up w/ accounting re: check stock for payroll.	2.20	748.00
7/8/2025	Yenni Liang	Review cash on hand, bank statements and approved funding request. Research and review support and update accounting re: scheduled debits and supporting invoices.	0.30	102.00
7/9/2025	Audrey Nefkens	Confer w/ MA and AN re: accounting transition.	0.70	238.00
7/9/2025	Audrey Nefkens	Team meeting for accounting transition. Review cash on hand and activity in baking app. Confirm positive pay for ACH and checks.	0.70	238.00
7/9/2025	Betsy Landoll	Teams meeting w/ accounting re: coordinate transition accounting books. Initiate user add-on for MA to banking app.	0.70	364.00
7/9/2025	Matt Flahive	Conf. call w/ YL, MF and AN re: accounting transition to CNB. Confer w/ MF re: accounting setup.	0.80	416.00
7/9/2025	Matt Flahive	Confer w/ accounting team re: accounting	0.80	416.00



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PROJECT NO. 250800575
PROJECT NAME Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
7/9/2025	Matt Flahive	processes and prior month's reconciliation. Review pending A/P and coordinate w/ team re: same.	0.60	312.00
7/9/2025	Yenni Liang	Provide wire instructions to AN and MA. Confer w/ L. Brown re: wire service. CNB online administration.	1.00	340.00
7/10/2025	Audrey Nefkens	Review email from R. Bughoa re: status of building permit and request for payment. Process payment online re: same. Review, research and respond to multiple vendors re: status of payment and check information. Review cash activity and bank statements. Up	2.80	952.00
7/10/2025	Sierra Boyer	Process A/R.	0.60	141.00
7/11/2025	Alicia Rodmel	Prepare and process deposit slip.	0.40	94.00
7/11/2025	Audrey Nefkens	Review and respond to email from N. Oliva and review and reconcile credit card receipts. Forward reconciliation to N. Oliva. Review multiple emails from service providers re: invoices for expenses. Update funding request re: same.	1.90	646.00



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PROJECT NO. 250800575
PROJECT NAME Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
7/11/2025	Audrey Nefkens	T/C w/ workers' comp insurance provider re: management contact for employee safety consultation pre-renewal. Provide contact and notice onsite managers re: same.	0.60	204.00
7/11/2025	Mary Ann Arcenal	Review wire.	0.20	53.00
7/14/2025	Audrey Nefkens	Review cash on hand and activity in banking app. Review NOC from ABW insurance provider. Process payment re: same. Review status of payment for and reinitiate payment for building permit. Update onsite team re: same.	0.90	306.00
7/14/2025	Yenni Liang	MS Teams meeting w/ MA and AN re: July accounting transition.	0.60	204.00
7/16/2025	Cathy Garnica	Confer w/ BL and AN re: open balances. Provide recap of same.	0.20	68.00
7/17/2025	Audrey Nefkens	Review and initiate wire transfers re: payroll. Gain access to payroll app, download and review payroll reports for multiple periods. Review and initiate payments for independent contractors.	0.50	170.00



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PROJECT NO. 250800575
PROJECT NAME Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
7/17/2025	Betsy Landoll	Review emails from AN re: payroll and A/P. Approve ACH and wire requests in bank account.	0.20	104.00
7/17/2025	Cathy Garnica	Prepare exhibit for report and provide same to BL and MF for review.	0.80	272.00
7/17/2025	Matt Flahive	Confer w/ BL re: financial inputs for report and follow up w/ accounting re: financials through 6/30/25.	0.60	312.00
7/17/2025	Yenni Liang	F/U w/ CNB re: wire service.	0.30	102.00
7/18/2025	Audrey Nefkens	Research and reconcile check payments in accounting and banking. Follow up w/ accounting re: outstanding checks lost or missing.	0.50	170.00
7/18/2025	Audrey Nefkens	Review invoices for multiple expenses, finalize and submit funding request.	0.80	272.00
7/18/2025	Betsy Landoll	Confer w/ AN re: accounting update. Review funding request.	0.30	156.00
7/18/2025	Sierra Boyer	Confer w/ AN re: cash receipts. Process check run.	0.50	117.50
7/21/2025	Sierra Boyer	Process check run.	0.30	70.50
7/22/2025	Mary Ann Arcenal	Review various invoices. Confer w/ AN	0.20	53.00

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PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
		re: same.		
7/22/2025	Mary Ann Arcenal	Various exchanges w/ MF re: accounting deliverables.	0.20	53.00
7/23/2025	Mary Ann Arcenal	Review and setup banking credentials. Confer w/ BL re: same. Meeting w/ BL, MF and YL re: project update and deliverables.	1.20	318.00
7/23/2025	Mary Ann Arcenal	Update accounting system for prior month and reconcile accounts.	1.20	318.00
7/23/2025	Betsy Landoll	Review accounting software and related schedules. Conf. call w/ YL, MA and MF re: A/P and bank statements.	1.20	624.00
7/23/2025	Matt Flahive	Review pending A/P and confer w/ BL re: monthly cash reconciliation. Confer w/ accounting team re: update of same.	2.60	1,352.00
7/23/2025	Yenni Liang	Confer w/ MA and MF re: accounting and QB. F/U meeting w/ MF, MA and BL re: same. Confer w/ BL re: bank accounts and administrators.	1.30	442.00
7/24/2025	Mary Ann Arcenal	Review and prepare wire transfer. Review	0.60	159.00



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PROJECT NO. 250800575
PROJECT NAME Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
		and prepare ACH form. Various exchanges w/ BL re: same.		
7/24/2025	Betsy Landoll	Review bank accounts and transactions. Confer w/ MF re: Paylocity account.	0.60	312.00
7/24/2025	Yenni Liang	Review ACH form. Confer w/ BL re: funding. Provide wire instructions to BL and MA. Review wire.	0.60	204.00
7/25/2025	Mary Ann Arcenal	Confer w/ BL re: bank accounts and supporting reports.	0.50	132.50
7/25/2025	Alicia Rodmel	Prepare and process deposits.	0.60	141.00
7/25/2025	Betsy Landoll	Prepare cash balances and transactions for reporting. Review bank account activity. Confer w/ MA re: same.	1.80	936.00
7/28/2025	Alicia Rodmel	Confer w/ MA and BL re: Butte county bill for property taxes.	0.20	47.00
7/28/2025	Betsy Landoll	Draft mapping for bank transactions to match financials. Review online accounting software to confirm balances.	1.50	780.00
7/28/2025	Sierra Boyer	Confer w/ BL re: check files.	0.20	47.00
7/29/2025	Mary Ann Arcenal	Update accounting system for prior month	1.60	424.00



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PROJECT NO. 250800575
PROJECT NAME Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
		and reconcile accounts.		
7/29/2025	Betsy Landoll	Review emails from N. Oliva re: tank paperwork. Process online payment to CA EPS. Send N. Oliva payment confirmation.	0.40	208.00
7/30/2025	Mary Ann Arcenal	Meeting w/ YL and BL re: updates to accounting system and reconciliation of accounts.	0.60	159.00
7/30/2025	Betsy Landoll	Emails w/ MA and MF re: payroll run. Confer w/ MF re: wire set-up. Conf. call w/ YL and MA re: A/P and mapping.	1.10	572.00
7/30/2025	Yenni Liang	Meeting w/ BL and MA re: accounting.	0.60	204.00
7/31/2025	Betsy Landoll	Review online bill. Emails w/ MA re: payment.	0.40	208.00
Case Review/Analysis				
7/3/2025	Betsy Landoll	Updating cash reconciliation for report. Confer w/ AN re: same. Draft Report No. 5.	0.80	416.00
7/7/2025	Betsy Landoll	Review employee insurance options. Emails w/ P. Huffine and AN re: same.	0.40	208.00
7/7/2025	Blake Hayes	Process and forward IRS letter.	0.10	20.50



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250800575	Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
7/7/2025	David Kieffer	Review of status of transaction and coordinate same.	0.30	165.00
7/7/2025	Debbie Burger	Process incoming mail.	0.60	174.00
7/7/2025	Jake Diorio	Review tenant repairs and health insurance details. Review emails re: same.	0.30	165.00
7/8/2025	Betsy Landoll	T/C w/ AN re: employee benefit options. Set-up meeting w/ GSFC re: benefits. Confer w/ JD re: case updates.	0.60	312.00
7/8/2025	Debbie Burger	T/C w/ creditor, Eagle Security and send details to BL.	0.20	58.00
7/10/2025	Debbie Burger	Process bill of sale for containers.	0.20	58.00
7/11/2025	Blake Hayes	Process and forward notices.	0.30	61.50
7/11/2025	Jake Diorio	Review emails and details re: grower claims and crop proceeds from 2023 and 2024.	0.40	220.00
7/11/2025	Matt Flahive	Review mail and confer w/ appropriate parties re: insurance notices and invoices received.	0.70	364.00
7/14/2025	Jake Diorio	Review status of all pending case matters, reporting, staff, etc.	0.40	220.00
7/15/2025	Betsy Landoll	Review invoices and respond to emails w/ Atty. Kapur.	0.70	364.00
7/16/2025	Audrey Nefkens	Review employer	0.50	170.00



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Date	Staff Member	Description	Hours	Amount
7/16/2025	Audrey Nefkens	enrollment form. Email to and review responses from A. Liam re: medical benefit implementation. Review, research and respond to email from benefits accounts manager re: status of payment for benefits. Gain access to benefits provider and process payments re: same.	0.80	272.00
7/17/2025	Betsy Landoll	Update cash reconciliation. Confer w/ MF re: accounting transition and key priorities.	2.20	1,144.00
7/17/2025	Matt Flahive	Review notices received via mail and forward details to insurance re: assets to remove.	0.70	364.00
7/18/2025	Betsy Landoll	Review invoices for cash rec. Prepare receivership report and review related schedules. Confer w/ JD re: case update.	1.80	936.00
7/18/2025	Jake Diorio	Review status w/ BL. Follow-ups re: health insurance, GL insurance, etc.	0.60	330.00
7/21/2025	Betsy Landoll	Review and edit report real estate section. Emails w/ CG re: same. F/U w/ AN re: cash rec.	2.10	1,092.00
7/22/2025	Betsy Landoll	Confer w/ DS re: case	0.80	416.00



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PROJECT NAME Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
7/22/2025	Jake Diorio	and staffing. Conf. call w/ Atty. Kapur re: legal update. Review status of funding requests, review updates for next receiver's report.	0.50	275.00
7/23/2025	Betsy Landoll	Update funding request and submit to lender. Confer w/ JD re: staffing and case. Review invoices. Draft updated cash reconciliation for report.	1.70	884.00
7/23/2025	Jake Diorio	Review status.	0.20	110.00
7/24/2025	Betsy Landoll	Confer w/ YL re: new account. Confer w/ DB and MA re: medical plan forms. Review forms and email w/ J. Campbell.	0.70	364.00
7/24/2025	Jake Diorio	Review reporting and status of accounting exhibit for same.	0.40	220.00
7/25/2025	Betsy Landoll	Set-up Paylocity for MA. Confer w/ JD re: case status. T/C w/ Atty. Kapur re: open items.	1.40	728.00
7/28/2025	Betsy Landoll	Review emails from Atty. Kapur. Update funding request reconciliation. T/C w/ Atty. Kapur re: legal update.	0.60	312.00
7/28/2025	Betsy Landoll	Update and finalize cash reporting and real estate section for report.	2.40	1,248.00

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Date	Staff Member	Description	Hours	Amount
		Confirm beginning and ending bank balances. Review historical cash reconciliations and bank statements.		
7/28/2025	Debbie Burger	Process incoming mail.	0.20	58.00
7/28/2025	Jake Diiorio	Review draft Receiver's Report. Provide comments to same. Review status of funding from both lenders.	0.70	385.00
7/28/2025	Matt Flahive	Review invoices and notices received.	0.40	208.00
7/29/2025	Betsy Landoll	Finalize reporting. Confer w/ DB re: filing. Final review and incorporate edits from Atty. Kapur. T/C w/ JD re: project update.	1.20	624.00
7/29/2025	Matt Flahive	Review details re: grower accounting support.	0.40	208.00
7/30/2025	Betsy Landoll	Initiate payment request and review response from Atty. Kapur.	0.30	156.00
7/30/2025	Debbie Burger	Process 401k rollovers.	0.40	116.00
7/30/2025	Jake Diiorio	Review status of disaster relief program and application, reporting and funding requests.	0.20	110.00
7/30/2025	Matt Flahive	Confer w/ BL re: monthly accounting process and prepare payroll wire transfers.	1.20	624.00



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Bill Through Date: 7/31/2025

INVOICE

PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
7/31/2025	Betsy Landoll	Post payment online. Confer w/ MF re: processing payables. T/C w/ AN re: payroll and utilities.	0.50	260.00
7/31/2025	Matt Flahive	Confer w/ BL re: funding request status.	0.30	156.00
Claims Review and Reconciliation				
7/8/2025	Jake Diorio	Review updates from claims hearing. Follow-ups from same.	0.30	165.00
7/11/2025	Matt Flahive	Additional review of revenue data re: 2023 crop year sales and provide feedback to counsel.	1.20	624.00
7/14/2025	Debbie Burger	Review order re: claims motion and procedure. Send to Stretto. Send email to Atty. Kapur requesting copy of notice letter and claims form.	0.40	116.00
7/14/2025	Jake Diorio	Review emails and updates re: claims process and order re: same.	0.40	220.00
7/15/2025	Betsy Landoll	Review motions and related emails. Conf. call w/ Atty. Kapur and Fiero re: next steps on claims.	0.80	416.00
7/15/2025	Debbie Burger	Process claim form and notice letter and send to Stretto. Send service list to same. Send Word	1.10	319.00



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PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
		versions of forms to Stretto and update service list. T/C w/ counsel re: next steps for claims procedure. Send updated instructions to Stretto.		
7/15/2025	Matt Flahive	Conf. call w/ counsel re: initiating claims process and confer w/ DB re: setting processes re: same.	0.90	468.00
7/15/2025	Matt Flahive	Review grower accounting files and respond to Huron re: same.	0.60	312.00
7/16/2025	Aidan Trusso	T/Cs to newspapers to publish notice.	3.50	717.50
7/16/2025	Debbie Burger	Draft FAQs for claims website. Send complaint and motion and exhibits to Stretto for posting to website.	0.70	203.00
7/16/2025	Debbie Burger	Review and respond to emails from Stretto re: claims website and procedures. Send email to counsel's assistant to request exhibits to claims motion and complaint to post to claims website. Send instructions to re: publication of claims notice.	0.50	145.00
7/16/2025	Matt Flahive	Confer w/ DB and claims agent re: setting up claims portal and	0.60	312.00



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INVOICE

PROJECT NO. 250800575
PROJECT NAME Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
		noticing.		
7/17/2025	Debbie Burger	Finalize letter to creditors and send to Stretto. Send FAQs to Stretto to include on website.	0.50	145.00
7/17/2025	Matt Flahive	Confer w/ BL re: claims process and vendor setup.	0.40	208.00
7/18/2025	Aidan Trusso	Finished calling newspapers and collect all receipts to forward to DB and AR.	3.50	717.50
7/18/2025	Betsy Landoll	Conf. call w/ A. Daversa re: claims website. Emails w/ Atty. Nolan re: claims letters.	0.60	312.00
7/18/2025	Debbie Burger	T/C w/ Stretto to go over mail-out details.	0.40	116.00
7/21/2025	Betsy Landoll	Review claims website preview. Emails w/ A. Daversa re: claims website and info. Confer w/ DB re: same.	0.70	364.00
7/21/2025	Debbie Burger	Review website and service list and send comments to Stretto.	1.70	493.00
7/21/2025	Jake Diorio	Review updates re: next Receiver's Report.	0.30	165.00
7/22/2025	Debbie Burger	Review and respond to email from counsel re: mailout.	0.60	174.00
7/22/2025	Jake Diorio	Review status of claims noticing and posting to website. Review final drafts of same. Review	0.40	220.00



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PROJECT NO. 250800575
PROJECT NAME Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
7/22/2025	Matt Flahive	emails w/ counsel for lenders re: same. Review final claims notices and website. Confer w/ DB re: finalizing same w/ claims agent.	1.10	572.00
7/23/2025	Matt Flahive	Confer w/ DB re: claims notifications and proof of service.	0.30	156.00
7/24/2025	Debbie Burger	Send proof of service of claims notice to counsel and request instruction re: posting to claims website. Process incoming mail. Complete Anthem enrollment application. Process 401K rollover form.	0.70	203.00
7/24/2025	Jake Diiorio	Review status and responses re: claims process.	0.30	165.00
7/25/2025	Betsy Landoll	Review emails from Atty. Kapur re: claims process.	0.50	260.00
7/29/2025	Jake Diiorio	Review email re: 2023 crop. Confer w/ BL re: same. Review responses.	0.20	110.00
7/31/2025	Debbie Burger	Review and respond to email inquiries re: claims procedures.	0.20	58.00
General Administration				
7/1/2025	Debbie Burger	Process incoming mail. Update service list.	0.50	145.00



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250800575	Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
7/2/2025	Debbie Burger	Process 401K rollover form.	0.20	58.00
7/3/2025	Debbie Burger	Process priority tax claim from California Dept. of Tax and Fee Administration.	0.20	58.00
7/14/2025	Debbie Burger	Process incoming mail.	0.10	29.00
7/15/2025	Debbie Burger	Process incoming mail.	0.30	87.00
7/17/2025	Debbie Burger	Finalize letter to Toyota Financial Services and send to AN.	0.30	87.00
7/18/2025	Blake Hayes	T/C w/ CG re: declaration. Process and forward same.	0.30	61.50
7/23/2025	Debbie Burger	Process incoming mail.	0.20	58.00
7/24/2025	Debbie Burger	Review email from PPC Flexible Packaging counsel and send to our attorneys. Process incoming mail. Review Anthem application documents. Process compliance form and send to BL w/ questions re: ownership. Confer w/ JD re: same.	0.70	203.00
7/25/2025	Debbie Burger	Process Golden State wire transfer forms. Finalize Anthem enrollment form and send. T/C w/ Atty. Kapur re: claims status. Send receiver's reports to Stretto to post to website along w/ new	1.20	348.00



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PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
Prepare Report				
7/8/2025	Matt Flahive	Confer w/ BL re: financial reconciliation for next report.	0.30	156.00
7/14/2025	Matt Flahive	Review draft report, compile information, and make additional revisions. Follow up re: financial statements.	1.40	728.00
7/21/2025	Cathy Garnica	Draft real estate section for report and provide same to BL, MF and JD. F/U's re: same. Review edits to exhibit for report, process same and provide finalized exhibit to team.	1.60	544.00
7/21/2025	Matt Flahive	Review updates and confer w/ BL re: completing Receiver's report.	0.30	156.00
7/23/2025	Matt Flahive	Review report status and follow up re: financial exhibits.	0.40	208.00
7/25/2025	Cathy Garnica	Confer w/ BL re: edits to report.	0.20	68.00
7/28/2025	Matt Flahive	Review financial reconciliation status for upcoming report.	0.30	156.00
7/29/2025	Debbie Burger	Finalize report no. 5 and combine w/ exhibits for final approval by BL. File w/ court and serve on all parties. Review	1.20	348.00



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PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
7/29/2025	Matt Flahive	emails requesting updates to service list. Update same.	0.30	156.00
7/30/2025	Debbie Burger	Confer w/ BL re: financial reconciliation for Receiver's report.	1.20	348.00
		Process court file stamped copy of receiver's report no. 5 and invoice for filing fees. Update proof of service and send changes to counsel. Notarize permission letter for MS and DS.		
TOTAL HOURS:			117.70	\$ 47,043.50 USD



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PROJECT NO.	PROJECT NAME
250700370-04	Andersen & Sons Shelling - Land, Facilities & Equipment (GSFC) - SA:T

SUMMARY OF PROFESSIONAL SERVICES RENDERED:

Staff Member	Total Hours	Rate	Amount
STRATEGIC ADVISORY			
Audrey Nefkens	19.10	340.00	6,494.00
Betsy Landoll	9.10	520.00	4,732.00
Cathy Garnica	18.50	340.00	6,290.00
David Kieffer	2.80	550.00	1,540.00
Debbie Burger	0.40	290.00	116.00
Jake Diiorio	7.30	550.00	4,015.00
Justin Picardi	0.40	445.00	178.00
Matt Flahive	5.20	520.00	2,704.00
TOTAL STRATEGIC ADVISORY	62.80		26,069.00
TOTAL PROFESSIONAL SERVICES RENDERED:	62.80		\$ 26,069.00 USD

PROFESSIONAL SERVICES RENDERED:

Date	Staff Member	Description	Hours
7/1/2025	Audrey Nefkens	Review cash on hand and activity in banking app. Reconcile and update cash in accounting. T/C w/ N. Oliva and fuel provider re: prepay for fuel delivery and status of payment for pre-receivership service.	2.40
7/1/2025	Betsy Landoll	Emails w/ Atty. Oates re: building notices.	1.40

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250700370-04	Andersen & Sons Shelling - Land, Facilities & Equipment (GSFC) - SA:T

Date	Staff Member	Description	Hours
		Update ranch budget. Confer w/ JD re: same.	
7/1/2025	Cathy Garnica	Confer w/ title re: response from underwriter and liens for Ohm. Review and edit indemnity agreement. Provide same w/ redlined copy to title. Review correspondence re: property conditions for Spanfelner.	1.00
7/1/2025	Cathy Garnica	F/U w/ agent re: same, request for status of buyers deposit and memo re: marketing efforts. Confer w/ DK re: listing agreement. Review various offers from broker and confer w/ same re: confirmation and request for best and final.	1.20
7/1/2025	David Kieffer	Review and coordinate transaction.	0.30
7/1/2025	Jake Diiorio	Review and provide comments on ranch budget. Confer w/ BL re: same.	0.80
7/1/2025	Matt Flahive	Confer w/ Ryan B. re: insured rolling stock and items to remove that have been sold or taken out of service.	0.70
7/2/2025	Betsy Landoll	Review emails re: Ohm sale. F/U w/ JD and CG re: same.	0.20
7/2/2025	Cathy Garnica	Review correspondence re: title requests. Confer and T/C w/ BL and JD re: same. Update to Atty. Oates. Review amended offer for Spanfelner and provide same to team.	0.50
7/3/2025	Cathy Garnica	F/U w/ agent for Sheridan re: status.	0.20
7/3/2025	Cathy Garnica	Meeting w/ JD to review pending tasks for Ohm, motion for Sheridan property and Spanfelner offer. Confer w/ counsel re: same. Updates to Atty. Oates re: Ohm. Various F/U's w/ title re: agreement. F/U w/ broker re: clients and projects for offers.	0.80



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Date	Staff Member	Description	Hours
7/3/2025	Jake Diiorio	Confer w/ CG re: status of Ohms closing and underwriting review of indemnity doc. Updates w/ Atty. Oates re: same.	0.40
7/6/2025	Cathy Garnica	Confer w/ agent re: contact for Sheridan, co-owner. Confer w/ counsel re: motion for same.	0.30
7/7/2025	Audrey Nefkens	Review repair quote re: water heater for Connecticut residence aka Micheli Ranch. T/C to and schedule additional estimate re: same. Advise tenant re: service provider scheduled. Compose team memo re: same.	0.80
7/7/2025	Betsy Landoll	F/U w/ CG re: Ohm sale and assignment file. Review emails from Atty. Oates re: same.	0.20
7/7/2025	Cathy Garnica	Confer w/ Atty. Oates re: PSA assignment. Coordinate signature for same. T/C and f/u w/ title re: underwriting.	0.30
7/7/2025	Matt Flahive	Update payment processing and down payment re: insurance renewal.	0.30
7/8/2025	Betsy Landoll	Conf. call w/ CG and JD re: Ohm sale. F/U on open items.	0.40
7/8/2025	Cathy Garnica	Confer w/ counsel re: motion for Sheridan. F/U w/ agent re: marketing efforts.	0.20
7/8/2025	Cathy Garnica	Confer w/ title re: agreement. Finalize same. Confer w/ escrow re: Ohm closing package and estimated closing statement. Review and prepare same for signature. Meeting w/ JD and BL re: review of closing requirements. Prepare update to all parties.	1.60
7/8/2025	Debbie Burger	Notarize grant deed.	0.30
7/8/2025	Jake Diiorio	Review status of Sheridan sale and details for motion to approve same.	0.20
7/8/2025	Jake Diiorio	Review status of Ohm sale and other.	0.30



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Date	Staff Member	Description	Hours
7/8/2025	Matt Flahive	Review asset insurance coverage schedule.	0.30
7/9/2025	Audrey Nefkens	Review cash on hand and activity in banking. Access online billing statements. Update accounting and funding request re: scheduled debits.	2.60
7/9/2025	Betsy Landoll	Conf. call w/ P. Huffine and GSFC re: benefits, ranch operations and real estate. Confer w/ JD re: call prep and post-call F/U items. Emails w/ A. Iliam and MF re: payroll.	1.40
7/9/2025	Cathy Garnica	Review marketing materials and efforts from sales agent for Sheridan. Provide same to counsel. Review correspondence from agent re: offer. Exchanges w/ closing team re: payoffs and recons.	0.70
7/9/2025	Cathy Garnica	Various exchanges w/ title re: assignment. T/C w/ JD re: prep for bank call and tax withholding. Confer w/ Atty. Oates re: same and BofA recon. Debrief w/ JD re: next steps. Prepare escrow tax documents and provide same.	0.80
7/9/2025	Jake Diorio	Prepare for and attend conf. call w/ GSFC team re: R.E. sales, facility details, equipment, bins settlement, claims process and hearing, electrical permits and decision re: health benefits. Debrief w/ BL. Follow-up w/ CG re: 593 election for Ohm sale.	1.60
7/9/2025	Matt Flahive	Complete review of assets covered by insurance. Provide notice to debtor re: removal of personal assets.	2.80
7/10/2025	Cathy Garnica	Confer w/ S. Mudd re: Spanfelner offer. Confer w/ JD re: same and Ohm.	0.30
7/10/2025	David Kieffer	Review and coordinate transactions.	0.40
7/10/2025	Jake Diorio	Confer w/ CG re: status of Ohm Sale and order.	0.60

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Date	Staff Member	Description	Hours
		Follow-up re: Spahnfelner sale.	
7/11/2025	Audrey Nefkens	Follow up T/C to plumber re: request status of alternate quote re: water heater replacement for Connecticut residence. Review quote and approve original quote re: same.	0.70
7/11/2025	Betsy Landoll	Emails w/ R. Bughao re: interested buyer. Review responses drafted by R. Bughao.	0.40
7/11/2025	Cathy Garnica	Confer w/ counsel re: sales price for Sheridan.	0.10
7/11/2025	David Kieffer	Review of transaction and coordinate same.	0.30
7/11/2025	Jake Diorio	Review status of Ohm sale and title. T/C w/ Atty. Fiero re: same.	0.50
7/11/2025	Justin Picardi	Draft update on Sheridan property sale for court filing.	0.40
7/13/2025	Audrey Nefkens	Review multiple emails from service provider re: payment request. Research, cancel and reissue check re: same.	0.50
7/14/2025	Audrey Nefkens	Review email from service provider re: status of plumbing repairs. Update tenant re: same.	0.20
7/14/2025	Audrey Nefkens	Review DMV registration renewals. Review and confirm possession from remaining vehicle list. Review status on DMV app. Update same on funding request.	0.70
7/14/2025	Audrey Nefkens	Review cash on hand and activity in banking app. Update cash in accounting.	2.10
7/14/2025	Cathy Garnica	Various exchanges w/ escrow and title re: Ohm assignment and coordination of requirements for same.	0.60
7/14/2025	Cathy Garnica	Review various exchanges re: motion and title for Sheridan. Review same and f/u w/ counsel re: same. Confer w/ title re: ownership and title requirements. T/C w/ agent re: same. Review	1.00



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Date	Staff Member	Description	Hours
		deed and f/u w/ title re: same.	
7/14/2025	David Kieffer	Review of transaction status.	0.30
7/14/2025	Debbie Burger	Process declaration of DS in support of ex parte application for sale of Sheridan property.	0.10
7/14/2025	Matt Flahive	Review Sheller equipment assets currently covered by insurance and confer w/ R. Bughao re: verifying same.	0.60
7/15/2025	Audrey Nefkens	T/C w/ and email from service provider for equipment repairs re: unpaid invoices. Research same in accounting. Confirm approval from ranch manager, update funding request re: same. Access multiple provider apps, review invoices and update funding request.	2.40
7/15/2025	Betsy Landoll	Emails w/ Atty. Fiero re: real estate sales. Confer w/ CG re: same.	0.40
7/15/2025	Cathy Garnica	T/C w/ escrow to review Ohm file in preparation of closing.	0.30
7/15/2025	Cathy Garnica	T/C w/ buyer re: assignment. T/C w/ BL re: sale updates. Draft emails to JD and to counsel re: same for Ohm and Sheridan. F/U's w/ JD re: same.	1.00
7/15/2025	David Kieffer	Review and coordinate sale.	0.30
7/16/2025	Audrey Nefkens	Review payment activity for prior month, reconcile and update same in accounting.	1.30
7/16/2025	Cathy Garnica	T/C w/ title re: chain of title for Sheridan and order. Confer w/ agent re: extension and update to team.	0.60
7/16/2025	David Kieffer	Review of PSA and extension for Sheridan. Confer w/ CG re: status.	0.30



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Date	Staff Member	Description	Hours
7/17/2025	Audrey Nefkens	Review and initiate wire transfers re: payroll. Gain access to payroll app, download and review payroll reports re: multiple periods.	0.70
7/17/2025	Audrey Nefkens	T/C w/ and compose letter to Toyota Financial re: Mead truck payoff.	0.80
7/17/2025	Betsy Landoll	Confer w/ CG re: Ohm sale. Emails w/ Atty. Kapur and Fiero re: same. Review emails from buyer and seller.	0.60
7/17/2025	Cathy Garnica	Provide executed extension of time to agent for Sheridan. Confer w/ title re: order for same. Review offer from agent for Kelly, begin to prepare draft offer to team. F/U w/ agent re: corrected offer.	0.60
7/17/2025	Cathy Garnica	Various exchanges w/ team, buyer, title and escrow re: assignment. T/C w/ BL re: same. F/U's w/ BL and JD re: same. Confer w/ counsel re: timing to obtain amended order. Review Kelly offer, draft recap of previous offer and provide to team for review.	1.30
7/17/2025	David Kieffer	Review of transaction.	0.30
7/17/2025	Jake Diorio	Follow-ups re: interested party visit to facility, interest in equipment, etc. Review progress on asset sales, interest in equipment, etc.	0.40
7/18/2025	Audrey Nefkens	T/C w/ and research and respond to N. Oliva re: status of payment for Ice machine. Confirm payment re: same. T/C to provider re: same. Research payment for prior repair.	0.50
7/18/2025	Audrey Nefkens	Research and reconcile check payments in accounting and banking. Follow up w/ accounting re: outstanding checks lost or missing. Initiate replacement payments re: same.	1.50



STAPLETON
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A PART OF  **JS HELD**

J.S. Held LLC - US
50 Jericho Quadrangle
Ste 117
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Phone: 516.621.2900
Tax ID #: 47-3291463

Invoice No: INV-01US-0315785
Date: 10/17/2025
Due date: 10/17/2025
Payment Terms: Due Upon Receipt
Bill Through Date: 7/31/2025

INVOICE

PROJECT NO.	PROJECT NAME
250700370-04	Andersen & Sons Shelling - Land, Facilities & Equipment (GSFC) - SA:T

Date	Staff Member	Description	Hours
7/18/2025	Audrey Nefkens	Review invoices for multiple expenses, finalize and submit funding request.	1.90
7/18/2025	Betsy Landoll	Review motions from Atty. Nolan.	0.20
7/18/2025	Cathy Garnica	T/C w/ JD and BL re: finalizing details of buyer assignment. F/U w/ counsel and escrow re: same. Review amended order. T/C w/ BL re: same. Coordinate signature for declaration.	0.70
7/18/2025	Jake Diiorio	Review status of asset sales and offers. Review plan for harvest.	0.40
7/21/2025	Cathy Garnica	Confer w/ agent for Sheridan re: next steps and addendum. Review offer received for Kelly. Draft memo re: same and comparison to previous offers and provide to team for review. Confer w/ escrow and title re: Ohm closing prep.	0.80
7/21/2025	David Kieffer	Review of transaction status.	0.20
7/22/2025	Cathy Garnica	Confer w/ title re: certified order. Exchanges w/ Atty. Oates re: closing.	0.30
7/22/2025	David Kieffer	Review of sale and marketing.	0.20
7/22/2025	Matt Flahive	Review mail notices and invoices received. Forward approved invoices for payment.	0.50
7/23/2025	Cathy Garnica	Confer w/ BL re: Kelly offer.	0.20
7/23/2025	David Kieffer	Review of transaction.	0.20
7/23/2025	Jake Diiorio	Review ranch activities. Review status of Bldg 10.	0.30
7/24/2025	Betsy Landoll	Review offer from N. Oliva re: equipment. Email to P. Huffine re: offer.	0.30
7/25/2025	Betsy Landoll	Confer w/ JD re: real estate status and offers. Draft email for offer notice. Emails w/ P. Huffine re: same.	0.80



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INVOICE

PROJECT NO.	PROJECT NAME
250700370-04	Andersen & Sons Shelling - Land, Facilities & Equipment (GSFC) - SA:T

Date	Staff Member	Description	Hours
7/25/2025	Cathy Garnica	F/U w/ BL and JD re: Kelly offer. F/U w/ counsel re: status of certified order for Ohm.	0.30
7/25/2025	Jake Diiorio	Review ranch planning and details. Follow-up re: same. Confer w/ N. Oliva re: harvest.	0.40
7/26/2025	Cathy Garnica	Confer w/ escrow and title re: order.	0.20
7/28/2025	Betsy Landoll	Update reporting for real estate transactions. Review emails from CG re: sales and closings.	0.80
7/28/2025	Cathy Garnica	Confer w/ escrow re: file updates.	0.20
7/28/2025	Jake Diiorio	T/C w/ N. Oliva re: ranch compliance permits and paperwork. Follow-ups to same. Review sheller interest. Review responses to S. Mudd re: Spanfelner and Kelley Lane offers.	0.60
7/29/2025	Betsy Landoll	Review emails and collect information re: crop storage and electrical work. Confer w/ R. Bughao re: same. Respond to R. Faris email re: warehouse storage and 2023 crop.	1.60
7/29/2025	Cathy Garnica	Confer w/ escrow re: prep for Ohm closing. Review updated closing statement.	0.30
7/29/2025	Jake Diiorio	Confer w/ BL re: status of Bldg 10 permits. Review status of compliance for ranch. Follow-ups re: Ohm closing.	0.50
7/30/2025	Betsy Landoll	Emails w/ D. Bajaj re: equipment. Review disaster assistance and emails w/ R. Bughao re: same.	0.40
7/30/2025	Jake Diiorio	Review ranch activities and updates re: R.E. offers.	0.20
7/31/2025	Cathy Garnica	Coordinate final closing requirements and confirm closing of Ohm to team.	0.70
7/31/2025	Cathy Garnica	Review correspondence and various exchanges re: BofA reconveyance. T/C w/ BofA's counsel re: same. Conf. call w/ title and	1.40



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INVOICE

PROJECT NO.	PROJECT NAME
250700370-04	Andersen & Sons Shelling - Land, Facilities & Equipment (GSFC) - SA:T

Date	Staff Member	Description	Hours
7/31/2025	Jake Diorio	BofA's counsel to review title report, order and DOT to confirm legal description for reconveyance. Update re: Ohm closing. Confirm same.	0.10
TOTAL:			62.80



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INVOICE

PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

SUMMARY OF PROFESSIONAL SERVICES RENDERED:

Staff Member	Total Hours	Rate	Amount
STRATEGIC ADVISORY			
Alicia Rodmel	6.00	235.00	1,410.00
Audrey Nefkens	3.70	340.00	1,258.00
Betsy Landoll	33.30	520.00	17,316.00
Cathy Garnica	2.30	340.00	782.00
Chuck Nguyen	0.20	315.00	63.00
Debbie Burger	7.10	290.00	2,059.00
Jake Diiorio	6.00	550.00	3,300.00
Mary Ann Arcenal	35.10	265.00	9,301.50
Matt Flahive	5.70	520.00	2,964.00
Sierra Boyer	1.10	235.00	258.50
Yenni Liang	4.20	340.00	1,428.00
TOTAL STRATEGIC ADVISORY	104.70		40,140.00
TOTAL PROFESSIONAL SERVICES RENDERED:	104.70		\$ 40,140.00 USD

PROFESSIONAL SERVICES RENDERED:

Date	Staff Member	Description	Hours	Amount
Accounting				



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INVOICE

PROJECT NO. 250800575
PROJECT NAME Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
8/1/2025	Betsy Landoll	T/C w/ utility provider re: statement and payment.	0.40	208.00
8/1/2025	Yenni Liang	Review and approve positive pay. Confer w/ BL re: utilities invoice.	0.30	102.00
8/4/2025	Betsy Landoll	T/C w/ Paylocity re: wires. Update online Paylocity access. Confer CG re: deposits and accounting. Emails to N. Olvia and R. Budghao re: invoice process.	1.20	624.00
8/4/2025	Mary Ann Arcenal	Process various bank statements.	0.30	79.50
8/4/2025	Mary Ann Arcenal	Record various invoices in QBO.	1.30	344.50
8/5/2025	Betsy Landoll	Emails w/ team re: accounting payables process. Review invoices and update reconciliation.	0.90	468.00
8/6/2025	Alicia Rodmel	Process wire.	0.30	70.50
8/6/2025	Betsy Landoll	Conf. call w/ MA and YL re: accounting.	0.50	260.00
8/6/2025	Sierra Boyer	Process statement.	0.20	47.00
8/6/2025	Yenni Liang	Meeting w/ BL and MA re: A/P.	0.50	170.00
8/6/2025	Alicia Rodmel	Confer w/ MA re: Smarter Solutions invoice.	0.10	23.50
8/7/2025	Audrey Nefkens	Review, research and respond to BL re: AT&T	0.40	136.00



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INVOICE

PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
		bills.		
8/7/2025	Betsy Landoll	Emails w/ workers comp broker. Submit info required. Emails w/ J. Howard re: funding request. Confirm wire received. Review AT&T bill. Confer w/ AN re: same.	0.80	416.00
8/7/2025	Chuck Nguyen	Review outgoing wire payment for legal services from Corporate bank account.	0.20	63.00
8/7/2025	Alicia Rodmel	Confer w/ MA and BL re: County of Tehama and Capital group. Prepare and process deposit.	0.50	117.50
8/8/2025	Audrey Nefkens	Review current and prior funding requests, confirm paid expenses. Prepare open payables report re: same.	1.40	476.00
8/8/2025	Betsy Landoll	Review and update open A/P list. Confer w/ AN re: same.	0.30	156.00
8/8/2025	Sierra Boyer	Process transaction confirmation. Confer w/ MA re: transaction confirmations.	0.30	70.50
8/11/2025	Alicia Rodmel	Confer w/ MF, EL, and MA re: Smarter Solutions outstanding invoices, PGE and Docusign. Process A/P.	0.80	188.00
8/11/2025	Betsy Landoll	Emails w/ YL and MA	0.90	468.00



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PROJECT NAME Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
8/11/2025	Mary Ann Arcenal	re: A/P. Review wire online and approve. Confer w/ MA re: bills received. Review spreadsheets provided by AN. Confer w/ DB re: W-9 for water. Process wire.	0.20	53.00
8/11/2025	Yenni Liang	Confer w/ AN and EL re: PGE invoice. T/C w/ MA re: same. Review wire.	0.40	136.00
8/12/2025	Alicia Rodmel	Confer w/ EL and MF re: PGE.	0.20	47.00
8/12/2025	Betsy Landoll	Review funding requests and related emails. Approve and review payments. T/C w/ MA re: same. Emails w/ AN re: A/P.	1.60	832.00
8/12/2025	Mary Ann Arcenal	Various email exchanges w/ EL re: weekly update, accounting, invoices and payables. Review and process various wires, ACH and checks. Confer and f/u w/ EL re: accounting and clarification on invoices. Review and update funding request report. Various exch	2.80	742.00
8/13/2025	Alicia Rodmel	Process check runs. Confer w/ MA re: checks and mailing scans.	1.20	282.00



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PROJECT NO. 250800575
PROJECT NAME Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
8/13/2025	Betsy Landoll	Emails w/ MA re: payments. Approve payments online. T/C w/ PG&E re: payment. T/C w/ MA re: open A/P. Post-call F/U w/ vendors. Review payroll info provided.	2.20	1,144.00
8/13/2025	Mary Ann Arcenal	Meeting w/ EL re: weekly update, accounting, invoices and payables. Review and process various wires, ACH and checks. Various confer w/ EL re: accounting and clarification on invoices. Review and update funding request report. Confer and f/u w/ AR re: che	2.30	609.50
8/13/2025	Yenni Liang	Confer w/ EL and MA re: A/P.	0.20	68.00
8/14/2025	Betsy Landoll	Confer w/ MA re: open A/P and funding request. Review H/R and benefits. Create account in Athem. Emails w/ MA re: invoices and related info.	1.40	728.00
8/14/2025	Mary Ann Arcenal	Review and process various wires, ACH and checks. Various exchanges w/ EL re: accounting and clarification on invoices. Confer w/ N. Oliva re:	3.60	954.00



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INVOICE

PROJECT NO. 250800575
PROJECT NAME Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
8/14/2025	Yenni Liang	expense report and W-9 copy. Confer w/ MF re: wire instructions. Confer w/ AN re: confirmation of invoices for p	0.20	68.00
8/15/2025	Alicia Rodmel	Review and approve wire.	0.50	117.50
8/15/2025	Betsy Landoll	Process check runs.	0.90	468.00
8/15/2025	Mary Ann Arcenal	Review and approve of A/P. Confer w/ MA re: same.	0.20	53.00
8/15/2025	Sierra Boyer	Review wire.	0.20	47.00
8/18/2025	Alicia Rodmel	Confer w/ MA re: incoming wire/ACHs.	0.30	70.50
8/18/2025	Betsy Landoll	Confer w/ MA re: check stock order request. Confer w/ bank re: same.	1.70	884.00
8/18/2025	Mary Ann Arcenal	Reconcile prior requests. Review invoices and schedules. Confer w/ MA re: funding request.	2.10	556.50
8/19/2025	Alicia Rodmel	Meeting w/ EL re: invoices for payment, funding request report and A/P update. Review and process various online payments, wires, ACH and checks	0.30	70.50
8/19/2025	Betsy Landoll	Process check run.	1.00	520.00
		Review invoices and approve payments.		



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PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
8/19/2025	Mary Ann Arcenal	Emails w/ vendors and MA. Review and process various online payments, wires, ACH and checks. Various exchanges and f/u w/ EL re: funding request report. Review of various invoices. Confer w/ N. Oliva re: invoices.	2.70	715.50
8/20/2025	Alicia Rodmel	Confer w/ MA and EL re: check stock available for US bank account.	0.20	47.00
8/20/2025	Audrey Nefkens	Review, confirm payment status and forward invoices to accounting. Meet w/ team re: open payables and access to payment websites. Review, research and respond to Plaintiff re: undisclosed land leases.	0.90	306.00
8/20/2025	Betsy Landoll	Conf. call w/ MA and AN re: open payables. Emails w/ vendors re: payment. Confer w/ MA re: funding request. Review and approve wires.	1.30	676.00
8/20/2025	Cathy Garnica	Confer w/ MA re: payments.	0.20	68.00
8/20/2025	Mary Ann Arcenal	Meeting w/ EL and AN re: pending invoices	2.90	768.50



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PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
		and review of outstanding invoices. Review and process various online payments, wires, ACH and checks. Various exchanges and f/u w/ EL re: various invoices.		
8/20/2025	Yenni Liang	Attend meeting re: A/P and general accounting.	0.80	272.00
8/21/2025	Alicia Rodmel	Confer w/ A. Liams re: check stock and tracking information. Confer w/ MA and EL re: ATT.	0.50	117.50
8/21/2025	Audrey Nefkens	Review payment status and process payment for building electrical permit.	0.50	170.00
8/21/2025	Betsy Landoll	Confer w/ MA re: invoices and questions.	0.40	208.00
8/21/2025	Mary Ann Arcenal	Review and process various online payments, wires, ACH and checks. Various exchanges w/ EL re: various invoices. Review and process transactions in QBO. Reconcile transactions in QBO. Confer w/ N. Oliva re: reimbursement balance.	2.20	583.00
8/21/2025	Yenni Liang	Confer w/ MA and L. Brown re: wire instructions. Provide same to MA.	0.30	102.00



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PROJECT NO. 250800575
PROJECT NAME Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
8/22/2025	Alicia Rodmel	Confer w/ A. Liams re: checks received.	0.20	47.00
8/22/2025	Betsy Landoll	Draft funding request. Update based on conversation w/ MA. Review utility bills and other invoices.	2.60	1,352.00
8/22/2025	Cathy Garnica	Confer w/ EL re: exhibits for report. Provide same along w/ details.	0.50	170.00
8/22/2025	Mary Ann Arcenal	Review and process various online payments, wires, ACH and checks. Confer w/ EL re: funding request report. Review of various invoices.	1.70	450.50
8/25/2025	Mary Ann Arcenal	Various exchanges w/ EL re: funding request report. Review of various invoices. Update funding request report. Review and process unpaid invoices. Review and process various wires, ACH and checks.	1.50	397.50
8/25/2025	Yenni Liang	Review and approve various positive pay.	0.50	170.00
8/26/2025	Audrey Nefkens	Multiple attempts to gain access to benefits provider payment portal. T/C to provider re: alternate payment	0.50	170.00



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PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
8/26/2025	Betsy Landoll	options. Advise accounting re: same. Confer w/ MF re: funding requests and cash recs. Approve R. Bughao expenses.	0.80	416.00
8/26/2025	Mary Ann Arcenal	Confer w/ AN re: vendor payment history and invoice to pay. Update accounting system for prior month and reconcile accounts. Review and process various wires, ACH and checks.	2.20	583.00
8/27/2025	Alicia Rodmel	Confer w/ A. Liam, EL and MA re: check stock received and contacting Paylocity. Confer w/ A. Liam re: payroll reports. Prepare and process deposit. Process cash receipt.	0.80	188.00
8/27/2025	Betsy Landoll	Conf. call w/ YL, MF and MA re: accounting and A/P. Review invoices and approve payments.	0.80	416.00
8/27/2025	Mary Ann Arcenal	Update accounting system for prior month and reconcile accounts. Review and process various wires, ACH and checks. Meeting w/ EL, MF and YL re: weekly update, request funding, report status. Review	3.60	954.00



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PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
		and prepare financials.		
8/27/2025	Yenni Liang	Meeting w/ EL, MA and MF re: accounting.	0.80	272.00
8/28/2025	Alicia Rodmel	Confer w/ EL and MA re: Smarter Solutions invoice.	0.10	23.50
8/28/2025	Betsy Landoll	Respond to emails w/ MA and vendors.	0.40	208.00
8/28/2025	Mary Ann Arcenal	Update accounting system for prior month and reconcile accounts. Review and process various wires, ACH and checks. Confer w/ MF re: approval.	3.30	874.50
8/28/2025	Sierra Boyer	Process transaction confirmations. Confer w/ MA re: transaction confirmations.	0.40	94.00
8/28/2025	Yenni Liang	Review and approve positive pay. Archive file.	0.20	68.00
8/29/2025	Mary Ann Arcenal	Various email exchanges w/ EL re: weekly update, accounting, invoices and payables. Review and process various wires, ACH and checks. Various confer w/ EL re: accounting and clarification on invoices. Review and update funding request report.	2.20	583.00

Bins

PLEASE REFERENCE THE J.S. HELD INVOICE NUMBER # **INV-01US-0315688** WHEN REMITTING PAYMENT
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Date	Staff Member	Description	Hours	Amount
8/6/2025	Betsy Landoll	Update bins summary. Emails w/ R. Bughao re: bin sales process.	0.60	312.00
8/7/2025	Betsy Landoll	Respond to questions from R. Bughao re: bin sales.	0.20	104.00
8/8/2025	Betsy Landoll	Review emails from R. Bughao and prospective bin purchasers.	0.20	104.00
8/19/2025	Betsy Landoll	Draft bin offer spreadsheet. Emails w/ R. Bughao re: same. Confer w/ JD re: sale process.	0.80	416.00
8/20/2025	Betsy Landoll	Email lenders re: bin approval. Update bin spreadsheet. Emails w/ bin buyers re: status of bids.	0.90	468.00
8/21/2025	Betsy Landoll	Update bin offer matrix. Emails w/ S. Barkley re: bin approval request. Emails w/ buyers re: bill of sale. Confer w/ BH re; sales. Review related bill of sales.	1.30	676.00
8/22/2025	Betsy Landoll	Emails w/ R. Bughao re: bins. Check bank accounts for payment. F/U w/ BH re: buyers.	0.70	364.00
8/26/2025	Betsy Landoll	Emails w/ prospective buyers re: bin sales. Review pricing for new offer. T/C w/ P. Huffine re: bin interest. F/U w/ R. Bughao re: bin quality. Emails w/ S.	1.30	676.00



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Invoice No: INV-01US-0315688
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Bill Through Date: 8/29/2025

INVOICE

PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
		Barkley re: sales status.		
8/27/2025	Betsy Landoll	Negotiate bins and emails w/ buyers re: wire instructions and bill of sale. Emails w/ lenders to get approval for new bin pricing.	1.20	624.00
8/29/2025	Betsy Landoll	Approve bin sale. Confer w/ BH re: same.	0.10	52.00
Case Review/Analysis				
8/1/2025	Jake Diorio	Updates re: case management, EEs, insurance, claims and other.	0.30	165.00
8/4/2025	Betsy Landoll	Review prior schedules. Emails w/ A. liams re: payroll setup. Reconcile funding requests and update schedule.	1.60	832.00
8/4/2025	Debbie Burger	Process incoming mail.	0.20	58.00
8/4/2025	Jake Diorio	Review and respond to emails.	0.20	110.00
8/4/2025	Cathy Garnica	Confer w/ BL re: open items and coordinate f/u w/ accounting.	0.40	136.00
8/5/2025	Debbie Burger	Process incoming mail.	0.30	87.00
8/5/2025	Matt Flahive	Review mail notices/invoices received. Compile urgent invoices and provide to accounting w/ approval to pay.	0.80	416.00
8/6/2025	Debbie Burger	Process incoming mail. Compare 2024 and	0.60	174.00



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PROJECT NO. 250800575
PROJECT NAME Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
8/6/2025	Jake Diorio	2025 grower's contract w/ Mariani Packing Co. and send details to BL. Review emails re: 401k and benefits.	0.20	110.00
8/6/2025	Cathy Garnica	Review updates of reporting.	0.30	102.00
8/7/2025	Debbie Burger	Process Interwest broker consulting agreement. Process incoming mail.	0.40	116.00
8/7/2025	Jake Diorio	Review emails re: 401k administration. Emails from M. Andersen and P. Andersen.	0.20	110.00
8/8/2025	Debbie Burger	Process minute order re: rescheduled status conference and calendar same.	0.20	58.00
8/8/2025	Cathy Garnica	T/Cs w/ broker re: offers. F/U re: same.	0.80	272.00
8/11/2025	Cathy Garnica	Confer w/ JD, BL and AN re: invoice and status of payment.	0.10	34.00
8/11/2025	Jake Diorio	Review updates re: case management items and reporting.	0.40	220.00
8/13/2025	Matt Flahive	Review vendor invoices received and provide to accounting for payment.	0.40	208.00
8/14/2025	Jake Diorio	Review status of HealthEquity HSA accounts and resolution to same and portal for same. Confer w/ BL re: same.	0.30	165.00



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PROJECT NAME Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
8/18/2025	Jake Diorio	Review requests from lenders re: status and timing. Updates re: cash and accounting.	0.40	220.00
8/19/2025	Jake Diorio	Follow-ups w/ counsel re: status, timing, claims process, etc. Updates re: bins.	0.30	165.00
8/20/2025	Debbie Burger	Process walnut purchase agreement w/ Crain. Process incoming mail.	0.30	87.00
8/20/2025	Jake Diorio	Review updates re: bin sales. Review grower litigation status.	0.20	110.00
8/21/2025	Betsy Landoll	Prepare agenda for legal call. Conf. call w/ Attys Fiero and Kapur re: priority items.	0.80	416.00
8/21/2025	Jake Diorio	Review various legal details re: case and procedures w/ counsel and BL. Follow-ups to same.	0.40	220.00
8/25/2025	Betsy Landoll	Prepare funding request. Review related invoices and recs. Confer w/ MA re: same.	1.30	676.00
8/26/2025	Betsy Landoll	Emails w/ UABT re: payment. Confer w/ team re: same. Email w/ A. liam re: payroll checks. T/C w/ P. Huffine re: funding request.	1.00	520.00
8/26/2025	Jake Diorio	Review emails re: 401k / form 550 status.	0.40	220.00



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PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
8/26/2025	Matt Flahive	Updates re: Receiver's Reports. Confer w/ EL re: accounting status, financial reporting, and pending payables process. Review additional documents re: same.	1.40	728.00
8/27/2025	Betsy Landoll	Emails w/ J. Campbell and K. Hoag re: benefits payments. Confer w/ DB re: wire form for GSFC. Complete form. Emails w/ MA re: payroll wires.	0.70	364.00
8/27/2025	Jake Diorio	Review plan for EE matters, review bin sales.	0.30	165.00
8/27/2025	Matt Flahive	Confer w/ EL, MA, and YL re: accounting reconciliation status and processes.	0.70	364.00
8/27/2025	Matt Flahive	Review pending payables and approve online payments.	1.10	572.00
8/28/2025	Betsy Landoll	T/C w/ Atty. Kapur re: case status. Emails w/ A. liams re: plan distribution.	0.30	156.00
8/28/2025	Matt Flahive	Approve pending payables and review additional bills received.	0.90	468.00
Claims Review and Reconciliation				
8/1/2025	Betsy Landoll	Respond to employee claim inquiry.	0.20	104.00



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PROJECT NAME Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
8/1/2025	Debbie Burger	Process incoming mail. Review and respond to emails sent to Anderseninquiries@jsheld.com.	0.50	145.00
8/4/2025	Debbie Burger	Review and respond to email from Atty. Kapur re: noticing HUB International w/ claims package. Send same.	0.30	87.00
8/4/2025	Jake Diiorio	Review status of claims process.	0.20	110.00
8/5/2025	Jake Diiorio	Review status. Confer w/ BL re: items for TSB and claims.	0.30	165.00
8/6/2025	Jake Diiorio	Review status of claims questions, mailout plan, etc.	0.30	165.00
8/12/2025	Debbie Burger	Process affidavit of publication, send to counsel and send to Stretto to post to website.	0.30	87.00
8/13/2025	Jake Diiorio	Review and respond to emails re: claims for Blue Diamond and status of grower claim decisions.	0.30	165.00
8/13/2025	Debbie Burger	Process affidavit of publication from Fresno Bee. Send to Atty. Kapur and to Stretto to post to website.	0.30	87.00
8/14/2025	Debbie Burger	Process incoming mail. T/C w/ creditor re: completing claim form.	0.40	116.00



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Date	Staff Member	Description	Hours	Amount
8/18/2025	Debbie Burger	Process incoming mail. Process proof of publication from 2 newspapers. Send to counsel and send to Stretto to post to website.	0.70	203.00
8/21/2025	Jake Diiorio	Discuss grower claims and unsecured claims w/ counsel. Follow-ups re: TSB.	0.40	220.00
8/22/2025	Jake Diiorio	Follow-ups re: claims.	0.20	110.00
8/25/2025	Jake Diiorio	Review updates re: TSB and emails re: same.	0.30	165.00
8/26/2025	Matt Flahive	Compile information and provide response to grower re: claim filing.	0.40	208.00
8/26/2025	Debbie Burger	Process incoming mail. Review and respond to email inquiries. T/C w/ creditor re: instructions to complete claim for 2023 almond pool. Process affidavit of publication and send to Stretto to post to website.	0.70	203.00
8/27/2025	Jake Diiorio	T/C w counsel for creditor re: claims process, intervention, etc.	0.40	220.00
General Administration				
8/11/2025	Debbie Burger	Prepare W-9 for Andersen & Sons Ranch.	0.20	58.00



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Date	Staff Member	Description	Hours	Amount
8/25/2025	Debbie Burger	Process incoming mail.	0.20	58.00
8/27/2025	Debbie Burger	Process Golden State wire transfer forms and send via secure message. Complete agent authorization form.	0.80	232.00
8/28/2025	Debbie Burger	Process assignment of agreement escrow document. Review and respond to email inquiry re: The Downey Brand Lien Claimant Action. Process case management statement for Patterson litigation and send to counsel.	0.50	145.00
8/29/2025	Debbie Burger	Process DS declaration in support of sale motion.	0.20	58.00
TOTAL HOURS:			104.70	\$ 40,140.00 USD



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INVOICE

PROJECT NO.	PROJECT NAME
250700370-04	Andersen & Sons Shelling - Land, Facilities & Equipment (GSFC) - SA:T

SUMMARY OF PROFESSIONAL SERVICES RENDERED:

Staff Member	Total Hours	Rate	Amount
STRATEGIC ADVISORY			
Audrey Nefkens	2.60	340.00	884.00
Betsy Landoll	13.20	520.00	6,864.00
Blake Hayes	4.30	205.00	881.50
Cathy Garnica	7.80	340.00	2,652.00
David Kieffer	0.50	550.00	275.00
David Stapleton	0.80	580.00	464.00
Jake Diiorio	8.60	550.00	4,730.00
TOTAL STRATEGIC ADVISORY	37.80		16,750.50
TOTAL PROFESSIONAL SERVICES RENDERED:	37.80		\$ 16,750.50 USD

PROFESSIONAL SERVICES RENDERED:

Date	Staff Member	Description	Hours
8/1/2025	Betsy Landoll	Review CA farm credit information online. Emails w/ N. Oliva re: same.	0.70
8/1/2025	Cathy Garnica	Confer w/ title re: rejected release.	0.10
8/1/2025	Jake Diiorio	Confer w/ BL re: interest in various lines and tours by prospective buyers. Review ranch activities and harvest prep.	0.30
8/4/2025	Cathy Garnica	Provide final closing statement for Ohm to JD	0.10

PLEASE REFERENCE THE J.S. HELD INVOICE NUMBER # **INV-01US-0316454** WHEN REMITTING PAYMENT
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Date	Staff Member	Description	Hours
		and BL.	
8/4/2025	Jake Diorio	Review plan for harvest. Review sales contracts. Review plan for sale of equipment and tours.	0.30
8/5/2025	Audrey Nefkens	Review email from service provider re: payment status for clean-up services related to Anita closing. T/C w/ S. Mudd and review notes and emails related to same. Approve and forwarded to BL for final approval.	0.70
8/5/2025	Betsy Landoll	T/Cs w/ R. Bughao re: equipment interest. Draft agenda for GSFC call. Confer w/ JD re: harvest and next steps. Request real estate bid tables. Review related offers.	1.80
8/5/2025	Cathy Garnica	Confer w/ BL re: Spanfelner offer. Provide details for same. Confer w/ AN and BL re: property cleanup.	0.30
8/5/2025	Jake Diorio	Prepare for call w/ GSFC re: various items. T/C w/ N. Oliva re: ranch matters, prep for harvest, etc. T/C w/ S. Mudd re: R.E. listings and offers. Review status of equipment. T/C w/ BL re: agenda / review same.	0.80
8/6/2025	Betsy Landoll	Prep for conf. call w/ GSFC. Conf. call w/ P. Huffine and JD re: Andersen update. Post-call related harvest and real estate F/U. Email w/ A. Kennedy re: prunes. F/U meeting email to P. Huffine.	2.30
8/6/2025	Cathy Garnica	Confer w/ BL re: counteroffers. F/U w/ brokers re: same. Confer w/ AN and BL re: property expense. Confer w/ title re: life estate and T/C w/ AN re: same.	0.70
8/6/2025	Jake Diorio	T/C w/ BL and P. Huffine re: equipment, facilities, R.E. sales, harvest and sale of crop, etc. Follow-ups w/ BL re: same.	0.90



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8/7/2025	Betsy Landoll	Review counteroffer emails. Confer w/ CG re: same. Email w/ N. Oliva re: bill of sale. Confer w/ BH re: same.	0.70
8/7/2025	Blake Hayes	Confer w/ BL re: Bill of Sale. Process and forward same.	0.50
8/7/2025	Cathy Garnica	Confer w/ title re: life estate for Ohm. T/C w/ BL re: offers and next steps.	0.50
8/8/2025	Betsy Landoll	Emails w/ P. Huffine and CDFA re: license renewal. Confer w/ BH re: equipment sale.	0.50
8/8/2025	Blake Hayes	Process and forward Bill of Sale re: equipment. Confer w/ BL re: same.	0.40
8/8/2025	Cathy Garnica	T/Cs w/ broker re: offers.	0.40
8/8/2025	David Kieffer	Review sale updates.	0.20
8/11/2025	Audrey Nefkens	Confer w/ BL re: updates.	0.60
8/11/2025	Blake Hayes	Revise Bill of Sale.	0.20
8/11/2025	David Stapleton	Update on cash and accounting. Confer w/ EL.	0.30
8/11/2025	Jake Diiorio	Confer w/ N. Oliva re: ranch matters and Whiteley 3-acre parcel issue. Confer w/ BL re: various ranch matters.	0.50
8/12/2025	Blake Hayes	Confer w/ DB re: affidavits and forward same.	0.20
8/12/2025	Jake Diiorio	Confer w/ team re: ranch matters and funding request.	0.20
8/13/2025	Betsy Landoll	Confer w/ JD re: open items. Emails w/ H. Crain re: hulling. Email approval to N. Oliva re: pump.	0.40
8/13/2025	Blake Hayes	Forward affidavit re: Anderson News.	0.10
8/13/2025	Cathy Garnica	F/U w/ brokers re: offers.	0.30
8/13/2025	Jake Diiorio	Review status of R.E. listings, offers and counters and other.	0.20

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Date	Staff Member	Description	Hours
8/14/2025	Betsy Landoll	Review emails from H. Crain re: hulling. Emails w/ CG re: real estate offers. Confer w/ JD re: real estate and harvest.	0.60
8/14/2025	Cathy Garnica	F/U w/ brokers re: offers. Confer w/ BL and JD re: same.	0.40
8/14/2025	David Kieffer	Review updates re: sales.	0.30
8/14/2025	David Stapleton	Review 5500 issues.	0.20
8/14/2025	Jake Diorio	Follow-ups re: land transactions and next steps on listings. Updates re: harvest. Confer w/ BL re: same and review emails from Crain.	0.60
8/15/2025	Betsy Landoll	Update analysis based on real estate sales.	0.40
8/15/2025	Blake Hayes	Process countersigned Bill of Sale.	0.30
8/15/2025	Cathy Garnica	Confer w/ BL re: closed properties and provide details for same.	0.30
8/18/2025	Audrey Nefkens	Review and respond to email from MA re: petty cash reconciliation for Ranch operations.	0.20
8/18/2025	Betsy Landoll	T/C w/ N. Oliva re: ranch and harvest. Emails w/ P. Huffine re: hulling approval. Confer w/ CG re: real estate listings and update table.	2.40
8/18/2025	Blake Hayes	F/U w/ EL re: bill of sale.	0.10
8/18/2025	Cathy Garnica	T/C w/ EL re: sales and schedules. Review Whiteley property and research neighboring owners. Provide details of same to JD and EL.	0.80
8/18/2025	Jake Diorio	Review status of pending ranch property offers. Confer w/ team. T/C w/ P. Huffine and S. Mudd re: refreshing listings.	0.60
8/19/2025	Betsy Landoll	Emails w/ P. Huffine re: lease payments and real estate. Draft agenda for call. Confer w/ JD re: project items.	0.70



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Date	Staff Member	Description	Hours
8/19/2025	Cathy Garnica	Confer w/ agent re: status of contingencies for 1026 Sheridan. Confer w/ EL re: status of offers.	0.40
8/19/2025	Jake Diiorio	T/C w/ BL re: harvest plan, status of equipment and lines at facility and next steps re: same. Updates re: R.E. counters and listings. Follow-ups w/ N. Oliva re: harvest.	0.50
8/20/2025	Betsy Landoll	F/U on electrical work w/ R. Bughao. Confer w/ CG re: real estate offers. Emails w/ Atty. Fiero re: equipment.	0.60
8/20/2025	Blake Hayes	Confer w/ EL and accounting re: wire instructions. Process mailing for checks.	0.30
8/20/2025	Cathy Garnica	T/C w/ agent re: offer. F/U w/ EL re: same. Review correspondence re: renewed listing agreement and confer w/ JD re: same.	0.30
8/20/2025	Jake Diiorio	Updates w/ BL re: sale of crop, etc. Emails re: same. Emails w/ broker re: R.E. sales.	0.40
8/21/2025	Betsy Landoll	Prepare key topics in advance of call. Conf. call w/ P. Huffine re: harvest and real estate. F/U post-call re: bins and post-harvest plans.	0.80
8/21/2025	Blake Hayes	Process and forward bill of sale re: Wooden Bin and confer w/ EL re: same. T/C w/ AN re: processing fee.	1.20
8/21/2025	Cathy Garnica	Prep and attend call w/ JD and broker.	0.60
8/21/2025	Jake Diiorio	Review status of offers on Kelly Lane. Review status of conf. call w/ brokers re: refreshed listings. Updates re: facility and ranch matters.	0.50
8/22/2025	Audrey Nefkens	T/C w/ lienholder for vehicle re: request to gain access to account for payoff and title. Follow up email to bankruptcy team re: same.	0.40
8/22/2025	Blake Hayes	F/U w/ potential buyers re: bill of sale. LVM w/ potential buyer re: same.	0.30



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Date	Staff Member	Description	Hours
8/22/2025	Cathy Garnica	Prepare updated listing agreement and provide to broker and JD for review. F/U w/ agent re: comments.	0.60
8/22/2025	Jake Diorio	Review listing agreement and status of same. T/C w/ P. Huffine re: status of broker fees and listings. T/C w/ N. Oliva re: harvest and ranch staff, etc.	0.50
8/25/2025	Blake Hayes	Confer w/ EL re: bill of sale document. T/C and VM w/ buyer re: bill of sale.	0.20
8/26/2025	Audrey Nefkens	Multiple T/Cs w/ N. Oliva re: request proof of payment for equipment maintenance. Research and provide. Request for fuel prepayment. Confer w/ accounting and T/C to fuel provider to initiate payment.	0.70
8/26/2025	Betsy Landoll	F/U w/ Atty. Fiero re: harvest of BK properties. Confer w/ CG re: real estate offers.	0.40
8/26/2025	Blake Hayes	Confer w/ EL re: outstanding bill of sales.	0.50
8/26/2025	Cathy Garnica	Confer w/ broker re: update of Kelly offer. F/U w/ JD and w/ EL re: same.	0.30
8/26/2025	Jake Diorio	T/C w/ broker re: listing agreement. Confer w/ CG re: same and discuss revisions. Review ranch opex.	0.60
8/27/2025	Betsy Landoll	Review emails re: Jenkins farming. Confer w/ JD and Atty. Fiero re: same. Emails w/ R. Bughao re: facilities.	0.90
8/27/2025	Cathy Garnica	Confer w/ agent for 1026 Sheridan re: contingency removals and assignment. F/U w/ counsel re: sale motion.	0.50
8/27/2025	Jake Diorio	Review details re: Jenkins lease and deed in lieu. T/C w/ counsel re: same. Confer w/ CG re: listing agreement for S. Mudd.	0.60
8/28/2025	Cathy Garnica	Confer w/ JD re: listing agreement. F/U w/ DK	1.00

PLEASE REFERENCE THE J.S. HELD INVOICE NUMBER # **INV-01US-0316454** WHEN REMITTING PAYMENT

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A PART OF  **JS HELD**

J.S. Held LLC - US
50 Jericho Quadrangle
Ste 117
Jericho, NY 11753
United States

Phone: 516.621.2900
Tax ID #: 47-3291463

Invoice No: INV-01US-0316454
Date: 10/21/2025
Due date: 10/21/2025
Payment Terms: Due Upon Receipt
Bill Through Date: 8/30/2025

INVOICE

PROJECT NO.	PROJECT NAME
250700370-04	Andersen & Sons Shelling - Land, Facilities & Equipment (GSFC) - SA:T

Date	Staff Member	Description	Hours
8/28/2025	Jake Diiorio	re: same. Revise agreement and provide to broker. Confer w/ escrow re: closing docs. Confer w/ agent re: buyer update. Confer w/ counsel re: motion. Review status of harvest and hulling/crop sale contract. Follow-ups w/ H. Crain and EL re: same. Review status of Sheridan closing, motion re: same and listing agreement for other properties.	0.60
8/29/2025	Cathy Garnica	Review updates re: motion filing.	0.20
8/29/2025	David Stapleton	Update and review w/ EL re: accounting and progress.	0.30
8/30/2025	Jake Diiorio	Updates re: harvest. Review activity at Spahnfelner huller and follow-ups w/ sheriff and team re: same.	0.50
TOTAL:			37.80



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Date: 10/22/2025
Due date: 10/22/2025
Payment Terms: Due Upon Receipt
Bill Through Date: 9/30/2025

INVOICE

PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

Professional Services Rendered:	USD	\$ 30,542.00
Expenses:	USD	\$ 265.16
Invoice Total	USD	\$ 30,807.16

Rounding differences may exist compared to the detail pages

TO ENSURE TIMELY PROCESSING PLEASE REMIT PAYMENT VIA ACH TO

Bank Name:	JP Morgan Chase Bank
ABA#:	021000021
Swift Code:	CHASUS33
Account:	328833006
Branch address:	4 New York Plaza, New York, NY, 10004
Beneficiary:	J.S. Held LLC - US
Reference (Mandatory):	Invoice No: INV-01US-0316775

If ACH payments are not an option for your company, please mail all checks to

Mailing Address
J.S. Held US Lockbox
P.O. Box 23368
New York, NY 10087-3368

Overnight Mailing Address
JP Morgan Chase – Lockbox Processing
Attn: J.S. Held US Lockbox #23368
4 Chase Metrotech Center, 7th Fl East
Brooklyn NY 11245

Please send your remittance statement at the time payment is processed to Payments@JSHeld.com

Payment via Credit Card: Please see below credit card link to process payment of your invoice. Please note that there will be a 4% processing fee added on to your charge for the process of the payment using this link.
[Click here to make your payment](#)

Please email CashApps@JSHeld.com with any questions you may have regarding invoice payments.



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INVOICE

PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

SUMMARY OF PROFESSIONAL SERVICES RENDERED:

Staff Member	Total Hours	Rate	Amount
STRATEGIC ADVISORY			
Alicia Rodmel	6.10	235.00	1,433.50
Audrey Nefkens	12.60	340.00	4,284.00
Betsy Landoll	18.20	520.00	9,464.00
Blake Hayes	3.10	205.00	635.50
Chuck Nguyen	0.90	315.00	283.50
Debbie Burger	7.20	290.00	2,088.00
Jake Diorio	6.20	550.00	3,410.00
Mary Ann Arcenal	8.30	265.00	2,199.50
Matt Flahive	7.20	520.00	3,744.00
Michelle Papenfuss	3.40	340.00	1,156.00
Mike Bergthold	0.20	550.00	110.00
Yenni Liang	5.10	340.00	1,734.00
TOTAL STRATEGIC ADVISORY	78.50		30,542.00
TOTAL PROFESSIONAL SERVICES RENDERED:	78.50		\$ 30,542.00 USD

PROFESSIONAL SERVICES RENDERED:



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INVOICE

PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
Accounting				
9/2/2025	Betsy Landoll	Update reconciliation. Confer w/ MA re: payments. Review A/P emails.	0.60	312.00
9/2/2025	Mary Ann Arcenal	Review and process bank statements. Review various invoices. Process ACH, wires and checks. Confer w/ MF and EL re: same.	2.30	609.50
9/3/2025	Mary Ann Arcenal	Review various invoices. Confer w/ Jennifer C. re: same. Confer w/ Nate O. re: payables. Process ACH, wires and checks. Confer w/ MF and EL re: same.	2.30	609.50
9/4/2025	Alicia Rodmel	Process check runs.	0.40	94.00
9/4/2025	Betsy Landoll	Approve payments for harvest and other. Confer w/ MA re: same.	0.60	312.00
9/4/2025	Mary Ann Arcenal	Review bank transaction. Confer w/ BH re: deposit confirmation.	0.20	53.00
9/4/2025	Yenni Liang	Confer w/ MF re: Quickbooks accounting.	0.20	68.00
9/5/2025	Alicia Rodmel	Confer w/ MA and EL re: Smarter Solutions invoices.	0.20	47.00



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INVOICE

PROJECT NO. 250800575
PROJECT NAME Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
9/5/2025	Betsy Landoll	Conf. call w/ accounting re: funding request and A/P. Approve invoices from N. Oliva. Setup access to bank account for MP.	1.30	676.00
9/5/2025	Mary Ann Arcenal	MS Teams meeting w/ EL, MP and YL re: book update, payables, financials and funding request.	1.20	318.00
9/5/2025	Michelle Papenfuss	T/C w/ EL re: project accounting. T/C w/ EL, MA and YL re: same. T/C w/ YL re: CNB account initiation. Review files and add to system.	1.10	374.00
9/5/2025	Yenni Liang	Confer w/ team re: QuickBooks accounting. Meeting w/ EL, MP and MA. T/C w/ MP re: CNB user set up and credentials. CNB user administration.	1.80	612.00
9/8/2025	Michelle Papenfuss	Review A/P and access to files.	0.30	102.00
9/9/2025	Mary Ann Arcenal	Review and prepare funding request report. Review various invoices.	2.30	609.50
9/9/2025	Michelle Papenfuss	Review incoming A/P and update files.	0.20	68.00
9/9/2025	Yenni Liang	Confer w/ MA and BL re: accounting and AP	0.20	68.00

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PROJECT NO. 250800575
PROJECT NAME Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
		process.		
9/9/2025	Alicia Rodmel	Prepare and process deposits.	0.90	211.50
9/10/2025	Audrey Nefkens	Review wire transfer requests from payroll company and prepared corresponding wire payments. Review and confirm approvals for operating expenses and process payments accordingly.	1.30	442.00
9/10/2025	Chuck Nguyen	Review outgoing wires.	0.30	94.50
9/10/2025	Michelle Papenfuss	Review A/P and related communication. Review MA project flow worksheet.	0.30	102.00
9/10/2025	Yenni Liang	Confer w/ MA re: Andersen accounting files and memo. Review various wires. Confer w/ EL and MP re: A/P process.	0.50	170.00
9/10/2025	Alicia Rodmel	Process wires. Process ACH.	0.90	211.50
9/11/2025	Audrey Nefkens	Review and confirm approval to process payments re: operating expenses. Review and respond to email from BL confirm payroll funded.	0.40	136.00
9/11/2025	Chuck Nguyen	Review outgoing wire.	0.10	31.50
9/11/2025	Michelle Papenfuss	T/C w/ accounting team re: project setup.	0.60	204.00

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PROJECT NO. 250800575
PROJECT NAME Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
		F/U on incoming A/P.		
9/11/2025	Yenni Liang	Download and review funding request and A/P process memo. Review ACH. CNB online administration.	0.70	238.00
9/11/2025	Alicia Rodmel	Confer w/ YL and JD re: release of wire.	0.10	23.50
9/12/2025	Audrey Nefkens	Access online portals to review account status and supporting invoices for multiple providers. Organize documentation in corresponding folders for funding purposes.	0.30	102.00
9/12/2025	Betsy Landoll	Update funding request. Review related emails. Confer w/ AN re: same.	0.90	468.00
9/12/2025	Yenni Liang	Review and approve positive pay. Archive file.	0.20	68.00
9/12/2025	Alicia Rodmel	Process A/P. Confer w/ EL re: PGE invoices.	0.40	94.00
9/15/2025	Audrey Nefkens	Review and respond to email from M. Mead re: inquiry for vehicle purchase and title. Review cash on hand and review and respond to email from BL re: retainer funds for professional fees. Initiate wire transfer re: same.	0.70	238.00
9/15/2025	Betsy Landoll	Update funding request	0.50	260.00



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PROJECT NO. 250800575
PROJECT NAME Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
9/16/2025	Audrey Nefkens	and approve payments online. Confer w/ AN re: same.	0.40	136.00
9/16/2025	Betsy Landoll	Teams meeting with BL re: accounting in preparation of financials for receiver's reporting.	0.80	416.00
9/16/2025	Alicia Rodmel	Confer w/ AN re: accounting system. Review and approve emails re: A/P.	0.20	47.00
9/17/2025	Audrey Nefkens	Process A/P. Process check run.	0.70	238.00
9/17/2025	Audrey Nefkens	Review and respond to multiple emails from P. Andersen and review letter from CDTFA re: pre-receivership tax obligations. Advise team re: key details.	0.70	238.00
9/17/2025	Betsy Landoll	Review, confirm approval and schedule payments for independent contractor. Review and revise details and recalculate labor and expense reimbursements in timesheets for IT contractor. Make appropriate class revisions in accounting.	0.30	156.00
9/17/2025	Alicia Rodmel	Meeting w/ YL re: accounting. Confer w/ MF re: payment amount and account number. Confer	0.60	141.00



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INVOICE

PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
9/18/2025	Audrey Nefkens	w/ EL and MF re: request for wire instructions for Ralph Andersen. Prepare and process deposit.	0.20	68.00
9/18/2025	Audrey Nefkens	Review and respond to accounting re: payment details for IT contractor.	1.10	374.00
9/18/2025	Audrey Nefkens	Review expense invoices. Update same in accounting. Review AT&T collection letter, research and review past payments and invoices to confirm account status.	0.30	102.00
9/18/2025	Yenni Liang	CNB online administration adding users to Shelling account.	0.90	211.50
9/19/2025	Alicia Rodmel	Process wire. Confer w/ YL re: request access to initiate wire. Confer w/ MF re: wire instructions. Confer w/ EL, AN re: ATTPGE and Humana bills.	0.10	31.50
9/19/2025	Chuck Nguyen	Review outgoing wire.	0.50	170.00
9/19/2025	Yenni Liang	Review wire. CNB online administration for Shelling account. Confer w/ DS re: dual control approval.	0.60	141.00
9/19/2025	Alicia Rodmel	Confer w/ YL re: access to wire on CNB Shelling account. Confer w/ JD re: wire. F/U w/ DS and		



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INVOICE

PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
9/22/2025	Audrey Nefkens	YL to request access to JD in CNB portal. Process wire. Confer w/ EL and AN re: ATT. Review and respond to email from HR contractor re: check stock for payroll delayed. Draft alternate options, confirm w/ team re: same.	0.50	170.00
9/23/2025	Audrey Nefkens	Review and forward workers' comp renewal policy to team. Review outsanding expenses, and review and confirm approved funding and process payments re: same. Update funding request for unfunded expenses.	1.10	374.00
9/23/2025	Michelle Papenfuss	Review and categorize incoming payment requests.	0.10	34.00
9/23/2025	Audrey Nefkens	Review and respond to emails from HR coordinator and accounting team re: alternate check printing. Review outsanding expenses, and review and confirm approved funding and process payments re: same. Update funding request for current expenses.	1.30	442.00
9/24/2025	Alicia Rodmel	Confer w/ AN re: checks. Process check	0.70	164.50



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INVOICE

PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
		runs. Process wires.		
9/24/2025	Chuck Nguyen	Review same day outgoing wires.	0.40	126.00
9/24/2025	Michelle Papenfuss	Coordinate with LG re: new account for Anderson A/P. Revie and file messages.	0.20	68.00
9/24/2025	Audrey Nefkens	Review current expense invoices. Review payroll cash requirements and cash on hand. Prepare wires transfers re: same. Update funding request expense report.	0.80	272.00
9/24/2025	Audrey Nefkens	Review payroll cash requirements and cash on hand. Prepare wires transfers re: same. Update funding request expense report.	1.30	442.00
9/25/2025	Alicia Rodmel	Confer w/ BL re: confirmation of outgoing wires.	0.20	47.00
9/25/2025	Audrey Nefkens	Review and download bank activity and statements from banking portals. Review updates in accounting. Review, research and respond to BL re: wire confirmation for payroll.	1.00	340.00
9/25/2025	Audrey Nefkens	Review and download bank activity and statements from banking portals. Review updates in accounting. Review, research and	0.50	170.00



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INVOICE

PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
9/25/2025	Yenni Liang	respond to BL re: wire confirmation for payroll. Review and approve positive pay. Review wires.	0.20	68.00
9/26/2025	Audrey Nefkens	Complete and arrange signature for wire transfer request form re: Plaintiff approved expense funding. Review, research and respond to accounting re: approve positive pay re: benefits provider.	0.30	102.00
9/26/2025	Yenni Liang	Confer w/ AN re: insurance payments. Review and approve positive pay.	0.30	102.00
9/29/2025	Betsy Landoll	Conf. call w/ AN and MP re: ranch accounting and recording in system. Approve ACHs.	0.90	468.00
9/29/2025	Blake Hayes	Confer w/ SB RE: returned check.	0.10	20.50
9/29/2025	Michelle Papenfuss	T/C w/ AN, BL and TS re: accounting. F/U review of files.	0.60	204.00
9/30/2025	Yenni Liang	Review cash balance and provide status update to AN. T/C w/ AN re: invoice.	0.20	68.00
Bins				
9/2/2025	Betsy Landoll	F/U w/ BH re: bin sales. Review emails re: same.	0.20	104.00



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INVOICE

PROJECT NO. 250800575
PROJECT NAME Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
9/3/2025	Betsy Landoll	Review emails from buyers and confer w/ BH.	0.10	52.00
9/3/2025	Blake Hayes	Confer w/ potential buyer re: damaged bins. Confer w/ EL re: same.	0.30	61.50
9/4/2025	Betsy Landoll	Confirm wire receipt for bins. Emails w/ buyer re: same.	0.20	104.00
9/4/2025	Blake Hayes	Confer w/ EL re: bill of sale. Process countersigned bill of sale. Confer w/ EL and MA re: buyer wire received.	0.50	102.50
9/5/2025	Betsy Landoll	Check-in re: bin sales.	0.20	104.00
9/5/2025	Blake Hayes	F/u w/ J. Cota re: payment. Confer w/ EL re: same.	0.30	61.50
9/8/2025	Blake Hayes	Process and forward countersigned bill of sale.	0.20	41.00
9/11/2025	Betsy Landoll	F/U w/ bin buyer re: payment.	0.20	104.00
9/16/2025	Blake Hayes	F/u w/ J. Cota re: bin purchase.	0.30	61.50
9/24/2025	Betsy Landoll	Email to lender re: bin update. Review invoices and status of bins. Emails w/ R. Bughao re: same. Emails w/ J. Costa re: bin purchase. Prepare invoice for J. Costa.	1.40	728.00
9/25/2025	Blake Hayes	T/C w/ Diamond foods re: wire instructions.	0.40	82.00



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PROJECT NO. 250800575
PROJECT NAME Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
9/26/2025	Debbie Burger	Process Golden State wire transfer forms.	0.40	116.00
9/30/2025	Betsy Landoll	F/U w/ bin purchaser. Confer w/ JD re: status.	0.20	104.00
Case Review/Analysis				
9/2/2025	Jake Diorio	General updates re: case administration w/ EL.	0.30	165.00
9/2/2025	Matt Flahive	Confer w/ auditor re: GL insurance.	0.30	156.00
9/2/2025	Matt Flahive	Review correspondence re: pending invoices to pay.	0.40	208.00
9/3/2025	Jake Diorio	Review status of accounting, Mike/Pat BKs, etc.	0.40	220.00
9/3/2025	Matt Flahive	Follow up re: accounting for insurance audit.	0.40	208.00
9/4/2025	Matt Flahive	Confer w/ EL re: A/P processing and funding request preparation.	0.60	312.00
9/5/2025	Matt Flahive	Review accounting re: insurance audit response.	0.30	156.00
9/9/2025	Matt Flahive	Confer w/ R. Bughao re: ledger for insurance audit.	0.30	156.00
9/10/2025	Betsy Landoll	Coordinate wires for payroll. Confer w/ AN re: same. Review and approve A/P.	0.90	468.00
9/11/2025	Betsy Landoll	Conf. call w/ accounting team re: process. Update and review	1.00	520.00



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INVOICE

PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
		funding requests.		
9/11/2025	Jake Diorio	Updates w/ CP re: status. Review and approve transfers, etc.	0.30	165.00
9/19/2025	Matt Flahive	Review urgent notices received and circulate to applicable team members.	0.40	208.00
9/22/2025	Matt Flahive	Confer w/ broker re: insurance audit.	0.30	156.00
9/22/2025	Debbie Burger	Process Kelly escrow documents.	0.40	116.00
9/23/2025	Betsy Landoll	Draft funding request. Confer w/ AN re: same. Emails w/ security vendor re: payment.	0.80	416.00
9/23/2025	Debbie Burger	Calendar claims bar date and due dates for Written Report to court re: claims. Respond to Atty. Kapur's email re: same.	0.40	116.00
9/24/2025	Betsy Landoll	Review and edit letter from Atty. Kapur to CDFA. Review draft funding request. Review emails from AN and vendor invoices.	0.70	364.00
9/25/2025	Betsy Landoll	Confer w/ AN re: quickbooks and accounts. Emails w/ India re: accounting work. Emails w/ YL re: payroll wires.	0.90	468.00

Claims Review and Reconciliation



STAPLETON
GROUP

A PART OF  **JS HELD**

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50 Jericho Quadrangle
Ste 117
Jericho, NY 11753
United States

Phone: 516.621.2900
Tax ID #: 47-3291463

Invoice No: INV-01US-0316775
Date: 10/22/2025
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Payment Terms: Due Upon Receipt
Bill Through Date: 9/30/2025

INVOICE

PROJECT NO. 250800575
PROJECT NAME Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
9/4/2025	Jake Diorio	Review updates re: litigation, claims, reporting, etc.	0.60	330.00
9/5/2025	Debbie Burger	Review and approve invoice for publication of claims notice in newspaper.	0.20	58.00
9/8/2025	Matt Flahive	Provide instructions to grower re: claim preparation.	0.30	156.00
9/9/2025	Debbie Burger	Review email re: claims and send to Stretto w/ instructions.	0.20	58.00
9/9/2025	Jake Diorio	Review and respond to emails re: TSB litigation.	0.20	110.00
9/10/2025	Jake Diorio	Review TSB stipulation. Provide comments on same. Updates re: claims process.	0.50	275.00
9/11/2025	Jake Diorio	T/C w/ grower re: process and details re: filing claim.	0.30	165.00
9/12/2025	Jake Diorio	Review claims notice, status of GSFC claim, emails w/ team re: same. Follow-up re: grower questions.	0.40	220.00
9/14/2025	Jake Diorio	Review status re: claims data / review and price of crop for grower claims.	0.20	110.00
9/15/2025	Betsy Landoll	Confer w/ MF re: claims and crop pricing. Email to H. Crain re: same.	0.40	208.00
9/15/2025	Jake Diorio	Follow-ups re: price of crop for grower claims.	0.30	165.00



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PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
9/15/2025	Matt Flahive	Confer w/ Atty. Nolan re: 2023 grower prices paid and review information to verify same.	0.80	416.00
9/18/2025	Betsy Landoll	Review invoices for claims. Confer w/ DB re: same.	0.20	104.00
9/18/2025	Jake Diorio	Review status of claims. Emails w/ team re: same.	0.40	220.00
9/18/2025	Debbie Burger	Review Stretto invoice. Confer w/ EL re: same. Send email to Stretto to request clarification. Process incoming mail. Review email w/ revised claim from GSFC and send to Stretto to process.	0.70	203.00
9/19/2025	Jake Diorio	Review and confirm claims for GSFC and claims log in general.	0.20	110.00
9/22/2025	Jake Diorio	Review and respond to emails re: requests from growers and counsel.	0.20	110.00
9/22/2025	Matt Flahive	Prepare response re: grower inquiry.	0.40	208.00
9/23/2025	Betsy Landoll	Review email w/ document requests. Conf. call w/ Atty. Kapur re: growers document request.	0.90	468.00
9/23/2025	Jake Diorio	T/C w/ BL, MF and Atty. Kapur re: grower inquiries and responses re: crop, claims	0.50	275.00



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PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
9/23/2025	Matt Flahive	deadline and report summarizing results of claims. etc.	0.40	208.00
9/25/2025	Betsy Landoll	Confer w/ JD, EL, and counsel re: grower responses.	1.70	884.00
9/26/2025	Betsy Landoll	Review crop-related schedules and ABL portal. Draft responses to grower questions and email to Atty. Kapur.	0.20	104.00
9/29/2025	Betsy Landoll	Review email from Atty. Kapur re: grower questions. T/C w/ Atty. Kapur re: same.	0.80	416.00
9/30/2025	Betsy Landoll	Respond to grower question re: receivership report. Emails w/ Atty. Kapur re: meeting w/ growers. Email w/ Tehama County re: property taxes.	1.30	676.00
9/30/2025	Debbie Burger	Update sales estimate workbook and review audited financials. Conf. call w/ Atty. Kapur and growers counsel re: info requests. Review files post-call w/ Atty. Kapur.	0.50	145.00
9/30/2025	Jake Diorio	Process incoming claims from Bank of America and send to Stretto. Process incoming mail.	1.40	770.00



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PROJECT NO. 250800575
PROJECT NAME Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
9/30/2025	Matt Flahive	re: requests. Debrief re: same. Follow-up re: claims process, etc. Confer w/ DB re: claims deadline and reporting from claims agent.	0.40	208.00
9/30/2025	Matt Flahive	Review grower payment data and confer w/ EL re: same. Attend conf. call w/ creditors' counsel re: information needed.	1.90	988.00
General Administration				
9/2/2025	Debbie Burger	Process incoming mail.	0.60	174.00
9/2/2025	Mike Bergthold	Onsite visit planning.	0.20	110.00
9/4/2025	Debbie Burger	Review revised NDA and send approval and comments to EL. Process NDA.	0.40	116.00
9/8/2025	Debbie Burger	Process incoming mail.	0.20	58.00
9/10/2025	Debbie Burger	Process incoming mail.	0.20	58.00
9/12/2025	Debbie Burger	Process incoming mail.	0.30	87.00
9/15/2025	Debbie Burger	Process incoming mail.	0.40	116.00
9/16/2025	Debbie Burger	Process incoming mail.	0.20	58.00
9/19/2025	Debbie Burger	Process incoming mail.	0.20	58.00
9/19/2025	Blake Hayes	Process mail. Forward registration and property tax.	0.80	164.00
9/22/2025	Debbie Burger	Process incoming mail.	0.40	116.00
9/23/2025	Debbie Burger	Process 401K rollover document.	0.20	58.00



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PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

Date	Staff Member	Description	Hours	Amount
9/24/2025	Blake Hayes	Process and forward mailing for check.	0.20	41.00
9/24/2025	Debbie Burger	Process check run.	0.20	58.00
9/24/2025	Debbie Burger	Process Sheridan escrow documents.	0.30	87.00
9/26/2025	Debbie Burger	Process incoming mail.	0.20	58.00
9/29/2025	Debbie Burger	Process incoming mail.	0.30	87.00
Prepare Report				
9/30/2025	Debbie Burger	Begin draft of next receiver's report.	0.30	87.00
TOTAL HOURS:			78.50	\$ 30,542.00 USD



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PROJECT NO.	PROJECT NAME
250800575	Andersen & Sons Shelling - General

SUMMARY OF EXPENSES:

STRATEGIC ADVISORY

STRATEGIC ADVISORY TOTALS

TOTAL EXPENSES: **265.16 USD**

EXPENSE DETAIL

Expenses	Amount
Lodging	215.48
Postage	49.68

TOTAL EXPENSES: **265.16 USD**



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PROJECT NO.	PROJECT NAME
250700370-04	Andersen & Sons Shelling - Land, Facilities & Equipment (GSFC) - SA:T

SUMMARY OF PROFESSIONAL SERVICES RENDERED:

Staff Member	Total Hours	Rate	Amount
STRATEGIC ADVISORY			
Audrey Nefkens	26.20	340.00	8,908.00
Betsy Landoll	5.10	520.00	2,652.00
Cathy Garnica	10.30	340.00	3,502.00
Debbie Burger	0.20	290.00	58.00
Jake Diiorio	11.40	550.00	6,270.00
Mike Bergthold	2.00	550.00	1,100.00
TOTAL STRATEGIC ADVISORY	55.20		22,490.00
TOTAL PROFESSIONAL SERVICES RENDERED:	55.20		\$ 22,490.00 USD

PROFESSIONAL SERVICES RENDERED:

Date	Staff Member	Description	Hours
9/1/2025	Betsy Landoll	Emails w/ N. Oliva re: harvest.	0.30
9/2/2025	Audrey Nefkens	Review General Ledger and expense classifications. Advise EL on appropriate reclassification of entries.	0.90
9/2/2025	Audrey Nefkens	T/C with vendor regarding status of payment for service invoices. Spoke with N. Oliva to review and confirm approval of same. Review vendor email concerning supply invoices and forward to accounting. Provided vendor with update	0.90



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Date	Staff Member	Description	Hours
		contact information.	
9/2/2025	Betsy Landoll	Confer w/ JD re: harvest and equipment. Emails w/ R. Bughao re: visit.	0.50
9/3/2025	Audrey Nefkens	Sent follow-up email to Toyota Financial Services regarding account status for Mead vehicle. Provide update to M. Mead based re: status.	0.40
9/3/2025	Betsy Landoll	Respond to emails from N. Oliva re: harvest and trucking.	0.30
9/3/2025	Jake Diiorio	T/C w/ S. Mudd. B. Owens, R. Faris and P. Huffine re: listings and next steps. Follow-up w/ CG re: listing agreement language. Finalize same. Follow-up w/ GSFC re: ranch operations.	0.90
9/4/2025	Audrey Nefkens	Review email from R. Bughoa regarding fuel order. Checked account status online to verify account status.	0.30
9/4/2025	Audrey Nefkens	Review and respond to email from collection agency regarding vehicle loan account status. Update internal team on current status. Confer with EL regarding title issues related to defendant's bankruptcy filing.	0.60
9/4/2025	Audrey Nefkens	Review receipts from N. Oliva emails and reconcile Petty Cash reimbursements from inception.	1.60
9/4/2025	Audrey Nefkens	Review and respond to email from N. Oliva re: unpaid and missing invoice from service provider and T/C with vendor to request copies for same. Review multiple emails and approve related invoices for payment.	2.10
9/4/2025	Betsy Landoll	Email and T/C w/ Atty. Kapur re: Beck field and harvest. Emails w/ JD re: Kelly offers. Emails w/ P. Huffine re: NDA.	0.80



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250700370-04	Andersen & Sons Shelling - Land, Facilities & Equipment (GSFC) - SA:T

Date	Staff Member	Description	Hours
9/4/2025	Cathy Garnica	F/U w/ escrow re: assignment. Confer w/ agent re: closing prep for Sheridan.	0.30
9/4/2025	Jake Diiorio	Emails w/ counsel re: sale of properties. Follow-ups re: listings.	0.40
9/5/2025	Audrey Nefkens	Review, research, and respond to vendor emails regarding unpaid invoices for operational expenses. Review, organize and approve multiple related invoices for payment.	1.70
9/5/2025	Betsy Landoll	Review emails from N. Oliva re: computer and harvest invoices.	0.20
9/5/2025	Cathy Garnica	Review responses from JD re: agreement and offer. F/U's re: same.	0.30
9/5/2025	Mike Bergthold	Travel from San Diego to Chico for onsite visit.	0.50
9/8/2025	Cathy Garnica	Confer w/ JD re: finalizing listing agreement. Amend same and provide to broker for signature. T/C w/ broker re: edits to listing agreement.	0.60
9/8/2025	Jake Diiorio	Updates re: Kelly Ln interest and harvest.	0.20
9/8/2025	Mike Bergthold	T/Cs w/ JD, and emails w/ JSH team re: status of operating facilities. Onsite inspection and meeting w/ R. Bughao re: status of facilities.	1.50
9/9/2025	Audrey Nefkens	Review multiple provider invoices and assess available cash on hand. Confirm approvals and process payments accordingly.	1.60
9/9/2025	Cathy Garnica	Exchanges w/ Kelly broker re: next steps for offer. Review offers and exchanges w/ listing agent re: same.	0.30
9/9/2025	Cathy Garnica	Review executed listing agreement and coordinate counter signature. F/U w/ broker re: offers.	0.40
9/9/2025	Jake Diiorio	Updates w/ broker re: offers on Kelly, etc.	0.40



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250700370-04	Andersen & Sons Shelling - Land, Facilities & Equipment (GSFC) - SA:T

Date	Staff Member	Description	Hours
9/10/2025	Audrey Nefkens	Review and respond to accounting re: confirm positive pay for debiting ACH payment.	0.20
9/10/2025	Audrey Nefkens	Review wire transfer requests from payroll company and prepare corresponding wire payments. Review and confirm approvals for operating expenses and process payments accordingly.	1.40
9/10/2025	Betsy Landoll	Emails w/ CG re: real estate offers.	0.20
9/10/2025	Cathy Garnica	Confer w/ EL and JD re: status of offers.	0.20
9/10/2025	Jake Diiorio	Updates re: Kelly Ln offers. Follow-ups re: Whiteley and Tree-O.	0.40
9/11/2025	Audrey Nefkens	Review and confirm approval to process payments re: operating expenses. Review and respond to email from EL confirm payroll funded.	0.50
9/11/2025	Audrey Nefkens	T/C with ranch manager regarding unknown tenant occupant. Review property details and confirm collateral in OAR. Advise team and review responses regarding same. Review, research, and respond to JD concerning tenant roster.	0.90
9/11/2025	Betsy Landoll	Confer w/ JD re: harvest update and equipment sales. Review emails re: same.	0.60
9/11/2025	Cathy Garnica	Various exchanges w/ escrow re: Sheridan and T/C re: same.	0.40
9/11/2025	Jake Diiorio	Updates re: harvest from N. Oliva. T/C w/ H. Crain re: crop. Confer w/ BL re: equipment offers, harvest update, accounting and response re: Kelly Lane. Prepare and send harvest update to GSFC. Updates re: R.E. offers, send update to G. Oates.	1.20



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250700370-04	Andersen & Sons Shelling - Land, Facilities & Equipment (GSFC) - SA:T

Date	Staff Member	Description	Hours
9/12/2025	Audrey Nefkens	Access online portals to review account status and supporting invoices for multiple providers. Organize documentation in corresponding folders for funding purposes. Review NOD from equipment finance and confer with BL to process ACH payments accordingly.	1.30
9/12/2025	Cathy Garnica	T/C w/ JD re: offer and response to G. Oates. Review same and f/u w/ JD re: details.	0.30
9/12/2025	Jake Diiorio	Review revised offers on Kelly Ln. Update lender re: same. Follow-ups re: harvest. Follow-ups re: equipment.	0.70
9/15/2025	Audrey Nefkens	Review and respond to email from BL re: retainer funds for professional fees. Review cash on hand and activity in accounting. Initiate wire transfer re: same.	0.50
9/15/2025	Cathy Garnica	Confer w/ title re: review for Sheridan.	0.30
9/15/2025	Jake Diiorio	Updates re: real property.	0.20
9/16/2025	Audrey Nefkens	Review expense invoices confirm funding, update same in accounting, Process payments for funded expenses.	1.60
9/16/2025	Audrey Nefkens	Review cash on hand and activity in banking portal. Email to N. Oliva and confirm receipt of petty cash replenishment. Review multiple emails and update expense funding report re: operating expenses.	1.80
9/16/2025	Jake Diiorio	Review status of W. Kelly Lane sale and other marketing efforts. Updates re: facility w/ team. Follow-ups re: staffing.	0.60
9/17/2025	Audrey Nefkens	Review multiple emails from HR contractor re: status of check stock for payroll.	0.20
9/17/2025	Betsy Landoll	Review letter from CDFA re: license. Emails w/ Atty. Kapur re: same.	0.40



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Date	Staff Member	Description	Hours
9/17/2025	Cathy Garnica	T/C w/ agent for Sheridan and f/u w/ title re: same.	0.30
9/17/2025	Jake Diiorio	Updates re: listed properties. Updates re: ranch ops and harvest. Review expenses. Confer w/ team re: funding requests.	0.30
9/18/2025	Audrey Nefkens	Review expense invoices, update same in accounting, make multiple T/Cs and correspond with multiple providers re: payment and tax documents required to process payments.	1.90
9/18/2025	Betsy Landoll	Review emails re: harvest from N. Oliva. F/U w/ AN re: accounting.	0.30
9/18/2025	Cathy Garnica	Confer w/ JD re: additional Andersen properties. Research and f/u re: same. T/C w/ JD, broker and lender re: Kelly offer.	0.40
9/18/2025	Jake Diiorio	Follow-ups re: harvest, Vadney Ave. properties and all listed properties, marketing activity and offers. T/C w/ S. Mudd re: same. Conf. call w/ S. Mudd, B. Owens, P. Huffine and Western Ag Credit team.	1.30
9/19/2025	Audrey Nefkens	Review emails with expense invoices. Update same in accounting.	1.50
9/19/2025	Cathy Garnica	Review correspondence re: order for Sheridan. Various exchanges w/ counsel re: same. F/U re: timing for same. Review counter offer and provide comments to JD.	0.70
9/19/2025	Debbie Burger	Process Lukbir Lucky Bains counter offer.	0.20
9/19/2025	Jake Diiorio	Updates re: harvest and timing for Buyer. Review plan for crop at Mike fields. T/Cs and follow-ups w/ N. Oliva. T/Cs w/ counsel. Follow-ups w/ GSFC.	1.10
9/22/2025	Cathy Garnica	Review PSA, addendums and additional broker documents and prepare same for signature.	0.50



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Date	Staff Member	Description	Hours
		Confer w/ DB re: same.	
9/22/2025	Cathy Garnica	Confer w/ JD re: Kelly offer. Review addendum. F/U w/ JD and T/C w/ broker re: same. T/C w/ title re: Sheridan half interest sale and order. Confirm status of order.	0.90
9/22/2025	Jake Diiorio	Confer w/ CG re: revisions to counteroffer. Follow-ups re: same. Follow-ups re: harvest activities.	0.70
9/23/2025	Audrey Nefkens	Review employee check stub details, verify and updated vendor information, and process live payroll checks through the accounting portal. Provide mailing instructions to accounting team.	1.10
9/23/2025	Cathy Garnica	Compile seller signatures for Kelly offer and provide same to broker for countersignature. Exchanges w/ agent re: status of Sheridan. F/U w/ title re: same.	0.50
9/23/2025	Jake Diiorio	Review status of harvest and crop collateral on Vadney properties.	0.40
9/24/2025	Audrey Nefkens	Review, research, and respond to payment status inquiry from benefits coordinator regarding final invoice from benefits provider. Processed payment accordingly.	0.40
9/24/2025	Audrey Nefkens	T/C w/ Ranch manager re: fuel needs. T/C to and lvm for dispatch and accounting contacts re: cost for same.	0.50
9/24/2025	Cathy Garnica	Confer w/ team re: Sheridan update. T/C w/ agent re: same. Review and coordinate signature for property disclosures. Updates w/ title re: closing requirements and status of order.	1.00
9/24/2025	Jake Diiorio	Review funding request. Update from R. Faris. Follow-up w/ counsel re: harvest.	0.30



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Date	Staff Member	Description	Hours
9/25/2025	Audrey Nefkens	T/C w/ fuel provider re: confirm fuel order. T/C to and lvm for provider accounting team re: request total for prepay amount.	0.50
9/25/2025	Audrey Nefkens	Review email from accounting, confirm and approve positive pay for re: outgoing payment for expenses. Review cash transactions and reclassify expenses in accounting.	0.90
9/25/2025	Betsy Landoll	Emails w/ N. Oliva and J. Nunes re: prune weights.	0.20
9/25/2025	Cathy Garnica	Various exchanges and T/Cs w/ title re: order and additional requirements for closing. Review updates from escrow. Confer w/ agent re: closing docs and seller proceeds. Confer w/ DB re: Notice of Entry. F/U w/ counsel re: same.	0.90
9/26/2025	Audrey Nefkens	Complete wire transfer request form re: Plaintiff approved expense funding. T/C w/ fuel provider re: process prepayment for fuel order. Review and respond to email from accounting re: approve positive pay, update team re: same.	0.90
9/26/2025	Cathy Garnica	Confer w/ agent re: status of closing.	0.20
9/26/2025	Jake Diiorio	Updates re: status of harvest.	0.40
9/27/2025	Jake Diiorio	T/Cs w/ N. Oliva re: status of harvest. Follow-ups re: Vadney harvest and collateral. T/Cs w/ Sheriff's Office. Emails to parties and counsel for M. Andersen.	0.80
9/29/2025	Betsy Landoll	Review emails from JD re: Vadney harvest.	0.20
9/29/2025	Cathy Garnica	Various exchanges w/ escrow and title re: issues w/ closing Sheridan. F/U w/ agent re: same. Compile opening documents for escrow and title re: Kelly. F/U w/ broker re: status of same.	1.10



STAPLETON
GROUP

A PART OF  **JS HELD**

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Ste 117
Jericho, NY 11753
United States

Phone: 516.621.2900
Tax ID #: 47-3291463

Invoice No: INV-01US-0316477
Date: 10/21/2025
Due date: 10/21/2025
Payment Terms: Due Upon Receipt
Bill Through Date: 9/30/2025

Andersen & Sons Shelling - Fee Fund
514 Via De La Valle, Suite 210
Solana Beach, CA 92075
United States

INVOICE

PROJECT NO.	PROJECT NAME
250700370-04	Andersen & Sons Shelling - Land, Facilities & Equipment (GSFC) - SA:T

Date	Staff Member	Description	Hours
9/29/2025	Jake Diiorio	Follow-ups re: Vadney crops and next steps re: same. Review various emails re: same.	0.40
9/30/2025	Betsy Landoll	Email w/ tax collector re: payments. T/C w/ JD re: project update. Review invoices sent by N. Oliva re: expenses. Confer w/ AN re: wire payments.	1.10
9/30/2025	Cathy Garnica	Various exchanges w/ title re: underwritings response for Sheridan. Confer w/ escrow re: buyer package for Kelly.	0.70
9/30/2025	Jake Diiorio	Follow-ups re: harvest. Review invoices re: permit for sheller. Seek approval for payment of same. Review details re: real property sales and escrow. T/C w/ BL re: same. Follow-up w/ CG and broker re: same.	0.70
TOTAL:			55.20

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PROOF OF SERVICE

At the time of service, I was over 18 years of age and not a party to this action. I am employed in the County of San Diego, State of California. My business address is 514 Via de la Valle, Suite 210, Solana Beach, CA 92075.

On October 28, 2025, I served true copies of the following document(s) described as on the interested parties in this action as follows:

RECEIVER'S REPORT NO. 6

SEE ATTACHED SERVICE LIST

BY MAIL: I enclosed the document(s) in a sealed envelope or package addressed to the persons at the addresses listed in the Service List and placed the envelope for collection and mailing, following our ordinary business practices. I am readily familiar with the practice of Stapleton Group for collecting and processing correspondence for mailing. On the same day that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service, in a sealed envelope with postage fully prepaid. I am a resident or employed in the county where the mailing occurred. The envelope was placed in the mail at Los Angeles, California.

BY E-MAIL OR ELECTRONIC TRANSMISSION: I caused a copy of the document(s) to be sent from e-mail address oadler@pszjlaw.com to the persons at the e-mail addresses listed in the Service List. I did not receive, within a reasonable time after the transmission, any electronic message or other indication that the transmission was unsuccessful.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on October 28, 2025, at Solana Beach, California.


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