

**UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:	)
	) Chapter 11
	)
CL H WINDDOWN LLC, <i>et al.</i> , <sup>1</sup>	) Case No. 21-10527 (JTD)
	)
Debtors.	) (Jointly Administered)
	)
	) <b>Hearing Date: June 5, 2024 at 11:00 a.m. (ET)</b>
	) <b>Objection Deadline: May 29, 2024 at 4:00 p.m. (ET)</b>

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**LIQUIDATION TRUSTEE'S MOTION TO ENFORCE BAR DATE ORDER AND  
CONFIRMATION ORDER AGAINST THE INTERNAL REVENUE SERVICE**

Amanda Demby Swift, in her capacity as the liquidation trustee (in such capacity, the “Liquidation Trustee”) of the CarbonLite Liquidation Trust (the “Liquidation Trust”), the trust established pursuant to the *Debtors’ First Amended Chapter 11 Plan of Liquidation* [Docket No. 749] (the “Plan”), hereby moves the Court (the “Motion”) for an order, substantially in the form attached hereto as Exhibit A (the “Proposed Order”), enforcing (i) the *Order (I) Setting Bar Dates for Filing Proofs of Claim, Including Requests for Payment Under Section 503(b)(9), (II) Setting a Bar Date for the Filing of Proofs of Claim by Governmental Units, (III) Establishing Amended Schedules Bar Date and Rejection Damages Bar Date, (IV) Approving the Form and Manner for Filing Proofs of Claim, (V) Approving Notice of Bar Dates, and (VI) Granting Related Relief* [Docket No. 233] (the “Bar Date Order”) and (ii) the *Order Confirming Debtors’ First Amended*

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1The Debtors were formerly called CarbonLite Holdings, LLC and the subsidiaries thereof. The current names of the Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: CL H Winddown LLC f/k/a CarbonLite Holdings LLC (8957); CL I Winddown LLC f/k/a CarbonLite Industries LLC (3596); CL PH Winddown LLC f/k/a CarbonLite P Holdings, LLC (8957); CL PA Winddown LLC f/k/a CarbonLite P, LLC (5453); CL PIH Winddown LLC f/k/a CarbonLite PI Holdings LLC (8957); CL PP Winddown LLC f/k/a CarbonLite Pinnpack LLC (8957); CL RH Winddown LLC f/k/a CarbonLite Recycling Holdings LLC(8957); CL Sub Winddown LLC f/k/a CarbonLite Sub-Holdings, LLC (8957); PP PA Winddown LLC f/k/a Pinnpack P, LLC (8322); CL R Winddown LLC f/k/a CarbonLite Recycling LLC (3727); and PSS Winddown LLC f/k/a Pinnpack Packaging LLC (9948).

*Chapter 11 Plan of Liquidation* [Docket No. 895] (the “Confirmation Order”), including, without limitation, the injunctive provisions provided therein (the “Plan Injunction”), in each case against the Internal Revenue Service (the “IRS”). The Liquidation Trustee relies on the Declaration of Edward J. McNeilly (the “McNeilly Declaration”) attached hereto as Exhibit B, and respectfully states as follows:

## **I. PRELIMINARY STATEMENT<sup>2</sup>**

1. Last week, in a blatant violation of both this Court’s Bar Date Order and the Plan Injunction, the IRS provided notice of its intent to levy upon estate assets. As explained in greater detail herein, in October 2022 – some thirteen months after the Plan’s effective date – the IRS issued an assessment alleging that one of the Debtors, Pinnpack Packaging, LLC (“Pinnpack”), owed an Employer Shared Responsibility Payment (“ESRP”) in the amount of \$192,967.17 for the prepetition tax year 2020 (the “Alleged ESRP Claim”). Despite notice of the Chapter 11 Cases, the Bar Date Order and Plan confirmation, as well as filing unrelated proofs of claim, the IRS never filed a proof of claim on account of this alleged tax. Indeed, it is only by fluke that the Liquidation Trustee is even aware of the Alleged ESRP Claim. Despite having repeated, express notice that the Liquidation Trustee has authority to resolve claims and wind down the Debtors’ estates, the IRS has sent all letters and notices to Pinnpack’s former factory address and not, even in response, to the Liquidation Trustee.

2. In response to the IRS’s assessment, the Liquidation Trustee’s counsel sent multiple letters advising the IRS that Pinnpack had been subject to a bankruptcy, the IRS’s claims were time barred and released, and that the IRS’s conduct violated the Plan Injunction. Nevertheless, the IRS has persisted in its attempts to assess and collect on the Alleged ESRP Claim. Most

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<sup>2</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Plan and Confirmation Order, as appropriate.

recently, on May 13, 2024, it went so far as to issue a Notice of Intent to Levy with respect to the Alleged ESRP Claim, which it now alleges runs to \$209,306.83, including accruing interest.

3. As the IRS has repeatedly and continuously attempted to assess and collect taxes from Pinnpack's estate *despite* (repeatedly) being put on notice that its claims were barred and released, and that its actions are in violation of the Bar Date Order and Plan Injunction, the Liquidation Trustee has no choice but to seek the aid of this Court. The Liquidation Trustee, therefore, files this Motion requesting that the Court enforce the Bar Date Order and/or Plan Injunction with respect to the Alleged ESRP Claim and order the IRS to cease and desist from any further efforts to collect from or levy upon the Debtors' estates.

## **II. JURISDICTION AND VENUE**

4. The United States Bankruptcy Court for the District of Delaware (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated February 29, 2012. Further, the Confirmation Order provides that “[t]he Court may, and upon the Effective Date shall, to the full extent set forth in the Plan, retain jurisdiction over all matters arising out of, and related to, this Confirmation Order and these Chapter 11 Cases, including the matters set forth in Article XIII of the Plan and section 1142 of the Bankruptcy Code.” Confirmation Order ¶ 35. Article XIII of the Plan states that this Court retains jurisdiction to, among other things: (a) “issue injunctions and enforce them, enter and implement other orders or take such other actions as may be necessary or appropriate to restrain interference by any Entity with Consummation or enforcement of this Plan, except as otherwise provided in this Plan”; (b) “enforce the terms and condition of this Plan and the Confirmation Order”; and (c) “resolve any cases, controversies, suits or disputes with respect to the Release, the Exculpation, and other

provisions contained in Article X and XI hereof and enter such orders or take such other actions as may be necessary or appropriate to implement or enforce all such releases, injunctions and other provisions.” Plan Art. XIII(10), (11), (12). Plan Article XI includes the Plan Injunction.

5. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2), and the Liquidation Trustee confirms her consent pursuant to rule 9013-l(f) of the Local Rules of the Bankruptcy Court for the District of Delaware (the “Local Rules”) to the entry of a final order by the Court in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

6. Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

7. The statutory and legal predicate for the relief requested herein is Bankruptcy Code section 105.

### **III. BACKGROUND**

#### **A. General Background**

8. On March 8, 2021 (the “Petition Date”), CL H Winddown LLC f/k/a CarbonLite Holdings LLC (“Holdings”) and its affiliated debtors, including Pinnpack (collectively, the “Debtors”) each filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code in this Court (the “Chapter 11 Cases”).

9. Holdings was the holding company of the CarbonLite enterprise. It was the 100% indirect shareholder of three operating companies that produced recycled food-grade rPET resin pellets and the 99.99% indirect shareholder of a fourth operating company – Pinnpack – that produced food-grade PET and rPET packaging products from its facility in Oxnard, California.

*See, generally, Declaration of Brian Weiss in Support of Debtors' Chapter 11 Petitions and First Day Relief ¶¶ 5-21 [Docket No. 13].*

10. On April 7, 2021, the Bankruptcy Court entered the Bar Date Order, establishing September 7, 2021 (the “Governmental Bar Date”) as the bar date for governmental units to file proofs of claim that arose prior to the Petition Date. *See* Docket No. 233 ¶ 3. The Debtors served formal notice of the bar date on all known creditors, including the IRS. *See* Notice of Bar Date (Docket No. 279) and Affidavits of Service of Notice of Bar Date (Docket Nos. 296, 330, 348, 391). They further notified creditors of the Bar Date Order, including the Governmental Bar Date, in their Disclosure Statement. *See* Disclosure Statement Art. II.E.7.

11. On June 22, 2021, pursuant to section 363 of the Bankruptcy Code, the Court entered an order approving the sale of substantially all of Pinnpack’s assets, including its Oxnard, California factory, to a company owned by Ira Maroofian, Pinnpack’s president as of the Petition Date. *See* Docket No. 652. The Court’s order provided that the sale of Pinnpack’s assets was free and clear of all claims, liens and encumbrances. *Id.* ¶¶ P, 11.

12. On July 21, 2021, the Court entered an order approving the Debtors’ disclosure statement [Docket No. 747] (the “Disclosure Statement Order”). The version of the disclosure statement approved by the Disclosure Statement Order was filed at Docket No. 750 (the “Disclosure Statement”).

13. On September 7, 2021, the Bankruptcy Court entered the Confirmation Order approving the Plan.

14. The Plan was consummated on September 20, 2021 (the “Effective Date”). *See* Docket No. 919.

### **B. Bar Date Order, Confirmation Order, Plan and Notices**

15. The Bar Date Order and Plan provide that only those creditors who file timely Proofs of Claim may recover from the Debtors' estates. The Bar Date Order provides that: "Any person or entity who is required, but fails, to file a Proof of Claim in accordance with the Bar Date Order on or before the applicable Bar Date shall not be treated as a creditor with respect to such claim for the purposes of voting and distribution." Bar Date Order ¶ 15. It further provides that "Any person or entity who is required, but fails, to file a Proof of Claim in accordance with the Bar Date Order on or before the applicable Bar Date shall be prohibited from voting to accept or reject any plan filed in these chapter 11 cases, participating in any distribution in these chapter 11 cases on account of such claim, or receiving further notices regarding such claim." *Id.* ¶ 16. And the Plan deems "Disallowed" any claims that are not listed on the Schedules and as to which no Proof of Claim has been filed. Plan Art. I.A.48 (providing that a Claim is "Disallowed" if, among other things, it "is not listed on the Schedules or, as to any Claim, is listed as unliquidated, contingent, or disputed and as to which no Proof of Claim has been Filed by the applicable bar date for such Claim or deemed timely Filed pursuant to any Final Order"). Critically, Disallowed Claims are not entitled to any distribution under the Plan. Plan Art. VIII.A ("Under no circumstances will any distributions be made on account of Disallowed Claims."); Plan Art. VIII.B ("No distribution or other payment or treatment shall be made on account of a Disallowed Claim at any time.").

16. In fact, the Plan releases the Debtors from any obligations on account of Disallowed Claims. It provides that "[u]pon the Effective Date, all Debts of the Debtors shall be deemed fixed and adjusted pursuant to the Plan and the ***Debtors shall have no liability on account of any Claims***

*or Equity Interests except as set forth in the Plan and in the Confirmation Order.”* Plan Art.

VII.A (emphasis added). It further provides that:

Except as otherwise provided in the Plan or in any contract, instrument, release or other agreement or document entered into or delivered in connection with the Plan, on the Effective Date and concurrently with the applicable distributions made pursuant to the Plan, all Liens, Claims, Equity Interests, mortgages, deeds of trust, or other security interests against the property of the Estates **will be fully released**, terminated, extinguished and discharged, in each case without further notice to or order of the Bankruptcy Court, act or action under applicable law, regulation, order, or rule and without need for any notice to or any vote, consent, authorization, approval, ratification or other action by any Entity or any director, stockholder, securityholder, manager, member, or partner (or board thereof) of any Entity . . .

Plan Art. V.L. (emphasis added).

17. Finally, the Plan and Confirmation Order expressly bar creditors from circumventing the Plan and the Orders of this Court to assert or recover from the Debtors’ estates on account of Disallowed Claims, including claims as to which a Proof of Claim was not timely filed. In addition to Article VIII.A and Article VIII.B, quoted above, the Plan also provides:

Except as otherwise provided in the Plan, from and after the Effective Date, all Entities are permanently enjoined from commencing or continuing in any manner, any suit, action or other proceeding, or *creating, perfecting or enforcing any lien* of any kind, on account of or respecting *any claim, demand, liability, obligation, debt, right, cause of action, equity interest, or remedy released or to be released, exculpated or to be exculpated, pursuant to the Plan or the Confirmation Order*.

Plan Art. XI.D (emphasis added).

The Confirmation Order similarly provides:

Except as otherwise provided in the Plan, from and after the Effective Date, all Entities are permanently enjoined from commencing or continuing in any manner, any suit, action or other proceeding, or *creating, perfecting or enforcing any lien of any kind, on account of or respecting any claim, demand, liability, obligation, debt, right, cause of action, equity interest, or remedy released or to be released, exculpated or to be exculpated, pursuant to the Plan or the Confirmation Order. By accepting distributions pursuant to the Plan*, each Holder of an Allowed Claim or Equity Interest will be deemed to have specifically consented to the injunction in the Plan.

Confirmation Order ¶ 18 (emphasis added).

**C. The IRS Received All Relevant Notices and Actively Participated In The Chapter 11 Cases**

18. The IRS received all relevant notices and pleadings in the Chapter 11 Cases, including notice of the Bar Date Order, the Governmental Bar Date and the Plan. On April 14, 2023, the Debtors served the Bar Date Notice on the IRS, providing the IRS formal notice of the Governmental Bar Date. See Docket No. 296, Ex. A at 14, 22. Notice of the hearing on Plan confirmation and a copy of the Disclosure Statement were served on the IRS on July 26, 2021. See Affidavit of Service [Docket No. 780]. The IRS did not object to the Plan.

19. It did, however, file four proofs of claim in the Chapter 11 Cases, the details of which are summarized below.

Claim No. / Date Filed	Debtor	Nature/Amount	Status
84 (Filed 3/29/21)	CL H Winddown LLC	<ul style="list-style-type: none"> <li>\$244,879.37 priority claim for FICA taxes</li> <li>\$5,372.50 general unsecured claim (penalty on unsecured priority claim)</li> </ul>	Expunged 9/1/2021 (Amended/Superseded) [Docket No. 877]
85 (Filed 3/29/21)	PSS Winddown LLC (previously known as Pinnpack Packaging LLC)	<ul style="list-style-type: none"> <li>\$85,202.44 priority claim for FICA taxes</li> <li>\$4.78 general unsecured claim (penalty on unsecured priority claim)</li> </ul>	Expunged 9/1/2021 (Amended/Superseded) [Docket No. 877]
423 (Filed 6/18/2021)	CL H Winddown LLC	<ul style="list-style-type: none"> <li>\$5,372.50 general unsecured claim (penalty on FICA claim)</li> </ul>	Allowed (Amended Claim No. 84)
424 (Filed 6/18/2021)	PSS Winddown LLC (previously known as Pinnpack Packaging LLC)	<ul style="list-style-type: none"> <li>\$121.47 priority claim for FICA taxes</li> <li>\$4.78 general unsecured claim (penalty on unsecured priority claim)</li> </ul>	Allowed (Amended Claim No. 85)

20. On or around November 8, 2023, the Liquidation Trustee paid the IRS the priority portion (\$121.47) of its Allowed Priority Tax Claim filed against Pinnpack under Proof of Claim No. 425. The IRS accepted that distribution.

**D. The Alleged ESRP Claim**

21. The Affordable Care Act requires certain employers with at least 50 full-time employees (or equivalents) to offer health insurance coverage to their full-time employees (and their dependents) that meets certain minimum standards set by the Affordable Care Act or to make a tax payment called the ESRP. 26 U.S.C. § 4980H.

22. The Liquidation Trustee understands that more than one year after consummation of the Plan, on or around October 28, 2022, the IRS sent a letter to Pinnpack's former address alleging that Pinnpack owed an ESRP in the amount of \$192,967.17 for prepetition tax year 2020. The Liquidation Trustee did not receive this letter until months later, when Mr. Maroofian (the President of Pinnpack's new operator) emailed a letter he received from the IRS — dated January 23, 2023 — to the Liquidation Trustee's counsel. The January 23, 2023 letter attached a copy of the October 28, 2022 letter purportedly sent to Pinnpack's former factory address. *See* McNeilly Declaration ¶ 3; Ex. 1, 2. To the best of the Liquidation Trustee's knowledge, neither the Liquidation Trustee nor her counsel has ever received a copy of the October 28, 2022 letter from the IRS or otherwise on a stand-alone basis. *Id.* ¶ 4.

23. On March 29, 2023, the Liquidation Trustee's counsel wrote to the IRS informing it that the Alleged ESRP Claim was barred by virtue of both the Bar Date Order and the Plan Injunction. The March 29, 2023, letter further informed the IRS that, in any event, the Alleged ESRP Claim substantively lacked merit. *Id.* Ex. 3.

24. The IRS ignored the Liquidation Trustee's March 29, 2023 letter and, on or around April 13, 2023, sent an additional notice (dated April 17, 2023) asserting the Alleged ESRP Claim and demanding payment no later than May 1, 2023. *Id.* Ex. 4. As with the October 2022 and January 2023 letters, the April 17, 2023 letter was sent to Pinnpack's former factory address and

not to the Liquidation Trustee, who only learned of the April 17, 2023 letter when it was forwarded by Mr. Maroofian. *Id.* Ex. 5.

25. On April 21, 2023, the Liquidation Trustee’s counsel again wrote to the IRS, attaching a copy of the March 29, 2023 letter sent to the IRS. *Id.* Ex. 6, 7. The April 21, 2023 letter reiterated that the Alleged ESRP Claim was legally barred and substantively without merit. The April 21, 2023 letter was sent both to the IRS’s Small Business/Self-Employed Unit in Ogden, Utah (which had issued the Alleged ESRP Claim) and to the Local Insolvency Unit for the District of Delaware. *Id.* ¶¶ 7-8.

26. On or around May 18, 2023, the Liquidation Trustee sent the IRS an official change of address form (Form 8822-B), notifying the IRS that Pinnpack’s address for tax notices was the Liquidation Trustee’s business address. *Id.*, Ex. 7A.

27. On September 25, 2023, the IRS again asserted the Alleged ESRP Claim. And yet again, it sent its correspondence to Pinnpack’s new operator, even though the correspondence itself responded to the Liquidation Trustee’s April letter, and even though the Liquidation Trustee had sent the IRS a formal change of address notice. *Id.* Ex. 8, 9. In this correspondence, the IRS rejected the Liquidation Trustee’s substantive explanation with respect to the Alleged ESRP Claim, ignored the Liquidation Trustee’s explanation of the Bar Date Order and Plan Injunction and again demanded payment of the Alleged ESRP Claim. *Id.*, Ex. 8.

28. On October 20, 2023, the Liquidation Trustee’s counsel wrote one more time to the IRS. *Id.* Ex. 10. The October 20, 2023 letter stated:

The IRS has not filed a proof of claim in Pinnpack’s chapter 11 case regarding the Alleged ESRP Claim, although, as noted in our prior letters, the bar date for governmental entities to file proofs of claim was September 7, 2021. The Trust currently anticipates making distributions to creditors and dissolving within the next six to twelve months and will not be reserving any amounts on account of the Alleged ESRP Claim.

*Id.*

29. The October 20, 2023 letter invited the IRS to file a proof of claim if it wished for the Alleged ESRP Claim to be considered, while making clear that the Alleged ESRP Claim was time-barred, substantively without merit, and that the Liquidation Trust would object to any proof of claim in respect of the Alleged ESRP Claim as untimely filed and any other appropriate ground.

*Id.*

30. The IRS ignored the October 20, 2023 letter. Instead, on May 13, 2024, the IRS sent a Notice of Intent to Levy on account of the Alleged ESRP Claim within 30 days, asserting a claim for \$209,306.83 (\$192,967.17 plus \$16,339.66 in interest). *Id.* Ex. 11. The May 13, 2024 Notice was, yet again, sent to Pinnpack's former factory address and not to the Liquidation Trustee. Mr. Maroofian forwarded the letter to the Liquidation Trustee's counsel upon his receipt. *Id.* Ex. 12.

31. On or around May 22, 2024, prior to filing this Motion, the Liquidation Trustee submitted a request for assistance to the Taxpayer Advocate Service by fax. *Id.* ¶ 13; Ex. 13. That request is pending.

32. The IRS has not filed a proof of claim, timely or at all, in respect of the Alleged ESRP Claim.

#### **IV. RELIEF REQUESTED**

33. The Liquidation Trustee seeks entry of an order, substantially in the form of the Proposed Order, in accordance with the Bar Date Order and the Confirmation Order, estopping, enjoining and/or otherwise precluding the IRS from assessing, asserting, collecting upon, levying or otherwise enforcing the Alleged ESRP Claim against the Debtors, the Liquidation Trust or their respective estates.

## V. **BASIS FOR RELIEF**

### **A. This Court Should Enforce Its Prior Orders to Preclude the IRS From Collecting the Alleged ESRP Claim From the Debtors, the Liquidation Trust, or their Respective Estates.**

34. This Court should enforce its prior orders to bar the IRS from collecting on the Alleged ESRP Claim from the Debtors, the Liquidation Trust or their respective estates. Bankruptcy courts have jurisdiction and authority to interpret and enforce their own orders. *See Travelers Indemnity Co. v. Bailey*, 129 S.Ct 2195, 2205 (2009) (acknowledging and upholding bankruptcy court's authority to enforce an injunction imposed in connection with confirmation of the debtor's Chapter 11 plan); *see also In re Essar Steel Minnesota, LLC*, 47 F.4th 193, 201 (3d. Cir. 2022) (holding that bankruptcy court "plainly had jurisdiction to interpret and enforce the discharge and injunction provisions of its plan and confirmation order.") (internal citations and punctuation omitted). This is particularly true where, as here, the bankruptcy court expressly retains jurisdiction to enforce its previously ordered injunctions (see, e.g., *Travelers Indemnity Co. v. Bailey*, 129 S. Ct at 2205) or when disputes arise over a bankruptcy plan (see, e.g., *In re Essar Steel*, 47 F.4th at 201).

35. As provided in the Bar Date Notice approved by the Bar Date Order, an entity was required to file a proof of claim on account of a prepetition claim before the applicable bar date if, among other things, the claim was not listed in the applicable Debtor's schedules, was listed in the schedules as "contingent," "disputed" or "unliquidated," or was, in such entity's view, wrongly classified or listed in an incorrect amount in the schedules. *See Docket No. 279 ¶ B*. Any entity required to file a proof of claim that failed to do so before the applicable bar date would "**NOT BE TREATED AS A CREDITOR WITH RESPECT TO SUCH CLAIM FOR THE PURPOSES OF VOTING AND DISTRIBUTION.**" *Id. ¶ E* (capitalization and bolding in the

original). The Plan underscored this fact by providing that (1) any Claim “as to which no Proof of Claim has been Filed by the applicable bar date” would be Disallowed (Plan Art. I.A.48), (2) “[u]nder no circumstances [would] any distributions be made on account of Disallowed Claims” (Plan Art. VIII.A; *see also* Plan Art. VIII.B), and (3) any Claims not entitled to distributions under the Plan would be released, terminated, extinguished and discharged” (Plan Art. V.L; *see also* Plan Art. VII.A). And the enforceability of these provisions is aided by the Plan Injunction, which permanently enjoins all entities from “commencing or continuing in any manner, any suit, action or other proceeding, or creating, perfecting or enforcing any lien of any kind, on account of or respecting any claim, demand, liability, obligation, debt, right, cause of action, equity interest, or remedy released or to be released, exculpated or to be exculpated, pursuant to the Plan or the Confirmation Order.” See Plan Art. XI.D; Confirmation Order ¶ 18.

36. Critically, pursuant to Section 1141 of the Bankruptcy Code, the Plan is binding upon all parties, regardless of whether that creditor has filed a proof of claim or otherwise participated in the bankruptcy case. 11 U.S.C. § 1141(a). *See* 8 COLLIER ON BANKRUPTCY ¶ 1141.02 (16th ed. Rev. 2013) (emphasis added).

Under [section 1141], subject to compliance with the requirements of due process under the Fifth Amendment, a confirmed plan of reorganization is binding upon every entity that holds a claim against or interest in the debtor even though a holder of a claim or interest is not scheduled, has not filed a claim, does not receive a distribution under the plan or is not entitled to retain an interest under such plan. ***In other words, a confirmed plan precludes parties from raising claims or issues that could have or should have been raised before confirmation but were not.***

*See also* *In re Residential Capital, LLC*, 508 B.R. 838, 846 (Bankr. S.D.N.Y. 2014) (citing the aforementioned passage from Collier). Additionally, the Confirmation Order expressly provides that (1) the Plan and Plan Injunction are immediately effective and enforceable and deemed binding on Holders of Claims or Equity Interests (Confirmation Order ¶ 5) and by accepting

distributions pursuant to the Plan, each Holder of an Allowed Claim or Equity Interest will be deemed to have specifically consented to the injunction in the Plan (*Id.* ¶ 18).

37. Here, the IRS had proper notice of its obligation to comply with the Bar Date Order, and notice of the proposed Plan and Confirmation Order. While it did file an unrelated claim against Pinnpack's estate — and, in fact, has already received a 100% distribution on account of the priority portion of the same — it did not (either before the bar date or in the nearly two years during which it has been attempting to collect from Pinnpack) file a claim on account of its Alleged ESRP Claim. Nor was the Alleged ESRP Claim included on the Debtors' schedules. As a result, the Alleged ESRP Claim was Disallowed, terminated, extinguished and discharged by the Plan and Confirmation Order. The claim also became subject to the Plan Injunction (which the IRS expressly consented to by accepting a distribution on its timely filed priority claim), such that the IRS was expressly forbidden from taking any action to create, perfect or enforce any lien of any kind on account of the Alleged ESRP Claim. Nonetheless — in spite of the plain language of the Bar Date Order, Plan and Confirmation Order, as well as the Liquidation Trustee's counsel's repeated admonitions — the IRS has repeatedly sought to collect upon the Disallowed Alleged ESRP Claim outside of the Plan process. And it has now gone so far as to threaten to levy upon Liquidation Trust property. This clear violation of the Plan and Confirmation Order cannot be condoned. Accordingly, the Liquidation Trustee respectfully requests that this Court enforce its prior orders and rule that the IRS is forever barred and estopped from asserting or attempting to collect on account of the Alleged ESRP Claim or otherwise against the Debtors, the Liquidation Trust or their respective estates.

#### **B. The Tax Anti-Injunction Act Does Not Prevent The Court From Granting Relief.**

38. The IRS may invoke the Tax Anti-Injunction Act, 26 U.S.C. § 7421(a) and the

Third Circuit’s decision in *Matter of Becker’s Motor Transp. Inc.*, 632 F.2d 242 (3d Cir. 1980) (a case decided under the prior Bankruptcy Act) to argue that this Court is without the right to enforce its own orders. Such an argument would be misplaced.

39. The Tax Anti-Injunction Act provides that, with certain exceptions, “ no suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court by any person, whether or not such person is the person against whom such tax was assessed.” 26 U.S.C. § 7421(a). Interpreting this provision in the context of the Bankruptcy Act, the Third Circuit in *Becker* held that the bankruptcy court lacked jurisdiction to enjoin the IRS from seeking to collect nondischargeable prepetition penalties and postpetition interest from rehabilitated debtors after the IRS had been paid in full under the plan and failed to give notice of these claims during the pendency of the arrangement estate. *Becker*, 632 F.2d at 246. The Third Circuit found that “a bankruptcy exemption cannot be judicially fashioned without contravening congressional intent.”

*Id.*

40. Reliance on *Becker* in this case to allow the IRS to continue its collection actions would be misplaced for at least two reasons. First, while *Becker* declined to create a judicial exemption to the Anti-Injunction Act for prepetition penalties and postpetition interest—both unrecoverable from the debtor’s estate during bankruptcy but recoverable from the debtor personally afterward—it nonetheless barred the IRS from collecting prepetition interest (which was statutorily recoverable from the estate in bankruptcy) through equitable estoppel. To that end, *Becker*, relying on a provision of the Act similar to section 105 of the Bankruptcy Code, found that “where the federal government has bypassed an opportunity to enforce its statutory right to collect a nondischargeable tax debt, as when it asserts a claim for pre-petition interest after completion of a Chapter XI plan, ***a court-imposed estoppel against collection of such claim will***

*not frustrate the will of Congress.”* *Becker*, 632 F.2d at 251 (emphasis added). Here, the IRS had the statutory right and every opportunity to file a proof of claim to recover from Pinnpack’s estate with respect to the Alleged ESRP Claim, including an estimated or protective proof of claim. *See Ellis v. Westinghouse Electric Co., LLC*, 11 F.4th 221, 237–38 (3d. Cir. 2021) (holding that “the burden to comply with a bar date is low....A creditor does not even have to know the amount or validity of the claim, for he can easily file a “protective” claim putting the debtor on notice without conceding any issues.”) (citing *DPWN Holdings (USA), Inc. v. United Air Lines, Inc.*, 246 F. Supp. 3d 680, 691 (E.D.N.Y. 2017)); *In re O.P.M. Leasing Serv., Inc.*, 68 B.R. 979, 984 (Bankr. S.D.N.Y. 1987) (holding that “although the Debtor’s exact tax liability was unknown on the petition date, [the state] could have filed an unliquidated, pre-petition claim in order to preserve its right to recover the sum in dispute.”). As in *Becker*, the IRS did no such thing. Here, as in *Becker*, the Court may bar collection through equitable estoppel.

41. Second, the Liquidation Trustee submits that *Becker* should no longer be regarded as good law, as subsequent decisions rendered by the United States Supreme Court have recognized that the judiciary may create exceptions to the Anti-Injunction Act. *In re Campbell Enterprises, Inc.*, 66 B.R. 200, 207 (Bankr. D.N.J. 1986) (distinguishing *Becker* in holding that “The *Becker*’s decision was premised upon the finding that only Congress, not the judiciary, has the power to create exceptions to the Anti-Injunction Act. The *Regan* decision, which was rendered by the Supreme Court of the United States subsequent to the *Becker*’s decision, however, demonstrates that judicial exceptions to the Anti-Injunction Act may be created.”) (emphasis added); *see also In re G-I Holdings Inc.*, 420 B.R. 216, 281 (D.N.J. 2009) (citing *Campbell*). In *South Carolina v. Regan*, 465 U.S. 367, 104 S.Ct. 1107, 79 L.Ed.2d 372 (1984), the Supreme Court construed an earlier Supreme Court decision, in *Enochs v. Williams Packing & Navigation Co.*,

370 U.S. 1, 82 S.Ct. 1125, 8 L.Ed.2d 292 (1962), as holding that “the Anti-Injunction Act would not apply if the taxpayer (1) was certain to succeed on the merits, and (2) could demonstrate that collection would cause him irreparable harm.” *Regan*, 465 U.S. at 374, 104 S.Ct. at 1112. The *Regan* court simply concluded “that the [Anti-Injunction] Act was not intended to bar an action where, as here, Congress has not provided the plaintiff with an alternative legal way to challenge the validity of a tax.” *Regan*, 465 U.S. at 373, 104 S.Ct. at 1111.

42. *Becker* is further flawed as it did not contemplate the impact of (a) section 106(a)(1) of the Bankruptcy Code, which provides that sovereign immunity is abrogated as to a governmental unit with respect to, among other things, sections 105 and 505 of the Bankruptcy Code, and (b) *Central Virginia Community College v. Katz*, 546 U.S. 356, 361, 126 S.Ct. 990, 163 L.Ed.2d 945 (2006), where the Supreme Court ruled, independent of section 106, that the U.S. Constitution abrogates sovereign immunity in bankruptcy court. *In re G-I Holdings, Inc.* 420 at 280 (“Because the waiver of governmental sovereign immunity in the bankruptcy court arises from the Constitution itself, *see Central Va. Cnty. Coll. v. Katz*, 546 U.S. at 379, 126 S.Ct. 990, this Court finds that the Anti-Injunction Act does not impede its authority to issue an order that provisionally limits the IRS from seeking to collect additional amounts from BMCA than those provided for in the Plan.”).

43. Accordingly, the Court should find that it has jurisdiction to enter orders enjoining or equitably estopping the IRS from seeking to collect on the Alleged ESRP Claim and that the Tax Anti-Injunction Act does not bar this relief. This is particularly critical where, as here, there is a confirmed plan of liquidation and the IRS is attempting to collect on a claim that (to the extent it exists) has already been released and Disallowed.

**VI. RESERVATION OF RIGHTS**

44. The Liquidation Trustee hereby reserves her rights to object in the future to any Claim of the IRS on any ground, and to amend, modify, and/or supplement this Motion, including, without limitation, to object to amended or newly filed claims. The Liquidation Trustee also reserves her rights to contest the merits of the Alleged ESRP Claim, under section 505 of the Bankruptcy Code or otherwise, to submit further and supplemental briefing concerning the merits of the Alleged ESRP Claim and to seek sanctions against the IRS on account of its blatant violation of the Bar Date and Confirmation Orders.

**VII. NOTICE**

45. Notice of this Motion shall be provided to (i) the Office of the United States Trustee for the District of Delaware, (ii) the Internal Revenue Service, (iii) the United States Attorney for the District of Delaware, and (iv) all entities requesting notice pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, the Liquidation Trustee submits that no further notice is required.

**VIII. NO PRIOR REQUEST**

46. No prior request for the relief sought in this Motion has been made to this or any other court.

**IX. CONCLUSION**

WHEREFORE, for the reasons set forth herein, the Liquidation Trustee respectfully requests that the Court enter the Proposed Order, substantially in the form attached hereto as Exhibit A, granting the relief requested herein and granting such other and further relief as is just and proper.

*[Remainder of Page Intentionally Left Blank]*

Dated: May 22, 2024

**BLANK ROME LLP**

/s/ Stanley B. Tarr

Regina Stango Kelbon (DE No. 5444)  
Stanley B. Tarr (DE No. 5535)  
Lawerence R. Thomas III (De No. 6935)  
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-and-

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*Counsel to the Liquidation Trustee*

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

CL H WINDDOWN LLC, *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 21-10527 (JTD)

(Jointly Administered)

**Response Deadline: May 29, 2024 at 4:00 p.m. (ET)**

**Hearing Date: June 5, 2024 at 11:00 a.m. (ET)**

**NOTICE OF LIQUIDATION TRUSTEE'S  
MOTION TO ENFORCE BAR DATE ORDER AND CONFIRMATION ORDER  
AGAINST THE INTERNAL REVENUE SERVICE**

**PLEASE TAKE NOTICE** that on May 22, 2024, Amanda Demby Swift, in her capacity as the liquidation trustee ("Liquidation Trustee") of the CarbonLite Liquidation Trust (the "Liquidation Trust"), by her undersigned counsel, filed the **Liquidation Trustee's Motion to Enforce Bar Date Order and Confirmation Order against the Internal Revenue Service** (the "Motion") with the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court").

**PLEASE TAKE FURTHER NOTICE** that any responses or objections to the Motion must be filed in writing with the Bankruptcy Court, 824 N. Market Street, 3<sup>rd</sup> Floor, Wilmington, Delaware 19801, in accordance with the local rules and served upon the undersigned counsel on or before **May 29, 2024 at 4:00 p.m. (ET)** (the "Objection Deadline").

**PLEASE TAKE FURTHER NOTICE** that if an objection is timely filed, served and received and such response is not otherwise timely resolved, a hearing to consider such response and the Motion will be held before the Honorable John T. Dorsey, United States Bankruptcy Judge for the District of Delaware, in the Bankruptcy Court, 5<sup>th</sup> Floor, Courtroom #5, 824 N. Market Street, Wilmington, Delaware 19801 on **June 5, 2024 at 11:00 a.m. (ET)**.

**IF NO RESPONSES OR OBJECTIONS TO THE MOTION ARE TIMELY FILED,  
SERVED AND RECEIVED IN ACCORDANCE WITH THIS NOTICE, THE BANKRUPTCY**

<sup>1</sup> The Debtors were formerly called CarbonLite Holdings, LLC and the subsidiaries thereof. The current names of the Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: CL H Winddown LLC f/k/a CarbonLite Holdings LLC (8957); CL I Winddown LLC f/k/a CarbonLite Industries LLC (3596); CL PH Winddown LLC f/k/a CarbonLite P Holdings, LLC (8957); CL PA Winddown LLC f/k/a CarbonLite P, LLC (5453); CL PIH Winddown LLC f/k/a CarbonLite PI Holdings LLC (8957); CL PP Winddown LLC f/k/a CarbonLite Pinnpack LLC (8957); CL RH Winddown LLC f/k/a CarbonLite Recycling Holdings LLC(8957); CL Sub Winddown LLC f/k/a CarbonLite Sub-Holdings, LLC (8957); PP PA Winddown LLC f/k/a Pinnpack P, LLC (8322); CL R Winddown LLC f/k/a CarbonLite Recycling LLC (3727); and PSS Winddown LLC f/k/a Pinnpack Packaging LLC (9948).

COURT MAY GRANT THE RELIEF REQUESTED IN THE MOTION WITHOUT FURTHER NOTICE OR HEARING.

Dated: May 22, 2024  
Wilmington, Delaware

**BLANK ROME LLP**

/s/ Stanley B. Tarr

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Stanley B. Tarr (DE No. 5535)  
Lawrence R. Thomas III (DE No. 6935)  
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-and-

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*Counsel to the Liquidation Trustee*

**EXHIBIT A**

**Proposed Order**

UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re: \_\_\_\_\_  
CL H WINDDOWN LLC, *et al.*,<sup>1</sup> \_\_\_\_\_  
Debtors. \_\_\_\_\_  
\_\_\_\_\_  
)

) Chapter 11  
)  
) Case No. 21-10527 (JTD)  
)  
) (Jointly Administered)  
)  
) **Ref. Docket No. \_\_**

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**ORDER GRANTING LIQUIDATION TRUSTEE'S MOTION TO ENFORCE BAR  
DATE ORDER AND CONFIRMATION ORDER AGAINST THE  
INTERNAL REVENUE SERVICE**

The Court has considered the *Liquidation Trustee's Motion to Enforce Bar Date Order and Confirmation Order Against the Internal Revenue Service* (the “Motion”);<sup>2</sup> and the Court having reviewed the Declaration; the Court finding that (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (b) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) and (c) notice of the Motion and of the hearing on the Motion was sufficient under the circumstances and in full compliance with the requirements of the Bankruptcy Code, the Bankruptcy Rules and the Local Rules; and the Court having determined that the legal and factual bases set forth in the Motion and the evidence filed in support of the Motion and presented at the hearing on the Motion establish just cause for the relief granted herein; and the Court having

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<sup>1</sup>The Debtors were formerly called CarbonLite Holdings, LLC and the subsidiaries thereof. The current names of the Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: CL H Winddown LLC f/k/a CarbonLite Holdings LLC (8957); CL I Winddown LLC f/k/a CarbonLite Industries LLC (3596); CL PH Winddown LLC f/k/a CarbonLite P Holdings, LLC (8957); CL PA Winddown LLC f/k/a CarbonLite P, LLC (5453); CL PIH Winddown LLC f/k/a CarbonLite PI Holdings LLC (8957); CL PP Winddown LLC f/k/a CarbonLite Pinnpack LLC (8957); CL RH Winddown LLC f/k/a CarbonLite Recycling Holdings LLC(8957); CL Sub Winddown LLC f/k/a CarbonLite Sub-Holdings, LLC (8957); PP PA Winddown LLC f/k/a Pinnpack P, LLC (8322); CL R Winddown LLC f/k/a CarbonLite Recycling LLC (3727); and PSS Winddown LLC f/k/a Pinnpack Packaging LLC (9948).

<sup>2</sup>Capitalized terms used but not defined in this Order shall have the meanings ascribed to them in the Motion..

considered any and all objections to the Motion; and all such objections being consensually resolved or withdrawn or, if not consensually resolved or withdrawn, overruled as set forth herein and on the record at the hearing on the Motion; and the Court having determined that the IRS had due and proper notice of the Plan, the Confirmation Order and the Bar Date Order; and the Court having determined that it has jurisdiction to enforce its prior orders, including, without limitation, the Bar Date Order and the Confirmation Order; and the findings and conclusions set forth in these recitals, and in the record at the hearing on the Motion constituting the Court's findings of fact and conclusions of law under Rule 52 of the Federal Rules of Civil Procedure, as made applicable herein by Bankruptcy Rules 7052 and 9014; and to the extent any conclusions of law set forth herein constitute findings of fact, or vice versa, they are adopted as such:

IT IS HEREBY ORDERED THAT:

1. The Motion is granted as set forth herein.
2. The IRS is permanently estopped, enjoined and precluded from taking any action to (a) collect upon the Alleged ESRP Claim, or (b) otherwise create, perfect or enforce any lien of any kind on account of the Alleged ESRP Claim or otherwise, in each case, against the Debtors, the Liquidation Trust, the Liquidation Trustee or their respective successors and assigns.
3. The Alleged ESRP Claim is Disallowed pursuant to the Bar Date Order and Articles V.L, VIII.A, VIII.B of the Plan.
4. Any response to the Motion not otherwise withdrawn, resolved, or adjourned is hereby overruled on its merits.
5. The Liquidation Trustee's right to object in the future to any claim filed by the IRS is fully reserved.

6. The Liquidation Trustee, the Claims Agent, and the Clerk of this Court are authorized to take any and all actions that are necessary or appropriate to give effect to this Order.

7. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

8. This Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

**EXHIBIT B**  
**Declaration of Edward J. McNeilly**

UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re: ) Chapter 11  
CL H WINDDOWN LLC, *et al.*,<sup>1</sup> ) Case No. 21-10527 (JTD)  
Debtors. ) (Jointly Administered)  
)

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**DECLARATION OF EDWARD J. MCNEILLY IN SUPPORT OF LIQUIDATION  
TRUSTEE'S MOTION TO ENFORCE BAR DATE ORDER AND  
CONFIRMATION ORDER AGAINST THE INTERNAL REVENUE SERVICE**

I, Edward J. McNeilly, pursuant to section 1746 of title 28 of the United States Code, declare the following is true to the best of my knowledge, information and belief:

1. I am a Senior Associate at Hogan Lovells US LLP ("Hogan Lovells").

Hogan Lovells is counsel to Amanda Demby Swift in her capacity as Liquidation Trustee of the CarbonLite Liquidation Trust. I submit this declaration (the "Declaration") in support of the *Liquidation Trustee's Motion to Enforce Bar Date Order and Confirmation Order Against the Internal Revenue Service* (the "Motion"). Capitalized terms used but not defined in this Declaration shall have the meanings ascribed to such terms in the Motion.

2. All statements in this Declaration are based upon my personal knowledge and review of business records kept in the ordinary course of the Liquidation Trust's and Hogan Lovells' business. If necessary, I could and would testify competently to the facts set forth herein.

---

<sup>1</sup>The Debtors were formerly called CarbonLite Holdings, LLC and the subsidiaries thereof. The current names of the Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: CL H Winddown LLC f/k/a CarbonLite Holdings LLC (8957); CL I Winddown LLC f/k/a CarbonLite Industries LLC (3596); CL PH Winddown LLC f/k/a CarbonLite P Holdings, LLC (8957); CL PA Winddown LLC f/k/a CarbonLite P, LLC (5453); CL PIH Winddown LLC f/k/a CarbonLite PI Holdings LLC (8957); CL PP Winddown LLC f/k/a CarbonLite Pinnpack LLC (8957); CL RH Winddown LLC f/k/a CarbonLite Recycling Holdings LLC(8957); CL Sub Winddown LLC f/k/a CarbonLite Sub-Holdings, LLC (8957); PP PA Winddown LLC f/k/a Pinnpack P, LLC (8322); CL R Winddown LLC f/k/a CarbonLite Recycling LLC (3727); and PSS Winddown LLC f/k/a Pinnpack Packaging LLC (9948).

3. Attached to this Declaration as **Exhibit 1** is a true and correct copy of a letter (226J) dated January 23, 2023 from the IRS to Pinnpack (the “January 23, 2023 Letter”) regarding the Alleged ESRP Claim, sent to Pinnpack’s former premises at 1151 Pacific Avenue, Oxnard, California 93033 (the “Former Oxnard Premises”). The January 23, 2023 Letter encloses a copy of a letter (226J) dated October 28, 2022 regarding the Alleged ESRP Claim purportedly sent by the IRS to Pinnpack, to the Former Oxnard Premises.

4. The Liquidation Trustee became aware of the October 28, 2022 letter on or about January 26, 2023, when Ira Maroofian – former president of Pinnpack and owner of the company that acquired Pinnpack’s assets – emailed the January 23, 2023 Letter to me. A true and correct copy of the transmittal email is attached as **Exhibit 2**. To the best of my knowledge, information and belief, neither the Liquidation Trustee nor her counsel has received a copy of the October 28, 2022 letter from the IRS or otherwise on a stand-alone basis.

5. Attached to this Declaration as **Exhibit 3** is a true and correct copy of a letter dated March 29, 2023 sent by the Liquidation Trustee’s counsel to the IRS.

6. Attached to this Declaration as **Exhibit 4** is a true and correct copy of a notice (CP220J) dated April 17, 2023 from the IRS to Pinnpack regarding the Alleged ESRP Claim, sent to the Former Oxnard Premises. Mr. Maroofian emailed this letter to me on or about April 13, 2023 (although the notice has a later date of April 17, 2023). A true and correct copy of Mr. Maroofian’s transmittal email is attached as **Exhibit 5**.

7. Attached to this Declaration as **Exhibit 6** is a true and correct copy of a letter (minus the exhibits) dated April 21, 2023 sent by the Liquidation Trustee’s counsel to the IRS at its Small Business/Self-Employed Unit at 1973 North Rulon White Boulevard, Ogden, Utah.

8. Attached to this Declaration as **Exhibit 7** is a true and correct copy of a letter (minus the exhibits) dated April 21, 2023 sent by the Liquidation Trustee's counsel to the IRS at its Local Insolvency Unit in Philadelphia, Pennsylvania.

9. Attached to this Declaration as **Exhibit 7A** is a true and correct copy of a Form 8822-B (Change of Address or Responsible Party – Business) dated May 18, 2023 sent by the Liquidation Trustee to the IRS.

10. Attached to this Declaration as **Exhibit 8** is a true and correct copy of a letter (226J) regarding the Alleged ESRP Claim dated September 25, 2023 from the IRS to Pinnpack, sent to the Former Oxnard Premises. As with the prior letters, Mr. Maroofian emailed this letter to me on or about September 26, 2023. A true and correct copy of Mr. Maroofian's transmittal email is attached as **Exhibit 9**.

11. Attached to this Declaration as **Exhibit 10** is a true and correct copy of a letter dated October 20, 2023 sent by the Liquidation Trustee's counsel to the IRS. This letter was sent to the IRS at its Ogden, Utah address and the Local Insolvency Unit in Philadelphia.

12. Attached to this Declaration as **Exhibit 11** is a true and correct copy of a Notice of Intent to Levy dated May 13, 2024 from the IRS to Pinnpack, sent to the Former Oxnard Premises. Mr. Maroofian emailed this letter to me on or about May 13, 2024. A true and correct copy of Mr. Maroofian's transmittal email is attached as **Exhibit 12**.

13. Attached to this Declaration as **Exhibit 13** is a true and correct copy of a request sent by the Liquidation Trustee to the Taxpayer Advocate Service on Form 911 on May 22, 2024. This request was transmitted by to the IRS by means of fax.

Dated: May 22, 2024

*/s/ Edward J. McNeilly*  
Edward J. McNeilly

**EXHIBIT 1**

O-167948

PINNPACK PACKAGING LLC  
% LEADING INDUSTRIES INC MBR  
1151 PACIFIC AVE  
OXNARD, CA 93033

**Department of the Treasury**  
**Internal Revenue Service**  
**Small Business / Self-Employed**  
1973 North Rulon White Boulevard  
Ogden, UT 84201-0062

PINNPACK PACKAGING LLC  
% LEADING INDUSTRIES INC MBR  
1151 PACIFIC AVE  
OXNARD, CA 93033

Date:  
1/23/2023  
Tax year:  
2020  
Employer ID number:  
XX-XXX9948  
Person to contact:  
4980H Response Unit  
Employee ID number:  
L226J  
Contact telephone number:  
866-379-6176  
Contact e-fax number:  
877-792-2723

### **Proposed Employer Shared Responsibility Payment (ESRP) Follow up Letter**

Dear PINNPACK PACKAGING LLC:

#### **Why you are receiving this letter**

We haven't received a response to the Letter 226J, sent to you on 10/28/2022 proposing an employer shared responsibility payment pursuant to Internal Revenue Code 4980H. We have attached a copy of Letter 226J and all attachments for your reference.

#### **What you need to do**

**If you agree with the proposed ESRP**, return the Response form at the end of the attached 226J Letter, along with your payment within 15 days from the date of this letter.

- Write your employer ID number (XX-XXX9948), the tax year (2020) and ESRP on your payment and any correspondence. Make your check or money order payable to the United States Treasury.
- If you're enrolled in the Electronic Federal Tax Payment System (EFTPS), you can pay electronically instead of paying by check or money order.

#### **If you do not agree with the proposed ESRP**

1. Complete the Response form at the end of the attached 226J Letter and send it to us along with a signed statement and any documentation that supports your response within 15 days from the date of this letter.
2. You may request a meeting or telephone conference with the supervisor of the IRS contact person identified above.

If you still do not agree after submitting documentation or meeting with the supervisor, you can request a conference with our Appeals Office. If you want to have a conference with an appeals officer, you will need to submit either a small case request or a formal written protest with the IRS contact person named in this letter. The ESRP amount for the tax period referenced will determine whether you need to submit a small case request or a formal written protest. See the box checked below:

**Small case request.** If you want to have a conference with an appeals officer, you can submit a small case request. Since the total amount of the ESRP is \$25,000 or less, you can send us a letter requesting consideration by Appeals. Indicate the reasons why you do not agree.

**Formal protest.** If you want to have a conference with an appeals officer, you must submit a formal written protest. Since the total amount of the ESRP is more than \$25,000, you must submit a formal protest. The enclosed Publication 3498 explains the requirements for filing a formal protest. The publication also includes information on the Declaration of Taxpayer Rights and the IRS Collection Process.

If you request a conference with our Appeals Office, an appeals officer will contact you (if necessary) for an appointment to take a fresh look at your case. The Appeals Office is an independent office and most disputes considered by the Appeals Office are resolved informally and promptly. By requesting a conference with our Appeals Office, you may resolve the matter sooner.

**If we don't hear from you**

We will send you a Notice of Assessment for the amount we've proposed and we will charge interest from the date of the assessment notice until we receive full payment.

If you have any questions about this letter, you may contact the person whose name is shown on the front page of this letter. If you write, please include your daytime telephone number, the best time for us to call you if we need more information, and a copy of this letter to help us identify your account. Keep the original letter for your records.

You also have the right to contact a Taxpayer Advocate. The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit [www.taxpayeradvocate.irs.gov](http://www.taxpayeradvocate.irs.gov) or call 1-877-777-4778.

Sincerely,

*Michelle Rite*  
Operation Manager

Enclosures:

Copy of your Letter 226J  
Publication 3498



**Department of the Treasury  
Internal Revenue Service**  
1973 North Rulon White Boulevard  
Ogden, UT 84201-0062

PINNPACK PACKAGING LLC  
% LEADING INDUSTRIES INC MBR  
10250 CONSTELLATION BLVD SUITE 282  
LOS ANGELES, CA 90067

**Date:**  
10/28/2022  
**Tax year:**  
2020  
**Employer ID number:**  
9948

**Person to contact:**  
4980H Response Unit  
**Employee ID number:**  
L226J  
**Contact telephone number:**  
866-379-6176  
**Contact e-fax number:**  
877-792-2723  
**Response date:**  
11/27/2022

Dear PINNPACK PACKAGING LLC:

We have made a preliminary calculation of the Employer Shared Responsibility Payment (ESRP) that you owe.

**Proposed ESRP \$192,967.17**

Our records show that you filed one or more Forms 1095-C, Employer-Provided Health Insurance Offer and Coverage, and one or more Forms 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns, with the IRS. Our records also show that for one or more months of the year at least one of the full-time employees you identified on Form 1095-C was allowed the premium tax credit (PTC) on his or her individual income tax return filed with the IRS. Based on this information, we are proposing that you owe an ESRP for one or more months of the year.

You generally owe an ESRP for a month if either:

- You did not offer minimum essential coverage (MEC) to at least 95% of your full-time employees (and their dependents) and at least one of your full-time employees was certified as being allowed the PTC; or
- You offered MEC to at least 95% of your full-time employees (and their dependents), but at least one of your full-time employees was certified as being allowed the PTC (because the coverage was unaffordable or did not provide minimum value, or the full-time employee was not offered coverage).

This letter certifies, under Section 1411 of the Affordable Care Act, that for at least one month in the year, one or more of your full-time employees was enrolled in a qualified health plan for which a PTC was allowed.

Based on this certification and information contained in our records, we are proposing that you owe an ESRP of \$192,967.17.

**What you must do**

Review this letter carefully. It explains the proposed ESRP and what you should do if you agree or disagree with this proposal. You must tell us whether you agree or disagree with the proposed ESRP by the Response date on the first page of this letter.

The following items are included:

- An explanation of the employer shared responsibility provisions in Internal Revenue Code (IRC) Section 4980H, which are the basis for the ESRP. See **About the ESRP**;
- An **ESRP Summary Table** itemizing your proposed ESRP by month;
- An **Explanation of the ESRP Summary Table**;

- Form 14764, **ESRP Response**; and
- Form 14765, **Employee Premium Tax Credit (PTC) Listing (Employee PTC Listing)**

It will be useful to have the Form(s) 1094-C and 1095-C that you filed with the IRS for the tax year shown on the first page of this letter available when you review this letter.

**If you agree with the proposed ESRP**

- Complete, sign, and date the enclosed Form 14764, ESRP Response, and return it to us by the Response date on the first page of this letter.
- Include your payment of \$192,967.17. If you're enrolled in the Electronic Federal Tax Payment System (EFTPS), you can pay electronically instead of by check or money order.
- If you don't pay the entire agreed-upon ESRP, you will receive a Notice and Demand (your "bill") for the balance due. For additional payment options, refer to Publication 594, The IRS Collection Process, or call the telephone number on your bill. We will begin the collection process if you do not make payment in full and on time after you receive your bill.

**If you disagree with the proposed ESRP**

- Complete, sign, and date the enclosed Form 14764, ESRP Response, and send it to us so we receive it by the Response date on the first page of this letter.
  - Include a signed statement explaining why you disagree with part or all of the proposed ESRP. You may include documentation supporting your statement.
  - Make sure your statement describes changes, if any, you want to make to the information reported on your Form(s) 1094-C or Forms 1095-C. Do not file a corrected Form 1094-C with the IRS to report any changes you want to make to your Form 1094-C filed for the tax year shown on the first page of this letter.
  - Make changes, if any, on the **Employee PTC Listing** using the indicator codes in the Instructions for Forms 1094-C and 1095-C for the tax year shown on the first page of this letter. Do not file corrected Forms 1095-C with the IRS to report requested changes to the Employee PTC Listing; and
  - Include your revised Employee PTC Listing, if necessary, and any additional documentation supporting your changes with your Form 14764, ESRP Response, and signed statement.

**About the Form 14765, Employee PTC Listing**

The Employee PTC Listing shows the name and truncated social security number of each full-time employee for whom you filed a Form 1095-C if:

- The employee was allowed a PTC on his or her individual income tax return for one or more months of the tax year shown on the first page of this letter; and either
- You did not report an affordability safe harbor or other relief from the ESRP on the employee's Form 1095-C for one or more of the months the employee was allowed a PTC, or
- We have determined based on information reported that you do not qualify for the safe harbor claimed on line 16.

These employees are referred to as assessable full-time employees.

Each monthly box on the Employee PTC Listing has two rows. The first row reflects the codes, if any, that were entered on line 14 and line 16 of the employee's Form 1095-C for each month. However, if you claimed a safe harbor on line 16, and we determined based on information reported that you do not qualify for that safe harbor, it will show an XF, XG, or XH instead of the 2F, 2G, or 2H that was reported. For each employee, if the month is **not highlighted**, the employee is an assessable full-time employee for that month. If the month is highlighted, the employee is not an assessable full-time employee for that month.

Employees who are not considered assessable full-time employees **for all twelve** months of the year (either because the employee was not allowed a PTC for any month in the calendar year or a safe harbor or other provision providing relief was reported on Form 1095-C for each month the employee was allowed a PTC) are not included on the Employee PTC Listing.

#### **Specific instructions for making changes to the Employee PTC Listing**

- If the information reported on an assessable full-time employee's Form 1095-C was inaccurate or incomplete, you may make changes to the Employee PTC Listing using the applicable indicator codes for lines 14 and 16 that are described in the Instructions for Forms 1094-C and 1095-C. Make any changes, for each employee, as necessary, by entering new codes on the 2nd row of each monthly box.
- When making changes, first enter the indicator code for line 14 and then enter the indicator code for line 16. Separate the two codes with a slash (e.g., 1H/2A).
- If the same indicator code applies for all 12 months of the calendar year, enter that code in the "All 12 Months" column, and do not make entries for any of the months.
- If you are providing additional information about the changes for an employee, enter a check in the column titled "Additional Information Attached." Otherwise, leave this column blank.

**NOTE:** If more than one indicator code could apply for a month, enter only one code for that month on the Employee PTC Listing. Note any additional indicator codes that could apply for the affected employee in your signed statement. Include the employee's name, the applicable months and the additional indicator codes for each month.

We will review what you submit and will contact you.

Please ensure the signed statement and all documents submitted include the tax year and your employer ID number in the top right corner.

#### **If we don't hear from you**

If you don't respond by the Response date on the first page of this letter, we will send you a Notice and Demand for the ESRP that we proposed and assessed. The ESRP will be subject to IRS lien and levy enforcement actions. Interest will accrue from the date of the Notice and Demand and continue until you pay the total ESRP balance due.

#### **About the ESRP**

The ESRP rules only apply to an employer that is an applicable large employer (ALE). In general, an employer is an ALE for a year if it had an average of 50 or more full-time employees (including full-time equivalent employees) during the preceding calendar year.

The ESRP applies and is calculated on a monthly basis. Each month is a taxable period. An ALE may be liable for an ESRP for any month under either IRC Section 4980H (a) or (b) if it:

- **Did not offer** MEC to at least 95% of its full-time employees (and their dependents) and at least one full-time employee was allowed the PTC (**IRC Section 4980H(a)**); or

- **Did offer MEC to at least 95% of its full-time employees (and their dependents) and at least one full-time employee was allowed the PTC (because the coverage was unaffordable or did not provide minimum value, or the full-time employee was not offered coverage) (IRC Section 4980H(b)).**

The ESRP is not deductible for income tax purposes.

Our authority for proposing the ESRP is IRC Section 4980H. For more information about IRC Section 4980H, including definitions of key terms, such as full-time employee, how to determine ALE status and whether the ALE has made an offer of coverage visit the ACA Information Center for Applicable Large Employers (ALEs) at [www.irs.gov](http://www.irs.gov), keyword "ALEs." In addition, for information about completing Forms 1094-C and 1095-C and available transition relief, see the Instructions for Forms 1094-C and 1095-C for the tax year shown at the top of the page. You can find prior year Instructions at [www.irs.gov](http://www.irs.gov) (at the top of the screen select "Forms and Pubs," under the "Browse" heading choose "List of Prior Year Forms & Pubs" and in the "Find" box enter "1094-C" or "1095-C").

### ESRP Summary Table

#### Information Reported to IRS

Month	a. Form 1094-C, Part III, Col (a) Minimum essential coverage offer indicator offered to at least 95%	b. Form 1094-C, Part III, Col (b) Full-time employee count for ALE member	c. Allocated reduction of full-time employee count for IRC Section 4980H(a)	d. Count of assessable full-time employees with a PTC for IRC Section 4980H(a)	e. Count of assessable full-time employees with a PTC for IRC Section 4980H(b)	f. Applicable IRC Section 4980H provision	g. Monthly ESRP amount
January	No	113	30	3	3	4980H(a)	\$17,776.11
February	No	111	30	3	3	4980H(a)	\$17,347.77
March	No	109	30	3	3	4980H(a)	\$16,919.43
April	No	107	30	3	3	4980H(a)	\$16,491.09
May	No	106	30	3	3	4980H(a)	\$16,276.92
June	No	105	30	3	3	4980H(a)	\$16,062.75
July	No	102	30	2	2	4980H(a)	\$15,420.24
August	No	101	30	2	2	4980H(a)	\$15,206.07
September	No	102	30	2	2	4980H(a)	\$15,420.24
October	No	102	30	2	2	4980H(a)	\$15,420.24
November	No	102	30	2	2	4980H(a)	\$15,420.24
December	No	101	30	2	2	4980H(a)	\$15,206.07
						<b>Total Proposed ESRP</b>	<b>\$192,967.17</b>

## Explanation of the ESRP Summary Table

The ESRP summary table includes the following information.

### Column (a). Form 1094-C, Part III, Col (a), Minimum essential coverage offer indicator (offered to at least 95%)

This column shows the information you reported on the Form 1094-C, Part III, Column (a) filed with the IRS about whether you offered MEC to at least 95% of your full-time employees and their dependents. If there was no entry on Form 1094-C, Part III, Column (a) for one or more months, each missing entry is shown as "No" in column (a).

### Column (b). Form 1094-C, Part III, Col (b), Full-time employee count for ALE member

This column shows the information you reported on the Form 1094-C, Part III, Column (b) filed with the IRS reporting the number of your full-time employees. However, if you did not report the number of full-time employees for any month of the year, the full-time employee count in column (b) will reflect the number you reported on Form 1094-C, Part II, line 20, "Total number of Forms 1095-C filed by and/or on behalf of ALE Member." If you reported the number of full-time employees for some, but not all months of the year, the full-time employee count in column (b) for each month for which you did not report will reflect the greatest number of full-time employees you reported for any one month of the year.

### Column (c). Allocated reduction of full-time employee count for IRC Section 4980H(a)

This column shows the number by which the full-time employee count in column (b) is reduced when computing an ESRP under IRC Section 4980H(a). In general, under IRC Section 4980H(a), an ALE's number of full-time employees is reduced by its allocable share of 30. If the ALE is not part of an Aggregated ALE Group, the ALE's allocable share is 30. If the ALE is a member of an Aggregated ALE Group, the ALE's allocable share is based upon the number of ALE members reported in Part IV of Form 1094-C. For the 2015 year only, transition relief increased 30 to 80 for an employer that certified on Form 1094-C, Line 22 and entered B on Form 1094-C, Part III, Column (e), reporting that it met the criteria for the transition relief. Even if "yes" is entered in column (a) (meaning no ESRP under IRC Section 4980H(a) applies for the month), this column (c) will be filled in because the amount of a potential ESRP under IRC Section 4980H(a) for a month caps the amount of an ESRP under IRC Section 4980H(b) for a month.

### Column (d). Count of assessable full-time employees with a PTC for IRC Section 4980H(a)

The number shown for each month is the number of your full-time employees who were allowed a PTC on their individual income tax returns and for whom no provision providing relief is applicable under IRC Section 4980H(a). These employees are listed on the Employee PTC Listing and are referred to as assessable full-time employees. You are subject to an ESRP for any month that IRC Section 4980H(a) applies to you, if there is at least one assessable full-time employee for that month.

### Column (e). Count of assessable full-time employees with a PTC for IRC Section 4980H(b)

The number shown for each month is the number of your full-time employees who were allowed a PTC and for whom no safe harbor or other provision providing relief is applicable under IRC Section 4980H(b). These employees are listed on the Employee PTC Listing and are referred to as assessable full-time employees. You are subject to an ESRP for these employees for any month that IRC Section 4980H(b) applies to you, if there is at least one assessable full-time employee for that month.

### Column (f). Applicable IRC Section 4980H provision

This column shows whether the ESRP, if any, has been computed under IRC Section 4980H(a) or (b).

### Column (g). Monthly ESRP amount

This column shows the proposed ESRP amount per month, if any. Each month is a separate taxable period. The total proposed ESRP amount for the year is shown at the bottom. For more information, see "Calculation of your ESRP" below.

## **Calculation of your ESRP**

**NOTE:** References to all columns relate to the ESRP Summary Table above.

We computed your ESRP amount on a month-by-month basis as shown in column (g). For any month, an employer may owe no ESRP or an ESRP under either IRC Section 4980H(a) or 4980H(b) as described below, but not both. (See column (f) for the ESRP provision, if any, that applies to you for each month.)

IRC Section 4980H(a) applies for a month when column (a) Minimum essential coverage offer indicator (offered to at least 95%) is marked "No" and column (d) Count of assessable full-time employees with a PTC for IRC Section 4980H(a) is at least one for that same month. An IRC Section 4980H(a) ESRP is computed by taking the number in column (b), IRC Section 4980H full-time employee count for ALE member, subtracting the number in column (c), Allocated reduction of full-time employee count for IRC Section 4980H(a), and multiplying the resulting number by \$2,570/12 or \$214.17 to arrive at the monthly ESRP amount.

IRC Section 4980H(b) applies for a month when column (a) Minimum essential coverage indicator (offered to at least 95%) is marked "Yes" and column (e) Count of assessable full-time employees with a PTC for IRC Section 4980H(b) is at least one for that same month. An IRC Section 4980H(b) ESRP is computed by taking the number in column (e), Count of assessable full-time employees with a PTC for 4980H(b), and multiplying that number by \$3,860/12 or \$321.67 to arrive at the monthly ESRP amount.

**NOTE:** The ESRP amount under IRC Section 4980H(b) in column (g) cannot be more than the amount that would have been proposed under IRC Section 4980H(a) had it applied to you for that same month. If you are a member of an Aggregated ALE Group and are subject to an ESRP under IRC Section 4980H(a) or are subject to an ESRP under IRC Section 4980H(b) that may be limited by IRC Section 4980H(a) cap, please contact the person identified on the first page of this letter to ensure the allocation has been correctly computed.

## **Additional information**

- For more information about this letter, visit [www.irs.gov/ltr226J](http://www.irs.gov/ltr226J).
- For information about the ESRP and the PTC, visit [www.irs.gov/aca](http://www.irs.gov/aca).
- For information about the collection process visit [www.irs.gov/Pub594](http://www.irs.gov/Pub594).
- For tax forms, instructions and publications, visit [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or call 800-TAX-FORM (800-829-3676).
- Keep this letter for your records.

If you need assistance, please don't hesitate to contact us.

Sincerely,

Michelle Kite  
Operation Manager

Enclosures:  
Publication 1  
Notice 609  
Form 14764  
Form 14765

Form **14764**  
(February 2018)

Department of the Treasury - Internal Revenue Service  
**ESRP Response**

Complete both sides of this form and return it to the address shown on the letter received.

**Provide Your Contact Information**

Name  
PINNPACK PACKAGING LLC

Address (*if you changed your address, make the changes below*)

City	State	Country	Zip code
Primary telephone number		Best time to call	
Secondary telephone number		Best time to call	

**Indicate Your Agreement or Disagreement**

**Agreement with proposed assessment**

I consent to the assessment and collection of the proposed assessment of the ESRP in the amount of \$192,967.17

Signature

Date

Print name and title of the person who signed above

**Partial/Total disagreement with proposed assessment**

I disagree with part or all of the proposed assessment of the ESRP

**Indicate Your Payment Option** (check all that apply)

Full payment using EFTPS on \_\_\_\_\_  
 Partial payment using EFTPS on \_\_\_\_\_  
 Enclosed full payment of \$192,967.17  
 Enclosed partial payment of \$ \_\_\_\_\_  
 No payment

- Write your employer ID number (81-2419948), the tax year (2020) and ESRP on your payment and any correspondence.
- Make your check or money order payable to the United States Treasury.

**Authorization (optional)**

If you would like to authorize someone, in addition to you, to contact the IRS concerning this proposed ESRP matter, include the person's information, your signature, and the date.

The authority granted is limited as indicated by the statement above the signature line. The contact may not sign returns, enter into agreements, or otherwise represent you before the IRS. If you want to have a designee with expanded authorization, see IRS Publication 947, Practice Before the IRS and Power of Attorney.

Full name of authorized person

## Address

City	State	Country	Zip code
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Primary telephone number	Best time to call
Secondary telephone number	Best time to call

I authorize the person listed above to discuss and provide information to the IRS about this letter.

Signature	Date
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Print name and title of the person who signed above

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**Form 14765**  
 (May 2021)

Department of the Treasury - Internal Revenue Service

# **Employee Premium Tax Credit (PTC) Listing**

Any month not highlighted is a month that the employee received a PTC and no safe harbor or other relief from the ESRP was applicable. The employee is an assessable full-time employee for that month. Any month that shows XF, XG, or XH is due to a determination that you do not qualify for the safe harbor being claimed (2F, 2G, or 2H). If you still think the safe harbor applies, you may provide your computation with your written request for reconsideration.

Employer name PINNPACK PACKAGING LLC	Employee Name (last, first)	SSN (last 4 digits)	All 12 months Indicator Codes (Form 1095-C, lines 14 and 16 combined)	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Additional Information Attached		
																Employer ID number **_***9948	Tax year 2020	
LOURDES GONZALEZ	9064		1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	NOPTC	NOPTC	NOPTC
MARTIN HERNANDEZ	9968			1E/	1E/	1E/												
SAMUEL OROZCO	3575															1E/	1E/	1E/

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## ***The IRS Mission***

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***Provide America's  
taxpayers top  
quality service by  
helping them  
understand and  
meet their tax  
responsibilities  
and by applying  
the tax law with  
integrity and  
fairness to all.***

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## ***The Examination Process***

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### **Introduction**

The Internal Revenue Service (IRS) accepts most federal returns as filed. Some returns, however, are examined, or audited, to determine if income, expenses, and credits are reported accurately.

This publication discusses general rules and procedures we follow in examinations. It explains what happens before, during, and after an examination. It also explains appeal and payment procedures.

As a taxpayer, you have the right to fair, professional, prompt, and courteous service from IRS employees, as outlined in the Declaration of Taxpayer Rights found on page 3.

We must follow the tax rules set forth by Congress in the Internal Revenue Code. We also follow Treasury Regulations, court decisions, and other rules and procedures written to administer the tax laws.

If the examination results in a change to your tax liability, you may ask us to reconsider your case. Some reasons why we may reconsider your case include:

- You are submitting additional information that could result in a change to the additional amount we have determined that you owe;
- You are filing an original delinquent return after we have determined that you owe an additional amount, or;
- You are identifying a mathematical or processing error we made.

You must request reconsideration in writing and submit it to your local IRS office.



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Department of the Treasury  
Internal Revenue Service

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[www.irs.gov](http://www.irs.gov)

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Publication 3498 (Rev. 11-2004)  
Catalog Number 73074S

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## Notice 1155-G

### Disaster Relief from the IRS



The Federal Emergency Management Agency (FEMA) recently issued a disaster declaration. The IRS announced that taxpayers in your area may qualify for administrative disaster tax relief. Administrative disaster tax relief generally includes postponement of most filing and payment deadlines. If your IRS address of record is in the covered disaster area listed in the news release, you will automatically receive IRS administrative disaster tax relief. Visit [www.irs.gov](http://www.irs.gov) and search "IRS News From Around the Nation" to view the news release.

Also, taxpayers in a federally declared disaster area have the option of claiming disaster-related casualty losses on their federal income tax return for either the year in which the event occurred, or the prior year. See Publication 547 Casualties, Disasters and Thefts for claiming disaster-related casualty and theft losses. Disaster questions, please call the IRS Disaster Hotline at 866-562-5227.

## Aviso 1155-G

### Alivio de Desastre por parte del IRS



La Agencia Federal para el Manejo de Emergencias (*Federal Emergency Management Agency* o *FEMA*, por sus siglas en inglés) emitió recientemente una declaración de desastre. El *IRS* anunció que los contribuyentes en su área pueden calificar para el alivio tributario administrativo por desastre. Por lo general, el alivio tributario administrativo por desastre incluye el aplazamiento de la mayoría de los plazos de presentación y pago. Si su dirección registrada ante el *IRS* se encuentra en la zona de desastre cubierta que se indica en el comunicado de prensa, usted recibirá automáticamente del *IRS* el alivio tributario administrativo por desastre. Visite [www.irs.gov/espanol](http://www.irs.gov/espanol) y busque "Alrededor de la Nación" para ver el comunicado de prensa.

Además, los contribuyentes en una zona declarada de desastre por el gobierno federal, tienen la opción de reclamar las pérdidas por hechos fortuitos relacionadas con el desastre en su declaración de impuestos federales sobre los ingresos ya sea para el año en que ocurrió el evento o bien para el año anterior. Consulte la Publicación 547 (sp), Hechos Fortuitos, Desastres y Robos, para reclamar las pérdidas por hechos fortuitos y robos relacionadas con desastres. Para las preguntas sobre desastres, por favor, llame a la línea directa del *IRS* para desastres al 866-562-5227.

**EXHIBIT 2**

**From:** Ira Maroofian <ira@pinnpack.com>  
**Sent:** Thursday, January 26, 2023 12:54 PM  
**To:** McNeilly, Edward  
**Cc:** Sriram Kailasam  
**Subject:** FW: letter from IRS for Pinnpack Packaging, LLC  
**Attachments:** doc02896920230125160807.pdf

[EXTERNAL]

Hi Edward

I hope you are doing well. I received this letter. Who should I forward it to now that the old company is not in existence?

Regards

Ira

**EXHIBIT 3**



Hogan Lovells US LLP  
1999 Avenue of the Stars  
Suite 1400  
Los Angeles, CA 90067  
T +1 310 785 4600  
F +1 310 785 4601  
[www.hoganlovells.com](http://www.hoganlovells.com)

March 29, 2023

**By Certified Mail**

Department of the Treasury  
Internal Revenue Service  
Small Business / Self-Employed  
1973 North Rulon White Boulevard  
Ogden, UT 84201-0062

**Re: Pinnpack Packaging LLC Proposed Employer Shared Responsibility Payment**

Ladies and Gentlemen:

Hogan Lovells US LLP represents Amanda Demby Swift in her capacity as Liquidation Trustee (in such capacity, the "Liquidation Trustee") of the CarbonLite Liquidation Trust (the "Trust"). The Trust is a grantor trust established to monetize certain assets transferred to it under CarbonLite's plan of liquidation, reconcile and resolve claims against the debtor companies and distribute proceeds to trust beneficiaries.

We write in response to letters that you sent to Pinnpack Packaging LLC ("Pinnpack") on October 28, 2022 and January 23, 2023 (the "ESRP Letters") regarding a Proposed Employer Shared Responsibility Payment ("ESRP") in the amount of \$192,967.17 (the "Alleged ESRP Claim") for tax year 2020, which the IRS asserts is owed by Pinnpack. Copies of the ESRP Letters are attached hereto as **Exhibit A**. The Trust was only recently made aware of the ESRP Letters, when they were forwarded to the Liquidation Trustee by a former member of Pinnpack management.

The Alleged ESRP Claim is permanently barred by virtue of orders issued by the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"), as further described therein. In any case, based on the information available to the Trust, even if the Alleged ESRP Claim were not otherwise barred, no ESRP would be owed by Pinnpack.

**I. Background of CarbonLite Recycling's Bankruptcy Case**

On March 8, 2021 (the "Petition Date"), CarbonLite Holdings LLC and its subsidiaries, including Pinnpack (collectively, the "Debtors"), filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") in the Bankruptcy Court. The Debtors' bankruptcy cases (the "Bankruptcy Cases") are being jointly administered under Case No. 21-10527 (JTD). On June 22, 2021, the Bankruptcy Court entered an order approving the sale of substantially all of Pinnpack's assets to a third-party purchaser [Docket No. 652]. The other operating Debtors also sold their assets with Bankruptcy-Court approval during the pendency of the Bankruptcy Cases.

Hogan Lovells US LLP is a limited liability partnership registered in the District of Columbia. "Hogan Lovells" is an international legal practice that includes Hogan Lovells US LLP and Hogan Lovells International LLP, with offices in: Alicante Amsterdam Baltimore Beijing Birmingham Boston Brussels Colorado Springs Denver Dubai Dusseldorf Frankfurt Hamburg Hanoi Ho Chi Minh City Hong Kong Houston Johannesburg London Los Angeles Luxembourg Madrid Mexico City Miami Milan Minneapolis Monterrey Munich New York Northern Virginia Paris Philadelphia Rome San Francisco São Paulo Shanghai Silicon Valley Singapore Sydney Tokyo Warsaw Washington, D.C. Associated Offices: Budapest Jakarta Riyadh Shanghai FTZ Ulaanbaatar. Business Service Centers: Johannesburg Louisville. Legal Services Center: Berlin. For more information see [www.hoganlovells.com](http://www.hoganlovells.com)

On September 7, 2021, the Bankruptcy Court entered the *Order Confirming Debtors' First Amended Chapter 11 Plan of Liquidation* [Docket No. 895] (the "Confirmation Order"), a copy of which is attached hereto as Exhibit B. The Confirmation Order attaches a copy of the *Debtors' First Amended Chapter 11 Plan of Liquidation* (the "Plan"). Among other things, the Plan provides for establishment of the Liquidation Trust and the transfer of the Debtors' remaining assets to the Liquidation Trust to satisfy claims owed to creditors in the order of priority established by the Bankruptcy Code, appoints the Liquidation Trustee as trustee of the Liquidation Trust, and appoints the Liquidation Trustee as sole manager, director, officer and representative of the Debtors, including CarbonLite Recycling, for the purpose of winding down the Debtors.<sup>1</sup> The Plan became effective, the Debtors emerged from bankruptcy, and the Liquidation Trust came into existence all on September 20, 2021 (the "Effective Date").

## II. Bar Date Orders and Chapter 11 Plan

Before the Effective Date, on April 7, 2021, the Bankruptcy Court entered an order [Docket No. 233] (the "Bar Date Order"), establishing September 7, 2021 (the "Governmental Bar Date") as the bar date for governmental units to file proofs of claim that arose prior to the Petition Date. See Docket No. 233 ¶ 3. The Bar Date Order provides that:

Any person or entity who is required, but fails, to file a Proof of Claim in accordance with the Bar Date Order on or before the applicable Bar Date shall not be treated as a creditor with respect to such claim for the purposes of voting and distribution...Any person or entity who is required, but fails, to file a Proof of Claim in accordance with the Bar Date Order on or before the applicable Bar Date shall be prohibited from voting to accept or reject any plan filed in these chapter 11 cases, participating in any distribution in these chapter 11 cases on account of such claim, or receiving further notices regarding such claim.

Bar Date Order ¶¶ 16-17.

The IRS, which participated in the Bankruptcy Case, was served with the Bar Date Order and given formal notice of the Governmental Bar Date on April 14, 2023. See Docket No. 296, Ex. A at 14, 22.

In addition to the Bar Date Order, both the Confirmation Order and the Plan bar creditors from asserting or recovering on any claims as to which any claim was not timely filed. The Confirmation Order provides:

Except as otherwise provided in the Plan, from and after the Effective Date, all Entities are permanently enjoined from commencing or continuing in any manner, any suit, action or other proceeding, or creating, perfecting or enforcing any lien of any kind, on account of or respecting any claim, demand, liability, obligation, debt, right, cause of action, equity interest, or remedy released or to be released, exculpated or to be exculpated, pursuant to the Plan or the Confirmation Order.

Confirmation Order ¶ 18. And the Plan provides:

Except as otherwise provided in the Plan, from and after the Effective Date, all Entities are permanently enjoined from commencing or continuing in any manner, any suit, action or other proceeding, or creating, perfecting or enforcing any lien of any kind, on

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<sup>1</sup>See Confirmation Order ¶¶ 27, 40; Plan, Article V.B.

account of or respecting any claim, demand, liability, obligation, debt, right, cause of action, equity interest, or remedy released or to be released, exculpated or to be exculpated, pursuant to the Plan or the Confirmation Order.

Plan, Article XI.D. The Alleged ESRP Claim was released pursuant to the Plan and Confirmation Order.

Notice of the hearing on confirmation of the Plan and a copy of the disclosure statement for the Plan were served on the IRS on July 26, 2021. A true and correct copy of the affidavit of service [Docket No. 780] is attached hereto as Exhibit C.

The Alleged ESRP Claim relates to tax year 2020. Because the claim arose prior to the Petition Date, the IRS was required to file any claims with respect to the Alleged ESRP Claim prior to the Governmental Bar Date. The IRS, however, did not file a timely (or any) proof of claim with respect to the Alleged ESRP Claim. As the IRS did not file a proof of claim on account of the Alleged ESRP ahead of the Governmental Bar Date, the claim is permanently barred by the Bar Date Order, the Plan and the Confirmation Order.

**III. Pinnpack, In Any Case, Does Not Owe Anything on Account of the Alleged ESRP Claim**

Even if the Alleged ESRP Claim was not otherwise permanently barred, as a substantive matter, the Alleged ESRP Claim is not owed, as all applicable employees of Pinnpack were offered qualifying health insurance coverage in 2020. While the Liquidation Trustee does not have access to all of Pinnpack's books and records, she does have invoices and other documentation from Cigna, Pinnpack's health insurance provider, indicating that all applicable Pinnpack employees were offered qualifying coverage in 2020. A copy of relevant extracts from a Cigna invoice from March 2021, demonstrating this, is attached hereto as Exhibit D.

For the foregoing reasons, the Alleged ESRP Claim is both legally barred by virtue of orders entered in the Bankruptcy Cases and, in any case, substantively without merit.

If you have any questions regarding the foregoing, please contact the undersigned.

Sincerely,

Edward McNeilly  
Senior Associate  
edward.mcneilly@hoganlovells.com  
D (310) 785-4671

Enclosures      Exhibit A – ESRP Letters  
                    Exhibit B – Confirmation Order  
                    Exhibit C – Affidavit of Service  
                    Exhibit D – Extract from Cigna Invoice of March 2021

**Exhibit A**

O-167948

PINNPACK PACKAGING LLC  
% LEADING INDUSTRIES INC MBR  
1151 PACIFIC AVE  
OXNARD, CA 93033

**Department of the Treasury  
Internal Revenue Service  
Small Business / Self-Employed**  
1973 North Rulon White Boulevard  
Ogden, UT 84201-0062

PINNPACK PACKAGING LLC  
% LEADING INDUSTRIES INC MBR  
1151 PACIFIC AVE  
OXNARD, CA 93033

Date:  
1/23/2023  
Tax year:  
2020  
Employer ID number:  
XX-XXX9948  
Person to contact:  
4980H Response Unit  
Employee ID number:  
L226J  
Contact telephone number:  
866-379-6176  
Contact e-fax number:  
877-792-2723

### **Proposed Employer Shared Responsibility Payment (ESRP) Follow up Letter**

Dear PINNPACK PACKAGING LLC:

#### **Why you are receiving this letter**

We haven't received a response to the Letter 226J, sent to you on 10/28/2022 proposing an employer shared responsibility payment pursuant to Internal Revenue Code 4980H. We have attached a copy of Letter 226J and all attachments for your reference.

#### **What you need to do**

**If you agree with the proposed ESRP**, return the Response form at the end of the attached 226J Letter, along with your payment within 15 days from the date of this letter.

- Write your employer ID number (XX-XXX9948), the tax year (2020) and ESRP on your payment and any correspondence. Make your check or money order payable to the United States Treasury.
- If you're enrolled in the Electronic Federal Tax Payment System (EFTPS), you can pay electronically instead of paying by check or money order.

#### **If you do not agree with the proposed ESRP**

1. Complete the Response form at the end of the attached 226J Letter and send it to us along with a signed statement and any documentation that supports your response within 15 days from the date of this letter.
2. You may request a meeting or telephone conference with the supervisor of the IRS contact person identified above.

If you still do not agree after submitting documentation or meeting with the supervisor, you can request a conference with our Appeals Office. If you want to have a conference with an appeals officer, you will need to submit either a small case request or a formal written protest with the IRS contact person named in this letter. The ESRP amount for the tax period referenced will determine whether you need to submit a small case request or a formal written protest. See the box checked below:

**Small case request.** If you want to have a conference with an appeals officer, you can submit a small case request. Since the total amount of the ESRP is \$25,000 or less, you can send us a letter requesting consideration by Appeals. Indicate the reasons why you do not agree.

**Formal protest.** If you want to have a conference with an appeals officer, you must submit a formal written protest. Since the total amount of the ESRP is more than \$25,000, you must submit a formal protest. The enclosed Publication 3498 explains the requirements for filing a formal protest. The publication also includes information on the Declaration of Taxpayer Rights and the IRS Collection Process.

If you request a conference with our Appeals Office, an appeals officer will contact you (if necessary) for an appointment to take a fresh look at your case. The Appeals Office is an independent office and most disputes considered by the Appeals Office are resolved informally and promptly. By requesting a conference with our Appeals Office, you may resolve the matter sooner.

**If we don't hear from you**

We will send you a Notice of Assessment for the amount we've proposed and we will charge interest from the date of the assessment notice until we receive full payment.

If you have any questions about this letter, you may contact the person whose name is shown on the front page of this letter. If you write, please include your daytime telephone number, the best time for us to call you if we need more information, and a copy of this letter to help us identify your account. Keep the original letter for your records.

You also have the right to contact a Taxpayer Advocate. The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit [www.taxpayeradvocate.irs.gov](http://www.taxpayeradvocate.irs.gov) or call 1-877-777-4778.

Sincerely,

Michelle Kite  
Operation Manager

Enclosures:

Copy of your Letter 226J  
Publication 3498



**Department of the Treasury  
Internal Revenue Service**  
1973 North Rulon White Boulevard  
Ogden, UT 84201-0062

PINNPACK PACKAGING LLC  
% LEADING INDUSTRIES INC MBR  
10250 CONSTELLATION BLVD SUITE 282  
LOS ANGELES, CA 90067

**Date:**  
10/28/2022  
**Tax year:**  
2020  
**Employer ID number:**  
9948  
**Person to contact:**  
4980H Response Unit  
**Employee ID number:**  
L226J  
**Contact telephone number:**  
866-379-6176  
**Contact e-fax number:**  
877-792-2723  
**Response date:**  
11/27/2022

Dear PINNPACK PACKAGING LLC:

We have made a preliminary calculation of the Employer Shared Responsibility Payment (ESRP) that you owe.

**Proposed ESRP \$192,967.17**

Our records show that you filed one or more Forms 1095-C, Employer-Provided Health Insurance Offer and Coverage, and one or more Forms 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns, with the IRS. Our records also show that for one or more months of the year at least one of the full-time employees you identified on Form 1095-C was allowed the premium tax credit (PTC) on his or her individual income tax return filed with the IRS. Based on this information, we are proposing that you owe an ESRP for one or more months of the year.

You generally owe an ESRP for a month if either:

- You did not offer minimum essential coverage (MEC) to at least 95% of your full-time employees (and their dependents) and at least one of your full-time employees was certified as being allowed the PTC; or
- You offered MEC to at least 95% of your full-time employees (and their dependents), but at least one of your full-time employees was certified as being allowed the PTC (because the coverage was unaffordable or did not provide minimum value, or the full-time employee was not offered coverage).

This letter certifies, under Section 1411 of the Affordable Care Act, that for at least one month in the year, one or more of your full-time employees was enrolled in a qualified health plan for which a PTC was allowed.

Based on this certification and information contained in our records, we are proposing that you owe an ESRP of \$192,967.17.

**What you must do**

Review this letter carefully. It explains the proposed ESRP and what you should do if you agree or disagree with this proposal. You must tell us whether you agree or disagree with the proposed ESRP by the Response date on the first page of this letter.

The following items are included:

- An explanation of the employer shared responsibility provisions in Internal Revenue Code (IRC) Section 4980H, which are the basis for the ESRP. See **About the ESRP**;
- An **ESRP Summary Table** itemizing your proposed ESRP by month;
- An **Explanation of the ESRP Summary Table**;

- Form 14764, **ESRP Response**; and
- Form 14765, **Employee Premium Tax Credit (PTC) Listing (Employee PTC Listing)**

It will be useful to have the Form(s) 1094-C and 1095-C that you filed with the IRS for the tax year shown on the first page of this letter available when you review this letter.

**If you agree with the proposed ESRP**

- Complete, sign, and date the enclosed Form 14764, ESRP Response, and return it to us by the Response date on the first page of this letter.
- Include your payment of \$192,967.17. If you're enrolled in the Electronic Federal Tax Payment System (EFTPS), you can pay electronically instead of by check or money order.
- If you don't pay the entire agreed-upon ESRP, you will receive a Notice and Demand (your "bill") for the balance due. For additional payment options, refer to Publication 594, The IRS Collection Process, or call the telephone number on your bill. We will begin the collection process if you do not make payment in full and on time after you receive your bill.

**If you disagree with the proposed ESRP**

- Complete, sign, and date the enclosed Form 14764, ESRP Response, and send it to us so we receive it by the Response date on the first page of this letter.
  - Include a signed statement explaining why you disagree with part or all of the proposed ESRP. You may include documentation supporting your statement.
  - Make sure your statement describes changes, if any, you want to make to the information reported on your Form(s) 1094-C or Forms 1095-C. Do not file a corrected Form 1094-C with the IRS to report any changes you want to make to your Form 1094-C filed for the tax year shown on the first page of this letter.
  - Make changes, if any, on the **Employee PTC Listing** using the indicator codes in the Instructions for Forms 1094-C and 1095-C for the tax year shown on the first page of this letter. Do not file corrected Forms 1095-C with the IRS to report requested changes to the Employee PTC Listing; and
  - Include your revised Employee PTC Listing, if necessary, and any additional documentation supporting your changes with your Form 14764, ESRP Response, and signed statement.

**About the Form 14765, Employee PTC Listing**

The Employee PTC Listing shows the name and truncated social security number of each full-time employee for whom you filed a Form 1095-C if:

- The employee was allowed a PTC on his or her individual income tax return for one or more months of the tax year shown on the first page of this letter; and either
- You did not report an affordability safe harbor or other relief from the ESRP on the employee's Form 1095-C for one or more of the months the employee was allowed a PTC, or
- We have determined based on information reported that you do not qualify for the safe harbor claimed on line 16.

These employees are referred to as assessable full-time employees.

Each monthly box on the Employee PTC Listing has two rows. The first row reflects the codes, if any, that were entered on line 14 and line 16 of the employee's Form 1095-C for each month. However, if you claimed a safe harbor on line 16, and we determined based on information reported that you do not qualify for that safe harbor, it will show an XF, XG, or XH instead of the 2F, 2G, or 2H that was reported. For each employee, if the month is **not highlighted**, the employee is an assessable full-time employee for that month. If the month is highlighted, the employee is not an assessable full-time employee for that month.

Employees who are not considered assessable full-time employees **for all twelve** months of the year (either because the employee was not allowed a PTC for any month in the calendar year or a safe harbor or other provision providing relief was reported on Form 1095-C for each month the employee was allowed a PTC) are not included on the Employee PTC Listing.

#### **Specific instructions for making changes to the Employee PTC Listing**

- If the information reported on an assessable full-time employee's Form 1095-C was inaccurate or incomplete, you may make changes to the Employee PTC Listing using the applicable indicator codes for lines 14 and 16 that are described in the Instructions for Forms 1094-C and 1095-C. Make any changes, for each employee, as necessary, by entering new codes on the 2nd row of each monthly box.
- When making changes, first enter the indicator code for line 14 and then enter the indicator code for line 16. Separate the two codes with a slash (e.g., 1H/2A).
- If the same indicator code applies for all 12 months of the calendar year, enter that code in the "All 12 Months" column, and do not make entries for any of the months.
- If you are providing additional information about the changes for an employee, enter a check in the column titled "Additional Information Attached." Otherwise, leave this column blank.

**NOTE:** If more than one indicator code could apply for a month, enter only one code for that month on the Employee PTC Listing. Note any additional indicator codes that could apply for the affected employee in your signed statement. Include the employee's name, the applicable months and the additional indicator codes for each month.

We will review what you submit and will contact you.

Please ensure the signed statement and all documents submitted include the tax year and your employer ID number in the top right corner.

#### **If we don't hear from you**

If you don't respond by the Response date on the first page of this letter, we will send you a Notice and Demand for the ESRP that we proposed and assessed. The ESRP will be subject to IRS lien and levy enforcement actions. Interest will accrue from the date of the Notice and Demand and continue until you pay the total ESRP balance due.

#### **About the ESRP**

The ESRP rules only apply to an employer that is an applicable large employer (ALE). In general, an employer is an ALE for a year if it had an average of 50 or more full-time employees (including full-time equivalent employees) during the preceding calendar year.

The ESRP applies and is calculated on a monthly basis. Each month is a taxable period. An ALE may be liable for an ESRP for any month under either IRC Section 4980H (a) or (b) if it:

- **Did not offer** MEC to at least 95% of its full-time employees (and their dependents) and at least one full-time employee was allowed the PTC (**IRC Section 4980H(a)**); or

- **Did offer MEC to at least 95% of its full-time employees (and their dependents) and at least one full-time employee was allowed the PTC (because the coverage was unaffordable or did not provide minimum value, or the full-time employee was not offered coverage) (IRC Section 4980H(b)).**

The ESRP is not deductible for income tax purposes.

Our authority for proposing the ESRP is IRC Section 4980H. For more information about IRC Section 4980H, including definitions of key terms, such as full-time employee, how to determine ALE status and whether the ALE has made an offer of coverage visit the ACA Information Center for Applicable Large Employers (ALEs) at [www.irs.gov](http://www.irs.gov), keyword "ALEs." In addition, for information about completing Forms 1094-C and 1095-C and available transition relief, see the Instructions for Forms 1094-C and 1095-C for the tax year shown at the top of the page. You can find prior year Instructions at [www.irs.gov](http://www.irs.gov) (at the top of the screen select "Forms and Pubs," under the "Browse" heading choose "List of Prior Year Forms & Pubs" and in the "Find" box enter "1094-C" or "1095-C").

**ESRP Summary Table**

Information Reported to IRS							
Month	a. Form 1094-C, Part III, Col (a) Minimum essential coverage offer indicator offered to at least 95%	b. Form 1094-C, Part III, Col (b) Full-time employee count for ALE member	c. Allocated reduction of full-time employee count for IRC Section 4980H(a)	d. Count of assessable full-time employees with a PTC for IRC Section 4980H(a)	e. Count of assessable full-time employees with a PTC for IRC Section 4980H(b)	f. Applicable IRC Section 4980H provision	g. Monthly ESRP amount
January	No	113	30	3	3	4980H(a)	\$17,776.11
February	No	111	30	3	3	4980H(a)	\$17,347.77
March	No	109	30	3	3	4980H(a)	\$16,919.43
April	No	107	30	3	3	4980H(a)	\$16,491.09
May	No	106	30	3	3	4980H(a)	\$16,276.92
June	No	105	30	3	3	4980H(a)	\$16,062.75
July	No	102	30	2	2	4980H(a)	\$15,420.24
August	No	101	30	2	2	4980H(a)	\$15,206.07
September	No	102	30	2	2	4980H(a)	\$15,420.24
October	No	102	30	2	2	4980H(a)	\$15,420.24
November	No	102	30	2	2	4980H(a)	\$15,420.24
December	No	101	30	2	2	4980H(a)	\$15,206.07
						<b>Total Proposed ESRP</b>	<b>\$192,967.17</b>

## Explanation of the ESRP Summary Table

The ESRP summary table includes the following information.

### Column (a). Form 1094-C, Part III, Col (a), Minimum essential coverage offer indicator (offered to at least 95%)

This column shows the information you reported on the Form 1094-C, Part III, Column (a) filed with the IRS about whether you offered MEC to at least 95% of your full-time employees and their dependents. If there was no entry on Form 1094-C, Part III, Column (a) for one or more months, each missing entry is shown as "No" in column (a).

### Column (b). Form 1094-C, Part III, Col (b), Full-time employee count for ALE member

This column shows the information you reported on the Form 1094-C, Part III, Column (b) filed with the IRS reporting the number of your full-time employees. However, if you did not report the number of full-time employees for any month of the year, the full-time employee count in column (b) will reflect the number you reported on Form 1094-C, Part II, line 20, "Total number of Forms 1095-C filed by and/or on behalf of ALE Member." If you reported the number of full-time employees for some, but not all months of the year, the full-time employee count in column (b) for each month for which you did not report will reflect the greatest number of full-time employees you reported for any one month of the year.

### Column (c). Allocated reduction of full-time employee count for IRC Section 4980H(a)

This column shows the number by which the full-time employee count in column (b) is reduced when computing an ESRP under IRC Section 4980H(a). In general, under IRC Section 4980H(a), an ALE's number of full-time employees is reduced by its allocable share of 30. If the ALE is not part of an Aggregated ALE Group, the ALE's allocable share is 30. If the ALE is a member of an Aggregated ALE Group, the ALE's allocable share is based upon the number of ALE members reported in Part IV of Form 1094-C. For the 2015 year only, transition relief increased 30 to 80 for an employer that certified on Form 1094-C, Line 22 and entered B on Form 1094-C, Part III, Column (e), reporting that it met the criteria for the transition relief. Even if "yes" is entered in column (a) (meaning no ESRP under IRC Section 4980H(a) applies for the month), this column (c) will be filled in because the amount of a potential ESRP under IRC Section 4980H(a) for a month caps the amount of an ESRP under IRC Section 4980H(b) for a month.

### Column (d). Count of assessable full-time employees with a PTC for IRC Section 4980H(a)

The number shown for each month is the number of your full-time employees who were allowed a PTC on their individual income tax returns and for whom no provision providing relief is applicable under IRC Section 4980H(a). These employees are listed on the Employee PTC Listing and are referred to as assessable full-time employees. You are subject to an ESRP for any month that IRC Section 4980H(a) applies to you, if there is at least one assessable full-time employee for that month.

### Column (e). Count of assessable full-time employees with a PTC for IRC Section 4980H(b)

The number shown for each month is the number of your full-time employees who were allowed a PTC and for whom no safe harbor or other provision providing relief is applicable under IRC Section 4980H(b). These employees are listed on the Employee PTC Listing and are referred to as assessable full-time employees. You are subject to an ESRP for these employees for any month that IRC Section 4980H(b) applies to you, if there is at least one assessable full-time employee for that month.

### Column (f). Applicable IRC Section 4980H provision

This column shows whether the ESRP, if any, has been computed under IRC Section 4980H(a) or (b).

### Column (g). Monthly ESRP amount

This column shows the proposed ESRP amount per month, if any. Each month is a separate taxable period. The total proposed ESRP amount for the year is shown at the bottom. For more information, see "Calculation of your ESRP" below.

### **Calculation of your ESRP**

**NOTE:** References to all columns relate to the ESRP Summary Table above.

We computed your ESRP amount on a month-by-month basis as shown in column (g). For any month, an employer may owe no ESRP or an ESRP under either IRC Section 4980H(a) or 4980H(b) as described below, but not both. (See column (f) for the ESRP provision, if any, that applies to you for each month.)

IRC Section 4980H(a) applies for a month when column (a) Minimum essential coverage offer indicator (offered to at least 95%) is marked "No" and column (d) Count of assessable full-time employees with a PTC for IRC Section 4980H(a) is at least one for that same month. An IRC Section 4980H(a) ESRP is computed by taking the number in column (b), IRC Section 4980H full-time employee count for ALE member, subtracting the number in column (c), Allocated reduction of full-time employee count for IRC Section 4980H(a), and multiplying the resulting number by \$2,570/12 or \$214.17 to arrive at the monthly ESRP amount.

IRC Section 4980H(b) applies for a month when column (a) Minimum essential coverage indicator (offered to at least 95%) is marked "Yes" and column (e) Count of assessable full-time employees with a PTC for IRC Section 4980H(b) is at least one for that same month. An IRC Section 4980H(b) ESRP is computed by taking the number in column (e), Count of assessable full-time employees with a PTC for 4980H(b), and multiplying that number by \$3,860/12 or \$321.67 to arrive at the monthly ESRP amount.

**NOTE:** The ESRP amount under IRC Section 4980H(b) in column (g) cannot be more than the amount that would have been proposed under IRC Section 4980H(a) had it applied to you for that same month. If you are a member of an Aggregated ALE Group and are subject to an ESRP under IRC Section 4980H(a) or are subject to an ESRP under IRC Section 4980H(b) that may be limited by IRC Section 4980H(a) cap, please contact the person identified on the first page of this letter to ensure the allocation has been correctly computed.

### **Additional information**

- For more information about this letter, visit [www.irs.gov/ltr226J](http://www.irs.gov/ltr226J).
- For information about the ESRP and the PTC, visit [www.irs.gov/aca](http://www.irs.gov/aca).
- For information about the collection process visit [www.irs.gov/Pub594](http://www.irs.gov/Pub594).
- For tax forms, instructions and publications, visit [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or call 800-TAX-FORM (800-829-3676).
- Keep this letter for your records.

If you need assistance, please don't hesitate to contact us.

Sincerely,

Michelle Kite  
Operation Manager

Enclosures:  
Publication 1  
Notice 609  
Form 14764  
Form 14765

Form **14764**  
(February 2018)

Department of the Treasury - Internal Revenue Service  
**ESRP Response**

Complete both sides of this form and return it to the address shown on the letter received.

**Provide Your Contact Information**

Name  
PINNPACK PACKAGING LLC

Address *(if you changed your address, make the changes below)*

City	State	Country	Zip code
Primary telephone number		Best time to call	
Secondary telephone number		Best time to call	

**Indicate Your Agreement or Disagreement**

**Agreement with proposed assessment**

I consent to the assessment and collection of the proposed assessment of the ESRP in the amount of \$192,967.17

Signature

Date

Print name and title of the person who signed above

**Partial/Total disagreement with proposed assessment**

I disagree with part or all of the proposed assessment of the ESRP

**Indicate Your Payment Option** (check all that apply)

Full payment using EFTPS on \_\_\_\_\_  
 Partial payment using EFTPS on \_\_\_\_\_  
 Enclosed full payment of \$192,967.17  
 Enclosed partial payment of \$ \_\_\_\_\_  
 No payment

- Write your employer ID number (81-2419948), the tax year (2020) and ESRP on your payment and any correspondence.
- Make your check or money order payable to the United States Treasury.

**Authorization (optional)**

If you would like to authorize someone, in addition to you, to contact the IRS concerning this proposed ESRP matter, include the person's information, your signature, and the date.

The authority granted is limited as indicated by the statement above the signature line. The contact may not sign returns, enter into agreements, or otherwise represent you before the IRS. If you want to have a designee with expanded authorization, see IRS Publication 947, Practice Before the IRS and Power of Attorney.

Full name of authorized person

## Address

City	State	Country	Zip code
------	-------	---------	----------

Primary telephone number	Best time to call
Secondary telephone number	Best time to call

I authorize the person listed above to discuss and provide information to the IRS about this letter.

Signature	Date
-----------	------

Print name and title of the person who signed above

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**Form 14765**  
 (May 2021)

Department of the Treasury - Internal Revenue Service

# **Employee Premium Tax Credit (PTC) Listing**

Any month not highlighted is a month that the employee received a PTC and no safe harbor or other relief from the ESRP was applicable. The employee is an assessable full-time employee for that month. Any month that shows XF, XG, or XH is due to a determination that you do not qualify for the safe harbor being claimed (2F, 2G, or 2H). If you still think the safe harbor applies, you may provide your computation with your written request for reconsideration.

Employer name PINNPACK PACKAGING LLC	Employee Name (last, first)	SSN (last 4 digits)	All 12 months Indicator Codes (Form 1095-C, lines 14 and 16 combined)	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Additional Information Attached		
																Tax year 2020		
LOURDES GONZALEZ	9064		1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	NOPTC	NOPTC	NOPTC
MARTIN HERNANDEZ	9968			1E/	1E/	1E/												
SAMUEL OROZCO	3575															1E/	1E/	1E/

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## ***The IRS Mission***

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***Provide America's  
taxpayers top  
quality service by  
helping them  
understand and  
meet their tax  
responsibilities  
and by applying  
the tax law with  
integrity and  
fairness to all.***

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## ***The Examination Process***

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### **Introduction**

The Internal Revenue Service (IRS) accepts most federal returns as filed. Some returns, however, are examined, or audited, to determine if income, expenses, and credits are reported accurately.

This publication discusses general rules and procedures we follow in examinations. It explains what happens before, during, and after an examination. It also explains appeal and payment procedures.

As a taxpayer, you have the right to fair, professional, prompt, and courteous service from IRS employees, as outlined in the Declaration of Taxpayer Rights found on page 3.

We must follow the tax rules set forth by Congress in the Internal Revenue Code. We also follow Treasury Regulations, court decisions, and other rules and procedures written to administer the tax laws.

If the examination results in a change to your tax liability, you may ask us to reconsider your case. Some reasons why we may reconsider your case include:

- You are submitting additional information that could result in a change to the additional amount we have determined that you owe;
- You are filing an original delinquent return after we have determined that you owe an additional amount, or;
- You are identifying a mathematical or processing error we made.

You must request reconsideration in writing and submit it to your local IRS office.



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Department of the Treasury  
Internal Revenue Service

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[www.irs.gov](http://www.irs.gov)

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Publication 3498 (Rev. 11-2004)  
Catalog Number 73074S

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## Notice 1155-G

### Disaster Relief from the IRS



The Federal Emergency Management Agency (FEMA) recently issued a disaster declaration. The IRS announced that taxpayers in your area may qualify for administrative disaster tax relief. Administrative disaster tax relief generally includes postponement of most filing and payment deadlines. If your IRS address of record is in the covered disaster area listed in the news release, you will automatically receive IRS administrative disaster tax relief. Visit [www.irs.gov](http://www.irs.gov) and search "IRS News From Around the Nation" to view the news release.

Also, taxpayers in a federally declared disaster area have the option of claiming disaster-related casualty losses on their federal income tax return for either the year in which the event occurred, or the prior year. See Publication 547 Casualties, Disasters and Thefts for claiming disaster-related casualty and theft losses. Disaster questions, please call the IRS Disaster Hotline at 866-562-5227.

## Aviso 1155-G

### Alivio de Desastre por parte del IRS



La Agencia Federal para el Manejo de Emergencias (*Federal Emergency Management Agency* o *FEMA*, por sus siglas en inglés) emitió recientemente una declaración de desastre. El *IRS* anunció que los contribuyentes en su área pueden calificar para el alivio tributario administrativo por desastre. Por lo general, el alivio tributario administrativo por desastre incluye el aplazamiento de la mayoría de los plazos de presentación y pago. Si su dirección registrada ante el *IRS* se encuentra en la zona de desastre cubierta que se indica en el comunicado de prensa, usted recibirá automáticamente del *IRS* el alivio tributario administrativo por desastre. Visite [www.irs.gov/espanol](http://www.irs.gov/espanol) y busque "Alrededor de la Nación" para ver el comunicado de prensa.

Además, los contribuyentes en una zona declarada de desastre por el gobierno federal, tienen la opción de reclamar las pérdidas por hechos fortuitos relacionadas con el desastre en su declaración de impuestos federales sobre los ingresos ya sea para el año en que ocurrió el evento o bien para el año anterior. Consulte la Publicación 547 (sp), Hechos Fortuitos, Desastres y Robos, para reclamar las pérdidas por hechos fortuitos y robos relacionadas con desastres. Para las preguntas sobre desastres, por favor, llame a la línea directa del *IRS* para desastres al 866-562-5227.

**Exhibit B**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re: ) Chapter 11  
CL H WINDDOWN LLC, *et al.*,<sup>1</sup> ) Case No. 21-10527 (JTD)  
Debtors. ) (Jointly Administered)  
) **Ref. Docket No. 749**

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**ORDER CONFIRMING DEBTORS' FIRST  
AMENDED CHAPTER 11 PLAN OF LIQUIDATION**

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The above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) having:

- a. commenced, on March 8, 2021 (the “Petition Date”), these jointly administered Chapter 11 Cases by each filing a voluntary petition for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”);
- b. filed,<sup>2</sup> on July 2, 2021 the *Debtors’ Motion for an Order (I) Approving Disclosure Statement; (II) Scheduling Confirmation Hearing; (III) Approving Form and Manner of Notice of Confirmation Hearing; (IV) Establishing Procedures for Solicitation and Tabulation of Votes to Accept or Reject Plan, Including (A) Approving Form and Content of Solicitation Package; (B) Establishing Record Date and Approving Procedures for Distribution of Solicitation Packages; (C) Approving Forms of Ballots; (D) Establishing Voting Deadline for Receipt of Ballot; and (E) Approving Procedures for Vote Tabulations; (V) Establishing Deadline and*

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<sup>1</sup> The Debtors were formerly called CarbonLite Holdings, LLC and the subsidiaries thereof. The current names of the Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: CL H Winddown LLC f/k/a CarbonLite Holdings LLC (8957); CL I Winddown LLC f/k/a CarbonLite Industries LLC (3596); CL PH Winddown LLC f/k/a CarbonLite P Holdings, LLC (8957); CL PA Winddown LLC f/k/a CarbonLite P, LLC (5453); CL PIH Winddown LLC f/k/a CarbonLite PI Holdings LLC (8957); CL PP Winddown LLC f/k/a CarbonLite Pinnpack LLC (8957); CL RH Winddown LLC f/k/a CarbonLite Recycling Holdings LLC (8957); CL Sub Winddown LLC f/k/a CarbonLite Sub-Holdings, LLC (8957); PP PA Winddown LLC f/k/a Pinnpack P, LLC (8322); CL R Winddown LLC f/k/a CarbonLite Recycling LLC (3727); and PSS Winddown LLC f/k/a Pinnpack Packaging LLC (9948).

<sup>2</sup> Unless otherwise indicated, use of the term “filed” herein refers also to the service of the applicable document filed on the docket in these Chapter 11 Cases, as applicable.

*Procedures for Filing Objections to Confirmation of Plan; and (VI) Granting Related Relief* [Docket No. 692] (the “Solicitation Procedures Motion”);

- c. filed, on the Petition Date, the *Declaration of Brian Weiss in Support of Debtors’ Chapter 11 Petitions and First Day Relief* [Docket No. 13] detailing the facts and circumstances of these Chapter 11 Cases;
- d. filed, on July 21, 2021, the *Debtors’ First Amended Chapter 11 Plan of Liquidation* [Docket No. 749] (the “Plan”),<sup>3</sup> and the *Disclosure Statement for Debtors’ First Amended Chapter 11 Plan of Liquidation* [Docket No. 750] (the “Disclosure Statement”). The Plan is attached hereto as **Exhibit A**.
- e. following entry of an order approving the Solicitation Procedures Motion [Docket No. 747] (the “Solicitation Procedures Order”), commenced a solicitation of votes to accept or reject the Plan, and distributed therewith (i) the Disclosure Statement and (ii) ballots for voting on the Plan to Holders of Claims entitled to vote on the Plan, in accordance with the terms of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Local Rules”);
- f. filed, on July 27, 2021, the *Notice of (A) Hearing to Consider Confirmation of Debtors’ First Amended Chapter 11 Plan of Liquidation; (B) Deadline for Voting to Accept or Reject Plan; and (C) Related Matters* [Docket No. 759] (the “Confirmation Hearing Notice”), which contained the date and time set for the hearing (the “Confirmation Hearing”) to consider confirmation of the Plan (“Confirmation”) and the deadline for filing objections to the Plan;
- g. filed, on August 16, 2021, the *Plan Supplement* [Docket No. 824] and, on August 25, 2021, the *Amended Plan Supplement* [Docket No. 861] (as further modified, amended, or supplemented from time to time, the “Plan Supplement” and which, for purposes is included in the definition of the Plan (as defined below));
- h. filed, on August 25, 2021, the *Declaration of Aileen Daversa on Behalf of Stretto Regarding Solicitation of Votes and Tabulation of Ballots Accepting and Rejecting Proposed Debtors’ First Amended Chapter 11 Plan of*

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<sup>3</sup> Capitalized terms used but not defined herein shall have the meanings set forth in the Plan.

*Liquidation* [Docket No. 862], which detailed the results of the voting process on the Plan (the “Voting Declaration”);

- i. filed, on August 27, 2021, the *Debtors’ Memorandum of Law in Support of Order Confirming the Debtors’ First Amended Chapter 11 Plan of Liquidation* [Docket No. 865] (the “Confirmation Brief”), along with the *Declaration of Brian Weiss in Support of Confirmation of Debtors’ First Amended Chapter 11 Plan of Liquidation* [Docket No. 866] (the “Declaration”); and
- j. operated their business and managed their property during these Chapter 11 Cases as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

The Court having:

- a. entered, on July 21, 2021, the Solicitation Procedures Order, which also approved the adequacy of the Disclosure Statement;
- b. set September 2, 2021, at 1:00 p.m. (prevailing Eastern Time), as the date and time for the Confirmation Hearing, pursuant to Bankruptcy Rules 3017 and 3018 and sections 1126, 1128, and 1129 of the Bankruptcy Code, as set forth in the Solicitation Procedures Order;
- c. reviewed the Plan, the Disclosure Statement, the Confirmation Brief, the Voting Declaration, the Confirmation Hearing Notice, the Declaration, and all filed pleadings, exhibits, statements, responses and comments regarding Confirmation, including all objections, statements, and reservations of rights;
- d. held the Confirmation Hearing;
- e. heard the statements, arguments and objections made by counsel in respect of Confirmation;
- f. considered all oral representations, testimony, documents, filings, and other evidence regarding Confirmation;
- g. addressed any objections to the Plan and to Confirmation and all statements and reservations of rights not consensually resolved or withdrawn; and
- h. taken judicial notice of all papers and pleadings filed in these Chapter 11 Cases and all evidence proffered or adduced and all arguments made at the

hearings held before the Court during the pendency of these Chapter 11 Cases.

NOW, THEREFORE, it appearing to the Court that notice of the Confirmation Hearing having been adequate and appropriate as to all parties affected or to be affected by the Plan and the transactions contemplated thereby, and the legal and factual bases set forth in the documents filed in support of Confirmation and other evidence presented at the Confirmation Hearing having established just cause for the relief granted herein; and having considered any and all objections to the Plan and its Confirmation and all such objections being consensually resolved or withdrawn, or otherwise addressed as set forth herein and on the record at the Confirmation Hearing; and after due deliberation thereon and good cause appearing therefor, the Court makes and issues the following findings of fact and conclusions of law, and orders:

**FINDINGS OF FACT AND CONCLUSIONS OF LAW**

IT IS DETERMINED, FOUND, ADJUDGED, DECREED, AND ORDERED  
THAT:

**A. Findings and Conclusions.**

1. The findings and conclusions set forth herein, in the recitals, and in the record of the Confirmation Hearing constitute the Court's findings of fact and conclusions of law under Rule 52 of the Federal Rules of Civil Procedure, as made applicable herein by Bankruptcy Rules 7052 and 9014. To the extent any of the following conclusions of law constitute findings of fact, or vice versa, they are adopted as such.

**B. Jurisdiction, Venue, and Core Proceeding.**

2. The Court has jurisdiction over the Debtors' Chapter 11 Cases pursuant to section 1334 of title 28 of the United States Code. The Court has exclusive jurisdiction to determine whether the Plan complies with the applicable provisions of the Bankruptcy Code and should be confirmed. Venue is proper in this district pursuant to sections 1408 and 1409 of title 28 of the United States Code. Confirmation of the Plan is a core proceeding within the meaning of section 157(b)(2) of title 28 of the United States Code.

**C. Eligibility for Relief.**

3. The Debtors were and are entities eligible for relief under section 109 of the Bankruptcy Code.

**D. Commencement and Administration of the Debtors' Chapter 11 Cases.**

4. On the Petition Date, the Debtors each commenced a voluntary case under chapter 11 of the Bankruptcy Code. The cases have been jointly administered pursuant to order entered on March 9, 2021 [Docket No. 64]. Since the Petition Date, the Debtors have operated their businesses and managed their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee has been appointed in these Chapter 11 Cases.

5. On March 23, 2021, the Office of the United States Trustee appointed the Official Committee of Unsecured Creditors (the "Committee") pursuant to section 1102 of the Bankruptcy Code [Docket No. 118]. On April 15, 2021, the Office of the United States Trustee filed the *Amended Notice of Appointment of Committee of Unsecured Creditors* [Docket No. 289].

**E. Burden of Proof – Confirmation of the Plan.**

6. The Debtors, as proponents of the Plan, have met their burden of proving the applicable elements of sections 1129(a) and 1129(b) of the Bankruptcy Code by a preponderance of the evidence, which is the applicable evidentiary standard for Confirmation. In addition, and to the extent applicable, the Plan is confirmable under the clear and convincing evidentiary standard.

**F. Notice.**

7. Due, adequate, and sufficient notice of the Plan and the Confirmation Hearing, together with all deadlines for voting to accept or reject the Plan as well as objecting to the Plan and all other materials distributed by the Debtors in connection with the Confirmation in compliance with the Bankruptcy Rules, has been provided to all necessary parties. *See* Docket No. 780. Such notice was adequate and sufficient under the facts and circumstances of these Chapter 11 Cases pursuant to section 1128 of the Bankruptcy Code, Bankruptcy Rules 2002 and 3020, and other applicable law and rules, and no other or further notice is or shall be required.

**G. Ballots.**

8. The only classes of Claims entitled to vote to accept or reject the Plan are Class 6 Prepetition Term Secured Claims and Class 7 General Unsecured Claims (and each sub-Class thereof) (the “Voting Classes”).

9. As approved by the Solicitation Procedures Order, the ballots that the Debtors used to solicit votes to accept or reject the Plan from Holders of Claims in the Voting

Classes adequately addressed the particular needs of these Chapter 11 Cases and were appropriate for Holders of Claims in the Voting Classes to vote to accept or reject the Plan.

**H. Solicitation.**

10. As described in the Voting Declaration, the solicitation of votes on the Plan complied with the solicitation procedures set forth in the Solicitation Procedures Order (the “Solicitation Procedures”), was appropriate and satisfactory based upon the circumstances of these Chapter 11 Cases, and was in compliance with the provisions of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and any other applicable rules, laws, and regulations, including any applicable registration requirements and exemptions from the registration requirements under the Securities Act, and any exemptions from registration under “Blue Sky” requirements.

11. Following entry of the Solicitation Procedures Order, the Plan, the Disclosure Statement, the Confirmation Hearing Notice, and the ballots (collectively, the “Solicitation Packages”) were transmitted and served, including to all Holders of Claims in the Voting Classes, in compliance with the Bankruptcy Code, including sections 1125 and 1126 thereof, the Bankruptcy Rules, including Bankruptcy Rules 3017 and 3018, the Bankruptcy Local Rules, including Del. Bankr. L.R. 3016-2 and 3017-1, the Solicitation Procedures Order, and any applicable nonbankruptcy law. Transmission and service of the Solicitation Packages and the Confirmation Hearing Notice were timely, adequate, and sufficient under the facts and circumstances of these Chapter 11 Cases. No further notice is required.

12. As set forth in the Voting Declaration, the Solicitation Packages were distributed to Holders of Claims in the Voting Classes that held a Claim as of the Voting Record Date of July 21, 2021.

13. As approved by the Solicitation Procedures Order, the period during which the Debtors solicited acceptances or rejections to the Plan was a reasonable and sufficient period of time for Holders of Claims in the Voting Classes to make an informed decision to accept or reject the Plan.

14. Under section 1126(f) of the Bankruptcy Code, Holders of Claims in Class 1 (Other Priority Claims), Class 2 (Other Secured Claims), Class 3 (Pennsylvania Secured Bonds Claims), Class 4 (Texas Secured Bonds Claims), and Class 5 (Prepetition ABL Secured Claims) are Unimpaired and conclusively presumed to have accepted the Plan.

15. Pursuant to Bankruptcy Rule 3017(d), the Debtors are not required to transmit a Solicitation Package to the non-voting Classes. Holders of Claims in Class 8 (Intercompany Claims) and Class 9 (Equity Interests in the Debtors) are deemed to reject the Plan.

## I. Voting.

16. As evidenced by the Voting Declaration and approved by the Solicitation Procedures Order, votes to accept or reject the Plan have been solicited and tabulated fairly, in good faith, and in compliance with the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, the Disclosure Statement, and any applicable nonbankruptcy law, rule, or regulation.

**J. Plan Supplement.**

17. On August 16, 2021, as amended on August 25, 2021, the Debtors filed the Plan Supplement with the Court. The Plan Supplement complies with the Bankruptcy Code and the terms of the Plan, and the filing and notice of such documents was good and proper in accordance with the Bankruptcy Code, the Bankruptcy Rules, and the Bankruptcy Local Rules, and no other or further notice is required. All documents included in the Plan Supplement are integral to, part of, and incorporated by reference into the Plan. Subject to the terms of the Plan and the Bankruptcy Code, and only consistent therewith, the Debtors, with the consent of the Committee, not to be unreasonably withheld, reserve the right to alter, amend, update, or modify the documents included in the Plan Supplement before the Effective Date, provided that no such alteration, amendment, update, or modification of such documents has a materially adverse effect of any of the Debtors' creditors or interest holders, except as to any such creditor or interest holder who affirmatively agrees to the same or except as approved by the Court. All creditors and parties in interest were provided due, adequate, and sufficient notice of the Plan Supplement. No other or further notice is or will be required with respect to the Plan Supplement.

**K. Compliance with Bankruptcy Rule 3016.**

18. In accordance with Bankruptcy Rule 3016(a), the Plan is dated and identifies the Debtors as proponents of the Plan. The Debtors appropriately filed the Disclosure Statement and the Plan with this Court, thereby satisfying Bankruptcy Rule 3016(b). The injunction provisions of the Plan are set forth in bold and with specific and conspicuous language, thereby complying with Bankruptcy Rule 3016(c).

**L. Compliance with Bankruptcy Code Requirements—Section 1129(a)(1).**

19. The Plan complies with all applicable provisions of the Bankruptcy Code as required by section 1129(a)(1) of the Bankruptcy Code.

**a. Proper Classification—Sections 1122 and 1123.**

20. The Plan satisfies the requirements of sections 1122(a) and 1123(a)(1) of the Bankruptcy Code. Article III of the Plan provides for the separate classification of Claims and Equity Interests into nine (9) Classes (with General Unsecured Claims against each Debtor Group constituting a separate sub-Class of Claims under Class 7). Valid business, factual, and legal reasons exist for the separate classification of such Classes of Claims and Equity Interests. The classifications reflect no improper purpose and do not unfairly discriminate between, or among, Holders of Claims or Equity Interests. Each Class (or sub-Class) of Claims and Equity Interests contains only Claims or Equity Interests that are substantially similar to the other Claims or Equity Interests within that Class.

**b. Specified Unimpaired Classes—Section 1123(a)(2).**

21. The Plan satisfies the requirements of section 1123(a)(2) of the Bankruptcy Code. Article III of the Plan specifies that Claims and Equity Interests, as applicable, in the following Classes (the “Unimpaired Classes”) are Unimpaired under the Plan within the meaning of section 1124 of the Bankruptcy Code:

<b>Class</b>	<b>Designation</b>
1	Other Priority Claims
2	Other Secured Claims
3	Pennsylvania Secured Bonds Claims
4	Texas Secured Bonds Claims
5	Prepetition ABL Secured Claims

22. Additionally, Article II of the Plan specifies that Allowed Administrative Expense Claims, Professional Fee Claims, and Priority Tax Claims will be paid in full in accordance with the terms of the Plan (unless otherwise agreed by the Debtors and the relevant Holder(s) in accordance with the terms of the Plan), although these Claims are not classified under the Plan. The DIP Facility Claims of the DIP ABL Lender have already been paid in full. The DIP Facility Claims of the DIP Term Agent and the DIP Term Lenders shall be deemed to be Allowed in an amount equal to the outstanding DIP Term Obligations (as defined in the CA DIP Order). Notwithstanding the foregoing, the Plan, as to the applicable Debtors party to the DIP Term Credit Agreement, is contingent upon the DIP Term Agent and the DIP Term Lenders either receiving the indefeasible payment in full in cash of their outstanding remaining DIP Facility Claims or agreeing to a different treatment of their DIP Facility Claims under this Plan, including accepting less than the full cash payment on account thereof, in each case subject to the terms of the CA Committee Settlement.

**c. Specified Treatment of Impaired Classes—Section 1123(a)(3).**

23. The Plan satisfies the requirements of section 1123(a)(3) of the Bankruptcy Code. Article III of the Plan specifies that Claims and Equity Interests, as applicable, in the following three Classes (or sub-Classes thereof) (the “Impaired Classes”) are Impaired under the Plan within the meaning of section 1124 of the Bankruptcy Code, and describes the treatment of such Classes:

Class	Designation
6	Prepetition Term Secured Claims
7	General Unsecured Claims
8	Intercompany Claims
9	Equity Interests in the Debtors

**d. No Discrimination—Section 1123(a)(4).**

24. The Plan satisfies the requirements of section 1123(a)(4) of the Bankruptcy Code. The Plan provides for the same treatment by the Debtors for each Claim or Equity Interest in each respective Class (or sub-Class) unless the holder of a particular Claim or Equity Interest has agreed to a less favorable treatment of such Claim or Equity Interest.

**e. Adequate Means for Plan Implementation—Section 1123(a)(5).**

25. The Plan satisfies the requirements of section 1123(a)(5) of the Bankruptcy Code. The provisions in Article V and elsewhere in the Plan, and in the exhibits and attachments to the Plan and the Disclosure Statement, provide, in detail, adequate and proper means for the Plan's implementation, including the creation of a Liquidation Trust to liquidate or otherwise dispose of the remaining assets of the Estates, to the extent such assets were not previously monetized to Cash or otherwise transferred by the Debtors prior to the Effective Date. The Liquidation Trustee would also distribute all net proceeds to creditors, including payment in full of all Allowed Administrative Expense Claims (except for the DIP Facility Claims of the DIP Term Lenders), Priority Tax Claims, Other Priority Claims (Class 1) and Other Secured Claims (Class 2), generally in accordance with the priority scheme under the Bankruptcy Code, subject to the terms of the Plan and the UCC Settlement.

**f. Voting Power of Equity Securities—Section 1123(a)(6).**

26. The Plan provides that the organizational documents of the Debtors will include, among other things, pursuant to section 1123(a)(6) of the Bankruptcy Code, a provision prohibiting the issuance of non-voting equity securities, but only to the extent required by section 1123(a)(6) of the Bankruptcy Code.

**g. Directors and Officers—Section 1123(a)(7).**

27. The Plan satisfies the requirements of section 1123(a)(7) of the Bankruptcy Code. In accordance with Article V.E and V/F of the Plan, the identities of the Liquidation Trust and members of the Liquidation Trust Oversight Committee have been disclosed as part of the Plan Supplement. The selection of the foregoing parties is consistent with the interests of Holders of Claims and Equity Interests, and public policy. From and after the Effective Date, the Liquidation Trustee shall be deemed the sole manager, director, officer and representative of the Debtors to exercise the rights, power and authority of the Debtors under applicable provisions of this Plan and bankruptcy and non-bankruptcy law.

**h. Impairment/Unimpairment of Classes—Section 1123(b)(1).**

28. The Plan is consistent with section 1123(b)(1) of the Bankruptcy Code. Article III of the Plan impairs or leaves Unimpaired each Class (or sub-Class) of Claims and Equity Interests.

**i. Assumption and Rejection—Section 1123(b)(2).**

29. The Plan is consistent with section 1123(b)(2) of the Bankruptcy Code. Article VI of the Plan provides for the rejection of the Debtor's Executory Contracts and Unexpired Leases except for those that (1) have previously expired or terminated pursuant to their own terms or by agreement of the parties thereto, (2) have been assumed by order of the Bankruptcy Court, (3) are the subject of a motion to assume or motion to reject pending on the Effective Date, (4) are identified on a schedule of assumed contracts in the Plan Supplement, or (5) are assumed pursuant to the terms of the Plan.

**j. Compromise, Settlement, Release, Exculpation and Injunction—Section 1123(b)(3).**

30. The Plan is consistent with section 1123(b)(3) of the Bankruptcy Code. Pursuant to section 1123 of the Bankruptcy Code, and in consideration for the classification, distributions, releases and other benefits provided under the Plan, upon the Effective Date, the provisions of the Plan will constitute a good-faith compromise and settlement of all Claims and Equity Interests and controversies resolved pursuant to the Plan. The compromise and settlement of such Claims and Equity Interests embodied in the Plan and reinstatement and unimpairment of other Classes (or sub-Classes) identified in the Plan are in the best interests of the Debtors, the Estates, and all Holders of Claims and Equity Interests, and are fair, equitable, and reasonable.

31. Article X of the Plan describes certain releases granted by the Debtors (the “Debtor Releases”). The Confirmation Hearing Notice sent to Holders of Claims and Equity Interests, and the ballots sent to all Voting Classes, in each case, unambiguously and prominently stated that the Plan contains the Debtor Releases and provided therein a copy of the Debtor Releases excerpted from the Plan. The Debtors have satisfied the applicable standard with respect to the propriety of the Debtor Releases. Such releases are a necessary and integral element of the Plan, and are fair, reasonable, and in the best interests of the Debtors, the Estates, and Holders of Claims and Equity Interests. Also, the Debtor Releases are: (a) in exchange for the good and valuable consideration provided by the Released Parties; (b) a good faith settlement and compromise of the Claims released by the Debtors under the Plan; and (c) given, and made, after due notice and opportunity for hearing. Creditors have voted in favor of the Plan, including the Debtor Releases. The Plan, including the Debtor Releases, was negotiated by sophisticated parties

represented by able counsel and financial advisors. The Debtor Releases are therefore the result of an arm's-length negotiation process.

32. Article XI of the Plan describes certain releases granted by Holders of Claims and Equity Interests in favor of the Released Parties (the "Third-Party Release"). The Confirmation Hearing Notice sent to Holders of Claims and Equity Interests, and the ballots sent to all Voting Classes, in each case, unambiguously and prominently stated that the Plan contains the Third-Party Release, provided therein a copy of the Third-Party Release excerpted from the Plan, and permitted Holders to opt-out of the Third-Party Release by checking the appropriate box in the applicable ballot.

33. Further, all parties in interest were provided notice of the chapter 11 proceedings, the Plan, and the deadline to object to confirmation of the Plan. Additionally, the release provisions of the Plan, including the Third-Party Release, were conspicuous, emphasized with boldface type in the Plan, the Disclosure Statement, the ballots, and the applicable notices.

34. The exculpation, described in Article XI.C of the Plan (the "Exculpation"), is appropriate under applicable law because the Exculpated Parties are limited to fiduciaries of the estate, the provision was proposed in good faith, and is appropriately limited in scope, and includes a carve-out for actual fraud, gross negligence, and willful misconduct.

35. The injunction provision set forth in Article XI.D of the Plan is necessary to implement, preserve, and enforce the provisions of the Plan, the Debtor Releases, the Third-Party Release, and the Exculpation, and is narrowly tailored to achieve this purpose.

**k. Additional Plan Provisions—Section 1123(b)(6).**

36. The other discretionary provisions of the Plan are appropriate and consistent with the applicable provisions of the Bankruptcy Code, thereby satisfying section 1123(b)(6) of the Bankruptcy Code.

**M. Debtors' Compliance with the Bankruptcy Code—Section 1129(a)(2).**

37. The Debtors and their agents have complied in good faith with the applicable provisions of the Bankruptcy Code and, thus, satisfied the requirements of section 1129(a)(2) of the Bankruptcy Code. Specifically, the Debtors:

- a. are each an eligible debtor under section 109, and a proper proponent of the Plan under section 1121(a), of the Bankruptcy Code;
- b. have complied with applicable provisions of the Bankruptcy Code, except as otherwise provided or permitted by orders of the Court; and
- c. have complied with the applicable provisions of the Bankruptcy Code, including sections 1125 and 1126, the Bankruptcy Rules, the Bankruptcy Local Rules, any applicable nonbankruptcy law, rule and regulation, the Solicitation Procedures Order, and all other applicable law, in transmitting the Solicitation Packages, and related documents and notices, and in soliciting and tabulating the votes on the Plan.

**N. Plan Proposed in Good Faith—Section 1129(a)(3).**

38. The Plan satisfies the requirements of section 1129(a)(3) of the Bankruptcy Code. The Debtors have proposed the Plan in good faith and not by any means forbidden by law. In so determining, the Court has examined the totality of the circumstances surrounding the filing of these Chapter 11 Cases, the Plan, the process leading to Confirmation, including the support of

the Voting Classes for the Plan, and the transactions to be implemented pursuant thereto. These Chapter 11 Cases was filed, and the Plan was proposed, with the legitimate purpose of allowing the Debtors to implement an orderly liquidation.

**O. Payment for Services or Costs and Expenses—Section 1129(a)(4).**

39. The procedures set forth in the Plan for the Court's review and ultimate approval of the fees and expenses to be paid by the Debtors or the Liquidation Trust, as the case may be, in connection with the Chapter 11 Cases, or in connection with the Plan and incident to these Chapter 11 Cases, in either case, incurred in connection with the Chapter 11 Cases through the Effective Date, satisfy the objectives of, and are in compliance with, section 1129(a)(4) of the Bankruptcy Code.

**P. Directors, Officers, and Insiders—Section 1129(a)(5).**

40. The Debtors have satisfied the requirements of section 1129(a)(5) of the Bankruptcy Code. As set forth above, from and after the Effective Date, the Liquidation Trustee shall be deemed the sole manager, director, officer and representative of the Debtors to exercise the rights, power and authority of the Debtors under applicable provisions of this Plan and bankruptcy and non-bankruptcy law. The selection of the foregoing parties is consistent with the interests of Holders of Claims and Equity Interests, and public policy.

**Q. No Rate Changes—Section 1129(a)(6).**

41. Section 1129(a)(6) of the Bankruptcy Code is not applicable to these Chapter 11 Cases. The Plan proposes no rate change subject to the jurisdiction of any governmental regulatory commission.

**R. Best Interest of Creditors—Section 1129(a)(7).**

42. The Plan satisfies the requirements of section 1129(a)(7) of the Bankruptcy Code. The liquidation analysis attached to the Disclosure Statement and the other evidence related thereto in support of the Plan that was proffered or adduced at, prior to, or in connection with the Confirmation Hearing: (a) are reasonable, persuasive, and credible as of the dates such analysis or evidence was prepared, presented, or proffered; (b) utilize reasonable and appropriate methodologies and assumptions; (c) have not been controverted by other evidence; and (d) establish that each Holder of an Allowed Claim or Equity Interest in each Class (or sub-Class) will recover at least as much under the Plan on account of such Claim or Equity Interest, as of the Effective Date, as such holder would receive if the Debtor was liquidated on the Effective Date under chapter 7 of the Bankruptcy Code.

**S. Acceptance by Certain Classes—Section 1129(a)(8).**

43. Classes 1, 2, 3, 4 and 5 constitute Unimpaired Classes, each of which is conclusively presumed to have accepted the Plan in accordance with section 1126(f) of the Bankruptcy Code. The Voting Classes have voted to accept the Plan. Classes 8 and 9 are not receiving or retaining any property under the Plan on account of their Claims (in the case of Class 8) and Interests (in the case of Class 9) under the Plan and are deemed not to have accepted the Plan in accordance with section 1126(g) of the Bankruptcy Code.

**T. Treatment of Claims Entitled to Priority Under Section 507(a) of the Bankruptcy Code—Section 1129(a)(9).**

44. The treatment of Administrative Expense Claims, Professional Fee Claims, Priority Tax Claims and DIP Facility Claims, under Article II of the Plan, and of Other Priority

Claims under Article III of the Plan, satisfies the requirements of, and complies in all respects with, section 1129(a)(9) of the Bankruptcy Code.

**U. Acceptance by at Least One Impaired Class—Section 1129(a)(10).**

45. The Plan satisfies the requirements of section 1129(a)(10) of the Bankruptcy Code. As evidenced by the Voting Declaration, the Voting Classes, which are impaired, voted to accept the Plan at each Debtor Group by the requisite numbers and amounts, determined without including any acceptance of the Plan by any insider (as that term is defined in section 101(31) of the Bankruptcy Code), specified under the Bankruptcy Code.

**V. Feasibility—Section 1129(a)(11).**

46. The Plan satisfies the requirements of section 1129(a)(11) of the Bankruptcy Code. The financial projections attached to the Disclosure Statement and the other evidence supporting Confirmation of the Plan proffered or adduced by the Debtors at, or prior to, or filed in connection with, the Confirmation Hearing: (a) are reasonable, persuasive, and credible as of the dates such analysis or evidence was prepared, presented, or proffered; (b) utilize reasonable and appropriate methodologies and assumptions; (c) have not been controverted by other evidence; (d) establish that the Plan is feasible and Confirmation of the Plan is not likely to be followed by the liquidation, or the need for further financial reorganization of the Debtors or any successor to the Debtors under the Plan, except as provided in the Plan; and (e) establish that the Debtors will have sufficient funds available to meet their obligations under the Plan.

**W. Payment of Fees—Section 1129(a)(12).**

47. The Plan satisfies the requirements of section 1129(a)(12) of the Bankruptcy Code. Article XIV.B of the Plan provides for the payment of all fees payable by the Debtors under 28 U.S.C. § 1930(a).

**X. Non-Applicability of Certain Sections—Sections 1129(a)(13), (14), (15), and (16).**

48. Sections 1129(a)(13), (14), 1129(a)(15), and 1129(a)(16) of the Bankruptcy Code do not apply to these Chapter 11 Cases. The Debtors offer no retiree benefits, owes no domestic support obligations, are not individuals, and are not nonprofit corporations.

**Y. “Cram Down” Requirements Not Applicable—Section 1129(b).**

49. The requirements of section 1129(b) of the Bankruptcy Code do not apply to the Plan because the requirements of section 1129(a)(8) of the Bankruptcy Code have been met, as set forth above.

**Z. Only One Plan—Section 1129(c).**

50. The Plan satisfies the requirements of section 1129(c) of the Bankruptcy Code. The Plan is the only current chapter 11 plan filed in the Debtors' Chapter 11 Cases.

**AA. Principal Purpose of the Plan—Section 1129(d).**

51. The Plan satisfies the requirements of section 1129(d) of the Bankruptcy Code. As evidenced by its terms, the principal purpose of the Plan is not the avoidance of taxes or the avoidance of the application of section 5 of the Securities Act.

**BB. Not Small Business Case—Section 1129(e).**

52. Section 1129(e) of the Bankruptcy Code does not apply to these Chapter 11 Cases as these are not small business cases.

**CC. Good Faith Solicitation—Section 1125(e).**

53. The Debtors, have acted in “good faith” within the meaning of section 1125(e) of the Bankruptcy Code and in compliance with the applicable provisions of the Bankruptcy Code and Bankruptcy Rules in connection with all of their respective activities relating to support and consummation of the Plan, and solicitation of acceptances of the Plan, and are entitled to the protections afforded by section 1125(e) of the Bankruptcy Code.

**DD. Satisfaction of Confirmation Requirements.**

54. Based on the foregoing and all other pleadings and evidence proffered or adduced at or prior to the Confirmation Hearing, the Plan satisfies the requirements for Confirmation set forth in section 1129 of the Bankruptcy Code. Upon Confirmation and the occurrence of the Effective Date, the Plan shall be binding upon all holders of Claims and Equity Interests, including holders of Claims and Equity Interests that voted to reject the Plan.

**EE. Likelihood of Satisfaction of Conditions Precedent to the Effective Date.**

55. Each of the conditions precedent to the Effective Date, as set forth in Article IX.A of the Plan, has been or is reasonably likely to be satisfied or waived in accordance with Article IX.B of the Plan. The Plan shall not become effective unless and until the conditions set forth in Article IX.A of the Plan have been satisfied or waived.

**FF. Implementation.**

56. All Plan Documents necessary to implement the Plan and all other relevant and necessary documents have been negotiated in good faith and at arm's length, are in the best interest of the Debtors and the Estates, and shall, upon completion of documentation and execution, be valid, binding, and enforceable agreements. The Debtors are authorized to take any action reasonably necessary or appropriate to consummate such agreements and the transactions contemplated thereby.

**GG. Disclosure of Facts.**

57. The Debtors have disclosed all material facts regarding the Plan, including with respect to consummation of the Plan Documents.

**HH. Good Faith.**

58. The Debtors have been and will be acting in good faith if they proceed to: (a) consummate the Plan and the agreements, settlements, transactions, and transfers contemplated thereby; and (b) take the actions authorized and directed by this Confirmation Order to liquidate the Debtors' assets and effectuate the Plan Documents.

**ORDER**

BASED ON THE FOREGOING FINDINGS OF FACT AND CONCLUSIONS OF LAW, IT IS ORDERED, ADJUDGED, DECREED, AND DETERMINED THAT:

1. **Findings of Fact and Conclusions of Law.** The findings of fact and the conclusions of law set forth in this Confirmation Order constitute findings of fact and conclusions of law in accordance with Bankruptcy Rule 7052, made applicable to this proceeding by

Bankruptcy Rule 9014. All findings of fact and conclusions of law announced by the Court at the Confirmation Hearing in relation to Confirmation are hereby incorporated into this Confirmation Order. To the extent that any of the following constitutes findings of fact or conclusions of law, they are adopted as such. To the extent any finding of fact or conclusion of law set forth in this Confirmation Order (including any findings of fact or conclusions of law announced by the Court at the Confirmation Hearing and incorporated herein) constitutes an order of this Court, it is adopted as such.

**2. Confirmation of the Plan.** Except as set specifically forth in this Confirmation Order, the Plan is approved in its entirety and CONFIRMED under section 1129 of the Bankruptcy Code. The terms of the Plan, including the Plan Supplement, are incorporated by reference into and are an integral part of this Confirmation Order.

**3. Objections / Reservation of Rights Regarding Quarterly Fees.** Any resolution or disposition of objections to Confirmation explained or otherwise ruled upon by the Court on the record at the Confirmation Hearing is hereby incorporated by reference. As stated on the record at the Confirmation Hearing, nothing contained in the Plan, the Liquidation Trust Agreement, this Confirmation Order, or any document ancillary thereto prejudices or otherwise affects the rights of the United States Trustee, the Debtors, or the Liquidation Trust with respect to quarterly fee liability, if any, in the Chapter 11 Cases under 28 U.S.C. § 1930(a)(6), said rights being expressly reserved for this Court's consideration at a later date. Specifically, any language in Plan Article XIV(B), Liquidation Trust Agreement section 5.4, or elsewhere purporting to except distributions of Liquidation Trust Assets to Liquidation Trust Beneficiaries from

assessment as a “disbursement” under 28 U.S.C. § 1930(a)(6) is not being approved pursuant to this Confirmation Order. Except as set specifically forth in this Confirmation Order, the Plan and the Plan Documents (including the Plan Supplement and the Liquidation Trust Agreement) are in all respects approved pursuant to this Confirmation Order.

**4. Deemed Acceptance of Plan.** In accordance with section 1127 of the Bankruptcy Code and Bankruptcy Rule 3019, all Holders of Claims or Equity Interests who voted to accept the Plan (or who are conclusively presumed to accept the Plan) are deemed to have accepted the Plan. No holder of a Claim or Equity Interest shall be permitted to change its vote on the Plan.

**5. Binding Effect.** Pursuant to section 1141 of the Bankruptcy Code, effective as of the Confirmation Date, but subject to the occurrence of the Effective Date, and except as expressly provided in the Plan or this Confirmation Order, the terms of the Plan, the Plan Documents, and this Confirmation Order are immediately effective and enforceable and deemed binding on the Debtors and any and all parties in interest, Holders of Claims or Equity Interests (regardless of whether such Holders of Claims or Equity Interests have, or are deemed to have, accepted the Plan), all Entities that are parties to or are subject to the settlements, compromises, releases, discharges, and injunctions described in the Plan, each Entity acquiring property under the Plan, any and all non-Debtor parties to Executory Contracts and Unexpired Leases with the Debtors, any Person or Entity making an appearance in the Chapter 11 Cases or any other Person in the Chapter 11 Cases; and the successors and assigns of all of the above listed entities.

6. **Vesting of Assets in the Debtors.** Except as otherwise provided in the Plan, in any agreement, instrument, or other document incorporated in, or entered into, in connection with, or pursuant to the Plan or the Confirmation Order, on or after the Effective Date, all property and Assets of the Estates (including, without limitation, Causes of Action) and any property and Assets acquired by the Debtors pursuant to the Plan shall vest in the Liquidating Trust, free and clear of all Liens, Claims, charges or other encumbrances.

7. **Preservation of Causes of Action.** Unless a Cause of Action (including the right to any Claim asserted against the Estates) against an Entity is, in writing, expressly waived, relinquished, exculpated, released, compromised, or settled in the Plan or by a Final Order, all rights of the Estates from and after the Effective Date with respect to the Causes of Action are expressly preserved for the benefit of, assigned to, and fully vested in the Liquidation Trust. In accordance with section 1123(b)(3) of the Bankruptcy Code, the Liquidation Trust shall be the representative of the Estates, and shall retain and may enforce all rights to commence and pursue, as appropriate, any and all Causes of Action, whether arising before or after the Petition Date, as set forth in the Plan.

8. **Effectiveness of All Actions.** All actions contemplated by the Plan, including all actions in connection with the Plan Documents, are hereby effective and authorized to be taken on, prior to, or after the Effective Date, as applicable, under this Confirmation Order, without further application to, or order of the Court, or further action by the respective directors, officers or equity security holders of the Debtors and with the effect that such actions had been taken by unanimous action of such parties.

9. **Liquidation Trust.** On the Effective Date, the Liquidation Trust shall be established pursuant to the Liquidation Trust Agreement for the purpose of maximizing the value of the Liquidation Trust Assets, which shall initially consist of the Distributable Assets, and effectuating distributions to creditors consistent with the Plan. The Liquidation Trust will be managed and administered by the Liquidation Trustee, subject to the supervision of the Liquidation Trust Oversight Committee, without need for any other notice to or any vote, consent, authorization, approval, ratification or other action by any Entity or any director, stockholder, securityholder, manager, member, or partner (or board thereof) of any Entity.

10. **Liquidation Trust Agreement.** The Debtors are authorized to enter into and effectuate the Liquidation Trust Agreement, including the entry into and consummation of the transactions contemplated thereby. Any transfers of assets effected or any obligations incurred through the Liquidation Trust Agreement are hereby approved and shall not constitute fraudulent conveyances or fraudulent transfers or otherwise be subject to avoidance.

11. **Compromise of Controversies.** In consideration for the distributions and other benefits, including releases, provided under the Plan, the provisions of the Plan constitute a good faith compromise and settlement of all Claims, Equity Interests, and controversies resolved under the Plan and the entry of this Confirmation Order constitutes approval of such compromise and settlement.

12. **Assumption or Rejection of Contracts and Leases.** On the Effective Date, each Executory Contract and Unexpired Lease shall be deemed rejected, without the need for any further notice to or action, order, or approval of the Bankruptcy Court, under section 365

of the Bankruptcy Code, except for those Executory Contracts and Unexpired Leases that (a) have previously expired or terminated pursuant to their own terms or by agreement of the parties thereto, (b) have been assumed by order of the Bankruptcy Court, (c) are the subject of a motion to assume or motion to reject pending on the Effective Date, (d) are identified on a schedule of assumed contracts in the Plan Supplement, or (e) are assumed pursuant to the terms of the Plan.

13. Notwithstanding anything to the contrary in the Plan, as of the Effective Date, all rights of the Debtors and their Estates in the D&O Liability Insurance Policies are fully and expressly preserved under the Plan. Confirmation and effectiveness of the Plan will not discharge, impair, or otherwise modify any rights of the Debtors, their Estates, the Liquidation Trustee, or any other beneficiary under the D&O Liability Insurance Policies. On the Effective Date, the D&O Liability Insurance Policies and the proceeds thereof (subject in all cases to the terms of the D&O Liability Insurance Policies or the rights of any other beneficiaries therein) shall automatically vest in the Liquidation Trust and shall be a Liquidation Trust Asset. For the avoidance of doubt, the D&O Liability Insurance Policies are not Executory Contracts and are neither assumed nor rejected under the Plan. The Debtors shall not assume, or be deemed to assume, any prepetition indemnity obligations to any of their directors, officers, or managers.

14. **Authorization to Consummate.** The Debtors are authorized to consummate the Plan after the entry of this Confirmation Order subject to satisfaction or waiver (by the required parties) of the conditions precedent to Consummation set forth in Article IX.A of the Plan. The Plan shall not become effective unless and until the conditions set forth in Article IX.A of the Plan have been satisfied or waived.

15. **Professional Compensation.** Professionals or other Entities asserting a Professional Fee Claim for services rendered through the Effective Date must File, within **thirty** **(30) days after the Effective Date**, and serve on the Liquidation Trustee, the United States Trustee, and such other Entities who are designated by the Bankruptcy Rules, the Confirmation Order or other order of the Bankruptcy Court, an application for final allowance of such Professional Fee Claim; *provided* that the Liquidation Trustee may pay Professionals in the ordinary course of business, for any work expressly authorized by the Liquidation Trustee performed on and after the Effective Date, including those fees and expenses incurred by Professionals in connection with the implementation and consummation of the Plan, in each case without further application or notice to or order of the Bankruptcy Court in full, in Cash. Once Allowed by the Bankruptcy Court, Professional Fee Claims incurred prior to the Effective Date shall be paid by Debtors' counsel from Cash tendered by the Debtors and held in such counsel's trust account as of the Effective Date for the purpose of satisfying Accrued Professional Compensation. If the amounts held in such counsel's trust account as of the Effective Date for the purpose of satisfying such Allowed Accrued Professional Compensation is insufficient to pay all such Allowed Accrued Professional Compensation in full in Cash, the Liquidation Trustee shall promptly pay any unpaid balance of such Allowed Accrued Professional Compensation from the Cash transferred to the Liquidation Trust on the Effective Date. The Debtors shall be jointly and severally liable for the payment of Professional Fee Claims and other Allowed Administrative Expenses.

16. **Administrative Expense Claims.** Except as set forth below, all Administrative Expense Claims must be Filed within **forty-five (45) days after the Effective Date**, and served on the Liquidation Trustee and such other Entities who are designated by the Bankruptcy Rules, the Confirmation Order or other order of the Bankruptcy Court. Pursuant to the *Order (1) Fixing Deadline for Filing Certain Administrative Expense Claims, (2) Approving Form and Manner of Notice Thereof, and (3) Granting Related Relief* [Docket No. 660] (the “Administrative Expense Bar Date Order”), any claim for Administrative Expenses (as defined in the Administrative Expense Claim Order) arising from the Petition Date through June 24, 2021 (other than Administrative Expenses of the kind referenced in paragraph 5 of the Administrative Expense Bar Date Order) (each a “July 23 Administrative Expense”) were required to be filed on or before July 23, 2021 (the “July 23 Administrative Expense Bar Date”). Any asserted July 23 Administrative Expense is governed by the terms of the Administrative Expense Bar Date Order. In accordance with the July 23 Administrative Expense Bar Date Order, any July 23 Administrative Expense filed after the July 23 Administrative Expense Bar Date is forever barred from asserting or receiving any distribution respect to any such Administrative Expense absent further Court order, and the Debtors shall be forever discharged and released from any and all indebtedness or liability with respect to any such Administrative Expense absent further Court order.

17. **Release and Exculpation.** Under the facts and circumstances of the Debtors’ Chapter 11 Cases, the release and exculpation provisions in Article X and XI of the Plan are approved and authorized in their entirety, and such provisions are effective and binding on all

parties and Entities to the extent provided therein. Notwithstanding anything in the Plan Supplement, neither the Debtors nor the Liquidation Trust are retaining any Causes of Action against the DIP ABL Lender, the DIP Term Agent, the DIP Term Lenders, the DIP Agent (PA), the DIP Lenders (PA), the DIP Agent (TX), the DIP Lenders (TX), the Prepetition ABL Lender, the Prepetition Term Agent, the Prepetition Term Lenders, the Prepetition Trustees, the Pennsylvania Secured Bondholders and the Texas Secured Bondholders that have been released pursuant to the Plan, any DIP Order or any other Final Order.

18. **Injunction.** Except as otherwise provided in the Plan, from and after the Effective Date, all Entities are permanently enjoined from commencing or continuing in any manner, any suit, action or other proceeding, or creating, perfecting or enforcing any lien of any kind, on account of or respecting any claim, demand, liability, obligation, debt, right, cause of action, equity interest, or remedy released or to be released, exculpated or to be exculpated, pursuant to the Plan or the Confirmation Order. By accepting distributions pursuant to the Plan, each Holder of an Allowed Claim or Equity Interest will be deemed to have specifically consented to the injunction in the Plan. All injunctions or stays provided for in the Chapter 11 Cases under section 105 or 362 of the Bankruptcy Code, or otherwise, and in existence on the Confirmation Date, will remain in full force and effect until the Effective Date.

19. **Exemption from Transfer Taxes.** To the extent permitted by applicable law, pursuant to section 1146(a) of the Bankruptcy Code, any transfers of property pursuant to the Plan shall not be subject to any Stamp or Similar Tax or governmental assessment in the United States, and this Confirmation Order hereby directs the appropriate federal, state or local

governmental officials or agents or taxing authority to forego the collection of any such Stamp or Similar Tax or governmental assessment and to accept for filing and recordation instruments or other documents pursuant to such transfers of property without the payment of any such Stamp or Similar Tax or governmental assessment.

**20. Documents, Mortgages, and Instruments.** This Confirmation Order is and shall be binding upon and shall govern the acts of all persons or entities including, without limitation, all filing agents, filing officers, title agents, title companies, recorders of mortgages, recorders of deeds, registrars of deeds, administrative agencies, governmental departments, secretaries of state, federal, state and local officials, and all other persons and entities who may be required, by operation of law, the duties of their office, or contract, to accept, file, register, or otherwise record or release any document or instrument. Each and every federal, state, commonwealth, local, foreign, or other governmental agency is authorized to accept any and all documents, mortgages, and instruments (including financing statements under the applicable uniform commercial code) necessary, useful or appropriate to effectuate, implement, or consummate the Plan and this Confirmation Order.

**21. Continued Effect of Stays and Injunction.** Unless otherwise provided in the Plan or this Confirmation Order, all injunctions or stays in effect in the Chapter 11 Cases under sections 105 or 362 of the Bankruptcy Code that are in existence on the Confirmation Date shall remain in full force and effect until the Effective Date.

**22. Nonseverability of Plan Provisions Upon Confirmation.** Each provision of the Plan is: (a) valid and enforceable in accordance with its terms; (b) integral to the Plan and

may not be deleted or modified without the Debtors' consent and a Court order (and subject to such other consents and consultation rights set forth in the Plan) in accordance with the terms set forth in the Plan; and (c) nonseverable and mutually dependent.

**23. Post-Confirmation Modifications.** Without need for further order or authorization of the Court, the Debtors, with the consent of the Committee, not to be unreasonably withheld, are authorized and empowered to make any and all modifications to any and all documents that are necessary to effectuate the Plan that do not materially modify the terms of such documents and are consistent with the Plan (subject to any applicable consents or consultation rights set forth therein). Subject to certain restrictions and requirements set forth in section 1127 of the Bankruptcy Code and Bankruptcy Rule 3019 and the Plan, the Debtors with the consent of the Committee, not to be unreasonably withheld, expressly reserve their rights to revoke or withdraw, or to alter, amend, or modify materially the Plan, one or more times after Confirmation and, to the extent necessary, may initiate proceedings in the Court to so alter, amend, or modify the Plan, or remedy any defect or omission, or reconcile any inconsistencies in the Plan or this Confirmation Order, in such manner as may be necessary to carry out the purposes and intent of the Plan. Any such modification or supplement shall be considered a modification of the Plan and shall be made in accordance with Article XIV.C of the Plan.

**24. Applicable Nonbankruptcy Law.** To the maximum extent permissible under applicable law, the provisions of this Confirmation Order, the Plan and related documents, or any amendments or modifications thereto, shall apply and be enforceable notwithstanding any otherwise applicable nonbankruptcy law.

**25. Governmental Approvals Not Required.** To the maximum extent permissible under applicable law, this Confirmation Order shall constitute all approvals and consents required, if any, by the laws, rules, or regulations of any state, federal, or other governmental authority with respect to the dissemination, implementation, or consummation of the Plan, any certifications, documents, instruments or agreements, and any amendments or modifications thereto, and any other acts referred to in, or contemplated by, the Plan.

**26. Liquidation Trust Interests Not Securities; Exemption from Registration Requirements.** The Liquidation Trust Interests to be issued, authenticated and distributed under the Plan are not intended to, and shall not, constitute “securities.” If, notwithstanding the foregoing, the Liquidation Trust Interests are deemed to be “securities,” the issuance of such interests shall be exempt from registration under the Securities Act and any applicable state and local laws requiring registration of securities pursuant to section 1145 of the Bankruptcy Code or another available exemption from registration under the Securities Act and any other applicable law requiring registration prior to the offering, issuance, distribution or sale of securities.

**27. Notices of Confirmation and Effective Date.** Within three (3) Business Days after the Effective Date, the Debtors shall file notice of entry of this Confirmation Order in accordance with Bankruptcy Rules 2002 and 3020(c) and the occurrence of the Effective Date and shall serve a copy of the same on all Holders of Claims and Equity Interests and notice parties under Bankruptcy Rule 2002. Notwithstanding the above, no notice of Confirmation or Consummation or service of any kind shall be required to be mailed or made upon any Entity to

whom the Debtors mailed notice of the Confirmation Hearing, but received such notice returned marked “undeliverable as addressed,” “moved, left no forwarding address” or “forwarding order expired,” or similar reason, unless the Debtors have been informed in writing by such Entity, or are otherwise aware, of that Entity’s new address. The above-referenced notice is adequate under the particular circumstances of these Chapter 11 Cases and no other or further notice is necessary.

28. **Failure of Consummation.** If the Effective Date does not occur, then: (a) the Plan will be null and void in all respects; (b) any settlement or compromise embodied in the Plan, any rejection or assumption of Executory Contracts or Unexpired Leases effected by the Plan, and any document or agreement executed pursuant to the Plan will be null and void in all respects; and (c) nothing contained in the Plan shall (i) constitute a waiver or release of any Claims, Equity Interests, or Causes of Action, (ii) prejudice in any manner the rights of the Debtor or any other Entity, or (iii) constitute an admission, acknowledgement, offer, or undertaking of any sort by the Debtor or any other Entity.

29. **Substantial Consummation.** On the Effective Date, the Plan shall be deemed to be substantially consummated under section 1101(2) of the Bankruptcy Code.

30. **Waiver of Stay.** For good cause shown, the stay of this Confirmation Order provided by any Bankruptcy Rule is waived, and this Confirmation Order shall be effective and enforceable immediately upon its entry by the Court.

31. **References to and Omissions of Plan Provisions.** References to articles, sections, and provisions of the Plan are inserted for convenience of reference only and are not intended to be a part of or to affect the interpretation of the Plan. The failure to specifically include

or to refer to any particular article, section, or provision of the Plan in this Confirmation Order shall not diminish or impair the effectiveness of such article, section, or provision, it being the intent of the Court that the Plan be confirmed in its entirety, except as expressly modified herein, and incorporated herein by this reference.

32. **Headings.** Headings utilized herein are for convenience and reference only, and do not constitute a part of the Plan or this Confirmation Order for any other purpose.

33. **Effect of Conflict.** If there is any inconsistency between the terms of the Plan, the Disclosure Statement, the Plan Supplement, any other of the Plan Documents, or any other instrument or document created or executed pursuant to the Plan, on the other hand, and the terms of this Confirmation Order on the other, the terms of this Confirmation Order shall govern and control.

34. **Reversal/Stay/Modification/Vacatur of Confirmation Order.** If any or all of the provisions of this Confirmation Order or the Plan are hereafter reversed, modified, vacated, or stayed by subsequent order of this Court or any other court of competent jurisdiction, such reversal, stay, modification, or vacatur shall not affect the validity or enforceability of any act, obligation, indebtedness, liability, priority, security interest granted or lien incurred or undertaken by the Debtors prior to the occurrence of such reversal, stay, modification, or vacatur, in the absence of an order staying any such act, obligation, indebtedness, liability, priority, security interest granted or lien incurred or undertaken. Notwithstanding any such reversal, stay, modification, or vacatur of this Confirmation Order, any such act or obligation incurred or undertaken pursuant to, or in reliance on, this Confirmation Order prior to the occurrence of such

reversal, stay, modification, or vacatur shall be governed in all respects by the provisions of this Confirmation Order and the Plan.

35. **Retention of Jurisdiction.** The Court may, and upon the Effective Date shall, to the full extent set forth in the Plan, retain jurisdiction over all matters arising out of, and related to, this Confirmation Order and these Chapter 11 Cases, including the matters set forth in Article XIII of the Plan and section 1142 of the Bankruptcy Code.

36. **Distribution Record Date.** The Distribution Record Date for purposes of the Plan shall be the Effective Date.

37. **Deadline for Claim Objections.** All objections to Claims against the Debtors shall be filed by no later than **180 days after the Effective Date**, unless otherwise ordered by the Court.

38. **Reservation of Rights of Governmental Units.** For the avoidance of doubt, nothing in the Plan (including, but not limited to, the Plan Supplement) or this Confirmation Order discharges, releases, precludes, or enjoins any liability of a non-Debtor to a Governmental Unit.

39. **Letter Agreement Approved.** The Letter Agreement between the Liquidation Trustee (subject to the occurrence of the Effective Date), the Debtors, Force Ten, and the DIP Term Agent attached to the Plan Supplement is approved.

40. **Revised Plan Definitions and Provisions.**

A. The definition of “*Excluded Debtor Parties*” under the Plan shall be revised and amended to mean “*(i) any financial advisor, auditor, attorney, accountant, investment banker, consultant, representative and other professional of any of the Debtors, other than the Debtors’*

*Professionals retained in the Chapter 11 Cases and solely in their capacities as such and (ii) any Person that is an Affiliate or Relative of Leon Farahnik, Gregg Milhaupt, or Ira Maroofian, including HPC Industries, LLC and LF Investment Holdings, LLC, and each of their respective Related Persons.”*

**B.** The definition of “*Liquidation Trust Assets*” under the Plan shall be revised and amended to mean “*except as set forth herein, all assets held from time to time by the Liquidation Trust (including Causes of Action), the proceeds of which shall be distributed to the Holders of Liquidation Trust Interests after payment in full of Trust Expenses and any other obligations to the extent set forth in this Plan. The Liquidation Trust Assets shall exclude all Equity Interests. The Liquidation Trust Assets shall initially consist of the Distributable Assets.*”

**C.** The definition of “*Released Party*” under the Plan shall be revised and amended to mean, “*collectively, each in its capacity as such: (a) the Debtors’ current and former officers, directors, and managers, including the Debtors’ chief restructuring officer and Force Ten, but excluding in all events Leon Farahnik, Gregg Milhaupt and Ira Maroofian (b) the Committee and the current and former members thereof, (c) the Pennsylvania Secured Bonds Trustee, (d) each of the Pennsylvania Secured Bondholders, (e) the Texas Secured Bonds Trustee, (f) each of the Texas Secured Bondholders, (g) the DIP Agent (PA), (h) each of the DIP Lenders (PA), (i) the DIP Agent (TX), (j) each of the DIP Lenders (TX), (k) the Prepetition ABL Lender, (l) the DIP ABL Lender, (m) the Prepetition Term Agent, (n) each of the Prepetition Term Lenders, (o) the DIP Term Agent, (p) each of the DIP Term Lenders, and (q) the Related Persons of each of (a) through (p) of the foregoing. In no event shall any Excluded Debtor Party be a “Released Party.”*”

D. Article V.B (*Continued Existence of Debtors and Vesting of Assets in Liquidation Trust*) of the Plan shall be revised and amended as follows (with additions in bold underlined blue text and deletions in struck-through red text):

*On and after the Effective Date, subject to the requirements of the Plan, each Debtor will continue to exist as a separate limited liability company and shall retain all of the powers of a limited liability company under applicable non-bankruptcy law, and without prejudice to any right to amend its operating agreement, dissolve, merge or convert into another form of business entity, or to alter or terminate its existence. The Liquidation Trustee shall be deemed to have been admitted as the sole manager of each Debtor under applicable non-bankruptcy law and shall be authorized to exercise all of the rights and powers of a sole manager as provided by the Plan. Further, each of the Debtors' operating agreements shall be deemed to include a provision prohibiting the issuance of nonvoting equity securities and such other provisions as may be required pursuant to section 1123(a)(6) of the Bankruptcy Code.*

*Except as otherwise provided in the Plan, on and after the Effective Date, all Distributable Assets and property of the Debtors and their Estates, including ~~any interests in subsidiaries and affiliates and~~ any Causes of Action, will vest in the Liquidation Trust free and clear of all Claims, Liens, charges, other encumbrances and Equity Interests, except to the extent otherwise provided in the Termination Agreement, dated June 9, 2021, by and among DIP ABL Lender and the Debtors party thereto, which shall be binding on the Liquidation Trustee. For the avoidance of doubt, no Equity Interests in any of the Debtors, their subsidiaries or affiliates shall vest in the Liquidation Trust. Neither the occurrence of the Effective Date, nor the effectiveness of this Plan, nor any provision of applicable non-bankruptcy law shall cause a dissolution of the Debtors, which shall be continued as limited liability companies under the control of the Liquidation Trustee following the Effective Date subject to the terms of the Plan.*

*Without limiting the foregoing, promptly after the Effective Date, the Debtors shall provide (or cause Force Ten to provide) to the Liquidation Trust access to, and control of, a complete image of the Debtors' server (including all metadata) that has been made available to Force Ten and is currently stored through a third party data storage account, including all Outlook data files or other email data files (in each case, including all metadata) stored in such account that were hosted on the Debtors' servers on or prior to the Effective Date. Further, promptly after the Effective Date, the Debtors and/or Force Ten shall transfer administrative account access including administrative control relating to all information technology accounts and systems to the Liquidating Liquidation Trustee. The taking of the actions described in this paragraph shall not operate as a waiver of any privileges possessed or retained by the Debtors, nor shall it operate to eliminate the rights of any co-defendant to any applicable joint privilege.*

E. The final paragraph of Article V.C (*Corporate Action*) of the Plan shall be revised and amended as follows (with additions in bold underlined blue text and deletions in struck-through red text):

From and after the Effective Date, (i) the Debtors, for all purposes, shall be deemed to have withdrawn their business operations from any state in which they were previously conducting or are registered or licensed to conduct their business operations, and the Debtors shall not be required to file any document, pay any sum or take any other action, in order to effectuate such withdrawal, and (ii) the Debtors shall not be liable in any manner to any taxing authority for franchise, business, license or similar taxes accruing on or after the Effective Date. After the Effective Date, the Liquidation Trustee may decide, after consultation with the Liquidation Trust Oversight Committee, to (i) maintain each Debtor as a limited liability company in good standing until such time as all aspects of the Plan pertaining to such Debtor have been completed, or (ii) at such time as the Liquidation Trustee considers appropriate and consistent with the implementation of the Plan pertaining to such Debtor (such as, for example, after all distributions have been made by the Liquidation Trustee pursuant to the Plan), dissolve such Debtor and complete the winding down of such Debtor without the necessity for any other or further actions to be taken by or on behalf of such dissolving Debtor or any payments to be made in connection therewith to the extent permitted by applicable law. The filing by each Debtor of its certificate of dissolution shall be authorized and approved in all respects without further action under applicable law, regulation, order or rule, including any action by the members or the board of directors of each such Debtor and expressly without the need to pay any filing fees or franchise or similar taxes in order to effectuate such dissolution to the extent permitted by applicable law.

F. The seventh paragraph of Article V.D (*Liquidation Trust*) of the Plan shall be revised and amended as follows (with additions in bold underlined blue text and deletions in struck-through red text):

*The Liquidation Trust shall file annual reports regarding the liquidation or other administration of property comprising the Liquidation Trust Assets, the distributions made by it and other matters required to be included in such report in accordance with the Liquidation Trust Agreement. In addition, the Liquidation Trust will file tax returns as a grantor trust pursuant to United States Treasury Regulation Article 1.671-4(a). The Liquidation Trustee shall distribute Net Distributable Assets, if any, to the Liquidation Trust Beneficiaries on account of their Liquidation Trust Interests at least annually.*

G. The subsection of Article V.E (*Liquidation Trustee*) entitled “*Liquidation Trustee as the Representative of the Debtors’ Estates*” shall be revised and amended as follows (with additions in bold underlined blue text and deletions in struck-through red text):

***Liquidation Trustee as the Representative of the Debtors’ Estates.** On the Effective Date, the Liquidation Trustee shall be deemed the Estates’ representative in accordance with Section 1123 of the Bankruptcy Code and shall have all the rights and powers set forth in the Liquidation Trust Agreement, including the right to (1) effect all actions and execute all agreements, instruments and other documents necessary to implement the provisions of the Liquidation Trust Agreement; (2) administer the Liquidation Trust Assets, including*

prosecuting, settling, abandoning or compromising any Causes of Action; and (3) employ and compensate professionals and other agents consistent with this Article V.E of the Plan.

*The duties and powers of the Liquidation Trustee shall include the following (without need of further Court approval):*

(i) *To exercise all power and authority that may be exercised, to commence all proceedings (including the power to continue any actions and proceedings that may have been commenced by the Debtors prior to the Effective Date) that may be commenced, and to take all actions that may be taken by any officer, director, or manager of the Debtors with like effect as if authorized, exercised, and taken by unanimous action of such officers, directors, and managers, including consummating the Plan and all transfers thereunder on behalf of the Debtors;*

(ii) *To wind-up the affairs of the Debtors to the extent necessary as expeditiously as reasonably possible;*

(iii) *under or consistent with the Plan, including the maintenance of appropriate reserves in the name of ~~the Debtors or~~ the Liquidation Trust;*

(iii) *To use, manage, sell, abandon, convert to Cash and/or otherwise dispose of the Liquidation Trust Assets for the purpose of making distributions, including distributions of Distributable Assets and Net Distributable Assets, and fully consummating the Plan;*

(iv) *To take all steps necessary to terminate the corporate existence of the Debtors and to wind-up and close the Liquidation Trust;*

(v) *To prosecute objections to Claims, including Administrative Expense Claims, and compromise or settle any such Claims (disputed or otherwise);*

(vi) *To investigate and prosecute any and all Causes of Action and compromise or settle any Causes of Action;*

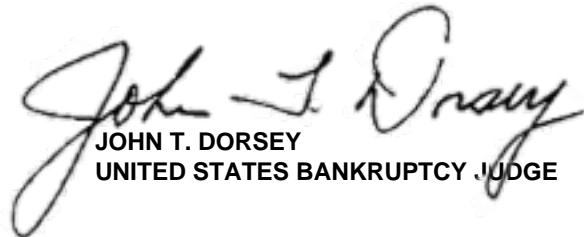
(vii) *To prepare and file tax returns for the Debtors and the Liquidation Trust to the extent required by law;*

(viii) *To employ and compensate any and all such professionals and agents as the Liquidation Trustee, in his or her sole discretion, deems reasonably necessary to perform his or her duties under the Plan without further order of the Bankruptcy Court;*

(ix) *To satisfy and pay all Trust Expenses; and*

(x) *Take all other actions not inconsistent with the provisions of the Plan that the Liquidation Trustee deems reasonably necessary or desirable in connection with the administration of the Plan, including filing all motions, pleadings, reports, and other documents in connection with the administration and closing of the Chapter 11 Cases.*

Dated: September 7th, 2021  
Wilmington, Delaware

  
JOHN T. DORSEY  
UNITED STATES BANKRUPTCY JUDGE

**EXHIBIT A**

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re: )  
CL H WINDDOWN LLC, et al.,<sup>1</sup> ) Chapter 11  
Debtors. ) Case No. 21-10527 (JTD)  
 ) (Jointly Administered)  
)

## **DEBTORS' FIRST AMENDED CHAPTER 11 PLAN OF LIQUIDATION**

Dated: July 21, 2021

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## Counsel for Debtors and Debtors in Possession

<sup>1</sup> The Debtors were formerly called CarbonLite Holdings, LLC and the subsidiaries thereof. The current names of the Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: CL H Winddown LLC f/k/a CarbonLite Holdings LLC (8957); CL I Winddown LLC f/k/a CarbonLite Industries LLC (3596); CL PH Winddown LLC f/k/a CarbonLite P Holdings, LLC (8957); CL PA Winddown LLC f/k/a CarbonLite P, LLC (5453); CL PIH Winddown LLC f/k/a CarbonLite PI Holdings LLC (8957); CL PP Winddown LLC f/k/a CarbonLite Pinnpack LLC (8957); CL RH Winddown LLC f/k/a CarbonLite Recycling Holdings LLC (8957); CL Sub Winddown LLC f/k/a CarbonLite Sub-Holdings, LLC (8957); PP PA Winddown LLC f/k/a Pinnpack P, LLC (8322); CL R Winddown LLC f/k/a CarbonLite Recycling LLC (3727); and PSS Winddown LLC f/k/a Pinnpack Packaging LLC (9948).

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## **DEBTORS' FIRST AMENDED CHAPTER 11 PLAN OF LIQUIDATION**

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The debtors and debtors in possession in the above-captioned cases (the “Debtors”), propose the following First Amended Chapter 11 Plan of Liquidation (the “Plan”) for, among other things, the resolution of the outstanding Claims against, and Equity Interests in, the Debtors.

Unless otherwise noted, capitalized terms used in this Plan have the meanings set forth in Article I of the Plan. The Debtors are the proponents of this Plan within the meaning of section 1129 of the Bankruptcy Code. Reference is made to the Disclosure Statement (as such term is defined herein and distributed contemporaneously herewith) for a discussion of the Debtors’ history, business, results of operations, historical financial information, accomplishments leading up to Solicitation of the Plan, projections and properties, and for a summary and analysis of this Plan and the treatment provided for herein. There also are other agreements and documents that will be Filed with the Bankruptcy Court that are referenced in this Plan, the Plan Supplement, or the Disclosure Statement as Exhibits. All such Exhibits are incorporated into and are a part of this Plan as if set forth in full herein. Subject to the requirements set forth in section 1127 of the Bankruptcy Code, Bankruptcy Rule 3019 and the terms of this Plan, the Debtors, with the consent of the Committee, not to be unreasonably withheld, reserve the right to alter, amend, modify, revoke or withdraw this Plan prior to its Consummation.

The Debtors intend to seek confirmation of the Plan pursuant to the “cram down” provisions contained in section 1129(b) of the Bankruptcy Code with respect to any non-accepting Class of Claims or Equity Interests that is Impaired as set forth in Article III hereof.

### **ARTICLE I.**

#### **RULES OF INTERPRETATION, COMPUTATION OF TIME, AND DEFINED TERMS**

##### **A. Rules of Interpretation and Computation of Time**

For purposes hereof: (a) in the appropriate context, each term, whether stated in the singular or the plural, shall include both the singular and the plural, and pronouns stated in the masculine, feminine or neuter gender shall include the masculine, feminine and the neuter gender; (b) any reference herein to a contract, lease, instrument, release, indenture or other agreement or document being in a particular form or on particular terms and conditions means that the referenced document, as previously amended, modified or supplemented, if applicable, shall be substantially in that form or substantially on those terms and conditions; (c) any reference herein to an existing document or exhibit having been Filed or to be Filed shall mean that document or exhibit, as it may thereafter be amended, modified or supplemented; (d) unless otherwise specified, all references herein to “Articles,” “Sections,” and “Exhibits” are references to Articles, Sections, and Exhibits hereof or hereto; (e) unless otherwise stated, the words “herein,” “hereof,” “hereunder” and “hereto” refer to this Plan in its entirety rather than to a particular portion of this Plan; (f) captions and headings to Articles and Sections are inserted for convenience of reference only and are not intended to be a part of or to affect the interpretation hereof; (g) any reference to an Entity as a Holder of a Claim or Equity Interest includes such Entity’s successors and assigns; (h) the rules of construction set forth in section 102 of the Bankruptcy Code shall apply; (i) any term used in capitalized form herein that is not otherwise defined but that is used in the Bankruptcy Code or the Bankruptcy Rules shall have the meaning assigned to that term in the Bankruptcy Code or the Bankruptcy Rules, as the case may be; and (j) “\$” or “dollars” means Dollars in lawful currency of the United States of America.

The provisions of Bankruptcy Rule 9006(a) shall apply in computing any period of time prescribed or allowed herein. Any action to be taken on the Effective Date may be taken on or as soon as reasonably practicable after the Effective Date.

## B. Defined Terms

Unless the context otherwise requires, the following terms shall have the following meanings when used in capitalized form herein:

1. *“Accrued Professional Compensation”* means, with respect to a particular Professional, an Administrative Expense Claim of such Professional for compensation for services rendered to the Debtors or the Estates or reimbursement of costs, expenses or other charges incurred on behalf of the Debtors or the Estates from the Petition Date through the Effective Date.

2. *“Administrative Expense Claim”* means any Claim against any of the Debtors for costs and expenses of administration of the Chapter 11 Cases that is Allowed pursuant to sections 327, 328, 330, 365, 503(b), 507(a)(2), 507(b) or 1114(e)(2) of the Bankruptcy Code, including: (a) the actual and necessary costs and expenses incurred from the Petition Date through the Effective Date of preserving the Estates and operating the business of the Debtors; (b) any Professional Fee Claims; and (c) all fees and charges assessed against the Estates pursuant to sections 1911 through 1930 of chapter 123 of title 28 of the United States Code. Notwithstanding anything to the contrary herein, Administrative Expense Claims exclude the DIP Facility Claims.

3. *“Affiliate”* means an “affiliate” as defined in section 101(2) of the Bankruptcy Code.

4. *“Allowed”* means any Claim or Equity Interest (a) that appears on the Schedules and is not listed at \$0 or marked as unliquidated, contingent, or disputed and that has not been superseded by a Filed Proof of Claim, (b) that is expressly allowed under this Plan, (c) that is not Disputed and for which a Proof of Claim has been timely Filed or deemed timely Filed by Final Order in a liquidated and noncontingent amount, (d) that is either allowed or determined by Final Order, or (e) that is agreed to by the Debtors and the Holder of such Claim or Equity Interest.

5. *“Allowed Claim or Equity Interest”* means a Claim or Equity Interest of the type that has been Allowed.

6. *“Assets”* means all of the right, title, and interest of any of the Debtors in and to property of whatever type or nature (including real, personal, mixed, intellectual, tangible, and intangible property).

7. *“Avoidance Actions”* means any and all avoidance, recovery, subordination or other actions or remedies that may be brought by and on behalf of any of the Debtors or their Estates under the Bankruptcy Code or applicable nonbankruptcy law, including actions or remedies arising under sections 502, 510 or 542-553 of the Bankruptcy Code, excluding those Avoidance Actions that have been released pursuant to this Plan or released or sold pursuant to a Final Order of the Bankruptcy Court in the Chapter 11 Cases.

8. *“Ballots”* means the ballots accompanying the Disclosure Statement upon which certain Holders of Impaired Claims entitled to vote shall, among other things, indicate their acceptance or rejection of this Plan.

9. “*Bankruptcy Code*” means Title 11 of the United States Code, 11 U.S.C. §§ 101-1532, as amended from time to time and as applicable to the Chapter 11 Cases.

10. “*Bankruptcy Court*” means the United States Bankruptcy Court for the District of Delaware.

11. “*Bankruptcy Rules*” means the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, in each case as amended from time to time and as applicable to the Chapter 11 Cases.

12. “*Business Day*” means any day, other than a Saturday, Sunday or “legal holiday” (as defined in Bankruptcy Rule 9006(a)).

13. “*CA Committee Settlement*” has the meaning set forth in that certain *Amended Order (A) Approving the Sale of Substantially All of the Debtors' Assets Relating to the Riverside Facility Free and Clear of Liens, Claims, Encumbrances, and Other Interests; (B) Approving Assumption and Assignment of Certain Unexpired Leases and Executory Contracts; and (C) Granting Related Relief* entered by the Bankruptcy Court on June 8, 2021 [Docket No. 579].

14. “*CA DIP Order*” means that certain *Final Order (I) Authorizing CA Debtors to (A) Obtain Postpetition Financing, (B) Grant Senior Secured Liens and Superpriority Administrative Expense Claims, and (C) Utilize Cash Collateral; (II) Granting Adequate Protection Prepetition Secured Parties; (III) Modifying Automatic Stay; and (IV) Granting Related Relief* [Docket No. 274] entered by the Bankruptcy Court on April 12, 2021.

15. “*Cash*” means the legal tender of the United States of America or the equivalent thereof.

16. “*Causes of Action*” means any action, claim, cross-claim, third-party claim, cause of action, controversy, demand, right, Lien, indemnity, contribution, guaranty, suit, obligation, liability, debt, damage, judgment, account, defense, remedy, offset, power, privilege, license and franchise of any kind or character whatsoever belonging to the Debtors, in each case whether known, unknown, contingent or non-contingent, matured or unmatured, suspected or unsuspected, liquidated or unliquidated, disputed or undisputed, foreseen or unforeseen, direct or indirect, choate or inchoate, secured or unsecured, assertable directly or derivatively (including under alter ego theories), whether arising before, on, or after the Petition Date, in contract or in tort, in law or in equity or pursuant to any other theory of law. For the avoidance of doubt, Cause of Action includes: (a) any right of setoff, counterclaim or recoupment and any claim for breach of contract or for breach of duties imposed by law or in equity; (b) the right to object to Claims; (c) any claim pursuant to section 362 or chapter 5 of the Bankruptcy Code; (d) any claim or defense including fraud, mistake, duress and usury, and any other defenses set forth in section 558 of the Bankruptcy Code; and (e) any claims under any state or foreign law, including Avoidance Actions. **Notwithstanding anything to the contrary herein, the Causes of Action retained by the Liquidation Trust from and after the Effective Date exclude any Causes of Action explicitly released under this Plan or the Confirmation Order.**

17. “*Chapter 11 Cases*” means the Debtors’ cases under chapter 11 of the Bankruptcy Code commenced on the Petition Date in the Bankruptcy Court.

18. “*Claim*” means any “claim” against the Debtors as defined in section 101(5) of the Bankruptcy Code.

19. “*Claims Register*” means the official register of Claims maintained by the Voting Agent.

20. “*Class*” means a category of Holders of Claims or Equity Interests as set forth in Article III hereof pursuant to section 1122(a) of the Bankruptcy Code.

21. “*Class A Liquidation Trust Interest*” means a Liquidation Trust Interest distributed to Holders of Allowed General Unsecured Claims against the Pennsylvania Debtors.

22. “*Class B Liquidation Trust Interest*” means a Liquidation Trust Interest distributed to Holders of Allowed General Unsecured Claims against the Texas Debtors.

23. “*Class C Liquidation Trust Interest*” means a Liquidation Trust Interest distributed to Holders of Allowed General Unsecured Claims against the Industries Debtor.

24. “*Class D Liquidation Trust Interest*” means a Liquidation Trust Interest distributed to Holders of Allowed General Unsecured Claims against the Pinnpack Debtors.

25. “*Class E Liquidation Trust Interest*” means a Liquidation Trust Interest distributed to Holders of Allowed General Unsecured Claims against the HoldCo Debtors.

26. “*Collateral*” means any property or interest in property of the Debtors’ Estates that is subject to a valid and enforceable Lien to secure a Claim.

27. “*Committee*” means the committee of unsecured creditors in the Chapter 11 Cases appointed pursuant to section 1102 of the Bankruptcy Code.

28. “*Confirmation Date*” means the date on which the clerk of the Bankruptcy Court enters the Confirmation Order on the docket of the Bankruptcy Court.

29. “*Confirmation Hearing*” means the hearing held by the Bankruptcy Court pursuant to sections 1128 and 1129 of the Bankruptcy Code to consider confirmation of this Plan, as such hearing may be adjourned or continued from time to time.

30. “*Confirmation Order*” means the order of the Bankruptcy Court confirming this Plan pursuant to section 1129 of the Bankruptcy Code.

31. “*Consummation*” or “*Consummated*” means the occurrence of the Effective Date.

32. “*Debtor Group*” or “*Debtor Groups*” means, individually or collectively as applicable, the Pennsylvania Debtors, the Texas Debtors, the Industries Debtor, the Pinnpack Debtors and the HoldCo Debtors.

33. “*Debtors*” means CL H Winddown LLC f/k/a CarbonLite Holdings LLC; CL I Winddown LLC f/k/a CarbonLite Industries LLC; CL PH Winddown LLC f/k/a CarbonLite P Holdings LLC; CL PA Winddown LLC f/k/a CarbonLite P LLC; CL PIH Winddown LLC CarbonLite PI Holdings LLC; CL PP Winddown LLC f/k/a CarbonLite Pinnpack LLC; CL RH Winddown LLC f/k/a CarbonLite Recycling Holdings LLC; CL Sub Winddown LLC f/k/a CarbonLite Sub-Holdings, LLC; PP PA Winddown LLC f/k/a Pinnpack P, LLC; CL R Winddown LLC f/k/a CarbonLite Recycling LLC; and PSS Winddown LLC f/k/a Pinnpack Packaging LLC, each in its capacity as debtor and debtor in possession in the Chapter 11 Cases and, from and after the Effective Date, as liquidating debtor pursuant to the Plan.

34. “*Debtors in Possession*” means the Debtors, as debtors in possession in the Chapter 11 Cases as of the Petition Date.

35. “*DIP ABL Credit Agreement*” means the Prepetition ABL Credit Agreement, as ratified and amended by that certain Ratification and Amendment Agreement dated as of March 9, 2021, between the DIP ABL Lender and the applicable Debtors, as approved by the DIP Order, and all other agreements, documents, instruments, and amendments related thereto.

36. “*DIP ABL Lender*” means Bank Leumi USA and any successors thereto under the DIP ABL Credit Agreement.

37. “*DIP Agent (PA)*” means UMB Bank, N.A., as administrative agent and collateral agent under the DIP Credit Agreement (PA).

38. “*DIP Agent (TX)*” means UMB Bank, N.A., as administrative agent and collateral agent under the DIP Credit Agreement (TX).

39. “*DIP Credit Agreement (PA)*” means that certain Superpriority Secured Debtor-in-Possession Credit Agreement dated as of March 10, 2021, between the DIP Agent (PA), the DIP Lenders (PA), and the applicable Debtors, as approved by the DIP Order, and all other agreements, documents, instruments, and amendments related thereto.

40. “*DIP Credit Agreement (TX)*” means that certain Superpriority Secured Debtor-in-Possession Credit Agreements dated as of March 10, 2021, between the DIP Agent (TX), the DIP Lenders (TX), and the applicable Debtors, as approved by the DIP Order, and all other agreements, documents, instruments, and amendments related thereto.

41. “*DIP Facility Claims*” means any and all Claims held by any of the DIP ABL Lender, the DIP Term Lenders, the DIP Lenders (PA), the DIP Lenders (TX), the DIP Term Agent or the Prepetition Trustees arising under, derived from, or based upon the DIP ABL Credit Agreement, the DIP Term Credit Agreement, the DIP Credit Agreement (PA), or the DIP Credit Agreement (TX), respectively, any other agreement, instrument or document executed at any time in connection therewith, including all Obligations under (and as defined in) the foregoing agreements or the DIP Order.

42. “*DIP Lenders (PA)*” means the lenders under the DIP Credit Agreement (PA).

43. “*DIP Lenders (TX)*” means the lenders under the DIP Credit Agreement (TX).

44. “*DIP Order*” means, collectively, the orders of the Bankruptcy Court approving the DIP Credit Agreement (CA), the DIP Credit Agreement (PA), and the DIP Credit Agreement (TX).

45. “*DIP Term Agent*” means Orion Energy Partners Investment Agent, LLC, as administrative agent and collateral agent under the DIP Term Credit Agreement.

46. “*DIP Term Credit Agreement*” means that certain Senior Secured SuperPriority Debtor-in-Possession Term Credit Agreement dated as of March 8, 2021, between the DIP Term Agent, the DIP Term Lenders, and the applicable Debtors, as approved by the DIP Order, and all other agreements, documents, instruments, and amendments related thereto.

47. “*DIP Term Lenders*” means the lenders under the DIP Term Credit Agreement.

48. “*Disallowed*” means, as to any Claim (or portion thereof) or Equity Interest, a Claim or Equity Interest against the Debtors that (i) has been disallowed by a Final Order, (ii) is not listed on the Schedules or, as to any Claim, is listed as unliquidated, contingent, or disputed and as to which no Proof of Claim has been Filed by the applicable bar date for such Claim or deemed timely Filed pursuant to any Final Order, or (iii) has been agreed to by the Holder of such Claim or Equity Interest and the Debtors to have no value or to be expunged.

49. “*Disclosure Statement*” means that certain *Disclosure Statement for Debtors’ First Amended Chapter 11 Plan of Liquidation*, as amended, supplemented, or modified from time to time, including all exhibits and schedules thereto and references therein that relate to a prior version of this Plan, in form and substance acceptable to the Debtors.

50. “*Disputed*” means, with respect to a Claim, (a) any Claim, which Claim is disputed under Article VIII of this Plan or as to which the Debtors or any other party in interest has interposed and not withdrawn an objection or request for estimation that has not been determined by a Final Order; (b) any Claim, proof of which was required to be Filed by order of the Bankruptcy Court but as to which a Proof of Claim was not timely or properly Filed or deemed timely and/or properly Filed by Final Order; (c) any Claim that is listed in the Schedules as unliquidated, contingent or disputed, and as to which no request for payment or Proof of Claim has been Filed; or (d) any Claim that is otherwise disputed by the Debtors in accordance with applicable law or contract, which dispute has not been withdrawn, resolved or overruled by a Final Order, *provided, however*, that if the Debtors seek to dispute a Claim that is the subject of a Filed Proof of Claim, the Debtors shall do so in accordance with the Bankruptcy Code, Bankruptcy Rules, and the Local Rules of the Bankruptcy Court. To the extent the Debtors dispute only the amount of a Claim, such Claim shall be deemed Allowed in the amount the Debtors do not dispute, if any, and Disputed as to the balance of such Claim.

51. “*Disputed Claims Reserve*” means a reserve, which may be held in a segregated account, for the payment of Disputed General Unsecured Claims that become Allowed General Unsecured Claims after the Effective Date, which reserve shall be held in trust and maintained by the Liquidation Trustee for the benefit of Holders of Disputed General Unsecured Claims.

52. “*Distributable Assets*” means, except as otherwise noted below, any and all real or personal property of the Debtors of any nature, including any real estate, leases, subleases, licenses, goods, materials, supplies, furniture, fixtures, equipment, work in process, inventory, accounts, chattel paper, Cash, deposit accounts, reserves, deposits, contractual rights, intellectual property rights, Causes of Action, books and records, any other general intangibles of the Debtors as of the Effective Date and the Liquidation Trust from and after the Effective Date, and any and all proceeds of the foregoing, as the case may be, of any nature whatsoever (whether liquidated or unliquidated, matured or unmatured, or fixed or contingent), including property of the Estates within the scope of section 541 of the Bankruptcy Code, and D&O Liability Insurance Policies and the proceeds thereof. For the avoidance of doubt, the term “*Distributable Assets*” includes the proceeds of the UCC Settlement. Notwithstanding the foregoing, the term “*Distributable Assets*” does not include any Cash tendered by the Debtors and held in their counsel’s trust account for the purpose of satisfying Accrued Professional Compensation.

53. “*Distribution Agent*” means any party designated by the Liquidation Trustee to serve as distribution agent under this Plan.

54. “*Distribution Record Date*” means the date for determining which Holders of Claims are eligible to receive distributions hereunder, as such date shall be fixed by order of the Bankruptcy Court.

55. “*D&O Liability Insurance Policies*” means all insurance policies for directors’ and officers’ liability maintained by the Debtors as of the Petition Date and/or the Effective Date, including tail coverage after the termination of any such policies.

56. “*Effective Date*” means, with respect to the Plan, the date that is the first Business Day after the Confirmation Date on which: (a) no stay of the Confirmation Order is in effect; (b) all conditions precedent specified in Article IX.A have been satisfied or waived (in accordance with Article IX.B); and (c) the Plan is declared effective.

57. “*Entity*” means an “entity” as defined in section 101(15) of the Bankruptcy Code.

58. “*Equity Interest*” means any Equity Security in any of the Debtors, including all issued, unissued, authorized or outstanding shares of stock or limited company interests, together with (i) any options, warrants or contractual rights to purchase or acquire any such Equity Securities at any time with respect to any of the Debtors, and all rights arising with respect thereto and (ii) the rights of any Entity to purchase or demand the issuance of any of the foregoing and shall include: (1) conversion, exchange, voting, participation, and dividend rights; (2) liquidation preferences; (3) options, warrants, and put rights; and (4) stock-appreciation rights. The term “Equity Interest” also includes any Claim that has been subordinated to the status of an Equity Security.

59. “*Equity Security*” means an “equity security” as defined in section 101(16) of the Bankruptcy Code.

60. “*Estates*” means the bankruptcy estates of the Debtors created by virtue of section 541 of the Bankruptcy Code upon the commencement of the Chapter 11 Cases.

61. “*Excluded Debtor Parties*” means (i) any financial advisor, attorney, accountant, investment banker, consultant, representative and other professional of any of the Debtors, other than the Debtors’ Professionals retained in the Chapter 11 Cases and (ii) any Person that is an Affiliate or Relative of Leon Farahnik, Gregg Milhaupt, Ira Maroofian or Bahram Nour-Omid, including HPC Industries, LLC, LF Investment Holdings, LLC and Learnicon LLC.

62. “*Exculpated Parties*” means, collectively, each in its capacity as such: (a) the Debtors, (b) the Debtors’ directors, officers, and managers who served in such capacity on and after the Petition Date, including the Debtors’ chief restructuring officer and Force Ten, (c) the Committee and the current and former members thereof, and (d) the Debtors’ and the Committee’s professionals retained in the Chapter 11 Cases.

63. “*Exculpation*” means the exculpation provision set forth in Article XI.B hereof.

64. “*Executory Contract*” means a contract to which any of the Debtors is a party that is subject to assumption or rejection under section 365 of the Bankruptcy Code.

65. “*Exhibit*” means an exhibit annexed hereto, to the Plan Supplement or as an appendix to the Disclosure Statement (as such exhibits are amended, modified or otherwise supplemented from time to time), which are incorporated by reference herein.

66. “*Federal Judgment Rate*” means the interest rate on federal judgments, in effect for the calendar week of the Petition Date, and is based on the weekly average 1-year constant maturity Treasury yield, as published by the Board of Governors of the Federal Reserve System.

67. “*File*” or “*Filed*” or “*Filing*” means file, filed, or filing with the Bankruptcy Court or its authorized designee in the Chapter 11 Cases.

68. “*Final Distribution Date*” means the date when, (a) in the reasonable judgment of the Liquidation Trustee, with the consent of the Liquidation Trust Oversight Committee, substantially all of the assets of the Liquidation Trust have been monetized and there are no substantial potential sources of additional Cash for distribution, (b) there remain no Disputed Claims and (c) the Liquidation Trustee distributes all remaining Cash held by the Liquidation Trust to the Holders of Liquidation Trust Interests in accordance with this Plan and the Liquidation Trust Agreement.

69. “*Final Order*” means an order of the Bankruptcy Court, which is in full force and effect and has not been reversed, modified or amended, that is not stayed, and to which the time to appeal, petition for *certiorari*, or move for a new trial, reargument or rehearing has expired and as to which no appeal, petition for *certiorari*, or other proceedings for a new trial, reargument or rehearing shall then be pending or as to which any right to appeal, petition for *certiorari*, new trial, reargument, or rehearing shall have been waived in writing in form and substance satisfactory to the Debtors or, in the event that an appeal, writ of *certiorari*, new trial, reargument, or rehearing thereof has been sought, no stay pending appeal has been granted or such order of the Bankruptcy Court shall have been determined by the highest court to which such order was appealed, or *certiorari*, new trial, reargument or rehearing shall have been denied and the time to take any further appeal, petition for *certiorari*, or move for a new trial, reargument or rehearing shall have expired; *provided, however*, that the possibility that a motion under Rule 60 of the Federal Rules of Civil Procedure, or any analogous rule under the Bankruptcy Rules, may be Filed with respect to such order shall not preclude such order from being a Final Order.

70. “*Force Ten*” means Force Ten Partners, LLC.

71. “*General Unsecured Claim*” means any Claim against any of the Debtors that is not a/an: (a) Administrative Expense Claim; (b) DIP Facility Claim; (c) Priority Tax Claim; (d) Other Priority Claim; (e) Other Secured Claim; (f) Pennsylvania Secured Bonds Claim; (g) Texas Secured Bonds Claim; (h) Prepetition ABL Secured Claim; (i) Prepetition Term Secured Claim; (j) Intercompany Claim; or (k) Equity Interest.

72. “*Governmental Unit*” means a “governmental unit” as defined in section 101(27) of the Bankruptcy Code.

73. “*HoldCo Debtors*” means CL H Winddown LLC f/k/a CarbonLite Holdings LLC; CL PIH Winddown LLC f/k/a CarbonLite PI Holdings LLC; and CL Sub Winddown LLC f/k/a CarbonLite Sub-Holdings, LLC, each in its capacity as debtor and debtor in possession in the Chapter 11 Cases and, from and after the Effective Date, as liquidating debtor pursuant to the Plan.

74. “*Holder*” means an Entity holding a Claim against, or Equity Interest in, any of the Debtors.

75. “*Impaired*” means, when used in reference to a Claim or Equity Interest, a Claim or Equity Interest that is impaired within the meaning of section 1124 of the Bankruptcy Code.

76. “*Industries Debtor*” means CL I Winddown LLC f/k/a CarbonLite Industries LLC, in its capacity as debtor and debtor in possession in the Chapter 11 Cases and, from and after the Effective Date, as liquidating debtor pursuant to the Plan.

77. “*Initial Distribution Date*” means, subject to the “Treatment” sections in Article III hereof, the date that is as soon as reasonably practicable after the Effective Date, when distributions under this Plan shall commence to Holders of Allowed Claims.

78. “*Intercompany Claim*” means a Claim held by one Debtor against another Debtor.

79. “*Lien*” means a “lien” as defined in section 101(37) of the Bankruptcy Code and, with respect to any asset, includes any mortgage, lien, pledge, charge, security interest or other encumbrance of any kind, or any other type of preferential arrangement that has the practical effect of creating a security interest, in respect of such asset.

80. “*Liquidation Trust*” means the trust established pursuant to the Liquidation Trust Agreement.

81. “*Liquidation Trust Agreement*” means that certain agreement made by and among the Debtors, as depositors of the Liquidation Trust Assets, and the Liquidation Trustee, in form and substance reasonably acceptable to the Committee, establishing and delineating the terms and conditions of the Liquidation Trust, substantially in the form to be filed as part of the Plan Supplement.

82. “*Liquidation Trust Assets*” means all assets held from time to time by the Liquidation Trust (including Causes of Action), the proceeds of which shall be distributed to the Holders of Liquidation Trust Interests after payment in full of Trust Expenses and any other obligations to the extent set forth in this Plan. The Liquidation Trust Assets shall initially consist of the Distributable Assets.

83. “*Liquidation Trust Beneficiaries*” means the Holders of Allowed General Unsecured Claims.

84. “*Liquidation Trustee*” means that Person selected by the Committee to serve as the trustee of the Liquidation Trust or any of his, hers, or its successors.

85. “*Liquidation Trust Interests*” means the interests to be issued to the Holders of Allowed General Unsecured Claims evidencing their interests in the Liquidation Trust and the right to receive distributions therefrom as set forth in the Liquidation Trust Agreement and this Plan. The aggregate sum of the Liquidation Trust Interests shall be allocated to the Holders of General Unsecured Claims against each Debtor Group in accordance with Article V.H of this Plan.

86. “*Liquidation Trust Oversight Committee*” means the committee formed pursuant to Article V.E of the Plan to, among other things, oversee the Liquidation Trust.

87. “*Local Rules*” means the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware.

88. “*Net Distributable Assets*” means the Distributable Assets of the Liquidation Trust from and after the Effective Date, including the proceeds to the Estates of the UCC Settlement remaining after the Effective Date, and consistent in all events with the terms thereof, once all such assets have been reduced to Cash, net of amounts necessary to fund the payment of, as applicable and except as otherwise agreed by the Holders of such Claims, Allowed Administrative Expense Claims, Priority Tax Claims, Other Priority Claims, and Trust Expenses, and/or reserves established for any of the foregoing, and excluding those Distributable Assets of the Debtors or the Liquidation Trust that were subject to any Liens or Secured Claims as of the Effective Date until such time that such Liens or Secured Claims are satisfied in full, except as otherwise provided in the UCC Settlement.

89. “*Other Priority Claim*” means any Claim against any of the Debtors accorded priority in right of payment under section 507(a) of the Bankruptcy Code, other than a Priority Tax Claim or an Administrative Expense Claim.

90. “*Other Secured Claim*” means any Secured Claim against any of the Debtors other than an Administrative Expense Claim, DIP Facility Claim, Prepetition ABL Secured Claim, Prepetition Term Secured Claim, Pennsylvania Secured Bonds Claim, or Texas Secured Bonds Claim.

91. “*Pennsylvania Debtors*” means CL PH Winddown LLC f/k/a CarbonLite P Holdings LLC and CL PA Winddown LLC f/k/a CarbonLite P LLC, each in its capacity as debtor and debtor in possession in the Chapter 11 Cases and, from and after the Effective Date, as liquidating debtor pursuant to the Plan.

92. “*Pennsylvania Secured Bondholders*” means the Holders of the Pennsylvania Secured Bonds.

93. “*Pennsylvania Secured Bonds*” means (1) the Solid Waste Disposal Revenue Bonds (CarbonLite P, LLC Project), Series 2019, issued in an aggregate principal amount of \$61,800,000, and (2) the Subordinate Solid Waste Disposal Revenue Bonds (CarbonLite P, LLC Project), Series 2020, issued in an aggregate principal amount of \$10,000,000.

94. “*Pennsylvania Secured Bonds Claims*” means all Claims against the Debtors arising under or relating to (a) the Pennsylvania Secured Bonds, the Pennsylvania Secured Bonds Loan Agreement, and/or the Pennsylvania Secured Bonds Indenture, and (b) all agreements and instruments relating to the foregoing (including, but not limited to, any guarantees with respect thereto).

95. “*Pennsylvania Secured Bonds Indenture*” means that certain Indenture of Trust, dated as of June 1, 2019, as amended by that certain First Supplemental Indenture of Trust, dated as of September 1, 2020, and as further amended, restated, amended and restated, supplemented, or otherwise modified from time to time.

96. “*Pennsylvania Secured Bonds Issuer*” means the Pennsylvania Economic Development Financing Authority.

97. “*Pennsylvania Secured Bonds Loan Agreement*” means that certain Loan Agreement, dated as of June 1, 2019, as amended by that certain First Amendment to Loan Agreement, dated as of September 1, 2020, and as further amended, restated, amended and restated, supplemented, or otherwise modified from time to time, pursuant to which the Pennsylvania Secured Bonds Issuer loaned the proceeds of the Pennsylvania Secured Bonds to Debtor CarbonLite P LLC.

98. “*Pennsylvania Secured Bonds Trustee*” means UMB Bank, N.A., in its capacity as trustee under the Pennsylvania Secured Bonds Indenture.

99. “*Person*” means a “person” as defined in section 101(41) of the Bankruptcy Code and also includes any natural person, corporation, general or limited partnership, limited liability company, firm, trust, association, government, governmental agency or other Entity, whether acting in an individual, fiduciary or other capacity.

100. “*Petition Date*” means March 8, 2021, the date on which the Debtors commenced the Chapter 11 Cases.

101. “*Pinnpack Debtors*” means CL PP Winddown LLC f/k/a CarbonLite Pinnpack LLC; PP PA Winddown LLC f/k/a Pinnpack P, LLC; and PSS Winddown LLC f/k/a Pinnpack Packaging LLC, each in its capacity as debtor and debtor in possession in the Chapter 11 Cases and, from and after the Effective Date, as liquidating debtor pursuant to the Plan.

102. “*Plan*” means this *Debtors’ First Amended Chapter 11 Plan of Liquidation*, including the Exhibits and Plan Supplement and all supplements, appendices, and schedules thereto, either in its present form or as the same may be altered, amended, modified or otherwise supplemented from time to time.

103. “*Plan Distribution*” means the payment or distribution of consideration to holders of Allowed Claims under this Plan.

104. “*Plan Documents*” means any of the documents, other than this Plan, to be executed, delivered, assumed, or performed in connection with the occurrence of the Effective Date, including the documents to be included in the Plan Supplement.

105. “*Plan Supplement*” means, collectively, the compilation of documents and forms of documents, and all exhibits, attachments, schedules, agreements, documents and instruments referred to therein, ancillary or otherwise, including the Exhibits and Plan Documents, all of which are incorporated by reference into, and are an integral part of, this Plan, as all of the same may be amended, modified, replaced and/or supplemented from time to time, which shall be Filed with the Bankruptcy Court on or before the deadline set forth in Local Rule 3016-2 or as otherwise ordered by the Court. The Debtors, with the consent of the Committee, not to be unreasonably withheld, shall have the right to amend the documents contained in, and exhibits to, the Plan Supplement through the Effective Date.

106. “*Postpetition*” means the time period beginning on the Petition Date and ending on the day before the Effective Date.

107. “*Prepetition ABL Credit Agreement*” means that certain Credit Agreement dated as of September 16, 2019, between the Prepetition ABL Lender and the applicable Debtors, and all other agreements, documents, instruments, and amendments related thereto.

108. “*Prepetition ABL Lender*” means Bank Leumi USA and any successors thereto under the Prepetition ABL Credit Agreement.

109. “*Prepetition ABL Secured Claims*” means all Claims against the applicable Debtors arising under or relating to Prepetition ABL Credit Agreement, and all agreements and instruments relating to the foregoing (including, but not limited to, any guarantees with respect thereto).

110. “*Prepetition Secured Bonds Claims*” means, collectively, the Pennsylvania Secured Bonds Claims and the Texas Secured Bonds Claims

111. “*Prepetition Term Agent*” means Orion Energy Partners Investment Agent, LLC and any successors thereto under the Prepetition Term Credit Agreement.

112. “*Prepetition Term Credit Agreement*” means that certain Credit Agreement dated as of August 2, 2019, between the Prepetition Term Agent, the Prepetition Term Lenders, and the applicable Debtors, and all other agreements, documents, instruments, and amendments related thereto

113. “*Prepetition Term Lenders*” means the lenders under the Prepetition Term Loan Agreement.

114. “*Prepetition Term Secured Claims*” means all Claims against the applicable Debtors arising under or relating to Prepetition Term Credit Agreement, and all agreements and instruments relating to the foregoing (including, but not limited to, any guarantees with respect thereto)

115. “*Prepetition Trustees*” means, collectively, the Pennsylvania Secured Bonds Trustee and the Texas Secured Bonds Trustee.

116. “*Priority Tax Claim*” means any Claim of a Governmental Unit against any of the Debtors of the kind specified in section 507(a)(8) of the Bankruptcy Code.

117. “*Pro Rata*” means the proportion that (a) the Allowed amount of a Claim in a particular Class (or several Classes taken as a whole) bears to (b) the aggregate Allowed amount of all Claims in such Class (or several Classes taken as a whole), unless this Plan provides otherwise.

118. “*Professional*” means (a) any Entity employed in the Chapter 11 Cases pursuant to section 327, 363, or 1103 of the Bankruptcy Code or otherwise and (b) any Entity seeking compensation or reimbursement of expenses in connection with the Chapter 11 Cases pursuant to section 503(b)(4) of the Bankruptcy Code.

119. “*Professional Fee Claim*” means a Claim under sections 328, 330(a), 331, 363, 503 or 1103 of the Bankruptcy Code for Accrued Professional Compensation.

120. “*Proof of Claim*” means a proof of Claim or Equity Interest Filed against the Debtors in the Chapter 11 Cases.

121. “*Reinstated*” means, with respect to any Claim, (a) leaving unaltered the legal, equitable, and contractual rights to which a Claim entitles the holder of such Claim in accordance with Section 1124 of the Bankruptcy Code or (b) notwithstanding any contractual provision or applicable law that entitles the holder of such Claim to demand or receive accelerated payment of such Claim after the occurrence of a default: (i) curing any such default that occurred before or after the Petition Date, other than a default of a kind specified in section 365(b)(2) of the Bankruptcy Code or of a kind that section 365(b)(2) of the Bankruptcy Code expressly does not require to be cured; (ii) reinstating the maturity of such Claim as such maturity existed before such default; (iii) compensating the holder of such Claim for any damages incurred as a result of any reasonable reliance by such Holder on such contractual provision or such applicable law; (iv) if such Claim arises from any failure to perform a non-monetary obligation, other than a default arising from failure to operate a non-residential real property lease subject to section 365(b)(1)(A) of the Bankruptcy Code, compensating the Holder

of such Claim (other than the Debtors or an insider of the Debtors) for any actual pecuniary loss incurred by such Holder as a result of such failure; and (v) not otherwise altering the legal, equitable, or contractual rights to which such Claim entitles the Holder of such Claim.

122. “*Related Persons*” means, (i) with respect to any Person other than a Debtor, such Person’s financial advisors, attorneys, accountants, investment bankers, investment advisors, consultants, representatives, and other professionals, in each case acting solely in such capacity at any time, and any Person claiming by or through any of them and (ii) with respect to any Debtor, such Debtor’s Professionals retained in these Chapter 11 Cases. In no event shall an Excluded Debtor Party be a “Related Person.”

123. “*Relative*” means a “relative” as defined in section 101(45) of the Bankruptcy Code.

124. “*Release*” means the release given by the Releasing Parties to the Released Parties as set forth in Article X.B hereof.

125. “*Released Party*” means, collectively, each in its capacity as such: (a) the Debtors’ current and former officers, directors, and managers, including the Debtors’ chief restructuring officer and Force Ten, but excluding in all events Leon Farahnik, Gregg Milhaupt, Ira Maroofian, and Bahram Nour-Omid, (b) the Committee and the current and former members thereof, (c) the Pennsylvania Secured Bonds Trustee, (d) each of the Pennsylvania Secured Bondholders, (e) the Texas Secured Bonds Trustee, (f) each of the Texas Secured Bondholders, (g) the DIP Agent (PA), (h) each of the DIP Lenders (PA), (i) the DIP Agent (TX), (j) each of the DIP Lenders (TX), (k) the Prepetition ABL Lender, (l) the DIP ABL Lender, (m) the Prepetition Term Agent, (n) each of the Prepetition Term Lenders, (o) the DIP Term Agent, (p) each of the DIP Term Lenders, and (q) the Related Persons of each of (a) through (p) of the foregoing. In no event shall any Excluded Debtor Party be a “Released Party.”

126. “*Releasing Party*” means each of the Debtors, in its individual capacity and as debtors in possession, as also set forth in Article X.B hereof.

127. “*Schedules*” means the schedules of Assets and liabilities, statements of financial affairs, lists of holders of Claims and Equity Interests and all amendments or supplements thereto Filed by the Debtors with the Bankruptcy Court.

128. “*Secured Claim*” means a Claim that is secured by a Lien on property in which any of the Debtors’ Estates have an interest or that is subject to setoff under section 553 of the Bankruptcy Code, to the extent of the value of the Claim holder’s interest in such Estate’s interest in such property or to the extent of the amount subject to setoff, as applicable, as determined pursuant to section 506(a) of the Bankruptcy Code or, in the case of setoff, pursuant to section 553 of the Bankruptcy Code.

129. “*SEC*” means the Securities and Exchange Commission, or any successor agency.

130. “*Securities Act*” means the Securities Act of 1933, 15 U.S.C. §§ 77c-77aa, as now in effect or hereafter amended, and the rules and regulations promulgated thereunder, and any similar federal, state or local law.

131. “*Security*” or “*security*” means any security as such term is defined in section 101(49) of the Bankruptcy Code.

132. “*Solicitation*” means the solicitation of votes of those parties entitled to vote to accept or reject the Plan.

133. “*Stamp or Similar Tax*” means any stamp tax, recording tax, personal property tax, conveyance fee, intangibles or similar tax, real estate transfer tax, sales tax, use tax, transaction privilege tax (including such taxes on prime contracting and owner-builder sales), privilege taxes (including privilege taxes on construction contracting with regard to speculative builders and owner builders), and other similar taxes imposed or assessed by any Governmental Unit.

134. “*Texas Debtors*” means CL RH Winddown LLC f/k/a CarbonLite Recycling Holdings LLC and CL R Winddown LLC f/k/a CarbonLite Recycling LLC, each in its capacity as debtor and debtor in possession in the Chapter 11 Cases and, from and after the Effective Date, as liquidating debtor pursuant to the Plan.

135. “*Texas Secured Bondholders*” means the Holders of the Texas Secured Bonds.

136. “*Texas Secured Bonds*” means the Solid Waste Disposal Revenue Bonds (CarbonLite Recycling LLC Project), Series 2016 (AMT), issued in an aggregate principal amount of \$50,000,000.

137. “*Texas Secured Bonds Claims*” means all Claims against the Debtors arising under or relating to (a) the Texas Secured Bonds, Texas Secured Bonds Loan Agreement, and/or the Texas Secured Bonds Indenture, and (b) all agreements and instruments relating to the foregoing (including, but not limited to, any guarantees with respect thereto).

138. “*Texas Secured Bonds Indenture*” means that certain Indenture, dated as of October 1, 2016, as amended, restated, amended and restated, supplemented, or otherwise modified from time to time.

139. “*Texas Secured Bonds Issuer*” means the Mission Economic Development Corporation.

140. “*Texas Secured Bonds Loan Agreement*” means that certain Loan Agreement, dated as of October 1, 2016, as amended, restated, amended and restated, supplemented, or otherwise modified from time to time, pursuant to which the Texas Secured Bonds Issuer loaned the proceeds of the Texas Secured Bonds to Debtor CarbonLite Recycling LLC.

141. “*Texas Secured Bonds Trustee*” means UMB Bank, N.A., in its capacity as trustee under the Texas Secured Bonds Indenture.

142. “*Transfer*” means, with respect to any security or the right to receive a security or to participate in any offering of any security, (i) the sale, transfer, pledge, hypothecation, encumbrance, assignment, constructive sale, participation in, or other disposition of such security or right or the beneficial ownership thereof, (ii) the offer to make such a sale, transfer, constructive sale, or other disposition, and (iii) each option, agreement, arrangement, or understanding, whether or not in writing and whether or not directly or indirectly, to effect any of the foregoing. The term “constructive sale” for purposes of this definition means (i) a short sale with respect to such security or right, (ii) entering into or acquiring an offsetting derivative contract with respect to such security or right, (iii) entering into or acquiring a futures or forward contract to deliver such security or right, or (iv) entering into any transaction that has substantially the same effect as any of the foregoing. The term “beneficially owned” or

“beneficial ownership” as used in this definition shall include, with respect to any security or right, the beneficial ownership of such security or right by a Person and by any direct or indirect subsidiary of such Person.

143. “*Trust Expenses*” means the expenses incurred or payable by the Liquidation Trust from and after the Effective Date, including the reasonable fees and costs of attorneys and other professionals, relating to implementation of the Plan.

144. “*UCC Settlement*” means the settlement and resolution of any and all objections and claims of the Committee to the sale of the Debtors’ assets incorporated in those certain Final Orders of the Bankruptcy Court in these Chapter 11 Cases [Docket Nos. 575, 576, 579, 652], including the CA Committee Settlement.

145. “*Unexpired Lease*” means a lease to which any of the Debtors is a party that is subject to assumption or rejection under section 365 of the Bankruptcy Code.

146. “*Unimpaired*” means, with respect to a Class of Claims that is not impaired within the meaning of section 1124 of the Bankruptcy Code.

147. “*Voting Agent*” means Bankruptcy Management Solutions, Inc. d/b/a Stretto and any successor thereto.

148. “*Voting Classes*” means Class 6 and Class 7 under this Plan.

149. “*Voting Deadline*” means the deadline set by the Bankruptcy Court for submitting a Ballot for the purpose of voting on the Plan.

150. “*Voting Record Date*” means the date for determining which Holders of Claims are entitled to receive the Disclosure Statement and vote to accept or reject this Plan, which date shall be set by the Bankruptcy Court.

## **ARTICLE II.** **ADMINISTRATIVE AND PRIORITY TAX CLAIMS**

### **A. Administrative Expense Claims**

On the later of the Effective Date or the date on which an Administrative Expense Claim becomes an Allowed Administrative Expense Claim or, in each such case, as soon as practicable thereafter, each Holder of an Allowed Administrative Expense Claim will receive, in full satisfaction, settlement, discharge and release of, and in exchange for, such Claim either (i) payment in full in Cash for the unpaid portion of such Allowed Administrative Expense Claim; or (ii) such other less favorable treatment as agreed to in writing by the Liquidation Trustee and such Holder; *provided, however,* that Administrative Expense Claims incurred by the Debtors in the ordinary course of business may be paid in the ordinary course of business by the Liquidation Trustee in accordance with such applicable terms and conditions relating thereto without further notice to or order of the Bankruptcy Court. **Unless otherwise ordered by Final Order of the Bankruptcy Court, all Administrative Expense Claims must be Filed within forty-five (45) days after the Effective Date, and served on the Liquidation Trustee and such other Entities who are designated by the Bankruptcy Rules, the Confirmation Order or other order of the Bankruptcy Court.**

*Professional Fee Claims.* Professionals or other Entities asserting a Professional Fee Claim for services rendered through the Effective Date must File, within thirty (30) days after the Effective Date, and serve on the Liquidation Trustee, the United States Trustee, and such other

Entities who are designated by the Bankruptcy Rules, the Confirmation Order or other order of the Bankruptcy Court, an application for final allowance of such Professional Fee Claim; *provided* that the Liquidation Trustee may pay Professionals in the ordinary course of business, for any work expressly authorized by the Liquidation Trustee performed on and after the Effective Date, including those fees and expenses incurred by Professionals in connection with the implementation and consummation of the Plan, in each case without further application or notice to or order of the Bankruptcy Court in full, in Cash. Once Allowed by the Bankruptcy Court, Professional Fee Claims incurred prior to the Effective Date shall be paid by Debtor's counsel from Cash tendered by the Debtors and held in such counsel's trust account as of the Effective Date for the purpose of satisfying Accrued Professional Compensation. If the amounts held in such counsel's trust account as of the Effective Date for the purpose of satisfying such Allowed Accrued Professional Compensation is insufficient to pay all such Allowed Accrued Professional Compensation in full in Cash, the Liquidation Trustee shall promptly pay any unpaid balance of such Allowed Accrued Professional Compensation from the Cash transferred to the Liquidation Trust on the Effective Date. The Debtors shall be jointly and severally liable for the payment of Professional Fee Claims and other Allowed Administrative Expenses.

#### **B. Priority Tax Claims**

On or as soon as reasonably practicable after the later of (i) the Initial Distribution Date if such Priority Tax Claim is an Allowed Priority Tax Claim as of the Effective Date or (ii) the date on which such Priority Tax Claim becomes an Allowed Priority Tax Claim, each Holder of an Allowed Priority Tax Claim will receive in full satisfaction, settlement, discharge and release of, and in exchange for, such Allowed Priority Tax Claim, at the election of the Liquidation Trustee: (a) Cash in an amount equal to the amount of such Allowed Priority Tax Claim; or (b) such other less favorable treatment as agreed to in writing by the Liquidation Trustee and such Holder. The Debtors shall be jointly and severally liable for the payment of Allowed Priority Tax Claims.

#### **C. DIP Facility Claims**

The DIP Facility Claims of the DIP Lenders (PA), the DIP Lenders (TX), and the DIP ABL Lender have already been paid in full. The DIP Facility Claims of the DIP Term Agent and the DIP Term Lenders shall be deemed to be Allowed in an amount equal to the outstanding DIP Term Obligations (as defined in the CA DIP Order).

Notwithstanding the foregoing, this Plan, as to the applicable Debtors party to the DIP Term Credit Agreement, is contingent upon the DIP Term Agent and the DIP Term Lenders either receiving the indefeasible payment in full in cash of their outstanding remaining DIP Facility Claims or agreeing to a different treatment of their DIP Facility Claims under this Plan, including accepting less than the full cash payment on account thereof, in each case subject to the terms of the CA Committee Settlement.

### **ARTICLE III.** **CLASSIFICATION AND TREATMENT OF** **CLASSIFIED CLAIMS AND EQUITY INTERESTS**

#### **A. Summary**

All Claims and Equity Interests, except Administrative Expense Claims and Priority Tax Claims, are placed in the Classes set forth below. In accordance with section 1123(a)(1) of the Bankruptcy Code, Administrative Expense Claims and Priority Tax Claims have not been classified as described in Article III, Section B of the Plan.

The categories of Claims and Equity Interests listed below classify Claims and Equity Interests for all purposes including voting, confirmation and distribution pursuant to the Plan and pursuant to sections 1122 and 1123(a)(1) of the Bankruptcy Code. The Plan deems a Claim or Equity Interest to be classified in a particular Class only to the extent that the Claim or Equity Interest qualifies within the description of that Class and will be deemed classified in a different Class to the extent that any remainder of such Claim or Equity Interest qualifies within the description of such different Class. A Claim or Equity Interest is in a particular Class only to the extent that any such Claim or Equity Interest is Allowed in that Class and has not been paid, released or otherwise settled prior to the Effective Date.

### **Summary of Classification and Treatment of Classified Claims and Equity Interests**

<b>Class</b>	<b>Claim</b>	<b>Status</b>	<b>Voting Rights</b>
1	Other Priority Claims	Unimpaired	Deemed to Accept
2	Other Secured Claims	Unimpaired	Deemed to Accept
3	Pennsylvania Secured Bonds Claims	Unimpaired	Deemed to Accept
4	Texas Secured Bonds Claims	Unimpaired	Deemed to Accept
5	Prepetition ABL Secured Claims	Unimpaired	Deemed to Accept
6	Prepetition Term Secured Claims	Impaired	Entitled to Vote
7	General Unsecured Claims	Impaired	Entitled to Vote
8	Intercompany Claims	Impaired	Deemed to Reject
9	Equity Interests in the Debtors	Impaired	Deemed to Reject

#### **B. Separate Classification of Certain Claims**

Although all Other Secured Claims have been placed in one Class for purposes of nomenclature within this Plan, each Other Secured Claim, to the extent secured by a Lien on Collateral different from the Collateral securing a different Other Secured Claim, shall be treated as being in a separate sub-Class for the purposes of voting to accept or reject this Plan and receiving Plan Distributions.

Similarly, although all General Unsecured Claims (or other classified Claims) have been placed in one Class for purposes of nomenclature within this Plan, each General Unsecured Claim (or other classified Claim) against a particular Debtor shall be treated as being in a separate sub-Class for the purposes of voting to accept or reject this Plan.

#### **C. Elimination of Vacant Classes**

Any Class that, as of the commencement of the Confirmation Hearing, does not have at least one holder of a Claim or Interest that is Allowed in an amount greater than zero for voting purposes shall be considered vacant, deemed eliminated from this Plan for purposes of voting to accept or reject this Plan, and disregarded for purposes of determining whether this Plan satisfies section 1129(a)(8) of the Bankruptcy Code with respect to such Class.

#### **D. Voting; Presumptions; Solicitation in Good Faith**

Only Holders of Allowed Claims in Class 6 and Class 7 are entitled to vote to accept or reject this Plan. Holders of Claims in the Voting Class will receive Ballots containing detailed voting instructions.

The Debtors will solicit votes on the Plan from the Voting Classes in good faith and in compliance with the applicable provisions of the Bankruptcy Code. Accordingly, the Debtors and each of their Related Persons shall be entitled to, and upon the Confirmation Date will be granted, the protections of section 1125(e) of the Bankruptcy Code.

#### **E. Cramdown**

If any Class of Claims or Equity Interests is deemed to reject this Plan or is entitled to vote on this Plan and does not vote to accept this Plan, the Debtors intend to (i) seek confirmation of this Plan under section 1129(b) of the Bankruptcy Code or (ii) amend or modify this Plan in accordance with the terms hereof and the Bankruptcy Code. If a controversy arises as to whether any Claims or Equity Interests, or any class of Claims or Equity Interests, are impaired, the Bankruptcy Court shall, after notice and a hearing, determine such controversy on or before the Confirmation Date.

#### **F. Classification and Treatment of Claims and Equity Interests**

##### **1. Class 1 – Other Priority Claims**

- *Classification:* Class 1 consists of the Other Priority Claims.
- *Treatment:* The legal, equitable and contractual rights of the Holders of Class 1 Claims are unaltered by the Plan. With respect to each Allowed Class 1 Claim, on or as soon as reasonably practicable after the later of (i) the Initial Distribution Date if such Class 1 Claim is an Allowed Class 1 Claim on the Effective Date or (ii) the date on which such Class 1 Claim becomes an Allowed Class 1 Claim, each Holder of an Allowed Class 1 Claim will receive in full satisfaction, settlement, discharge and release of, and in exchange for, such Allowed Class 1 Claim, at the election of the Liquidation Trustee: (A) Cash equal to the amount of such Allowed Class 1 Claim; (B) such other less favorable treatment as to which the Liquidation Trustee and the Holder of such Allowed Class 1 Claim will have agreed upon in writing; or (C) such other treatment such that it will not be impaired pursuant to section 1124 of the Bankruptcy Code. The Debtors shall be jointly and severally liable for the payment of Allowed Other Priority Claims.
- *Impairment and Voting:* Class 1 is an Unimpaired Class and the Holders of Class 1 Claims are conclusively deemed to accept the Plan pursuant to section 1126(f) of the Bankruptcy Code. Therefore, the Holders of Class 1 Claims will not be entitled to vote to accept or reject the Plan and will not be solicited.

##### **2. Class 2 – Other Secured Claims**

- *Classification:* Each Class 2 Claim is an Other Secured Claim against the Debtors. This Class will be further divided into subclasses designated by letters of the alphabet (Class 2A, Class 2B and so on), so that each holder of any Allowed Other Secured Claim against each Debtor is in a Class by itself, except to the extent that there are Other Secured Claims that are substantially similar to each other and may be included within a single Class.

- *Treatment:* The legal, equitable and contractual rights of the Holders of Class 2 Claims are unaltered by the Plan. With respect to each Allowed Class 2 Claim, on or as soon as reasonably practicable after the later of (i) the Initial Distribution Date if such Class 2 Claim is an Allowed Class 2 Claim on the Effective Date or (ii) the date on which such Class 2 Claim becomes an Allowed Class 2 Claim, each Holder of an Allowed Class 2 Claim will receive in full satisfaction, settlement, discharge and release of, and in exchange for, such Allowed Class 2 Claim, at the election of the Liquidation Trustee: (A) Cash equal to the amount of such Allowed Class 2 Claim; (B) return of the collateral securing such Allowed Class 2 Claim; (C) such other less favorable treatment as to which the Liquidation Trustee and the Holder of such Allowed Class 2 Claim will have agreed upon in writing; (D) any defaults shall be cured and shall be paid or satisfied in accordance with and pursuant to the terms of the applicable agreement between the Liquidation Trustee and the Holder of the Allowed Class 2 Claim and such Claim shall be Reinstated; or (E) Reinstatement or such other treatment such that it will not be impaired pursuant to section 1124 of the Bankruptcy Code.
- *Impairment and Voting:* Class 2 is an Unimpaired Class and the Holders of Class 2 Claims are conclusively deemed to accept the Plan pursuant to section 1126(f) of the Bankruptcy Code. Therefore, the Holders of Class 2 Claims will not be entitled to vote to accept or reject the Plan and will not be solicited.

### 3. Class 3 – Pennsylvania Secured Bonds Claims

- *Classification:* Class 3 consists of the Pennsylvania Secured Bonds Claims.
- *Treatment:* All Class 3 Claims have already been paid in full.
- *Impairment and Voting:* Class 3 is an Unimpaired Class and the Holders of Class 3 Claims are conclusively deemed to accept the Plan pursuant to section 1126(f) of the Bankruptcy Code. Therefore, the Holders of Class 3 Claims will not be entitled to vote to accept or reject the Plan and will not be solicited.

### 4. Class 4 – Texas Secured Bonds Claims

- *Classification:* Class 4 consists of the Texas Secured Bonds Claims.
- *Treatment:* All Class 4 Claims have already been paid in full.
- *Impairment and Voting:* Class 4 is an Unimpaired Class and the Holders of Class 4 Claims are conclusively deemed to accept the Plan pursuant to section 1126(f) of the Bankruptcy Code. Therefore, the Holders of Class 4 Claims will not be entitled to vote to accept or reject the Plan and will not be solicited.

5. Class 5 – Prepetition ABL Secured Claims

- *Classification:* Class 5 consists of the Prepetition ABL Secured Claims.
- *Treatment:* All Class 5 Claims have already been paid in full.
- *Impairment and Voting:* Class 5 is an Unimpaired Class and the Holders of Class 5 Claims are conclusively deemed to accept the Plan pursuant to section 1126(f) of the Bankruptcy Code. Therefore, the Holders of Class 5 Claims will not be entitled to vote to accept or reject the Plan and will not be solicited.

6. Class 6 – Prepetition Term Secured Claims

- *Classification; Allowance:* Class 6 consists of Allowed Prepetition Term Secured Claims. The Prepetition Term Secured Claims shall be Allowed in the aggregate principal amount set forth in the CA DIP Order, net of any amounts paid on account of the Prepetition Term Secured Claims from the Petition Date through just prior to the Effective Date.
- *Treatment:* Subject to (i) the indefeasible payment in full in cash of the DIP Facility Claims of the DIP Term Agent and the DIP Term Lenders, (ii) the terms of the Prepetition Term Credit Agreement, and (iii) the terms of the CA Committee Settlement, on or after the Effective Date in accordance with the terms of this Plan, each Holder of an Allowed Class 6 Claim shall receive in full satisfaction, settlement, discharge and release of, and in exchange for, such Allowed Class 6 Claim: (A) Cash equal to the value, net of the Liquidation Trustee's costs and expenses, including fees and expenses of counsel, of preserving, disposing of or monetizing such collateral, realized, if any, by the Liquidation Trustee from any remaining collateral that secured such Allowed Class 6 Claim prior to the Effective Date, and (B) all rights and benefits to which such Holder is entitled under the CA Committee Settlement, or such other less favorable treatment as to which the Liquidation Trustee and the Holder of such Allowed Class 6 Claim shall agree upon in writing.
- *Impairment and Voting:* Class 6 is an Impaired Class and the Holders of Class 6 Claims are entitled to vote to accept or reject the Plan.

7. Class 7 – General Unsecured Claims

- *Classification:* Class 7 consists of the General Unsecured Claims. This Class will be further divided into subclasses designated by letters of the alphabet (Class 7A, Class 7B and so on), so that each holder of any Allowed General Unsecured Claim against each Debtor is in a Class with other General Unsecured Claims against such Debtor.

- *Treatment:* On or as soon as practicable after the Effective Date, each Holder of an Allowed General Unsecured Claim against each Debtor within a Debtor Group shall receive, as the sole distribution or dividend by such Debtor Group or its Estate(s) under this Plan on account of such Allowed General Unsecured Claim, a Pro Rata share of the Liquidation Trust Interests allocated to such Debtor Group in the Liquidation Trust pursuant to Article V.H of the Plan (calculated as a percentage of all Allowed General Unsecured Claims against such Debtor Group). From and after the Effective Date, the Liquidation Trustee shall distribute the Net Distributable Assets, if and when available, to each Liquidation Trust Beneficiary in accordance with its respective share of the Liquidation Trust Interests, as more particularly set forth in Article V.I of this Plan. Aggregate distributions to each Holder of an Allowed General Unsecured Claim against each Debtor Group shall not exceed the full Allowed amount of such General Unsecured Claim. Holders of Allowed General Unsecured Claims against each Debtor Group will not be entitled to the payment of Postpetition interest under the Plan, unless excess Net Distributable Assets of the Liquidation Trust remain after all Allowed Claims against such Debtor Group have been paid or otherwise satisfied in full (unless otherwise agreed to by the applicable Holder) in accordance with the Plan. In such case of excess Net Distributable Assets, then Holders of Allowed General Unsecured Claims against each applicable Debtor Group shall receive on a Pro Rata basis (calculated as a percentage of all Allowed General Unsecured Claims against such Debtor Group) Postpetition interest at the Federal Judgment Rate, to the extent that sufficient excess Net Distributable Assets (once all liquidated to Cash) exist and as required under the Bankruptcy Code.
- *Impairment and Voting:* Class 7 is an Impaired Class and the Holders of Class 7 Claims are entitled to vote to accept or reject the Plan.

#### 8. Class 8 – Intercompany Claims

- *Classification:* Class 8 consists of Intercompany Claims.
- *Treatment:* Holders of Intercompany Claims shall not receive any distribution on account of such Intercompany Claims.
- *Impairment and Voting:* Class 8 is an Impaired Class and the Holders of Class 8 Claims are conclusively deemed to reject the Plan pursuant to section 1126(g) of the Bankruptcy Code. Therefore, the Holders of Class 8 Claims will not be entitled to vote to accept or reject the Plan and will not be solicited.

#### 9. Class 9 – Equity Interests in the Debtors

- *Classification:* Class 9 consists of the Equity Interests in the Debtors.

- *Treatment:* Holders of Interests in each Debtor shall receive no distributions under the Plan, and on the Effective Date, all Interests in the Debtors shall be deemed suspended.
- *Impairment and Voting:* Class 9 is an Impaired Class and the Holders of Class 9 Claims are conclusively deemed to reject the Plan pursuant to section 1126(g) of the Bankruptcy Code. Therefore, the Holders of Class 9 Claims will not be entitled to vote to accept or reject the Plan and will not be solicited.

#### **G. Special Provision Governing Unimpaired Claims**

Except as otherwise provided in the Plan, nothing under the Plan will affect the Debtors' rights in respect of any Unimpaired Claims, including all rights in respect of legal and equitable defenses to or setoffs or recoupments against any such Unimpaired Claims, including the right to cure any arrears or defaults that may exist with respect to contracts to be assumed under the Plan.

#### **H. Subordinated Claims**

The allowance, classification, and treatment of all Claims under the Plan shall take into account and conform to the contractual, legal, and equitable subordination rights relating thereto, whether arising under general principles of equitable subordination, section 510(a) of the Bankruptcy Code, section 510(b) of the Bankruptcy Code, or otherwise. Pursuant to section 510 of the Bankruptcy Code, the Debtors and the Liquidation Trustee reserve the right to re-classify, or to seek to subordinate, any Claim in accordance with any contractual, legal, or equitable subordination relating thereto, and the treatment afforded any Claim under the Plan that becomes a subordinated Claim at any time shall be modified to reflect such subordination.

### **ARTICLE IV.** **ACCEPTANCE OR REJECTION OF THE PLAN**

#### **A. Presumed Acceptance of Plan**

Classes 1 through 5 are Unimpaired under the Plan, and are, therefore, presumed to accept the Plan pursuant to section 1126(f) of the Bankruptcy Code.

#### **B. Presumed Rejection of Plan**

Classes 8 and 9 are Impaired and receive no distribution under the Plan. Therefore, Classes 8 and 9 are deemed to reject the Plan pursuant to section 1126(g) of the Bankruptcy Code.

#### **C. Voting Classes**

Each Holder of an Allowed Claim as of the applicable Voting Record Date in the Voting Classes (Classes 6 and 7) will be entitled to vote to accept or reject the Plan.

#### **D. Acceptance by Impaired Classes of Claims**

Pursuant to section 1126(c) of the Bankruptcy Code and except as otherwise provided in section 1126(e) of the Bankruptcy Code, an Impaired Class (or, as applicable sub-class) of Claims has accepted the Plan if the Holders of at least two-thirds in dollar amount and more than one-half in number of the Allowed Claims actually voting in such Class (or, as applicable, sub-class) voted to accept the Plan.

**E. Confirmation Pursuant to Section 1129(b) of the Bankruptcy Code**

The Debtors shall seek confirmation of the Plan under section 1129(b) of the Bankruptcy Code with respect to any Impaired Class (or, as applicable, sub-class) or Equity Interest that does not accept the Plan pursuant to section 1126 of the Bankruptcy Code. The Debtors reserve the right to modify the Plan or any Exhibit thereto or the Plan Supplement in order to satisfy the requirements of section 1129(b) of the Bankruptcy Code, if necessary.

**ARTICLE V.  
MEANS FOR IMPLEMENTATION OF THE PLAN**

**A. General Settlement of Claims / No Substantive Consolidation**

Pursuant to section 1123 of the Bankruptcy Code, and in consideration for the classification, distributions, releases and other benefits provided under the Plan, upon the Effective Date, the provisions of the Plan will constitute a good-faith compromise and settlement of all Claims and Equity Interests and controversies resolved pursuant to the Plan.

The Plan shall not be deemed to effectuate a substantive consolidation of the Debtors or their Estates. On and after the Effective Date, the Debtors shall continue to exist as separate legal entities with distinct Claims asserted against them.

**B. Continued Existence of Debtors and Vesting of Assets in Liquidation Trust**

On and after the Effective Date, subject to the requirements of the Plan, each Debtor will continue to exist as a separate limited liability company and shall retain all of the powers of a limited liability company under applicable non-bankruptcy law, and without prejudice to any right to amend its operating agreement, dissolve, merge or convert into another form of business entity, or to alter or terminate its existence. The Liquidation Trustee shall be deemed to have been admitted as the sole manager of each Debtor under applicable non-bankruptcy law and shall be authorized to exercise all of the rights and powers of a sole manager as provided by the Plan. Further, each of the Debtors' operating agreements shall be deemed to include a provision prohibiting the issuance of nonvoting equity securities and such other provisions as may be required pursuant to section 1123(a)(6) of the Bankruptcy Code.

Except as otherwise provided in the Plan, on and after the Effective Date, all Distributable Assets and property of the Debtors and their Estates, including any interests in subsidiaries and affiliates and any Causes of Action, will vest in the Liquidation Trust free and clear of all Claims, Liens, charges, other encumbrances and Equity Interests, except to the extent otherwise provided in the Termination Agreement, dated June 9, 2021, by and among DIP ABL Lender and the Debtors party thereto, which shall be binding on the Liquidation Trustee. Neither the occurrence of the Effective Date, nor the effectiveness of this Plan, nor any provision of applicable non-bankruptcy law shall cause a dissolution of the Debtors, which shall be continued as limited liability companies under the control of the Liquidation Trustee following the Effective Date subject to the terms of the Plan.

Without limiting the foregoing, promptly after the Effective Date, the Debtors shall provide (or cause Force Ten to provide) to the Liquidation Trust access to, and control of, a complete image of the Debtors' server (including all metadata) that has been made available to Force Ten and is currently stored through a third party data storage account, including all Outlook data files or other email data files (in each case, including all metadata) stored in such account that were hosted on the Debtors' servers on or prior to the Effective Date. Further, promptly after the Effective Date, the Debtors and/or Force Ten shall transfer administrative

account access including administrative control relating to all information technology accounts and systems to the Liquidating Trustee.

### **C. Corporate Action**

On the Effective Date, the matters under the Plan involving or requiring limited liability company action of the Debtors, including but not limited to actions requiring a vote or other approval of the board of managers, members, partners, or other equity holders of the Debtors or the execution of any documentation incident to or in furtherance of the Plan, shall be deemed to have been authorized by the Confirmation Order and to have occurred and be in effect from and after the Effective Date without any further action by the Bankruptcy Court or the managers, members, directors, or officers of the Debtors.

Without limiting the generality of the foregoing, on the Effective Date and automatically and without further action, (i) any existing manager, director, and officer of the Debtors, including the Debtors' chief restructuring officer and Force Ten, will be deemed to have resigned on the Effective Date without any further corporate action, (ii) the Liquidation Trustee shall be deemed the sole manager, director, officer and representative of the Debtors to exercise the rights, power and authority of the Debtors under applicable provisions of this Plan and bankruptcy and non-bankruptcy law, and (iii) all matters provided under this Plan shall be deemed to be authorized and approved without further approval from the Bankruptcy Court. The Confirmation Order shall act as an order modifying the Debtors' operating agreements such that the provisions of this Plan can be effectuated. The Plan shall be administered by the Liquidation Trustee, and all actions taken thereunder in the name of the Debtors shall be taken through the Liquidation Trustee. All corporate governance activities of the Debtors shall be exercised by the Liquidation Trustee in his or her discretion, subject to the terms of this Plan.

On and after the Effective Date, the Liquidation Trustee may, in the name of the Debtors, take such actions without supervision or approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or the Bankruptcy Rules, other than any restrictions expressly imposed by the Plan or the Confirmation Order. Without limiting the foregoing, the Liquidation Trustee may pay all reasonable Trust Expenses without further notice to creditors or Holders of Interests or approval of the Bankruptcy Court.

From and after the Effective Date, (i) the Debtors, for all purposes, shall be deemed to have withdrawn their business operations from any state in which they were previously conducting or are registered or licensed to conduct their business operations, and the Debtors shall not be required to file any document, pay any sum or take any other action, in order to effectuate such withdrawal, and (ii) the Debtors shall not be liable in any manner to any taxing authority for franchise, business, license or similar taxes accruing on or after the Effective Date.

### **D. Liquidation Trust**

On the Effective Date, the Liquidation Trust shall be established pursuant to the Liquidation Trust Agreement for the purpose of maximizing the value of the Liquidation Trust Assets, which shall initially consist of the Distributable Assets, and effectuating distributions to creditors consistent with the Plan. The Liquidation Trust is intended to qualify as a liquidating trust pursuant to United States Treasury Regulation Article 301.7701-4(d), with no objective to continue or engage in the conduct of a trade or business, except to the extent reasonably necessary to, and consistent with, the liquidation purpose of the Liquidation Trust.

On the Effective Date, the Liquidation Trust Assets shall vest automatically in the Liquidation Trust. The transfer of the Liquidation Trust Assets to the Liquidation Trust shall be made for the benefit and on behalf of the Liquidation Trust Beneficiaries. The assets comprising

the Liquidation Trust Assets will be treated for tax purposes as being transferred by the Debtors to the Liquidation Trust Beneficiaries pursuant to the Plan in exchange for their Allowed Claims and then by the Liquidation Trust Beneficiaries to the Liquidation Trust in exchange for the Liquidation Trust Interests in the Liquidation Trust. The Liquidation Trust Beneficiaries shall be treated as the grantors and owners of the Liquidation Trust. Upon the transfer of the Liquidation Trust Assets, the Liquidation Trust shall succeed to all of the Debtors' rights, title and interest in the Liquidation Trust Assets, and the Debtors will have no further interest in or with respect to the Liquidation Trust Assets.

In pursuing any Causes of Action, the Liquidation Trustee shall be entitled to the tolling provisions provided under section 108 of the Bankruptcy Code, and shall succeed to the Debtors' rights with respect to the periods in which any of the Causes of Action may be brought under section 546 of the Bankruptcy Code. The Liquidation Trust Agreement will require consistent valuation of the Liquidation Trust Assets by the Liquidation Trustee and the Liquidation Trust Beneficiaries for all U.S. federal and other income tax and reporting purposes. The Liquidation Trust will not be permitted to receive or retain Cash in excess of a reasonable amount to meet claims and contingent liabilities or to maintain the value of the Liquidation Trust Assets.

In connection with the prosecution of the Causes of Action, any attorney-client privilege, work-product privilege, joint interest privilege or other privilege or immunity attaching to any prepetition documents or communications relating to the Causes of Action shall be transferred to and shall vest in the Liquidation Trust. The Liquidation Trust's receipt of such privileges associated with the Causes of Action shall not operate as a waiver of those privileges possessed or retained by the Debtors, nor shall it operate to eliminate the rights of any co-defendant to any applicable joint privilege. The Liquidation Trust shall also be vested with the Debtors' rights, as such rights existed prior to the Effective Date, to conduct discovery and oral examinations of any party under Bankruptcy Rule 2004. The Liquidation Trust, however, shall not be considered a successor of any Debtor and shall not assume any obligations of the Debtors other than expressly provided for by the Plan and the Liquidation Trust Agreement.

Any attorney-client privilege, work-product privilege, joint interest privilege or other privilege or immunity held by the Committee shall be transferred to and shall vest in the Liquidation Trust. The Liquidation Trust shall have access to all discovery obtained by the Committee in these Chapter 11 Cases, including discovery obtained pursuant to Bankruptcy Rule 2004.

Except as otherwise ordered by the Bankruptcy Court, the Trust Expenses on or after the Effective Date shall be paid in accordance with the Liquidation Trust Agreement without further order of the Bankruptcy Court.

The Liquidation Trust shall file annual reports regarding the liquidation or other administration of property comprising the Liquidation Trust Assets, the distributions made by it and other matters required to be included in such report in accordance with the Liquidation Trust Agreement. In addition, the Liquidation Trust will file tax returns as a grantor trust pursuant to United States Treasury Regulation Article 1.671-4(a).

The Liquidation Trust Interests are not intended to constitute "securities." To the extent the Liquidation Trust Interests are deemed to be "securities," the issuance of such interests shall be exempt from registration under the Securities Act and any applicable state and local laws requiring registration of securities pursuant to section 1145 of the Bankruptcy Code or another available exemption from registration under the Securities Act. If the Liquidation Trustee determines, with the advice of counsel, that the Liquidation Trust is required to comply with registration or reporting requirements under the Securities Act, the Exchange Act or other applicable law, then the Liquidation Trustee shall take any and all actions to comply with such

registration and reporting requirements, if any, and to file reports with the SEC to the extent required by applicable law.

The Liquidation Trust shall be dissolved as soon as practicable after the date that is the earlier to occur of: (a) the distribution of all proceeds from the Liquidation Trust Assets available for distribution pursuant to the Plan, or (b) the determination of the Liquidation Trust Oversight Committee / Liquidation Trustee that the continued prosecution of any Causes of Action is not likely to yield sufficient additional proceeds to justify further pursuit.

To the extent that the terms of the Plan with respect to the Liquidation Trust are inconsistent with the terms set forth in the Liquidation Trust Agreement, then the terms of the Liquidation Trust Agreement shall govern.

#### **E. Liquidation Trustee**

*Appointment of the Liquidation Trustee.* The Liquidation Trustee shall be selected by the Committee. The identity of the Liquidation Trustee shall be disclosed prior to the Confirmation Hearing as part of the Plan Supplement in accordance with section 1129(a)(5) of the Bankruptcy Code. The Liquidation Trustee will be compensated by the Liquidation Trust, which compensation shall be disclosed in the Plan Supplement in accordance with Section 1129(a)(5) of the Bankruptcy Code.

*Powers of the Liquidation Trustee.* The Liquidation Trustee shall be a representative of the Debtors' Estates and shall, subject to the terms of the Liquidation Trust Agreement, have the power to make all decisions with respect to the Liquidation Trust Assets, including prosecution of any Causes of Action; provided, however, that the following actions will require prior written approval of the Liquidation Trust Oversight Committee: (a) the selection of any successor Liquidation Trustee; (b) any determination to borrow money or incur funded indebtedness; (c) the retention of counsel and other professionals by the Liquidation Trustee and the terms of each professional's engagement, including any alternative fee arrangements; (d) settlement of all or any portion of any Causes of Action for an amount in excess of \$1,000,000; and (e) any alteration to arrangements for compensation of the Liquidation Trustee.

*Liquidation Trustee as the Representative of the Debtors' Estates.* On the Effective Date, the Liquidation Trustee shall be deemed the Estates' representative in accordance with Section 1123 of the Bankruptcy Code and shall have all the rights and powers set forth in the Liquidation Trust Agreement, including the right to (1) effect all actions and execute all agreements, instruments and other documents necessary to implement the provisions of the Liquidation Trust Agreement; (2) administer the Liquidation Trust Assets, including prosecuting, settling, abandoning or compromising any Causes of Action; and (3) employ and compensate professionals and other agents consistent with this Article V.E of the Plan.

The duties and powers of the Liquidation Trustee shall include the following (without need of further Court approval):

(i) To exercise all power and authority that may be exercised, to commence all proceedings (including the power to continue any actions and proceedings that may have been commenced by the Debtors prior to the Effective Date) that may be commenced, and to take all actions that may be taken by any officer, director, or manager of the Debtors with like effect as if authorized, exercised, and taken by unanimous action of such officers, directors, and managers, including consummating the Plan and all transfers thereunder on behalf of the Debtors;

(ii) To wind-up the affairs of the Debtors to the extent necessary as expeditiously as reasonably possible;

(iii) To maintain all accounts, make distributions, and take other actions required under or consistent with the Plan, including the maintenance of appropriate reserves, in the name of the Debtors or the Liquidation Trust;

(iv) To use, manage, sell, abandon, convert to Cash and/or otherwise dispose of the Liquidation Trust Assets for the purpose of making distributions, including distributions of Distributable Assets and Net Distributable Assets, and fully consummating the Plan;

(v) To take all steps necessary to terminate the corporate existence of the Debtors and to wind-up and close the Liquidation Trust;

(vi) To prosecute objections to Claims, including Administrative Expense Claims, and compromise or settle any such Claims (disputed or otherwise);

(vii) To investigate and prosecute any and all Causes of Action and compromise or settle any Causes of Action;

(viii) To prepare and file tax returns for the Debtors and the Liquidation Trust to the extent required by law;

(ix) To employ and compensate any and all such professionals and agents as the Liquidation Trustee, in his or her sole discretion, deems reasonably necessary to perform his or her duties under the Plan without further order of the Bankruptcy Court;

(x) To satisfy and pay all Trust Expenses; and

(xi) Take all other actions not inconsistent with the provisions of the Plan that the Liquidation Trustee deems reasonably necessary or desirable in connection with the administration of the Plan, including filing all motions, pleadings, reports, and other documents in connection with the administration and closing of the Chapter 11 Cases.

#### **F. Liquidation Trust Oversight Committee**

The Liquidation Trust Oversight Committee shall be comprised of three (3) members designated by the Committee. The identity of the members of the Liquidation Trust Oversight Committee shall be disclosed as part of the Plan Supplement in accordance with Section 1129(a)(5) of the Bankruptcy Code.

The Liquidation Trust Oversight Committee shall oversee the Liquidation Trust and the Liquidation Trustee.

The duties and powers of the Liquidation Trust Oversight Committee shall terminate upon final resolution of the Liquidation Trust Assets and distribution of the proceeds thereof.

#### **G. Source of Funding / Net Distributable Assets**

The source of all distributions and payments under the Plan will be the Distributable Assets and the proceeds thereof, including the Debtors' Cash on hand and proceeds from the sale or other disposition of the Debtors' assets and the Liquidation Trust Assets, including the prosecution of Causes of Action. Distributions to the Holders of General Unsecured Claims will be funded entirely from Liquidation Trust Assets consisting of Net Distributable Assets.

## H. Distribution of Liquidation Trust Interests

Upon the Effective Date, Liquidation Trust Interests shall be distributed as follows:

- the Class A Liquidation Trust Interests shall be distributed to Holders of Allowed General Unsecured Claims against the Pennsylvania Debtors;
- the Class B Liquidation Trust Interests shall be distributed to Holders of General Unsecured Claims against the Texas Debtors;
- the Class C Liquidation Trust Interests shall be distributed to Holders of General Unsecured Claims against the Industries Debtor;
- the Class D Liquidation Trust Interests shall be distributed to Holders of General Unsecured Claims against the Pinnpack Debtors; and
- the Class E Liquidation Trust Interests shall be distributed to Holders of General Unsecured Claims against the HoldCo Debtors.

Liquidation Trust Interests shall be reserved for Holders of Disputed General Unsecured Claims and issued by the Liquidation Trust to, and held by the Liquidation Trustee in, the Disputed Claims Reserve pending allowance or disallowance of such Disputed General Unsecured Claims.

## I. Allocation of Net Distributable Assets Among Liquidation Trust Interests

Net Distributable Assets consisting of the Debtors' Cash on the Effective Date shall be allocated to each class of Liquidation Trust Interest on a Pro Rata basis (calculated as the percentage that the Cash held by that Debtor Group bears to the aggregate amount of Cash held by all of the Debtors). All other Net Distributable Assets (other than Causes of Action) shall be allocated to each class of Liquidation Trust Interest in the same proportions as the Debtors' Cash on the Effective Date is allocated. The Liquidation Trustee may take into account intercompany obligations between the Debtor Groups when determining appropriate allocations of Net Distributable Assets (other than Net Distributable Assets consisting of the Debtors' Cash on the Effective Date transferred to the Liquidation Trust).

Net Distributable Assets consisting of Causes of Action held by a particular Debtor Group shall be allocated to the class of Liquidation Trust Interest distributed to Holders of General Unsecured Claims against the Debtor Group that holds such Causes of Action. If the Liquidation Trustee successfully pursues to judgment or individual settlement a Cause of Action held solely by a particular Debtor Group before its distribution to the Liquidation Trust, all recoveries from such judgment or settlement shall be allocated to the class of Liquidation Trust Interest distributed to Holders of General Unsecured Claims against the Debtor Group that held such Cause of Action, *provided* that (i) any fees, costs, or expenses incurred by the Liquidation Trustee in connection with such Cause of Action and funded by a particular Debtor Group may be taken into account in distributing the recoveries therefrom, and (ii) the Liquidation Trustee may also take into account intercompany obligations between the Debtor Groups when determining appropriate allocations of litigation proceeds.

The Liquidation Trustee may, without approval of the Bankruptcy Court, effectuate a global settlement of some or all of the Causes of Action that were held by the Debtor Groups prior to the Effective Date. If such global settlement allocates settlement proceeds among the Debtor Groups, the Liquidation Trustee shall allocate recoveries to each class of Liquidation Trust Interests in the manner set forth in the settlement agreement. If the settlement agreement

does not allocate settlement proceeds among the Debtor Groups, the Liquidation Trustee may either (i) with the consent of the Liquidation Trust Oversight Committee and without Bankruptcy Court approval, allocate settlement proceeds to each class of Liquidation Trust Interest in accordance with his or her fiduciary duties or (ii) seek Bankruptcy Court approval of a proposed allocation of settlement proceeds among each class of Liquidation Trust Interest.

The Liquidation Trustee may seek Bankruptcy Court approval of any individual or global settlement of Causes of Action, including any proposed allocation of settlement proceeds among the different classes of Liquidation Trust Interest.

If the distribution to be received by the Holder of an Allowed General Unsecured Claim would be less than fifty dollars (\$50.00), no such payment will be made to such Holder.

#### **J. Disputed Claims Reserve**

The Liquidation Trustee shall maintain a Disputed Claims Reserve pending allowance or disallowance of Disputed Claims, and shall withhold such Cash from distributions to Holders of Allowed General Unsecured Claims. Upon the Final Distribution Date, the Liquidation Trustee shall distribute any Cash remaining in the Disputed Claims Reserve to Holders of Allowed General Unsecured Claims in accordance with the allocations set forth in this Plan and the Liquidation Trust Agreement.

#### **K. Causes of Action Retained**

Unless a Cause of Action (including the right to object to any Claim asserted against the Estates) is, in writing, expressly waived, relinquished, released, exculpated, assigned, compromised, or settled in the Plan, or in a Final Order, all rights of the Estates from and after the Effective Date with respect to the Causes of Action are expressly preserved for the benefit of, assigned to, and fully vested in, the Liquidation Trust.

#### **L. Release of Liens, Claims and Equity Interests**

Except as otherwise provided in the Plan or in any contract, instrument, release or other agreement or document entered into or delivered in connection with the Plan, on the Effective Date and concurrently with the applicable distributions made pursuant to the Plan, all Liens, Claims, Equity Interests, mortgages, deeds of trust, or other security interests against the property of the Estates will be fully released, terminated, extinguished and discharged, in each case without further notice to or order of the Bankruptcy Court, act or action under applicable law, regulation, order, or rule and without need for any notice to or any vote, consent, authorization, approval, ratification or other action by any Entity or any director, stockholder, securityholder, manager, member, or partner (or board thereof) of any Entity. Any Entity holding such Liens or interests will, pursuant to section 1142 of the Bankruptcy Code, promptly execute and deliver to the Liquidation Trustee such instruments of termination, release, satisfaction and/or assignment (in recordable form) as may be reasonably requested by the Liquidation Trustee.

#### **M. Cancellation of Securities, Certificates and Instruments**

Except for the purpose of evidencing a right to a distribution under this Plan and except as otherwise set forth in this Plan, on the Effective Date, all agreements, instruments, Securities and other documents evidencing any prepetition Claim against, or Equity Interest in, the Debtors and any rights of any holder in respect thereof shall be deemed cancelled, discharged, and of no force or effect; *provided, however*, that the Prepetition Term Credit Agreement will continue in

effect solely for the purpose of allowing the Prepetition Term Lenders to receive their Plan Distributions, if any.

#### **N. Dissolution of Debtors; Final Decree**

On or after the Effective Date, the Liquidation Trustee may file a certification with the Bankruptcy Court that it has substantially administered the Plan for any Debtor, and such Debtor shall be deemed dissolved without further order of the Bankruptcy Court or action by the Liquidation Trustee, including the filing of any documents with the secretary of state for the state in which such dissolved Debtor(s) are formed or any other jurisdiction.

At any time following the Effective Date, the Liquidation Trustee, on behalf of the Debtors, shall be authorized to file a motion for the entry of a final decree closing one or more of the Chapter 11 Cases pursuant to section 350 of the Bankruptcy Code. Upon entry of such final decree, such Debtor shall be deemed dissolved without further order of the Bankruptcy Court or action by the Liquidation Trustee, including the filing of any documents with the secretary of state for the state in which such dissolved Debtor(s) are formed or any other jurisdiction.

#### **O. Treatment of Vacant Classes**

Any Claim or Interest in a Class that is considered vacant under Article III.C of this Plan shall receive no Plan Distribution.

### **ARTICLE VI. TREATMENT OF EXECUTORY CONTRACTS AND UNEXPIRED LEASES**

#### **A. Assumption and Rejection of Executory Contracts and Unexpired Leases**

On the Effective Date, all Executory Contracts and Unexpired Leases of the Debtors will be deemed rejected in accordance with, and subject to, the provisions and requirements of sections 365 and 1123 of the Bankruptcy Code, *except* for those Executory Contracts and Unexpired Leases that:

1. have previously expired or terminated pursuant to their own terms or by agreement of the parties thereto;
2. have been assumed by order of the Bankruptcy Court;
3. are the subject of a motion to assume or motion to reject pending on the Effective Date;
4. are identified on a schedule of assumed contracts in the Plan Supplement; or
5. are explicitly assumed pursuant to the terms of this Plan.

Without amending or altering any prior order of the Bankruptcy Court approving the assumption or rejection of any Executory Contract or Unexpired Lease, entry of the Confirmation Order by the Bankruptcy Court will constitute approval of such assumptions and rejections pursuant to sections 365(a) and 1123 of the Bankruptcy Code. To the extent any provision in any Executory Contract or Unexpired Lease assumed pursuant to the Plan (including any “change of control” provision) restricts or prevents, or purports to restrict or prevent, or is breached or deemed breached by, the Debtors’ assumption of such Executory Contract or Unexpired Lease, then such provision will be deemed modified such that the transactions

contemplated by the Plan will not entitle the non-debtor party thereto to terminate such Executory Contract or Unexpired Lease or to exercise any other default-related rights with respect thereto. Each Executory Contract and Unexpired Lease assumed pursuant to this Article of the Plan will revest in and be fully enforceable by the Debtors in accordance with its terms, except as modified by the provisions of the Plan, any order of the Bankruptcy Court authorizing and providing for its assumption, or applicable law.

For the avoidance of doubt, the Debtors shall not assume any prepetition indemnity obligations to their directors, officers, and managers.

#### **B. Assumption and Assignment of Executory Contracts or Unexpired Leases**

In the event of an assumption and assignment of an Executory Contract or Unexpired Lease, at least twenty-one (21) days prior to the Confirmation Hearing, the Debtors will serve upon counterparties to such Executory Contracts and Unexpired Leases a notice of the proposed assumption and assignment that will: (a) list the applicable cure amount, if any; (b) identify the party to which the Executory Contract or Unexpired Lease will be assigned; (c) describe the procedures for filing objections thereto; and (d) explain the process by which related disputes will be resolved by the Bankruptcy Court; additionally, the Debtors will file with the Bankruptcy Court a list of such Executory Contracts and Unexpired Leases to be assigned and the proposed cure amounts. Any applicable cure amounts will be satisfied, pursuant to section 365(b)(1) of the Bankruptcy Code, by payment of the cure amount in Cash on the Effective Date or on such other terms as the parties to such Executory Contracts or Unexpired Leases may otherwise agree.

Any counterparty to an Executory Contract and Unexpired Lease that fails to object timely to the proposed assignment or cure amount will be deemed to have consented to such assignment of its Executory Contract or Unexpired Lease. The Confirmation Order will constitute an order of the Bankruptcy Court approving any proposed assignments of Executory Contracts or Unexpired Leases pursuant to sections 365 and 1123 of the Bankruptcy Code as of the Effective Date. Unless otherwise indicated, all assumptions, assumptions and assignments, and rejections of Executory Contracts and Unexpired Leases in the Plan will be effective as of the Effective Date.

Notwithstanding the foregoing paragraph or anything contrary herein, the Debtors reserve the right to alter, amend, modify, or supplement the Executory Contracts and Unexpired Leases identified for assumption, assumption and assignment, or rejection in the Plan Supplement prior to the Effective Date.

In the event of a dispute regarding (a) the amount of any cure payment, (b) the ability of any assignee to provide “adequate assurance of future performance” (within the meaning of section 365 of the Bankruptcy Code) under the Executory Contract or Unexpired Lease to be assigned or (c) any other matter pertaining to assignment, the applicable cure payments required by section 365(b)(1) of the Bankruptcy Code will be made following the entry of a Final Order or orders resolving the dispute and approving the assignment. If an objection to assignment or cure amount is sustained by the Bankruptcy Court, the Debtors, in their sole option, may elect to reject such Executory Contract or Unexpired Lease in lieu of assuming and assigning it.

#### **C. Claims on Account of the Rejection of Executory Contracts or Unexpired Leases**

All Proofs of Claim with respect to Claims arising from the rejection of Executory Contracts or Unexpired Leases, pursuant to the Plan or the Confirmation Order, if any, must be Filed with the Bankruptcy Court within thirty (30) days after the Effective Date or such other date set by Final Order. The Debtors or the Liquidation Trust will provide notice of such rejection and specify the appropriate deadline for the filing of such Proof of Claim.

Any Entity that is required to File a Proof of Claim arising from the rejection of an Executory Contract or an Unexpired Lease that fails to timely do so will be forever barred, estopped and enjoined from asserting such Claim, and such Claim will not be enforceable, against the Debtors, the Liquidation Trustee, or the Estates, and the Debtors, the Liquidation Trustee, and the Estates and property will be forever discharged from any and all indebtedness and liability with respect to such Claim unless otherwise ordered by the Bankruptcy Court or as otherwise provided in the Plan. All such Claims will, as of the Effective Date, be subject to the permanent injunction set forth in Article XI.D of the Plan. All claims arising from the rejection of any Executory Contract or Unexpired Lease shall be treated as General Unsecured Claims, subject to any applicable limitation or defense under the Bankruptcy Code and applicable law.

#### **D. Cure of Defaults for Assumed Executory Contracts and Unexpired Leases**

Any monetary amounts by which any Executory Contract or Unexpired Lease to be assumed hereunder is in default shall be satisfied, under section 365(b)(1) of the Bankruptcy Code, by the Debtors or the Liquidation Trustee upon assumption thereof, by payment of the default amount in Cash or on such other terms as the parties to such Executory Contract or Unexpired Lease may otherwise agree.

#### **E. Preservation and Vesting of D&O Liability Insurance Policies**

Notwithstanding anything to the contrary in the Plan, as of the Effective Date, all rights of the Debtors and their Estates in the D&O Liability Insurance Policies are fully and expressly preserved under the Plan. Confirmation and effectiveness of the Plan will not discharge, impair, or otherwise modify any rights of the Debtors, their Estates, the Liquidation Trustee, or any other beneficiary under the D&O Liability Insurance Policies. On the Effective Date, the D&O Liability Insurance Policies and the proceeds thereof (subject in all cases to the terms of the D&O Liability Insurance Policies or the rights of any other beneficiaries therein) shall automatically vest in the Liquidation Trust and shall be a Liquidation Trust Asset. For the avoidance of doubt, the D&O Liability Insurance Policies are not Executory Contracts and are neither assumed nor rejected under the Plan.

### **ARTICLE VII.** **PROVISIONS GOVERNING DISTRIBUTIONS**

#### **A. Dates of Distributions**

Except as otherwise provided in the Plan, on the Effective Date (or if a Claim is not an Allowed Claim on the Effective Date, on the date that such Claim becomes an Allowed Claim, or as soon as reasonably practicable thereafter), each Holder of an Allowed Claim against the Debtors shall receive the full amount of the distributions that the Plan provides for Allowed Claims in the applicable Class and in the manner provided herein. In the event that any payment or act under the Plan is required to be made or performed on a date that is not on a Business Day, then the making of such payment or the performance of such act may be completed on the next succeeding Business Day, but shall be deemed to have been completed as of the required date. If and to the extent there are Disputed Claims, distributions on account of any such Disputed Claims shall be made pursuant to the provisions provided in the Plan. Except as otherwise provided in the Plan, Holders of Claims shall not be entitled to interest, dividends or accruals on the distributions provided for therein, regardless of whether distributions are delivered on or at any time after the Effective Date.

Upon the Effective Date, all Debts of the Debtors shall be deemed fixed and adjusted pursuant to the Plan and the Debtors shall have no liability on account of any Claims or Equity Interests except as set forth in the Plan and in the Confirmation Order. All payments and all

distributions made by the Liquidation Trustee or the Distribution Agent under the Plan shall be in full and final satisfaction, settlement and release of all Claims against the Debtors.

**B. Distribution Agent**

Except as provided therein, all distributions under the Plan shall be made by the Liquidation Trustee or the Distribution Agent.

The Liquidation Trustee or the Distribution Agent shall not be required to give any bond or surety or other security for the performance of their duties unless otherwise ordered by the Bankruptcy Court.

The Liquidation Trustee and the Distribution Agent shall be empowered to (a) effect all actions and execute all agreements, instruments, and other documents necessary to perform its duties under the Plan; (b) make all distributions contemplated hereby; (c) employ professionals, transfer agents and registrars to represent it with respect to its responsibilities; and (d) exercise such other powers as may be vested in the Liquidation Trustee and the Distribution Agent by order of the Bankruptcy Court, pursuant to the Plan, or as deemed by the Liquidation Trustee and the Distribution Agent to be necessary and proper to implement the provisions hereof.

**C. Cash Distributions**

Distributions of Cash may be made either by check drawn on a domestic bank or wire transfer from a domestic bank, at the option of the Liquidation Trustee, except that Cash payments made to foreign creditors may be made in such funds and by such means as are necessary or customary in a particular foreign jurisdiction.

**D. Rounding of Payments**

Whenever payment or distribution of a fraction of a dollar of value whether in the form of Cash or Securities would otherwise be called for, the actual payment or distribution shall reflect a rounding down of such fraction to the nearest whole dollar or zero if the amount is less than one-half of one dollar and a rounding up of such fraction to the nearest whole dollar if the amount is one-half or more of one dollar.

**E. Distributions on Account of Claims Allowed After the Effective Date**

Except as otherwise agreed by the Holder of a particular Claim or as provided in the Plan, all distributions shall be made pursuant to the terms of the Plan and the Confirmation Order. Distributions to any Holder of an Allowed Claim shall be allocated first to the principal amount of any such Allowed Claim, as determined for U.S. federal income tax purposes and then, to the extent the consideration exceeds such amount, to the remainder of such Claim comprising accrued but unpaid interest, if any (but solely to the extent that interest is an allowable portion of such Allowed Claim).

**F. General Distribution Procedures**

The Liquidation Trustee or the Distribution Agent shall make all distributions of Cash or other property required under the Plan, unless the Plan specifically provides otherwise. All Cash and other property held by the Liquidation Trustee for distribution under the Plan shall not be subject to any claim by any Person, except as provided under the Plan.

## **G. Address for Delivery of Distributions**

Distributions to Holders of Allowed Claims, to the extent provided for under the Plan, shall be made (1) at the address set forth on any proofs of claim Filed by such Holders (to the extent such proofs of claim are Filed in the Chapter 11 Cases), (2) at the addresses set forth in any written notices of address change delivered to the Debtors or the Liquidation Trustee, or (3) at the addresses in the Debtors' or the Liquidation Trust's books and records.

## **H. Undeliverable Distributions and Unclaimed Property**

If the distribution to the Holder of any Allowed Claim is returned to the Debtors or the Liquidation Trust as undeliverable, no further distribution shall be made to such Holder, and the Liquidation Trustee shall have no obligation to make any further distribution to the Holder, unless and until the Liquidation Trustee is notified in writing of such Holder's then current address. The Liquidation Trustee shall have no independent obligation to check or identify a current mailing address for any Holder of an Allowed Claim.

Any Entity that fails to claim any Cash or Securities within one hundred and eighty (180) days from the date upon which a distribution is first made to such Entity shall forfeit all rights to any distribution under the Plan. Entities that fail to claim Cash or Securities under the Plan shall forfeit their rights thereto and shall have no claim whatsoever against the Debtors, the Liquidation Trustee, or against any Holder of an Allowed Claim to whom distributions are made by the Liquidation Trustee.

## **I. Withholding Taxes**

In connection with the Plan, to the extent applicable, the Liquidation Trustee shall comply with all tax withholding and reporting requirements imposed on it by any Governmental Unit, and all distributions made pursuant to the Plan shall be subject to such withholding and reporting requirements. The Liquidation Trustee shall be entitled to deduct any U.S. or non-U.S. federal, state or local withholding taxes from any payments made with respect to Allowed Claims, as appropriate. In the case of a non-Cash distribution that is subject to withholding, the Liquidation Trustee may withhold an appropriate portion of such distributed property and sell such withheld property to generate Cash necessary to pay over the withholding tax. A Holder of an Allowed Claim entitled to receive a distribution pursuant to the Plan shall not receive any distribution under the Plan unless such Holder has provided to the Liquidation Trustee such Holder's taxpayer identification number and such other information and certification as may be deemed necessary for the Liquidation Trustee to comply with applicable tax reporting and withholding laws (including an IRS Form W-9 or (if the holder is a non-U.S. Person) an appropriate IRS Form W-8 (unless such Person is exempt from information reporting requirements under the Tax Code)) and so notifies the Liquidation Trustee. If such Holder does not provide such taxpayer identification number and such other information and certification within the time and in the manner set forth in the Liquidation Trust Agreement, such Holder will forfeit its interest in the Liquidation Trust and shall not receive any distribution under the Plan. Any amounts withheld pursuant hereto shall be deemed to have been distributed to and received by the applicable recipient for all purposes of the Plan. In connection with any distribution under the Plan, the Liquidation Trustee may take whatever actions are necessary to comply with applicable U.S. federal, state, local and non-U.S. tax withholding obligations.

Notwithstanding the above, each holder of an Allowed Claim that is to receive a distribution under this Plan shall have the sole and exclusive responsibility for the satisfaction and payment of any tax obligations imposed on such holder by any Governmental Unit, including income, withholding, and other tax obligations, on account of such distribution.

## **J. Setoffs**

The Liquidation Trustee may, to the extent permitted under applicable law, setoff against any Allowed Claim and any distributions to be made pursuant to the Plan on account of such Allowed Claim, the claims, rights and Causes of Action of any nature that any Debtor or the Liquidation Trustee may hold against the Holder of such Allowed Claim that are not otherwise waived, released or compromised in accordance with the Plan; *provided, however*, that neither such a setoff nor the allowance of any Claim hereunder shall constitute a waiver or release by the Liquidation Trustee of any such claims, rights and Causes of Action that any Debtor or the Liquidation Trustee possesses against such Holder. Any Holder of an Allowed Claim subject to such setoff reserves the right to challenge any such setoff in the Bankruptcy Court or any other court with jurisdiction with respect to such challenge.

## **K. Lost, Stolen, Mutilated or Destroyed Securities**

In addition to any requirements under any applicable agreement and applicable law, any Holder of a Claim or Equity Interest evidenced by a security or note that has been lost, stolen, mutilated, or destroyed will, in lieu of surrendering such security or note to the extent required by the Plan, deliver to the Liquidation Trustee or the Distribution Agent: (x) evidence reasonably satisfactory to the Liquidation Trustee or the Distribution Agent of such loss, theft, mutilation, or destruction; and (y) such security or indemnity as may be required by the Liquidation Trustee or the Distribution Agent to hold such party harmless from any damages, liabilities, or costs incurred in treating such individual as a Holder of an Allowed Claim or Allowed Equity Interest. Upon compliance with Article VII.K of the Plan as determined by the Debtors by a Holder of a Claim or Equity Interest evidenced by a security or note, such Holder will, for all purposes under the Plan, be deemed to have surrendered such security or note to the Liquidation Trustee and the Distribution Agent.

# **ARTICLE VIII.**

## **PROCEDURES FOR RESOLVING CONTINGENT, UNLIQUIDATED AND DISPUTED CLAIMS**

### **A. Disputed Claims**

The Liquidation Trustee may, in his or her discretion, file with the Bankruptcy Court an objection to the allowance of any Disputed Claim or any other appropriate motion or adversary proceeding with respect thereto. All such objections shall be litigated to Final Order, *provided, however*, that the Liquidation Trustee may compromise, settle, withdraw or resolve any objections to Claims without further order of the Bankruptcy Court. Unless otherwise provided in the Confirmation Order, the Liquidation Trustee is authorized to settle, or withdraw any objections to, any Disputed Claim following the Effective Date without further notice to creditors or authorization of the Bankruptcy Court, in which event such Claim shall be deemed to be an Allowed Claim in the amount compromised for purposes of the Plan. Under no circumstances will any distributions be made on account of Disallowed Claims. The Liquidation Trustee is under no obligation to object to the allowance of any Claim to the extent that there are no assets available to make a distribution to the Holder of such Claim or such Class of Claims under the Plan.

### **B. Procedures Regarding Disputed Claims**

No payment or other distribution or treatment shall be made on account of a Disputed Claim, even if a portion of the Claim is not disputed, unless and until such Disputed Claim becomes an Allowed Claim and the amount of such Allowed Claim is determined by a Final

Order or by stipulation between the Debtors and the Holder of the Claim. No distribution or other payment or treatment shall be made on account of a Disallowed Claim at any time.

### C. Allowance of Claims

Following the date on which a Disputed Claim becomes an Allowed Claim after the Distribution Date, the Liquidation Trustee shall pay directly to the Holder of such Allowed Claim the amount provided for under the Plan, as applicable, and in accordance therewith.

#### 1. Allowance of Claims

Notwithstanding anything to the contrary herein, after the Effective Date and subject to the other provisions of the Plan, the Liquidation Trustee will have and will retain any and all rights and defenses under bankruptcy or nonbankruptcy law that the Debtors had with respect to any Claim or Equity Interest immediately before the Effective Date, except with respect to any Claim or Equity Interest deemed Allowed under the Plan or by orders of the Bankruptcy Court. Except as expressly provided in the Plan or in any order entered in the Chapter 11 Cases prior to the Effective Date (including the Confirmation Order), no Claim or Equity Interest will become an Allowed Claim unless and until such Claim or Equity Interest is deemed Allowed under the Plan or the Bankruptcy Code or the Bankruptcy Court has entered a Final Order, including the Confirmation Order, in the Chapter 11 Cases allowing such Claim or Equity Interest.

#### 2. Prosecution of Objections to Claims

From and after the Effective Date, the Liquidation Trustee will have the sole authority to file objections to Claims and settle, compromise, withdraw or litigate to judgment objections to any and all Claims, regardless of whether such Claims are in an Unimpaired Class or otherwise. From and after the Effective Date, the Liquidation Trustee may settle or compromise any Disputed Claim without any further notice to or action, order or approval of the Bankruptcy Court. The Liquidation Trustee will have the sole authority to administer and adjust the Claims Register to reflect any such settlements or compromises without any further notice to or action, order or approval of the Bankruptcy Court.

#### 3. Estimation

The Liquidation Trustee may, at any time and from time to time, request that the Bankruptcy Court estimate any Disputed Claim pursuant to section 502(c) of the Bankruptcy Code regardless of whether an objection was previously Filed with the Bankruptcy Court with respect to such Claim, or whether the Bankruptcy Court has ruled on any such objection, and the Bankruptcy Court shall retain jurisdiction to estimate any Claim at any time during litigation concerning any objection to any Claim, including during the pendency of any appeal relating to such objection. Any order of the Bankruptcy Court that estimates a Disputed Claim pursuant to the Plan shall irrevocably constitute and be a conclusive and final determination of the Allowed amount of such Claim or the maximum allowable amount of such Claim, if any, as set forth by the Court. Accordingly, the Holder of a Disputed Claim that is estimated by the Bankruptcy Court pursuant to the Plan will not be entitled to any subsequent reconsideration or upward adjustment of the maximum allowable amount of such Claim as a result of any subsequent adjudication or actual determination of the allowed amount of such Disputed Claim or otherwise, and the Holder of such Claim shall not have recourse to the Liquidation Trustee in the event the allowed amount of the Claim of such Holder is at any time later determined to exceed the estimated maximum allowable amount. The rights and objections of all parties are reserved in connection with any such estimation proceeding.

**ARTICLE IX.**  
**CONDITIONS PRECEDENT TO THE EFFECTIVE DATE**

**A. Conditions Precedent to the Effective Date**

It shall be a condition to the Effective Date that the following conditions shall have been satisfied or waived pursuant to the provisions of Article IX.B of the Plan:

- a. The Plan and Plan Supplement and all schedules, documents, supplements and exhibits to the Plan will have been Filed by the Debtors in form and substance reasonably acceptable to the Committee.
- b. The Confirmation Order, in form and substance reasonably acceptable to the Debtors, the DIP Term Agent, and the Committee, shall have been entered and shall be in full force and effect, and shall not have been reversed, stayed, modified or vacated on appeal.
- c. With respect to all other documents and agreements necessary to implement the Plan: (1) all conditions precedent to such documents and agreements (other than any conditions precedent related to the occurrence of the Effective Date) shall have been satisfied or waived pursuant to the terms of such documents or agreements; (2) such documents and agreements shall have been tendered for delivery to the required parties and have been approved by any required parties and, to the extent required, filed with and approved by the applicable authorities in the relevant jurisdiction; and (3) such documents and agreements shall have been effected or executed.
- d. There shall be no ruling, judgment or order issued by any governmental unit making illegal, enjoining, or otherwise preventing or prohibiting the consummation of the Plan, unless such ruling, judgment or order has been stayed, reversed or vacated within three (3) Business Days after such issuance.
- e. As to the applicable Debtors party to the DIP Term Credit Agreement, the DIP Term Agent and the DIP Term Lenders shall have either received the indefeasible payment in full in cash of their outstanding remaining DIP Facility Claims or agreed to the treatment under this Plan of their DIP Facility Claims.

**B. Waiver of Conditions**

The conditions to Consummation of the Plan set forth in this Article IX may be waived by the Debtors and, as applicable, the Committee, without notice, leave or order of the Bankruptcy Court or any formal action other than proceeding to confirm or consummate the Plan; *provided, however*, that any waiver or modification of the condition set forth in Article IX.A(e) shall also require the written consent of the DIP Term Agent. The failure of the Debtors to exercise any of the foregoing rights will not be deemed a waiver of any other rights, and each right will be deemed an ongoing right that may be asserted at any time.

**C. Substantial Consummation**

“Substantial Consummation” of the Plan, as defined in 11 U.S.C. § 1101(2), shall be deemed to occur on the Effective Date.

#### **D. Effect of Non-Occurrence of Conditions to Consummation**

If the Consummation of the Plan does not occur, the Plan will be null and void in all respects and nothing contained in the Plan or the Disclosure Statement will: (a) constitute a waiver or release of any claims by or Claims against or Equity Interests in the Debtors; (b) prejudice in any manner the rights of the Debtors, any Holders or any other Entity; (c) constitute an Allowance of any Claim or Equity Interest; or (d) constitute an admission, acknowledgment, offer or undertaking by the Debtors, any Holders, or any other Entity in any respect.

### **ARTICLE X. DEBTOR RELEASE AND RELATED PROVISIONS**

#### **A. General**

Notwithstanding anything contained in the Plan to the contrary, the allowance, classification and treatment of all Allowed Claims and Equity Interests and their respective distributions and treatments under the Plan shall take into account the relative priority and rights of the Claims and the Equity Interests in each Class in connection with any contractual, legal and equitable subordination rights relating thereto whether arising under general principles of equitable subordination, section 510 of the Bankruptcy Code, or otherwise.

In accordance with the provisions of the Plan and pursuant to section 363 of the Bankruptcy Code and Bankruptcy Rule 9019, without any further notice to or action, order or approval of the Bankruptcy Court, after the Effective Date (1) each Debtor may, in its sole and absolute discretion, compromise and settle Claims against it and (2) each Debtor may, in its sole and absolute discretion, compromise and settle Causes of Action against other Entities.

#### **B. Release**

Effective as of the Effective Date, for good and valuable consideration provided by each of the Released Parties, the adequacy of which is hereby acknowledged and confirmed, each Debtor, in its individual capacity and as debtor in possession (i.e., Releasing Party), will be deemed to have conclusively, absolutely, unconditionally, irrevocably, and forever provided a full waiver and release to the Released Parties (and each such Released Party so released shall be deemed forever released, waived and discharged by the Releasing Party) and their respective properties from any and all claims, causes of action, and any other debts, obligations, rights, suits, damages, actions, remedies, and liabilities whatsoever, whether known or unknown, foreseen or unforeseen, existing as of the Effective Date or thereafter arising, in law, at equity, whether for tort, contract, or otherwise, based in whole or in part upon any act or omission, transaction, or other occurrence or circumstances existing or taking place prior to or on the Effective Date arising from or related in any way in whole or in part to the Debtors, the Chapter 11 Cases, any sale of the Debtors' assets since the Petition Date, the Disclosure Statement, the Plan, or the solicitation of votes on the Plan that the Releasing Party would have been legally entitled to assert or that any Holder of a Claim or Equity Interest or other Entity would have been legally entitled to assert for or on behalf of the Debtors or their Estates against any of the Released Parties; *provided, however,* that the foregoing provisions of this release shall not operate to waive or release (i) any offset, defense, counterclaim, reduction, or credit that each Debtor may have with regard to any Claim asserted against it by a Released Party; (ii) any causes of action preserved by the Plan or the Plan Supplement; (iii) any Causes of Action arising from actual fraud, gross negligence, or willful misconduct of such applicable Released Party as determined by Final Order of the Bankruptcy Court or any other court of competent jurisdiction; (iv) the rights of the Releasing Party to enforce the Plan and the contracts, instruments, releases, and other agreements or documents

delivered under or in connection with the Plan or assumed pursuant to the Plan or assumed pursuant to Final Order of the Bankruptcy Court; (v) any Intercompany Claims; and/or (vi) any Claims or Causes of Action against any Excluded Debtor Party. The foregoing release shall be effective as of the Effective Date without further notice to or order of the Bankruptcy Court, act or action under applicable law, regulation, order, or rule and without need for any notice to or any vote, consent, authorization, approval, ratification, or other action by any entity or other person or any director, stockholder, security holder, manager, member, or partner (or board thereof) of any entity and the Confirmation Order will permanently enjoin the commencement or prosecution by any person or entity, whether directly, derivatively or otherwise, of any claims, obligations, suits, judgments, damages, demands, debts, rights, causes of action, or liabilities released pursuant to this release.

**ARTICLE XI.**  
**THIRD PARTY RELEASE, EXCULPATION, & INJUNCTION**

**A. Third Party Release**

As of and subject to the occurrence of the Effective Date, except for the rights that remain in effect from and after the Effective Date to enforce the Plan and the Plan Documents, for good and valuable consideration, the adequacy of which is hereby confirmed, including the service of the Released Parties to facilitate the liquidation of the Debtors and the implementation of the Plan, and except as otherwise provided in the Plan or in the Confirmation Order, the Released Parties are deemed forever released and Claims against such Released Parties waived by (i) the Holders of all Claims who vote to accept the Plan and do not opt out of granting the releases set forth in the Plan, (ii) the Holders of Claims that are Unimpaired under the Plan, (iii) the Holders of Claims whose vote to accept or reject the Plan is solicited and who do not vote either to accept or to reject the Plan and who do not return a Ballot with the opt-out box checked, (iv) the Holders of Claims who vote to reject the Plan but do not opt out of granting the releases set forth in the Plan, and (v) each of the other Released Parties, from any and all claims, causes of action, and any other debts, obligations, rights, suits, damages, actions, remedies, and liabilities whatsoever, whether known or unknown, foreseen or unforeseen, existing as of the Effective Date or thereafter arising, in law, at equity, whether for tort, contract, or otherwise, based in whole or in part upon any act or omission, transaction, or other occurrence or circumstances existing or taking place prior to or on the Effective Date arising from or related in any way in whole or in part to the Debtors, the Chapter 11 Cases, any sale of the Debtors' assets since the Petition Date, the Disclosure Statement, the Plan, or the solicitation of votes on the Plan, *provided, however,* that the foregoing provisions of this release shall not operate to waive or release (i) any claims or causes of action arising from actual fraud, gross negligence, or willful misconduct of such applicable Released Party as determined by Final Order of the Bankruptcy Court or any other court of competent jurisdiction; (ii) any Claims that any Person or Entity may assert against the Debtors, and/or (iii) any post-Effective Date obligations of any party or Entity under the Plan or any document, instrument, or agreement executed to implement the Plan.

**B. No Discharge**

Nothing contained in this Plan shall be deemed to constitute a discharge of the Debtors under section 1141(d)(3) of the Bankruptcy Code.

### C. Exculpation

Without affecting or limiting the releases in Article X.B or XI of the Plan, the Exculpated Parties will neither have nor incur any liability to any Entity for any claims or Causes of Action arising before, on or after the Petition Date and prior to or on the Effective Date for any act taken or omitted to be taken in connection with, or related to the Chapter 11 Cases, formulating, negotiating, preparing, disseminating, implementing, administering, confirming, pursuing or effecting the Consummation of the Plan, the Disclosure Statement or any contract, instrument, release or other agreement or document created or entered into in connection with the Plan, pursuing confirmation of the Plan or soliciting votes on the Plan; *provided, however*, that the foregoing provisions will have no effect on the liability of any Entity that results from any such act or omission that is determined in a Final Order of the Bankruptcy Court or other court of competent jurisdiction to have constituted actual fraud, gross negligence or willful misconduct; *provided, further*, however that the foregoing provisions will not apply to any acts, omissions, Claims, Causes of Action or other obligations expressly set forth in and preserved by the Plan or the Plan Supplement.

### D. Injunction

**Except as otherwise provided in the Plan, from and after the Effective Date, all Entities are permanently enjoined from commencing or continuing in any manner, any suit, action or other proceeding, or creating, perfecting or enforcing any lien of any kind, on account of or respecting any claim, demand, liability, obligation, debt, right, cause of action, equity interest, or remedy released or to be released, exculpated or to be exculpated, pursuant to the Plan or the Confirmation Order. By accepting distributions pursuant to the Plan, each Holder of an Allowed Claim or Equity Interest will be deemed to have specifically consented to the injunction in the Plan. All injunctions or stays provided for in the Chapter 11 Cases under section 105 or 362 of the Bankruptcy Code, or otherwise, and in existence on the Confirmation Date, will remain in full force and effect until the Effective Date.**

## **ARTICLE XII.** **BINDING NATURE OF PLAN**

ON THE EFFECTIVE DATE, AND EFFECTIVE AS OF THE EFFECTIVE DATE, THE PLAN WILL BIND, AND WILL BE DEEMED BINDING UPON, ALL HOLDERS OF CLAIMS AGAINST, AND EQUITY INTERESTS IN, THE DEBTORS AND SUCH HOLDER'S RESPECTIVE SUCCESSORS AND ASSIGNS, TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, NOTWITHSTANDING WHETHER OR NOT SUCH HOLDER (I) WILL RECEIVE OR RETAIN ANY PROPERTY OR INTEREST IN PROPERTY UNDER THE PLAN, (II) HAS FILED A PROOF OF CLAIM OR INTEREST IN THE CHAPTER 11 CASES OR (III) FAILED TO VOTE TO ACCEPT OR REJECT THE PLAN OR AFFIRMATIVELY VOTED TO REJECT THE PLAN.

## **ARTICLE XIII.** **RETENTION OF JURISDICTION**

Pursuant to sections 105(c) and 1142 of the Bankruptcy Code and notwithstanding the entry of the Confirmation Order and the occurrence of the Effective Date, the Bankruptcy Court shall, after the Effective Date, retain such jurisdiction over the Chapter 11 Cases and all Entities with respect to all matters related to the Chapter 11 Cases, the Debtors, the Liquidation Trust, and this Plan as legally permissible, including jurisdiction to:

1. allow, disallow, determine, liquidate, classify, estimate or establish the priority, secured, unsecured, or subordinated status of any Claim or Equity Interest, including the resolution of any request for payment of any Administrative Expense Claim and the resolution of any and all objections to the allowance or priority of any Claim or Equity Interest;

2. grant or deny any applications for allowance of compensation or reimbursement of expenses authorized pursuant to the Bankruptcy Code or this Plan, for periods ending on or before the Confirmation Date; *provided, however,* that, from and after the Effective Date, the Liquidation Trustee shall pay professionals in the ordinary course of business for any work expressly authorized by the Liquidation Trustee after the Effective Date and such payment shall not be subject to the approval of the Bankruptcy Court;

3. resolve any matters related to the assumption, assignment or rejection of any Executory Contract or Unexpired Lease to which the Debtors are party or with respect to which the Debtors may be liable and to adjudicate and, if necessary, liquidate, any Claims arising therefrom, including those matters related to any amendment to this Plan after the Effective Date to add Executory Contracts or Unexpired Leases to the list of Executory Contracts and Unexpired Leases to be assumed;

4. resolve any issues related to any matters adjudicated in the Chapter 11 Cases;

5. ensure that distributions to Holders of Allowed Claims are accomplished pursuant to the provisions of this Plan;

6. decide or resolve any motions, adversary proceedings, contested or litigated matters and any other Causes of Action that are pending as of the Effective Date or that may be commenced in the future, and grant or deny any applications involving the Debtors that may be pending on the Effective Date or instituted by the Liquidation Trustee after the Effective Date, *provided* that the Liquidation Trustee shall reserve the right to commence actions in all appropriate forums and jurisdictions;

7. enter such orders as may be necessary or appropriate to implement or consummate the provisions of this Plan and all other contracts, instruments, releases, indentures and other agreements or documents adopted in connection with this Plan, the Plan Supplement, or the Disclosure Statement;

8. resolve any Case, controversies, suits or disputes that may arise in connection with the Consummation, interpretation or enforcement of this Plan or any Entity's obligations incurred in connection with this Plan;

9. hear and determine all Causes of Action that are pending as of the Effective Date or that may be commenced in the future;

10. issue injunctions and enforce them, enter and implement other orders or take such other actions as may be necessary or appropriate to restrain interference by any Entity with Consummation or enforcement of this Plan, except as otherwise provided in this Plan;

11. enforce the terms and condition of this Plan and the Confirmation Order;

12. resolve any cases, controversies, suits or disputes with respect to the Release, the Exculpation, and other provisions contained in Article X and XI hereof and enter such orders or take such other actions as may be necessary or appropriate to implement or enforce all such releases, injunctions and other provisions;

13. approve any settlements or compromises entered into by the Liquidation Trustee pursuant to Article V.I of this Plan;

14. enter and implement such orders or take such other actions as may be necessary or appropriate if the Confirmation Order is modified, stayed, reversed, revoked or vacated;

15. resolve any other matters that may arise in connection with or relate to this Plan, the Disclosure Statement, the Confirmation Order, or any contract, instrument, release, indenture or other agreement or document adopted in connection with this Plan or the Disclosure Statement; and

16. enter an order or orders concluding or closing the Chapter 11 Cases.

#### **ARTICLE XIV.** **MISCELLANEOUS PROVISIONS**

##### **A. Dissolution of the Committee**

On the Effective Date, except as provided in the immediately following sentence the Committee and any other statutory committee formed in connection with the Chapter 11 Cases shall dissolve automatically and all members thereof shall be released and discharged from all rights, duties and responsibilities arising from, or related to, the Chapter 11 Cases. After the Effective Date, the Committee shall continue in existence for the sole purpose of (i) filing and prosecuting applications for the payment of fees and the reimbursement of expenses incurred by the Committee or its Professionals and (ii) prosecuting any pending motions or applications to which the Committee is a party.

##### **B. Payment of Statutory Fees**

Prior to the Effective Date, the Debtors shall pay or reserve for the payment of, in full in Cash, any fees due and owing pursuant to 28 U.S.C. § 1930 (the “Statutory Fees”) on or before the Effective Date. On and after the Effective Date, the Liquidation Trustee shall pay the applicable Statutory Fees with respect to each Debtor that accrue after the Effective Date (or remain unpaid from the period prior to the Effective Date) until the earlier of (1) a final decree closing such Debtor’s Chapter 11 Case or (2) conversion or dismissal of such Debtor’s Chapter 11 Case. The Debtors or the Liquidation Trustee shall pay any Statutory Fees due and payable with respect to any disbursements made to the Liquidation Trust on the Effective Date. The Liquidation Trust shall not owe any Statutory Fees with respect to any distributions of Liquidation Trust Assets to Liquidation Trust Beneficiaries. Any such distributions do not constitute “disbursements” made by or on behalf of the Debtors for which the United States Trustee is entitled to assess Statutory Fees. The Debtors shall File all quarterly reports due prior to the Effective Date when they become due, in a form reasonably acceptable to the United States Trustee. After the Effective Date, the Liquidation Trustee shall File with the Bankruptcy Court quarterly reports when they become due, in a form reasonably acceptable to the United States Trustee. The United States Trustee shall not be required to file any Administrative Expense Claim in the case, and shall not be treated as providing any release under the Plan.

##### **C. Modification of Plan**

Effective as of the date hereof and subject to the limitations and rights contained in Article IX.A and B of this Plan: (a) the Debtors reserve the right, with the consent of the Committee, not to be unreasonably withheld, in accordance with the Bankruptcy Code and the Bankruptcy Rules, to amend or modify this Plan prior to the entry of the Confirmation Order;

and (b) after the entry of the Confirmation Order, the Debtors may, with the consent of the Committee, not to be unreasonably withheld, after notice and hearing and entry of an order of the Bankruptcy Court, amend or modify this Plan, in accordance with section 1127(b) of the Bankruptcy Code or remedy any defect or omission or reconcile any inconsistency in this Plan in such manner as may be necessary to carry out the purpose and intent of this Plan. A Holder of a Claim or Equity Interest that has accepted this Plan shall be deemed to have accepted this Plan, as altered, amended or modified, if the proposed alteration, amendment or modification does not materially and adversely change the treatment of such Claim or Equity Interest of such Holder.

#### **D. Revocation of Plan**

The Debtors, with the consent of the Committee, not to be unreasonably withheld, reserve the right to revoke or withdraw this Plan prior to the Confirmation Date and to file subsequent chapter 11 plans. If the Debtors revoke or withdraw this Plan, or if confirmation of this Plan or Consummation of this Plan does not occur, then: (1) this Plan shall be null and void in all respects; (2) any settlement or compromise embodied in this Plan, assumption or rejection of Executory Contracts or Unexpired Leases effected by this Plan and any document or agreement executed pursuant hereto shall be deemed null and void except as may be set forth in a separate order entered by the Bankruptcy Court; and (3) nothing contained in this Plan shall: (a) constitute a waiver or release of any Claims by or against, or any Equity Interests in, the Debtors or any other Entity; (b) prejudice in any manner the rights of the Debtors or any other Entity; or (c) constitute an admission, acknowledgement, offer or undertaking of any sort by the Debtors or any other Entity.

#### **E. Entire Agreement**

Except as otherwise addressed in any prior order of the Bankruptcy Court in the Chapter 11 Cases or described herein, the Plan supersedes all previous and contemporaneous negotiations, promises, covenants, agreements, understandings, and representations on such subjects, all of which have become merged and integrated into the Plan.

#### **F. Closing of Chapter 11 Cases**

The Liquidation Trustee shall, promptly after the full administration of the Chapter 11 Cases, file with the Bankruptcy Court all documents required by Bankruptcy Rule 3022, Local Rule 3022-1, and any applicable order of the Bankruptcy Court to close the Chapter 11 Cases or certain of them.

#### **G. Successors and Assigns**

This Plan shall be binding upon and inure to the benefit of the Debtors, the Liquidation Trustee, and their respective successors and assigns. The rights, benefits, and obligations of any Person or Entity named or referred to in this Plan shall be binding on, and shall inure to the benefit of, any heir, executor, administrator, successor, or assign of such Person or Entity.

#### **H. Reservation of Rights**

Except as expressly set forth herein, this Plan shall have no force or effect unless and until the Bankruptcy Court enters the Confirmation Order and this Plan is Consummated. Neither the filing of this Plan, any statement or provision contained herein, nor the taking of any action by the Debtors or any other Entity with respect to this Plan shall be or shall be deemed to be an admission or waiver of any rights of: (1) the Debtors with respect to the Holders of Claims or Equity Interests or other Entity; or (2) any Holder of a Claim or an Equity Interest or other Entity prior to the Effective Date.

Neither the exclusion or inclusion by the Debtors of any contract or lease on any exhibit, schedule, or other annex to this Plan or in the Plan Supplement, nor anything contained in this Plan, will constitute an admission by the Debtors that any such contract or lease is or is not an executory contract or unexpired lease or that the Debtors have any liability thereunder.

Except as explicitly provided in this Plan, nothing herein shall waive, excuse, limit, diminish, or otherwise alter any of the defenses, claims, Causes of Action, or other rights of the Debtors under any executory or non-executory contract or unexpired or expired lease.

Nothing in this Plan will increase, augment, or add to any of the duties, obligations, responsibilities, or liabilities of the Debtors under any executory or non-executory contract or unexpired or expired lease.

#### **I. Further Assurances**

The Debtors, the Liquidation Trustee, all Holders of Claims receiving distributions hereunder, and all other Entities shall, from time to time, prepare, execute and deliver any agreements or documents and take any other actions as may be necessary or advisable to effectuate the provisions and intent of this Plan or the Confirmation Order. On or before the Effective Date, the Liquidation Trustee shall File with the Bankruptcy Court all agreements and other documents that may be necessary or appropriate to effectuate and further evidence the terms and conditions hereof.

#### **J. Nonseverability**

If, prior to the Confirmation Date, any term or provision of this Plan is determined by the Bankruptcy Court to be invalid, void, or unenforceable, the Bankruptcy Court will have the power to alter and interpret such term or provision to make it valid or enforceable to the maximum extent practicable, and such term or provision will then be applicable as altered or interpreted. Notwithstanding any such holding, alteration or interpretation, the remainder of the terms and provisions of this Plan will remain in full force and effect and will in no way be affected, impaired, or invalidated by such holding, alteration, or interpretation. The Confirmation Order will constitute a judicial determination and will provide that each term and provision of this Plan, as it may have been altered or interpreted in accordance with the foregoing, is (1) valid and enforceable pursuant to its terms, (2) integral to the Plan and may not be deleted or modified without the Debtors' consent, and (3) nonseverable and mutually dependent.

#### **K. Service of Documents**

All notices, requests, and demands to or upon the Debtors to be effective shall be in writing and, unless otherwise expressly provided herein, shall be deemed to have been duly given or made when actually delivered or, in the case of notice by email transmission, when received, addressed as follows:

CL H Winddown LLC f/k/a CarbonLite Holdings LLC  
 c/o Force Ten Partners, LLC  
 5271 California Avenue, Suite 270  
 Irvine, CA 92617  
 Attn: Brian Weiss  
 Email: bweiss@force10partners.com

**with copies to:**

Pachulski Stang Ziehl & Jones LLP  
919 North Market Street, 17<sup>th</sup> Floor  
Wilmington, DE 19899-8705 (Courier 19801)  
Attn: Richard M. Pachulski, Esq. (rpachulski@pszjlaw.com)  
Maxim B. Litvak, Esq. (mlitvak@pszjlaw.com)  
James E. O'Neill, Esq. (joneill@pszjlaw.com)

and the Liquidation Trustee at contact information to be provided.

**L. Exemption from Certain Transfer Taxes Pursuant to Section 1146(a) of the Bankruptcy Code**

To the extent permitted by applicable law, pursuant to section 1146(a) of the Bankruptcy Code, any transfers of property pursuant hereto shall not be subject to any Stamp or Similar Tax or governmental assessment in the United States, and the Confirmation Order shall direct the appropriate federal, state or local governmental officials or agents or taxing authority to forego the collection of any such Stamp or Similar Tax or governmental assessment and to accept for filing and recordation instruments or other documents pursuant to such transfers of property without the payment of any such Stamp or Similar Tax or governmental assessment.

**M. Consent Rights**

All exhibits to the Plan, and the Plan Supplement, including any amendments, restatements, supplements, or other modifications to such agreements and documents, and any consents, waivers, or other deviations under or from any such documents, shall be incorporated herein by this reference (including to the applicable definitions in Article I.B) and be fully enforceable as if stated in full herein.

**N. Governing Law**

Except to the extent that the Bankruptcy Code, the Bankruptcy Rules or other federal law is applicable, or to the extent that an exhibit or schedule to this Plan provides otherwise, the rights and obligations arising under this Plan shall be governed by, and construed and enforced in accordance with, the laws of Delaware, without giving effect to the principles of conflicts of law of such jurisdiction.

**O. Tax Reporting and Compliance**

The Debtors are hereby authorized to request an expedited determination under section 505(b) of the Bankruptcy Code of the tax liability of the Debtors are for all taxable periods ending after the Petition Date through, and including, the Effective Date.

**P. Schedules**

All exhibits and schedules to this Plan, including the Exhibits and Plan Supplement, are incorporated and are a part of this Plan as if set forth in full herein.

**Q. Controlling Document**

In the event of an inconsistency between this Plan, on the one hand, and the Plan Supplement, any other of the Plan Documents, or any other instrument or document created or executed pursuant to this Plan, on the other hand, or between this Plan and the Disclosure Statement, this Plan shall control. The provisions of this Plan and of the Confirmation Order shall be construed in a manner consistent with each other so as to effectuate the purposes of each; *provided, however*, that if there is determined to be any inconsistency between any provision of this Plan and any provision of the Confirmation Order that cannot be so reconciled, then, solely to the extent of such inconsistency, the provisions of the Confirmation Order shall govern. For the avoidance of doubt, nothing in the Plan or the Confirmation Order shall be construed to amend, modify, or abrogate any prior order of the Bankruptcy Court in the Chapter 11 Cases.

**R. Confirmation Request**

The Debtors request that the Bankruptcy Court confirm the Plan and that it do so, if applicable, pursuant to section 1129(b) of the Bankruptcy Code notwithstanding any rejection of the Plan by an Impaired Class.

Dated: July 21, 2021

Respectfully submitted,

*/s/ Brian Weiss* \_\_\_\_\_

Brian Weiss  
Chief Restructuring Officer for Debtors and  
Debtors-in-Possession

**FILED BY:**

PACHULSKI STANG ZIEHL & JONES LLP

*/s/ James E. O'Neill* \_\_\_\_\_

Richard M. Pachulski (CA Bar No. 62337)  
Gabriel I. Glazer (CA Bar No. 246384)  
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Counsel for Debtors and Debtors-in-Possession

[Signature Page to First Amended Chapter 11 Plan of Liquidation]

**Exhibit C**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:	)
	) Chapter 11
	)
CL H WINDDOWN LLC, <i>et al.</i> <sup>1</sup>	) Case No. 21-10527 (JTD)
	)
Debtors.	) (Jointly Administered)
	)

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**AFFIDAVIT OF SERVICE**

I, Sabrina G. Tu, depose and say that I am employed by Stretto, the claims and noticing agent for the Debtors in the above-captioned case.

On July 26, 2021, at my direction and under my supervision, employees of Stretto caused the following documents to be served via first class mail on the service list attached hereto as **Exhibit A**:

- **The Official Committee of Unsecured Creditors Letter dated July 12, 2021 to All Holders of General Unsecured Claims Against CL H Winddown LLC (f/k/a CarbonLite Holdings LLC) and its Affiliated Debtors** (Docket No. 747, Pages 40 – 42)
- [Customized] **Class 6 Ballot for Voting on the Debtors' Chapter 11 Plan of Liquidation** (Docket No. 747, Pages 26 – 30)
- **Order (I) Approving Disclosure Statement; (II) Scheduling Confirmation Hearing; (III) Approving Form and Manner of Notice of Confirmation Hearing; (IV) Establishing Procedures for Solicitation and Tabulation of Votes to Accept or Reject Plan, Including (A) Approving Form and Content of Solicitation Package; (B) Establishing Record Date and Approving Procedures for Distribution of Solicitation Packages; (C) Approving Forms of Ballots; (D) Establishing Voting Deadline for Receipt of Ballot; and (E) Approving Procedures for Vote Tabulations; (V) Establishing Deadline and Procedures for Filing Objections to Confirmation of Plan; and (VI) Granting Related Relief** (Docket No. 747, Pages 1 – 13)
- **Disclosure Statement for Debtors' First Amended Chapter 11 Plan of Liquidation** (Docket No. 750)
- **Notice of Hearing Notice of (A) Hearing to Consider Confirmation of Debtors' Chapter 11 Plan of Liquidation; (B) Deadline for Voting to Accept or Reject Plan; and (C) Related Matters** (Docket No. 759)

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<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: CL H Winddown LLC (8957); CL I Winddown LLC (3596); CL PH Winddown LLC (8957); CL PA Winddown LLC (5453); CL PIH Winddown LLC (8957); CL PP Winddown LLC (8957); CL RH Winddown LLC (8957); CL Sub Winddown LLC (8957); PP PA Winddown LLC (8322); CL R Winddown LLC (3727); and PSS Winddown LLC (9948).

Furthermore, on July 26, 2021, at my direction and under my supervision, employees of Stretto caused the following documents to be served via first class mail on the service list attached hereto as **Exhibit B**, and on one (1) confidential party not listed herein:

- **The Official Committee of Unsecured Creditors Letter dated July 12, 2021 to All Holders of General Unsecured Claims Against CL H Winddown LLC (f/k/a CarbonLite Holdings LLC) and its Affiliated Debtors** (Docket No. 747, Pages 40 – 42)
- **[Customized] Class 7 Ballot for Voting on the Debtors' Chapter 11 Plan of Liquidation** (Docket No. 747, Pages 32 – 38)
- **Order (I) Approving Disclosure Statement; (II) Scheduling Confirmation Hearing; (III) Approving Form and Manner of Notice of Confirmation Hearing; (IV) Establishing Procedures for Solicitation and Tabulation of Votes to Accept or Reject Plan, Including (A) Approving Form and Content of Solicitation Package; (B) Establishing Record Date and Approving Procedures for Distribution of Solicitation Packages; (C) Approving Forms of Ballots; (D) Establishing Voting Deadline for Receipt of Ballot; and (E) Approving Procedures for Vote Tabulations; (V) Establishing Deadline and Procedures for Filing Objections to Confirmation of Plan; and (VI) Granting Related Relief** (Docket No. 747, Pages 1 – 13)
- **Disclosure Statement for Debtors' First Amended Chapter 11 Plan of Liquidation** (Docket No. 750)
- **Notice of Hearing Notice of (A) Hearing to Consider Confirmation of Debtors' Chapter 11 Plan of Liquidation; (B) Deadline for Voting to Accept or Reject Plan; and (C) Related Matters** (Docket No. 759)

Furthermore, on July 26, 2021, at my direction and under my supervision, employees of Stretto caused the following documents to be served via first class mail on the service lists attached hereto as **Exhibit C**:

- **The Official Committee of Unsecured Creditors Letter dated July 12, 2021 to All Holders of General Unsecured Claims Against CL H Winddown LLC (f/k/a CarbonLite Holdings LLC) and its Affiliated Debtors** (Docket No. 747, Pages 40 – 42)
- **Order (I) Approving Disclosure Statement; (II) Scheduling Confirmation Hearing; (III) Approving Form and Manner of Notice of Confirmation Hearing; (IV) Establishing Procedures for Solicitation and Tabulation of Votes to Accept or Reject Plan, Including (A) Approving Form and Content of Solicitation Package; (B) Establishing Record Date and Approving Procedures for Distribution of Solicitation Packages; (C) Approving Forms of Ballots; (D) Establishing Voting Deadline for Receipt of Ballot; and (E) Approving Procedures for Vote Tabulations; (V) Establishing Deadline and Procedures for Filing Objections to Confirmation of Plan; and (VI) Granting Related Relief** (Docket No. 747, Pages 1 – 13)

- **Disclosure Statement for Debtors' First Amended Chapter 11 Plan of Liquidation** (Docket No. 750)
- **Notice of Hearing Notice of (A) Hearing to Consider Confirmation of Debtors' Chapter 11 Plan of Liquidation; (B) Deadline for Voting to Accept or Reject Plan; and (C) Related Matters** (Docket No. 759)

Furthermore, on July 26, 2021, at my direction and under my supervision, employees of Stretto caused the following documents to be served via first class mail on the service list attached hereto as **Exhibit D**:

- **Notice of Non-Voting Status with Respect to Classes Deemed to Accept or Reject Debtors' Chapter 11 Plan** (Docket No. 747, Pages 19 – 23)
- **Notice of Hearing Notice of (A) Hearing to Consider Confirmation of Debtors' Chapter 11 Plan of Liquidation; (B) Deadline for Voting to Accept or Reject Plan; and (C) Related Matters** (Docket No. 759)

Furthermore, on July 26, 2021, at my direction and under my supervision, employees of Stretto caused the following documents to be served via first class mail on the service list attached hereto as **Exhibit E**; and via electronic mail on the service list attached hereto as **Exhibit F**:

- **Order (I) Approving Disclosure Statement; (II) Scheduling Confirmation Hearing; (III) Approving Form and Manner of Notice of Confirmation Hearing; (IV) Establishing Procedures for Solicitation and Tabulation of Votes to Accept or Reject Plan, Including (A) Approving Form and Content of Solicitation Package; (B) Establishing Record Date and Approving Procedures for Distribution of Solicitation Packages; (C) Approving Forms of Ballots; (D) Establishing Voting Deadline for Receipt of Ballot; and (E) Approving Procedures for Vote Tabulations; (V) Establishing Deadline and Procedures for Filing Objections to Confirmation of Plan; and (VI) Granting Related Relief** (Docket No. 747, Pages 1 – 13)
- **Disclosure Statement for Debtors' First Amended Chapter 11 Plan of Liquidation** (Docket No. 750)
- **Notice of Hearing Notice of (A) Hearing to Consider Confirmation of Debtors' Chapter 11 Plan of Liquidation; (B) Deadline for Voting to Accept or Reject Plan; and (C) Related Matters** (Docket No. 759)

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Furthermore, on July 26, 2021, at my direction and under my supervision, employees of Stretto caused the following document to be served via first class mail on the service list attached hereto as Exhibit G, and on twenty-one (21) confidential parties not listed herein:

- **Notice of Hearing Notice of (A) Hearing to Consider Confirmation of Debtors' Chapter 11 Plan of Liquidation; (B) Deadline for Voting to Accept or Reject Plan; and (C) Related Matters** (Docket No. 759)

Dated: July 30, 2021



Sabrina G. Tu

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California,  
County of Orange

Subscribed and sworn to (or affirmed) before me on this 30<sup>th</sup> day of July 2021 by Sabrina G. Tu, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: 



## **Exhibit A**



## Exhibit A

Served via First-Class Mail

Name	Attention	Address 1	Address 2	City	State	Zip
Bahram Nour-Omid and Learnicon LLC	Howard I. Camhi, Esq.	10880 Wilshire Boulevard	19th Floor	Los Angeles	CA	90024
Orion Energy Partners Investment Agent LLC		292 Madison Ave	Suite 2500	New York	NY	10017

## **Exhibit B**



## Exhibit B

Served via First-Class Mail

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
2245 Valley, LLC	Menke Law Firm, APC	5000 E. Spring St #405			Long Beach	CA	90815	
A & R Transport		75 Remittance Drive, Suite 83077			Chicago	IL	60675	
A1 Restoration Inc.	dba A1 Energy	Attn: Lori Porreca	2730 Shenck Rd		Manheim	PA	17545	
AAA Weigh Inc.		1543 Truman St			San Fernando	CA	91340	
Able Machinery Movers LLC		600 Westport Pkwy			Grapevine	TX	76051	
ACC Business		PO Box 105306			Atlanta	GA	30348-5306	
ACC Coatings LLC		620 E Main St			Elkin	NC	28621	
ACCO Engineered Systems	Attn: Syd Breckley	888 E Walnut St			Pasadena	CA	91101	
ACCURATE MANUFACTURING COMPANY		6641 San Fernando Rd			Glendale	CA	91201	
Accurate Solutions Scale Co	Robert Martinez Jr	PO BOX 543231			GRAND PRAIRIE	TX	75054	
Adaptive Engineering & Fabrication		1921 Petra Ln			Placentia	CA	92870	
ADP 401K		1851 N Resler Dr	MS-100		El Paso	TX	79912	
ADP LLC		One ADP Blvd			Roseland	NJ	07068	
ADT SECURITY SERVICES		PO Box 371956			Pittsburgh	PA	15250	
Advanced Temporaries Inc.		PO Box 8022			Tyler	TX	75711-8022	
AEC INC.		1100 Woodfield Rd, Suite 588			Schaumburg	IL	60173	
Aerzen USA	Attn: Laura Masterstefone	108 Independence Way			Coatesville	PA	19320	
Aerzen USA Corporation		PO Box 37767			Baltimore	MD	21297-3767	
Ahern Rentals Inc.		1401 Mineral Ave			Las Vegas	NV	89106	
Air Cleaning Technology Inc.		4112 N Main St			Joshua	TX	76058	
Airgas USA LLC		PO Box 7423			Pasadena	CA	91109-7423	
Airgas USA, LLC	Attn: Rikki Dixon	110 West 7th Street	Suite 1300		Tulsa	OK	74119	
Alex Saldivar		ADDRESS REDACTED						
Alexander Winton & Associates	Attn: Justin Brown	6515 Goodman Rd	Suite 4		Olive Branch	MS	38654	
All Size Supply Co.		904 Fountain Pkwy			Grand Prairie	TX	75050-1509	
Allan Company		PO Box 51333			Los Angeles	CA	90051-5633	
Allied Electronics, Inc.		7151 Jack Newell Blvd S			Fort Worth	TX	76118	
All-Phase Electric Supply	CED - Riverside	PO Box 339			Rancho Cucamonga	CA	91729	
American Automation		172 W 9400 S			Sandy	UT	84070	
American Machinery Movers	c/o Constanta Investment LLC	Attn: Alex Ciucu	PO Box 331155		Pacoima	CA	91333	
American Rail Center Logistics	Attn Beth Anne Jacobs	6722 Commodore Dr			Walbridge	OH	43465	
American Research Specialty Product		2325 Palos Verdes Dr W	Suite 208		Palos Verdes Estates	CA	90274	
American Scale Co. Inc.	Yulma Garcia AR	PO Box 158			San Dimas	CA	91773	
American Starlinger-Sahm, Inc.	Stanley H. McGuffin, Esq.	PO Box 11889			Columbia	SC	29211	
American Starlinger-Sham Inc.	c/o Haynsworth Sinkler Boyd PA	Attn: Stanley H. McGuffin	PO Box 11889		Columbia	SC	29211	
American Warehouse Equipment Inc.		1371 Kuehner Dr			Simi Valley	CA	93063	
AMUT		125 Market St			New Haven	CT	06513	
Andrew Kelsall		13 Spruce Dr			Dover	NH	03820	
ANMH Investments LLC		ADDRESS REDACTED						
Anthem Blue Cross - DK		ADDRESS REDACTED						
Anthem Blue Cross - MF		ADDRESS REDACTED						
Anthracite Power and Light	Kelly Conroy	10 Gilberton Road			Gilberton	PA	17934	
A-OK Pallet Inc		PO Box 737			Mansfield	TX	76065	
APH Textile Supplies LLC	Tony Atkins	PO Box 1055			Madisonville	TN	37354	
Applied Industrial Technologies - CA LLC	Jordan Moore	1 Applied Plaza			Cleveland	OH	44115	
Arbor Life Logistics	Attn: David Vallejo	1111 Grinnell Place			Bronx	NY	10474	
Argo Partners		12 W 37th S	Suite 900		New York	NY	10018	
Arrive Logistics		7701 Montopolis Bldg 15			Austin	TX	78744	
Arro-Jet Engineering & Consulting	Jose Luis Arce	1115 Avenida Acaso	Suite J		Camarillo	CA	93012	
Assessment Counselling Services, LLC	Attn: Robert Slavin	125 Auburn Court	Suite 210		Westlake Village	CA	91362	
AT&T (Security Alarm Line)		PO Box 5025			Carol Stream	IL	60197-5025	
Athens Services	c/o Sheppard Mullin Richter Hampton LLP	Attn: Robert K. Sahyan	4 Embarcadero Center, 17th Floor		San Francisco	CA	94111	
Atlas Copco Compressors LLC	Attn: Stephanie Moore - Credit & Finance Manager	300 Technology Center Way Ste 550			Rock Hill	SC	29730	
Atmos Energy Corp		266 W Commerce St			Dallas	TX	75208	
Authentic Logistics LLC		808 Greenwood St			Evanston	IL	60201	
Avenue Logistics Inc.		325 W Ohio St	# 3		Chicago	IL	60654-7809	
Averitt Express		PO Box 3166			Cookeville	TN	38502	
Averitt Express Inc.		1415 Neal St	PO Box 3166		Cookeville	TN	38502	
B&B Plastics Recyclers Inc.	Attn: Susana Rodriguez	3040 N Locust Ave			Rialto	CA	92377	
Baghous & Industrial Sheet Metal Service		1731 Pomona Rd			Corona	CA	92880	
Bahman Farahnik		872 Michigan Avenue			Riverside	CA	92507	
Bahman Farahnik, Trustee of the 1996 Bahman Farahnik & Raheleh Farahnik Revocable Trust		433 N. Camden Drive, Ste 1000			Beverly Hills	CA	90210	
Bahram Nour-Omid and Learnon LLC	Howard I. Camhi, Esq.	10880 Wilshire Boulevard	19th Floor		Los Angeles	CA	90024	
BANK OF AMERICA		PO Box 15019	Wilmington		Des Moines	IA	50306-1433	
Bank of Southern California		12265 El Camino Real, Suite 100			San Diego	CA	92130	
Bantam Materials International	Carolina Velarde	4211 Sainte Catherine St W	Suite 201		Westmount	Quebec	H3Z1P6	CANADA
Banyan Plastics		2393 South Congress Avenue	Suite 200		West Palm Beach	FL	33406	
Banyan Plastics		2393 S Congress Ave Ste 200			West Palm Beach	FL	33406	
BAR-PLATE MANUFACTURING CO.		PO Box 185470			Hamden	CT	06518	
Barrett Business Services Inc.		1950 Sunwest Lane	Suite 250		San Bernadino	CA	92408	
Bayan Plastics LLC	Attn: Shirley Palumbo, Esq.	525 Okeechobee Blvd	Suite 900		West Palm Beach	FL	33401	
BBSI-Payroll		8100 NE Parkway Dr	Suite 200		Vancouver	WA	98662	
BC Laboratories Inc.		4100 Atlas Ct			Bakersfield	CA	93308	



**Exhibit B**  
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Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
BearCom		4009 Distribution Dr	Suite 200		Garland	TX	75041	
BearCom	Attn: Josh Eck	PO Box 559001			Dallas	TX	75355	
Beckart Environmental Inc.	Attn: Connie Growth	6900 46th St			Kenosha	WI	53144	
Behrooz Broukhim, M.D. Inc. Defined Benefit Pension Plan & Trust		ADDRESS REDACTED						
Behzad D Binaford		14034 S. PIONEER BLVD			NORWALK	CA	90650	
Belmark Inc.		600 Heritage Rd			De Pere	WI	54115	
Benjamin Broukhim		ADDRESS REDACTED						
Berlin Distribution Services Inc		2769 Broadway			Buffalo	NY	14227	
Berks Transfer Inc.	Attn: Joan T. Campbell	59 Willow Creek Rd			Reading	PA	19605	
Berks222 Owner, LLC	c/o Levene, Neale, Bender, Yoo & Brill L.L.P.	Attn: Eve H. Karasik and Jeffrey S. Kwong	10250 Constellation Blvd	Suite 1700	Los Angeles	CA	90067	
Berks61 Owner, LLC	c/o Levene Neale Bender Yoo & Brill LLP	Attn: Eve H. Karasik, Esq.	10250 Constellation Blvd	Suite 1700	Los Angeles	CA	90067	
Bernell Hydraulics Inc.		PO Box 417			Rancho Cucamonga	CA	91739	
BFPE		PO Box 791045			Baltimore	MD	21279-1045	
BIG T'S FREIGHTLINER		2501 Camino Del Sol St			Oxnard	CA	93030	
Bijan Daneshgar		ADDRESS REDACTED						
Bijan Nahai		487 Saint Pierre Road			Los Angeles	CA	90077	
BJ Baldwin Electric Inc.	Attn: Frederic Watson	7060 Division Hwy			Narvon	PA	17555	
Blades Machinery Co. Inc.		750 Nicholas Blvd			Elk Grove	IL	60007	
Blandon, Dayana		ADDRESS REDACTED						
BLUE CROSS OF CALIFORNIA		Dept 5812			Los Angeles	CA	90074-5812	
Blue Ridge Bank, N.A.		PO Box 609			Luray	VA	22835-0609	
Blue Ridge Bank, N.A.	Kutak Rock LLP c/o Jeremy S. Williams	901 E Byrd Street, Suite 1000			Richmond	VA	23219	
Blue Rock Construction Inc.		1275 Glenlivet Dr	Suite 330		Allentown	PA	18106	
Blue Street Capital LLC		2120 Main St	Suite 160		Huntington Beach	CA	92648	
Bluetech s.r.o.		Zizkova 596			Pacov		39501	Czech Republic
BlueTriton Brands, Inc. f/k/a Nestle Waters North America, Inc.	c/o Troutman Pepper Hamilton Sanders LLP	Attn: Kay Standridge Kress	4000 Town Center	Suite 1800	Southfield	MI	48038	
Boggs Electric Company, Inc.	Michael Boggs	5303 Buford Jett Lane			Balch Springs	TX	75180	
Bradford Capital Holdings LP	Attn: Brian L. Brager	PO Box 4353			Clifton	NJ	07012	
Brithinee Electric/Sulzer Electric		620 S Rancho Ave			Colton	CA	92324	
Brown Engineering	Attn: Ben Brown	PO Box 14355			Reading	PA	19612-4355	
Brown LLC	Chris Sparks	330 N Ross Street	PO Box 434		Beaumont	MI	48612	
Brown Machine LLC		330 N Ross St			Beaumont	MI	48612	
Bruno Folcieri Srl	ESMERALDA ZOPPI	VIA SOPRACOMUNE 1			Volongo	CR	26030	ITALY
Buhler Inc.		13105 12th Ave N			Plymouth	MN	55441	
Buhler Inc.		PO Box 9497			Minneapolis	MN	55440-9497	
Bunzl Distribution USA, LLC	c/o David D. Farrell, Esq.	Thompson Coburn LLP	One US Bank Plaza, Suite 2700	505 N. Seventh Street	Saint Louis	MO	63101	
Burcham International Corp.		PO Box 935679	Lockbox #935679		Atlanta	GA	31193-5679	
Busch Consolidated Inc		516 Viking Dr			Virginia Beach	VA	23452	
Business & Legal Resources		100 Winners Circle	Suite 300	PO Box 5094	Brentwood	TN	37024-5094	
Business Interiors	Lance McDonald	1111 Valley View Ln			Irving	TX	75061	
Buxbaum HCS, LLC		13600 Marina Pointe Dr	Suite 606		Marina del Rey	CA	90292	
BZS Transport		175 Classon Ave			Brooklyn	NY	11205	
C.H. Robinson Worldwide, Inc.		14701 Charlson Road			Eden Prairie	MN	55347	
C1S Group Inc.		4231 Sigma Rd	Suite 110		Dallas	TX	75244	
California Air Compressor Company		688 Ranchoeros Dr	Suite A		San Marcos	CA	92069	
California Plastics Recyclers Coalition	Attn: Megan Lee, Wayne Ordos, or Zoe Misquez	1121 L St	Suite 200		Sacramento	CA	95814	
California Tool & Welding Supply	Sevina Bega	201 Main St.			Riverside	CA	92501	
Canon Financial Services	Attn: Michael Tafilowski	158 Gaither Drive			Mount Laurel	NJ	08054	
CAP Logistics	Attn: David Dendinger	4120 Jackson St			Denver	CO	80216	
CAP Worldwide Inc.	Attn: David Dendinger	4140 Jackson St			Denver	CO	80216	
Cardenas, Fidel		ADDRESS REDACTED						
CareNow		PO Box 743571			Atlanta	GA	30374-3571	
Casella		PO Box 1364			Williston	VT	05495	
Casella Waste Systems, Inc.		25 Greens Hill Lane			Rutland	VT	05701	
CDW Direct, LLC	c/o CDW, LLC	Attn: Ronelle Erickson	200 N Milwaukee Ave		Vernon Hills	IL	60061	
CE Capital, LLC	Attn: Marty Conlin	2 Great Valley Parkway	Suite 300		Malvern	PA	19335	
CED dba Royal Ind Solutions-Ventura		PO Box 14004			Orange	CA	92863	
Cellico Partnership db/a Verizon Wireless	Attn: William M Vermette	22001 Loudoun County PKWY			Ashburn	VA	20147	
CellMark Inc.	Attn: Cindy Watson	80 Washington St			Norwalk	CT	06854	
Central Valley Packaging & Supply		711 Mountain View Ave			Oxnard	CA	93031	
Chesapeake Material Service LLC	Attn: Savannah Hatch	163 Mitchells Cance Rd	Suite 300		Edgewater	MD	21037	
Chesapeake Materials	Coface North America Insurance Company	650 College Road East, Suite 2005			Princeton	NJ	08540	
CHEVRON AND TEXACO BUSINESS		PO Box 70887			Charlotte	NC	28272-0887	
Cigna - Dental		PO Box 644546			Pittsburgh	PA	15264-4546	
Cigna Dental	CHLIC-Chicago	5476 Collections Center Drive			Chicago	IL	60693	
Cigna Group Insurance - Life	Attn: Jacqueline Palmer	PO Box 8500-110			Philadelphia	PA	19178-0110	
Cigna Health and Life Insurance Company		400 N. Brand Blvd., 3rd Floor			Glendale	CA	91203	
Cigna Life Insurance Company of North America		PO Box 780110			Philadelphia	PA	19178-0110	
Cintas Corp	Attn: Karen Bermudez	PO Box 29059			Phoenix	AZ	85038-9059	
City of Dallas Administrative Civil Citat		2014 Main St			Dallas	TX	75201	
City of Dallas Water Utilities		City Hall	2D South		Dallas	TX	75277	
City of Oxnard		360 W Second St			Oxnard	CA	93030	



## Exhibit B

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Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
City of Riverside	Attn: Finance Division & Public Utilities	3900 Main St	6th Floor		Riverside	CA	92522	
City of Riverside - Finance Division		3900 Main Street 6th Floor			Riverside	CA	92522	
City of Riverside, Riverside Police Department		3900 Main Street 6th Floor			Riverside	CA	92522	
Clark Pest Control	Attn: Lynette Smith Credit & Collections Manager	555 N Guild Ave			Lodi	CA	95240	
Clark Pest Control of Stockton Inc		PO Box 1480			Lodi	CA	95241	
Clayton Industries	Attn: Margo McMar	17477 Hurley St			City of Industry	CA	91744	
Clean Harbors Environmental Services		42 Longwater Dr	PO Box 9149		Norwell	MA	02061-9149	
Clean Water Technology Inc.		13008 S Western Ave			Gardena	CA	90249-1920	
CLEARFREIGHT INC.	P D von Geusau	1960 E. Grand Ave., Ste 700			El Segundo	CA	90245	
CLI Mason LLC	Attn: Benjamin Shapiro	400 N Michigan Avenue	Suite 250		Chicago	IL	60611	
CMT Materials Inc.	Anthony Colageo	107 Frank Mossberg Dr			Attleboro	MA	02703	
Coast Water Technologies Inc.		PO Box 3486			Lakewood	CA	90711	
Coastal Occupational Medical Group		1901 Outlet Center Dr	Suite 100		Oxnard	CA	93036	
Comcast Business		PO Box 37601			Philadelphia	PA	19101-0601	
Compliance First Inc		1057 E Imperial Hwy			Placentia	CA	92870	
Concentra		PO Box 8750			Elkridge	MD	21075-8750	
Constellation NewEnergy - Gas Division, LLC	Strategic Credit Solutions	1310 Point Street	12th Floor		Baltimore	MD	21231	
Contained Recycling Institute		4361 Keystone Ave			Culver City	CA	90232	
CON-WAY FREIGHT INC		PO Box 5160			Portland	OR	97208-5160	
Cowboy Welding Service		12914 Harrisburg Cir			Farmers Branch	TX	75234	
Coyote Logistics		PO Box 535244			Atlanta	GA	30353-5244	
CRAFTSMAN UNITY, LLC.		2273 East Via Burton St			Anaheim	CA	92806	
Crown Equipment Corporation	Attn: Robert Hanseman, Attorney & Agent	40 N Main St	Suite 1900		Dayton	OH	45423	
Crystal Springs	Attn: Customer Service	PO Box 660579			Dallas	TX	75266-0579	
Cuccia Wilson PLLC		1910 Pacific Ave	Suite 18850		Dallas	TX	75201	
Curtis Welding	Attn: Gary Curtis	601 Buena Vista Ave			Oxnard	CA	93030	
Cytox LLC		64 Beaver St	Suite B6		New York	NY	10004	
Cytox LLC		PO Box 930			Jackson	NJ	08527	
Cypress Premium Funding Inc.		PO Box 3529			Mission Viejo	CA	92690	
D.E. SHIPP BELTING CO.	Attn: Greg Ogden	PO Box 20035			Waco	TX	76702-0035	
Dallas Knife Works	Attn: Russell Burns	2640 Northaven	Suite 104		Dallas	TX	75229	
Data Technology Solutions LLC	Attn: Jeffrey L. Boyer	9 N College St			Moyerstown	PA	17067	
Datasite LLC	Attn: Leif Simpson	The Baker Center	733 S Marquette Ave	Suite 600	Minneapolis	MN	55402	
David Pourbaba		ADDRESS REDACTED						
De Lage Landen Financial Services Inc.		PO Box 41602			Philadelphia	PA	19101-1602	
DEAN R. BROWN		ADDRESS REDACTED						
Dedicated Logistics Services LLC		29659 Network Place			Chicago	IL	60673-1296	
Delta Liquid Energy	Gary A. Sage	PO Box 3068			Paso Robles	CA	93447	
Deluxe Corporation		PO Box 4656			Carol Stream	IL	60197-4656	
Denmac Industries Inc.		7616 E Rosecrans Ave			Paramount	CA	90723	
Dentech Industrial	Attn: Wendy Sauder	1975 N Reading Rd			Denver	PA	17517	
Department of Treasury - Internal Revenue Service	Internal Revenue Service	PO Box 7346			Philadelphia	PA	19101-7346	
DH Pace Co Inc		1901 E 119th St			Olathe	KS	66061	
Dial Lubricants, Inc.		PO Box 630307			Irving	TX	75063	
Direct Energy	Attn: Mark Tavares	194 Wood Ave S			Iselin	NJ	08830	
Direct Energy Business Marketing LLC	Attn: Accounts Receivable	194 Wood Avenue South - 2nd Fl			Iselin	NJ	08830	
Dixie Plastics, Inc.	Attn: Katherine T. Hopkins	c/o Kelly Hart & Hallman LLP	201 Main St	Suite 2500	Fort Worth	TX	76102	
Doganay Mould Termoform		IOSB Basaksehir SanSt	D Blok No:18 Basaksehir		Istanbul		34480	Turkey
Donaldson Company Inc.	Scott Woitas	PO Box 207356			Dallas	TX	75320-7356	
Donlon Plumbing Inc.		3401 W Fifth St	Suite 130		Oxnard	CA	93030	
Dorstener Wire Tech Inc.		19994 Hickory Twig Way			Spring	TX	77388	
Double E Company		319 Manley St			West Bridgewater	MA	02379	
DOW		PO Box 412550			Boston	MA	02241-2550	
Dr. Farshid Hekmat		ADDRESS REDACTED						
Dragon Fire Protection Services Inc.		16008 Old Valley Blvd			La Puente	CA	91744	
DTSC/Department of Toxic Substance Control		PO Box 1288			Sacramento	CA	95812-1288	
Duris Corporation	Attn: Joseph Hong	2450 Tapo Street			Simi Valley	CA	93063	
Duris Corporation	Attn: Sam Hong	2655 1st St	Suite 250		Simi Valley	CA	93065	
Dynisco Instruments LLC	Attn: Peter Duserick	38 Forge Pkwy			Franklin	MA	02038	
E&L Properties LLC (Ebi Simhaee)		5700 Bickett Street			Huntington Park	CA	90255	
Economic Alternatives Inc.	Attn: Barbara Muhle	1307 W 6th St	Suite 203		Corona	CA	92882	
Edward S. Babcock & Sons Inc.	Attn: Kathie Goyenche	PO Box 432			Riverside	CA	92502-0432	
Edward W. Lochary	dba Packaging Consultants	25 Delrey Ave			Catonsville	MD	21228	
Eisenbeiss Inc.		8440 Rovana Circle	Suite 100		Sacramento	CA	95828	
Electronic Systems Spa		SR 229 km 12, 200			Momo	NO	28015	Italy
Emerging Acquisitions, LLC	c/o Miller Nash Graham & Dunn LLP	Attn: GSL	111 SW 5th Ave	Suite 3400	Portland	OR	97204	
Emil Halimi		5690 Rickenbacker Rd.			Bell	CA	90201	
Employee Solutions Arlington LLC	c/o Wells Fargo Business Credit	PO Box 205486			Dallas	TX	75320-5486	
Employers Assurance Co.		PO Box 539003			Henderson	NV	89053-9003	
Engie Resources LLC	Attn: Tamara Cooper	PO Box 9001025			Louisville	KY	40290-1025	
Erema North America Inc.	Attn: Mark Haczynski	23 Old Right Rd	Unit 2		Ipswich	MA	01938	
Eriez Manufacturing Co.	Attn: Steve Hilliard	2200 Asbury Rd			Erie	PA	16506	
Espino Roofing Inc.		1263 S N St			Oxnard	CA	93033	
Ettlinger North America LLC		1555 Senoia Rd	Suite A		Tyrone	GA	30290	



## Exhibit B

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Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Euler Hermes agent for BINDER INC. 2102190067	c/o Euler Hermes, N.A.	Attn: Halima Qayoom	800 Red Brook Blvd.	400 C	Owings Mills	MD	21117	
Euler Hermes N.A as agent for FAIRMONT LOGISTICS LLC (CLUS001577)		800 Red Brook Blvd, #400C			Owings Mills	MD	21117	
Euler Hermes N.A as Agent for STS OPERATING, INC.		800 Red Brook Blvd, #400C			Owings Mills	MD	21117	
Euler Hermes N.A as Agent for TRINITY LOGISTICS, INC (431163)		800 Red Brook Blvd, #400C			Owings Mills	MD	21117	
Euler Hermes N.A. as agent for PAARANG US INC. (CLUS001441)		800 Red Brook Blvd	Suite 400 C		Owings Mills	MD	21117	
Eureka Recycling	c/o Maslon LLP	Attn: Amy Swedberg	90 South 7th Street, Suite 3300		Minneapolis	MN	55402	
Everrank Inc	PMB 280	17100 Bear Valley Rd	Ste B		Victorville	CA	92395-5852	
Evogua Water Technologies LLC		10 Technology Drive			Lowell	MA	01851	
Exact Staff Inc.	Gordon Smith, COO	23901 Calabasas Rd.	Suite 1085		Calabasas	CA	91302	
Exact Staff, Inc.	Gordon Smith, COO	23901 Calabasas Rd.	Suite 1085		Calabasas	CA	91302	
Express Pipe & Supply Co. Inc.		1235 S Lewis			Anaheim	CA	92805	
EZ Bearing LLC		1639 Rothville Rd			Lititz	PA	17543	
F. G. Wilcox, Inc.	Carolyn L Wilcox	201 N RICE AVE	STE F		OXNARD	CA	93030	
F.G. Wilcox Inc.		PO Box 5231			Oxnard	CA	93031	
Faegre Drinker Biddle & Reath LLP	Michael P. Pompeo	1177 Avenue of the Americas	41st Floor		New York	New York	10036	
Fairmont Logistics LLC		9401 Wilshire Blvd., Suite 575			Beverly Hills	CA	90212	
Fairmont Logistics LLC	c/o Benesch Friedlander Coplan & Aronoff LLP	Attn: Kevin M. Capuzzi & John C. Gentile	1313 N Market St	Suite 1201	Wilmington	DE	19801	
Fastenal	Attn: Kevin Young	PO Box 1286			Winona	MN	55987-1286	
Fastenal Company	c/o Legal Department	Attn: John Milek	2001 Theurer Boulevard	PO Box 978	Winona	MN	55987	
Fastenal Company - PPE Vending Machine		2001 Theurer Blvd,	PO Box 1286		Winona	MN	55987	
FCC Environmental Services Texas, LLC	Santiago Carrasco	10077 Grogans Mill Rd, Ste 466			The Woodlands	TX	77380	
FCC Fomento de Construcciones y Contratas, S.A. (d/b/a FCC SA)	Santiago Carrasco	10077 Grogans Mill Rd., Suite 466			The Woodlands	TX	77380	
FedEx	Attn: Credit and Collections	PO Box 660481			Dallas	TX	75266-0481	
FedEx	Attn: Customer Service	PO Box 7221			Pasadena	CA	91109-7321	
FedEx	Attn: Michael Trogus	PO Box 371461			Pittsburgh	PA	15250-7461	
FedEx Freight	Attn: Revenue Service - Payments	PO Box 21415	Dept LA		Pasadena	CA	91185-1415	
Ferco Color		5498 Vine St			Chino	CA	91710	
First Aid 2000		PO Box 3148			Huntington Beach	CA	92605	
Fisher Scientific Company LLC		300 Industry Drive			Pittsburgh	PA	15275	
Fisher Scientific Company LLC	Acct # 036485-002	PO Box 404705			Atlanta	GA	30384-4705	
Flo Trans		5575 S Archer Ave			Chicago	IL	60638	
FLOCK TEX, INC.		200 Founders Drive			Woonsocket	RI	02895	
Flowserve US Inc		5215 N O'Connor Blvd	Suite 2300		Irving	TX	75039	
Frigel North America Inc.	Attn: Gail Pagor	150 Prairie Lake Rd	Unit A		East Dundee	IL	60118	
Frontier Transport NA LP		1806 S 16th St			Laporte	TX	77571	
GC Pallets Inc.		13805 Silver Ave			Fontana	CA	92337	
GEA Mechanical Equipment		100 Fairway Ct			Northvale	NJ	07647	
George and Soheila Daneshgar, Trustees of the George and Soheila Daneshgar Family Living Trust Dtd 3/14/2003		468 N. Camden Dr., Suite 300			Beverly Hills	CA	90210	
Gerard Daniel Worldwide	Attn: Lori Hahn 4030	1420 S Vintage Ave			Ontario	CA	91761	
Gerber Transport Group LLC	Attn: Daniel Gerber	343 W Wolf Point Plaza	Suite 4009		Chicago	IL	60654	
Gita Torbati, Trustee of the GED Trust Dated May 11, 2010		301 N. Canon Drive #210			Beverly Hills	CA	90210	
Gladis Ortiz	Moses Saul Bardavid	15910 Ventura Blvd.	#1405		Encino	California	91436	
Gladis Ortiz, on behalf of herself and all others similarly situated	Moses Saul Bardavid	15910 Ventura Blvd. #1405			Encino	CA	91346	
Global Equipment Company Inc.	Attn: Laura Freeman & Victor Eskew	29833 Network Place			Chicago	IL	60673	
Global Industrial Equipment		29833 Network Place			Chicago	IL	60673-1298	
GLOBAL P.E.T., INC.		145 Malbert St			Perris	CA	92570	
Go Green Industries Inc.	Attn: Lupita Guzman	5300 Via Ricardo			Jurupa Valley	CA	92509	
Golden Bear Recycling LLC	Attn: Scott Fidler	2817 Marker Rd			Middletown	MD	21769	
GOLDENWEST MFG. INC.		PO Box 1148			Cedar Ridge	CA	95924	
Gorilla Logistics		PO Box 244			Avondale	PA	19311	
Gorilla Logistics	c/o WEX Fleet One	PO Box 94565			Cleveland	OH	44101-4565	
GP Harmon Recycling LLC	dba Harmon Associates LLC	Attn: Susan Roth & Jason Smither	1 Jericho Plaza	Suite 204	Jericho	NY	11753-1681	
GP Harmon Recycling, LLC	Robia Wilson	133 Peachtree Street			Atlanta	GA	30303	
Graham Engineering Corporation	Traci Miller	1203 Eden Road			Yok	PA	17402	
Grainger		Dept 881008379			Palatine	IL	60038-0001	
Granite Telecommunications LLC (Internet)	Attn: Daniel Portillo & Johnathan Mills	PO Box 983119	Client ID 311		Boston	MA	02298-3119	
Great Plains Analytical Lab		9503 N Congress Ave			Kansas City	MO	64153	
GreatWay Roofing	Attn: Dawn Espinosa	622 Calle Plano			Camarillo	CA	93012	
Green Stuff Absorbent		1732 Minteres Chapel Rd	Suite 102		Grapevine	TX	76051	
Guardian Life Insurance Company		PO Box 824454			Philadelphia	PA	19182-4454	
Gulf Relay Logistics LLC	Angie Windham	1021 Clinton Industrial Park Rd			Clinton	MS	39056	
H&B Industries Inc.		9758 Abernathy Ave			Dallas	TX	75220	
Haas Factory Outlet		108 McDonough St			Dayton	OH	45402	
Halimi Capital LLC		5690 Rickenbacker Road			Bell	CA	90201	
Hanks Machinery Movers Inc.		413 N Interstate 45 Service Rd			Hutchins	TX	75141-4053	



## Exhibit B

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Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Hariri Family 2012 Irrevocable Trust		9025 Wilshire Blvd. #301			Beverly Hills	CA	90211	
Harrington Industrial Plastics	Alberto Medrano	14480 Yorba Ave			Chino	CA	91710	
Healthpointe Med Group Inc dba First Care	Attn: Elissa Ramirez	dba First Care Ind Med Ctr	16702 Valley View Ave		La Mirada	CA	90638	
Helios Consulting, Inc.	Jagesh Shah	16326 Glen Alder Court			La Mirada	CA	90638	
Heritage-Crystal Clean Inc		13621 Collections Center Dr			Chicago	IL	60693-0136	
Himes Service Company Inc		PO Box 20143			Waco	TX	76702	
HONG ZU MOULD ENTERPRISE CO., LTD.	HONG ZU MOULD ENTERPRISE CO., LTD.	No.42-2, Ln. 49, Dongfeng St., Shulin Dist.			New Taipei City		238	Taiwan
Hoover Transit Inc		6259 Foothill Blvd			Tujunga	CA	91042	
Hoover Transit Inc.	c/o Alexander Winton & Associates	6515 Goodman Rd	Suite 4		Olive Branch	MS	38654	
Hose-Man Inc.		5397 N Irwindale Ave			Irwindale	CA	91706-2025	
Howard Roofing Company Inc.		245 N Mountain View Ave			Pomona	CA	91767	
HPC Industries LLC		10250 Constellation Blvd	Suite 2820		Los Angeles	CA	90067	
Hub Group Inc.	Attn: Ani Patwardhan	2000 Cleanwater Dr			Oak Brook	IL	60523	
IC2T - Intelligent Combustion Control		1108 Colina Dr			Fort Worth	TX	76108	
IHS Global Inc.	Kendra Montoya	15 Inverness Way E			Englewood	CO	80112	
IMBB USA LLC	Attn: Shalin Shah	15 Liberty Way			Monroe TWP	NJ	08831-5363	
Indeed		6433 Champion Grandview Way	Building 1		Austin	TX	78750	
Independent Thermal Solutions Inc.		2101 Standard Ave	Suite G		Santa Ana	CA	92707	
Indorama Ventures Sustainable Solutions - Fontana	Attn: Paul Lee	11591 Etiwanda Ave			Fontana	CA	92337	
Inductive Automation LLC	Attn: Ilene Block, Noah Black	90 Blue Ravine Rd			Folsom	CA	95630	
Industrial Metal Supply Co.		8300 San Fernando Rd			Sun Valley	CA	91352	
Industrial Tire DFW LLC		936 Allen St			Irving	TX	75060	
Ingersoll Rand		800 East Beaty St			Davidson	NC	28036	
Ingersoll Rand Company	Attn: Steven Bates	15768 Collections Center Dr			Chicago	IL	60693	
Ingersoll-Rand Industrial U.S. Inc		2845 Pellissier PI			City of Industry	CA	90601-1512	
International Forklift Company Inc.		12358 McCann Dr			Santa Fe Spring	CA	90670	
International Paper Company	Attn: Emma Dery	1740 International Drive			Memphis	TN	38197	
Interstate Automobile Network dba Luxury Auto Leasing	Steven L. Bryson	11150 W. Olympic Blvd.	Ste 1120		Los Angeles	CA	90064	
Interstate Trailer Sales Inc.		14001 Valley Blvd			Fontana	CA		
Intra Links		11111 Santa Monica Blvd			Los Angeles	CA	90027	
Iraj and Shirin Maroofian Trust 2008		ADDRESS REDACTED						
IRWIN RESEARCH & DEVELOPMENT INC.		PO Box 10668			Yakima	WA	98902	
J Thompson Electric	Attn: James F Thompson	594 S State College Blvd			Fullerton	CA	92831	
J&D Forklift		24083 Roseleaf Place			Moreno Valley	CA	92557	
JACK JONES TRUCKING, INC.		3561 Philadelphia St			Chino	CA	91710	
JD Machinery Moving & Rigging LLC		2834 Post Oak Rd			Hutchins	TX	75141	
JDML Inc.	dba Standard Industries	1905 Lirio Ave			Ventura	CA	93004	
Jeffery Advisors LLC	Attn: Kim Jeffery	514 North St			Greenwich	CT	06830	
Jetair Technologies LLC		1756 East Ave	Suite 100		Ventura	CA	93003	
JMG Security Systems Inc.		17150 Newhope St	Suite 109		Fountain Valley	CA	92708-4273	
JOE'S PLASTICS, INC.		7065 Paramount Blvd			Pico Rivera	CA	90660	
Jose Reyes Services		12413 Hadley St			Whittier	CA	90601-3916	
Joseph and Shiva Daneshgar, The Joseph & Shiva Daneshgar Family Living Trust		468 N. Camden Dr., Suite 300			Beverly Hills	CA	90210	
Joseph and Shiva Daneshgar, Trustees of the Joseph and Shiva Daneshgar Family Living Trust		468 N. Camden Dr., Suite 300			Beverly Hills	CA	90210	
Joshua Simhae (Ebi Simhae)		5700 Bickett Street			Huntington Park	CA	90255	
JR'S HYDRAULICS		4082 N. Southbank Rd. #G			Oxnard	CA	93036	
Juan Hernandez Recycling LLC	Attn: Juan Hernandez	16267 Village Meadow Dr			Riverside	CA	92503	
Juarez Pallets	Gustavo Juarez	1201 Cesar Chavez Dr			Oxnard	CA	93030	
JULES AND ASSOCIATES, INC.		515 S. FIGUEROA ST. STE 1950			LOS ANGELES	CA	90071	
Kairos Logistics Inc.	dba Karios Customs Brokers	4125 Strandberg St			Corona	CA	92881	
Kaman Industrial Technologies		File 25356			Los Angeles	CA	90074-5356	
Kambiz Hakim		ADDRESS REDACTED						
Kamkar Torbati, Trustee of the KRT Trust dated 5/21/07		301 N. Canon Drive # 210			Beverly Hills	CA	90210	
Kamran H. Broukhim, M.D., D.B.P.P.		ADDRESS REDACTED						
Ken's Lock & Key - ASAP Lock & Safe		10557 Magnolia Ave			Riverside	CA	92505	
Kevin Dunn		ADDRESS REDACTED						
Keyance Corporation of America	Attn: Brooke Wallace	669 River Dr	Suite 403		Elmwood Park	NJ	07407	
Kiefer Werkzeugbau GmbH	Attn: Claudia Kiefer	Steinhaldestraße 11	11	11	Schwaigern		74193	Germany
KLOCKNER-PENTAPLAST		PO Box 79709			Baltimore	MD	21279-0709	
Knobbe Martens Olson & Bear LLP	Attn: Aubrie Buckley	2040 Main St	14th Floor		Irvine	CA	92614	
KRE Security LLC	Attn: Jarrod Emes & Kandice Pyles	11 S 3rd St			Hamburg	PA	19526	
KRS Recycling Systems Inc.	Attn: Cathy Federspiel	1903 Maryland Ave			Niagara Falls	NY	14305	
KT Resources	Attn: Kitaek Oh	1340 E Route 66	Suite 200-D		Glendora	CA	91740	
Kuzans True Value Hardware		1069 Pottsville Pike			Shoemakersville	PA	19555	
LA Grinding Company Inc.	Attn: Louise Arduini	305 N Victory Blvd			Burbank	CA	91502	
Landsberg		PO Box 101144			Pasadena	CA	91189-1144	
Law Office of Michael R Shevin	Attn: Michael Shelvin	9330 Fletcher Dr			La Mesa	CA	91941	
Lawrence Roll Up Doors Inc.		4525 Littlejohn St			Baldwin Park	CA	91706	
Lawson Products Inc.		8770 W Bryn Mawr Ave	Suite 900		Chicago	IL	60631-3515	
Leech Tishman Fusaldo & Lampl LLC		525 William Penn Place	28th Floor		Pittsburgh	PA	15219	
Lexmar Distribution Inc.	Attn: Vahe Avedisian	200 Erie St			Pomona	CA	91768	



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Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Liberty Environmental Inc.	Attn: David Coyne	505 Penn St	Suite 400		Reading	PA	19601	
Liberty Fluid Power Inc.		214 NW 25th St			Grand Prairie	TX	75050	
Liberty Packaging	dba Harbor Packaging	13100 Danielson St			Poway	CA	92064	
Life Insurance Company of North America		PO Box 780110			Philadelphia	PA	19178-0110	
Lift Inc.	Attn: George Hennessy	3745 Hempland Rd			Mountville	PA	17554	
Linguistic System Inc.	Attn: Reem Madgy	260 Franklin St	Suite 230		Boston	MA	02110	
Lion Industrial Properties		11626-D Wilmar Blvd			Charlotte	NC	28273	
LJ's Access Systems Inc.		8755 Swinton Ave			North Hills	CA	91343	
Loreda Monique L		ADDRESS REDACTED						
Luckey Logistics LLC	c/o James Kelly Law Firm	Attn: James M Kelly	7817 N. Knoxville Avenue		Peoria	IL	61614	
Luckey Transfer, LLC	c/o James Kelly Law Firm	Attn: James M Kelly	7817 North Knoxville		Peoria	IL	61614	
M & L Plastics, Inc.	c/o Troy Gould PC	Attn: Christopher A. Lilly	1801 Century Park East, Suite 1600		Los Angeles	CA	90067	
M.A. Yeager Sons Inc.	Attn: Zachary Cohen	1620 Pond Rd	Suite 200		Allentown	PA	18104	
Maag Automatik Inc.	Attn: Darren Propst	9401-Q Southern Pine Blvd			Charlotte	NC	28273	
Maag Group		235 Progress Blvd			Kent	OH	44240	
MacDermid Enthone Industrial Solutions	Attn: Jim Walsh	245 Freight St			Waterbury	CT	06702	
MacDermid Incorporated	Attn: Deborah Gorzelany	PO Box 843568			Los Angeles	CA	90084-3568	
Madden Manufacturing Inc.		1317 Princeton Blvd			Elkhart	IN	46516	
Magnum Fence And Security Inc.		1070 N Ventura Ave			Ventura	CA	93001	
Manbro	Roger Manila	3724 Topping St.			Houston	TX	77093	
MANPOWER		21271 Network Place			Chicago	IL	60673-1212	
Marco Associates LLC	Attn: Mark William Sementilli	225 Sea Winds Dr			Santa Rosa Beach	FL	32459	
Margien Industries Inc	Attn: M. Cook	1748 Ward Mountain Rd NE			Rome	GA	30161	
Marlin Software LLC	Andrew Ceccorulli	Marlin Software LLC	Dept CH 17896		Palatine	IL	60055-7896	
Maroofian, Iraj		ADDRESS REDACTED						
Marvin Liebman & Simone Liebman as Trustees of the Liebman Family Trust dated 10-20-10		19714 Septo Street			Chatsworth	CA	91311	
MAX INDUSTRIES		13012 S. Normandie			Gardena	CA	90249	
Max-California Associates, a California General Partnership		9440 Santa Monica Blvd., #700			Beverly Hills	CA	90210	
Maxcess Americas Inc.		2308 SE 8th Ave			Camas	WA	988607-4002	
McKinney Trailer Rentals		2601 Saturn St	Suite 110		Brea	CA	92821	
McKinney Trailer Rentals	Attn: Sam Gambino	2500 Pellissier Pl			City Industry	CA	90601-1505	
McLaren Enterprises	Attn: Jeffrey R. McLaren	901 Aquarina Blvd			Melbourne Beach	FL	32951	
McMaster-Carr Supply Co	Attn: Andrew Thorn	9630 Norwalk Blvd			Santa Fe Springs	CA	90670	
McMaster-Carr Supply Co	Attn: Remittance Advice	PO Box 7690			Chicago	IL	60680-7690	
MCR Technologies Inc.		15615 Alton Pkwy	Suite 245		Irvine	CA	92618	
Melton Logistics LLC		808 N 161st E Ave	Suite 100		Tulsa	OK	74116	
MERLIN PLASTICS		616 58th Av SE			Calgary	Alberta	T2H0P8	Canada
Metro Air Conditioning Heating & Services		126 W Illinois Ave			Dallas	TX	75224	
Metropolitan Edison Company	Attn: Matilda Swope	101 Crawfords Corner Rd	Bldg 1	Suite 1-511	Holmdel	NJ	07733	
Michael Mussomeli		ADDRESS REDACTED						
MICHAEL R. SHEVLIN	ATTORNEY-AT-LAW	9330 FLETCHER DR.			La Mesa	CA	91941	
Microsoft Corporation	c/o Fox Rothschild LLP	Attn Maria A. Milano	1001 4th Ave Suite 4500		Seattle	WA	98154	
Midland Davis Corp		3301 4th Ave			Moline	IL	61265	
Midwest Knife Grinding Inc		492 Elm Ridge Ave			Canal Fulton	OH	44614	
Midwestern Industries Inc.		915 Oberlin Road SW			Massillon	OH	44648-0810	
Miles Chemical Company Inc.	Attn: Dan Zinman, Tammy Simpers, & Gregg Milhaupt	12801 Rangoong St			Arlata	CA	91331	
Mihaupt Jr., Gregg R		ADDRESS REDACTED						
Mims, Eric		ADDRESS REDACTED						
Minitab Inc.		1829 Pine Hall Rd			State College	PA	16801	
Mission Linen Supply		PO Box 1299			Santa Barbara	CA	93102-1299	
Miura America Co. Ltd	Attn: Christina McKenna	2200 Steven B. Smith Blvd			Rockmart	GA	30153	
MJH Tooling & Die		7221 Garden Grove Blvd	Suite B		Garden Grove	CA	92841	
Mode Transportation LLC		14785 Preston Rd	Ste 850		Dallas	TX	75254-9159	
MODE Transportation LLC	Attn: Richard Rossi	6077 Primacy Pkwy	Suite 400		Memphis	TN	38119	
Modern Dispersions Inc.	Dept 78	302 Edward Rd			Fitzgerald	GA	31750	
MoLo Solutions	Attn: Kelly Barnes	PO Box 7050			Carol Stream	IL	60197-7050	
MoLo Solutions LLC	Attn: Sam Rivera	120 N Racine Ave	Suite 230		Chicago	IL	60607	
Monteleone & McCrory, LLP	Attn: Patrick J. Duffy	725 S. Figueroa Street	Suite 3200		Los Angeles	CA	90001	
Morad Hariri		ADDRESS REDACTED						
Morad Hariri, Trustee of the Morad M. Hariri Family Trust		ADDRESS REDACTED						
Morgan Stanley/The CW Group	Attn: Advisory Billing Fee	1300 Thames St Wharf	4th Floor		Baltimore	MD	21231-9907	
Motan Inc.		320 Acorn St			Plainwell	MI	49080	
Motion Industries Inc.		200 W Trinity Blvd			Grand Prairie	TX	75050	
Motion Industries		1605 Alton Road			Irontdale	AL	35210	
Mr. Crane	Attn: Robert Schiller	647 N Hariton St			Orange	CA	92868	
MSC Industrial Supply		75 Maxess road			Melville	NY	11747	
MSC Industrial Supply Company		75 Maxess Road			Melville	NY	11747	
Mullen & Associates Inc.		1200 N Jefferson St	Unit D		Anaheim	CA	92807	
Nahai Insurance Services, Inc.	Randye Soref, Polsinelli LLP	2049 Century Park East	Suite 2900		Los Angeles	CA	90067	
NALCO		950 Fee Ana St	Suite A		Placentia	CA	92870	



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Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
NANCY'S SPECIALTY FOODS		6500 Overlake Place			Newark	NJ	94560	
Naomi Levy		ADDRESS REDACTED						
NAPCOR		7310 Turfway Rd	Suite 550		Florence	KY	41042	
NARA BANK		3701 Wilshire Blvd, #220			Los Angeles	CA	90010	
Nasons Lock & Safe Inc.		2418 Saviors Rd			Oxnard	CA	93033	
NASON'S LOCK & SAFE, INC.		2418 SAVIERS ROAD			OXNARD	CA	93033	
Nasrin Yadegari		ADDRESS REDACTED						
National Recovery Technologies, LLC	c/o Miller Nash Graham & Dunn LLP	Attn: GSL	111 SW 5th Ave	Suite 3400	Portland	OR	97204	
National Registered Agents Inc.		PO Box 4349			Carol Stream	IL	60197-4349	
National Safety Compliance		1867 E Florida St			Springfield	MO	65803-4552	
Nations Fund I, LLC	c/o Farrell Fritz PC	Attn: Darren Pascarella & Patrick Collins	400 RXR Plaza		Uniondale	NY	11530	
Nationwide Boiler Inc.		42400 Christy St			Fremont	CA	94538	
Nat'l Lift Fleet Leasing & Sales		201 N Rice Ave	Unit G		Oxnard	CA	93030	
NATURE WORKS LLC		7725 Collections Center Dr			Chicago	IL	60693	
Niagara Bottling LLC	c/o Best Best & Krieger LLP	Attn: Caroline R. Djang, Esq.	18101 Von Karman Ave	Suite 1000	Irvine	CA	92612	
Nissan Motor Acceptance Corp	c/o Weltman Weinberg & Reis Co. LPA	Attn: Scott Fink	965 Keynote Circle		Brooklyn Heights	OH	44131	
Nitel Inc.	Jason M. Torf	Ice Miller LLP	200 W. Madison St.	Suite 3500	Chicago	IL	60606	
NMAC		PO Box 660083			Dallas	TX	75266-0083	
Nolan Transportation Group, LLC	Attn: Legal Department	400 Northridge Road	Suite 1000		Atlanta	GA	30350	
Noll Pallet & Lumber Co.		58 Orchard Ln			Leesport	PA	19533	
NORTHERN SAFETY CO., INC.		PO Box 4250			Utica	NY	13504	
Novatech Inc.		PO Box 740865			Atlanta	GA	30374-0865	
Novian & Novian LLP	Attn: Farid Novian	1801 Century Park E	Suite 1201		Los Angeles	CA	90067	
Oakley Port 33 Inc.		PO Box 17880			North Little Rock	AR	72117	
Oberlin Filter Company		827 Silvernail Rd			Pewaukee	WI	53072-5588	
OCI International Inc.	Sharon Beausoleil	1000 Louisiana Street, Suite 2000			Houston	TX	77002	
ODC Tooling & Molds		110 Randall Dr	PO Box 70		Waterloo	ON	N2V 1C6	Canada
Odessa Pumps & Equipment		PO Box 60429			Midland	TX	79711	
Office Service Company	Attn: Samuel Bartman & Cathi Jo Bohner	1009 Tuckerton Ct			Reading	PA	19605	
Olympic Wire and Equipment Co. Inc.		3001 Red Hill Ave	Bldg 2	Suite 102	Costa Mesa	CA	92626	
Onesource Distributors LLC		3951 Oceanic Dr			Oceanside	CA	92056	
Ontario Die USA	Brad Garraway	110 Randall Dr. PO Box 70			Waterloo	Ontario	N2V 1C6	Canada
Ontario Refrigeration Service Inc.	Attn: Jessica Nomura	635 S. Mountain Ave			Ontario	CA	91762	
Opt 4 Group		202 Airport Boulevard			Doylestown	PA	18902	
OPT4 Group LLC	Attn: Donielle Prudish	202 Airport Blvd			Doylestown	PA	18902	
Orellana, Attila		ADDRESS REDACTED						
Orkin - Oxnard	Attn: Sandra Escoto	PO Box 7161			Pasadena	CA	91109-7161	
Orkin - Riverside		12710 Magnolia Ave			Riverside	CA	92503	
OVERSEAS FREIGHT, INC.		1611 West Rosecrans Ave			Gardena	CA	90249	
P&W Quality Machine Inc.		707 S Hwy 67			Cedar Hill	TX	75104	
Pace Punches Inc.		297 Goddard			Irvine	CA	92618	
PACIFIC BELL		Payment Center			VAN NUYS, CA 91406	CA	91388-0001	
PACIFIC FLUID SYSTEMS		PO Box 67000, Dept 190001			Detroit	MI	48267-1900	
Pacific Packaging Enterprises Inc.	Attn: William J. Davis	4037 Phelan Rd	A-Box #285		Phelan	CA	92371	
Pacific Paper Tube Inc.		1025 98th Ave			Oakland	CA	94603	
Pacific Water Conditioning	Attn: Gary Helms	2040 Eastman Ave			Oxnard	CA	93030	
Packaging Corporation of America	Credit Department	1 N Field Court			Lake Forest	IL	60045	
PACKAGING DIGEST		2000 Clearwater Dr			Oak Brook	IL	60523	
PALLETS GALLORE		PO Box 20752			Oxnard	CA	93030	
Pamco Machine Works Inc.	Attn: Dale Christiansen	9359 Feron Blvd			Rancho Cucamonga	CA	91730	
Patriot Pak LLC	Attn: Ted Casey	269 Middlesex Rd			Tyngsboro	MA	01879	
PayPro USA Inc.	Attn: Yvonne McCool	1485 Spruce St	Ste Q		Riverside	CA	92507-7421	
Pelletron Corporation	Attn: Donna Kowalkowski & Dick Bloom	1866 Colonial Village Ln	Suite 101		Lancaster	PA	17601	
Pelletron Corporation	Attn: Susan Ord	PO Box 645504			Pittsburgh	PA	15264-5253	
Pepsi	Global Procurement - NA Resin	1 Pepsi Way			Somers	NY	10589	
PepsiCo Global		1 Pepsi Way			Somers	NY	10589	
Pepsi-Cola Advertising and Marketing Inc.	c/o FrankGecker LLP	Attn: Joseph D. Frank	1327 W Washington Blvd	Suite 5 G-H	Chicago	IL	60607	
PerkinElmer Life Sciences Inc.	Attn: James Neuman & Arthur J. Altieri	13633 Collections Center Dr			Chicago	IL	60693-0136	
Phenomenex Inc.		411 Madrid Ave			Torrance	CA	90501-1430	
PHOENIX ELECTRICAL CONSTRUCTORS		4941 Calamaran Street, Unit A			Oxnard Shores	CA	93035	
Pipeworks & Facilities LLC		411 Woodberry Soals Dr			Dimcam	SC	29334	
Pitney Bowes/Purchase Power		PO Box 371874			Pittsburgh	PA	15250-7874	
Plast-Control Inc.		69 Venture Dr	Unit 3		Dover	NH	03820-5930	
Plastic Express	c/o Womble Bond Dickinson (US) LLP	Attn: Kevin J. Mangan, Esq.	1313 North Market Street, Suite 1200		Wilmington	DE	19801	
Plastic Express Cali		15450 Salt Lake Ave.			City of Industry	CA	91745	
Plastic Process Engineering, Inc.		P.O. Box 670425			Northfield	OH	44067-0425	
Plastic Recycling Corp. of California	c/o Sheppard Mullin Richter & Hampton	Attn: Barrett Marum	379 Lytton Avenue		Palo Alto	CA	94301-1479	
Plastic Technologies, Inc.	Danielle Tschappat	1440 Timberwolf Dr			Holland	OH	43528	
Piazteca S.A. De C.V.		Cerrada Del Rocío No 28	Col. San Luan Bosco		Atizapan De Zaragoza	MX	52946	Mexico
PMS S.R.L.		Via Della Giardina 8			Monza	MB	20900	Italy
Power Brokers LLC	Attn: Steve Hardy	12700 Park Central Dr.	#1450		Dallas	TX	75251	
POWER MACHINERY CENTER		3450 E Camino Ave			Oxnard	CA	93030	
Power Transmission Specialties	Attn: Chris Toothman	8803 Sorenson Ave			Santa Fe Springs	CA	90670	
PQ Recycling, a Polyquest Company	Attn: Megan Adams	1979 Eastwood Rd	Suite 201		Wilmington	NC	28403	



**Exhibit B**  
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Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
PQ Recycling, LLC	Gerald A. Jeutter Jr	SmithAnderson	150 Fayetteville Street	Suite 2300	Raleigh	NC	27601	
PQ Recycling, LLC/Polyquest, Inc.	Gerald A. Jeutter, Jr.	150 Fayetteville Street	Suite 2300		Raleigh	NC	27601	
Praxair Distribution Inc.	Attn: Hal McKemy	2301 SE Creekview Dr			Ankeny	IA	50021	
Precise Personnel LLC		2781 W MacArthur Blvd	Suite B176		Santa Ana	CA	92704	
Preferred Office Products Inc.		1701 W Walnut Hill Ln			Irving	TX	75038	
Premier Trailer Leasing	Sarah Bradbury, General Counsel	5201 Tennyson Parkway	Suite 250		Plano	TX	75024	
Premier Water Management, LLC	Attn: Janet Chacon	PO Box 22655			Santa Barbara	CA	93121	
PRIME PACKAGING		1201 Maulhardt Ave			Oxnard	CA	93030	
Prime Plastic Products Inc.	Attn: Micki Reynolds	1351 Distribution Way	Suite 8		Vista	CA	92081	
Prime Resource Inc.		566 S State College Blvd			Fullerton	CA	92831	
Pro Farm FLC		PO Box 778			Somis	CA	93066	
Pro Farm Trucking Inc.		5312 N Olive Hill Rd			Somis	CA	93066	
Prologis Management LLC		PO Box 846336			Dallas	TX	75284-6336	
Prologis Targeted US Logistics Fund LP	c/o Faegre Drinker Biddle & Reath LLP	Attn: Marita S. Erbeck	600 Campus Dr		Florham Park	NJ	07932	
Protect It First Aid & Safety LLC		311 University Drive	Ste 301		Fort Worth	TX	76107	
Provoast Automation Controls	Attn: Kathleen Provoast	12635 Danielsion Ct	Suite 205		Poway	CA	92064	
Purvis Bearing LTD		PO Box 540757			Dallas	TX	75354	
Q STAFFING SERVICES		PO Box 13188			Milwaukee	MI	53213-0188	
Quality Freight Logistics Inc.	Attn: Philip Wojtuniecki	24649 Mound Rd			Warren	MI	48091	
Quality Transport Inc.		45051 Industrial Dr			Freemont	CA	94538	
Quill	c/o Staples Business Advantage	Attn: Tom Riggelman	7 Technology Circle		Columbia	SC	29203	
Quill LLC	Attn: Melany Godinez	100 Schelter Rd			Lincolnshire	IL	60069	
R&L Truckload Services LLC		16520 S Tamiami Trl	Suite 180		Fort Myers	FL	33908	
R.A.T.I. Inc. dba Orkin Pest Control	Attn: Rhonda Hoffman	4450 Paxton St			Harrisburg	PA	17111	
R.B. Dwyer Co. Inc.		2891 E Miraloma Ave			Anaheim	CA	92806	
Racer Hot Shot Inc.		1201 Stonegate			Alice	TX	78332	
Rainbow Bolt & Supply Inc.		4030 Garner Rd			Riverside	CA	92501	
Ram2 GP, a General Partnership		1928 Santa Fe Ave.			Los Angeles	CA	90021	
Rankin Quality Logistics		PO Box 884			Pelahatchie	MS	39145	
Rayco Security Loss Prevention Systems Inc.		7748 Gloria Ave			Van Nuys	CA	91406	
Reading Area Community College	Attn: Chae Yocom-Kline	PO Box 1706	10 S 2nd St		Reading	PA	19603	
Red Wing Shoes	Attn: Michelle Dehaan	PO Box 844329			Dallas	TX	75284-4329	
Redhawk Transportation Inc.		1925 E Belt Kine Rd	Suite 303		Carrollton	TX	75006	
REDLINE EXPRESS DELIVERY		PO Box 92741			Los Angeles	CA	90009	
Reed Smith LLP		1901 Ave of the Stars	Suite 700		Los Angeles	CA	90067-6078	
Reed Smith LLP		PO Box 844487			Dallas	TX	75284-4487	
Reifenhauser Inc	Kevin Mayer	PO Box 489	12260 W. 53rd St N		Maize	KS	67101	
Reign Industries Inc.	Shahriar Sadeghi	357 Cliffwood Park St.	Suite A		Brea	CA	92821	
RePET Inc.	Attn: Jui-Li Yen & Jay Chein	14207 Monte Vista Ave			Chino	CA	91710	
REPI LLC		2825 Repi Court			Dallas	NC	28034	
Replenish, Inc.		PO Box 515381	PMB 83530		Los Angeles	CA	90051-6681	
Republic Services		18500 N Allied Way			Phoenix	AZ	85054	
Revel Environmental Manufacturing Inc	Attn: Judith Hart	960 B Detroit Ave			Concord	CA	94518	
RGE Truck Lines Inc.		14230 Dalewood St			Baldwin Park	CA	91706	
Rick Lopez Corp.	dba National Lift Fleet Leasing and Sales	Attn: Rick Lopez	201 N Rice Ave	Unit G	Oxnard	CA	93030	
River City Wood Products LLC		19885 Detroit Rd 3200			Rocky River	OH	44116	
Riverside County Tax Collector	Attn: Adelina Abril	4080 Lemon St	4th Floor		Riverside	CA	92501	
RMS Marketing Services LLC		9521 Belmont Ln			Marvin	NC	28173	
Robert R. Barajas		ADDRESS REDACTED						
ROCHEUX INTERNATIONAL, INC.		100 Middlesex Ave			Carteret	NJ	07008	
Rolf Koerner LLC	Attn: Phil Lail	514 Springbrook Rd			Charlotte	NC	28217	
Rosetta Stone Ltd.		135 W Market St			Harrisonburg	VA	22801	
Roto Rooter		3817 Conflans Rd			Irving	TX	75061	
Roya Halimi and Sam Nazarian, Trustees of the AAE		301 N. Canon Drive #210						
Investment Trust Dated 4/2/97		5300 South Boyle Avenue			Beverly Hills	CA	90210	
iPlanet Earth Los Angeles LLC		5155 Payscale Cir			Vernon	CA	90058	
RSM US LLP		ADDRESS REDACTED			Chicago	IL	60674-0051	
Rubio, Francisco		6400 Green Valley						
Russell Madden Inc		PO Box 31001-1902			Aubrey	TX	76227	
RUTLAND TOOL & SUPPLY CO., INC.		3197 Grapevine St.			Pasadena	CA	91110-1902	
RV Sheet Metal Inc.		2130 Spring St			Mira Loma	CA	91752	
S.A. Comunale Co. Inc.	Attn: Cindy Rowlands	10750 Metric Dr			West Lawn	PA	19609	
S.O.T. Abrasives & Equipment		PO Box 975201			Dallas	TX	72543	
Safety-Kleen Systems Inc.		11465 Johns Creek Pkwy	Suite 400		Dallas	TX	75397-5201	
Saia Motor Freight Line Inc.		ADDRESS REDACTED			Johns Creek	GA	30097	
Sam Hong		1228 Arroyo View St			Thousand Oaks	CA	91320	
Samuel Hong		PO Box 1944			Jupiter	FL	33468	
Sarg Recycling Inc.		PO Box 1944			Jupiter	FL	33468	
Sassan Ohebson, Trustee of The Brian G. Trust		9437 S. Santa Monica Blvd. #208			Beverly Hills	CA	90210	
Sassan Ohebson, Trustee of The Theodore G. Trust		9437 S. Santa Monica Blvd. #208			Beverly Hills	CA	90210	
Schiff Hardin LLP		233 S Wacker Dr	Suite 7100		Chicago	IL	60606	
Scott Bartels		ADDRESS REDACTED						
Scrap Management Inc	Igor Beylin	10612-D Providence Road	#750		Charlotte	NC	28277	



## Exhibit B

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Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
SEASONS	EDUARDO MEJIA	1698 SAN GABRIEL AVE.			VENTURA	CA	93004	
Sekelsky, Erik		ADDRESS REDACTED						
Sencorpwhite Inc		400 Kidds Hill Rd			Hyannis	MA	02601-1850	
Service-Pro Fire Protection Inc.		PO Box 20144			Oxnard	CA	93034	
Sesotec Inc.	c/o Ariano, Hardy, Ritt, Nyuli, Richmond, Lytle & Goettel, P.C.	Attn: Scott Richmond	2000 McDonald Rd	Ste 200	South Elgin	IL	60177	
Shahram Afshani		9100 Wilshire Blvd, Suite 360E			BEVERLY HILLS	CA	90212	
Shannon Smith		ADDRESS REDACTED						
Shell Energy North America (US), L.P.	c/o Shell Oil Company	Attn: Bankruptcy & Credit	150 N. Dairy Ashford Rd.	Building F	Houston	TX	77079	
Shermc Industries Inc	Attn: Allison Jones	PO Box 540545			Dallas	TX	75354	
Shermc Industries Inc.	Attn: Kim Gawronski, Legal	2425 E Pioneer Dr			Irving	TX	75061	
Ship Belting Company LLC		PO Box 20035			Waco	TX	76702	
Shoppas Material Handling Ltd		15217 Grand River Rd			Fort Worth	TX	76155	
Sidley Austin LLP		One South Dearborn			Chicago	IL	60603	
SILVAS OIL CO., INC.	ATTN: PATTY JESCHIEN	PO BOX 1048			FRESNO	CA	93714-1048	
Simsmetal East LLC	Attn: Keila Mariana	1 Linden Ave E			Jersey City	NJ	07305	
Sious Services LLC	Attn: Kandy M. Miller-Boyer	6 Hall Rd			Pottsville	PA	17901-8913	
Slaymaker Rentals & Supply Company	Attn: Emilee Garman	146 Penn St			Washington Boro	PA	17582	
SMI Scientific LLC	Attn: Matt Ines	1115 Cleaver Rd			Lower Gwynedd	PA	19002-1280	
Smurfit Kappa North America LLC	Attn: Empire Container Corp	1161 E Walnut St			Carson	CA	90746	
SoCal Gas Company	Attn: Dave Dristedjo	PO Box C			Monterey Park	CA	91756-5111	
SoCalGas	Attn: Abiola Dawodu	PO Box 30337			Los Angeles	CA	90030	
Solid Waste Services Inc.	dba J.P. Mascaro & Sons	Attn: Donna Gulick	2650 Audubon Rd		Audubon	PA	19403	
Solid Waste Services Inc. dba J.P. Mascaro & Sons	c/o Fox Rothschild LLP	Attn: Michael G. Menkowitz, Esq. & Jason C. Manfrey, Esq.	2000 Market St	20th Floor	Philadelphia	PA	19103-3222	
Solve	Attn: Kelly Sanji	PO Box 498			Barrington	IL	60011-0498	
Sorema Division of Previero N. Srl	c/o Freeborn & Peters LLP	Attn Jason J. Ben	311 S. Wacker Dr., Ste 3000		Chicago	IL	60606	
SOURCE ONE PACKAGING, LLC		20 COMMERCE DR. UNIT A			HAUPPAUGE	NY	11788	
Source One Packaging, LLC	Attn: Richard Perillo	20 Commerce Dr	Unit A		Hauppauge	NY	11788	
SOUTH WESTERN BAG		1380 E. 6th St			Los Angeles	CA	90021	
Southern California Edison Company	Attn: Tammy McCuller	1551 W San Bernardino Rd			Covina	CA	91722	
Spaids Greenhouse Nursery & Floral	Attn: Mike Spайд	3225 Pricetown Rd			Fleetwood	PA	19522	
Specialty Tool & Mold, Inc.	Attn: Eric Roggenbuck	4542 Roger B. Chaffee Mem Blvd SE			Grand Rapids	MI	49548-7522	
Spencer, Michael		ADDRESS REDACTED						
SPG Vending Solutions Inc		505 110th St			Arlington	TX	76011	
Sprint		PO Box 4181			Carol Stream	IL	60197-4181	
SPS Commerce Inc.		PO Box 205782			Dallas	TX	75320-5782	
SSD Alarm -Security Signal Devices Inc.	Attn: Mark McClure	1740 N Lemon St			Anaheim	CA	92801	
Staples Inc. & Staples Business Credit	Attn: Danielle Shomsky	PO Box 105638			Atlanta	GA	30348-5638	
Starlinger CO., Gessellschaft, m.b.H.	Stanley H. McGuffin, Esq.	PO Box 11889			Columbia	SC	29211-1889	
STATE COMPENSATION INSURANCE FUND		PO Box 7854			San Francisco	CA	94120-7854	
Stericycle Inc.	Attn: Cyril Meier	PO Box 6578			Carol Stream	IL	60197-6578	
Sterling Industries LP	Attn: Louis Rainer	1621 E 27th St			Los Angeles	CA	90011	
Stonebriar Commercial Finance LLC	Attn: Jeffrey L. Wilkison, SVP	5601 Granite Pkwy	Suite 1350		Plano	TX	75024	
Strategic Packaging LLC	Attn: Padraic E. McCleerey	2108 N Herron Rd KPN			Lakebay	WA	98349-9244	
STRATFORD SAFETY PRODUCTS		125 John Roberts Road Suite 16			Portland	ME	04106	
Sulzer Electro-Mechanical Services (US) Inc.	Attn Gabriela Espinoza-Campos	1910 Jasmine Drive			Pasadena	TX	77503	
Sunbelt Rentals	Attn: Kari Basting	7626 NE Killingsworth St			Portland	OR	97218	
Sunbelt Rentals Inc.		2341 Deerfield Dr			Fort Mill	SC	29715	
Sunland Consulting Inc.		3600 Wilshire Blvd	Suite 1610		Los Angeles	CA	90010	
Sunteck Transport Co LLC	Attn: Desmond Dunbar	4500 Salisbury Rd	Suite 305		Jacksonville	FL	32216	
Superior Gate Systems	Attn: Michael Allen Harrington	8450 Denver St			Ventura	CA	93004	
Superior Sanitary Supplies		1730 Ives Ave			Oxnard	CA	93033	
Supply Chain Services LLC	Attn: Dan Salley	7800 Third St N	Suite 920		Oakdale	MN	55128	
System Packaging Co.		5690 Rickenbacker Rd			Bell	CA	90201	
Tax Advisors Group LLC	Attn: Troy Fields	12400 Coit Rd	Suite 960		Dallas	TX	75251	
TD Metal Fabricators		PO Box 181630			Dallas	TX	75218	
Telenet VOIP Inc.		850 Parkview Dr N			El Segundo	CA	90245	
Terrys Testing Inc.		16280 Canon Ln			Chino Hills	CA	91709	
Teslevich, Michael A		ADDRESS REDACTED						
Texas Disposal Systems	Attn: Ryan Hobbs	PO Box 660816			Dallas	TX	75266-0816	
Texas Mutual Insurance Company	Office of the General Counsel	2200 Aldrich Street			Austin	TX	78723	
The Business Legal Group		225 S Lake Ave	Suite 300		Pasadena	CA	91101	
The Lubrizol Corporation	c/o PNC Bank	3013 Solution Center			Chicago	IL	60677-3000	
Thermoformer Parts Suppliers		3818 Terry Diane			Beaverton	MI	48612	
Thermoforming Systems LLC	Attn: Stephen PH Rachlis, Esq	328 No Broadway	2nd Floor		Nyack	NY	10960	
TIERNEY INDUSTRIAL WAREHOUSE, INC.		1401 WEST CLIFF DR.	P.O. BOX 442		Logansport	IN	46947	
Tiguria LLC	Attn: Bret Weber	PO Box 31014			Edmond	OK	73003	
Tim Guzzy Services Inc		5136 Calmview Ave			Baldwin Park	CA	91706	
Titus Manufacturing Services Inc.	Attn: Veronica Arevalos	696 San Ramon Valley Blvd	Suite 373		Danville	CA	94526	
Tony Martin	c/o Security Signal Devices, Inc	1740 N Lemon St			Anaheim	CA	92801	
Tooling Technology LLC		PO Box 319	100 Enterprise Dr		Fort Loramie	OH	45845-0319	
Tooling Technology LLC	Gene B Ranly	100 Enterprise Dr			Fort Loramie	OH	45845	
Total Quality Logistics LLC		PO Box 799			Milford	OH	45150	



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Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
TotalRecycle Inc.	c/o Fox Rothschild LLP	Attn: Michael G. Menkowitz, Esq. & Jason C. Manfrey, Esq.	2000 Market St	20th Floor	Philadelphia	PA	19103-3222	
Toyota Financial Services #1	Attn: Natalie Herndon, AR	PO Box 660926			Dallas	TX	75266-0926	
Toyota Industries Commercial Finance Inc.	c/o Swanson Martin & Bell LLP	Attn: Charles S. Stahl, Jr.	2525 Cabot Dr	Suite 204	Lisle	IL	60532	
TR Chem Solutions, LLC	Attn: Thomas Rissmann	6615 Grand Avenue, Ste B-118			Gurnee	IL	60031	
TRANE U.S. INC.		FILE 56718			LOS ANGELES	CA	90074-6718	
Trans-Environmental Services, Inc.	Megan Miller	P.O. Box 1607			Colton	CA	92324	
Trelleborg Applied Technologies		24 Teed Dr			Randolph	MA	02368	
Tri County Tool Inc.		109 N Olive St			Santa Paula	CA	93060	
Tri America Inc.		10918 Granite St			Charlotte	NC	28273	
Trinity Logistics Inc.	Attn: Doug Potvin	50 Fallon Ave	PO Box 1620		Seaford	DE	19973	
Truck Rail Handling Inc.		45051 Industrial Dr			Freemont	CA	94538	
Uber Freight LLC		PO Box 74007178			Chicago	IL	60674	
UE Systems	Attn: Pat Malanka	14 Hayes St			Elmsford	NY	10523	
UE Systems Inc.	Attn: Accounts Receivable	14 Hayes St			Elmsford	NY	10523	
UGI Utilities, Inc.	Melanie Anderson	P.O. Box 13009			Reading	PA	19612	
Uline		PO Box 88741			Chicago	IL	60680-1741	
Uline	Attn: Nancy L Halcom	12575 Uline Drive			Pleasant Prairie	WI	53158	
UMB Bank, N.A., as Prepetition Trustee on behalf of the PA 2019 and 2020 Bondholders	Gordon Gendler	120 S. Sixth Street	Suite 1400		Minneapolis	MN	55402	
UMB Bank, N.A., as Prepetition Trustee on behalf of the TX Bondholders	Gordon Gendler	120 S. Sixth Street	Suite 1400		Minneapolis	MN	55402	
Una-Dyn		11700 Shannon Drive			Fredericksburg	VA	22408	
Unifirst Corporation		10244 Norris Ave			Pacoima	CA	91331	
UNISensor USA Inc.		PO Box 631	2495 Cadmus Rd		Adrian	MI	49221	
United Mechanical		11540 Plano Rd			Dallas	TX	75243	
United Polymers Inc.		14385 Industry Circle			La Mirada	CA	90638	
United Rentals Inc.	fka BlueLine Rental	PO Box 840514			Dallas	TX	75284-0514	
Universal Dynamics Inc.	Attn: Sharon Whiby & Chris Johnson	11700 Shannon Dr			Fredericksburg	VA	22408	
UNIVERSAL FUNDING LLP		PO Box 740			Maywood	NJ	07607-0740	
Univoip Inc.	Attn: Elena Savage	830 Parkview Dr N			El Segundo	CA	90245	
UPS		PO Box 650116			Dallas	TX	75265-0116	
UPS Customs Brokerage		1930 Bishop Ln	Suite 300		Louisville	KY	40218	
UPS Supply Chain Solutions Inc.		28013 Network Place			Chicago	IL	60673-1280	
USA Bluebook		PO Box 9004			Gurnee	IL	60031-9004	
Valemi Inc.	Attn: Juan Hernandez	16267 Village Meadow Dr			Riverside	CA	92507	
VARIETY PRINTING & GRAPHICS		17618 Sherman Way			Van Nuys	CA	91406	
Vasselli, Brandon		ADDRESS REDACTED						
Vega America Inc.		5000 Birch St	Suite 4500		Newport Beach	CA	92660	
Venezia	Attn: Mark Bullard	86 Airport Rd.			Pottstown	PA	19464	
Venezia	Mark Bullard	PO Box 909			Royersford	PA	19468	
Veritiv Operating Company	c/o Commercial Collection Corp of NY	Attn: John Holler	34 Seymour St		Tonawanda	NY	14150	
Verizon		PO Box 660108			Dallas	TX	75266-0108	
VERIZON ADVANCED DATA INC.		PO Box 14084A			Newark	NJ	07198-0084	
VERIZON COMMUNICATIONS		PO Box 920041			Dallas	TX	75392-0041	
Verizon Wireless #1		PO Box 660108			Dallas	TX	75266-0108	
Verizon Wireless #2		PO Box 660108			Dallas	TX	75266-0108	
VFK Head Corp.		Rm A-801, WooLim Blue-Nine	Yeomchang-dong 240-21	Kangseo-gu	Seoul			South Korea
Vijendra Siddhi		ADDRESS REDACTED						
Vinmar Polymers America LLC		16825 Northchase Dr	Suite #1400		Houston	TX	77060	
Vision Service Plan		P.O. Box 45210			San Francisco	CA	94145-5210	
Vision Service Plan - (CA)		PO Box 45210			San Francisco	CA	94145-5210	
Vision Services Plan - VSP		PO Box 45210			San Francisco	CA	94145-5210	
Vortex Industries, Inc.	Attn: Michelle Crecelius	20 Odyssey			Irvine	CA	92618	
Vulcan Plastics Technology Co. Ltd.		Hongxin Industry Park, No1	Building, 1B Dabuxiang Bao An	Guanlan	Shenzhen		518000	China
VWR International		100 Matsford Rd	Bldg 1	Suite 200	Radnor	PA	19087-8660	
W B Mason Co Inc.	Attn: Lisa Fiore	59 Centre St			Brockton	MA	02301	
W.W. Grainger Inc.		401 S Wright Road W4W/R47			Janesville	WI	53546	
Wagner Die Supply		2041 Elm Court			Ontario	CA	91761	
Walsh, Jeffrey		ADDRESS REDACTED						
Walters Wholesale Electric		18626 S Susana Rd			Compton	CA	90221-5621	
Warner & Warner Inc.	Attn: Judy Kirschling	PO Box 308	4020 Corporate Ave		Plover	WI	54467	
Waste Connection of Texas		PO Box 742695			Cincinnati	OH	45274-2685	
Waste Management	Attn: Shameka Harney	1001 Fannin	Suite 4000		Houston	TX	77002	
Waxie Sanitary Supply	Attn: Cindy Price	PO Box 60227			Los Angeles	CA	90060-0227	
Wells Fargo Bank, N.A.	c/o Wells Fargo Equipment Finance, MSG	Attn: La Neice Scott	800 Walnut Street MAC F0005-055		Des Moines	IA	50309	
West Coast Air Conditioning		561-A Kinetic Dr			Oxnard	CA	93030	
Western Hydrostatics Inc.		2301 Windsor Ct			Addison	IL	60101	
WESTERN RUBBER & SUPPLY		1575 Greenville Road			Livermore	CA	94550	
Whittier Grinding Co. Inc.		8116 Secura Way			Santa Fe Springs	CA	90670	
Wildan Energy Solutions	Attn: Barbara Schoor	2701 Loker Ave W Ste 107			Carlsbad	CA	92010	
Wilson Company		16301 Addisn Rd	PO Box 9100		Addison	TX	75001	
Windmill Realty Advisors, Inc.	Legal	P.O. Box 98099			Las Vegas	NV	89193	
Windmill Realty Advisors, Inc.		301 N. Canon Drive # 205			Beverly Hills	CA	90210	

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Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Wirz & Company		444 Colton Ave			Colton	CA	92324	
WM Recycle America	Attn: Jacquelyn Mills	800 Capitol St	Suite 3000		Houston	TX	77002	
Wolfpack Protective Services		PO Box 2906			Winnetka	CA	91396	
WorldWide of New York Inc.	Attn: Lisa Lee & Jeff SooHoo	169 Commack Rd	Suite 339		Commack	NY	11725	
WTB Solutions Inc.	Attn: Tarek Aboutouk	1000 W MacArthur Blvd	Unit 139		Santa Ana	CA	92707	
WW Painting & Construction		5833 Fremont St			Riverside	CA	92504	
Wyse Logistics Inc.		6135 Malt Ave			Commerce	CA	90040	
XPO Logistics, LLC	Deborah L. Fletcher, Partner	FisherBroyles LLP	338 Sharon Amity Road, #518		Charlotte	NC	28211	
Yeager Supply Inc.	Attn: Theresa Racek, Controller	PO Box 1177			Reading	PA	19603	
Yokogawa Corporation of America	Yokogawa Legal Department	12530 W. Airport Blvd.			Sugar Land	TX	77478	
Your Storage Solutions Inc.		PO Box 723			Leesport	PA	19533	
Zaragoza, Maria		ADDRESS REDACTED						
Zee Medical Service Co. #34		107 Bryant St			Ojai	CA	93023	
Zemarc Corporation		6431 Flotilla St			Los Angeles	CA	90040	
Zirkler, Richard		ADDRESS REDACTED						
Zoro Tools Inc.		909 Asbury Dr			Buffalo Grove	IL	60089	
Zoro Tools Inc.	Attn: Credit Services	PO Box 5233	401 S Wright Rd		Janesville	WI	53547-5233	

## **Exhibit C**



## Exhibit C

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Name	Attention	Address 1	Address 2	Address 3	City	State	Zip
A1 Restoration Inc.	c/o Saxton & Stomp	Attn Barry A. Solodky	280 Granite Run Drive	Suite 300	Lancaster	PA	17601
Athens Services	Steve Farmakis	14048 Valley Blvd			City of Industry	CA	91746
Atlas Copco Compressors LLC		Dept CH 19511			Palatine	IL	60055-9511
Averitt Express	Attn Marilyn Susanne Hyden	1415 Neal Street			Cookeville	TN	38502
Bahman Farahnik		2283 Weybridge Lane			Los Angeles	CA	90077
Bahram Nour-Omid and Learnicon LLC	c/o Learnicon LLC	11859 Wilshire Blvd	Suite 400		Los Angeles	CA	90025
Bahram Nour-Omid and Learnicon LLC	c/o Learnicon LLC	11859 Wilshire Blvd	Suite 400		Los Angeles	CA	90025
Bayan Plastics LLC		2393 So. Congress Ave			West Palm Beach	FL	33406
Berks222 Owner, LLC	c/o Endurance Real Estate Group LLC	4 Radnor Corporate Center	Suite 105		Radnor	PA	19087
Berks61 Owner, LLC	c/o Endurance Real Estate Group LLC	4 Radnor Corporate Center	Suite 105		Radnor	PA	19087
Blue Ridge Bank, N.A.	Attn Mark Heede	1801 Bayberry Court			Richmond	VA	23226
Blue Ridge Bank, N.A.	Kutak Rock LLP c/o Laura Kistler	901 E Byrd Street, Suite 1000			Richmond	VA	23219
BlueTriton Brands Inc.	Attn Tom Uhl	900 Long Ridge Rd	Bldg. 2		Stamford	CT	06902
Casella Waste Systems, Inc		PO Box 1364			Williston	VT	05495
Celco Partnership d/b/a Verizon Wireless	Attn Paul Adamec	500 Technology Drive			Weldon Spring	MO	63304
City of Riverside	c/o Malcolm & Cisneros, A Law Corporation	Malcolm, Esq., & Nathan F. Smith, Esq.	2112 Business Center Dr		Irvine	CA	92612
Constellation NewEnergy - Gas Division, LLC	Strategic Credit Solutions	PO Box 5473			Carol Stream	IL	60197-5473
D2L Products LLC	Attn Dennis Tewell	PO Box 2052			Colleyville	TX	76034
Department of Treasury - Internal Revenue Service	Internal Revenue Service	1352 Marrows Road	Ste 204		Newark	DE	19711-5445
Donaldson Company Inc	Scott Woitas	1400 West 94th Street			Bloomington	MN	55431
Emerging Acquisitions LLC	Attn Gary Weber	3592 W 5th Ave			Eugene	OR	97405
Eureka Recycling	Attn Kate Davenport, Co-President	2828 Kennedy St NE			Minneapolis	MN	55413
Exact Staff Inc.	c/o Gellert Scali Busenkell & Brown LLC	Attn Michael Busenkell, Esq.	1201 N Orange St	Suite 300	Wilmington	DE	19801
F.G. Wilcox Inc.	Attn Carolyn L. Wilcox	201 N Rice Ave	#F		Oxnard	CA	93030
Faegre Drinker Biddle & Reath LLP	Pascal Benyamin	1800 Century Park East	Suite 1500		Los Angeles	CA	90067
Gladis Ortiz	The Nourmand Law Firm, APC.	Attn Michael Nourmand	8822 West Olympic Blvd.		Beverly Hills	CA	90211
Gladis Ortiz, on behalf of herself and all others similarly situated	The Nourmand Law Firm, APC.	Attn Michael Nourmand	8822 West Olympic Blvd.		Beverly Hills	CA	90211
Harrington Industrial Plastics	Eric Greer	14480 Yorba Ave			Chino	CA	91710
Liberty Packaging		PO Box 844969			Los Angeles	CA	90084-4969
Lift Inc.	Attn Catherine Cintron	PO Box 7657			Lancaster	PA	17604
Luxury Auto Leasing		4163 Lincoln Blvd.			Marina del Rey	CA	90292
M.A. Yeakel Sons Inc.	Attn Shawn Yeakel	5334 Oakview Dr			Allentown	PA	18104
Marlin Software LLC	Marcel Barnaby	10 Research Pkwy			Wallingford	CT	06492
McMaster-Carr Supply Co	Attn Remittance Advice	PO Box 7690			Chicago	IL	60680-7690
Microsoft Corporation	Attn Carolina Bonilla-Gonzalez	One Microsoft Way			Redmond	WA	98052
Nahai Insurance Services	Bijan Nahai	465 S. Beverly Drive, #200			Beverly Hills	CA	90212
National Recovery Technologies (NRT)		1508 Elm Hill Pike	Suite 102		Nashville	TN	37210
National Recovery Technologies, LLC	Attn Gary Weber	3592 West 5th Ave			Eugene	OR	97405
Nations Fund I, LLC	c/o SLR Equipment Finance	Attn Joseph OBeirn	40 Danbury Rd	Ste 1	Wilton	CT	06897-4441
Nations Fund I, LLC	c/o SLR Equipment Finance	Attn Joseph OBeirn and Eric Grant	40 Danbury Rd	Ste 1	Wilton	CT	06897-4441
Niagara Bottling LLC	Attn John Breedlove, Esq.	1440 S Bridgegate Dr			Diamond Bar	CA	91765
Nissan Motor Acceptance Corp		8900 Freeport Parkway			Irving	TX	75063
OCI International Inc.		11767 Katy Freeway	Suite 1140		Houston	TX	77079
Orion Energy Partners Investment Agent LLC	c/o Latham & Watkins LLP	Attn: Jeffrey E. Bjork, Esq. & Nicholas J. Messana, Esq.	355 S Grand Ave	Suite 100	Los Angeles	CA	90071
Plastic Express	Attn Ray Hufnagel	15450 Salt Lake Avenue			City of Industry	CA	91745-1112
Plastic Recycling Corp. of California	Attn Sally Houghton	PO Box 1327			Sonoma	CA	94576
PQ Recycling, LLC	John Marinelli	1979 Eastwood Road	Suite 201		Wilmington	NC	28403
PQ Recycling, LLC/Polyquest, Inc	John Marinelli	1979 Eastwood Road	Suite 201		Wilmington	NC	28403
Prologis Targeted US Logistics Fund LP	Attn Natalie Edwards	1800 Wazee St	Suite 500		Denver	CO	80202
Prologis Targeted US Logistics Fund LP	c/o Faegre Drinker Biddle & Reath LLP	Attn Brian Morgan	1177 Avenue of the Americas	41st Floor	New York	NY	10036
Protect It First Aid & Safety LLC		PO Box 471880			Fort Worth	TX	76147
Provoast Automation Controls	Attn Mitch Provoast	12635 Danielson Ct	Suite 205		Poway	CA	92064
Purvis Bearing LTD	c/o Purvis Industries	10500 N Stemmons Frwy			Dallas	TX	75220
Quill		PO Box 37600			Philadelphia	PA	19101
Service-Pro Fire Protection, Inc.	Attn Claudia Rocha	1730 Westar Drive			Oxnard	CA	93033
Sesotec, Inc.	Attn Werner Fleps	1234 Hardt Circle			Bartlett	IL	60103



### Exhibit C

Served via First-Class Mail

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip
Shahram Afshani		1166 Angelo Drive			BEVERLY HILLS	CA	90212
Shell Energy North America (US), L.P.		P.O. Box 7247-6353			Philadelphia	PA	19170
SHELL ENERGY NORTH AMERICA(US),L.P.	Attn Shaji R Nair	1000 MAIN ST.	12th FLOOR		HOUSTON	TX	77002
Sidley Austin LLP		PO Box 0642			Chicago	IL	60690
Solid Waste Services, Inc., d/b/a J.P. Mascaro & Sons	Attn Gregory Fox	2650 Audubon Road			Audubon	PA	19403
Thermoforming Systems LLC	Attn James Naughton	1601 W Pine St			Union Gap	WA	98903
TotalRecycle Inc.	Attn Gregory W. Fox, Esq.	2650 Audubon Road			Audubon	PA	19403
Toyota Industries Commercial Finance Inc.	Attn Joanna Lopez	PO Box 660926			Dallas	TX	75266-0926
Toyota Industries Commercial Finance,I Inc.	Joanna Lopez	P.O. Box 660926			Dallas	TX	75266-0926
Trinity Logistics Inc		PO Box 1620			Seaford	DE	19973
Trinity Logistics, Inc		50 Fallon Ave			Seaford	DE	19973
UGI Utilities, Inc.	Raymond Patella	675 Morris Avenue			Springfield	NJ	07081
UMB Bank, N.A.	c/o Arnold & Porter Kaye Scholer LLP	Attn Michael D. Messersmith	70 W. Madison Street, Suite 4200		Chicago	IL	60602
Venezia	Attn Mark Bullard	86 Airport Rd.			Pottstown	PA	19464
Vortex Industries, Inc.	File 1095	1801 W. Olympic Blvd			Pasadena	CA	91199
Warner & Warner Inc.	Attn Stacy McCullough	106 McDill Ave	Suite 200		Stevens Point	WI	54481
Wells Fargo Bank, N.A.	c/o Wells Fargo Equipment Finance, MSG	PO Box 001433			Des Moines	IA	50309
Yeager Supply Inc.		1440 N 6th Street			Reading	PA	19601

## **Exhibit D**



## Exhibit D

Served via First-Class Mail

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
2245 Valley LLC	Attn: Jamie Johnson	225 W Hospitality Ln	Suite 315		San Bernardino	CA	92408	
Aaron Cuellar		ADDRESS REDACTED						
Aaron J Valles		ADDRESS REDACTED						
Abbenante, Jeff		ADDRESS REDACTED						
Accurate Solutions	Attn: Robert Martinez Jr.	PO Box 543231			Grand Prairie	TX	75054-3231	
Aguilar, Sabino		ADDRESS REDACTED						
Aguilera Lopez, Daniel		ADDRESS REDACTED						
Aguilera, Antonio		ADDRESS REDACTED						
Aguirre, Alexis		ADDRESS REDACTED						
Airgas USA LLC		PO Box 676015			Dallas	TX	75267-6015	
Airgas USA, LLC	Attn: Rikki Dixon	110 West 7th Street	Suite 1300		Tulsa	OK	74119	
Alarcon, Erik		ADDRESS REDACTED						
Albert Espinosa		ADDRESS REDACTED						
Alberto Rodriguez		ADDRESS REDACTED						
Alexander Winton & Associates	Attn: Justin Brown	6515 Goodman Rd	Suite 4		Olive Branch	MS	38654	
Alfaro, Maria		ADDRESS REDACTED						
Allied Electronics & Automation		7151 Jack Newell Blvd S			Fort Worth	TX	76118-7037	
Alvarez, Francisco		ADDRESS REDACTED						
Amaya Miramontes, Maria		ADDRESS REDACTED						
Ambriz Rojas, Jose Abraham		ADDRESS REDACTED						
Ambriz, Francisco		ADDRESS REDACTED						
Ambriz, Juliana		ADDRESS REDACTED						
Ambriz, Laura		ADDRESS REDACTED						
American Starlinger-Sahm Inc.		600 Westport Pkwy			Grapevine	TX	76051	
American Starlinger-Sahm Inc.	c/o Haynsworth Sinkler Boyd PA	Attn: Stanley H. McGuffin, Esq.	PO Box 11889		Columbia	SC	29211	
American Starlinger-Sahm, Inc.	Attn: Stanley H. McGuffin, Esq.	PO Box 11889			Columbia	SC	29211	
American Supply Company	c/o Sterling Industries LP	Attn: Alex Nehora	1621 E 27th St		Los Angeles	CA	90011	
Amezcua Ramirez, Julio Daniel		ADDRESS REDACTED						
Ana Gonzalez		ADDRESS REDACTED						
Ana Robles		ADDRESS REDACTED						
Ana Sanchez		ADDRESS REDACTED						
Ana Valladares		ADDRESS REDACTED						
Andrade, Alexis D		ADDRESS REDACTED						
Angel De Jesus		ADDRESS REDACTED						
Angel Zambrano		ADDRESS REDACTED						
Aniceta Cruz		ADDRESS REDACTED						
ANMH Investments LLC		ADDRESS REDACTED						
Anthracite Power and Light	Kelly Conroy	10 Gilberton Road			Gilberton	PA	17934	
Antonio Sastre		ADDRESS REDACTED						
APH Textile Supplies LLC		PO Box 37767			Baltimore	MD	21297-3767	
Applied Industrial Technologies		PO Box 100538			Pasadena	CA	91189-0538	
Applied Industrial Technologies - CA LLC	Jordan Moore	1 Applied Plaza			Cleveland	OH	44115	
Araceli Gutierrez		ADDRESS REDACTED						
Armenta, Agustin I		ADDRESS REDACTED						
Arturo Barbosa		ADDRESS REDACTED						
Assessment Counselling Services		PO Box 3232			Thousand Oaks	CA	91359-0232	
Associated Receivables Funding Inc.		PO Box 16253			Greenville	SC	29606	
Athens Services		PO Box 60009			City of Industry	CA	91716-0009	
Atlas Copco	Attn: Adnan Mohammed	Dept CH 19511			Palatine	IL	60055-9511	
Authentic Logistics LLC		808 Greenwood St			Evanston	IL	60201	
Avangard Innovative LP		710 W Belden Ave			Addison	IL	60101	
Avila, Alfonso		ADDRESS REDACTED						
Avila, Anthony R		ADDRESS REDACTED						
Azucena Contreras		ADDRESS REDACTED						
Badlands Logistics LLC		12110 Port Grace Blvd	Suite 201		La Vista	NE	68128-3190	
Bahrain Nour-Omid and Learnicon LLC	Howard I. Camhi, Esq.	10880 Wilshire Boulevard	19th Floor		Los Angeles	CA	90024	
Banda, Maria		ADDRESS REDACTED						
Bank Leumi USA		555 W 5th St	Suite 3300		Los Angeles	CA	90013	
Bank Leumi USA		579 Fifth Avenue			New York	NY	10017	
Bantam Materials International		4207 Ste. Catherine St. West	Suite 202		Montreal	QC	H3Z1P6	Canada
Bantam Materials International		4211 Sainte Catherine St. West #201			Westmount	QC	H3Z1P6	Canada
Barranco Bonifacio, Efrain		ADDRESS REDACTED						
Barrett Business Services Inc.		1950 Sunwest Lane	Suite 250		San Bernadino	CA	92408	
Bayan Plastics LLC	Attn: Shirley Palumbo, Esq.	525 Okeechobee Blvd	Suite 900		West Palm Beach	FL	33401	
Beatriz Vega		ADDRESS REDACTED						
Beckart Environmental Inc	Lori Thomason	6900 46th Street			Kenosha	WI	53144	
Behrooz Broukhim Inc MD Pension Trust		10640 Riverside Dr			North Hollywood	CA	91602	
Belmark Inc.		600 Heritage Rd			De Pere	WI	54115	
Benjamin Moldovan		ADDRESS REDACTED						
Benjamin Broukhim		ADDRESS REDACTED						
Benjamin J Vobian		ADDRESS REDACTED						
Berks61 Owner LLC	c/o Endurance Real Estate Group	4 Radnor Corporate Estate Group			Radnor	PA	19087	
Berks61 Owner, LLC	c/o Levene Neale Bender Yoo & Brill LLP	Attn: Eve H. Karasik, Esq.	10250 Constellation Blvd	Suite 1700	Los Angeles	CA	90067	
Binafard Capital Partners LP		ADDRESS REDACTED						



## Exhibit D

Served via First-Class Mail

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Binder		545-3 Johnson Ave			Bohemia	NY	11716	
Bioenergy-Technology, Inc.		Johnson Bell Ltd.	33 West Monroe St., Suite 2700		Chicago	IL	60603-5404	
Bioenergy-Technology, Inc., Jo		311 Era Dr			Northbrook	IL	60062	
Blue Ridge Bank, N.A.		PO Box 609			Luray	VA	22835-0609	
BLUE SHIELD OF CALIFORNIA		Dept 5812			Los Angeles	CA	90074-5812	
Boggs Electric Company Inc		5303 Buford Jett Ln			Balch Springs	TX	75180	
Boggs Electric Company, Inc.	Michael Boggs	5303 Buford Jett Lane			Balch Springs	TX	75180	
Bohorquez, Manuel		ADDRESS REDACTED						
Bradford Capital Holdings LP	Attn: Brian L. Brager	PO Box 4353			Clifton	NJ	07012	
Bray, Christopher		ADDRESS REDACTED						
Breana Peterson		ADDRESS REDACTED						
Broukhim Family Trust LP		10640 Riverside Dr			North Hollywood	CA	91602	
Broukhim Pension Plan		10614 Riverside Dr			North Hollywood	CA	91602	
Burcham International Corp.		PO Box 935679	Lockbox #935679		Atlanta	GA	31193-5679	
C.H. Robinson		PO Box 9121			Minneapolis	MN	55480-9121	
Cabanillas, Edgar		ADDRESS REDACTED						
Calderon Baez, Pedro		ADDRESS REDACTED						
Calderon, Jaime		ADDRESS REDACTED						
California Department of Resources Recycling & Recovery	c/o California Department of Justice, Office of the Attorney General	Attn: Andrea M. Kendrick	1300 I St	Suite 125	Sacramento	CA	95814	
California Department of Tax and Fee Administration		PO Box 942879			Sacramento	CA	94279-0055	
California Department of Tax and Fee Administration	Collections Support Bureau, MIC:55	PO Box 942879			Sacramento	CA	94279-0055	
California Tool & Welding-Lab		201 N. Main St.			Riverside	CA	92501	
California Tool & Welding-Maint		201 Main Street			Riverside	CA	92501-1025	
California Tool & Welding-WW - Serv O Tek		201 Main Street			Riverside	CA	92501-1025	
Camargo, Sergio		ADDRESS REDACTED						
Cameron Hite		ADDRESS REDACTED						
Cannon, Juanita		ADDRESS REDACTED						
Canon Financial Services		14904 Collections Center Dr			Chicago	IL	60693-0149	
Canon Solutions America Inc	Annette Emery	300 Commerce Square Blvd			Burlington	NJ	08016	
CanTech Industries, LLC	Majid Ahmadi	1825 Diamond Street	Suite 102		San Marcos	CA	92078	
Cap Logistics/Worldwide		PO Box 5608			Denver	CO	80217	
Capco Analytical Services Inc.		2978 Seaborg Ave	Suite 4		Ventura	CA	93003	
CarbonLite Holdings LLC		10250 Constellation Blvd			Los Angeles	CA	90067	
CarbonLite Industries LLC		875 Michigan Ave.			Riverside	CA	92507	
CarbonLite P Holdings LLC		10250 Constellation Blvd			Los Angeles	CA	90067	
CarbonLite P LLC		4030 Pottsville Pike			Reading	PA	19605	
CarbonLite PI Holdings LLC		10250 Constellation Blvd			Los Angeles	CA	90067	
CarbonLite Pinpack LLC		10250 Constellation Blvd			Los Angeles	CA	90067	
CarbonLite Pinpack, LLC		1151 Pacific Ave			Oxnard	CA	93033	
CarbonLite Recycling Holdings LLC		10250 Constellation Blvd			Los Angeles	CA	90067	
CarbonLite Recycling LLC		4685 Mountain Creek Parkway			Dallas	TX	75236	
CarbonLite Sub-Holdings LLC		10250 Constellation Blvd			Los Angeles	CA	90067	
Cardenas, Fidel		ADDRESS REDACTED						
Carlos Montanez		ADDRESS REDACTED						
Carlos Velasquez		ADDRESS REDACTED						
Carmen Montoya		ADDRESS REDACTED						
Carrillo, Floriberto		ADDRESS REDACTED						
Castro, Abel R		ADDRESS REDACTED						
Castro, Francisco		ADDRESS REDACTED						
Catalyst Finance L P	Andrews Myers, OC	Jimmie D. Aycock, Jr.	1885 Saint James Pl., Suite 1500		Houston	TX	77056-4176	
Catalyst Finance, L.P.	Attn T. Josh Judd	c/o Andrews Myers, P.C.	1885 Saint James Place, 15th Floor		Houston	TX	77056	
CDW LLC		200 North Milwaukee Avenue			Vernon Hills	IL	60061	
CE Capital, LLC	Attn: Marty Conlin	2 Great Valley Parkway	Suite 300		Malvern	PA	19355	
Cepeda, Juan		3636 W Red Bird Ln	Apt 405		Dallas	TX	75237	
Cerda, Maria		ADDRESS REDACTED						
Cesar Galvan		ADDRESS REDACTED						
Chavez Velazquez, Maria		ADDRESS REDACTED						
Chavez, Araceli		ADDRESS REDACTED						
Chavez, Luis		ADDRESS REDACTED						
Chesapeake Material Services, LLC	Mark I Goodman	1157 Mayo Road	Suite #310		Mayo	MD	21106	
Chicas, Helen Marisol		ADDRESS REDACTED						
Cho, Sung		ADDRESS REDACTED						
Christopher Bates		ADDRESS REDACTED						
Christopher Gaines		ADDRESS REDACTED						
Cigna Health and Life Insurance Company	Attn: Marylou Rice, Legal Compliance Lead Analyst	900 Cottage Grove Road	B6LPA		Hartford	CT	06152	
Claudia Arriazola		ADDRESS REDACTED						
Claudia Martinez		ADDRESS REDACTED						
Clean Water Technology Inc.		13008 S Western Ave			Gardena	CA	90249-1920	
ClearFreight Inc.	Attn: Josephine Basit	1960 E Grand Ave	Suite 700		El Segundo	CA	90245	
CLEARFREIGHT INC.	P D von Geusau	1960 E. Grand Ave., Ste 700			El Segundo	CA	90245	
CLI Mason LLC	Attn: Benjamin Shapiro	400 N Michigan Avenue	Suite 250		Chicago	IL	60611	
CLI Mason, LLC		400 N. Michigan Ave. #250			Chicago	IL	60611	



## Exhibit D

Served via First-Class Mail

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Clinton Slate		ADDRESS REDACTED						
Collazo, Ana Paola		ADDRESS REDACTED						
Colmenares, Odilia		ADDRESS REDACTED						
Conrado Tinoco		ADDRESS REDACTED						
Constellation		PO Box 5473			Carol Stream	IL	60197-5473	
Constellation NewEnergy - Gas Division, LLC	Strategic Credit Solutions	1310 Point Street	12th Floor		Baltimore	MD	21231	
Contreras, Maria		ADDRESS REDACTED						
Contreras, Scott A.		ADDRESS REDACTED						
Corona, Virgilio		ADDRESS REDACTED						
Crown Equipment Corporation	Attn: Robert Hanseman, Attorney & Agent	40 N Main St	Suite 1900		Dayton	OH	45423	
Crown Lift Trucks		44 S Washington St			New Bremen	OH	45869	
Crown Poly Inc.		5700 Bickett St			Huntington Park	CA	90255	
Cruz, Victor		ADDRESS REDACTED						
Cruz, Victoria		ADDRESS REDACTED						
CSI Electrical Contractors Inc.		Michael St. Denis, Esq.	3564 Sagunto Street #51		Santa Ynez	CA	93460-5225	
Custom Polymers, Inc.	Attn: Davit A. Stern	831 E Morehead St	Suite 840		Charlotte	NC	28202	
Daisy Salazar		ADDRESS REDACTED						
Dallas County	c/o Elizabeth Weller	Linebarger, Goggan, Blair & Sampson, LLP	2777 N. Stemmons Freeway Suite 1000		DALLAS	TX	75207	
Dallas County	c/o Linebarger Goggan Blair & Sampson LLP	Attn: Elizabeth Weller	2777 N. Stemmons Freeway	Suite 1000	Dallas	TX	75207	
Dallas County Tax Office	Attn: John R. Ames, CTA	PO Box 139066			Dallas	TX	75313-9066	
Damian Guerrero		ADDRESS REDACTED						
Daneshgar Family Trust		2662 CASIANO ROAD			LOS ANGELES	CA	90077	
Darrell Finley		ADDRESS REDACTED						
Datasite LLC	Attn: Leif Simpson	The Baker Center	733 S Marquette Ave	Suite 600	Minneapolis	MN	55402	
David Gonzalez Sr		ADDRESS REDACTED						
De Barragan, Norma		ADDRESS REDACTED						
De Carranza, Abigail		ADDRESS REDACTED						
De Lage Lande Financial Services Inc.		PO Box 41602			Philadelphia	PA	19101-1602	
De Paz, Maria Cristina		ADDRESS REDACTED						
Delgado Mancillas, David		ADDRESS REDACTED						
Delta Liquid Energy		1620 Lemonwood Dr			Santa Paula	CA	93060	
Delta Liquid Energy	Gary A. Sage	PO Box 3068			Paso Robles	CA	93447	
DenTech Industrial	Attn: DJ Nalls	1975 N Reading Rd			Denver	PA	17517	
Department of Treasury - Internal Revenue Service	Internal Revenue Service	PO Box 7346			Philadelphia	PA	19101-7346	
Dial Lubricants		PO Box 630307			Irving	TX	75063	
Diana Rivera		ADDRESS REDACTED						
Diaz, Ana		ADDRESS REDACTED						
Direct Energy Business Marketing LLC	Attn: Alvin Barthe	194 Wood Ave S	2nd Floor		Iselin	NJ	08830	
Dixie Plastics Inc		479 Fiddlers Creek Dr			West Monroe	LA	71291	
Donaldson Company Inc.	Scott Woitas	PO Box 207356			Dallas	TX	75320-7356	
Donna Bloxom		ADDRESS REDACTED						
Dora Nava		ADDRESS REDACTED						
Dorstener Wire Tech Inc.		PO Box 3019			Spring	TX	77383	
Dorstener Wire Tech Inc.	Attn: Nancy Dandy	19994 Hickory Twig Way			Spring	TX	77388	
Douglas, Timothy		ADDRESS REDACTED						
Dunn, Kevin		ADDRESS REDACTED						
Dunn, Scott		ADDRESS REDACTED						
Duran, Ma Beatriz		ADDRESS REDACTED						
East West Bank	c/o Squire Patton Boggs LLP	Attn: Norman N. Kinel	1211 Avenue of the Americas, 26th Floor	26th Floor	New York	NY	10036	
Edain Lopez		ADDRESS REDACTED						
Eduardo Anes		ADDRESS REDACTED						
Edwin Delira		ADDRESS REDACTED						
Elisa Acosta		ADDRESS REDACTED						
Emerging Acquisitions LLC	Attn: Gary Weber	3592 W 5th Ave			Eugene	OR	97405	
Emerging Acquisitions, LLC	c/o Miller Nash Graham & Dunn LLP	Attn: GSL	111 SW 5th Ave	Suite 3400	Portland	OR	97204	
Emerging Acquisitions, LLC	Miller Nash Graham & Dunn LLP	ATTN GSL	111 SW 5th Ave	Suite 3400	Portland	OR	97204	
Emil Halimi		5690 Rickenbacker Rd.			Bell	CA	90201	
Emmanuel Maldonado		ADDRESS REDACTED						
Employment Development Department	c/o Special Procedures Section	PO Box 826880	MIC 92E		Sacramento	CA	94280-0001	
Enrique Vilchez		ADDRESS REDACTED						
Enriquez, Mayra		ADDRESS REDACTED						
Erzulie Perales		ADDRESS REDACTED						
Escobar, Gilberto Alfredo		ADDRESS REDACTED						
Esparaza, Millicent		ADDRESS REDACTED						
Espinosa Zarate, Luis		ADDRESS REDACTED						
Espinosa, Alberto Quiroz		ADDRESS REDACTED						
Espinosa, Gloria		ADDRESS REDACTED						
Euler Hermes N.A as agent for FAIRMONT LOGISTICS LLC (CLUS001577)		800 Red Brook Blvd, #400C			Owings Mills	MD	21117	
Eureka Recycling		2828 Kennedy St NE			Minneapolis	MN	55413	
Evangelista, Cecilia		ADDRESS REDACTED						
Ever Morales		ADDRESS REDACTED						



## Exhibit D

Served via First-Class Mail

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Evqua Water Technologies LLC		725 Wooten Rd			Colorado Springs	CO	80915	
Evqua Water Technologies LLC	Attn: Ella May Jacob	28563 Network Place			Chicago	IL	60673-1285	
Exact Staff Inc.	Attn: Jennie Bowles	23901 Calabasas Rd	Suite 1085		Calabasas	CA	91302-1586	
Exact Staff Inc.	Gordon Smith, COO	23901 Calabasas Rd.	Suite 1085		Calabasas	CA	91302	
Exact Staff, Inc.	Niko Evrard	23901 Calabasas Rd	Suite 1085		Calabasas	CA	91301	
Ezequiel Martinez		ADDRESS REDACTED						
Fabian Garibay		ADDRESS REDACTED						
Faegre Drinker Biddle & Reath LLP		2200 Wells Fargo Center	90 S 7th St		Minneapolis	MN	55402-3901	
Fairmont Logistics LLC	Attn: Dalila Gomez	9663 Santa Monica Blvd	Suite 1092		Beverly Hills	CA	90210	
Fairmont Logistics LLC	c/o Benesch Friedlander Coplan & Aronoff LLP	Attn: Kevin M. Capuzzi & John C. Gentile	1313 N Market St	Suite 1201	Wilmington	DE	19801	
Farhad Hekmat		ADDRESS REDACTED						
Fastenal Company	c/o Legal Department	Attn: John Milék	2001 Theurer Boulevard	PO Box 978	Winona	MN	55987	
Favio Romero		ADDRESS REDACTED						
Felix, Susana		ADDRESS REDACTED						
Ferrer, Rosa		ADDRESS REDACTED						
Fitz-Patrick, Daniel		ADDRESS REDACTED						
Fleetwood Transfer Inc	Attn: Betty	598 Blandon Rd			Fleetwood	PA	19522	
Fleetwood Transfer Inc	Lawrence I Jones	598 Blandon Road			Fleetwood	PA	19522	
Flores, Serafin		ADDRESS REDACTED						
Focus Management Group USA, Inc.		Kehler Harrison Harvey Branzburg LLP	Richard M. Beck	1835 Market Street, D Suite 1400	Philadelphia	PA	19103	
Francisca Reinoso		ADDRESS REDACTED						
Francisco Meza		ADDRESS REDACTED						
Francisco Rubio		ADDRESS REDACTED						
Francisco, Maria		ADDRESS REDACTED						
Franco, Pedro		ADDRESS REDACTED						
Frankie Lewis Jr		ADDRESS REDACTED						
Frasco Profiles		215 West Alameda Avenue			Burbank	CA	91502	
Frasco, Inc. dba Profiles	Horacio Durazo	215 W Alameda Ave			Burbank	CA	91502	
Fred Phelps		ADDRESS REDACTED						
Future Alloys Inc.		20151 Bahama St			Chatsworth	CA	91311	
Galindo, Bertha		ADDRESS REDACTED						
Galindo, Teresa		ADDRESS REDACTED						
Garcia, Juan		ADDRESS REDACTED						
Garcia, Miguel Angel		ADDRESS REDACTED						
Garcia, Ricardo		ADDRESS REDACTED						
Gaspar, Virginia Ramirez		ADDRESS REDACTED						
Gavino Barrera		ADDRESS REDACTED						
Gaytan Ramirez, David		ADDRESS REDACTED						
Gaytan, Maria		ADDRESS REDACTED						
George and Soheila Daneshgar, Trustees of the George and Soheila Daneshgar Family Living Trust Dtd 3/14/2003		468 N. Camden Dr., Suite 300			Beverly Hills	CA	90210	
George Daneshgar, Trustee of The George & Soheila Daneshgar Family Living Trust dtd 3/14/2003		468 N. Camden Dr., Suite 300			Beverly Hills	CA	90210	
Gerardo Barcenas		ADDRESS REDACTED						
Giovanni Juarez		ADDRESS REDACTED						
Gita Torbati, Trustee of the GED Trust Dated May 11, 2010		301 N. Canon Drive #210			Beverly Hills	CA	90210	
GLT Transportation Group LLC		6955 NW 52nd St	Unit 6		Miami	FL	33166	
GLT TRANSPORTATION GROUP LLC	David W. Smith, ESQ	249 CATALUNA AVE			CORAL GABLES	FL	33134	
Gomez Lino, Maria		ADDRESS REDACTED						
Gonzalez De Huerta, Maria		ADDRESS REDACTED						
Gonzalez, Brandon L		ADDRESS REDACTED						
Gonzalez, Cristhian		ADDRESS REDACTED						
GP Harmon Recycling LLC	dba Harmon Associates LLC	Attn: Susan Roth & Jason Smither	1 Jericho Plaza	Suite 204	Jericho	NY	11753-1681	
Graham Engineering Corporation	Traci Miller	1203 Eden Road			Yok	PA	17402	
Grainger		Dept 814893244			Palatine	IL	60038-0001	
Grainger		Dept 886702890	PO Box 419267		Kansas City	MO	64141-6267	
Grainger	Attn: Denise Asfor	Dept 887265289			Palatine	IL	60038-0001	
Gregg Milhaupt Jr.		ADDRESS REDACTED						
Gregorio, Ezequiel Garcia		ADDRESS REDACTED						
Gregory Roberson		ADDRESS REDACTED						
Gulf Relay LLC		1021 Clinton Industrial Park Rd			Clinton	MS	39056	
Gutierrez, Abelino		ADDRESS REDACTED						
Guzman Gasca, Miguel		ADDRESS REDACTED						
Guzman, Jose L		ADDRESS REDACTED						
H&B Industries Inc.		9758 Abernathy Ave			Dallas	TX	75220	
Halimi Capital LLC		5690 Rickenbacker Road			Bell	CA	90201	
Hapag Lloyd America LLC	c/o Metro Group Maritime	Attn: Lee Stepner	49 West Mount Pleasant Avenue	Box 2371	Livingston	NJ	07039	
Harrington Industrial Plastics LLC		14480 Yorba Ave			Chino	CA	91708-5128	
Hartmann, Hans		ADDRESS REDACTED						
Hector Morales		ADDRESS REDACTED						
Hector Sanchez		ADDRESS REDACTED						



## Exhibit D

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Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Heredia, Froilan		ADDRESS REDACTED						
Hernandez De Gonzalez, Maria L.		ADDRESS REDACTED						
Hernandez, Guillermo		ADDRESS REDACTED						
Hernandez, Jorge		ADDRESS REDACTED						
Hernandez, Martin		ADDRESS REDACTED						
Hernandez, Oswald		ADDRESS REDACTED						
Hong Zu Mould Enterprise Co.Ltd		No42-2, Ln49	Dongfeng St., Shulin Dist.		New Taipei City	238	Taiwan	
Hoover Transit Inc.	c/o Alexander Winton & Associates	6515 Goodman Rd	Suite 4		Olive Branch	MS	38654	
Howard Roofing Company Inc.		245 N Mountain View Ave			Pomona	CA	91767	
HPC Industries LLC	Attn: Ani Patwardhan	10250 Constellation Blvd	Suite 2820		Los Angeles	CA	90067	
Hub Group, Inc.	William Kucan	2000 Clearwater Drive			Oak Brook	IL	60523	
Hwang, Insu		ADDRESS REDACTED						
Hwang, Wonsook (Susi)		ADDRESS REDACTED						
IHS Global Inc.		15 Inverness Way E			Englewood	CO	80112-5710	
Inductive Automation LLC	Attn: Ilene Block, Noah Black	90 Blue Ravine Rd			Folsom	CA	95630	
Innovative Material Handling Systems	Attn: James Nicholas	17 Landing Rd			Gloucester	MA	01930	
International Forklift Co., Inc.	Attn: Sal Andalon	12358 McCann Drive			Santa Fe Springs	CA	90670	
International Paper Company	Attn: Emma Dery	1740 International Drive			Memphis	TN	38197	
Iraj Maroofian, Trustee of The Iraj and Shirin Maroofian 2008 Trust		ADDRESS REDACTED						
Iribi, Blanca		ADDRESS REDACTED						
Iribi, Jesus		ADDRESS REDACTED						
Jacobo Urizar, Fredy S.		ADDRESS REDACTED						
Jacobo Urizar, Maria Del		ADDRESS REDACTED						
Jamal Holmes		ADDRESS REDACTED						
James Hernandez		ADDRESS REDACTED						
Jeremiah Villalobos		ADDRESS REDACTED						
Jermaine Drawhorn		ADDRESS REDACTED						
Jimenez, Raul		ADDRESS REDACTED						
Jimenez, Roberto		ADDRESS REDACTED						
John Davis Jr		ADDRESS REDACTED						
Jonathan Leon		ADDRESS REDACTED						
Jorge Zamudio		ADDRESS REDACTED						
Jose Bautista		ADDRESS REDACTED						
Jose Espinosa		ADDRESS REDACTED						
Jose Franco		ADDRESS REDACTED						
Jose Reyes Services		12413 Hadley St			Whittier	CA	90601-3916	
Jose Sandoval		ADDRESS REDACTED						
Joseph and Shiva Daneshgar, The Joseph & Shiva Daneshgar Family Living Trust		468 N. Camden Dr., Suite 300			Beverly Hills	CA	90210	
Joseph and Shiva Daneshgar, Trustees of the Joseph and Shiva Daneshgar Family Living Trust		468 N. Camden Dr., Suite 300			Beverly Hills	CA	90210	
Josue Arreazola		ADDRESS REDACTED						
JT McKinney	Jennifer Delgadillo	2601 Saturn St #110			Brea	CA	92821	
Juan Arredondo		ADDRESS REDACTED						
Juana Mondragon		ADDRESS REDACTED						
Juarez Pallets	Gustavo Juarez	1201 Cesar Chavez Dr			Oxnard	CA	93030	
Juarez Pallets		ADDRESS REDACTED						
Kambiz Hakim		ADDRESS REDACTED						
Kamiar Torbati, Trustee of the KRT Trust dated 5/21/07		301 N. Canon Drive #210			Beverly Hills	CA	90210	
Kevin Cedeno		ADDRESS REDACTED						
Kevin Dunn		ADDRESS REDACTED						
Kevin McIntosh		ADDRESS REDACTED						
Kevon Averhart		ADDRESS REDACTED						
Kiefer Werkzeugbau GmbH	Attn: Claudia Kiefer	Steinhaldenstrasse 11			Schwaigern	74193	Germany	
Kimball Smith		ADDRESS REDACTED						
Kimberly Irizarry		ADDRESS REDACTED						
Kimberly Johnson		ADDRESS REDACTED						
Kingdom Trucking Brokerage, LLC	Peavler Briscoe & Nicolas M. Lund	2215 Westgate Plaza			Grapevine	TX	76051	
Kingdom Trustring Brokerage, LLC	Peavler Briscoe & Nicolas M. Lund	2215 Westgate Plaza			Grapevine	TX	76051	
Kohner, Mann & Kailas, S.C.	Attn: Samuel C. Wisotzkey, Esq.	4650 North Port Washington Rd	Washington Bldg		Milwaukee	WI	53212	
KRE Security LLC	Attn: Jarrod Emes & Kandice Pyles	11 S 3rd St			Hamburg	PA	19526	
KRS Recycling Systems Inc.	Attn: Cathy Federspiel	1903 Maryland Ave			Niagara Falls	NY	14305	
Law Office of Michael R Shevlin	Attn: Michael Shelvin	9330 Fletcher Dr			La Mesa	CA	91941	
Lazerick Jones		ADDRESS REDACTED						
Lemus, Adriana		ADDRESS REDACTED						
Leon Farahnik		ADDRESS REDACTED						
Leonora Castillo		ADDRESS REDACTED						
LeVarrus Thompson		ADDRESS REDACTED						
Liberty Packaging	dba Harbor Packaging	13100 Danielson St			Poway	CA	92064	
Lien Nguyen		ADDRESS REDACTED						
Lievano, Ana		ADDRESS REDACTED						
Lift, Inc		P.O. Box 7657			Lancaster	PA	17604	
Linguistic Systems, Inc.	Dana Stone	260 FRANKLIN ST	Suite 230		Boston	MA	02110	



## Exhibit D

Served via First-Class Mail

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Lisa White		ADDRESS REDACTED						
Lopez, Clemente		ADDRESS REDACTED						
Lopez, Ivan Raul		ADDRESS REDACTED						
Lopez, Juan R		ADDRESS REDACTED						
Lopez, Mario		ADDRESS REDACTED						
Lopez, Vanessa		ADDRESS REDACTED						
Lorena Fonseca		ADDRESS REDACTED						
Lorenzo, Galdino		ADDRESS REDACTED						
Lorenzo, Oralia		ADDRESS REDACTED						
Luckey Logistics, LLC	c/o James Kelly Law Firm	Attn: James M. Kelley	7817 Knoxville Ave.		Peoria	IL	61614	
Luckey Transfer LLC		29988 N 00 E Rd			Streator	IL	61364	
Lugo, Maria		ADDRESS REDACTED						
Luis Ramos		ADDRESS REDACTED						
Luna, Pedro V		ADDRESS REDACTED						
M & L Plastics, Inc.	c/o Troy Gould PC	Attn: Christopher A. Lilly	1801 Century Park East, Suite 1600		Los Angeles	CA	90067	
Mair, Christopher		ADDRESS REDACTED						
Major Science/Winpact Scientific Inc.		19959 Sea Gull Way			Saratoga	CA	95070	
Maku AG		Flurhofstrasse 13			Buochs		Ch-6374	Switzerland
Manouchehr Farahnik		ADDRESS REDACTED						
Manuel Martinez III		ADDRESS REDACTED						
MARCO ASSOCIATES, LLC	MARK WILLIAM SEMENTILLI	225 SEA WINDS DR.			Santa Rosa Beach	VL	32459	
Marco Tenorio		ADDRESS REDACTED						
Margarita Rocha		ADDRESS REDACTED						
Maria Briones		ADDRESS REDACTED						
Maria Cruz		ADDRESS REDACTED						
Maria Perez		ADDRESS REDACTED						
Marianela Gonzalez		ADDRESS REDACTED						
Maribel Gallardo		ADDRESS REDACTED						
Marisol Liranza		ADDRESS REDACTED						
Marita Hartford		ADDRESS REDACTED						
Marlin Software LLC	Marcel Barnaby	10 Research Pkwy			Wallingford	CT	06492	
Marcoofian, Cyrus		ADDRESS REDACTED						
Martinez Flores, Laura		ADDRESS REDACTED						
Martinez, Arturo		ADDRESS REDACTED						
Marvin Liebman & Simone Liebman as Trustees of the Liebman Family Trust dated 10-20-10		19714 Septo Street			Chatsworth	CA	91311	
Mauricio Martinez, Blanca		ADDRESS REDACTED						
Max-California Associates, a California General Partnership		9440 Santa Monica Blvd., #700			Beverly Hills	CA	90210	
McMaster-Carr Supply Co	Attn: Andrew Thorn	9630 Norwalk Blvd			Santa Fe Springs	CA	90670	
McMaster-Carr Supply Co	Attn: Remittance Advice	PO Box 7690			Chicago	IL	60680-7690	
MD Environmental Inc.	Attn: Mario Delgado	12756 Central Ave			Chino	CA	91710	
Medardo Zamora		ADDRESS REDACTED						
Medina, Jose		ADDRESS REDACTED						
Mejorado, Carmen		ADDRESS REDACTED						
Mejorado, Sergio		ADDRESS REDACTED						
Melvin Cobbins		ADDRESS REDACTED						
Menesis, Giovanni		ADDRESS REDACTED						
Met Ed		PO Box 16001			Reading	PA	19612-6001	
Met Ed - 100138246267		PO Box 3687			Akron	OH	44309-3687	
Micaela Alvarado		ADDRESS REDACTED						
Michael Franklin		ADDRESS REDACTED						
Microsoft Corporation		PO Box 842103			Dallas	TX	75284-2103	
Microsoft Corporation	c/o Fox Rothschild LLP	Attn Maria A. Milano	1001 4th Ave Suite 4500		Seattle	WA	98154	
Microsoft Corporation	Maria A. Milano	Fox Rothschild LLP	1001 4th Ave Suite 4500		Seattle	WA	98154	
Miguel Munoz		ADDRESS REDACTED						
Miguel Zavala		ADDRESS REDACTED						
Miles Chemical Company Inc.	Attn: Dan Zinman, Tammy Simpers, & Gregg Milhaup	12801 Rangoong St			Arleta	CA	91331	
Mims, Eric		ADDRESS REDACTED						
Mission Economic Development Corporation	Attn: Daniel Silva	801 N Bryan Rd			Mission	TX	78572	
Miura America Co LTD		14330 Midway Rd	Suite 220		Dallas	TX	75244	
Miura America Co. Ltd.	Attn: Christina McKenna	2200 Steven B. Smith Blvd			Rockmart	GA	30153	
Mobile Welding Services Inc		931 Church Road			Reading	PA	19607	
Monica Robles		ADDRESS REDACTED						
Monteleone & McCrory LLP		725 S Figueroa St	Suite 3200		Los Angeles	CA	90017	
Monteleone & McCrory, LLP	Attn: Patrick J. Duffy	725 S. Figueroa St.	Suite 3200		Los Angeles	CA	90017	
Morad Hariri, Trustee of the Morad M. Hariri Family Trust		ADDRESS REDACTED						
Morales, Martha		ADDRESS REDACTED						
Motion Industries Inc.		File 749376			Los Angeles	CA	90074	
MSC Industrial Supply		PO Box 953635			Saint Louis	MO	63195-3635	
MSC Industrial Supply		75 Maxess road			Melville	NY	11747	
MSC Industrial Supply Co. Inc.		20921 Lahser Rd			Southfield	MI	48033-4432	



## Exhibit D

Served via First-Class Mail

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Muhlenberg Township Authority	Attn: Jeffrey A. Calpino, Manager	2840 Kutztown Road			Reading	PA	19605	
Muhlenberg Township Authority	c/o Brown McGarry Nimeroff LLC	Attn: Jami B. Nimeroff, Esq.	919 N Market St	Suite 420	Wilmington	DE	19801	
Nahai Insurance Services, Inc.		465 S. Beverly Drive, #200			Beverly Hills	CA	90212	
Naomi Levy		ADDRESS REDACTED						
Nason's Lock & Safe Inc.		2418 Saviers Rd			Oxnard	CA	93033	
Nasrin Yadegari		ADDRESS REDACTED						
National Recovery Technologies (NRT)		1508 Elm Hill Pike	Suite 102		Nashville	TN	37210	
National Equipment Finance LLC		40 Danbury Rd	Site 1		Wilton	CT	06897-4441	
Nations Fund I, LLC	c/o Farrell Fritz PC	Attn: Darren Pasarella & Patrick Collins	400 RXR Plaza		Uniondale	NY	11530	
Nations Fund I, LLC	c/o Farrell Fritz, P.C.	Attn: Darren Pasarella	400 RXR Plaza		Uniondale	NY	11556	
Negrete, Catalina H		ADDRESS REDACTED						
Nestle Waters North America Inc.	Attn: Maria French & Tonia M. Cannon	900 Long Ridge Rd	Bldg 2		Stamford	CT	06902	
Niagara Bottling LLC		1440 S Bridgegate Dr			Diamond Bar	CA	91765	
Niagara Bottling LLC	Attn: Pamela Anderson Criddlebaugh & Sid Gulati	2560 E Philadelphia St			Ontario	CA	91761	
Niagara Bottling LLC	c/o Best Best & Krieger LLP	Attn: Caroline R. Djang, Esq.	18101 Von Karman Ave	Suite 1000	Irvine	CA	92612	
Nissan Motor Acceptance Corp		8900 Freeport Parkway			Irvine	TX	75063	
Noemi Valles Lara		ADDRESS REDACTED						
Nolan Transportation Group Inc.		PO Box 931184			Atlanta	GA	31193-1184	
Norris Whitaker		ADDRESS REDACTED						
Ochoa, Maria		ADDRESS REDACTED						
OCI International Inc.	Attn: Jake Hwang	11767 Katy Fwy	Suite 1140		Houston	TX	77079	
Office Service Company	Attn: Samuel Bartman & Cathi Jo Bohner	1009 Tuckerton Ct			Reading	PA	19605	
Olympic Wire & Equipment Co. Inc.		PO Box 3227			Newport Beach	CA	92659	
Orlando Barrios		ADDRESS REDACTED						
Ornelas, Amador Mata		ADDRESS REDACTED						
Orozco Madrigal, Gerardo		ADDRESS REDACTED						
Orozco, Jose		ADDRESS REDACTED						
Orozco, Samuel		ADDRESS REDACTED						
Ortiz Arteaga, Elvira		ADDRESS REDACTED						
Ortiz, Gladis		ADDRESS REDACTED						
PA Dept of Community & Economic Development	Sean C. Campbell, Esquire	Keystone Bldg	400 North Street	4th Floor	Harrisburg	PA	17120	
Paarang US Inc.		11900 NE 1st St	Suite 3032		Bellevue	WA	98005	
Pabli Aguilar		ADDRESS REDACTED						
Pacific Water Conditioning	Attn: Gary Helms	2040 Eastman Ave			Oxnard	CA	93030	
Packaging Corporation of America	Credit Department	1 N Field Court			Lake Forest	IL	60045	
Paeck, Hyung		ADDRESS REDACTED						
Paramo, Jesus		ADDRESS REDACTED						
Pedro Cadena		ADDRESS REDACTED						
Perez, Antonio		ADDRESS REDACTED						
Perez, Maria		ADDRESS REDACTED						
Perez, Olga Lydia		ADDRESS REDACTED						
Pineda Padilla, Bernardo		ADDRESS REDACTED						
Pineda, Nikson		ADDRESS REDACTED						
Pinnpack P LLC		10250 Constellation Blvd			Los Angeles	CA	90067	
Pinnpack Packaging, LLC		1151 Pacific Ave			Oxnard	CA	93033	
Plastic Express	Attn: Monica Ruiz	15450 Salt Lake Ave			City of Industry	CA	91745	
Plastic Recycling Corp of California	Attn: Sally Houghton	PO Box 1400			Suisun City	CA	94585-4400	
Plastic Technologies Inc.		PO Box 964	1440 Timberwolf Dr		Holland	OH	43528	
PNC Equipment Finance LLC		655 Business Center Dr			Horsham	PA	19044	
Polyquest Inc.	Attn: Heather Mercer	1979 Eastwood Rd	Suite 201		Wilmington	NC	28403	
Ponce, Usbaldo Castaneda		ADDRESS REDACTED						
Ponce-Martinez, Mario		ADDRESS REDACTED						
Power Brokers LLC		12700 Park Central Dr	Suite 1450		Dallas	TX	75251	
Premier Trailer Leasing Inc.		5201 Tennyson Pkwy	Suite 250		Plano	TX	75024	
Prologis Targeted US Logistics Fund LP	c/o Faegre Drinker Biddle & Reath LLP	Attn: Marita S. Erbeck	600 Campus Dr		Florham Park	NJ	07932	
Property Tax Assistance		16600 Woodruff Ave			Bellflower	CA	90706	
Protect It First Aid & Safety LLC		PO Box 471880			Fort Worth	TX	76147	
Provoast Automation Controls		12635 Danielsion Ct	Suite 205		Poway	CA	92064	
Provoast Automation Controls	Attn: Kathleen Provoast	12635 Danielsion Ct	Suite 205		Poway	CA	92064	
Purvis Bearing LTD		PO Box 540757			Dallas	TX	75354	
Quill	c/o Staples Business Advantage	Attn: Tom Riggelman	7 Technology Circle		Columbia	SC	29203	
Quill Corporation		PO Box 37600			Philadelphia	PA	19101-0600	
Qusay Al Shaikhli		ADDRESS REDACTED						
R2 Logistics Inc.	Attn: Natasha Hendry	PMB 150	7643 Gate Pkwy	Ste 104	Jacksonville	FL	32256-2892	
Raamces Benavides		ADDRESS REDACTED						
Rachel Sastre Lopez		ADDRESS REDACTED						
Rafael Orellana		ADDRESS REDACTED						
Ramirez SantaMaria, David		ADDRESS REDACTED						
Ramos Tejada, Mirian		ADDRESS REDACTED						
Randall Karnehm		ADDRESS REDACTED						
Rangel, Cirilo		ADDRESS REDACTED						
Rangel, Maria		ADDRESS REDACTED						
Raul Duran Jr		ADDRESS REDACTED						
Raynaldo Ramos Jr		ADDRESS REDACTED						



## Exhibit D

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Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Razo, Silvia		ADDRESS REDACTED						
Reifenhauser Inc.		PO Box 489	12260 W 53rd St N		Maize	KS	67101	
Reign Industries Inc.		357 Cliffwood Park St	Suite A		Brea	CA	92821	
Reign Industries Inc.	Shahriar Sadeghi	357 Cliffwood Park St.	Suite A		Brea	CA	92821	
Rene Mendoza		ADDRESS REDACTED						
RePET Inc.	Attn: Jui-Li Yen & Jay Chein	14207 Monte Vista Ave			Chino	CA	91710	
Replenish, Inc	PMB 83530	Po Box 515381			Los Angeles	CA	90051-6681	
Revel Environmental Manufacturing, Inc.		960 B Detroit Ave.			Concord	CA	94518	
Reyes, Kenneth D		ADDRESS REDACTED						
Reyes, Lizette Martinez		ADDRESS REDACTED						
Rich Costa		ADDRESS REDACTED						
Richard Costa		ADDRESS REDACTED						
Rick Lopez Corp.	dba National Lift Fleet Leasing and Sales	Attn: Rick Lopez	201 N Rice Ave	Unit G	Oxnard	CA	93030	
Ricova International Inc.		3400 rue de L'Eclipe	Suite 540		Brossard	QC	J4Z 0P3	Canada
River City Wood Products LLC		19885 Detroit Rd 3200			Rocky River	OH	44116	
Rivera, Eduardo		ADDRESS REDACTED						
Riverside County Treasurer		4080 Lemon St	1st Floor		Riverside	CA	92501	
Riverside Public Utilities		3900 Main Street			Riverside	CA	92522-0144	
Rodney Webb		ADDRESS REDACTED						
Rodriguez Ordaz, Jose Luis		ADDRESS REDACTED						
Rodriguez, Gustavo		ADDRESS REDACTED						
Rodriguez, Israel Rivera		ADDRESS REDACTED						
Rodriguez, Juan		ADDRESS REDACTED						
Rodriguez, Maria		ADDRESS REDACTED						
Rodriguez, Miguel A		ADDRESS REDACTED						
Rodriguez, Ramon		ADDRESS REDACTED						
Rolando Graffe		ADDRESS REDACTED						
Rolf Koerner LLC	Attn: Katy Oliva	514 Springbrook Rd			Charlotte	NC	28217	
Rolf Koerner LLC	Attn: Phil Lail	514 Springbrook Rd			Charlotte	NC	28217	
Romer Nava		ADDRESS REDACTED						
Romero, Luis		ADDRESS REDACTED						
Romero, Maribel		ADDRESS REDACTED						
Rosalba Palomino		ADDRESS REDACTED						
Rosales, Jose E		ADDRESS REDACTED						
Roy, Marcus V		ADDRESS REDACTED						
rPlanet Earth Los Angeles LLC		5300 South Boyle Avenue			Vernon	CA	90058	
Sabiqa, Marieta Amacio		ADDRESS REDACTED						
SAFETYKNIFE, INC.		932 W. MESQUITE ST.			GILBERT	AZ	85233	
Sammy Vasquez		ADDRESS REDACTED						
Samples, Charles Randy		ADDRESS REDACTED						
Samson, Jeffrey		ADDRESS REDACTED						
Sanchez Garcia, Omar		ADDRESS REDACTED						
Sanchez, Mireya		ADDRESS REDACTED						
Santos, Jose Luis		ADDRESS REDACTED						
Santos, Marta Alicia		ADDRESS REDACTED						
Sassan Ohebsion, Trustee of The Brian G. Trust		9437 S. Santa Monica Blvd. #208			Beverly Hills	CA	90210	
Sassan Ohebsion, Trustee of The Theodore G. Trust		9437 S. Santa Monica Blvd. #208			Beverly Hills	CA	90210	
Scrap Management Inc.		10612-D Providence Rd	Suite 750		Charlotte	NC	28277	
Seasons	Attn: Eduardo Mejia	1698 San Gabriel Ave			Ventura	CA	93004	
Service-Pro Fire Protection Inc.		PO Box 20144			Oxnard	CA	93034	
Shahram Afshani		9100 Wilshire Blvd. Suite 360E			BEVERLY HILLS	CA	90212	
Shannon Smith		ADDRESS REDACTED						
Shaw Shahery		ADDRESS REDACTED						
Shell Energy North America (US), L.P.	c/o Shell Oil Company	Attn: Bankruptcy & Credit	150 N. Dairy Ashford Rd.	Building F	Houston	TX	77079	
SHELL ENERGY NORTH AMERICA(US),L.P.	Attn: Shaji R Nair	1000 MAIN ST.	12th FLOOR		HOUSTON	TX	77002	
Shermco Industries Inc	Attn: Allison Jones	PO Box 540545			Dallas	TX	75354	
Shoppas Material Handling Ltd		PO Box 612027			Dallas	TX	75261-2027	
Sidley Austin LLP		PO Box 0642			Chicago	IL	60690	
Sierra, Kevin		ADDRESS REDACTED						
Signature Business Leasing LLC		225 Broadhollow Rd	Suite 132W		Melville	NY	11747	
Silvas Oil Company Inc.		PO Box 1048			Fresno	CA	93714	
SILVAS OIL COMPANY, INC.	PATTY JESCHIEN	PO BOX 1048			FRESNO	CA	93714-1048	
Sioux Services LLC	Attn: Kandy M. Miller-Boyer	6 Hall Rd			Pottsville	PA	17901-8913	
Smith Corona	Diane Schmitt	3830 Kelley Ave			Cleveland	OH	44114	
Smith, Shannon		ADDRESS REDACTED						
Solid Waste Services Inc. dba J.P. Mascaro & Sons	c/o Fox Rothschild LLP	Attn: Michael G. Menkowitz, Esq. & Jason C. Manfrey, Esq.	2000 Market St	20th Floor	Philadelphia	PA	19103-3222	
Solis, Juan		ADDRESS REDACTED						
Solis, Vincent Sonny		ADDRESS REDACTED						
Sorema Division of Previero	Attn: Curt Cozart	Via per Cavolto 17			Anziano del Parco	CO	22040	Italy
SOUTHERN CALIFORNIA EDISON COMPANY		P.O. BOX 300			ROSEMEAD	CA	91771	
STAMPCO	STEPHANIE	1754 EAST MAIN STREET			VENTURA	CA	93001	
Starlinger - American		11 Jack Casey Court			Fountain Inn	SC	29644	
Starlinger & CO. Gesellschaft M.B.H.	c/o Frank T. Davis III	Haynsworth, Sinkler Boyd, PA	One North Main, 2nd Fl		Greenville	SC	29601	



## Exhibit D

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Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Starlinger + CO., Gesellschaft, m.b.H.	Stanley H. McGuffin, Esq.	PO Box 11889			Columbia	SC	29211-1889	
State of California, Department of Resources Recycling and Recovery		1001 I Street	Mail Stop 9A		Sacramento	CA	95814	
Stephanie Segovia		ADDRESS REDACTED			LOS ANGELES	CA	90011	
Sterling Capital LP		1621 E. 27TH ST.			Los Angeles	CA	90011	
Sterling Industries LP	Attn: Louis Rainer	1621 E 27th St			Plano	TX	75024	
Stonebriar Commercial Finance LLC	Attn: Jeffrey L. Wilkison, SVP	5601 Granite Pkwy	Suite 1350		Jacksonville	FL	32216	
Sunteck Transport Co LLC	Attn: Desmond Dunbar	4500 Salisbury Rd	Suite 305		Malvern	PA	19355	
Susquehanna Commercial Finance Inc.		2 Country View Rd	Suite 300					
Sylvia Sifuentes		ADDRESS REDACTED			Bell	CA	90201	
System Packaging Co. Inc.		5690 Rickenbacker Rd			Dallas	TX	75251	
Tax Advisors Group LLC	Attn: Troy Fields	12400 Cott Rd	Suite 960		Dallas	TX	75218	
TD Metal Fabricators		PO Box 181630			Dallas	TX	75284-1843	
Texas Mutual Insurance Co		PO Box 841843			Edmond	OK	73003	
Thermoformer Parts Suppliers		3818 Terry Dianne St			Edmond	OK	73003	
Tierney Industrial Warehouse		1401 West Cliff Dr	PO Box 442		Edmonton	AB	46947	
Tiguria LLC		PO Box 31014			Edmonton	AB	46947	
Tiguria LLC	Attn: Bret Weber	PO Box 31014			Edmonton	AB	46947	
Torres Hernandez, Eduardo		ADDRESS REDACTED						
Torres Lemus, Elizabeth		ADDRESS REDACTED						
Total Recycle Inc.	Attn: Tom Sassaman	2650 Audubon Rd			Audubon	PA	19403	
TotalRecycle Inc.	c/o Fox Rothschild LLP	Attn: Michael G. Menkowitz, Esq. & Jason C. Manfrey, Esq.	2000 Market St	20th Floor	Philadelphia	PA	19103-3222	
Toyota Financial Services		PO Box 660926			Dallas	TX	75266-0926	
Toyota Industries Commercial Finance, Inc.		PO Box 660926			Dallas	TX	75266-0926	
Toyota Industries Commercial Finance, Inc.	c/o Swanson, Martin & Bell, LLP	Attn: Charles S. Stahl, Jr.	2525 Cabot Drive	Suite 204	Lisle	IL	60532	
Trans-Environmental Services Inc.		PO Box 1607			Colton	CA	92324	
Tria America Inc.		10918 Granite St			Charlotte	NC	28273	
Trinidad Lozada		ADDRESS REDACTED						
Trinity Logistics Inc.	Attn: Doug Potvin	50 Fallon Ave	PO Box 1620		Seaford	DE	19973	
Tulais, Luz		ADDRESS REDACTED						
Tyrone Williams		ADDRESS REDACTED						
UGI Utilities		P.O. Box 15503			Wilmington	DE	19886-5503	
UGI Utilities, Inc.	Melanie Anderson	P.O. Box 13009			Reading	PA	19612	
Uline	Attn: Nancy L Halcom	12575 Uline Drive			Pleasant Prairie	WI	53158	
UMB Bank, N.A. (as Administrative Agent)	Attn: Gordon Gendler	120 South Sixth Street	Suite 1400		Minneapolis	MN	55402	
UMB Bank, N.A., as Preparation Trustee on behalf of the PA 2019 and 2020 Bondholders	Gordon Gendler	120 S. Sixth Street	Suite 1400		Minneapolis	MN	55402	
UMB Bank, N.A., as Preparation Trustee on behalf of the TX Bondholders	Gordon Gendler	120 S. Sixth Street	Suite 1400		Minneapolis	MN	55402	
Urbina, Elena		ADDRESS REDACTED						
Uriel Vega		ADDRESS REDACTED						
Valdes Carrillo, Porfirio G.		ADDRESS REDACTED						
Valdez, Maria		ADDRESS REDACTED						
Valenzuela, Araceli		ADDRESS REDACTED						
Valera, Antoni		ADDRESS REDACTED						
Vasquez, Felix		ADDRESS REDACTED						
Vazquez, Francisco		ADDRESS REDACTED						
Vega America Inc.		5000 Birch St	Suite 4500		Newport Beach	CA	92660	
Vega, Patricia		ADDRESS REDACTED						
Venancio Reyes		ADDRESS REDACTED						
Venture County Tax Collector	Bankruptcy	800 S Victoria Ave			Ventura	CA	93009-1290	
Vera, Maria		ADDRESS REDACTED						
Veritiv Logistics Solutions		1000 Abernathy Rd NE	Bldg 400	Suite 1700	Atlanta	GA	30328	
VFK Head Corp.		Rm A-801, WooLim Blue-Nine	Yeomchang-dong 240-21	Kangseo-gu	Seoul			South Korea
Victor Gonzalez		ADDRESS REDACTED						
Victor Olivares		ADDRESS REDACTED						
Vijendra Siddhi		ADDRESS REDACTED						
Vilchis, Laura		ADDRESS REDACTED						
Vobian, Benjamin		ADDRESS REDACTED						
Vortex Industries, Inc.	Attn: Michelle Crecelius	20 Odyssey			Irvine	CA	92618	
W B Mason Co Inc		Building one, Suite 200	100 Matsonford Rd		Radnor	PA	19087	
W B Mason Co Inc.	Attn: Lisa Fiore	59 Centre St			Brockton	MA	02301	
W.W. Grainger Inc.		401 S Wright Road W4W.R47			Janesville	WI	53546	
Warner & Warner Inc.	Attn: Judy Kirschling	4020 Corporate Avenue	PO Box 308		Plover	WI	54467	
Warner & Warner, Inc.		4030 Corporate Ave.			Plover	WI	54467	
Waste Management	Attn: Shameka Harney	1001 Fannin	Suite 4000		Houston	TX	77002	
Wells Fargo Bank, N.A.		PO Box 3072			Cedar Rapids	IA	52406-3072	
Wells Fargo Equipment Finance	Manufacturer Services Group	PO Box 7777			San Francisco	CA	94120-7777	
West Coast Air Conditioning		561-A Kinetic Dr			Oxnard	CA	93030	
West Coast Electric Motors	Shannon	1126 E. 5th St.			Oxnard	CA	93030	
Wildan Energy Solutions	Attn: Barbara Schoor	2701 Loker Ave W Ste 107			Carlsbad	CA	92010	
Wildan Energy Solutions Inc.	Attn: Accounts Receivable	2401 E Katella Ave	Suite 300		Anaheim	CA	92806	
William Aguilar		ADDRESS REDACTED						



**Exhibit D**  
Served via First-Class Mail

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
William Hurst III		ADDRESS REDACTED						
Willie Bailey		ADDRESS REDACTED						
Windmill Equity Fund II, LLC		301 N. CANON DRIVE, SUITE 205			BEVERLY HILLS	CA	90210	
WM Recycle America LLC	Attn: Jacquelyn Mills	800 Capitol St	Suite 3000		Houston	TX	77002	
XPO Logistics		27724 Network Place			Chicago	IL	60673-1277	
Yadegari, Nasrin		ADDRESS REDACTED						
Yeager Supply Inc.	Attn: Sherry Riley	1440 N 6th St			Reading	PA	19601	
Yokogawa Corporation of America		2 Dart Rd			Newnan	GA	30265	
Yolanda Macias		ADDRESS REDACTED						
Yordanka Ramos		ADDRESS REDACTED						
Yusaimy Sanchez		ADDRESS REDACTED						
Zaragoza, Maria		ADDRESS REDACTED						
Zee Medical Service Co. #34		107 Bryant St			Ojai	CA	93023	
Zirkler, Richard		ADDRESS REDACTED						

## **Exhibit E**



## Exhibit E

Served via First-Class Mail

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip
A1 Energy	c/o Saxton & Stump LLC	Attn: Barry A. Solodky	280 Granite Run Dr	Suite 300	Lancaster	PA	17601
Allan Company	c/o Cross & Simon LLC	Attn: Christopher P. Simon, Esq. & Kevin S. Mann, Esq.	1105 N Market St	Suite 901	Wilmington	DE	19801
Allan Company	c/o Elkins Kalt Weintraub Reuben Gartside LLP	Attn: Michael I. Gottfried, Esq.	10345 W Olympic Blvd		Los Angeles	CA	90064
Anderson Systems Inc.	c/o Saul Ewing Arnstein & Lehr LLP	Attn: John D. Demmy, Esq.	1201 N Market St Suite 2300	PO Box 1266	Wilmington	DE	19899
Bank Leumi USA	c/o Richards Layton & Finger PA	Attn: John H. Knight & David T. Queroli	One Rodney Square	920 N King St	Wilmington	DE	19801
Berks61 Owner LLC	c/o Robinson & Cole LLP	Attn: Jamie L. Edmonson	1201 N Market St	Suite 1406	Wilmington	DE	19801
Blum & Sons Electric Inc.	c/o Saul Ewing Arnstein & Lehr LLP	Attn: John D. Demmy, Esq.	1201 N Market St Suite 2300	PO Box 1266	Wilmington	DE	19899
California Department of Resources Recycling & Recovery		1001 I St	Mail Stop 9A		Sacramento	CA	95814
Delaware Secretary of State	Division of Corporations Franchise Tax	PO Box 898			Dover	DE	19903
Delaware Secretary of Treasury		PO Box 7040			Dover	DE	19903
East West Bank	c/o Squire Patton Boggs (US) LLP	Attn: Norman N. Kinel	1211 Avenue of the Americas	26th Floor	New York	NY	10136
Emerging Acquisitions LLC	c/o Miller Nash Graham & Dunn LLP	Attn: John R. Knapp, Jr.	Pier 70 2801 Alaskan Way	Suite 300	Seattle	WA	98121
Federal Communications Commission	Attn: Matthew Berry	Office of General Counsel	445 12th St SW		Washington	DC	20554
Internal Revenue Service		PO Box 21126			Philadelphia	PA	19114
Internal Revenue Service	Attn: Insolvency	1352 Marrows Rd	2nd Floor		Newark	DE	19711-5445
LIT Mountain Creek Dallas LLC	c/o Jackson Walker LLP	Attn: Elizabeth Freeman & Vienna F. Anaya	1401 McKinney St	Suite 1900	Houston	TX	77010
Nestle Waters North America Inc.	c/o Troutman Pepper Hamilton Sanders LLP	Attn: Marcy J. McLaughlin Smith	Hercules Plaza	1313 N Market St Suite 5100	Wilmington	DE	19801
Office of the Attorney General	Attn: Michael B. Mukasey	U.S. Department of Justice	950 Pennsylvania Ave NW		Washington	DC	20530-0001
Office of the U.S. Trustee	Attn: Joseph J. McMahon, Jr.	844 King St	Suite 2207	Lockbox 35	Wilmington	DE	19801
Office of the United States Attorney for the District of Delaware	c/o US Attorneys Office	Hercules Building	1313 N Market St		Wilmington	DE	19801
Official Committee of Unsecured Creditors	c/o Blank Rome LLP	Attn: Regina Stango Kelbon, Esq., Stanley B. Tarr, Esq., & Jose F. Bibiloni, Esq.	1201 Market St	Suite 800	Wilmington	DE	19801
Official Committee of Unsecured Creditors	c/o Hogan Lovells US LLP	Attn: Erin N. Brady, David P. Simonds, & Edward McNeilly	1999 Avenue of the Stars	Suite 1400	Los Angeles	CA	90067
Official Committee of Unsecured Creditors	c/o Hogan Lovells US LLP	Attn: Kevin J. Carey	1735 Market St	Floor 23	Philadelphia	PA	19103
Orion Energy Partners Investment Agent LLC	c/o Young Conaway Stargatt & Taylor LLP	Attn: Robert S. Brady, Edwin J. Harron, & Kara Hammond Coyle	1000 N King St		Wilmington	DE	19801
Pennsylvania Office of the Attorney General		Strawberry Square	16th Floor		Harrisburg	PA	17120
Pension Benefit Guaranty Corp.	Office of the General Counsel	1200 K St NW			Washington	DC	20005-4026
PolyQuest Inc. & PQ Recycling LLC	c/o Smith Anderson Blount Dorsett Mitchell & Jernigan LLP	Attn: Gerald A. Jeutter, Jr., Esq. & Anna B. Osterhout, Esq.	PO Box 2611		Raleigh	NC	27602-2611
Riverside County Treasurer-Tax Collector	Attn: Ronak N. Patel, Esq.	3960 Orange St	Suite 500		Riverside	CA	92501
Secretary of Treasury		15th & Pennsylvania Ave NW			Washington	DC	20220
Securities & Exchange Commission	Attn: Mark Schonfeld, Regional Director	3 World Financial Center	Suite 400		New York	NY	10281-1022
Sorema Division of Previero N. srl.	c/o Goldstein & McClintock LLP	Attn: Maria Aprile Sawczuk, Esq.	501 Silverside Rd	Suite 65	Wilmington	DE	19809
Texas Office of the Attorney General		300 W 15th St			Austin	TX	78701
Toyota Industries Commercial Finance Inc.		PO Box 9050			Dallas	TX	75019-9050
Toyota Motor Corporation		PO Box 3457			Torrance	CA	90510
UMB Bank N.A., as Trustee		120 S Sixth St	Suite 1400		Minneapolis	MN	55402
UMB Bank N.A., in its separate capacities as TX DIP Agent, PA DIP Agent, TX Bonds Trustee, and PA Bonds Trustee	c/o Troutman Pepper Hamilton Sanders LLP	Attn: David B. Stratton, Evelyn J. Meltzer, & Kenneth A. Listwak	Hercules Plaza 1313 N Market St Suite 5100	PO Box 1709	Wilmington	DE	19899-1709
Waste Management Recycle America LLC	c/o Monzack Mersky & Browder PA	Attn: Rachel B. Mersky	1201 N Orange St	Suite 400	Wilmington	DE	19801
Wells Fargo Bank N.A.		PO Box 3072			Cedar Rapids	IA	52406-3072

## **Exhibit F**



## Exhibit F

Served via Electronic Mail

Name	Attention	Address 1	Email
A1 Energy	c/o Saxton & Stump LLC	Attn: Barry A. Solodky	bso@saxtonstump.com; dat@saxtonstump.com
Allan Company	c/o Cross & Simon LLC	Attn: Christopher P. Simon, Esq. & Kevin S. Mann, Esq.	csimon@crosslaw.com; kmann@crosslaw.com; smacdonald@crosslaw.com
Allan Company	c/o Elkins Kalt Weintraub Reuben Gartside LLP	Attn: Michael I. Gottfried, Esq.	mgottfried@elkinskalt.com; tbrooks@elkinskalt.com; myuen@elkinskalt.com
Anderson Systems Inc.	c/o Price Postel & Parma LLP	Attn: Ryan D. Zick, Esq.	rzick@ppplaw.com
Anderson Systems Inc.	c/o Saul Ewing Arnstein & Lehr LLP	Attn: John D. Demmy, Esq.	john.demmy@saul.com; robyn.warren@saul.com
Arnold & Porter Kaye Scholer LLP	Attn: Michael Messersmith, Sarah Gryll, & Ginger Clements		michael.messersmith@arnoldporter.com; sarah.gryll@arnoldporter.com; ginger.clements@arnoldporter.com
Bank Leumi USA	c/o Otterbourg PC	Attn: Andrew M. Kramer, David W. Morse, & Frank J. Pecorelli	akramer@otterbourg.com; dmorse@otterbourg.com; fpecorelli@otterbourg.com
Bank Leumi USA	c/o Richards Layton & Finger PA	Attn: John H. Knight & David T. Queroli	knight@rlf.com; queroli@rlf.com; rbgroup@rlf.com; ann-jerominski-2390@ecf.pacerpro.com
Berks61 Owner LLC	c/o Levene Neale Bender Yoo & Brill LLP	Attn: Eve H. Karasik & Jeffrey S. Kwong	ehk@lnbyb.com; jsk@lnbyb.com
Berks61 Owner LLC	c/o Robinson & Cole LLP	Attn: Jamie L. Edmonson	jedmonson@rc.com; lshaw@rc.com
Blum & Sons Electric Inc.	c/o Price Postel & Parma LLP	Attn: Ryan D. Zick, Esq.	rzick@ppplaw.com
Blum & Sons Electric Inc.	c/o Saul Ewing Arnstein & Lehr LLP	Attn: John D. Demmy, Esq.	john.demmy@saul.com; robyn.warren@saul.com
California Office of the Attorney General			bankruptcy@coag.gov
City of Riverside	c/o Malcolm & Cisneros, A Law Corporation	Attn: Arturo M. Cisneros, Esq., William G. Malcolm, Esq., & Nathan F. Smith, Esq.	arturo@mclaw.org; bill@mclaw.org; nathan@mclaw.org
Delaware Office of the Attorney General	Delaware Department of Justice		attorney.general@delaware.gov
Delaware Secretary of State	Division of Corporations	Franchise Tax	dosdoc_bankruptcy@state.de.us
Delaware State Treasury			statetreasurer@state.de.us
East West Bank	c/o Squire Patton Boggs (US) LLP	Attn: Norman N. Kinel	norman.kinel@squirepb.com; sarah.conley@squirepb.com; norman-kinel-4300@ecf.pacerpro.com
Electronic Systems SPA	Attn: Villard Bastien		vbastien@me.com
Emerging Acquisitions LLC	c/o Hershner Hunter LLP	Attn: Nancy K. Cary	hhecfb@hershnerhunter.com; ncary@hershnerhunter.com
Emerging Acquisitions LLC	c/o Miller Nash Graham & Dunn LLP	Attn: John R. Knapp, Jr.	john.knapp@millernash.com; edgar.rosales@millernash.com; dona.purdy@millernash.com
Everrank Inc.			davidha@everrankca.com



## Exhibit F

Served via Electronic Mail

Name	Attention	Address 1	Email
Indorama Ventures Holdings LP	c/o Lowenstein Sandler LLP	Attn: Robert M. Hirsh, Esq. & Nicholas San Filippo IV, Esq.	rhirsh@lowenstein.com; nsanfilippo@lowenstein.com
Indorama Ventures Holdings LP	c/o Morris James LLP	Attn: Eric J. Monzo & Brya M. Keilson	emonzo@morrisjames.com; bkeilson@morrisjames.com
Internal Revenue Service	Attn: Susanne Larson		sbse.Insolvency.balt@irs.gov
Interstate Automobile Network dba Luxury Auto Leasing	c/o Dilworth Paxson LLP	Attn: Martin J. Weis	mweis@dilworthlaw.com
Interstate Automobile Network dba Luxury Auto Leasing	c/o Law Office of Steven L. Bryson	Attn: Steven L. Bryson	office@stevebryson.com
Latham & Watkins LLP	Attn: Andrew C. Ambruoso		andrew.ambruoso@lw.com
Latham & Watkins LLP	Attn: James Ktsanes		james.ktsanes@lw.com
Latham & Watkins LLP	Attn: Jeff Bjork		jeff.bjork@lw.com; carbonlite.lwteam@lw.com
LIT Mountain Creek Dallas LLC	c/o Jackson Walker LLP	Attn: Elizabeth Freeman & Vienna F. Anaya	efreeman@jw.com; vanaya@jw.com
Nahai Insurance Services Inc.	c/o Polsinelli PC	Attn: Christopher A. Ward	cward@polsinelli.com
Nestle Waters North America Inc.	c/o Troutman Pepper Hamilton Sanders LLP	Attn: Marcy J. McLaughlin Smith	marcy.smith@troutman.com; wlbank@troutman.com; monica.molitor@troutman.com; peggiianne.hardin@troutman.com
Nestle Waters North America Inc.	c/o Troutman Pepper Hamilton Sanders LLP	Attn: Robert S. Hertzberg & Kay Standridge Kress	robert.hertzberg@troutman.com; kay.kress@troutman.com
Niagara Bottling LLC	c/o Morris James LLP	Attn: Eric J. Monzo & Brya M. Keilson	emonzo@morrisjames.com; bkeilson@morrisjames.com
Office of the U.S. Trustee	Attn: Joseph J. McMahon, Jr.		joseph.mcmahon@usdoj.gov; ustpregion03.wl.ecf@usdoj.gov
Official Committee of Unsecured Creditors	c/o Bantam Materials International	Attn: Vytas Gruodis	carolina.velarde@bantaminc.com; vytas.gruodis@bantaminc.com
Official Committee of Unsecured Creditors	c/o Banyan Plastics	Attn: Sloan Sherman	sloan@banyanplastics.com
Official Committee of Unsecured Creditors	c/o Blank Rome LLP	Attn: Regina Stango Kelbon, Esq., Stanley B. Tarr, Esq., & Jose F. Bibiloni, Esq.	jbibiloni@blankrome.com; kelbon@blankrome.com; tarr@blankrome.com
Official Committee of Unsecured Creditors	c/o Exact Staff Inc.	Attn: Gordon Smith	gordonsmith17@yahoo.com; kgoodwin@exactstaff.com
Official Committee of Unsecured Creditors	c/o Hogan Lovells US LLP	Attn: Erin N. Brady, David P. Simonds, & Edward McNeilly	erin.brady@hoganlovells.com; david.simonds@hoganlovells.com; edward.mcneilly@hoganlovells.com; cindy.mitchell@hoganlovells.com; tracy.southwell@hoganlovells.com
Official Committee of Unsecured Creditors	c/o Hogan Lovells US LLP	Attn: Kevin J. Carey	kevin.carey@hoganlovells.com;
Official Committee of Unsecured Creditors	c/o Hogan Lovells US LLP	Attn: Pieter Van Tol	pieter.vantol@hoganlovells.com
Official Committee of Unsecured Creditors	c/o Replenish Inc.	Attn: Mark Armen	mark@replenish.com; legal@replenish.com
Official Committee of Unsecured Creditors	c/o rPlanet Earth Los Angeles LLC	Attn: Robert Daviduk	bob@rplanetearth.com
Orion Energy Partners Investment Agent LLC	c/o Latham & Watkins LLP	Attn: Andrew C. Ambruoso, Esq.	andrew.ambruoso@lw.com
Orion Energy Partners Investment Agent LLC	c/o Latham & Watkins LLP	Attn: James Ktsanes, Esq.	james.ktsanes@lw.com

In re: CL H Winddown LLC, et al.

Case No. 21-10527 (JTD)



## Exhibit F

Served via Electronic Mail

Name	Attention	Address 1	Email
Orion Energy Partners Investment Agent LLC	c/o Latham & Watkins LLP	Attn: Jeffrey E. Bjork, Esq. & Nicholas J. Messana, Esq.	jeff.bjork@lw.com; nicholas.messana@lw.com bankfilings@ycst.com; rbrady@ycst.com; eharron@ycst.com; kcoyle@ycst.com
Orion Energy Partners Investment Agent LLC	c/o Young Conaway Stargatt & Taylor LLP	Attn: Robert S. Brady, Edwin J. Harron, & Kara Hammond Coyle	akramer@otterbourg.com; dmorse@otterbourg.com
Otterbourg P.C.	Attn: Andrew M. Kramer & David E. Morse		
PolyQuest Inc. & PQ Recycling LLC	c/o Smith Anderson Blount Dorsett Mitchell & Jernigan LLP	Attn: Gerald A. Jeutter, Jr., Esq. & Anna B. Osterhout, Esq.	jjeutter@smithlaw.com; aosterhout@smithlaw.com
Riverside County Treasurer-Tax Collector	Attn: Ronak N. Patel, Esq.		rpatel@co.riverside.ca.us; DrEsparza@RIVCO.ORG
Securities & Exchange Commission	Attn: Marc Berger, Regional Director		bankruptcynoticeschr@sec.gov; nyrobankruptcy@sec.gov
Securities & Exchange Commission	c/o Office of General Counsel-Bankruptcy	Attn: Michael A. Berman	secbankruptcy-ogc-ado@sec.gov
Sorema Division of Previero N. srl.	c/o Freeborn & Peters LLP	Attn: Jason J. Ben, Esq.	jben@freeborn.com
Sorema Division of Previero N. srl.	c/o Goldstein & McClintock LLLP	Attn: Maria Aprile Sawczuk, Esq.	marias@goldmclaw.com; marias@ecf.courtdrive.com; katelynnet@goldmclaw.com
Starlinger & Co. Gesellschaft M.B.H.	c/o Haynsworth Sinkler Boyd PA	Attn: Frank T. Davis III	fdavis@hsblawfirm.com; hharrington@hsblawfirm.com; mphillips@mmwr.com; marc-phillips-8177@ecf.pacerpro.com; smcguffin@hsblawfirm.com
Stonebriar Commercial Finance LLC	Attn: Jeffrey L. Wilkison, SVP		Jeff.Wilkison@stonebriarcf.com
UMB Bank N.A., in its separate capacities as TX DIP Agent, PA DIP Agent, TX Bonds Trustee, and PA Bonds Trustee	c/o Arnold & Porter Kaye Scholer LLP	Attn: Michael D. Messersmith, Sarah Gryll, & Ginger Clements	michael.messersmith@arnoldporter.com; sarah.gryll@arnoldporter.com; ginger.clements@arnoldporter.com
UMB Bank N.A., in its separate capacities as TX DIP Agent, PA DIP Agent, TX Bonds Trustee, and PA Bonds Trustee	c/o Troutman Pepper Hamilton Sanders LLP	Attn: David B. Stratton, Evelyn J. Meltzer, & Kenneth A. Listwak	david.stratton@troutman.com; evelyn.meltzer@troutman.com; ken.listwak@troutman.com; wlbank@troutman.com; monica.molitor@troutman.com; peggianne.hardin@troutman.com
Waste Management Recycle America LLC	c/o Monzack Mersky & Browder PA	Attn: Rachel B. Mersky	rmersky@monlaw.com
Young Conaway Stargatt & Taylor LLP	Attn: Robert S. Brady, Edwin J. Harron, & Kara Hammond Coyle		rbrady@ycst.com; eharron@ycst.com; kcoyle@ycst.com

## **Exhibit G**



## Exhibit G

Served via First-Class Mail

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
21st Century Staffing LLC		1787 Sentry Parkway West	Building #16 Suite 110		Blue Bell	PA	19422	
2245 Valley LLC		2245 Valley Blvd			Colton	CA	92324	
24/7 Office Installations Inc.		2922 Rubidoux Blvd			Riverside	CA	92509-2129	
36th Street Capital Partners LLC		15 Maple Ave			Morristown	NJ	07960	
3D Systems Inc.		333 Three D Systems Circle			Rock Hill	SC	29730	
3L Distribution Inc.		PO Box 3102			Annapolis	MD	21403	
4Imprint		101 Commerce St			Oshkosh	WI	54901	
4Refuel US LLC		1900 Enchanted Way	Ste 250		Grapevine	TX	76051-1016	
713 Capital LP		888 S Figueroa St	Suite 1900		Los Angeles	CA	90017	
805 Transport Inc.	Attn Tom Zavala	301 Lambert St			Oxnard	CA	93036	
A & R Global Logistics		75 Remittance Drive	Suite 83077		Chicago	IL	60675-3077	
A Plus CNC Engineering		3626 Presley Ave			Riverside	CA	92507	
A Plus Industrial Install (Surpass Inc.)		2440 N Interstate 35 E			Lancaster	TX	75134	
A&K Transport LLC		PO Box 1774	MC# 453767		Miles City	MT	59301	
A&R Global Logistics	Attn Chris Perry ext 4815	75 Remittance Dr	Suite 83077		Chicago	IL	60675-3077	
A&R Logistics Inc.		8440 S Tabler Rd			Morris	IL	60450	
A-1 Freight Systems		172 W 9400 S			Sandy	UT	84070	
A-1 Hesperia Recycling Company Inc.	Attn Richard Diaz	16666 Spruce St			Hesperia	CA	92345	
A-1 Locksmith		2508 Highlander Way Ste 230			Carrollton	TX	75006	
A1 Restoration Inc dba A1 Energy		2730 Shenck Road			Manheim	PA	17545	
A1 Restoration Inc.	c/o Saxton & Stomp	Attn Barry A. Solodky	280 Granite Run Drive	Suite 300	Lancaster	PA	17601	
AAA Bounce LLC		2404 Costley Ct			Fate	TX	75189	
AAA Forklift	Attn Maria De Lourdes Alicea	PO Box 9992			Moreno Valley	CA	92552	
AAA Scene Cleaners LLC		PO Box 9921			Cleburne	TX	76033	
AAE LP		301 N Canon Dr	Suite 210		Beverly Hills	CA	90210	
ABA Pack USA Inc.		3131 Camino Del Rio N	Suite 1010		San Diego	CA	92108	
Abbott, Christopher		ADDRESS REDACTED						
Abel Bernal		ADDRESS REDACTED						
ABF Construction		27065 E 5th St			Highland	CA	92346	
ABM Electrical Services		PO Box 52609			Los Angeles	CA	90074-2609	
Abrasiva Blasting and Powder Coating	dba Abrasive Blasting and Powder Coating	5465 24th St			Riverside	CA	92509	
Absalon Hernandez Diaz		ADDRESS REDACTED						
Absolute Exhibits Inc.	Attn Accounts Receivable	1382 Valencia Ave	Ste G		Tustin	CA	92780-6472	
Absolute Janitorial Services & Supplies		6320 Passons Blvd	Suite 23		Pico Rivera	CA	90660	
Acc Coatings Llc		620 East Main St			Elkin	NC	28621	
Accent Wire-Tie		PO Box 676029			Dallas	TX	75267-6029	
Accent Wire-Tie	Attn Amanda Darnold	3122 Enterprise			Joplin	MO	64801	
Accountemps		Robert Half International	PO Box 743295		Los Angeles	CA	90074-3295	
Accurate Solutions	Robert Martinez Jr	PO Box 543231			Grand Prairie	TX	75054	
AccuStandard Inc		125 Market Street			New Haven	CT	06513	
Acosta, Elisa		ADDRESS REDACTED						
Action Enterprise Logistics LLC		204 20th St N			Birmingham	AL	35203	
Adobe Inc		29322 Network Place			Chicago	IL	60673-1293	
Adobe Systems Incorporated		345 Park Ave			San Jose	CA	95110	
ADP Inc		1851 N Resler Drive	MS-100		El Paso	TX	79912	
ADP Inc 401K		1851 N Resler Drive Ms-100			El Paso	TX	79912	
Adrian Gomez		ADDRESS REDACTED						
Adt Products Inc		16126 Youngwood Dr			Whittier	CA	90603	
Advanced Environmental Landscape		PO Box 8296			Alta Loma	CA	91701	
Advanced Manufacturing & Sales	Attn Mike Mino	26826 Vista Ter			Lake Forest	CA	92630	
Aero		12500 Cleburne Highway			Cresson	TX	76035	
Aerzen USA		108 Independence Way			Coatesville	PA	19320	
AFEX		21045 Califa St			Woodland Hts	CA	91367-5104	
AFY Nevada Trust		4525 Dean Martin Dr	Unit 2900		Las Vegas	NV	89103	
AG Polymers LLC		445 Hamilton Ave	Suite 1202		White Plains	NY	10601	
Agforce Transport Services		5101 College Blvd			Leawood	KS	66211	
Agforce Transport Services	Attn Michael Presinger	5101 College Blvd			Leawood	KS	66211	
Agilent Technologies Inc.		5301 Stevens Creek Blvd			Santa Clara	CA	95051	
Agilent Technologies Inc.	Attn Diane Sherwood	PO Box 742108			Los Angeles	CA	90074-2108	
Aguilar Jr., Raul		ADDRESS REDACTED						
Aguilar, Gloria		ADDRESS REDACTED						
Aguilar, Pablo		ADDRESS REDACTED						
Aguilar, Raul		ADDRESS REDACTED						
Aguilar, William		ADDRESS REDACTED						
Aguirre, Carlos		ADDRESS REDACTED						
Airgas USA LLC		PO Box 802576			Chicago	IL	60880-2576	
AIT Worldwide Logistics Inc.	Attn Corey Stirpe	71 N Rohlwing Rd			Itasca	IL	60143	
Ajulia Executive Search		2000 Cornwall Rd	Suite 210		Monmouth Junction	NJ	08852	
Akkt Tool Inc.		512 Dawson Dr	Suite 4N		Camarillo	CA	93012-8067	
Al Shaikhli, Qusay		ADDRESS REDACTED						
Albar Trucking Inc		1006 W Centennial Rd			Papillion	NE	68046-7015	

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Alert Patrol Midwest Inc.	For the account of Alert Patrol, Inc.	PO Box 742890			Atlanta	GA	30374-2890	
Alfredo Amezcua		ADDRESS REDACTED						
Alicea, Orlando		ADDRESS REDACTED						
Alixpartners		909 Third Ave			New York	NY	10022	
All American Security		421 S Glendora Ave	Suite 200		West Covina	CA	91790	
All Size Supply Co		904 Fountain Pkwy			Grand Prairie	TX	75050-1509	
Allan Company	Attn Jason Young CEO	14620 Joanbridge St			Baldwin Park	CA	91706	
Allen, Steven		ADDRESS REDACTED						
Alliance Finishing & Mfg		1721 Ives Ave			Oxnard	CA	93033	
Alliance Funding Group Inc.		17842 17th St	Suite 200		Tustin	CA	92780	
Allianz Global Risks US	Attn Corporate Compliance Department	PO Box 970			O'Fallon	MO	63366	
Allianz Global Risks US Insurance Company		225 W Washington St	Suite 1800		Chicago	IL	60606	
Allied Electrical Services Inc.		70-61st St			Vienna	WV	26105	
Allied Electronics & Automation		7151 Jack Newell Blvd South			Fort Worth	TX	76118-7037	
Allied Fence Co.		266 W Commerce St			Dallas	TX	75208	
Allied Modular Building Systems Inc.	Attn Debbie - A/R	642 W Nicolas Ave			Orange	CA	92868	
Allied Nationwide Security Inc.		7247 Hayenhurst Ave	Suite A7		Van Nuys	CA	91406	
All-Vac Industries Inc		7350 N Central Park Ave			Skokie	IL	60076	
Ally Global Logistics LLC		1090 36Th St Ste 628			Grand Rapids	IL	49508	
Ally Logistics		1090 36th St	Suite 628		Grand Rapids	MI	49508	
Almeida, Olivia		ADDRESS REDACTED						
Alpha Materials Handling Inc.		313 N 9th St			Midlothian	TX	76065	
Alpha Printing		2886 E Thousand Oaks Blvd			Thousand Oaks	CA	91362	
Altra Medical Corporation		9743 Sago Point Drive			Largo	FL	33777	
Alvarado, Micaela		ADDRESS REDACTED						
Alvarado, Orlando		ADDRESS REDACTED						
AM Trans Expedite		2440 N Interstate 35 E			Lancaster	TX	75134	
Amaro, Octavio		ADDRESS REDACTED						
Amazing Machinery LLC		3807 Old Tasso Rd NE			Cleveland	TN	37312	
Amcor Group GmbH		Thurgauerstrasse 34			Zürich	CH-8050	Switzerland	
Amcor Group GmbH		10521 S Hwy M-52			Manchester	MI	48158	
AMCP Industrial Supply Inc.		Department 10075	PO Box 509016		San Diego	CA	92150-9016	
Ameravant Web Design		126 E Haley St	Suite 15		Santa Barbara	CA	93101	
American CleanStat LLC		PO Box 737			Mansfield	TX	76065	
American Cutting Edge		PO Box 1774	MC# 453767		Miles City	MT	59301	
American Dairy Queen Corporation and Orange Julius of America		7505 Metro Blvd			Minneapolis	MN	55439	
American Diamond		8440 S Tabler Rd			Morris	IL	60450	
American Express	Attn Merchant Remittances	PO Box 53765			Phoenix	AZ	85072-9945	
American Express Travel Related Services Company Inc.	Attn Department 87	PO Box Box 299051			Fort Lauderdale	FL	33329	
American Industrial Tire Corp.		2404 Costley Ct			Fate	TX	75189	
American Laboratory Trading, Inc.		12 Colton Road			East Lyme	CT	06333	
American Logistics Group Inc.		PO Box 28685			New York	NY	10087	
American Logistics Group Inc.		3618 Byrd Dr			Mesquite	TX	75150	
American Research Specialty Product		2325 Palos Verdes Drive West	Suite 208		Palos Verdes Estates	CA	90274	
American Starlinger Sahn		600 Westport Parkway			Grapevine	TX	76051	
American Starlinger-Sahn Inc.	Attn Wes Wood & Megan Jones	11 Jack Casey Ct			Fountain Inn	SC	29644	
American Supply Company	Sterling Industries Lp	1621 E 27Th Street			Los Angeles	CA	90011	
American Transport Group		1900 W Kinzie St			Chicago	IL	60622	
American Turnkey Fabricators		9175 Milliken Ave			Rancho Cucamonga	CA	91730	
AmeriGas Propane LP		19770 Cajon Blvd			Devore	CA	92407	
Ameriken Die Supply Inc.		2280 Conestoga Dr			Carson City	NV	89706	
Amezcu, Alfredo V		ADDRESS REDACTED						
Amezcu, David V		ADDRESS REDACTED						
Amino Transport Inc.		2320 Dean Way	Ste 160		Southlake	TX	76092-1545	
Amland C. Townsend		ADDRESS REDACTED						
Ampacet Corporation		3801 N Fruittridge Ave			Terre Haute	IN	47804	
Amr Plastics Inc		4411 Dupont Court Suite 100			Ventura	CA	93003	
AMR Plastics Inc.		1281 Mount Brewer Ct			Tulare	CA	93274-8552	
Amtrust North America		800 Superior Ave E			Cleveland	OH	44114	
Anaabel Mendoza		ADDRESS REDACTED						
Anabell Celeste Solis		ADDRESS REDACTED						
Anchor Danly		PO Box 99897			Chicago	IL	60696-7697	
Anchor Fire Protection Co Inc		270 Renninger Road			Perkiomenville	PA	18074	
Anchor Fire Protection Co. Inc.	Attn Denise Miller	270 Renninger Rd			Perkiomenville	PA	18074	
Anchor Fire Protection Co. Inc.	c/o Obermayer Rebmann Maxwell & Hippel LLP	Attn Leslie B. Spolte, Esq.	123 Justison St	Suite 100	Wilmington	DE	19801	
Anchor Fire Protection Co. Inc.	c/o Obermayer Rebmann Maxwell & Hippel LLP	Attn Michael D. Vagnoni, Esq.	Centre Square West	1500 Market St Suite 3400	Philadelphia	PA	19102	
Andalis Restaurant		40 S Centre Ave			Leesport	PA	19533	
Andersen, Brenda		ADDRESS REDACTED						

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Anderson Systems Inc.	c/o Price Postel & Parma LLP	Attn Ryan D. Zick, Esq.	200 E Carrillo St	Suite 400	Santa Barbara	CA	93101	
Anderson Transportation and Logistics LLC		1124 Baja Dr			Grand Prairie	TX	75052	
Andrade, Julia A		ADDRESS REDACTED						
Andrade, Yolanda		ADDRESS REDACTED						
Anes, Eduardo		ADDRESS REDACTED						
Angelina Figueroa		ADDRESS REDACTED						
Anglemyer Crane Rental		1190 W Gladstone St			Azusa	CA	91702	
Ankura Consulting Group LLC		PO Box 74007043			Chicago	IL	60674-7043	
Anne V. Waldie		ADDRESS REDACTED						
Anthem Blue Cross		PO Box 54587			Los Angeles	CA	90054-0580	
Anthem Blue Cross - DK		ADDRESS REDACTED						
Anthem Blue Cross - MF		ADDRESS REDACTED						
Aparicio, Maria G		ADDRESS REDACTED						
Apex TITAN		PO Box 8022			Tyler	TX	75711-8022	
Aponte, Marcus Edward		ADDRESS REDACTED						
Applied Chiller Service LLC		4325 Commerce St	Suite 111, Box 416		Eugene	OR	97402	
Applied Industrial Technologies		835 William Lane			Reading	PA	19604	
Applied Industrial Technologies	Attn Michael Juliano	835 William Ln			Reading	PA	19604	
Applied Technical Services Inc.		1049 Triad Ct			Marietta	GA	30062	
Aracely Salas		ADDRESS REDACTED						
Aracena, Paul		ADDRESS REDACTED						
Aramark Uniform & Career Apparel LLC	dba Aramark Uniform Services	1178 Markress Rd			Cherry Hill	NJ	08003	
Arbon Equipment Corporation	Attn Mindy Hampton	25464 Network Place			Chicago	IL	60673-1254	
ArcBest		5101 College Blvd			Leawood	KS	66211	
Arcos, Yareli N		ADDRESS REDACTED						
Arevalo, Kellymarie		ADDRESS REDACTED						
Armada Sales LLC		5859 E Marita St			Long Beach	CA	90815	
Armani Transport Inc.		5301 Stevens Creek Blvd			Santa Clara	CA	95051	
Armengol, Andres		ADDRESS REDACTED						
Armorstar Unlimited LLC		1401 Mineral Ave			Las Vegas	NV	89106	
Arndt, Crystal		ADDRESS REDACTED						
Arnold & Porter Kaye Scholer LLP		PO Box 759451			Baltimore	MD	21275-9451	
Arnold & Porter Kaye Scholer LLP	Attn Michael Messersmith, Sarah Gryll, & Ginger Clements	70 W Madison St	Suite 4200		Chicago	IL	60602-4321	
Arreazola, Josue		ADDRESS REDACTED						
Arredondo, Juan		ADDRESS REDACTED						
Arrazola, Claudia		ADDRESS REDACTED						
Arriola, Tatiana		ADDRESS REDACTED						
Arrive Logistics		4112 N Main St			Joshua	TX	76058	
Arro-Jet Engineering & Consulting		1115 Avenida Acaso Suite J			Camarillo	CA	93012	
Arrowhead Electric Company		13950 Rosecrans Ave	Suite A		Santa Fe Springs	CA	90670	
Arroyo, Jose		ADDRESS REDACTED						
Asberry Jr, Luther		ADDRESS REDACTED						
Ashley Davis		ADDRESS REDACTED						
Ashley Walsh		ADDRESS REDACTED						
ASI Health Services		4303-B Irving Blvd			Dallas	TX	75247	
Assay Technologies		1382 Stealth St			Livermore	CA	94551	
Assoc. of Postconsumer Plastic Recyclers	Attn Susan Green	1109 N Quantico St			Arlington	VA	22205	
Associated Foreign Exchange Inc.		16133 Venture Blvd	Suite 900		Encino	CA	91436	
Associated Packaging Inc.		435 Calvert Dr			Gallatin	TN	37006	
Aswell Trophy		235 N Oxnard Blvd			Oxnard	CA	93030	
AT&T		PO Box 5025			Carol Stream	IL	60197-5025	
Athens Services	Steve Farmakis	14048 Valley Blvd			City of Industry	CA	91746	
Atlantic Capital Equipment Financing		1615 S Congress Ave	Suite 103		Delray Beach	FL	33445	
Atlas Copco		Dept Ch 19511			Palatine	IL	60055-9511	
Atlas Copco Compressors LLC		16207 Carmenita Rd			Cerritos	CA	90703-2212	
Atlas Copco Compressors LLC		Dept CH 19511			Palatine	IL	60055-9511	
Atlas Van Lines Inc		PO Box 51333			Los Angeles	CA	90051-5633	
Atmos Energy Corp		PO Box 841425			Dallas	TX	75284-1425	
Atmos Energy Corporation	Attn Industrial Contract Administration	PO Box 223705			Dallas	TX	75222	
ATS Logistics		642 W Nicolas Ave			Orange	CA	92868	
Austin Julie		ADDRESS REDACTED						
Autom8Tap LLC		9743 Sago Point Dr			Largo	FL	33777	
Autom8Tap LLC		307 Dorset Ct			Roanoke	TX	76262	
Automatic Data Processing Inc.		71 Hanover Rd			Florham Park	NJ	07932	
AutomationDirect.com		PO Box 402417			Atlanta	GA	30384-2417	
AutoZone		3540 N 5th St Hwy			Reading	PA	19605	
Avalos, Javier		ADDRESS REDACTED						
Avangard Innovative LP		710 West Belden Avenue			Addison	IL	60101	
Averhart, Kevon		ADDRESS REDACTED						
Averitt Express	Attn Marilyn Susanne Hyden	1415 Neal Street			Cookeville	TN	38502	

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Avian (USA) Machinery LLC		1901 Powis Ct			West Chicago	IL	60185	
Avila, Peter		ADDRESS REDACTED						
AWC		6655 Exchequer Dr			Baton Rouge	LA	70809	
Awnings Plus	Attn Stephanie Reid	1535 Callens Rd			Ventura	CA	93003	
Axle Logistics LLC		835 N Central St			Knoxville	TN	37917-7122	
Axsun Corp		Bank of America Tower	300 S Harbor Blvd	Suite 502	Anaheim	CA	92805	
B&B Plastics Recyclers Inc		3040 N Locust Ave			Rialto	CA	92377	
B2B Industrial Packaging		313 S Rohlwing Rd			Addison	IL	60101-3029	
Bace		322 W 32nd St			Charlotte	NC	28206	
Bacik, Anthony		ADDRESS REDACTED						
Badger Plug Company		N1045 Technical Dr			Greenville	WI	54942	
Bagcorpsstore.com		15303 Dallas Pkwy	Suite 700		Addison	TX	75001	
Bahman Farahnik		2283 Weybridge Lane			Los Angeles	CA	90077	
Bahram Nour-Omid & Learnicon LLC	c/o Barnes & Thornburg LLP	Attn Thomas E. Hanson, Jr. & Kevin G. Collins	1000 N West St	Suite 1500	Wilmington	DE	19801	
Bahram Nour-Omid & Learnicon LLC	c/o Michelman & Robinson LLP	Attn Sanford L. Michelman, Mona Z. Hanna, Howard I. Camhi, & Alexander R. Safyan	10880 Wilshire Blvd	19th Floor	Los Angeles	CA	90024	
Bahram Nour-Omid and Learnicon LLC	c/o Learnicon LLC	11859 Wilshire Blvd	Suite 400		Los Angeles	CA	90025	
Bailey, Willie		ADDRESS REDACTED						
Balcones Resources	Attn Richie Getter	9301 Johnny Morris Rd			Austin	TX	78724	
Balemaster		980 Crown Court			Crown Point	IN	46307	
Baltazar, Alejandro		ADDRESS REDACTED						
Baltazar, Randy		ADDRESS REDACTED						
Bandera, Antonio		ADDRESS REDACTED						
Bank Leumi USA	c/o Otterbourg PC	Attn Andrew M. Kramer, David W. Morse, & Frank J. Pecorelli	230 Park Ave		New York	NY	10169-0075	
Banyan Plastics		2393 S Congress Ave	Ste 200		West Palm Beach	FL	33406	
Barbosa, Arturo		ADDRESS REDACTED						
Barcenas, Gerardo		ADDRESS REDACTED						
Bar-Plate Manufacturing Co		PO Box 185470			Hamden	CT	06518	
Barragan-Avila, Laura		ADDRESS REDACTED						
Barrera, Gavino		ADDRESS REDACTED						
Barry Callebaut USA LLC		1175 Commerce Blvd	Suite D		American Canyon	CA	95403	
Bartolo, Eduardo		ADDRESS REDACTED						
Bates, Christopher		ADDRESS REDACTED						
Batista, Victor		ADDRESS REDACTED						
Baumans Building Supply - Credit Card		3199 Kansas Ave			Riverside	CA	92507	
Bautista, Jose		ADDRESS REDACTED						
Bavaria, Thomas		ADDRESS REDACTED						
Bayan Plastics LLC		2393 So. Congress Ave			West Palm Beach	FL	33406	
BB Precision Machine LLC	Attn Basil Breininger	58 Willow St			Kutztown	PA	19530	
BBI Beau Bureaux Interiors		17835 Sky Park Circle	Suite G		Irvine	CA	92614	
BBSI - Payroll/Barrett Business Services Inc		1950 Sunwest Lane			San Bernardino	CA	92408	
BBSI Payroll		8100 NE Parkway Drive	Suite 200		Vancouver	WA	98662	
BBSI-Payroll	San Bernardino	1950 Sunwest Lane			San Bernardino	CA	92408	
BDO USA LLP		PO Box 31001-0860			Pasadena	CA	91110-0860	
Bear State Pump & Equipment		31248 Valley Center Rd			Valley Center	CA	92082	
BearCom		PO Box 559001			Dallas	TX	75355	
BearCom	Attn Thomas Kelley	PO Box 670354			Dallas	TX	75267-0354	
Beck Oil Inc		16640 D Street			Victorville	CA	92395	
Beck Oil Inc.	Attn Sue Purbaugh	16640 D St			Victorville	CA	92395	
Beckart Environmental Inc		6900 46th Street			Kenosha	WI	53144	
Bedrock Logistics LLC	Attn Olivia Brown	2501 N Harwood	Suite 2600		Dallas	TX	75201	
Beemac Inc.		2747 Legionville Rd			Ambridge	PA	15003	
Behzad Kianmehd		ADDRESS REDACTED						
Beltran, Jose		ADDRESS REDACTED						
Benavides Welding Works LLC		104 Whatley Ave			Lewisville	TX	75057	
Benavides, Raamces		ADDRESS REDACTED						
Benson, Rafer		ADDRESS REDACTED						
Berg Mill Supply Co. Inc.		PO Box 5568			Beverly Hills	CA	90209	
Berks Security & Locksmith		440 Penn Ave			West Reading	PA	19611	
Berks222 Owner, LLC	c/o Endurance Real Estate Group LLC	4 Radnor Corporate Center	Suite 105		Radnor	PA	19087	
Berks61 Owner LLC		4 Radnor Corporate Estate Group			Radnor	PA	19087	
Berks61 Owner LLC	c/o American Realty Advisors	Attn Stanley L. Lezman	515 S Flower St	49th Floor	Los Angeles	CA	90071	
Berks61 Owner LLC	c/o Kaplan Stewart Meloff Reiter & Stein PC	Attn Marc A. Snyder, Esq.	Union Meeting Corporate Center	910 Harvest Dr	Blue Bell	PA	19422	
Berks61 Owner LLC	c/o Levene Neale Bender Yoo & Brill LLP	Attn Eve H. Karasik & Jeffrey S. Kwong	10250 Constellation Blvd	Suite 1700	Los Angeles	CA	90067	
Berks61 Owner, LLC	c/o Endurance Real Estate Group LLC	4 Radnor Corporate Center	Suite 105		Radnor	PA	19087	
Best Bay Logistics Inc.		103 Darcy Pkwy			Lathrop	CA	95330	
Best Buy		1701 Crossing Drive			Wyomissing	PA	19610	
BEZHAD D BINAFARD	BEZHAD D BINAFARD	14034 PIONEER BLVD			NORWALK	CA	90650	



## Exhibit G

Served via First-Class Mail

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Bijan Nahai		ADDRESS REDACTED			Santa Ana	CA	92705	
Bio-Acoustical Corporation		1833 E 17th St	Suite 103		Reading	PA	19604	
BJs Wholesale Club		550 Madison Avenue			Riverside	CA	92507	
BK Customs Inc		3082 Franklin Ave			Huntington	NY	11743	
BlackBridge	Attn Accounts Receivable	PO Box 335			Wall	NJ	07719	
Blackbridge Investments		1973 Route 34 Suite 201			Huntington	NY	11743	
BlackBridge Investments		50 Gerard St	Suite 100C		Huntington	NY	11743	
Blades Machinery Co Inc		750 Nicholas Blvd			Elk Grove	IL	60007	
Blair, William		ADDRESS REDACTED						
Blake, Frederick		ADDRESS REDACTED						
Blessing, Timothy		ADDRESS REDACTED						
Blitz Express LLC		PO Box 610028			Dallas	TX	75261-0028	
Bloxom, Donna		ADDRESS REDACTED						
Blue Ridge Bank, N.A.	Attn Mark Heede	1801 Bayberry Court			Richmond	VA	23226	
Blue Ridge Bank, N.A.	Kutak Rock LLP c/o Laura Kistler	901 E Byrd Street, Suite 1000			Richmond	VA	23219	
Blue Rock Construction		1275 Glenlivet Drive	Suite 330		Allentown	PA	18106	
Blue Rock Construction Inc.		2324 Second St Pike			Newton	PA	18940	
Blue Street Capital Llc		2120 Main St Suite 160			Huntington Beach	CA	92648	
BlueGrace Logistics LLC		2846 S Falkenburg Rd			Riverview	FL	33578	
BlueLine Rental LLC		PO Box 840062			Dallas	TX	75284-0062	
Bluestar Silicones USA Corp		PO Box 978608			Dallas	TX	75397-8608	
BlueTriton Brands Inc.	Attn Tom Uhl	900 Long Ridge Rd	Bldg. 2		Stamford	CT	06902	
Blum & Sons Electric Inc.		606 Linden Ave			Carpinteria	CA	93013	
Blum & Sons Electric Inc.	c/o Price Postel & Parma LLP	Attn Ryan D. Zick, Esq.	200 E Carrillo St	Suite 400	Santa Barbara	CA	93101	
BMM Transportation Inc		209 W Jackson Blvd	Suite 903		Chicago	IL	60606	
BoReTech		1820 Industrial Dr			Stockton	CA	95206	
Boss Tech Refrigeration Inc.	Attn Scott Doornbos	189 Grapevine Rd			Oak View	CA	93022	
Boston Group	Attn Eddie San Giacomo	3302 Dow Ave	Suite 118		Tustin	CA	92780	
Boyer, Mark		ADDRESS REDACTED						
Boyer, Teri		ADDRESS REDACTED						
BPI Consulting LLC		9550 Spring Green Blvd	Suite 408-340		Katy	TX	77494	
Bracewell		PO Box 207486			Dallas	TX	75320-7486	
Brady Worldwide Inc.	Attn Terry Freund	PO Box 71995			Chicago	IL	60694	
Bragg Geoffrey Kirk		206 Chessington Ln			Simpsonville	SC	29681	
Bravo, Isaias		ADDRESS REDACTED						
Brenntag		PO Box 970230			Dallas	TX	75397-0230	
BridgeLine Executive Coaching		70 Little West St	Suite 19G		New York	NY	10004	
Briones, Maria		ADDRESS REDACTED						
Brithinee Electric/Sulzer Electric		620 South Rancho Avenue			Colton	CA	92324	
Brock Transportation LLC		3025 Independence Dr	Ste C		Livermore	CA	94551-7683	
Bromesey Jr, Michael		ADDRESS REDACTED						
Broukhim Family Trust		16311 Ventura Blvd	Suite 1080		Encino	CA	91436	
Brown Engineering		PO Box 14355			Reading	PA	19612-4355	
Brown Machine Llc		330 N Ross Street			Beaumont	MI	48612	
Brown, Baron		ADDRESS REDACTED						
Bruno Folcieri Srl		Via Sopracome			Volongo		266629	Italy
BRUNO FOLCIERI SRL	ESMERALDA ZOPPI	VIA SOPRACOMUNE 1			VOLONGO	CR	26030	ITALY
Bryan Ramos		ADDRESS REDACTED						
Bryant, Ben		ADDRESS REDACTED						
Bryant, Steven Andre		ADDRESS REDACTED						
Buca Di Beppo		2745 Paper Mill Road			Wyomissing	PA	19610	
Buchanan Hauling & Rigging Inc		4625 Industrial Rd			Fort Wayne	IN	46825	
Buchanan, Chris		ADDRESS REDACTED						
Buffalo Bisons Charitable Foundation		Coca-Cola Field	1 James D. Griffin Plaza		Buffalo	NY	14203	
Buhler Inc		13105 12th Ave N			Plymouth	MN	55441	
Buhler Inc		PO Box 9497			Minneapolis	MN	55440-9497	
Buhler Inc.		2385 Arch-Airport Rd	Suite 300		Stockton	CA	95206	
Bull Rite Fence Company		9110 Rose St			Bellflower	CA	90706	
Bulk Handling Systems		3592 West 5th Avenue			Eugene	OR	97402	
Bulk Handling Systems	Attn Tina Miller	3592 W Fifth Ave			Eugene	OR	97402	
Bulkmatic Transport	#774756	4756 Solutions Center			Chicago	IL	60677	
Bunting Magnetics Co.		PO Box 877814			Kansas City	MO	64187-7814	
Bunzl Distribution Southwest LP	dba Bunzl Phoenix	3310 E Miraloma Ave			Anaheim	CA	92806	
Burcham International Corp	Lockbox #935679	PO Box 935679			Atlanta	GA	31193-5679	
Bureau Veritas		390 Benmar Dr	Suite 100		Houston	TX	77060	
Burkholder Golf Carts LLC		100 Clearview Dr			Ehrprata	PA	17522	
Burton, Caleb		ADDRESS REDACTED						
Busch Consolidated Inc		516 Viking Drive			Virginia Beach	VA	23452	
Bustamante, Martin		ADDRESS REDACTED						
Buxbaum HCS LLC		16625 Marquez Terrace			Pacific Palisades	CA	90272	
BZS Transport		816 Myrtle Ave			Brooklyn	NY	11206	

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
C&J Tool & Manufacturing Co.		820 Thompson Ave	Suite 13		Glendale	CA	91201	
C&R Landscape Inc.		PO Box 1894			Oxnard	CA	93032	
C.H. Robinson	Attn Accounts Receivable	14701 Charlson Rd	Suite 2400		Eden Prairie	MN	55347	
CA Dept of Tax & Fee Admin (CDTFA)		450 N St			Sacramento	CA	94279	
CA Dept of Tax and Fee Administration	Return Processing Branch	PO Box 942879			Sacramento	CA	94279-6001	
CA State University Channel Islands		One University Dr			Camarillo	CA	93012	
CABKA North America Inc.		105 Bypass Dr			Hazelwood	MO	63042	
Cabral, Maria		ADDRESS REDACTED						
Cad/Cam Consulting Services Inc		810 Lawrence Dr Suite 220			Newbury Park	CA	91320	
Cadena, Pedro		ADDRESS REDACTED						
Cal Chamber Of Commerce		PO Box 398342			San Francisco	CA	94139-8342	
Cal OSHA	Attn Penalties	PO Box 516547			Los Angeles	CA	90051-0595	
California Board Of Equalization		450 N St	Mic 121		Sacramento	CA	94279-0121	
California Comfort	Attn Chris Williams	2040 Eastridge Ave	Suite A-6		Riverside	CA	92507	
California Department of Resources Recycling & Recovery		PO Box 2711			Sacramento	CA	95812-2711	
California Dept of Tax & Fee Admin		PO Box 942879			Sacramento	CA	94279-6001	
California EPA		PO Box 1288			Sacramento	CA	95812-1288	
California EPA		555 Capitol Mall	Suite 235		Sacramento	CA	95814	
California Franchise Tax Board		PO Box 942840			Sacramento	CA	942840-0040	
California Franchise Tax Board		PO Box 942857			Sacramento	CA	94257-0631	
California Material Handling		730 Arrow Hwy			La Verne	CA	91750	
California Office of the Attorney General		PO Box 944255			Sacramento	CA	94244-2550	
California Secretary of State	Attn Statement of Information Unit	PO Box 944230			Sacramento	CA	94244-2300	
California State Controller		1500 11th St			Sacramento	CA	95814	
California State Controller	Unclaimed Property Division	10600 White Rock Rd	Suite 141		Rancho Cordova	CA	95670	
California Tool & Welding	Attn Sevina Bega	201 Main St			Riverside	CA	92501-1025	
California Wire Products Corp.		1316 Railroad St			Corona	CA	92882-1840	
Californians Against Waste Foundation		921 11th St	Suite 420		Sacramento	CA	95814	
Cal-Mesa Steel Supply		31682 Dunlap Blvd			Yucaipa	CA	92399	
Caltex Logistics Inc		4208 Rosedale Hwy	Suite 302-150		Bakersfield	CA	93308	
Cameron, Daniel		ADDRESS REDACTED						
Camlock Direct		115 Corporate Center Dr	Suite J		Mooresville	NC	28117	
Campos, Manuel M		ADDRESS REDACTED						
Canadian Warehouse & Logistics Inc		200 Shoemaker Street			Kitchener	ON	N2E 3E1	Canada
Cannon & Cannon Industrial		601 Jealouse Way	Unit 8-9		Cedar Hill	TX	75104	
Cannon Ergos S.p.A.		Via E Fermi 355			Caronno Pertusella	VA	21042	Italy
Cano, Jacqueline		ADDRESS REDACTED						
Canon Financial		14904 Collections Ceter Drive			Chicago	IL	60693-0149	
Canon Solutions America Inc.		One Canon Park			Melville	NY	11747	
Canotech Industries LLC	Attn Majid Ahmadi	1825 Diamond St	Suite 102		San Marcos	CA	92078	
Cantu, Hugo		ADDRESS REDACTED						
Canusa Hershman Recycling Co. LLC		45 Northeast Industrial Rd			Branford	CT	06405	
Canuto, Antonio		ADDRESS REDACTED						
Capital Dallas Electric Motor Service Inc		9109 Sovereign Row			Dallas	TX	75247	
Carbajal, Aspen		ADDRESS REDACTED						
Cardinal Metals Inc.		2707 Barge Ln			Dallas	TX	75212	
Cargo Chief Inc.		1060 La Avenida St			Mountain View	CA	94043	
Carolina Material Technologies Inc.		1801 Kilmonack Ln			Charlotte	NC	28270	
Carolyn L Wilcox	Carolyn L Wilcox	STE F						
Carrasquillo, Carlos		ADDRESS REDACTED						
Carreño Eric		904 Bradbury Ct			Arlington	TX	76014	
Carrier Corp		PO Box 93844			Chicago	IL	60673-3844	
Carrillo, Maria		ADDRESS REDACTED						
Carson Mfg. Co.	dba Carson Mfg., Co.	PO Box 549			Cotati	CA	94931	
Cart Services Inc.		77745 Flora Rd	Suite 3		Palm Desert	CA	92211	
Caru West Gulf Containers LLC		15920 East Fwy			Channelview	TX	77530	
Casella Recycling LLC	Attn Mandi LaPlante	25 Greens Hill Ln			Rutland	VT	05701	
Casella Waste Systems, Inc		PO Box 1364			Williston	VT	05495	
Castaneda, Leonel		ADDRESS REDACTED						
Castellanos Magallon, Alicia		ADDRESS REDACTED						
Castillo, Leonora		ADDRESS REDACTED						
Castro, Jose		ADDRESS REDACTED						
Catalyst Finance, L.P.	Richard Mann, Jr.	1136 N. Kirkwood			Houston	TX	77043	
Cavalry Logistics		PO Box 713315			Cincinnati	OH	45271-3315	
CB Manufacturing/American Cutting Edge		4455 Infirmary Rd			Miamisburg	OH	45342	
CDW Direct LLC		300 N Milwaukee Ave			Vernon Hills	IL	60061	
CDW Direct LLC	Attn Louis Weaver & Kim Paulausky	200 N Milwaukee Ave			Vernon Hills	IL	60061	
Cedarwood-Young Company	dba Allan Company	14620 Joanbridge St			Baldwin Park	CA	91706	
Cedeno, Kevin		ADDRESS REDACTED						
CE-DFW		Po Box 967			Grapevine	TX	76099	

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Celco Partnership d/b/a Verizon Wireless	Attn Paul Adamec	500 Technology Drive			Weldon Spring	MO	63304	
CellMark Inc		80 Washington St			Norwalk	CT	06854	
Century Group Professionals LLC		222 N Pacific Coast Hwy	Suite 2150		El Segundo	CA	90245	
Century Packaging Co. Inc		9549 Griggs Ave			Circle Pines	MN	55014	
Certain Underwriters at Lloyds		3103 S Juniper Ave			Broken Arrow	OK	74012	
Cervantes Luna, Victor		ADDRESS REDACTED						
Cervantes, Mairela		ADDRESS REDACTED						
Cesar Martin Haro		ADDRESS REDACTED						
Cfe Sales Company Inc	Dba Packaging Solutions Intl	1205 Johnson Ferry Rd 136-345			Marietta	GA	30068	
CFE Sales Company Inc.	dba Packaging Solutions International	Attn Charles Earp	1205 Johnson Ferry Rd	Suite 136-345	Marietta	GA	30068	
CH Robinson Worldwide Inc		PO Box 9121			Minneapolis	MN	55480-9121	
Champion Electric Inc.		3950 Garner Rd			Riverside	CA	92501	
Chapin Mechanical		3016 Dothan Ln			Dallas	TX	75229	
Chardon Laboratories Inc.	Attn Carmen Banish	7300 Tussing Rd			Reynoldsburg	OH	43068-4111	
Chastain, Eric		ADDRESS REDACTED						
Chavez, Jose		ADDRESS REDACTED						
Chavez, Marisol		ADDRESS REDACTED						
Cherokee Pallets		PO Box 166858			Irving	TX	75016-6858	
Chicago Title Company		917 Glenneyre	Suite 1		Laguna Beach	CA	92651	
Chief Logistics LLC		11755 Victory Blvd	Suite 180		North Hollywood	CA	91006	
Childs, Tasha		ADDRESS REDACTED						
Chilton, Kayla		ADDRESS REDACTED						
Chilton, Leonard		ADDRESS REDACTED						
CHLIC- Chicago/Cigna Dental	Attn Kimela White	5476 Collections Center Dr			Chicago	IL	60693	
Chris Sirs		ADDRESS REDACTED						
Christian Brothers Mechanical Services		11140 Thurston Ln			Mira Loma	CA	91752	
CHT USA Inc.	Attn Accounts Receivable	805 Wolfe Ave			Cassopolis	MI	49031	
Chubb Group of Insurance Companies	Attn Chubb Underwriting Department	202B Halls Mill Rd			Whitehouse Station	NJ	08889	
Chubb Group of Insurance Companies	Attn Claims Department	82 Hopmeadow St			Simsbury	CT	06070-7683	
Chubb North American Claims		PO Box 1522			Scranton	PA	18505-0554	
Cigna	Attn Director or Officer	400 N Brand Blvd	3rd Floor		Glendale	CA	91203	
Cigna Dental	CHLIC- Chicago	5476 Collections Center Drive			Chicago	IL	60693	
Cigna Dental Health of Pennsylvania Inc.		PO Box 453099			Sunrise	FL	33345-3099	
Cigna Dental Health of Texas Inc.		1640 Dallas Pkwy			Plano	TX	75093	
Cigna Dental Health of Texas Inc.		PO Box 149104			Austin	TX	78714	
Cigna Edge - Dental	CHLIC-Chicago	5476 Collections Center Dr			Chicago	IL	60693	
Cigna Group Insurance - Life		PO Box 780110			Philadelphia	PA	19178-0110	
Cigna Group Insurance - Life	Cigna Group Insurance	PO Box 8500-110			Philadelphia	PA	19178-0110	
Cigna Health and Life Insurance Company		400 N Brand Blvd	3rd Floor		Glendale	CA	91203	
Cigna Health and Life Insurance Company		2000 S Colorado Blvd	Tower 3	Suite 1100	Denver	CO	80222	
Cigna Health and Life Insurance Company, & Cigna								
Dental Health	c/o Connolly Gallagher LLP	Attn Jeffrey C. Wisler	1201 N Market St	20th Floor	Wilmington	DE	19801	
Cintas		PO Box 631025			Cincinnati	OH	45263-1025	
Cintas Corp		PO Box 29059			Phoenix	AZ	85038-9059	
Cintas Corporation # 684		28311 Kelly Johnson Pkwy			Valencia	CA	91355	
Cintas Corporation No. 101		PO Box 630910			Cincinnati	OH	45263-0910	
Cintas Fire		PO Box 636525			Cincinnati	OH	45263-6525	
Citibank N.A.	Attn Vasilios Kontogianis	388 Greenwich St	25th Floor		New York	NY	10013	
City of Colton	Annex Civic Center	659 N La Cadena Dr			Colton	CA	92324	
City of Dallas - High Risk Regist/Inspect		1551 Baylor St	Suite 400		Dallas	TX	75226-1956	
City of Dallas Administrative Civil Citat		2014 Main Street			Dallas	TX	75201	
City of Dallas- Security Alarms		PO Box 139076			Dallas	TX	75313-9076	
City of Dallas Water Utilities		City Hall 2D South			Dallas	TX	75277	
City of Oxnard	License Services	214 South C St			Oxnard	CA	93030-5790	
City Of Oxnard	Oxnard Fire Department	360 West Second Street			Oxnard	CA	93030	
City Of Oxnard	Utility Billing	214 South C St			Oxnard	CA	93030-5712	
City of Oxnard - Utilities		214 S C St			Oxnard	CA	93030-5790	
City of Reading	Attn Jeffrey Hill	899 Morgantown Rd			Reading	PA	19607	
City of Riverside	c/o Malcolm & Cisneros, A Law Corporation	Attn Arturo M. Cisneros, Esq., William G. Malcolm, Esq., & Nathan F. Smith, Esq.	2112 Business Center Dr		Irvine	CA	92612	
City of Riverside - Finance Division		3900 Main Street	6th	Floor	Riverside	CA	92522	
CJB International Inc.		8646 Meadow Brook	Unit B		Garden Grove	CA	92844	
CKE Restaurants Holdings Inc.		6700 Tower Circle	Suite 1000		Franklin	TN	37067	
Clark Electron Inc.		PO Box 851167			Mesquite	TX	75185	
Clary Jr, Michael		ADDRESS REDACTED						
Clayton Industries		17477 Hurley Street			City Of Industry	CA	91744	
Clean Air Specialists Inc.	Attn Dave Stroze	PMB 121	12534 Valley View St		Garden Grove	CA	92845-2006	
Clean Floors & More LLC		616 Gregg Street			Shillington	PA	19607	
CLEAR EnvironmentalSolutions LLC		PO Box 907			Rockwall	TX	75087	
Clear Lam Packaging		1950 Pratt Blvd			Elk Grove Village	IL	60007	
Clear Path Recycling	Attn James Davis	7621 Little Ave	Suite 500		Charlotte	NC	28226	

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
ClearFreight Inc		1960 East Grand Avenue	Suite 700		El Segundo	CA	90245	
ClearFreight Inc.	JFK International Airport	Building 75	North Hangar Rd	Suite 210	Jamaica	NY	11430	
Cleveland Brothers		4565 Willima Penn Highway			Murrysville	PA	15668	
CLM Mason		400 N Michigan Ave	Suite 250		Chicago	IL	60611	
Closed Loop Fund LP	c/o Closed Loop Fund GP LLC	3 Columbus Circle	Suite 1609		New York	NY	10019	
Clover Farms Dairy	Attn Kevin Howard	PO Box 14627			Reading	PA	19612-4627	
CM High Inc		341 King Street			Myerstown	PA	17067	
CMI Plastics Inc.		222 Pepsi Way			Ayden	NC	28513	
CMR Industrial (James Rusheon)		3685 PR 3843			Quinlan	TX	75474	
Cm Materials Inc		107 Frank Mossberg Drive			Attleboro	MA	02703	
CNN Plastic System Co. Ltd		No59, Ln268, Xinshu Rd	Xinzhuang Dist 24262		New Taipei City			Taiwan
Coast Water Technologies Inc		PO Box 3486			Lakewood	CA	90711	
Coastal Occupational Medical Group		1901 Outlet Center Dr #100			Oxnard	CA	93036	
Cobbin, Melvin		ADDRESS REDACTED						
COGZ Systems LLC		58 Steeple View Ln			Woodbury	CT	06798	
Cole-Parmer Instrument Company		13927 Collections Center Dr			Chicago	IL	60693-0139	
Cole-Parmer Instrument Company LLC		625 E Bunker Ct			Vernon Hills	IL	60061	
Colonial Electric Supply Company Inc.		1902 Center Ave			Reading	PA	19605	
Columbia Business Center LLC		3546 Concours St	Suite 100		Ontario	CA	91764	
Combi Packaging Systems LLC		PO Box 35878			Canton	OH	44735	
Comcast		PO Box 70219			Philadelphia	PA	19103-2838	
Comcast Cable Communications Management LLC	Attn Derek Hadley	751 E Industrial Park Dr			Manchester	NH	03109	
Comcast Cable Communications Management LLC	c/o Market Development Comcast Business	Attn ROE Team	1701 JFK Blvd	Floor 39	Philadelphia	PA	19103	
Commercial Lighting Supply Inc.		PO Box 65675			Salt Lake City	UT	84165-0675	
Commercial Protective Services Inc.		436 W Walnut St			Gardena	CA	90248	
Common Sense Solutions Inc.	Attn Curt Cozart	26 The Crescent			Montclair	NJ	07042	
Commonwealth of Pennsylvania		909 Elmerton Ave			Harrisburg	PA	17110	
Company Coffee Shop		505 110th St			Arlington	TX	76011	
Compliance First Inc		1057 East Imperial Highway			Placentia	CA	92870	
Comptroller of Public Accounts		PO Box 149354			Austin	TX	78714-9354	
Conair Corp.		PO Box 644537			Pittsburgh	PA	15264-4537	
Concentra		PO Box 9005			Addison	TX	75001-9005	
Conley, Jason		ADDRESS REDACTED						
Consolidated Elect. Dist dba Royal Indus		PO Box 206562			Dallas	TX	75320-6562	
Consolidated Packaging		ADDRESS REDACTED						
Constellation		PO Box 5473			Carol Stream	IL	60197-5473	
Constellation Newenergy	Attn Gas Division	PO Box 5473			Carol Stream	IL	60197-5473	
Constellation NewEnergy - Gas Division, LLC	Strategic Credit Solutions	PO Box 5473			Carol Stream	IL	60197-5473	
Constellation NewEnergy-Gas Division LLC	Attn Contracts Administration	9960 Corporate Campus Dr	Suite 2000		Louisville	KY	40223	
Consulting West		31340 Via Colinas	Suite 102		Westlake Village	CA	91362	
Container & Packaging Supply Inc.		1345 E State St			Eagle	ID	83616	
Continental Recycling Corporation		4318 S Buffalo St			Orchard Park	NY	14127	
Contractors Welding Inc.		PO Box 1654			Manchester	MO	63011	
Contractors Welding Inc.	Attn Teresa Horch	313 W Thornton Ave			St. Louis	MO	63119	
Contreras, Azucena		ADDRESS REDACTED						
Contreras, Elizabeth		ADDRESS REDACTED						
Contreras, Maria		ADDRESS REDACTED						
Contreras, Maria D		ADDRESS REDACTED						
Contreras, Ruben		ADDRESS REDACTED						
Control Concepts		6925 Aragon Circle	Suite 2		Buena Park	CA	90620	
Cook, Terrence		ADDRESS REDACTED						
Cool-Pak LLC	c/o Thompson Coburn LLP	Attn David D. Farrell	One US Bank Plaza		St. Louis	MO	63101	
Corporate Traffic Inc		6500 Bowden Rd	Suite 202		Jacksonville	FL	32216	
Corrales, Melissa		ADDRESS REDACTED						
Correa, Joseph		ADDRESS REDACTED						
Cortes, Norma A		ADDRESS REDACTED						
Cortez, Rolando		ADDRESS REDACTED						
Costa, Richard		ADDRESS REDACTED						
County of Riverside		PO Box 751			Riverside	CA	92502-0751	
Covenant Transport Solutions LLC		400 Birmingham Hwy			Chattanooga	TN	37419	
Covex Personal Supplies LLC		10551 Wilshire Blvd	Suite 501		Los Angeles	CA	90024	
Cowan Systems LLC		4555 Hoilins Ferry Rd			Baltimore	MD	21227	
Coy, Anthony		ADDRESS REDACTED						
Coyote Logistics LLC		PO Box 742636			Atlanta	GA	30374-2636	
Craftsman Cutting Dies Inc		2273 East Via Burton St			Anaheim	CA	92806	
Crain Communications Inc.		1155 Gratiot Ave			Detroit	MI	48207-2997	
Cricket Ventures		528 S Cherry Rd			Rock Hill	SC	29732	
Critical Electric Systems Group LLC		PO Box 941049			Plano	TX	75094-1049	
Cronin Compressor Products LLC		6669 Bradford Ct			Chino	CA	91710-4282	
Cross Wrap Ltd		Teollisuustie 6			Siiuinjarvi	FI	71800	Finland
Crossroads Family Restaurant		4643 Pottsville Pike			Reading	PA	19605	

## Exhibit G

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Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Crossroads Trailer Service Inc		2107 Bay View Dr			Irving	TX	75060	
Crown Bags LLC		27 Paddock Dr			Plainsboro	NJ	08536	
Crown Lift Trucks (Dba)		44 South Washington Street			New Bremen	OH	45869-1247	
Crown Packaging Corporation		PO Box 17806M			St. Louis	MO	63195	
Cruz Munoz, Ma C		ADDRESS REDACTED						
Cruz, Aniceta		ADDRESS REDACTED						
Cruz, Jenille		ADDRESS REDACTED						
Cruz, Maria		ADDRESS REDACTED						
Crystal Springs		PO Box 660579			Dallas	TX	75266-0579	
CST Logistics		1616 Alpine Pass			Lewisville	TX	75077	
CT Corporation System		PO Box 4349			Carol Stream	IL	60197-4349	
CTRL Systems Inc.	Attn Dave Roche	1004 Littlestown Pike	Suite H		Westminster	MD	21157	
Cuccia Wilson PLLC		1910 Pacific Ave	Ste 18850		Dallas	TX	75201	
Cuellar, Aaron		ADDRESS REDACTED						
Cuevas, Estefany		ADDRESS REDACTED						
Culligan of DFW		3201 Premier Dr	Suite 300		Irving	TX	75063	
Cummings Electrical LP		14900 Grand River Rd	Suite 124		Fort Worth	TX	76155	
Curb Appeal Landscaping & Lawn Care		4365 New Holland Road			Mohnton	PA	19540	
Curtis Communications Inc.		1200 Valley West Dr	Suite 309-04		West Des Moines	IA	50266	
Custom Advanced Connections Inc.	Attn Dorene Florie	903 Bay Star Blvd			Webster	TX	77598	
Custom Commodities Inc.		408 N Trinity	PO Box 190		Gilmer	TX	75644	
Cyntox LLC		64 Beaver Street	Suite B6		New York	NY	10004	
Cypress Premium Funding Inc.		28202 Cabot Rd	Suite 435		Laguna Niguel	CA	92677	
Cypress Premium Funding Inc.	c/o Nahai Insurance Services	Attn Bijan Nahai & Tammie Wholihan	465 S Beverly Dr	Suite 200	Beverly Hills	CA	90212	
D & M Forklift Service		5512 5th St			Nevada	TX	75173	
D&A Maintenance		1290 Lorraine Place			Rialto	CA	92376	
D2L Products LLC	Attn Dennis Tewell	PO Box 2052			Colleyville	TX	76034	
Dairy Queen Operators Association and Dairy Queen Operators Cooperative		7505 Metro Blvd			Minneapolis	MN	55439	
Dallas Knife Works		2640 Northaven	Ste 104		Dallas	TX	75229	
Dallas Regional Chamber		500 North Akard St	Suite 2600		Dallas	TX	75201	
Dallas Star Vending Company		1209 Clearwater Dr			Frisco	TX	75034	
Danair Inc.		PO Box 2577			Elko	NV	89803-2577	
DanCar Industrial Group		1200 Placid Ave	Suite 700		Plano	TX	75074	
Daneshgar Family Living		1027 ROXBURY DRIVE			BEVERLY HILLS	CA	90210	
Dangab Capital, LP		1850 S. Sepulveda Blvd. Ste 200			Los Angeles	CA	90025	
Daniel A. Delgadillo Gardener		ADDRESS REDACTED						
Daniel Lir		ADDRESS REDACTED						
Daniel Nazarian		ADDRESS REDACTED						
Danzler, Daveonte		ADDRESS REDACTED						
DarkStar Logistics LLC		8130 Highway MM			Hannibal	MO	63401-6803	
Datasite		1345 Avenue of the Americas	17th Floor		New York	NY	10105	
David Carlos		ADDRESS REDACTED						
David L. Leineweber		ADDRESS REDACTED						
David Simhae		ADDRESS REDACTED						
David Valle		ADDRESS REDACTED						
Davis Jr, John		ADDRESS REDACTED						
Davis, Ashley		ADDRESS REDACTED						
Davis, Robert		ADDRESS REDACTED						
Dba American Machinery Movers	Constanta Investment Llc	PO Box 331155			Pacoima	CA	91333	
Dba Curtis Welding	c/o Gary Curtis	601 Buena Vista Ave			Oxnard	CA	93030	
Dba Tr Chem Solutions Llc	c/o Thomas J Rissmann	6615 Grand Ave Ste B-118			Gurnee	IL	60031	
DC Bearings & Supply Co. Inc.		2417 Globe Ave			Dallas	TX	75228	
De Cabrera, Secia Y		ADDRESS REDACTED						
De Jesus, Angel		ADDRESS REDACTED						
De La Paz, Henry		ADDRESS REDACTED						
De Lage Landen Financials Service /DLL Financial	Attn Robert Barbato	1111 Old Eagle School Rd			Wayne	PA	19087	
De Lage Landen Financial Services Inc		PO Box 41602			Philadelphia	PA	19101-1602	
Dealers Electric Supply Co.		PO Box 2676			Waco	TX	76702	
Dean R Brown		ADDRESS REDACTED						
Dedicated Fleet Maintenance Inc.	Attn Josh Vargas	825 S Maple Ave	Unit D		Montebello	CA	90640	
De Rossi Marketing		2150 S Central Expwy	Suite 150		McKinney	TX	75070	
Deininger Consulting Services	Attn John F. Deininger	2110 Kilkenny Trl			Waunakee	WI	53597	
Delaware Dept of Finance	Office Of Unclaimed Property	PO Box 8931			Wilmington	DE	19899-8931	
Delaware Dept of Natural Resources & Environmental Control		PO Box 1401			Dover	DE	19903	
Delaware Division of Corporations		PO Box 5509			Binghamton	NY	13902-5509	
Delaware Office of the Attorney General	Delaware Department of Justice	Carvel State Building	820 N French St		Wilmington	DE	19801	
Delaware Secretary of State		PO Box 5509			Binghamton	NY	13902-5509	
Delaware Secretary of State	Division of Corporations	Franchise Tax	401 Federal St	PO Box 898	Dover	DE	19903	
Delaware State Treasury		820 Silver Lake Blvd	Suite 100		Dover	DE	19904	

## Exhibit G

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Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Delgado, Americo		ADDRESS REDACTED						
Delira, Edwin		ADDRESS REDACTED						
Dell Marketing LP		PO Box 676021			Dallas	TX	75267-6021	
Dell Marketing LP		1 Dell Way	Mail Stop 8129		Round Rock	TX	78682	
Dell USA LP	c/o Dell - PinnPACK - Oxnard	PO Box 676021			Dallas	TX	75267-6021	
Delnik, Alexander		ADDRESS REDACTED						
Delta Liquid Energy		1620 Lemonwood Drive			Santa Paula	CA	93060	
Delta Wye Electric Inc.	Attn Shari Sullivant & Tasha Kempton	1010 E Lacey Ave			Anaheim	CA	92805	
Demand Safety Inc.		1505 University Blvd NE			Albuquerque	NM	87102	
Denmar Industries Inc		7616 E Rosecrans Ave			Paramount	CA	90723	
Department of Environmental Health	Attn Lisa Munoz	PO Box 7909			Riverside	CA	92513-7909	
Department of Food and Agriculture	Attn Dept of Weight Standards	PO Box 942872			Sacramento	CA	94271-2872	
Department of Food and Agriculture	Department Of Food And Agriculture	PO Box 942872			Sacramento	CA	94271-2872	
Department of Industrial Relations	Attn Cashier Accounting Office	PO Box 420603			Sacramento	CA	94142-0603	
Department of the Treasury		Internal Revenue Service			Cincinnati	OH	45999-0009	
Department of Treasury - Internal Revenue Service	Internal Revenue Service	1352 Marrows Road	Ste 204		Newark	DE	19711-5445	
DeSoto Janitorial Supply		719 S I35E			DeSoto	TX	75115	
Destiny Packaging LLC		9621 Citation Court #C			Monterey	CA	93940	
Development Corporation of Abilene		174 Cypress St	Suite 301		Abilene	TX	79601	
Dhi Express (Usa) Inc		16592 Collections Dr			Chicago	IL	60693	
DHL Global Forwarding		1801 NW 82nd Ave	1st Floor		Doral	FL	33126	
Dial Security		760 W Ventura Blvd			Camarillo	CA	93010	
Diana Rivera		ADDRESS REDACTED						
Diaz, Edel		ADDRESS REDACTED						
Diaz, Erik		ADDRESS REDACTED						
Diaz, Michele		ADDRESS REDACTED						
Die Cut Direct Container	dba MB Company	17611 Seville Ct			Fontana	CA	92335	
Digi-Key Corporation		PO Box 250			Thief River Falls	MN	56701-0250	
Dimension X Design LLC		1011 Vernon St	Suite B		Altoona	WI	54720	
Direct Connect Logistix Inc.		314 W Michigan St			Indianapolis	IN	46202	
Direct Energy		194 Wood Avenue South			Iselin	NJ	08830	
Discount Forklift		4905 Lima St			Denver	CO	80239	
Display Pack		650 West St			Cedar Springs	MI	49319	
Dival Safety Equipment		1721 Niagara St			Buffalo	NY	14207	
Diversified Bronze & Manufacturing		910 6th St NW			Braham	MN	55006	
Dix Machine Shop Inc.		1639 S Roeben St			Visalia	CA	93277	
DJS Special Inspections Inc.		2060-D Avenida De Los Arboles	Suite 498		Thousand Oaks	CA	91362	
DLA Piper LLP		2000 Avenue of the Stars	Suite 400	North Tower	Los Angeles	CA	90067-4704	
DMN Inc.	Attn Amy Turner	220 S Woods St			West Memphis	AR	72301	
Do Rite Fabrication		260 Lambert St	Ste J		Oxnard	CA	93036-0945	
DOALL		4436 Paysphere Circle			Chicago	IL	60674	
Dog House Trucking LLC		PO Box 840267			Dallas	TX	75284-0267	
Dole Packaged Foods LLC		3059 Townsgate Rd	Suite 400		Westlake Village	CA	91361	
Dollar Tree		5370 Allentown Pike			Temple	PA	19560	
Dominguez, Norma		ADDRESS REDACTED						
Donaldson Company Inc	Scott Woitas	1400 West 94th Street			Bloomington	MN	55431	
Donna Bloxom		ADDRESS REDACTED						
Doovis Pallets		PO Box 451			Camarillo	CA	93011	
Dorsey, Adrian		ADDRESS REDACTED						
Dorstener Wire Tech Inc		19994 Hickory Twig Way			Spring	TX	77388	
Dorstener Wire Tech Inc		PO Box 3019			Spring	TX	77383	
Dragon Fire Protection Services Inc		16008 Old Valley Blvd			La Puente	CA	91744	
Drain-Net Technologies		PO Box 203			Stanton	NJ	08885	
Drawhorn, Jermaine		ADDRESS REDACTED						
Drina Trans Inc.		2351 W Northwest Hwy	Suite 2235		Dallas	TX	75220	
Drinker Biddle & Reath LLP		1800 Century Park E	Suite 1400		Los Angeles	CA	90067-1517	
DS Trust 2012		1850 S. SPEULVEDA BLVD.			LOS ANGELES	CA	90025	
DSC Solutions	Attn Karen Miller	349 W Main St			Leola	PA	17540	
DSV Road Inc.		Dept Ch 10902			Palatine	IL	60055-0902	
DTSC/Department of Toxic Substance Control	Department of Toxic Substances Control	PO Box 1288			Sacramento	CA	95812-1288	
Dullard Industrial Products LLC		1669 Pageland Hwy			Lancaster	SC	29720	
Dunamis Forklift Tires		28220 Watson Rd			Romoland	CA	92585-9246	
Duran Jr, Raul		ADDRESS REDACTED						
Duris Corporation		1966 Seasons St			Simi Valley	CA	93065	
Duris Corporation		2655 1st St Suite 250			Simi Valley	CA	93065	
Duris Corporation	c/o G&B Law LLP	Attn Yi Sun Kim, Esq.	16000 Ventura Blvd	Suite 1000	Encino	CA	91436-2730	
Duris Corporation	c/o Joyce LLC	Attn Michael J. Joyce	1225 King St	Suite 800	Wilmington	DE	19801	
DXP Enterprises Inc		PO Box 840511			Dallas	TX	75284-0511	
Dynafect Manufacturing Inc		2300 S Calhoun Rd			New Berlin	WI	53151	
Dynisco		38 Forge Highway			Franklin	MA	02038	
E Shipping LLC		10812 NW 45 Hwy			Parkville	MO	64152	

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
E&M		126 Mill St			Healdsburg	CA	95448	
EADS		PO Box 712465			Cincinnati	OH	45271-2465	
Eagle Fire Extingisher Inc		4430 Brass Way			Dallas	TX	75236	
Eagle National Steel		540 Skyline Dr			Hutchins	TX	75141	
Eagle Resources LLC		PO Box 2767			Weatherford	TX	76086	
Earle M. Jorgensen Co.		PO Box 846027			Los Angeles	CA	90084-6027	
EARTHx Inc.		4311 Oak Lawn Ave	Suite 325		Dallas	TX	75219	
East West Bank		135 N Los Robles Ave			Pasadena	CA	91101	
East West Bank	Maita Prout	135 N. Los Robles Ave	3rd Fl		Pasadena	CA	91101	
Eastern Lift Truck Co Inc		549 East Linwood Avenue			Maple Shade	NJ	08052	
Easypak LLC		30 Jytek Dr			Leominster	MA	01453	
Echo Global Logistics		22168 Network Place			Chicago	IL	60673-1221	
Echo Global Logistics Inc.		600 W Chicago Ave	Suite 725		Chicago	IL	60654	
Echo Global Logistics Inc.	Attn Accounts Receivable	22168 Network Place			Chicago	IL	60673-1221	
Eclipse Professional Services		PO Box 732951			Dallas	TX	753-2951	
EcoSmart Solutions Inc.		5675 S Boyle Ave			Vernon	CA	90058	
Eddie Deen & Company Catering		PO Box 1022			Terrell	TX	75160	
Edith Capill		ADDRESS REDACTED						
Edward W Lochary	Dba Packaging Consultants	25 Delrey Ave			Catonsville	MD	21228	
Edwards Business Machines Inc		524 Penn Avenue			West Reading	PA	19611	
eFactor 3 LLC		601 Eagleton Downs Dr	Suite D		Pineville	NC	28134	
Eisbar Trockentechnik GmbH		Wuhrmuhle 22			Gotzis		06840	Austria
Ekman Recycling		1800 Route 34	Bldg 4	Suite 401	Wall	NJ	07719	
Electronic Systems SPA	Attn Villard Bastien	200 Ashford Center N	Suite 215		Atlanta	GA	30338	
Elite Gates		1336 N Moorpark Rd	Suite 286		Thousand Oaks	CA	91360	
Elite Metal Finishing LLC		540 Spectrum Circle			Oxnard	CA	93030	
Elite Services D & S LLC		21 Silver Maple Circle			Ephrata	PA	17522	
Elizabeth Cepeda		ADDRESS REDACTED						
Elliot Hekmat		ADDRESS REDACTED						
Elliott Electric		PO Box 206524			Dallas	TX	75320-6524	
Elm Tree Investments LP		P.O. BOX 56766			SHERMAN OAKS	CA	91413	
Elway Industries Inc		8339 Kempwood Dr			Houston	TX	77055	
E-MC Electrical Services		2004 E Randal Mill Rd	Suite 501		Arlington	TX	76011	
Emergency Environmental Services LLC		1408 Pepperidge Ln			Fort Worth	TX	76131-5204	
Emerging Acquisitions LLC	c/o Hershner Hunter LLP	Attn Nancy K. Cary	180 E 11th Ave		Eugene	OR	97401	
Emerging Acquisitions LLC	dba Bulk Handling Systems	3592 W 5th Ave			Eugene	OR	97405	
EMF Company		106 Regal Row			Dallas	TX	75247	
Employers Assurance Co		PO Box 539003			Henderson	NV	89053-9003	
Employment Development Dept		PO Box 989061			West Sacramento	CA	95798-9061	
Endur Contractors LLC		4750 Kennedale New Hope Rd			Fort Worth	TX	76140	
Endurance Risk Solutions Assurance Co.		1221 Avenue of the Americas			New York	NY	10020	
Endurance U.S. Insurance – Claims		750 Third Ave	18th Floor		New York	NY	10017	
Energy Environmental Solutions Inc.	Attn Ken Kumar	2905 E Miraloma Ave	Suite 7/8		Anaheim	CA	92806	
Enero, Eddie R		ADDRESS REDACTED						
Engie		PO Box 9001025			Louisville	KY	40290-1025	
Engitecs SAS		Calle 75 #110a-40			Bogota			Colombia
Engsolutions Sas		Calle 12B #8-23	Off 522		Bogota			Colombia
Entec Polymers		1900 Summit Tower Blvd	Suite 900		Orlando	FL	32810	
Enviro Manufacturing Inc.		90 N Freeport Dr W-8			Nogales	AZ	85621	
Environmental Compliance Products		8907 Warner Ave	Suite 122		Huntington Beach	CA	92647	
EREMA Engineering Recycling Maschinen und Anlagen		Unterfeldstrasse 3			Ansfelden		04052	Austria
Ges.m.b.H								
Erema North America Inc		23 Old Right Road Unit #2			Ipswich	MA	01938	
Eric Werbalowsky		ADDRESS REDACTED						
ERIKS NA Inc. (Lewis-Goetz)		734055 Network Place			Chicago	IL	60673-4055	
Esparza, Jorge		ADDRESS REDACTED						
ESPI (Enterprise Systems Partners Inc.)	Attn Tammy Van Fleet	2132 S 12th St	Suite 403		Allentown	PA	18103	
Espinosa, Albert		ADDRESS REDACTED						
Espinosa, Jose		ADDRESS REDACTED						
Eternity Solutions LLC		5738 159th St			Fresh Meadows	NY	11365	
Ettlinger North America Llc		1555 Senoia Road Suite A			Tyrone	GA	30290	
Eureka Recycling	Attn Kate Davenport, Co-President	2828 Kennedy St NE			Minneapolis	MN	55413	
Evaluation Service Inc.		333 W North Ave	Suite 284		Chicago	IL	60610	
Evans-Brown		126 E Graham Ave			Lake Elsinore	CA	92530	
Ever Morales		ADDRESS REDACTED						
Ever Morales		ADDRESS REDACTED						
Evergreen Plastics		202 Watertower Dr			Clyde	OH	43410	
Everrank Inc		PMB 280	17100 Bear Valley Rd	Ste B	Victorville	CA	92395-5852	
Evolution Mechanical		1791 Capital St	Suite H		Corona	CA	92880	
Evoqua Water Technologies LLC		1700 28th St			Signal Hill	CA	90755	
Evoqua Water Technologies LLC		28563 Network Place			Chicago	IL	60673-1285	

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Evoqua Water Technologies LLC		10 Technology Drive			Wilmington	DE	19801	
Exact Staff, Inc	c/o Gellert Scali Busenkell & Brown, LLC	Attn Michael Busenkell PO Box 4463	1201 N. Orange Street, Suite 300		Avon	CO	81620	
Excal Visual Inc.		8320 Thorncrest Ct			North Richland Hills	TX	76182	
Excel Packaging Sales LLC	Attn Jeff Firnett	331 June Avenue			Blandon	PA	19510	
Excelsior Blower Systems Inc		147-20 184th St			Jamaica	NY	11413	
Express Air Freight		PO Box 844277			Los Angeles	CA	90084-4277	
Express Employment Professionals		1125 SE Westbrook Dr	Suite B	PO Box 628	Waukee	IA	50263	
Express Logistics Inc.		91130 E Metro Pkwy	#F		Oxford	GA	30054	
Extrusion Control & Supply Inc.		201 N Rice Ave	90 South 7th Street		Oxnard	CA	93030	
F.G. Wilcox Inc.	Attn Carolyn L. Wilcox	2200 Wells Fargo Center			Minneapolis	MN	55402-3901	
Faegre Drinker Biddle & Reath LLP		1800 Century Park East	Suite 1500		Los Angeles	CA	90067	
Faegre Drinker Biddle & Reath LLP	Pascal Benyamini	9663 Santa Monica Blvd	Suite 1092		Beverly Hills	CA	90210	
Fairmont Logistics Llc		11556 N Ventura Ave			Ojai	CA	93023-3848	
Fairweather Heating & Air Condition		61 Second Avenue			Trenton	NJ	08619	
Fallproof Systems LLC		888 S. FIGUEROA ST., SUITE 1900			LOS ANGELES	CA	90017	
Family Fund Ventures LLC		PO Box 140324			Dallas	TX	75214-0324	
Farabee Law PC		ADDRESS REDACTED						
Farahnik Leon		2283 WEYBRIDGE LANE			BEL AIR	CA	90077	
Farahnik, Leon		ADDRESS REDACTED						
Farahnik, Manouchehr		ADDRESS REDACTED						
Farias, Eduardo		ADDRESS REDACTED						
Fast Signs	Attn Bill Wellen	180 Shoemaker Rd	Unit B		Pottstown	PA	19464	
Fastenal		2380 Eastman Ave	Suite 114		Oxnard	CA	93030	
Fastenal		PO Box 1286			Winona	MN	55987-1286	
Fastenal		PO Box 978			Winona	MN	55987-0978	
Fastenal	Attn Accounts Receivable	2001 Theurer Blvd	PO Box 1286		Winona	MN	55987	
Fastsigns		6940 Marvin D. Love Fwy			Dallas	TX	75237	
FastSigns- Grand Prairie		524 Interstate 20	Suite 370		Grand Prairie	TX	75052	
Fauske and Associates LLC		PO Box 74714			Chicago	IL	60694-4714	
FCC Environmental Services HOU2065		9172 Ley Rd			Houston	TX	77078	
FCC Fomento de Construcciones DAL1028, DAL2057	dba FCC SA	10077 Grogans Mill Rd	Suite 466		The Woodlands	TX	77380	
Fears Sydney		2925 Keller Springs Rd	Suite 534		Carrollton	TX	75006	
Fed Ex		PO Box 371461			Pittsburgh	PA	15250-7461	
Federal Insurance Company		Capital Center	251 N Illinois St	Suite 1100	Indianapolis	IN	46204	
Federal Insurance Company	c/o Chubb Group of Insurance Companies	202B Halls Mill Rd			Whitehouse Station	NJ	08889	
Federal International Recycling & Waste Solution LLC		7935 Clayton Rd			St. Louis	MO	63117	
Fedex		PO Box 7221			Pasadena	CA	91109-7321	
FedEx		PO Box 660481			Dallas	TX	75266-0481	
FedEx Freight		PO Box 10306			Palatine	IL	60055-0306	
FedEx Freight	Dept LA	PO Box 21415			Pasadena	CA	91185-1415	
Fee Examiner	c/o Frejka PLLC	Attn Elise S. Frejka	20 Lexington Ave	Suite 310	New York	NY	10170	
FEMC		22201 Aurora Rd			Bedford Heights	OH	44146	
Ferguson Enterprises Inc. #1350		PO Box 740827			Los Angeles	CA	90074-0827	
Fernando Anaya		ADDRESS REDACTED						
Ficcadenti Waggoner & Castle		16969 Von Karman Ave	Suite 240		Irvine	CA	92606	
Fields, Jonathan		ADDRESS REDACTED						
Fiesta Cocina	Attn Lizbeth Hurtado Garcia	165 N Hayes Ave			Oxnard	CA	93030	
Fiesta Village		1405 E Washington St			Colton	CA	92324	
Figueroa, Andre		ADDRESS REDACTED						
Figueroa, Angelina		ADDRESS REDACTED						
Figueroa, Aquilino		ADDRESS REDACTED						
Figueroa, Juan		ADDRESS REDACTED						
Figueroa, Lorenzo		ADDRESS REDACTED						
Finley, Darrell		ADDRESS REDACTED						
Fire Hydrant Servicing		400 Casa Grande Ct			Irving	TX	75061	
Fire Sprinkler Installers		649 E Edna Place			Covina	CA	91723	
Firemans Fund Insurance Company		225 W Washington St	Suite 1800		Chicago	IL	60606-3484	
First American Title Insurance Co.		1235 Westlakes Dr	Suite 400		Berwyn	PA	19312	
Fisher Scientific Company LLC	Acct # 036485-001	File# 50129			Los Angeles	CA	90074-0129	
FitzMark Inc.		950 Dorman St			Indianapolis	IN	46202	
Fleet Yards Inc.	Attn Claudia Gomez	893 W 16th St			Newport Beach	CA	92663	
Fleetwood Transfer Inc		598 Blandon Road			Fleetwood	PA	19522	
Flor Elizabeth Espinola		ADDRESS REDACTED						
Flores, Rolando		ADDRESS REDACTED						
FM Global		One Cowboys Way	Suite 600		Frisco	TX	75034	
FocalPoint		11150 Santa Monica Blvd	Suite 1550		Los Angeles	CA	90025	
Fonseca, Lorena		ADDRESS REDACTED						
Forberg Scientific Inc.		2719 Industrial Row Dr			Troy	MI	48084	
Force Ten Partners, LLC and Brian Weiss	c/o Cozen OConnor	Attn Thomas J. Francella, Jr.	1201 N. Market Street, Suite 1001		Wilmington	DE	19801	
Forster Precision Tool LLC		591 N Main St			Seymour	CT	06483	

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Fortner Precision Inc		12630 Oscar Dr			Nevada	MO	64772	
Foundation Marketing Group		8955 US Hwy 301 N	Suite 191		Parrish	FL	34219	
FPY Family Trust		301 N. CANON DRIVE, SUITE 205			BEVERLY HILLS	CA	90210	
Francisco, Maria I		ADDRESS REDACTED						
Franco, Jose		ADDRESS REDACTED						
Frank Recruitment Group Inc.		PO Box 10921			Palatine	IL	60055-0921	
Franklin, Michael		ADDRESS REDACTED						
Frasco Inc.	Accounts Receivable	PO BOX 31001-1738			Pasadena	CA	91107	
Frasco Inc.	dba Frasco Profiles	Attn Don Casper	215 W Alameda Ave		Burbank	CA	91502	
Frasco Profiles		215 West Alameda Avenue			Burbank	CA	91502	
Freeman Company		911 Graham Dr			Fremont	OH	43420	
Freer, Michael		ADDRESS REDACTED						
Freight Solutions		500 MW Plaza	Suite 1100		St. Ann	MO	63074	
Fretwell, Denise		ADDRESS REDACTED						
FROMM Electric Supply Corp		2101 Centre Ave			Reading	PA	19605	
FROMM Electric Supply Corp	Attn Connie Cocroft	2101 Centre Ave			Reading	PA	19605	
Fronina, Thomas		ADDRESS REDACTED						
Frontier		PO Box 740407			Cincinnati	OH	45274-0407	
Frontier Transport NA LP		1806 S 16th Street			Laporte	TX	77571	
Fry, David		ADDRESS REDACTED						
G&C Forklift Inc.	Attn Gene Fashbaugh	30523 Audelo St			Lake Elsinore	CA	92530	
G/M Business Interiors		1099 W La Cadena Dr			Riverside	CA	92501	
Gage Personnel Services		101 N 7th Ave W			Reading	PA	19611-1455	
Gaging & Software Technologies Inc.		7160 Highcroft Dr			Colorado Springs	CO	80922	
Gaines, Christopher		ADDRESS REDACTED						
Galaviz, Jonathan		ADDRESS REDACTED						
Galco Industrial Electronics		26010 Pinehurst Dr			Madison Heights	MI	48071	
Gallardo, Maribel		ADDRESS REDACTED						
Galvan, Cesar		ADDRESS REDACTED						
Gamber, Robert		ADDRESS REDACTED						
Gomez Pallet Inc		11133 Limestone Drive			Balch Springs	TX	75180	
Garcia, Damarys		ADDRESS REDACTED						
Garcia, Fernando		ADDRESS REDACTED						
Garcia, Michael		ADDRESS REDACTED						
Garcia, Nicholas		ADDRESS REDACTED						
Garcia, Noe		ADDRESS REDACTED						
Garcia, Norma N		ADDRESS REDACTED						
Garcia, Ricardo		ADDRESS REDACTED						
Garcia, Steven		ADDRESS REDACTED						
Garibay Jr, James		ADDRESS REDACTED						
Garibay, Fabian		ADDRESS REDACTED						
Garibay, Paul		ADDRESS REDACTED						
Gastelum, Eddie		ADDRESS REDACTED						
Gateway Logistics Inc.		95 Glendale Milford Rd			Cincinnati	OH	45215-1142	
GC Pallets Inc		13805 Slover Ave			Fontana	CA	92337	
Gdi Packaging Solutions		1504 Postmaster Drive			Oakville	ON	L6M 2Y7	Canada
GEA Mechanical Equipment US Inc.		555 Baldwin Rd			Patterson	CA	95363	
General Industrial Tool & Supply		7649 San Fernand Rd			Burbank	CA	91505	
General Transport Inc.		1100 Jenkins Blvd	PO Box 7727		Akron	OH	44306	
Gertima		Calle D #500	Parque Industrial Almacen		Apodaca		66637	Mexico
Ghadi Family Trust		627 N. CRESCENT DRIVE			BEVERLY HILLS	CA	90210	
Giant Eagle Inc.		101 Kappa Dr			Pittsburgh	PA	15238	
Giant Sign		11226 Ables Ln			Dallas	TX	75229	
Giant Supermarket		4320 N 5th St Hwy			Reading	PA	19605	
Gilmour, Matthew B		ADDRESS REDACTED						
Gilson Company Inc.		PO Box 200	7975 N Central Dr		Lewis Center	OH	43035	
Gladis Ortiz	The Nourmand Law Firm, APC.	Attn Michael Nourmand	8822 West Olympic Blvd.		Beverly Hills	CA	90211	
Gladis Ortiz, on behalf of herself and all others similarly situated	The Nourmand Law Firm, APC.	Attn Michael Nourmand	8822 West Olympic Blvd.		Beverly Hills	CA	90211	
Glenn, Ronald		ADDRESS REDACTED						
Global Equipment Company Inc		29833 Network Place			Chicago	IL	60673-1298	
Global Industrial Equipment		29833 Network Place			Chicago	IL	60673-1298	
Global Medical Instrumentation		6511 Bunker Lake Blvd			Ramsey	MN	55303	
Global Plastics Inc		145 Malbert Street			Perris	CA	92570	
Global Plastics Recycling Inc.		353 E Ellis Ave			Perris	CA	92570	
Global Sales & Warehousing LLC		1500 E Third St			Oxnard	CA	93030	
Global Source Ltd.		9420 Reseda Blvd	Suite 621		Northridge	CA	91324	
Global Supply Inc		20628 Corsair Blvd			Hayward	CA	94545	
Global Technology & Engineering LLC		26426 H Hwy			Prairiersville	MO	64024	
Global Test Supply LLC		3110 Kitty Hawk Rd	Suite 100		Wilmington	NC	28405	
Globaltranz Enterprises LLC/Prime Time		7350 N Dobson Rd	Ste 130		Scottsdale	AZ	85256	



## Exhibit G

Served via First-Class Mail

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Go to Truckers Inc.		276 E Deerpath			Lake Forest	IL	60045-1940	
Godinez Mendoza, Fernando		ADDRESS REDACTED						
Goffman, Aaron		ADDRESS REDACTED						
Gold Coast Environmental		1868 Palma Dr	Suite 1		Ventura	CA	93003	
Gold Coast Steel & Supply Inc.		6073 Woodland St	Apt 22		Ventura	CA	93003-4430	
Gold Coast Tree Service Inc		350 E Easy St	Suite 11		Simi Valley	CA	93065	
Golden Bear Recycling LLC		2817 Marker Road			Middletown	MD	21769	
Goldenrod Corp		25 Lancaster Dr			Beacon Falls	CT	06403	
Gomez, Eladio		ADDRESS REDACTED						
Gomez, Lindolfo		ADDRESS REDACTED						
Gomez, Marcos		ADDRESS REDACTED						
Gomez, Marcos A		ADDRESS REDACTED						
Gonzalez Sr, David		ADDRESS REDACTED						
Gonzalez, Alfred G		ADDRESS REDACTED						
Gonzalez, Ana		ADDRESS REDACTED						
Gonzalez, Fernando		ADDRESS REDACTED						
Gonzalez, Jose R		ADDRESS REDACTED						
Gonzalez, Jose S		ADDRESS REDACTED						
Gonzalez, Marianela		ADDRESS REDACTED						
Gonzalez, Victor		ADDRESS REDACTED						
Gordon Brothers Asset Advisors LLC		12200 N Corporate Parkway	Suite 100		Mequon	WI	53092	
Gordon Kieno H.		740 Hawthorn Dr			Cedar Hill	TX	75104	
Gottlieb Inc.		5603 Grand Ave			Pittsburgh	PA	15225	
GP Harmon Recycling LLC		133 Peachtree Street Ne			Atlanta	GA	30303	
GP Harmon Recycling LLC	dba Harmon Associates LLC	1 Jericho Plaza	Suite 204		Jericho	NY	11753-1681	
Grafe, Rolando		ADDRESS REDACTED						
Graham Engineering Corporation		1203 Eden Rd			York	PA	17402	
Graham, Alex		ADDRESS REDACTED						
Grainger		Dept 887265289			Palatine	IL	60038-0001	
Grainger Inc	Dept 886702890	PO Box 419267			Kansas City	MO	64141-6267	
Granados, Ma Martina		ADDRESS REDACTED						
Granite Telecommunications	Client ID #311	PO Box 983119			Boston	MA	02298-3119	
Granite Telecommunications LLC		100 Newport Ave Extension			Quincy	MA	02171	
Grapevine Golf Cars LLC		1380 W Northwest Hwy			Grapevine	TX	76051	
Graphic Products Inc.		9825 SW Sunshine Ct			Beaverton	OR	97005	
Graphic Products Inc.		PO Box 4030			Beaverton	OR	9776	
Greater Reading Chamber Alliance		49 Commerce Drive			Wyomissing	PA	19610	
Greater Reading Chamber Alliance	Attn Mark Dolinski	49 Commerce Dr			Wyomissing	PA	19610	
Greater Yuma Edc		899 E Plaza Circle	Suite 2		Yuma	AZ	85365	
GreatWay Roofing	Attn Dawn Espinosa	622 Calle Plano			Camarillo	CA	93012	
Greatway Roofing Inc.		622 Calle Plano			Camarillo	CA	93012	
Green Fiber International Inc		11591 Etiwanda Ave			Fontana	CA	92337	
Green Impact LLC		PO Box 387			Ft. Lauderdale	FL	33302	
Green Impact LLC		1900 East Golf Rd	Suite 950 A		Schaumburg	IL	60173	
Greenovative USA Corporation	Attn Kelly Fitton	135 S State College Blvd	Suite 200		Brea	CA	92821	
Greentree Transportation Co		100 Industry Dr			Pittsburgh	PA	15275	
Gregg Milhaupt		ADDRESS REDACTED						
Grier Jr, Jeffrey G		ADDRESS REDACTED						
Griffits, Daniel J		ADDRESS REDACTED						
Grijalva Jorge		ADDRESS REDACTED						
Grind Time Tees	Attn Emanuel Harris II	300 King Fisher Ln			Arlington	TX	76002	
Gross McGinley LLC		33 S Seventh St			Allentown	PA	18105-4060	
GS Trust 2012		1850 S. SPEULVEDA BLVD.			LOS ANGELES	CA	90025	
GSI Group Inc		1004 E Illinois St			Assumption	IL	62510	
Guardado, Raul		ADDRESS REDACTED						
Guardian Life	Attn Customer Service Office	6255 Sterners Way			Bethlehem	PA	18017-9484	
Guardian Life	Attn Customer Service Office	PO Box 26100			Lehigh Valley	PA	18002-6100	
Guardiola, Javier		ADDRESS REDACTED						
Guerra, Clara		ADDRESS REDACTED						
Guerrero, Damian		ADDRESS REDACTED						
Gutierrez, Araceli		ADDRESS REDACTED						
Gutierrez, Arcelia		ADDRESS REDACTED						
Gutierrez, Christian		ADDRESS REDACTED						
Gutierrez, Jorge E		ADDRESS REDACTED						
Guzman, Alfonso		ADDRESS REDACTED						
Guzman, Alfredo		ADDRESS REDACTED						
Guzman, Angel		ADDRESS REDACTED						
Guzman, Clemente		ADDRESS REDACTED						
Guzman, Jose G		ADDRESS REDACTED						
Guzman, Jose Luis		ADDRESS REDACTED						
Guzman, Ricardo		ADDRESS REDACTED						



## Exhibit G

Served via First-Class Mail

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Haaker Equipment Company		2070 N White Ave			La Verne	CA	91750	
Haaker Equipment Company		2070 N White Avenue			La Verne	CA	91750	
Haas Factory Outlet		580 Madrid Ave			Torrance	CA	90501	
Hach Company		2207 Collections Center Dr			Chicago	IL	60693	
Hanchett Paper	dba Shorr Packaging	4000 Ferry Rd			Aurora	IL	60502	
Handy, Dean		ADDRESS REDACTED						
Hanil P&P		324 Noha-Gil, Paltan-Myeon	Hwaseong-Si		Kyeonggi-Do		445-909	Korea
Hanna Instruments		270 George Washington Hwy			Smithfield	RI	02917	
Hapag-Lloyd America LLC		555 E Ocean Blvd	Suite 300		Long Beach	CA	90802	
Harbor Freight Tools		3225 N 5th St Hwy	Suite 18		Reading	PA	19605	
Hariri Family 2012 Irrevocable Trust		1899 CARLA RIDGE ROAD			BEVERLY HILLS	CA	90210	
Harrell Industries Incorporated		2495 Commerce Dr			Rock Hill	SC	29730	
Harrington Industrial Plastics	Eric Greer	14480 Yorba Ave			Chino	CA	91710	
Harrington Industrial Plastics LLC		14480 Yorba Avenue			Chino	CA	91710	
Harrington Industrial Plastics LLC	Attn Kathy Ashby	PO Box 5128	14480 Yorba Ave		Chino	CA	91708-5128	
Harris II, Emanuel		ADDRESS REDACTED						
Harris, Aljamarr D		ADDRESS REDACTED						
Harris, Tristan		ADDRESS REDACTED						
Harry McGregor		ADDRESS REDACTED						
Hart 2 Hart Safety		PO Box 485			Ione	WA	99139	
Hartford, Marita		ADDRESS REDACTED						
Hassid Family Trust		1331 LAUREL WAY			BEVERLY HILLS	CA	90210	
Hassler, James		ADDRESS REDACTED						
Hataloski, Wendi		ADDRESS REDACTED						
Hatch		14548 Vintage Preserve Pkwy			Houston	TX	77070-2123	
Hatem, Patricia		ADDRESS REDACTED						
Hatfield and Company Inc.		2745 Discovery Blvd			Rockwall	TX	75032	
HAVI Global Solutions LLC		3500 Lacey Rd			Downers Grove	IL	60515	
Hawk Ridge Systems		5707 Redwood Rd	Suite 18		Oakland	CA	94619	
Headrick, James		ADDRESS REDACTED						
Heard, Alonso		ADDRESS REDACTED						
Hector Garcia		ADDRESS REDACTED						
Hekmat Family Trust		ADDRESS REDACTED						
Henderson, Destiny		ADDRESS REDACTED						
Heritage-Crystal Clean Inc		13621 Collections Center Drive			Chicago	IL	60693-0136	
Hernandez De Gonzalez, Maria Luisa		ADDRESS REDACTED						
Hernandez Perez, Cesar		ADDRESS REDACTED						
Hernandez Zazueta, Luis A		ADDRESS REDACTED						
Hernandez, Diego		ADDRESS REDACTED						
Hernandez, Gabby G		ADDRESS REDACTED						
Hernandez, Irene		ADDRESS REDACTED						
Hernandez, Jael		ADDRESS REDACTED						
Hernandez, James		ADDRESS REDACTED						
Hernandez, Jose M		ADDRESS REDACTED						
Hernandez, Lucia		ADDRESS REDACTED						
Hernandez, Luis		ADDRESS REDACTED						
Hernandez, Luis Daniel		ADDRESS REDACTED						
Hernandez, Mario Eliazar		ADDRESS REDACTED						
Hernandez, Modesta		ADDRESS REDACTED						
Hernandez, Severa		ADDRESS REDACTED						
Heytex Usa		509 Burgis Ave	Po Box 729		Pulaski	VA	24301	
High Tide Logistics		PO Box 8069			Northfield	IL	60093	
Hi-Line Inc.		PO Box 972081			Dallas	TX	75397-2081	
Hippo Hopper		6951 W Little York			Houston	TX	77040	
Hite, Cameron		ADDRESS REDACTED						
HoF Equipment Company		1222 W Henderson St	Suite 2		Chicago	IL	60657	
Hoffa, Michael		ADDRESS REDACTED						
Hogentogler & Co Inc		9515 Gerwig Lane	Suite 21046		Columbia	MD	21046	
Hogentogler & Co. Inc.	Attn William Nolan	9515 Gerwig Ln	Suite 21046		Columbia	MD	21046	
Holfield Janich Rachal & Assoc PLLC		11907 Kingston Pike	Suite 201		Knoxville	TN	37934	
Holmes, Jamal		ADDRESS REDACTED						
Home Depot		17 Crossing Dr			Wyomissing	PA	19610	
Hong Zu Mould Enterprise CoLtd		No42-2 Ln49	Dongfeng St Shulin Dist		New Taipei City		00238	Taiwan
Hoosier, Craig		ADDRESS REDACTED						
Hope & Co Real Estate, LLC		P.O. BOX 10126			BEVERLY HILLS	CA	90213	
Hopkins Technical Products Inc.		136 Industry Drive			Pittsburgh	PA	15275	
Hose Fixers Inc		1185 Magnolia Ave	Suite E287		Corona	CA	92879	
Hose-Man Inc		5397 North Irwindale Ave			Irwindale	CA	91706-2025	
Howroyd-Wright Employment Agency Inc.	dba Howroyd Group Executive Search	327 W Broadway			Glendale	CA	91204	
HPC Industries LLC		10250 Constellation Blvd	Suite 2820		Los Angeles	CA	90067	
HPC Industries LLC	Attn Leon Farahnik	10250 Constellation Blvd	Suite 2820		Los Angeles	CA	90067	

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Huffman Engineering Inc.		578 S State College Blvd			Fullerton	CA	92831	
Hughes Associates Inc.	Attn Tracy Powell	PO 62680			Baltimore	MD	21264-2680	
Hunter Assoc Laboratory Inc		11491 Sunset Hills Road			Reston	VA	20190	
Hurricane Waste Systems		712 W Shady Grove Rd			Irving	TX	75060	
Hurst III, William		ADDRESS REDACTED						
Hyde Tools Inc.	Attn Jenn Gallivan	54 Eastford Rd			Southbridge	MA	01550	
Hyperplastics Mexico		Bolivar 1019 402 Nino Heroes	De Chapultepec		Dist Federal	MX	03440	Mexico
IBC Tote Recycling LLC	66281	2045 W Grand Ave	Ste B		Chicago	IL	60612-1577	
IBC Tote Recycling LLC		2045 W Grand Ave	Ste B		Chicago	IL	60612-1577	
ICW Group		PO Box 509039			San Diego	CA	92150-9039	
IDB Bank		1114 Avenue of the Americas	Frmt 1		New York	NY	10036-7703	
Ideal Machining & Supply	Attn Ana Payan	2537 Tyler Ave			El Monte	CA	91733	
Igor Beylin	Igor Beylin	#750			Charlotte	NC	28277	
iHeart Radio/Rumba		1265 Perkiomen Avenue			Reading	PA	19602	
Image Gear		1334 E Orangethorpe Ave			Fullerton	CA	92831	
IMBB USA LLC		204 Crocus Court			Dayton	NJ	08810	
Imperial Rubber Products Inc.		5691 Gates St			Chino	CA	91710	
IMS Company		PO Box 75799			Cleveland	OH	44101-4755	
Indeed Inc.	Mail Code 5160	PO Box 660367			Dallas	TX	75266-0367	
Indepak Inc.		2136 NE 194th Ave			Portland	OR	97230	
Indorama Ventures Holdings LP	c/o Lowenstein Sandler LLP	Attn Robert M. Hirsh, Esq. & Nicholas San Filippo IV, Esq.	1251 Avenue of the Americas		New York	NY	10020	
Indorama Ventures Holdings LP	c/o Morris James LLP	Attn Eric J. Monzo & Brya M. Keilson	500 Delaware Ave	Suite 1500	Wilmington	DE	19801	
Indorama Ventures Sustainable Solutions - Fontana		11591 Etiwanda Avenue			Fontana	CA	92337	
Industrial Hearing & Pulmonary Management		1846 Woodlawn St			Upland	CA	91786	
Industrial Metal Supply Co		8300 San Fernando Rd			Sun Valley	CA	91352	
Industrial Repair Service Inc		2650 Business Drive			Cumming	GA	30028	
Infinity QS International Inc.		12601 Fair Lakes Circle	Suite 250		Fairfax	VA	22033	
Ingersoll Rand		800 East Beaty Street			Davidson	NC	28036	
Ingersoll-Rand Compression Technologies & Services		2845 Pellissier Pl			City of Industry	CA	90601-1512	
Ingersoll-Rand Industrial US Inc		2845 Pellissier Pl			City of Industry	CA	90601-1512	
Inland Pacific Electrical Contractors Inc.	Attn Veronica Levy	9155 Achibald Ave	Suite 905		Rancho Cucamonga	CA	91730	
Innovative Recycling Solutions LLC		59 Concourse Way	Bldg E		Greer	SC	29650-4704	
Insight Staffing Solutions Inc		5070 N 6th St	Ste 107		Fresno	CA	93710-7504	
Inter Ocean Logistics USA Inc	Attn Jason Kim	2253 Wandering Ridge Dr			Chino Hills	CA	91709	
Internal Revenue Service	Attn Susanne Larson	31 Hopkins Plaza	Room 1150		Baltimore	MD	21201	
Internal Revenue Service	EFTPS	PO Box 24017			Fresno	CA	93779-4017	
International Paper Company		6400 Poplar Ave			Memphis	TN	38197	
Interroll Corporation		3000 Corporate Dr			Wilmington	NC	28405	
Interstate Automobile Network dba Luxury Auto Leasing	c/o Dilworth Paxson LLP	Attn Martin J. Weis	704 N King St Suite 500	PO Box 1031	Wilmington	DE	19899-1031	
Interstate Automobile Network dba Luxury Auto Leasing	c/o Law Office of Steven L. Bryson	Attn Steven L. Bryson	11150 W Olympic Blvd	Suite 1120	Los Angeles	CA	90064	
Intertape Polymer Group		100 Paramount Dr	Suite 300		Sarasota	FL	34232	
Intl Dairy-Deli-Bakery Association		636 Science Dr			Madison	WI	53711-1073	
Irizarry, Ernesto		ADDRESS REDACTED						
Irizarry, Kimberly		ADDRESS REDACTED						
Ironwood Packaging LLC		8975 Cottage Ave			Rancho Cucamonga	CA	91730	
Isabels Services		9024 Newhall St			Dallas	TX	75232	
Israel Discount Bank of New York		1114 Avenue Of The Americas	Frmt 1		New York	NY	10036-7703	
Iwasaki Images Of America	NU Life Food Replicas Inc.	16927 S Main St	Suite C		Gardena	CA	90248	
J & D Forklift		24083 Roseleaf Place			Moreno Valley	CA	92257	
J Thompson Electric		594 So State College Blvd			Fullerton	CA	92831	
J&G Supply LLC		2533 Franklin Dr	Suite 12B		Mesquite	TX	75150	
J.B. Hunt Transport Inc.		PO Box 749079			Los Angeles	CA	90074	
J.Sun Printing		8234 Tampa Ave			Reseda	CA	91335	
Jack in the Box Inc.		9357 Spectrum Center Blvd			San Diego	CA	92123-1524	
Jack Rich Inc.	dba Anthracite Power & Light Co.	10 Gilberton Road			Gilberton	PA	17934	
Jackrabbit Logistics LLC		1117 Jamie Dr			Grand Prairie	TX	75052	
Jackson Kevin		ADDRESS REDACTED						
Jacob Acosta		ADDRESS REDACTED						
Jacob Tubing LP		3948 Willow Lake Boulevard			Memphis	TN	38118	
Jacob Tubing LP	Attn Jennifer Murray	3948 Willow Lake Blvd			Memphis	TN	38118	
Jacobs, Erika		ADDRESS REDACTED						
Jacquelyn Mills	Jacquelyn Mills	Ste. 3000	800 Capitol Street		Houston	TX	77002	
Jacquelyn Mills	Jacquelyn Mills	Ste. 3000						
Jad M. Mitchell		ADDRESS REDACTED						
Jakebrake Logistics LLC		1006 W Centennial Rd			Papillion	NE	68046-7015	
Jalocon Jr., Abelardo Galvez		ADDRESS REDACTED						
James Elist		ADDRESS REDACTED						
James Kelly Law Firm	James Kelly Law Firm	7817 North Knoxville			Peoria	IL	61614	

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Jan-Pro Central Coast		PO Box 2838			Santa Maria	CA	93456	
Jan-Pro Central Coast	c/o Joranda Marketing Inc.	1660 S Broadway	Suite 101		Santa Maria	CA	93455	
Jason Farahnik	dba Loaned Earth Recycling	10250 Constellation Blvd	Suite 2820		Los Angeles	CA	90067	
Javaheri Family Trust		1379 BRINKLEY AVENUE			LOS ANGELES	CA	90049	
JB Pallets		PO Box 2753			Rancho Cucamonga	CA	91730	
JBS Logistics & Warehousing Inc		2043 Corporate Ln			Naperville	IL	60563	
JCC Video Security Systems	Attn Jose Covarrubias	10473 58th St			Mira Loma	CA	91752	
Jeffery Advisors Llc		514 North St			Greenwich	CT	06830	
Jennings Alberts	Attn Tim Bryan	PO Box 503			Pipersville	PA	18947	
Jet Delivery Inc.		2169 Wright Ave			La Verne	CA	91750	
Jet Global Data Technologies Inc.	Attn Legal Department	2175 NW Raleigh Street Suite 400			Portland	OR	97210	
Jianjie Fang		ADDRESS REDACTED						
Jimenez, Humberto		ADDRESS REDACTED						
JM Hydraulics Inc.		11628 Sheldon St			Sun Valley	CA	91352	
JMD Recycling Services Inc		90 Caernarvon Dr			Elverson	PA	19520-9369	
JMD Recycling Services Inc		90 Caernarvon Dr			Elverson	PA	19520	
JMG Security Systems Inc		17150 Newhope Street	Suite 109		Fountain Valley	CA	92708-4273	
John Lisee Pumps Inc.		PO Box 2190			Bell Gardens	CA	90202	
John Morrison		ADDRESS REDACTED						
Johnson Controls	Los Angeles Service - 0373	12393 Slauson Ave			Whittier	CA	90606-2824	
Johnson Equipment Company		4674 Olin Dr			Dallas	TX	75244	
Johnson, Kimberly		ADDRESS REDACTED						
Johnson, Wanda		ADDRESS REDACTED						
Jones, Jalisa		ADDRESS REDACTED						
Jones, Lazerick		ADDRESS REDACTED						
Jones, Michael		ADDRESS REDACTED						
Jose Franco		ADDRESS REDACTED						
Jose Perez Almandaris		ADDRESS REDACTED						
Jose Reyes Services		12413 Hadley St			Whittier	CA	90601-3916	
Josefina Maldonado		ADDRESS REDACTED						
Jowat Corporation		5608 Uwharrie Road			Archdale	NC	27263	
Joyce/Dayton Corp.		PO Box 1630			Dayton	OH	45401	
Juarez, Dulce		ADDRESS REDACTED						
Juarez, Giovanni		ADDRESS REDACTED						
Jules & Associates Inc.		515 S Figueroa St	Suite 1950		Los Angeles	CA	90071	
Just Desserts		5000 Fulton Dr			Fairfield	CA	94534	
Justman Brush Company	c/o Evergreen Distributing Inc.	5401 F St			Omaha	NE	68117	
JY Solutions Inc.	PMB 103	2500 E Imperial Hwy	Ste 149A		Brea	CA	92821-6119	
Kaeser Compressors Inc.	Attn Mary Marti	PO Box 946			Fredericksburg	VA	22404-0946	
kaiaTech Inc.		4302 Solar Way			Fremont	CA	94538	
Kairos Logistics Inc	Dba Karios Customs Brokers	4125 Strandberg St			Corona	CA	92881	
Kaiser Martin Group	Attn Amy Klein	4700 N 5th St Hwy	Suite 1		Temple	PA	19560	
Kaplan Revocable Trust		923 S. LONGWOOD AVE.			LOS ANGELES	CA	90019	
Karnehm, Randall		ADDRESS REDACTED						
Katomi Restaurant Supply Inc		305 Katom Dr			Kodak	TN	37764	
Katten Muchin Rosenman LLP	Attn Maria Jauregui	525 West Monroe St			Chicago	IL	60661-3693	
Keco Inc.		PO Box 80308			San Diego	CA	92138	
Kelly Jr, Richard		ADDRESS REDACTED						
Kessler Pie Co.		416 N Tyler St			Dallas	TX	75208	
Kevin Dunn		ADDRESS REDACTED						
Keystrokes Inc		450 Meandering Way			Fairview	TX	75069	
Kibel Green		2001 Wilshire Blvd	Suite 420		Santa Monica	CA	90403	
Kice Industries Inc.		5500 Mill Heights Dr			Wichita	KS	67219	
Kim Eaton Jeffery		ADDRESS REDACTED						
Kim Jeffery & Faramarz Yousefzadeh	c/o Reed Smith LLP	Attn Kurt F. Gwynne	1201 N Market St	Suite 1500	Wilmington	DE	19801	
King Architectural Metals		9611 E RL Thornton Fwy			Dallas	TX	75228-5618	
King of Freight LLC		PO Box 49170			Wichita	KS	67201-9170	
King of Freight LLC		PO Box 49170			Wichita	KS	67201	
King, John		ADDRESS REDACTED						
Kingdom Trucking		1245 Southridge Ct	Suite 102		Hurst	TX	76053	
Kings Express Inc.		3690 30th St SE			St. Cloud	MN	56304	
Klehr Harrison Harvey Branburg LLC		1835 Market St			Philadelphia	PA	19103	
Kline II, Robert		ADDRESS REDACTED						
Klockner Pentaplast of America Inc.		3585 Klockner Road			Gordonsville	VA	22942	
Kluber Lubrication		22571 Network Place			Chicago	IL	60673-1225	
Kluber Lubrication		32 Industrial Dr			LondonDerry	NH	03053	
Knighten Industries		PO Box 12587			Odessa	TX	79768-2587	
Knights Rental		1035 James Drive			Leesport	PA	19533	
Knobbe Martens Olson & Bear LLP		2040 Main St 14Th Floor			Irvine	CA	92614	
Kohner Mann & Kailas Attorneys		Washington Building	Barnabas Business Center		Milwaukee	WI	53212-1059	
KRE Security LLC		11 South 3rd Street			Hamburg	PA	19526	

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
KRS Recycling Systems Inc		1903 Maryland Avenue			Niagara Falls	NY	14305	
KSLB Holding Company		9350 WILSHIRE BLVD., SUITE 300			BEVERLY HILLS	CA	90212	
KT Resources		1340 East Route 66	Suite 200-D		Glendora	CA	91740	
Kupper Engineering Inc.		300 Brookside Ave	Bldg 14		Ambler	PA	19002	
LA Grinding Company Inc		305 N Victory Blvd			Burbank	CA	91502	
Label Universe		1720 Coronation Ct			Green Bay	WI	54313-9003	
Lake View Visual LLC	Attn Kevin Flounlacker	178 Old Hershey Rd			Elizabethtown	PA	17022	
Lampo SA		Largo L Olgati 75/A	Casella Postale		Giubiasco		06512	Switzerland
Lance & Linda Collins		ADDRESS REDACTED						
Landstar Ranger Inc.		13410 Sutton Park Dr S			Jacksonville	FL	32226	
Lanham Associates Inc.		1 Meca Way			Norcross	GA	30093	
Lantech.com LLC		11000 Bluegrass Pkwy			Louisville	KY	40299-2316	
Larian Living Trust		16380 ROSCOE BLVD, SUITE 120			VAN NUYS	CA	91406	
Larry Dunn		ADDRESS REDACTED						
Latham & Watkins LLP		355 S Grand Ave Suite 100			Los Angeles	CA	90071-1560	
Latham & Watkins LLP	Attn Andrew C. Ambruoso	885 Third Ave			New York	NY	10022	
Latham & Watkins LLP	Attn James Ktsanes	330 N Wabash Ave	Suite 2800		Chicago	IL	60611	
Latham & Watkins LLP	Attn Jeff Bjork	355 S Grand Ave	Suite 100		Los Angeles	CA	90071	
Lawrence H Dunn		5425 Zelzah Ave	Apt 15		Encino	CA	91316-2235	
Lawson Products Inc		8770 W Bryn Mawr Ave	Suite 900		Chicago	IL	60631-3515	
League Logistics LLC		1969 S Alafaya Trl	Box 306		Orlando	FL	32828	
Ledesma, Maribel		ADDRESS REDACTED						
Ledezma Jr, Jose		ADDRESS REDACTED						
Leduc, Valerie		ADDRESS REDACTED						
Leech Tishman Fuscaldo & Lampl LLC		200 S Los Robles Ave	Suite 210		Pasadena	CA	91101	
Lehigh County Industrial Development Authority		2158 Avenue C	Suite 200		Bethlehem	PA	90067	
Lehigh University	Attn Jennifer Pastor	306 S New St	Suite 451		Bethlehem	PA	18015	
Leon Farahnik		ADDRESS REDACTED						
Leon Farahnik and FL Investment Holdings, LLC	c/o Smith, Katzenstein & Jenkins LLP	Attn Kathleen M. Miller	1000 West Street, Suite 1501		Wilmington	DE	19801	
Leon, Jonathan		ADDRESS REDACTED						
Lewis Jr, Frankie		ADDRESS REDACTED						
Lewis, Diana		ADDRESS REDACTED						
Lewis, Leanna M		ADDRESS REDACTED						
Lewis, Robert		ADDRESS REDACTED						
Lexmar Distribution Inc		200 Erie Street			Pomona	CA	91768	
Lexmar Distribution Inc		4804 Laurel Canyon Blvd	Unit 829		Valley Village	CA	91607	
Liberty Commercial Finance LLC		17901 Von Karman	Suite 600		Irvine	CA	92614	
Liberty Environmental Inc		505 Penn Street	Suite 400		Reading	PA	19601	
Liberty Packaging		PO Box 844969			Los Angeles	CA	90084-4969	
Liberty Packaging	Formerly Harbor Packaging	13100 Danielson St			Poway	CA	92064	
Life Insurance Company	Of North America	PO Box 780110			Philadelphia	PA	19178-0110	
Life Insurance Company of North America	Attn Lisa Durrenberger, Senior Specialist	1601 Chestnut Street			Philadelphia	PA	19192	
Life Insurance Company of North America	c/o Connolly Gallagher LLP	Attn Jeffrey C. Wisler	1201 N Market St	20th Floor	Wilmington	DE	19801	
Lift Inc		PO Box 7657			Lancaster	PA	17604	
Lift Inc.	Attn Catherine Cintron	PO Box 7657			Bridgeview	IL	60455	
Lifting Gear Hire Corporation		9925 S Industrial Dr						
Linares, Dalia		ADDRESS REDACTED						
Lindsay Engineering Inc.		4023 Camino Ranchero	Suite G		Camarillo	CA	93012-8724	
LinQ Transport		2004 L Don Dodson Dr			Bedford	TX	76021	
Liranza, Marisol		ADDRESS REDACTED						
Littler Mendelson PC		PO Box 45547			San Francisco	CA	94145-0547	
Livingston International Inc.		1925 18 Ave NE	Suite 320		Calgary	AB	T2E 7T8	Canada
Lizbeth Williams		ADDRESS REDACTED						
LM Robbins Company Inc.	Attn Maria Rodriguez	5757 Oakwood Ln			Slatington	PA	18080	
Loaned Earth Recycling		10250 Constellation Blvd	Suite 2820		Los Angeles	CA	90067	
Loaned Earth Recycling	Attn Jason Farahnik	10250 Constellation Blvd	Suite 2820		Los Angeles	CA	90067	
Loeb & Loeb LLC		345 Park Ave			New York	NY	10154	
Loera, Angel E		ADDRESS REDACTED						
Logistics Dynamics Inc.		1140 Wehrle Dr			Buffalo	NY	14221-7748	
Lone Star Forklift		4213 Forest Ln			Garland	TX	75042	
Long, Kimsak		ADDRESS REDACTED						
Longino Public Finance		1401 Lawrence St	Suite 1600		Denver	CO	80202-2531	
Longino Public Finance	Attn Thomas Longino	1401 Lawrence St	Ste 1600		Denver	CO	80202-2531	
Lopez Amaya, Perla M.		ADDRESS REDACTED						
Lopez Sustaita, Victor Severo		ADDRESS REDACTED						
Lopez, Benjamin		ADDRESS REDACTED						
Lopez, Edain		ADDRESS REDACTED						
Lopez, Jonathan		ADDRESS REDACTED						
Lopez, Mario		ADDRESS REDACTED						
Lopez, Rodrigo		ADDRESS REDACTED						
Lopez, Yazmin		ADDRESS REDACTED						

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Lowe, Tracy		ADDRESS REDACTED						
Lowes		500 Madison Ave			Reading	PA	19605	
Lozada, Trinidad		ADDRESS REDACTED						
LSL Scale Repair		13327 Netzley Place			Chino	CA	91710	
Lubo USA LLC		360 Dr Martin Luther King Jr Drive			Norwalk	CT	06854	
Lubo USA LLC	Attn Maria Belmonte	360 Dr Martin Luther King Jr Dr			Norwalk	CT	06854	
Lubo USA LLC	dba VAN DYK Recycling Solutions	78 Halloween Blvd			Stamford	CT	06902	
Lules Air Conditioning		4513 Rosehill Rd			Garland	TX	75043	
Luna, Jaime		ADDRESS REDACTED						
Lutzler Jeremy		ADDRESS REDACTED						
Luviano, Elias S		ADDRESS REDACTED						
Luxury Auto Leasing		4163 Lincoln Blvd			Marina Del Rey	CA	90292	
M&L Plastics Inc.		2350 Huntington Dr			San Marino	CA	91108	
M&T Bank Corporation		465 Main St			Buffalo	NY	14203	
M.A. Yeakel Sons Inc.	Attn Shawn Yeakel	5334 Oakview Dr			Allentown	PA	18104	
M2 Logistics Inc.	Attn Julie Landis	2701 Executive Dr			Green Bay	WI	54304	
Maae, Kuka		ADDRESS REDACTED						
Macaulay, Daniel		ADDRESS REDACTED						
MacDermid Enthone Inc.		245 Freight Street			Waterbury	CT	06702	
MacDermid Enthone Industrial Solutions		245 Freight Street			Waterbury	CT	06702	
MacDermid Incorporated		PO Box 843568			Los Angeles	CA	90084-3568	
Macias, Yolanda		ADDRESS REDACTED						
MacPherson Western Tool & Supply Co		PO Box 420			Tracy	CA	95378-0420	
Madrigal Martinez, Juan		ADDRESS REDACTED						
Magid Glove & Safety Mfg. Co, LLC	Attn Gere Archbold	1300 Naperville Dr			Romeoville	IL	60446	
Magnatag Visible Systems	c/o WA Krapf Inc	2031 O'Neill Rd			Macedon	NY	14502	
Mainfreight	Attn Accounting	1400 Glenn Curtis St			Carson	CA	90746	
Maldonado Santiago, Jean		ADDRESS REDACTED						
Maldonado, Emmanuel		ADDRESS REDACTED						
Maldonado, Jorge		ADDRESS REDACTED						
Maldonado, Richard		ADDRESS REDACTED						
Mallery & Zimmerman SC	Stanton E. Thomas	4941 Kirsching Ct. #1			Stevens	WI	54481	
Maltacourt Canada Ltd		201-150 Water Street South			Cambridge	ON	N1R 3E2	Canada
Mamas Pizza and Grill		4425 Pottsville Pike			Reading	PA	19605	
Manansala, Sean		ADDRESS REDACTED						
Manleys Boiler LLC		PMB 373	231 Market Pl		San Ramon	CA	94583-4743	
Manzella Transportation Services LLC		819 Wind Brooke Dr			Arlington	TX	76001	
Marche Industries Inc.		715 Main St			Cassville	MO	65625-1421	
Marco Associates LLC	Attn Mark Sementilli	495 Grand Blvd	Suite 206		Miramar Beach	FL	32550	
Mariles Guzman, Maria DeLosAngeles		ADDRESS REDACTED						
Marilyn Hanna		ADDRESS REDACTED						
Marins Mobile Service	Attn Ricardo Marin	5343 Toro Bravo Dr			Dallas	TX	75236	
Mark Metals		PO Box 15208			Reading	PA	19605	
Mark Metals	Attn John Maillie	PO Box 15208			Reading	PA	19605	
Marlin Software LLC	Andrew Ceccorulli	Marlin Software LLC	Dept CH 17896		Palatine	IL	60055-7896	
Marmolejo, Fernando		ADDRESS REDACTED						
Marquez, Andrew		ADDRESS REDACTED						
Marquez, Andrew		ADDRESS REDACTED						
Marrero-Greene, Zaida		ADDRESS REDACTED						
Marriott Courtyard Wyomissing		150 North Park Road			Wyomissing	PA	19610	
Marroquin, Luis		ADDRESS REDACTED						
Martin World Logistics Inc.		320 E Ramona Rd			Alhambra	CA	91801	
Martinez III, Manuel		ADDRESS REDACTED						
Martinez Jr., Arturo		ADDRESS REDACTED						
Martinez, Epifanio		ADDRESS REDACTED						
Martinez, Ezequiel		ADDRESS REDACTED						
Martinez, Hector		ADDRESS REDACTED						
Martinez, Julie		ADDRESS REDACTED						
Martinez-Martinez, Sasha		ADDRESS REDACTED						
Mary Annes Baking		8371 Carbide Court			Sacramento	CA	95828	
Mason Avenue Investments LLC		400 N Michigan Ave	Suite 250		Chicago	IL	60611	
Material Handling Exchange Inc.	Attn Chris Summers	1800 Churchman Ave			Indianapolis	IN	46203	
Matrix Coating Solutions		245 W Roosevelt Rd	Bldg 2	Unit 13	West Chicago	IL	60185	
Mattioli Sole Property		9372 WILSHIRE BLVD.			BEVERLY HILLS	CA	90212	
Maurice Truhil		PO Box 261191			Plano	TX	75075	
McAfee Consulting LLC		1016 Kennedale Sublett Rd			Kenndale	TX	76060	
McCormack, Matthew		ADDRESS REDACTED						
McGinnis Lumber		PO Box 2049			Meridian	MS	39302	
McGraths		4092 10th St			Riverside	CA	92501	
McIntosh, Kevin		ADDRESS REDACTED						
McKenzie River Software LLC	dba SmartCAMcnc	Attn Gregg Olson	1144 Gateway Loop	Suite 220	Springfield	OR	97477-7750	



## Exhibit G

Served via First-Class Mail

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
McKinley Equipment Corp		17611 Armstrong Ave			Irvine	CA	92614	
McKinney Trailer Rentals		2601 Saturn St Suite 110			Brea	CA	92821	
McLaren Enterprises	c/o Jeffrey R McLaren	901 Aquarina Blvd			Melbourne Beach	FL	32951	
Mcmaster-Carr Supply Company		PO Box 7690			Chicago	IL	60680-7690	
McNichols Company		PO Box 101211			Atlanta	GA	30392	
Mcwhite, Michael T		ADDRESS REDACTED						
Med - Tex Services	Attn BJ Schaeffer	PO Box 240			Penns Park	PA	18943	
Media Partners		11400 Se 8Th Street	Suite 210		Bellevue	WA	98004	
Media Partners	Attn Michael Morrow	11400 SE 8th St	Suite 210		Bellevue	WA	98004	
Medina, Pedro		ADDRESS REDACTED						
Medina, Richard		ADDRESS REDACTED						
MegaCorp Logistics LLC		1011 Ashes Dr			Wilmington	NC	28405	
MEI Rigging & Crating LLC		PO Box 1630			Albany	OR	97321	
Mendez Sanchez, Alicia		ADDRESS REDACTED						
Mendez, Juan		ADDRESS REDACTED						
Mendoza Brothers		2407 Whit Dr			Mesquite	TX	75150	
Mendoza, Alberto		ADDRESS REDACTED						
Mendoza, Mark		ADDRESS REDACTED						
Mendoza, Raymond		ADDRESS REDACTED						
Mendoza, Rene		ADDRESS REDACTED						
Mendoza, Victor		ADDRESS REDACTED						
Merritt, Chad		ADDRESS REDACTED						
Met Energy Services	Attn Pollyanne Bonning	PO Box 3612			Akron	OH	44309-3612	
Metal Supermarkets - Ft Worth		5007 MLK Fwy			Fort Worth	TX	76119	
Metal Supermarkets- Dallas		1216 Doltlon Dr	Suite 101		Dallas	TX	75207	
Metro Group Maritime		PO Box 2371			Livingston	NJ	07039-7971	
Mettler-Toledo LLC	Attn Manish Jewani	1900 Polaris Pkwy			Columbus	OH	43240-4035	
Meyer Laboratory Inc		2401 W Jefferson Street			Blue Springs	MO	64015	
Meza, Francisco		ADDRESS REDACTED						
Mi Casa Su Casa Cafe LLC		320 Penn St			Reading	PA	19602	
Michael Boggs		5303 Buford Jett Ln			Balch Springs	TX	75180	
Michael R Shevlin	Attorney-At-Law	9330 Fletcher Dr			La Mesa	CA	91941	
Michael R Shevlin Law Office		9330 Fletcher Drive			La Mesa	CA	91941	
Michael Teslevich		ADDRESS REDACTED						
Michaels Keys		206 W Bedford Euless Rd			Hurst	TX	76053	
Micro Epsilon America LP		8120 Brownleigh Dr			Raleigh	NC	27617	
Microsoft Corporation	Attn Carolina Bonilla-Gonzalez	One Microsoft Way			Redmond	WA	98052	
Midwest Trucking Logistics		2009 N Clearstone St			Goddard	KS	67052-8661	
Mike Medical Service Company		PO Box 10042			Lancaster	PA	17605	
Milagro Rubber Co Inc		3355 Bee Caves Rd	Suite 304		Austin	TX	78746	
Miles Chemical Company Inc		12801 Rangoong Street			Arleta	CA	91331	
Milhaupt, Gregg		ADDRESS REDACTED						
Mindy F. Berman Communications		21901 Lassen St	Suite 151		Chatsworth	CA	91311	
Minntech Plastics LLC		22201 Industrial Blvd			Rogers	MN	55374	
Mission Economic Development Corporation		801 N Bryan Rd			Mission	TX	78572	
Mister Sweeper LP		PO Box 560048			Dallas	TX	75356	
Miura America Co LTD		2200 Steven B Smith Blvd			Rockmart	GA	30153	
Miura America Co LTD		14330 Midway Road	Suite 220		Dallas	TX	75244	
Mijh Tooling & Die		7221 Garden Grove Blvd #B			Garden Grove	CA	92841	
MLD Electric		626 North 16Th Street			Allentown	PA	18102	
Modern Packaging Inc.		505 Acorn St			Deer Park	NY	11729	
Modisett, Travis		ADDRESS REDACTED						
ModSpace		12603 Collections Center Dr			Chicago	IL	60693-0126	
Mogel Fire Protection LLC		109 Meadow View Drive			Reading	PA	19605	
Mojica, Roberto		ADDRESS REDACTED						
Moldovan, Benjamin		ADDRESS REDACTED						
Moldovan, John		ADDRESS REDACTED						
Mold-Tech Inc.		5166 Barthel Industrial Dr NE			Albertville	MN	55301	
Mondragon, Jennifer		ADDRESS REDACTED						
Mondragon, Juana		ADDRESS REDACTED						
Mongoose Freight Solutions LLC		PO Box 2819			Cypress	TX	77410	
Monster Worldwide Inc.	Attn Brandy Zemlo	PO Box 740889			Los Angeles	CA	90074-0889	
Montanez, Carlos		ADDRESS REDACTED						
Montero, Heidi		ADDRESS REDACTED						
Montoya, Carmen		ADDRESS REDACTED						
Montoya, Eligio		ADDRESS REDACTED						
Morad Hariri		ADDRESS REDACTED						
Morales, Ever		ADDRESS REDACTED						
Morales, Hector		ADDRESS REDACTED						
Morales, Luis		ADDRESS REDACTED						
Morales-Santiago, Joe		ADDRESS REDACTED						

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Moreno, Norma		ADDRESS REDACTED						
Morgan, Tristan		ADDRESS REDACTED						
Morrison Supply Company/MORSO		PO Box 841183			Dallas	TX	75284-1183	
Motion Industries Inc.		File 57463			Los Angeles	CA	90074-7463	
Motion Industries Inc.	Attn Karen Snyder	PO Box 98412			Chicago	IL	60693-8412	
Motor Control Center		4019 Windgap Ave			Pittsburgh	PA	15204	
MRO Electri & Supply	AGS Associates	1652 Old Apex Rd			Cary	NC	27513	
MSC Industrial Supply Co	Attn AR - mail remittance	PO Box 953635			St. Louis	MO	63195-3635	
Msc Industrial Supply Co Inc		20921 Lahser Rd			Southfield	MI	48033-4432	
Muhlenberg Township	Attn Jeff Calpino	2840 Kutztown Rd			Reading	PA	19605	
Muhlenberg Township Authority		2840 Kutztown Road			Reading	PA	19605	
Muhlenberg Township Authority	c/o Brown McGarry Nimeroff LLC	Attn Jami B. Nimeroff	919 N. Market Street	Suite 420	Wilmington	DE	19801	
Mullen & Associates Inc		1200 N Jefferson St	Unit D		Anaheim	CA	92807	
Multi Service Technology Solutions.		PO Box 844329			Dallas	TX	75284-4329	
Munoz, Miguel		ADDRESS REDACTED						
Munters Corporation		79 Monroe St			Amesbury	MA	01913	
Murphy, Dawn Marie		ADDRESS REDACTED						
Mussomeli, Michael		ADDRESS REDACTED						
Myers, Reginald		ADDRESS REDACTED						
N J Malin & Assoc		15870 Midway Rd			Addison	TX	75001	
Nahai Insurance Services		465 South Beverly Drive Suite 200			Beverly Hills	CA	90212	
Nahai Insurance Services	Bijan Nahai	465 S. Beverly Drive, #200			Beverly Hills	CA	90212	
Nahai Insurance Services Inc		465 S Beverly Dr #200			Beverly Hills	CA	90212	
Nahai Insurance Services Inc.	c/o Polsinelli PC	Attn Christopher A. Ward	222 Delaware Ave	Suite 1101	Wilmington	DE	19801	
Nahai Insurance Services, Inc.	Bijan Nahai	465 S. Beverly Drive, #200			Beverly Hills	CA	90212	
Nalco Company		PO Box 70716			Chicago	IL	60673-0716	
Nasrin Yadegari		ADDRESS REDACTED						
National Gear Repair Inc		1341 West Brooks St #3			Ontario	CA	91762	
National Gear Repair Inc.	Attn Tony Clark	1341 W Brooks St	Suite 3		Ontario	CA	91762	
National Recovery Technologies, LLC	Attn Gary Weber	3592 West 5th Ave			Eugene	OR	97405	
Nations Fund I LLC		40 Danbury Rd	Ste 1		Wilton	CT	06897-4441	
Nations Fund I, LLC	c/o SLR Equipment Finance	Attn Joseph OBeirn	40 Danbury Rd	Ste 1	Wilton	CT	06897-4441	
Nations Fund I, LLC	c/o SLR Equipment Finance	Attn Joseph OBeirn and Eric Grant	40 Danbury Rd	Ste 1	Wilton	CT	06897-4441	
Nations Fund I, LLC	c/o The Rosner Law Group LLC	Attn Jason A. Gibson	824 N Market St	Suite 810	Wilmington	DE	19801	
NationWide Shelving DBA Labs USA		136 E South Temple	Ste 1400		Salt Lake City	UT	84111-1143	
Natl Lift Fleet Leasing & Sales		201 N Rice Ave Unit G			Oxnard	CA	93030	
Navia, Dora		ADDRESS REDACTED						
Navarro, Nancy		ADDRESS REDACTED						
Navarro, Nancy S		ADDRESS REDACTED						
NC Servo Technology Corp		38422 Webb Dr			Westland	MI	48185-1974	
NDC Technologies Inc.		8001 Technology Blvd			Dayton	OH	45424-1568	
Nederman LLC		102 Transit Ave			Thomasville	NC	27360	
Negron, Bryan		ADDRESS REDACTED						
Negron, Marwin		ADDRESS REDACTED						
Negron, Steven		ADDRESS REDACTED						
Neman Family Trust		1525 S. BROADWAY			LOS ANGELES	CA	90015	
Neman Living Trust		1014 LAUREL LANE			BEVERLY HILLS	CA	90212	
Nestle Waters North America	Attn Accounts Payable	5772 Jurupa St			Ontario	CA	91761	
Nestle Waters North America Inc.	c/o Troutman Pepper Hamilton Sanders LLP	Attn Robert S. Hertzberg & Kay Standridge	4000 Town Center	Suite 1800	Southfield	MI	48075-1505	
Netwrix Corporation		PO Box 2081			Dublin	OH	43017	
New Century Beverage/PepsiCo Global		1 Pepsi Way			Somers	NY	10589	
New Egg		18045 Rowland St			City of Industry	CA	91748	
New Pig		1 Port Ave			Tipton	PA	16684	
New Pig	Attn Jason Miller	1 Pork Ave	PO Box 304		Tipton	PA	16684-0304	
Neway Packaging Corp		1973 E Via Arado			Rancho Dominguez	CA	90220	
Neway Packaging Corporation		PO Box 102236			Pasadena	CA	91189-2236	
Neway Packaging Corporation	Attn Tim Franklin	PO Box 102236			Pasadena	CA	91189-2236	
Newport CH International LLC		1100 W Town & Country Rd	Suite 1388		Orange	CA	92268	
Nextgen Deals LLC		39555 Orchard Hill Place	Suite 670		Novi	MI	48375	
NFPA Catalog	Attn Customer Contact Center	11 Tracy Dr			Avon	MA	02322	
Nguyen, Lien		ADDRESS REDACTED						
Niagara Bottling LLC	Attn John Breedlove, Esq.	1440 S Bridgegate Dr			Diamond Bar	CA	91765	
Niagara Bottling LLC	c/o Morris James LLP	Attn Eric J. Monzo & Brya M. Keilson	500 Delaware Ave	Suite 1500	Wilmington	DE	19801	
Niagara County Industrial Development Agency		Samuel M. Ferraro Center	6311 Inducon Corporate Dr	Suite 1	Sanborn	NY	14132	
Nick Garcia		ADDRESS REDACTED						
Nissan Motor Acceptance Corporation		PO Box 660360			Dallas	TX	75266-0360	
Nitel Inc		350 N Orleans St	Suite 1300N		Chicago	IL	60654	
NiTel Inc		350 North Orleans Street	Suite 1300N		Chicago	TN	60654	
Nitel Inc.		350 N Orleans St	Suite 1300N		Chicago	IL	60654	
Nixon, Shane		ADDRESS REDACTED						



## Exhibit G

Served via First-Class Mail

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Nolan Transportation Group LLC		400 Northridge Rd	Ste 1000		Atlanta	GA	30350-3328	
Noll Pallet & Lumber Co		58 Orchard Lane			Leesport	PA	19533	
Nordson Extrusion Dies Industries		9111 Kurth Rd			Chippewa Falls	WI	54729	
Noriega, Jesus S		ADDRESS REDACTED						
Norman Jr, Keith		ADDRESS REDACTED						
North American Transport Services		160 Ali Baba Ave			Opa Locka	FL	33054	
North Texas Scales Inc.		2727 N Hwy 175			Seagoville	TX	75159	
North Texas Welding & Repair LLC		1000 Primerose Dr			Sanger	TX	76266	
Northern Tool & Equipment		2800 Southcross Dr W			Burnsville	MN	55306	
Novatech Inc.	Attn Tammy Crain	222 E Thomas Ave			Baltimore	MD	21225	
NRAI INC.		PO Box 4349			Carol Stream	IL	60197-4349	
NRC Gulf Environmental Services Inc		3500 Sunrise Hwy	Suite 200		Great River	NY	11739	
NRT (National Recovery Technologies Inc)		1508 Elm Hill Pike			Nashville	CA	37210	
NSI Certification LLC		789 N Nixboro Rd			Ann Arbor	MI	48105	
Numarks Associates LLC	Attn David Woods	16 Fawnbrook Ln			Simsbury	CT	06070	
Numatic Engineering	Attn Division of Motion Industries	7915 Ajay Dr			Sun Valley	CA	91352	
Numatic Engineering	Devision Of Motion Industries	7915 Ajay Drive			Sun Valley	CA	91352	
Nunez, Javier		ADDRESS REDACTED						
Oakland Instrument Corporation		5220 12th Ave E			Shakopee	MN	55379-1948	
Oakley Trucking Inc.		PO Box 17880			North Little Rock	AR	72117	
Oberlin Filter Company		827 Silvernail Road			Pewaukee	WI	53072-5588	
Ocean Bridge Polymers Inc		257 54th Street			Brooklyn,	NY	11220	
Ochoa Chavez, Pastor		ADDRESS REDACTED						
Ochoa Garcia, Mirna		ADDRESS REDACTED						
OCI International Inc.		11767 Katy Freeway	Suite 1140		Houston	TX	77079	
OEC Transportation Services Inc		13100 Alondra Blvd	Suite 100		Cerritos	CA	90703	
Office of the US Trustee		844 King Street	Suite 2207		Wilmington	DE	19801-3519	
Office Service Company		1009 Tuckerton Court			Reading	PA	19605	
Office Solutions		23303 La Palma Ave			Yorba Linda	CA	92887	
Official Committee of Unsecured Creditors	c/o Bantam Materials International	Attn Vytas Gruodis	4207 Ste. Catherine St W	Suite 202	Westmount	QC	H3Z 1P6	Canada
Official Committee of Unsecured Creditors	c/o Banyan Plastics	Attn Sloan Sherman	2393 S Congress Ave	Suite 200	West Palm Beach	FL	33406	
Official Committee of Unsecured Creditors	c/o Exact Staff Inc.	Attn Gordon Smith	23901 Calabasas Rd	Suite 1085	Calabasas	CA	93201	
Official Committee of Unsecured Creditors	c/o Hogan Lovells US LLP	Attn Pieter Van Tol	390 Madison Ave		New York	NY	10017	
Official Committee of Unsecured Creditors	c/o Replenish Inc.	Attn Mark Armen	PO Box 515381	PMB 83530	Los Angeles	CA	90051-6681	
Official Committee of Unsecured Creditors	c/o rPlanet Earth Los Angeles LLC	Attn Robert Daviduk	5300 S Boyle Ave		Vernon	CA	90058	
Oklahoma Tax Commission		PO Box 26940			Oklahoma City	OK	73126-0940	
Old Dominion Freight Inc		PO Box 742296			Los Angeles	CA	90074-2296	
Olde, Maria		ADDRESS REDACTED						
Olivares, Nelly		ADDRESS REDACTED						
Olivares, Victor		ADDRESS REDACTED						
Olivo, Benjamin		ADDRESS REDACTED						
Olvera, Estela		ADDRESS REDACTED						
Olympic Wire & Equipment Inc		PO Box 3227			Newport Beach	CA	92659	
Omotayo, Femi		ADDRESS REDACTED						
On the Border		796 Woodland Rd			Wyomissing	PA	19610	
One Miracle Property		1230 Montana Ave	Suite 204		Santa Monica	CA	90403	
One Way Industrial Supply Inc.		1445 Donlon St	Suite 3		Ventura	CA	93003	
ONeal Steel Inc		PO Box 934243			Atlanta	GA	31193-4243	
Ontario Refrigeration Service Inc		6002 San Fernando Road			Glendale	CA	91202	
Ontario Refrigeration Service Inc.		4601 Telephone Rd	Suite 114		Ventura	CA	93003	
Optima Scale Manufacturing Inc.	Attn John Fu	9030 Bridgeport Place			Rancho Cucamonga	CA	91730	
Opus Bank		19900 Macarthur Blvd	12th Floor		Irvine	CA	92612	
Orellana, Genghini		ADDRESS REDACTED						
Orellana, Rafael		ADDRESS REDACTED						
Organix Composting LLC		19065 Hickory Creek Dr	Suite 240		Mokena	IL	60448	
Orion Energy Credit Opportunities Fund II LP, Orion Energy Credit Opportunities Fund II PV LP, & Orion Energy Credit Opportunities Fund II GPFA LP	c/o Latham & Watkins LLP	Attn Eric Leon & Mateo de la Torre	1271 Avenue of the Americas		New York	NY	10022	
Orion Energy Credit Opportunities Fund II LP, Orion Energy Credit Opportunities Fund II PV LP, & Orion Energy Credit Opportunities Fund II GPFA LP	c/o Young Conaway Stargatt & Taylor LLP	Attn Robert S. Brady, Edwin J. Harron, & Kara Hammond Coyle	Rodney Square	10000 N King St	Wilmington	DE	19801	
ORION ENERGY PARTNERS		292 Madison Ave	Suite 2500		New York	NY	10017	
Orion Energy Partners Investment Agent LLC	c/o Latham & Watkins LLP	Attn Jeffrey E. Bjork, Esq. & Nicholas J. Messana, Esq.	355 S Grand Ave	Suite 100	Los Angeles	CA	90071	
Orion Energy Partners Investment Agent LLC	c/o Latham & Watkins LLP	Attn James Ktsanes, Esq.	330 N Wabash Ave	Suite 2800	Chicago	IL	60611	
Orion Energy Partners Investment Agent LLC	c/o Latham & Watkins LLP	Attn Andrew C. Ambruso, Esq.	885 Third Ave		New York	NY	10022	
Orkin		PO Box 7161			Pasadena	CA	91109-7161	
Orkin		3330 Keller Springs Road #250			Carrollton	TX	75006	
Orkin		3601 NE Loop 820	Suite 100		Fort Worth	TX	76136	
Orkin Pest Control		4450 Paxton Street			Harrisburg	PA	17111	
Orora Corrugated Manufacturing		1901 E Rosslyn Ave			Fullerton	CA	92831	

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Orozco, Antonio		ADDRESS REDACTED						
Orozco, Camerina		ADDRESS REDACTED						
Orrick Herrington & Sutcliffe LLP	Dept 34461	PO Box 39000			San Francisco	CA	94139	
Orta, Ignacio Jr		ADDRESS REDACTED						
Ortiz Reyes, Edwin		ADDRESS REDACTED						
Ortiz, Richard		ADDRESS REDACTED						
OTR Transportation Inc.		333 N Oakley Blvd			Chicago	IL	60612	
Otterbourg P.C.	Attn Andrew M. Kramer & David E. Morse	230 Park Ave			New York	NY	10169-0075	
Overall Supply Inc.		823 E Gate Dr	Unit 2		Mt. Laurel	NJ	08054	
Oxnard Hose Inc.	dba Oxnard Hose	1050 S Kimball Rd			Ventura	CA	93004-2000	
Oxnard Pallet Co		531 Buena Vista Ave			Oxnard	CA	93032-1748	
Oxnard Public Utilities		214 S C St			Oxnard	CA	93030-5712	
P & W Quality Machine Inc		707 S Hwy 67			Cedar Hill	TX	75104	
PA Dept of Community & Economic Development		400 north street - 4th flr						
Pace Analytical Services LLC		1800 Elm St SE			Minneapolis	MN	55414	
Pachulski Stang Ziehl & Jones LLP		10100 Santa Monica Boulevard	13th Floor		Los Angeles	CA	90067	
Pachulski Stang Ziehl & Jones LLP		10100 Santa Monica Blvd	#1300		Los Angeles	CA	90067	
Pacific Coast Machinery		1822 E Route 66	Suite 346		Glendora	CA	91740	
Pacific Coast Propane		539 W Main Street			Ontario	CA	91762	
Pacific Coast Propane	Attn Marlow Kimura	539 W Main St			Ontario	CA	91762	
Pacific Packaging Enterprises Inc		4037 Phelan Rd	A-Box #285		Phelan	CA	92371	
Pacific States Electrical & Instrumentation		8866 Ogden St			Ventura	CA	93004	
Pacific Water Conditioning		2040 Eastman Ave			Oxnard	CA	93030	
Pacific Western Bank		10250 Constellation Blvd	Suite 1640		Los Angeles	CA	90067	
Packaging Consultants LLC	Attn Ted Lochary	15 Cavewood Lane			Owings Mills	MD	21117	
Packaging Corporation Of America		879 E Rialto Ave			San Bernardino	CA	92408	
Packline West Inc		PO Box 7686			La Verne	CA	91750	
Padilla III, George		ADDRESS REDACTED						
Padraic E McCleerey	dba Strategic Packaging Llc	2108 N Herron			Lakebay	WA	98349-9244	
Pagan, Christopher		ADDRESS REDACTED						
Pagoda Apparel - Cure Sports LLC		722 Cherry St			Reading	PA	19602-1148	
Pagoda Apparel - Cure Sports LLC	Attn Dele Olaewe	722 Cherry St			Reading	PA	19602-1148	
Palm Occupational Medicine		235 E Nobile Ave			Visalia	CA	93277	
Palm Magazine		PO Box 12207			Reading	PA	19612	
Palomino, Rosalba		ADDRESS REDACTED						
Pal-Serv of Dallas LLC		2150 S Peachtree Rd			Balch Springs	TX	75180	
Pan American Wire Inc		PO Box 1808			Fort Worth	TX	76101	
Pape Material Handling Inc		14535 Rancho Vista Dr			Fontana	CA	92335	
Parada, Marco A		ADDRESS REDACTED						
Paragon Industrial Controls Inc.		18001 Irvine Blvd	Suite 202		Tustin	CA	92780	
Party City		2875 Papermill Rd	Broadcasting Square		Reading	PA	19610	
Patriot Pak LLC	Attn Ted Casey	269 Middlesex Road			Tyngsboro	MA	01879	
Patrisia M Vega		ADDRESS REDACTED						
Pattons Steel Supply	Attn Shirley Peters	PO Box 273			Ontario	CA	91762	
Patwardhan, Aniruddha		ADDRESS REDACTED						
Paula Treat		5072 Dodson Ln			Sacramento	CA	95835	
Paychex		911 Panorama Trail S			Rochester	NY	14625	
PayPro USA Inc		1485 Spruce St	Ste Q		Riverside	CA	92507-7421	
Paz Gutierrez, Gustavo		ADDRESS REDACTED						
PC Mechanical Inc.		2803 Industrial Pkwy			Santa Maria	CA	93445	
PD Contracting		7320 San Luis St			Carlsbad	CA	92011-4625	
Pearce Worldwide Logistics Inc.		5120 Virginia Way	Suite C23		Brentwood	TN	37027	
Pechal, Robert		ADDRESS REDACTED						
Pedraza, Raul		ADDRESS REDACTED						
Pegasus Personnel LLC	c/o Capital Credit Inc.	PO Box 204695			Dallas	TX	75320-4695	
Pelletron Corporation		PO Box 645504			Pittsburgh	PA	15264-5253	
Pelletron Corporation		1866 Colonial Village Ln	Ste 101		Lancaster	PA	17601-6704	
Pena, Elaine		ADDRESS REDACTED						
Peninsula Packaging		91218 Collection Center Dr			Chicago	IL	60693	
Pennsylvania Careerlink - Berks County		1920 Kutztown Rd	Suite G		Reading	PA	19604	
Pennsylvania Dept of Environmental Resources		PO Box 2063			Harrisburg	PA	17105-2063	
Pennsylvania Dept of Revenue		1846 Brookwood St			Harrisburg	PA	17104	
Pennsylvania Dept of State		302 North Office Bldg	401 North St		Harrisburg	PA	17120	
Pennsylvania Economic Development Financing Authority		400 North St	4th Floor		Harrisburg	PA	17120-0225	
Pennsylvania State Treasury	Unclaimed Property Division	Riverfront Office Center	1101 S Front St	4th Floor	Harrisburg	PA	17104-2516	
Pepsi-Cola Advertising and Marketing Inc.		700 Henderson Hill Rd			Purchase	NY	10577	
Pepsi-Cola Advertising and Marketing Inc.	Attn Counsel Global Procurement	Attn Senior Director Resin Procurement	700 Anderson Hill Road		Purchase	NY	10577	
Perales, Erzuliehie		ADDRESS REDACTED						
Perez Arredondo, Aaron A		ADDRESS REDACTED						
Perez Vazquez, Silveria		ADDRESS REDACTED						

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Perez, Adrian		ADDRESS REDACTED						
Perez, Armando		ADDRESS REDACTED						
Perez, Dany		ADDRESS REDACTED						
Perez, Gaspar		ADDRESS REDACTED						
Perez, Maria		ADDRESS REDACTED						
Perez, Norma De La Cruz		ADDRESS REDACTED						
Perimeter Security Systems		1441 Callens Rd			Ventura	CA	93003-5605	
PerkinElmer Life Sciences Inc		13633 Collections Center Drive			Chicago	IL	60693-0136	
PerkinElmer Life Sciences Inc		710 Bridgeport Avenue			Shelton	NJ	06484-4794	
PerkinElmer Life Sciences Inc.	Attn Bogumil Dziedzic	710 Bridgeport Ave			Shelton	CT	06484-4794	
Perot Logistics LLC		PO Box 2801			Cedar Hill	TX	75106	
Perpetual Recycling Solutions		1561 NW 11th St			Richmond	IN	47374	
Petcan		1000 Northfield Ct	Suite 110		Roswell	GA	30076	
Peterson, Breana		ADDRESS REDACTED						
Petrilli, Terry		ADDRESS REDACTED						
Petstar-Mexico		Calle Monte Elbruz 124	Lomas de Chapultepec V Secc	Colonia Polanco II Sección	Ciudad de México	MX	11530	Mexico
PGR		11220 Petal St	Suite B		Dallas	TX	75238	
Phelps, Fred		ADDRESS REDACTED						
Phenomenex Inc		PO Box 749397			Los Angeles	CA	90074	
Phila OccHealth	dba Worknet Occ Med	PO Box 827842			Philadelphia	PA	19182-7842	
Philip Elghanian		ADDRESS REDACTED						
Photovolt Instruments LLC		7600 W 27th St	Ste A3		St Louis Park	MN	55426-3146	
PIHV Mountain Creek LLC		100 Saint Paul St	Suite 300		Denver	CO	80206	
PIHV Mountain Creek LLC	MSC 535	PO Box 29048			Phoenix	AZ	85038-9048	
Pingitore, Julian		ADDRESS REDACTED						
Pinnacle Recycling LLC		3684 US Hwy 150	Suite 8		Floyds Knobs	IN	47119	
PIP Printing - Riverside	Attn Sam Tracy	4093 Market St			Riverside	CA	92501-3542	
Pitney Bowes		3001 Summer St			Stamford	CT	06926	
Pitney Bowes Inc		PO Box 856390			Louisville	KY	40285-6390	
Plastic Executive Recruiters LLC		10214 Chestnut Plaza Dr	Box 210		Fort Wayne	IN	46814	
Plastic Express	Attn Ray Hufnagel	15450 Salt Lake Avenue			City of Industry	CA	91745-1112	
Plastic Process Engineering Inc		145 Third Street			Keyport	NJ	07735	
Plastic Process Equipment		6385 Montessouri St			Las Vegas	CA	89113	
Plastic Process Equipment		8303 Corporate Park Dr			Macedonia	OH	44056-2300	
Plastic Recycling Corp. of California	Attn Sally Houghton	PO Box 1327			Sonoma	CA	94576	
Plastic Recycling Corporation of California	Attn Patty Moore	PO Box 1327			Sonoma	CA	95476-1327	
Plastics Analytical Laboratory		1220 E Glenwood Place			Santa Ana	CA	92707	
Plastics Investment Group Inc.		PO Box 549			Seal Beach	CA	90740	
Plastics Machinery Group		31005 Bainbridge Road #6			Solon	OH	44139	
Plastics Machinery Group Inc.		5455 Perkins Road			Bedford Heights	OH	44146	
Plastics News		PO Box 37222			Boone	IA	50037-0222	
Plastics Process Equipment	Attn Lori Carson	PO Box 670425			Northfield	OH	44067-0425	
Pleitez, Rosa		ADDRESS REDACTED						
PM Industrial Supply Company		21615 Marilla St			Chatsworth	CA	91311-4197	
PNC Equipment Finance LLC		PO Box 31001-2819			Pasadena	CA	91110-2819	
PNC Equipment Finance LLC	c/o Dilworth Paxson LLP	Attn Martin J. Weis	PO Box 1031		Wilmington	DE	19899-1031	
Polk Mechanical Company LLC		2425 Dillard St			Grand Prairie	TX	75051	
Poly Packaging Products Corporation	Attn Chris Gladi	PO Box 962			South Bend	IN	46624	
Polymers Sales & Logistics LLC		450 Gears Rd	Suite 240		Houston	TX	77067	
Polyquest Inc		7979 Eastwood Road	Suite 201		Wilmington	NC	28403	
Pop A Lock of Riverside County		231 E Alessandro Blvd	Suite A-482		Riverside	CA	92508	
Posco Daewoo America Corp.		222 S Harbor Blvd	Suite 1020		Anaheim	CA	92805	
Potential Industries Inc.	Attn Belen Angelo	922 East E St			Wilmington	CA	90744-6145	
Power Transmission Specialties		8803 Sorenson Ave			Santa Fe Springs	CA	90670-2636	
Powers Brothers Machine Inc.	Attn Dee Kesler	8100 Stlauson Ave			Montebello	CA	90640	
PQ Recycling, LLC	John Marinelli	1979 Eastwood Road	Suite 201		Wilmington	NC	28403	
PQ Recycling, LLC/Polyquest, Inc	John Marinelli	1979 Eastwood Road	Suite 201		Wilmington	NC	28403	
Praxair Distribution Inc		2301 Se Creekview Drive			Ankeny	IA	50021	
Precise Personnel LLC		2781 W Macarther Blvd	B176		Santa Ana	CA	92704	
Precision Acoustics & Drywall		5009 Griffin Dr			The Colony	TX	75056	
Precision CNC Machining Inc.		341 Irving Dr	Unit A		Oxnard	CA	93030	
Precision Dynamics Inc		402 N Commerce			Burleson	TX	76028	
Precision Instrument Correction Inc		933 Mariner St			Brea	CA	92821	
Precision Pack International Inc.		7333 Adams Street			Paramount	CA	90723-4007	
Precision Solutions Inc		2525 Tollgate Road			Quakertown	PA	18951	
Premier System Integrators Inc.		140 Weakley Ln			Smyrna	TN	37167	
Premier Trade Solutions Inc.		PO Box 1049			Denver	CO	80201-1049	
Premier Trailer Leasing Inc		5201 Tennyson Parkway	Ste 250		Plano	TX	75024	
Presto-X		PO Box 13848			Reading	PA	19612-3848	
Price, Chad		ADDRESS REDACTED						
Pride Polymers LLC		1111 N 20th Ave			Yakima	WA	98902	

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Primrose Oil Company Inc.		11444 Denton Dr			Dallas	TX	75229	
Prince Technologies		5497 Benchmark Ln	Suite 101		Sanford	FL	32773	
Priority U Logistics LLC		121 White Way			Hoover	AL	35226	
Priority-1 Inc.		PO Box 840808			Dallas	TX	75284	
Pro Farm Trucking Inc		5312 N Olive Hill Rd			Somis	CA	93066	
Progressive Packaging Inc.		14700 28th Avenue North			Plymouth	MN	55447	
ProLogis Management LLC		PO Box 846336			Dallas	TX	75284-6336	
Prologis Targeted US Logistics Fund LP		3546 Concours St	Suite 100		Ontario	CA	91764	
Prologis Targeted US Logistics Fund LP	Attn Angie Smith	PO Box 846336			Dallas	TX	75284-6336	
Prologis Targeted US Logistics Fund LP	Attn General Counsel	1800 Wazee St	Suite 500		Denver	CO	80202	
Prologis Targeted US Logistics Fund LP	Attn Natalie Edwards	1800 Wazee St	Suite 500		Denver	CO	80202	
Prologis Targeted US Logistics Fund LP	c/o Faegre Drinker Biddle & Reath LLP	Attn Ian J. Bambrick	222 Delaware Ave	Suite 1410	Wilmington	DE	19801-1621	
Prologis Targeted US Logistics Fund LP	c/o Faegre Drinker Biddle & Reath LLP	Attn Brian Morgan	1177 Avenue of the Americas	41st Floor	New York	NY	10036	
Promise Packaging LLC		11 Anchorage Pointe			Louisville	KY	40223	
Property Tax Assistance Co. Inc.		16600 Woodruff Avenue Suite 200			Bellflower	CA	90706	
Providence Capital Funding		2951 Saturn St	Ste E		Brea	CA	92821-6206	
Provost Automation Controls	Attn Mitch Provoast	12635 Danielson Ct	Suite 205		Poway	CA	92064	
Provost Automation Controls	Mitch Provoast	12635 Danielson Court	Suite 205		Poway	CA	92064	
Prudential Overall Supply		1661 Alton Pkwy			Irvine	CA	92606	
Prudential Overall Supply		5300 Gabbert Rd			Moorpark	CA	93021	
PSI	Attn Brandon Whitney	7200 Garden Grove Blvd			Westminster	CA	92683	
PSL-Rheotek USA Inc.	Attn TJ Richardson	12692 Sandy Dr	Suite 115		Grainger	IN	46530	
Puente, Hugo		ADDRESS REDACTED						
Puffer Sweiven LP		4230 Greenbriar Dr			Stafford	TX	77477	
Pump Products		35 Woodland Ave			Westwood	NJ	07675	
PumpCatalog.com		5044 Industrial Rd	Suite C		Farmingdale	NJ	07727	
Pumping Solutions Inc.	Attn Angela Sumlin	1906 S Quaker Ridge Pl			Ontario	CA	91761	
Purvis Bearing LTD	c/o Purvis Industries	10500 N Stearns Frwy			Dallas	TX	75220	
Qair California		9807 Jordan Circle	PO Box 4348		Santa Fe Springs	CA	90670	
Quality Freight Logistics Inc		24649 Mound Rd			Warren	MI	48091	
Quality Freight Logistics Inc.		30110 S Wixom Rd			Wixom	MI	48393	
Quality Packaging & Supplies Inc		2400 Statham Blvd			Oxnard	CA	93033	
Quality Supply Chain Co-op Inc.		One Dave Thomas Blvd			Dublin	OH	43017	
Quality Weigh Systems		PO Box 3148			Beaumont	CA	92223	
Quality Windows Inc - Oxnard		1430 S Oxnard Blvd			Oxnard	CA	93030	
Quetzada, Mario		ADDRESS REDACTED						
Quill		PO Box 37600			Philadelphia	PA	19101	
Quill LLC		PO Box 37600			Philadelphia	PA	19101-0600	
Qusay Al-Shaikhli		ADDRESS REDACTED						
R&V Sheet Metal Inc.		3197 Grapevine St			Mira Loma	CA	91752	
R.A.T.T. Inc.	dba Orkin	800 Shoemaker Avenue			Shoemakersville	PA	19555	
R.S. Quality Products Inc.		719 Roble Rd	Suite 103		Allentown	PA	18109	
Rabago, Vivian		ADDRESS REDACTED						
Raco Enterprises LLC		844 Tower Dr			Rockford	IL	61108	
Radford, Corey		ADDRESS REDACTED						
Radilla, Maria		ADDRESS REDACTED						
Radwell International Inc.		PO Box 822828			Philadelphia	PA	19182-2828	
Rajah Inc.		17341 Rodroy Circle			Huntington Beach	CA	92647	
Ralph Chandler & Associates	Attn Ralph Chandler	1121 L St			Sacramento	CA	95814	
RAM2 GP A General Partnership		627 N FOOTHILL ROAD			BEVERLY HILLS	CA	90210	
Ramcast Ornamental Supply Co. Inc.		1450 E Mission Blvd			Pomona	CA	91767	
Ramirez, Antonio		ADDRESS REDACTED						
Ramirez, Norma		ADDRESS REDACTED						
Ramos Jr, Raynaldo		ADDRESS REDACTED						
Ramos, Jonathan		ADDRESS REDACTED						
Ramos, Luis		ADDRESS REDACTED						
Ramos, Steve		ADDRESS REDACTED						
Ramos, Yordanika		ADDRESS REDACTED						
Randstad North America	dba Tatum	PO Box 847872			Dallas	TX	75284-7872	
Rapid Transport Services LLC		6231 W River Dr	Suite I		Belmont	MI	49306	
Ravago Americas LLC		1900 Summit Tower Boulevard Suite 900			Orlando	FL	32810	
Rayco Security Inc		7748 Gloria Avenue			Van Nuys	CA	91406	
Rays OK Tire Inc.		9650 Rush St			El Monte	CA	91733	
RE Transportation Inc.		PO Box 171346			Memphis	TN	38187-1346	
Reading Bearing & Drive Solutions Inc		80 Witman Road			Reading	PA	19605	
Reading Bearing & Drive Solutions Inc.	Attn Crystal Mendez	80 Witman Rd			Reading	PA	19605	
Reading Crane & Engineering Company		11 Vanguard Drive			Reading	PA	19606	
Reading Sanitary Wiper		35 Queen St			Reading	PA	19608	
Ready Refresh by Nestle - Coffee & Filtration Service	a div of Nestle Waters N.A.	PO Box 856158			Louisville	KY	40285-6158	
ReadyRefresh by Nestle		PO Box 856158			Louisville	KY	40285-6158	
ReadyRefresh by Nestle		PO Box 856680			Louisville	KY	40285-6680	

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
ReCommunity		809 W Hill St			Charlotte	NC	28208	
Recycling Equipment Inc		5201 Pyramid Blvd			Fort Worth	TX	76126	
Recycling Management Team LLC		3429 Orange Ave			Long Beach	CA	90807	
Red Ball Oxygen Company Inc		PO Box 46166			Houston	TX	77210-6166	
Red River Fastener & Supply		4416 Juniper Lane			Melissa	TX	75454	
Red River Logistics LLC		200 S Main St			Keller	TX	76248	
Red Wing Shoes - McKinney		1739 N Central Expwy	Suite 400		McKinney	TX	75070-3113	
Red Wing Store - Dallas		1515 N Cockrell Hill Rd	Suite 113		Dallas	TX	75211-1344	
Red Wings - Kellys		6226 Broadway Blvd	Suite 110		Garland	TX	75043	
Red Wings- Arlington		3751 Matlock Rd	Suite 103		Arlington	TX	76015-4342	
Red Wings- Irving		2542 N Beltline Rd			Irving	TX	75062	
Redners Warehouse Market		3205 N 5th St Hwy			Reading	PA	19605	
Regain Force LLC		1245 Southridge Ct	Suite 102		Hurst	TX	76053	
REGO Restaurants		4700 S. Syracuse Street	Ste 225		Denver	CO	80237-3022	
Reifenhauser Cast Sheet Coating		Spicher Str 46			Troisdorf		53844	Germany
Reinoso, Francisca		ADDRESS REDACTED						
Reliable Transportation Solutions LLC		642 East State St			Georgetown	OH	45121	
REM Inc		960 B Detroit Ave			Concord	CA	94518	
REM Inc.	Attn Bob Marchant	960 B Detroit Ave			Concord	CA	94518	
REPI LLC		2825 RePI Court			Dallas	NC	28034	
Repi LLC & REPI S.r.l.	Attn Ann Konopka	2825 RePI Ct			Dallas	CA	28034	
Repi SRI		2825 RePI Court			Dallas	NC	28034	
rePlanet LLC		800 N Haven Ave	Suite 120		Ontario	CA	91764	
rePlanet LLC	Attn Ralph H. Alcantar, Jr	PO Box 2893			Merced	CA	95344-0893	
Replenish Inc		PO Box 515381	PMB 83530		Los Angeles	CA	90051-6681	
Resendiz, Jose		ADDRESS REDACTED						
Resolve Consulting Inc.	Attn Mariam Zadeh Mediation	16501 Ventura Blvd	Suite 606		Encino	CA	91436	
Resource Engineech (India) Pvt. Ltd.		20 Makarpura Industrial Estate			Baroda		390010	India
Resource Equipment Co.		PO Box 2695			Chino	CA	91708	
Restek Corporation		110 Benner Circle			Bellefonte	PA	16823	
Results Staffing Inc		1111 W Mockingbird Ln	Ste 100		Dallas	TX	75247-5000	
Retail Business Services LLC	Attn Business & Regulatory Law Dept.	1385 Hancock Street			Quincy	MA	02169	
Revel Environmental Manufacturing Inc		960 B Detroit Ave			Concord	CA	94518	
Revel Environmental Manufacturing Inc.		2110 S Grand Ave			Santa Ana	CA	92705	
Reyes Jr, Tomas		ADDRESS REDACTED						
Reyes, America		ADDRESS REDACTED						
Reyes, America S		ADDRESS REDACTED						
Reyes, Venancio		ADDRESS REDACTED						
Reyna, Jason		ADDRESS REDACTED						
Reyna, Maria		ADDRESS REDACTED						
Reynolds		2680 Sylvania Cross Dr			Fort Worth	TX	76137	
Rhino Networks		1025 Brevard Road	Suite 8		Asheville	NC	28806	
Rhino Networks	Attn Eric Gotthelf	1025 Brevard Rd	Suite 3		Asheville	NC	28806	
Richard Zirkler		ADDRESS REDACTED						
Richardson, Austin		ADDRESS REDACTED						
Ricks, Wynell		ADDRESS REDACTED						
Ricova International		3400 Rue Du L'Eclipse	Suite 540		Brossard	QC	J4Z 0P3	Canada
Ricova International Inc.	Attn Jessica Pereira	3400 rue de l'Eclipse	Suite 540		Brossard	QC	J4Z0P3	Canada
Ricova International Inc.	Attn Maria Ouazzani	3400 rue de l'Eclipse	Suite 540		Brossard	QC	J4Z0P3	Canada
Riegel, Mark		ADDRESS REDACTED						
Right There Services Inc.		110207 San Sevaine Way	Suite B		Jurpa Valley	CA	91752	
Riley, Markeis		ADDRESS REDACTED						
Rise Equipment LLC		5198 S Loop 340			Waco	TX	76702	
Ristola Technical Services LLC		1971 Hollow Run Rd			Luray	VA	22835-7123	
River City Wood Products LLC		19885 Detroit Road	#200		Rocky River	OH	44116	
Rivera Garcia, Roberto C		ADDRESS REDACTED						
Rivera, Diana		ADDRESS REDACTED						
Riverton Consulting		2515 McKinney Ave	Suite 1200		Dallas	TX	75201	
Riverside County Treasurer	Attn Tax Enforcement Unit	PO Box 12005			Riverside	CA	92502	
Riverside Public Utilities		3900 Main Street			Riverside	CA	92522-0144	
Riverside Public Utilities	c/o Malcolm & Cisneros, A Law Corporation	Attn Nathan F. Smith	2112 Business Center Drive		Irvine	CA	92612	
RJ Evercrest Polymers Inc		1234 Wrights Lane			West Chester	PA	19380	
Roa, Jacob		ADDRESS REDACTED						
Roa, Jacob		ADDRESS REDACTED						
Roadrunner Transportation Services		PO Box 74857			Chicago	IL	60694-4857	
Rob Gamberg		ADDRESS REDACTED						
Roberson, Angela		ADDRESS REDACTED						
Roberson, Gregory		ADDRESS REDACTED						
Robert McCann		ADDRESS REDACTED						
Robert R Barajas	dba RKB Packaging Inc	2910 Archibald Ave			Ontario	CA	91761	
Roberto De La Cruz		ADDRESS REDACTED						



## Exhibit G

Served via First-Class Mail

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Robles, Ana		ADDRESS REDACTED						
Robles, Monica		ADDRESS REDACTED						
Rocha, Margarita		ADDRESS REDACTED						
Rockwell Engineering and Eq Co Inc.		2913 El Camino Real	Suite 337		Tustin	CA	92782	
Roden, Lindsay		ADDRESS REDACTED						
Rodriguez, Alberto		ADDRESS REDACTED						
Rodriguez, Albino		ADDRESS REDACTED						
Rodriguez, Guillermo		ADDRESS REDACTED						
Rodriguez, Lilia Hurtado		ADDRESS REDACTED						
Rodriguez, Rene		ADDRESS REDACTED						
Rodriguez, Rene R		ADDRESS REDACTED						
Rodriguez, Roilan		ADDRESS REDACTED						
Rogers, Jessie		ADDRESS REDACTED						
Rogers, Meldetriec		ADDRESS REDACTED						
Rohena, Fidias		ADDRESS REDACTED						
Rojas Gallardo, Norma		ADDRESS REDACTED						
Rolf Koerner LLC		514 Springbrook Road			Charlotte	NC	28217	
Roman, Ramon		ADDRESS REDACTED						
Romar Supply & Steel Fabrication		2300 Carl Rd			Irving	TX	75062	
Romero, Favio		ADDRESS REDACTED						
Romeros Engineering Inc.		1682 Pullman Ct			Rancho Cucamonga	CA	91730	
Rosales, Loreto		ADDRESS REDACTED						
Rosato, Emerson		ADDRESS REDACTED						
Rossi North America		3355 Martin Farm Rd			Suwanee	GA	30024	
Rothermel, Bradley		ADDRESS REDACTED						
Roto-Rooter Service & Plumbing		1501 Railroad St						
Rowe Equipment Inc.		PO Box 1716						
Rowland, Michael		ADDRESS REDACTED						
Royal Industrial Solutions		3200 Russell St			Riverside	CA	92501	
Royal Striping LLC		18208 Preston Rd	Suite D9		Dallas	TX	75252	
Royal Wholesale Electric		PO Box 847124			Los Angeles	CA	90084-7124	
RPI Deputy Inspections Inc		1903 Vía Pimpollo			San Clemente	CA	92673	
RPM Freight Systems		301 W Fourth St	Suite 200		Royal Oak	MI	48067	
RR Products		3334 E Milber St			Tucson	AZ	85714	
Ruiz, Jose		ADDRESS REDACTED						
Runyon Surface Prep Co. LLC		1402 Chase Ct			Carmel	IN	46032	
Rusco Hydraulics Inc.	Attn Mike Wimmer	PO Box 8127	1029 Dillerville Rd		Lancaster	PA	17604	
Ryan Herco Flow Solutions		PO Box 31001-2128			Pasadena	CA	91110-2128	
Ryan Process Inc.		511 First St			Bencia	CA	94510	
Rylec Corporation		PO Box 403	W223 N16601		Cedar Parkway	WI	53037	
S&N Labs		2021 E Fourth St	Suite 112		Santa Ana	CA	92705	
S&S Irrevocable Trust		9100 WILSHIRE BLVD., SUITE 360E			BEVERLY HILLS	CA	90212	
S&W Plastics Inc.	Attn Ronald Tso	2280 E Locust Ct			Ontario	CA	91710	
SA Comunale Co Inc		2130 Spring Street			West Lawn	PA	19609	
SACE S.p.A.	Attn Dott. Stefano Bellucci	Piazza Poli 37/42			Roma		00187	Italy
Safety-Kleen Systems Inc		PO Box 975201			Dallas	TX	75397-5201	
SafetyKnife Inc	Attn Tony Domenico	932 W Mesquite St			Gilbert	AZ	85233	
Safigen PBC	c/o Safi Analytics	26 Carisbrook Dr			Orinda	CA	94563	
Sala Air Conditioning		430 Mint Way			Dallas	TX	75236-2014	
Salas, Isaac		ADDRESS REDACTED						
Salazar Jr, Jess		ADDRESS REDACTED						
Salazar, Daisy		ADDRESS REDACTED						
Saldivar, Alejandro		ADDRESS REDACTED						
Salim Investment Fund, LLC		301 N. CANON DRIVE, SUITE 205			BEVERLY HILLS	CA	90210	
Salinas Hernandez, Armando		ADDRESS REDACTED						
Sams Club		5th St Hwy			Reading	PA	19605	
Samstag Sales		115 Main St N	Suite 216		Carthage	TN	37030	
Sanabria, Fernando		ADDRESS REDACTED						
Sanabria, Louie		ADDRESS REDACTED						
Sanabria, Norma		ADDRESS REDACTED						
Sanchez Parada, Luis Arturo		ADDRESS REDACTED						
Sanchez Perez, Cesar Ivan		ADDRESS REDACTED						
Sanchez, Ana		ADDRESS REDACTED						
Sanchez, Hector		ADDRESS REDACTED						
Sanchez, Yusaimy		ADDRESS REDACTED						
Sanchez-Parraguirre, Luis		ADDRESS REDACTED						
Sanders Candy		5051 Calmview Ave			Baldwin Park	CA	91706-1802	
Sandoval, Jose		ADDRESS REDACTED						
Sandoval, Sandra		ADDRESS REDACTED						
Santa Fe Machine Works Inc		14578 Rancho Vista Dr			Fontana	CA	92335	
Sargents Wrecker Truck and Auto Repair		3601 FM 51 N			Weatherford	TX	76085	

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Sarro Marco		ADDRESS REDACTED						
Sastre Lopez, Rachel		ADDRESS REDACTED						
Sastre, Antonio		ADDRESS REDACTED						
Savage Logistics	Dept 418	PO Box 30015			Salt Lake City	UT	84130	
SBB Shipping USA Inc.		464 Valley Brook Ave	3rd Floor		Lyndhurst	NJ	07071	
Schaedler Yesco Distribution Inc.	Attn David Ciletti	3982 Paxton St			Harrisburg	PA	17111	
Scherzer International	Dean Humphrey	21650 Oxnard St	Suite 300		Woodland Hills	CA	91367	
Schneider National Carriers		2567 PaySphere Cir			Chicago	IL	60674	
Schneider National Carriers Inc		PO Box 2545			Green Bay	WI	54306-2545	
Schneider Transportation National Carriers Inc.		PO Box 2545			Green Bay	WI	54306-2545	
Schultz, Zoo		ADDRESS REDACTED						
Scotlynn USA Division Inc		15671 San Carlos Blvd	Suite 102		Fort Myers	FL	33908	
Sean B Daneshgar		ADDRESS REDACTED						
Securitas Electronic Security Inc		PO Box 6426371			Pittsburgh	PA	15264-3731	
Securities & Exchange Commission	Attn Marc Berger, Regional Director	Brookfield Place	200 Vesey St	Suite 400	New York	NY	10281-1022	
Securities & Exchange Commission	c/o Office of General Counsel-Bankruptcy	Attn Michael A. Berman	100 F Street NE		Washington	DC	20549	
Security 101 Dallas		8708 N Royal Ln			Irving	TX	75063	
Security Signal Devices Inc (SSD Inc)		1740 North Lemon Street			Anaheim	CA	92801-1007	
Security Signal Devices Inc.		900 Six Flags			Arlington	TX	76011	
Segovia, Stephanie		ADDRESS REDACTED						
Seidel, William		ADDRESS REDACTED						
Select Staffing		PO Box 512007			Los Angeles	CA	90051-0007	
Sepulveda, Wilfrido		ADDRESS REDACTED						
Serrano Ivan (W-9)		2843 Red Oak Dr			Grand Prairie	TX	75052	
Serrano, Saulo Miranda		ADDRESS REDACTED						
Service Waste Inc.		PO Box 1195			Fort Worth	TX	76101	
Service-Pro Fire Protection Inc		PO Box 20144			Oxnard	CA	93034	
Service-Pro Fire Protection, Inc.	Attn Claudia Rocha	1730 Westard Drive			Oxnard	CA	93033	
Servo Motor Technologies LLC		2350 Eastman Ave	#104		Oxnard	CA	93030	
Servo Motor Technologies LLC		2350 Eastman Ave	Suite 104		Oxnard	CA	93030	
Servpro Of Ventura		2646 Palma Dr	Suite 298		Ventura	CA	93003	
Sesotec, Inc.	Attn Werner Fleps	1234 Hardt Circle			Bartlett	IL	60103	
Sesotech GmbH		Regener Straße 130			Schönberg		94513	Germany
Set Logistics Inc / Probilling & Funding		301 2nd Ave E			Oneonta	AL	35121	
Sethmar Transportation Inc.		16333 Hayes St			Overland Park	KS	66085	
SFP Online		PO Box 577			Ogdensburg	NY	13669	
Shahram Afshani		1166 Angelo Drive			BEVERLY HILLS	CA	90212	
Shawn Bell		ADDRESS REDACTED						
Shell Energy North America (US) LP		4445 E Gate Mall	Suite 100		San Diego	CA	92121	
Shell Energy North America (US) , L.P.		P.O. Box 7247-6353			Philadelphia	PA	19170	
Shell Energy North America LP	Attn Bankruptcy & Credit	150 N Dairy Ashford Rd	Building F		Houston	TX	77079	
Shell Energy North America(US)LP		1000 Main St	Level 12		Houston	TX	77002	
Shiflet, Stephen		ADDRESS REDACTED						
Shine Logistics Services LLC		7320 Tawny Port Way			Sacramento	CA	95829	
Shorr		PO Box 6800			Aurora	IL	60598-0800	
Shreve, Benjamin		ADDRESS REDACTED						
Siddhi, Vijendra		ADDRESS REDACTED						
Siddhi, Vijendra		ADDRESS REDACTED						
Sidley Austin LLP		1999 Ave of the Stars			Los Angeles	CA	90067	
Sidley Austin LLP		PO Box 0642			Chicago	IL	60690	
Siemens Industry Inc.		PO Box 360766			Pittsburgh	PA	15250-6766	
Sierra Machining		2129 S Great SW Pkwy	Suite 308		Grand Prairie	TX	75051	
Sifuentes, Sylvia		ADDRESS REDACTED						
Sigma Recycling Inc.		5675 Jimmy Carter Blvd	Suite 598		Norcross	GA	30071	
Sigma-Aldrich/Millipore		290 Concord Rd			Billerica	MA	01821	
Silliker Inc.		111 E Wacker Dr	Suite 2300		Chicago	IL	60601	
Silva, Felise		ADDRESS REDACTED						
Silva, Israel		ADDRESS REDACTED						
Silvas Oil Company Inc		PO Box 1048			Fresno	CA	93714	
Silver Plastics GmbH & Co. KG		Godesberger Str9	D-53842 Troisdorf	Postfach 17 63	Troisdorf		53827	Germany
Sims Global Solutions Inc.		6101 Long Prairie Rd	Suite 744-252		Flower Mound	TX	75028	
Sims, Sharon		ADDRESS REDACTED						
Sinclair Sanitary Supply Co. Inc.		1125 Commercial Ave			Oxnard	CA	93030	
Sirls, Christopher		ADDRESS REDACTED						
Slaymaker Rentals & Supply Company		146 Penn Street			Washington Boro	PA	17582	
Sloan Vazquez McAfee		PO Box 15623			Irvine	CA	92623-5623	
SMI Scientific LLC		1115 Cleaver Rd			Lower Gwynedd	PA	19002-1280	
Smith Corona		3830 Kelley Avenue			Cleveland	OH	44114	
Smith, Gregory		ADDRESS REDACTED						
Smith, Kimball		ADDRESS REDACTED						
Smith, Michael		ADDRESS REDACTED						

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Smith, Rodney		ADDRESS REDACTED			Carlsbad	CA	92009	
Snacktops Inc.		2766 Gateway Road			Rancho Cucamonga	CA	91730	
SNC Solutions LLC		8390 Maple Place	Suite 140		Monterey Park	CA	91756-5111	
So Cal Gas Co		PO Box C			Stellarton	NS	B0K 1S0	Canada
Sobeys Capital Incorporated		115 King St			Chino	CA	91710	
Socal Packaging Repair		12615 Colony St			Monterey Park	CA	91756	
SoCalGas		PO Box C						
Solarez, Martha		ADDRESS REDACTED						
Solarwinds Worldwide LLC		7171 Southwest Pkwy	Bldg 400		Austin	TX	78735	
Solberg Manufacturing Inc.	Dept 20-5021	PO Box 5988			Carol Stream	IL	60197-5988	
Solid Waste Services DBA JP Mascaro & Sons		2650 Audubon Road			Audubon	PA	19403	
Solid Waste Services, Inc., d/b/a J.P. Mascaro & Sons	Attn Gregory Fox	2650 Audubon Road			Audubon	PA	19403	
Solomon, Ryan Lybronze		ADDRESS REDACTED						
Solve		PO Box 498			Barrington	IL	60011-0498	
Sonic Capital LLC		300 Johnny Bench Avenue			Oklahoma City	OK	73104	
Sonicwall Service		PO Box 49042			San Jose	CA	95161-9955	
Sorema Division of Previero		Via Per Cavolto 17			Anzano Del Parco		22040	Italy
Sorema Division of Previero N. srl.	c/o Freeborn & Peters LLP	Attn Jason J. Ben, Esq.	311 S Wacker Dr	Suite 3000	Chicago	IL	60606	
Sosland Publishing		4801 Main St			Kansas City	MO	64112	
Soto, Sandra		ADDRESS REDACTED						
Source One Packaging LLC		20 Commerce Dr	Unit A		Hauppauge	NY	11788	
SourceOne Transportation Inc		610 S Industrial Blvd	Suite 250		Euless	TX	76040	
South Coast AQMD		PO Box 4943			Diamond Bar	CA	91765-0943	
Southern Freight		PO Box 100104			Columbia	SC	29202-3104	
Southern Bracing Systems LLC		PO Box 761			Armuchee	GA	30105	
Southern California Edison		PO Box 600			Rosemead	CA	91771-0001	
Southern California Edison Company		PO Box 300			Rosemead	CA	91771	
Southern California Edison Company		PO Box 800			Rosemead	CA	91770	
Southern California Edison Company	Attn Director or Officer	10060 Telegraph Rd			Ventura	CA	93004	
Southern California Packaging Equipment Inc.		4102 Valley Blvd			Walnut	CA	91789	
Southern Packaging LP		6800 FM 157 North			Venus	TX	76084	
Southfork LP		2140 Professional Dr	Suite 130		Roseville	CA	95661	
Southfork LP	c/o Gellert Scali Busenkell & Brown LLC	Attn Michael Busenkell, Ronald S. Gellert, & Bradley P. Lehman	1201 N Orange St	Suite 300	Wilmington	DE	19801	
Southlake Public Affairs		317 Blanco Cir			Southlake	TX	76092	
Southwest Toyota Lift	Attn Ilene Macnicol	PO Box 1070			Mira Loma	CA	91752	
Spaids Greenhouses Nursery & Floral Inc.		3225 Pricetown Rd			Fleetwood	PA	19522	
Spaids Greenhouses Nursery & Floral Inc.	c/o Hartman Valeriano Magovern & Lutz PC	Attn George M. Lutz, Esq.	1025 Berkshire Blvd	Suite 700	Wyomissing	PA	19610	
Specialty Tool & Mold Inc		4542 Roger B Chaffee Dem Dr SE			Grand Rapids	MI	49548	
Spiroflow		1609 Airport Road			Monroe	NC	28110	
SPS Commerce Inc		PO Box 205782			Dallas	TX	75320-5782	
SPS Commerce Inc.		333 South Seventh Street Suite 1000			Minneapolis	MN	55402	
Spur		9300 Southwest Dr			Fort Worth	TX	76134	
SSD Alarm -Security Signal Devices Inc		1740 North Lemon Street			Anaheim	CA	92801	
SSI Shredding Systems Inc.		9760 SW Freeman Dr			Wilsonville	OR	97070	
SSRP LLC		23121 Verdugo Dr	Suite 201		Laguna Hills	CA	92653	
St John, Mickey		ADDRESS REDACTED						
Staffing Force		620 Newport Center Dr	Suite 1100		Newport Beach	CA	92660	
Staiman Recycling Corp		201 Hepburn Street			Williamsport	PA	17701	
Staiman Recycling Corp.	Attn Lynn VanDeworp	201 Hepburn St			Williamsport	PA	17701	
Stampco	dba East Main Enterprises	1754 E Main St			Ventura	CA	93001	
STAMPCO	STEPHANIE	1754 east main street			VENTURA	CA	93001	
Standard Industries	JDM1 Inc	1905 Liro Avenue			Ventura	CA	93004	
Staples Inc		PO Box 105638			Atlanta	GA	30348-5638	
Starbucks Corporation	dba Starbucks Coffee Company	2401 Utah Ave. South Ste 800			Seattle	WA	98134	
Starlinger		11 Jack Casey Court			Fountain Inn	SC	29644	
Starlinger & Co. Gesellschaft m.b.H.		Furtherstrasse 47			Weissenbach		02564	Austria
Starlinger & Co. Gesellschaft m.b.H.		Sonneurhrgasse 4			Vienna		01060	Austria
Starlinger & Co. Gesellschaft M.B.H.	c/o Haynsworth Sinkler Boyd PA	Attn Frank T. Davis III	1201 Main St	2nd Floor	Greenville	SC	29601	
Starson Beach LLC		11301 W. OLYMPIC BLVD, SUITE 206			LOS ANGELES	CA	90064	
State of California, Department of Resources Recycling and Recovery Loan Program	Shelly Bromberg	1001 I Street	Mail Stop 9A		Sacramento	CA	95814	
State Of Delaware	Division Of Corporations	PO Box 5509			Binghamton	NY	13902-5509	
State Water Resources Control Board		1001 I St			Sacramento	CA	95814	
State Water Resources Control Board	Attn Storm Water Section	PO Box 1888			Sacramento	CA	95812-1888	
SteelSentry Inc.		PO Box 83579			Gaithersburg	MD	20883	
Sterling Blower Company		135 Vista Centre Dr			Forest	VA	24551-3964	
Sterling Machinery Exchange		9310 Garvey Ave	ADDRESS REDACTED		South El Monte	CA	91733	
Steven Garcia		PO Box 874052			Kansas City	MO	64187-4052	

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Stonebriar Commercial Finance, LLC	c/o Connolly Gallagher LLP	Attn Jeffrey C. Wisler	1201 N Market St	20th Floor	Wilmington	DE	19801	
Storer Services		504 W 67th St			Shreveport	LA	71106	
Stradling Yocca Carlson & Rauth	Attn Amanda Lucero	660 Newport Center Dr	Suite 1600		Newport Beach	CA	92660-6441	
Strainoptics Acquisition Co, LLC		108 W Montgomery Ave			North Wales	PA	19454	
Straub Design Co.		4401 Quebec Ave N			New Hope	MN	55428	
Streamline Office Solutions		1211 Flynn Road Suite 103			Camarillo	CA	93012	
Streamline Office Solutions Inc.		2945 Los Olivos	Suite 108		Oxnard	CA	93036	
Strive Logistics		PO Box 88266			Chicago	IL	60680	
Suarez, Jose		ADDRESS REDACTED						
Suarez, Maria P		ADDRESS REDACTED						
Sulzer/Brithinee Electric		620 S Rancho Ave			Colton	CA	92324	
Sumney, Aaron K.		ADDRESS REDACTED						
Sunbelt Rentals		7626 North East Killingsworth Street			Portland	OR	97218	
SunBelt Rentals	Attn Frankie Fusco	PO Box 409211			Atlanta	GA	30384-9211	
Sunland Consulting Inc		3600 Wilshire Blvd	Suite 1610		Los Angeles	CA	90010	
Superior Electric Motor Service Inc.		4622 Alcoa Ave			Vernon	CA	90058	
Superior Sanitary Supplies		1730 Ives Avenue			Oxnard	CA	93033	
Susan Y Azizzadeh		ADDRESS REDACTED						
Sweet Candy Company		3780 W Directors Row			Salt Lake City	UT	84104	
Swift Transportation Claims		PO Box 71963			Chicago	IL	60694-1963	
SwiftTech Solutions Inc.		214351 Myford Rd	Suite 140		Tustin	CA	92780	
SwiftTech Solutions Inc.		23161 Lake Center Dr	Suite 209		Lake Forest	CA	92630	
Swiss Export Risk Insurance SERV		Zeltweg 63			Zurich		08032	Switzerland
Sylvia Sifuentes		ADDRESS REDACTED						
System Packaging Co Inc		5690 Rickenbacker Road			Bell	CA	90201	
T. Brooks Construction Inc.		1325 Cachuma Ave			Ventura	CA	93004	
T.2, S.r.l.		Via S. Rocco 2			Sondalo	SO	23035	Italy
Taco Man George		5953 Paramount Dr			Riverside	CA	92509	
Talent Company LLC	c/o TTC AP	1146 1/2 Menlo Ave			Los Angeles	CA	90006	
Tamperguard		632 Rue de Hull			LaSalle	QC	H8R 1V9	Canada
Tanadhi, Tanya		ADDRESS REDACTED						
Tanadhi, Tanya		ADDRESS REDACTED						
Tanya Maclean		17855 Von Karman Avenue #500			Irvine	CA	92014	
Target		4220 North 5th Street Highway			Temple	PA	19560	
Taylor Northeast		931 Hemlock Road			Morgantown	PA	19543	
Team Eagle Logistics Inc		8502 E Via De Ventura	Suite 225		Scottsdale	AZ	85258	
TeamViewer Germany GmbH	Attn Oliver Steil & Stefan Gaiser	Bahnhofsplatz 2			Göppingen		73033	Germany
Techno Plumbing Group Inc		12818 Covello St						
Tempco Electric Heater Corp		607 N Central Ave			North Hollywood	CA	91605	
Tenorio, Marco		ADDRESS REDACTED			Wood Dale	IL	60191	
Teocal Transport Inc.		2101 Garden St			San Leandro	CA	94577	
Tequipment		205 Westwood Ave			Long Branch	NJ	07740-6564	
Texas Bearings of Dallas		4922 S 2nd St			Dallas	TX	75210	
Texas Bond Review Board	Attn Jean Gard	6988 Lebanon Rd	Suite 103		Frisco	TX	75034	
Texas Capital Bank		2350 Lakeside Blvd	Suite 15		Richardson	TX	75082	
Texas Capital Bank		2000 McKinney Ave	Suite 700		Dallas	TX	75201	
Texas Commission on Environmental Quality		12100 Park 35 Cir			Austin	TX	78753	
Texas Comptroller of Public Accounts		PO Box 13528	Capitol Station		Austin	TX	78711-3528	
Texas Comptroller Public Accounts	Unclaimed Property Claims Section	LBJ State Office Bldg	111 E 17th St		Austin	TX	78711	
Texas Department of Agriculture		PO Box 12077			Austin	TX	78711-2077	
Texas Dept of Licensing Division		PO Box 12157			Austin	TX	78711-2157	
Texas Disposal Systems		PO Box 660816			Houston	TX	77040	
Texas Franchise Tax Board		PO Box 149348			Dallas	TX	75266-0816	
Texas Industrial Energy		1724 Trinity Valley Drive			Austin	TX	78714-9348	
Texas Mutual Insurance Co.		PO Box 12058			Carrollton	TX	75006	
Texas National Resource & Conservation Commission		PO Box 13087			Austin	TX	78711-3087	
Texas Process Equipment		5215 Ted St			Austin	TX	77040	
Texas Secretary of State		1100 Congress Ave			Houston	TX	77040	
TFA Trade Finance Advisors SA		Via Guido Calgari 2			Austin	TX	78701	
TFA Trade Finance Advisors SA		Via Stefano Franscini, 15			Lugano		06900	Switzerland
The 5S Store		16 Lomar Park	Unit 8		Lugano		CH-6900	Switzerland
The Brian G Trust		P.O. BOX 2591			Pepperell	MA	01463	
The Calarosa Group Inc.		2400 Latigo Ave			HUNTINGTON PARK	CA	90255	
The Cary Company	Attn Diana Wagner	1195 W Fullerton Ave			Oxnard	CA	93030	
The Coca-Cola Cross Enterprise Procurement Group		One Coca-Cola Plaza			Addison	IL	60101	
The Continental Insurance Company		151 N Franklin St			Atlanta	GA	30313	
The Continental Insurance Company	CNA	1000 Wilshire Blvd	18th Floor	Suite 1800	Chicago	IL	60606	
The Cope Company Salt		549 West Roseville Road			Los Angeles	CA	90017	
The Cope Company Salt	Attn Jenn Horn	549 West Roseville Rd			Lancaster	PA	17601	
The Guardian Life Insurance Company of America		10 Hudson Yards			Lancaster	PA	17601	
The Lion Group		11809 Blue Creek Dr			New York	NY	10001	
					Aledo	TX	76008	

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
The Lubrizol Corporation	c/o Paratherm - A Division of Lubrizol	2009 Renaissance Blvd			King Of Prussia	PA	19406	
The Metropolitan Edison Company		2800 Pottsville Pike			Reading	PA	19605	
The Mundy Companies		11150 Wildcrest Drive Suite 300			Houston	TX	77099	
The Restaurant Store		845 Woodland Rd			Wyomissing	PA	19610	
The Reynolds Company LLC		2680 Sylvania Cross Dr			Fort Worth	TX	76137	
The Theodore G Trust		P.O. BOX 2591			HUNTINGTON PARK	CA	90255	
The Travelers Insurance Companies		One Tower Square			Hartford	CT	06183	
The Travelers Lloyds Insurance Company		PO Box 660307			Dallas	TX	75266	
Thermoforming Systems LLC		1601 W Pine Street			Union Gap	WA	98903	
Thermoforming Systems LLC	Attn James Naughton	1601 W Pine St			Union Gap	WA	98903	
Thielen, Ryan		ADDRESS REDACTED						
Thomas Edwards Group		5151 Belt Line Rd	Suite 350		Dallas	TX	75254	
Thomas Scientific		PO Box 99	1654 High Hill Rd		Swedesboro	NJ	08085	
Thomas, Arnett		ADDRESS REDACTED						
Thompson Gundrilling Inc		13840 Satcoy Street			Van Nuys	CA	91402	
Thompson, DeAndre		ADDRESS REDACTED						
Thompson, LeVarrus		ADDRESS REDACTED						
Thrasher, Kelly		ADDRESS REDACTED						
Tier Rack Corporation		425 Sovereign Ct			Ballwin	MO	63011	
Tierney Industrial Warehouse Inc		1401 West Cliff Dr	PO Box 442		Logansport	IN	46947	
Tiffany Valle		ADDRESS REDACTED						
Tigunia		PO Box 31014			Edmond	OK	73003	
Tigunia		PO Box 31014			Edmond	PA	73003	
Tinius Olsen Testing Machine Co		1065 Easton Rd			Horsham	PA	19044	
Tinoco, Conrado		ADDRESS REDACTED						
Tipsword, Edward		ADDRESS REDACTED						
Titan Packaging Corp.	c/o Goodman Factors	3010 LBJ Freeway			Dallas	TX	75234	
Tlacuani Mexican Restaurant		5005 Kutztown Rd			Temple	PA	19560	
TLD Logistics		1300 Everett Rd			Knoxville	TN	37932	
TM Bailey Services LLC	Attn Todd Bailey	4224 Pottsville Pike			Reading	PA	19605	
TMC Logistics		6115 SW Leland Ave			Des Moines	IA	50321	
T-Mobile		PO Box 742596			Cincinnati	OH	45274-2598	
T-Mobile		PO Box 742596			Cincinnati	OH	45274-2596	
Tobias, Edgar		ADDRESS REDACTED						
Tokio Marine HCC – New Jersey		111 Town Square Place	Suite 1405		Jersey City	NJ	07310	
Tokio Marine HCC – Texas		13403 Northwest Fwy			Houston	TX	77040	
Tokio Marine HCC Global - D&O Group	Attn Andy Morgan	8 Forest Park Dr			Farmington	CT	06032	
Tom Rissmann	Tom Rissmann	6615 Grand Avenue, Ste B-118			Gurnee	IL	60031	
Toner World		5755 Oberlin Dr	Suite 301		San Diego	CA	92121	
Tonkin Plumbing Inc		PO Box 2886			Riverside	CA	92516	
Top Trans Logistics LLC	Attn Kenny Lee	14251 Firestone Blvd	Suiet 130		La Mirada	CA	90638	
Torn & Glasser Inc.		1800 W Holt Ave			Pomona	CA	91768	
Tormow Jr., Donald N		ADDRESS REDACTED						
Torque Tools California		252 S Hallock Dr			Santa Paula	CA	93060	
Torque Tools Inc.		9421 FM 2920	Bldg 2		Tomball	TX	77375	
Torres Tires		261 Cotton Dr			Mansfield	TX	76063	
Torres Valdez, Juana		ADDRESS REDACTED						
Torres, Maria		ADDRESS REDACTED						
Torres, Miguelina		ADDRESS REDACTED						
Total Fire & Safety Inc		7909 Carr St			Dallas	TX	75227	
Total Quality Logistics		PO Box 634558			Cincinnati	OH	45263-4558	
Total Recycle Inc		2650 Audubon Road			Audubon	PA	19403	
Total Transportation & Dist Inc.		210 E Lambert Rd			Fullerton	CA	92835	
TotalRecycle Inc.	Attn Gregory W. Fox, Esq.	2650 Audubon Road			Audubon	PA	19403	
Total-Western Inc		8049 Somerset Blvd			Paramount	CA	90723	
Towards Zero Co.	Attn Steve Smith	8200 S Quebec St	Suite A3108		Centennial	CO	80112	
Toyota Finance		PO Box 660926			Dallas	CA	75266-0926	
Toyota Financial Services #2		PO Box 660926			Dallas	TX	75266-0926	
Toyota Industries Commercial Finance Inc.	Attn Joanna Lopez	PO Box 660926			Dallas	TX	75266-0926	
Toyota Industries Commercial Finance, Inc.	Joanna Lopez	P.O. Box 660926			Dallas	TX	75266-0926	
Toyota Industries Commercial Finance, Inc.	Joanna Lopez	P.O. Box 660926			Dallas	TX	75266-0926	
Toyota Motor Credit Corporation		PO Box 2431			Carol Stream	IL	60132	
TR Chem Solutions LLC	Attn Thomas J. Rissmann	6615 Grand Ave	Suite B-118		Gurnee	IL	60031	
Tractor Supply		5370 Allentown Pike	Suite A		Temple	PA	19560	
Traffic Tech Inc.		111 E Wacker Dr	Suite 2500		Chicago	IL	60601	
Traffix Usa Inc		1-375 Wheelabator Way			Milton	ON	L9T 3C1	Canada
Trailer Leasing Solutions LLC		7669 Confederate Park Rd			Fort Worth	TX	76108-9322	
TrainUp.com	c/o Tillman Learning LLC	PMB 933	4848 Lemmon Ave	Ste 100	Dallas	TX	75219-1401	
Trane U.S. Inc.	dba Trane	31253 E. Imperial Highway			Brea	CA	92821	
Trane USA Inc.	dba Trane	3253 E Imperial Hwy			Brea	CA	92821	
TranPak Inc.		1209 Victory Ln			Madera	CA	93637-5059	

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Transend Logistics LLC		1948 W Carroll St			Chicago	IL	60612	
Transfix Inc.		PO Box 392240			Pittsburgh	PA	15251-924	
Transgroup International		18850 8th Ave S	Suite 100		Seattle	WA	98148	
Travaini Pumps USA Inc.		200 Newsome Dr			Uorktown	VA	23692	
Travelers Property Casualty Company of America		PO Box 5600			Hartford	CT	06102-5600	
Tri County Tool Inc		109 N Olive St			Santa Paula	CA	93060	
Tria America Inc		10918 Granite St			Charlotte	NC	28273	
Trigon Plastics LLC		172 Orlan Rd			New Holland	PA	17557	
Trimax		565 Explorer Street			Brea	CA	92821	
Trimax Systems Inc.	Attn Dava Halse	565 Explorer St			Brea	CA	92821	
Trinity Logistics Inc		PO Box 1620			Seaford	DE	19973	
Trinity Logistics Inc		PO Box 62702			Baltimore	MD	21264-2702	
Trinity Logistics, Inc		50 Fallon Ave			Seaford	DE	19973	
Trinity Packaging Supply LLC		220 Laurel Rd	Suite 204		Voorhees	NJ	08043	
Tripoint Logistics LLC		850 Calcon Hook Rd	Suite 6		Sharon Hill	PA	19079	
Troncoso, Luz		ADDRESS REDACTED						
Trujillo, Kevin		ADDRESS REDACTED						
Trusted Tech Team Inc		18004 Skypark Circle	Suite 120		Irvine	CA	92614	
Trutech Precision	Attn Frank Rayburn	18565 Soledad Canyon Rd	Suite 242		Santa Clarita	CA	91351	
TSG Shelf II Acquisition, LLC	c/o Morris, Nichols, Arsh & Tunnell LLP	Attn Joseph C. Barsalona II & Robert J. Dehney	1201 North Market Street, 16th Floor	P.O. Box 1347	Wilmington	DE	19899-1347	
TSG Shelf II Acquisition, LLC	c/o Willkie Farr & Gallagher LLP	Attn Paul V. Shalhoub & Ciara A. Copell	787 Seventh Avenue		New York	NY	10019	
Tsurumi (America) Inc.		1625 Fullerton Ct			Glendale Heights	IL	60139	
T-T Electric USA		206 Enterprises Rd	Suite 300		Delafield	WI	53018	
Tuff Wrap Installations Inc.		2080 Detwiler Rd	Suite 2		Harleysville	PA	19438	
Tulco		5240 E Pine St			Tulsa	OK	74115	
Tulsa Recycle & Transfer Inc.		1150 N Peoria Ave			Tulsa	OK	74106	
Tummy Stuffer		1159 Iowa Ave	Suite O		Riverside	ca	92507	
Turner, Darryl		ADDRESS REDACTED						
Turnkey General Contractors Inc.		11969 Challenger Ct			Moorepark	CA	93021	
U.S. Bank As Paying Agent		214 N Cryon St	26th Fl		Charlotte	NC	28202	
U.S. Environmental Protection Agency	Office of the Administrator	1200 Pennsylvania Ave NW			Washington	DC	20460	
U.S. Environmental Protection Agency	Region 1	5 Post Office Square	Suite 100		Boston	MA	02109-3912	
U.S. Environmental Protection Agency	Region 10	1200 Sixth Ave	Suite 155		Seattle	WA	98101	
U.S. Environmental Protection Agency	Region 2	290 Broadway			New York	NY	10007-1866	
U.S. Environmental Protection Agency	Region 3	1650 Arch St			Philadelphia	PA	19103-2029	
U.S. Environmental Protection Agency	Region 4	Atlanta Federal Center	61 Forsyth St SW		Atlanta	GA	30303-3104	
U.S. Environmental Protection Agency	Region 5	77 W Jackson Blvd			Chicago	IL	60604-3507	
U.S. Environmental Protection Agency	Region 6	1201 Elm St	Suite 500		Dallas	TX	75270	
U.S. Environmental Protection Agency	Region 7	11201 Renner Blvd			Lenexa	KS	66219	
U.S. Environmental Protection Agency	Region 8	1595 Wynkoop St			Denver	CO	80202-1129	
U.S. Environmental Protection Agency	Region 9	75 Hawthorne St			San Francisco	CA	94105	
U.S. Small Business Administration		409 3rd St., SW			Washington	DC	20416	
Uber Freight LLC	Attn Ashley Jaros	1455 Market St			San Francisco	CA	94103	
UBP - San Luis Obispo Inc.	dba Ultrex Business Products	712 Fiero Ln	Suite 33		San Luis Obispo	CA	93401	
UGI Energy	Attn Rhianon Hazzard	PO Box 15503			Wilmington	DE	19886-5503	
UGI Utilities Inc.		PO Box 15503			Wilmington	PA	19886-5503	
UGI Utilities, Inc.	Raymond Patella	675 Morris Avenue			Springfield	NJ	07081	
Ulike, Zackary		ADDRESS REDACTED						
Uline	Accounts Receivable	PO Box 88741			Chicago	IL	60680-1741	
Uline Inc		PO Box 88741			Chicago	IL	60680-1741	
UMB Bank	Corporate Trust Services	PO Box 419692			Kansas City	MO	64141-7014	
UMB Bank N.A., in its separate capacities as TX DIP Agent, PA DIP Agent, TX Bonds Trustee, and PA Bonds Trustee	c/o Arnold & Porter Kaye Scholer LLP	Attn Michael D. Messersmith, Sarah Gryll, & Ginger Clements	70 W Madison St	Suite 4200	Chicago	IL	60602-4231	
UMB Bank, N.A.	c/o Arnold & Porter Kaye Scholer LLP	Attn Michael D. Messersmith	70 W. Madison Street, Suite 4200		Chicago	IL	60602	
UMB Financial Corporation		1010 Grand Blvd			Kansas City	MO	64106	
UMGA Logistics Inc.		223 W Camp Wisdom Rd	Suite A		Duncanville	TX	75116	
UniFi Manufacturing Inc.		PO Box 602749			Charlotte	NC	28260-2749	
Uniform Nationwide LLC.		7247 Hayvenhurst Ave	Suite A-7		Van Nuys	CA	91406	
Union Bank		400 California St			San Francisco	CA	94104	
UNISensor		PO Box 631	2495 Cadmus Rd		Adrian	MI	49221	
UniSensor	Sensorsteme GmbH	Am Sandfeld 11			Karlsruhe		D-76149	Germany
UniSensor Sensorsteme GmbH	Attn Christine Brandt	AM Sandfeld 11			Karlsruhe		D-76149	Germany
United Polymers Inc		14385 Industry Circle			La Mirada	CA	90638	
United Rentals		10999 Nardo St			Ventura	CA	93004	
United Riggers & Erectors Inc		4188 Valley Boulevard			Walnut	CA	91789	
United Site Services Of CA Inc		118 Flanders Rd			Westborough	MA	01581	
United Staffing Associates LLC		505 Higuera St			San Luis Obispo	CA	93401	
United States Plastic Corp		1390 Neubrecht Rd			Lima	OH	45801-3120	
United States Post Office		2100 N 13th Street			Reading	CA	19612	



## Exhibit G

Served via First-Class Mail

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
United States Post Office		2100 N 13th St			Reading	PA	19612	
Unites States Recycling Inc		6101 Tacony Street			Philadelphia	PA	19135	
Universal Dynamics Inc		11700 Shannon Dr			Fredericksburg	VA	22408	
Universal Traffic Service Inc		5500 International Pkwy SE			Grand Rapids	MI	49512	
Univoip Inc		830 Parkview Drive North			El Segundo	CA	90245	
Unix Packaging Inc		9 Minson Way			Montebello	CA	90640	
Unlimited Plastics Inc.		425 S Rancho Ave			Colton	CA	92324	
Updike Distribution Logistics		435 S 59th Ave	Suite 100		Phoenix	AZ	85043	
Upper Macungie Township	Attn Bruce Koller	8330 Schantz Rd			Breinigsville	PA	18031	
UPS		PO Box 894820			Los Angeles	CA	90189-4820	
UPS Freight		PO Box 650690			Dallas	TX	75265-0690	
UPS Supply Chain Solutions Inc		28013 Network Place			Chicago	IL	60673-1280	
Uribe, Brandon		ADDRESS REDACTED						
Uribe, Freddy		ADDRESS REDACTED						
US Department of Homeland Security	Attn Office of the Executive Secretary	2707 Martin Luther King Jr Ave SE	MS 0525		Washington	DC	20528-0525	
US Dept of Labor	Attn ERISA - Civil Penalties	PO Box 71360			Philadelphia	PA	19176-1360	
US Ecology Houston Inc/NRC Gulf Environme		1736 Bayview Ave			Panama City	FL	32405	
US Express Printing		2845 North 5th Street Highway			Reading	PA	19605	
US Express Printing	Attn Brandi Barlet	2845 North 5th St Hwy			Reading	PA	19605	
US Healthworks Medical Group of Texas		PO Box 404974			Atlanta	GA	30384-4974	
US Merchants		8737 Wilshire Blvd			Beverly Hills	CA	90211	
US Scrap Management Inc.		64 Larch Drive			New Hyde Park	NY	11040	
Used Cardboard Boxes Inc.		4032 Wilshire Blvd, Suite 402			Los Angeles	CA	90010	
VA Productions nc		113 Sugarloaf Lane			Reading	PA	19607	
Valdez, Anna		ADDRESS REDACTED						
Valladares, Ana		ADDRESS REDACTED						
Valle Lara, Noemi		ADDRESS REDACTED						
Valle, David		ADDRESS REDACTED						
Valle, Jose		ADDRESS REDACTED						
Valle, Tiffany L		ADDRESS REDACTED						
Valles, Aaron		ADDRESS REDACTED						
Value Logistics Inc.		2400 Herodian Way SE	Suite 220		Smyrna	GA	30080	
Van Dyk Recycling Solutions	Attn Elvira Manevich	360 Dr Martin Luther King Jr Dr			Norwalk	CT	06854	
Van Hoove, Robert		ADDRESS REDACTED						
Vasquez, Christian		ADDRESS REDACTED						
Vasquez, Julio		ADDRESS REDACTED						
Vasquez, Sammy		ADDRESS REDACTED						
Vasquez, Santiago		ADDRESS REDACTED						
Vazquez, Jerson		ADDRESS REDACTED						
VC Tax Collector		800 S Victoria Ave			Ventura	CA	93009-1290	
Vector Transportation Co		PO Box 3292			Tupelo	MS	38803-3292	
Vega, Beatriz		ADDRESS REDACTED						
Vega, Uriel		ADDRESS REDACTED						
Velasquez, Carlos		ADDRESS REDACTED						
Velazquez, Damaris		ADDRESS REDACTED						
Velez, Jean		ADDRESS REDACTED						
Velocity Freight Transport Inc.		5204 Tennyson Pkwy	Suite 100		Plano	TX	75024	
Veloz, Etnia		ADDRESS REDACTED						
Venezia		PO Box 909			Royersford	PA	19468	
Venezia Logistics		PO Box 909			Royersford	PA	19468	
Ventura County APCD		4567 Telephone Rd	Ste 200		Ventura	CA	93003-5665	
Ventura County Control Systmes	Attn Octavio De Lao	505 El Paseo Rd			Ojai	CA	93023	
Ventura County CPR	Attn Victor A Sepulveda	1650 E Gonzalez Rd	Suite 238		Oxnard	CA	93036	
Ventura Steel		PO Box 507			Oxnard	CA	93032-0507	
Verdeco Recycling Inc.		8685 Bowers Ave			South Gate	CA	90280	
Veritiv Canada Inc	c/o T46082U	PO Box 46082	Stn A		Toronto	ON	M5W 4K9	Canada
Veritiv Operating Company		10574 Acacia St	Suite D5		Rancho Cucamonga	CA	91730	
Verizon		PO Box 16810			Newark	NJ	07101-6810	
Verizon Wireless		PO Box 660108			Dallas	TX	75266-0108	
Verizon Wireless Services LLC		One Verizon Way			Basking Ridge	NJ	07920	
VFK Head Corp		Rm A-801 Woolim Blue-Nine	Yeomchang-Dong	Kangseo-gu	Seoul		240-21	South Korea
VFS Fire & Security Services		501 West Southern Avenue			Orange	CA	92865	
VFS Fire & Security Services	Attn Melissa Clemens	501 W Southern Ave			Orange	CA	92865	
Vien, Hoa		ADDRESS REDACTED						
Vijendra Siddhi		ADDRESS REDACTED						
Vijendra Siddhi		ADDRESS REDACTED						
Villalobos, Jeremiah		ADDRESS REDACTED						
VIP Image Enterprises Inc.		111 Hollie Dr			Red Oak	TX	75154-6601	
Vision Service Plan		3333 Quality Drive			Rancho Cordova	CA	95670	
Vision Service Plan		PO Box 45210			San Francisco	CA	94145-5210	
Vision Services Plan - VSP		PO Box 45210			San Francisco	CA	94145-5210	

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Volt Funding Corporation		PO Box 679307			Dallas	TX	75267-9307	
Vortex Colorado Inc		File 1525 1801 W Olympic Blvd			Pasadena	CA	91199-1525	
Vortex Industries, Inc.	File 1095	1801 W. Olympic Blvd			Pasadena	CA	91199	
Vulcan Plastics		333 Three D Systems Circle			Rock Hill	SC	29730	
VWR Funding Inc.		PO Box 640169			Pittsburgh	PA	15264-0169	
VWR International		100 Matsonford Road	Building 1	Suite 200	Radnor	PA	19087-8660	
VWR Part of Avantor	Attn Haripriya Gunasekaran	Building One	100 Matsonford Rd	Suite 200	Radnor	PA	19087	
W B Mason Co Inc		PO Box 981101			Boston	MA	02298-1101	
W B Mason Co Inc.	Attn Robert Mirth	PO Box 981101			Boston	MA	02298-1101	
W.B. Mason Co. Inc.		59 Centre St			Brockton	MA	02303	
W.S. Dodge Oil Company Inc.		3710 Fruitland Ave			Maywood	CA	90270	
W.W. Cannon Inc.		2653 Brenner Dr			Dallas	TX	75220	
Wagner Albiger & Partner		Siegfried-Leopold-Straße 27			Bonn		53225	Germany
Waldron, Brandon J		ADDRESS REDACTED						
Wallace, Sidney		ADDRESS REDACTED						
Walmart		5370 Allentown Pike			Temple	PA	19560	
Walnut Industries Inc.	Attn Kathy Burnett	PO Box 624			Bensalem	PA	19020	
Walsh, Ashley		ADDRESS REDACTED						
Walsh, Ashley		ADDRESS REDACTED						
Walsh, Jeffrey		ADDRESS REDACTED						
Warmkessel, Keith		ADDRESS REDACTED						
Warner & Warner Inc.	Attn Stacy McCullough	106 McDill Ave	Suite 200		Stevens Point	WI	54481	
Waste Connections of Texas		PO Box 742695			Cincinnati	OH	45274-2695	
Wastequip	Attn Laura Sabarero	PO Box 901600			Cleveland	OH	44190-1600	
Wastequip Manufacturing		PO Box 603008			Charlotte	NC	28260-3008	
Watco Supply Chain Services LLC		2608 Fair Park Blvd			Jonesboro	AR	72403	
Watco Supply Chain Services LLC		315 W 3rd St-Remittance	PO Box 959247		St. Louis	MO	63195-9247	
Water Cannon Inc		4300 W Lake Mary Blvd Units #1010-424			Lake Mary	FL	32746	
Wawa		3650 Pottsville Pike			Reading	CA	19605	
Wawa		3650 Pottsville Pike			Reading	PA	19605	
Waxie Sanitary Supply		PO Box 60227			Los Angeles	CA	90060-0227	
Waxies		PO Box 748802			Los Angeles	CA	90074-8802	
WC of Texas		12160 Garland Road			Dallas	TX	75218	
WCR Incorporated		2377 Commerce Center Blvd	Suite B		Fairborn	OH	45324	
Weavers Hardware Company		200 Spring Ridge Drive	Suite 205		Reading	PA	19610	
Weavers Hardware Company	Attn Ivan Lantz	200 Spring Ridge Dr	Suite 205		Reading	PA	19610	
Webb, Rodney		ADDRESS REDACTED						
Webstaurant Store		42 Industrial Circle			Lancaster	PA	17601	
Wedge Electric Inc.		1080 N Batavia St	Suite H		Orange	CA	92867	
Weichsbaum Engr-Gernot Weichsbaum		Grossgloblitz 32			Zwettl		03910	Austria
Weima America		3678 Centre Circle			Fort Mill	SC	29715	
Wells Fargo Bank, N.A.	c/o Wells Fargo Equipment Finance, MSG	PO Box 001433			Des Moines	IA	50309	
Wells Fargo Equipment Finance	Manufacturer Services Group	PO Box 1433			Des Moines	IA	50306-1433	
Wells Fargo Equipment Finance	Manufacturer Services Group	PO Box 3072			Cedar Rapids	IA	52406-3072	
Wells Fargo Equipment Finance	Manufacturer Services Group	800 Walnut St	4th Floor		Des Moines	IA	50309	
Wells Fargo Equipment Finance	Manufacturer Services Group	666 Walnut St	Suite 700		Des Moines	IA	50309	
West Coast Electric Motors		1126 East 5th Street			Oxnard	CA	93030	
West Coast Water Services Inc.		601 Del Norte Blvd	Unit A		Oxnard	CA	93030	
West Dairy Inc.	Attn Tracie Stancavage	2492 Schuylkill Rd			Spring City	PA	19475	
Westchester Surplus Lines Insurance Co.		Royal Centre Two	11575 Great Oaks Way	Suite 200	Alpharetta	GA	30022	
Westchester Surplus Lines Insurance Co.	c/o Chubb Insurance Solutions Agency	202 Halls Mills Rd			Whitehouse Station	NJ	08889-0000	
Westerhoff, Staci		ADDRESS REDACTED						
Western Hydrostatics Inc		2301 Windsor Court			Addison	IL	60101	
Weston Foods (Canada) Inc.		1425 the Queensway Blvd			Etobicoke	ON	M8Z 1T3	Canada
Wheaton- DWK		1501 N Tenth St			Millville	NJ	08332	
Whitaker, Norris		ADDRESS REDACTED						
White, Lisa		ADDRESS REDACTED						
Whiting & Associates Inc.		PO Box 117616			Carrollton	TX	75011-7616	
Whittier Grinding Co Inc		8116 Secura Way			Santa Fe Springs	CA	90670	
Wilco Recycling	Attn Valerie Schimmel	PO Box 430			Hutto	TX	78634	
Wilk, Allan		ADDRESS REDACTED						
Willdan Energy Solutions	Accounts Receivable	2401 E Katella Avenue Ste 300			Anaheim	CA	92806	
Williams, Tyrone		ADDRESS REDACTED						
Wilson, Christian		ADDRESS REDACTED						
WM Thermoforming Machines Sa		Via Dei Pioppi 3			Stabio		06855	Switzerland
Wonderlic Inc.	Attn Yvonne Fletcher	544 Lakeview Pkwy	Suite 210		Vernon Hills	IL	60061	
Wonzo Group Inc.		401 Tom Landry Fwy	Suite 225064		Dallas	TX	75222	
Work Wear Safety Shoes		6318 Airport Fwy	Suite C		Ft. Worth	TX	76117	
Workers Comp Dallas	c/o Texas Mutual Insurance Co	PO Box 814843			Dallas	TX	75284-1843	
Workers Comp PinnPack	c/o Employers Assurance Co	2550 Paseo Verde Pkwy	Suite 100		Henderson	NV	89074-7117	
WorldWide of New York Inc		169 Commack Rd	# 339		Commack	NY	11725	



## Exhibit G

Served via First-Class Mail

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country
Worldwide Polychem (Hk) Limited		11/F Lippo Leighton Tower	103 Leighton Rd		Causeway Bay			Hong Kong
Worthy Tall Industry Co. Limited		Flat/Rm 1402B The Belgian Bank	Bldg.Nos.721-725, Nathan Rd	Mongkok KI HK	Hong Kong	HK		China
Wright, Kelvin		ADDRESS REDACTED						
WTB Solutions		1000 W Macarthur Blvd	Unit 139		Santa Ana	CA	92707	
Wyse Logistics Inc		6135 Malt Ave			Commerce	CA	90040	
X-Connect Inc		860 Hembry St	Suite 101		Lewisville	TX	75057	
Xenco Laboratories		PO Box 2256			Stafford	TX	77497	
Xia, Zhuqing		ADDRESS REDACTED						
Xpert Safety	Attn Charlene Villalobos	1643 Puddingstone Dr			La Verne	CA	91750	
XPO Logistics		13777 Ballantyne Corp Place	Suite 400		Charlotte	NC	28277	
Yang, Kee		ADDRESS REDACTED						
Yard Mule Specialists Inc.		8325 Broadway St	Suite 202 #120		Pearland	TX	77581	
Yashari LLC		1318 BROADWAY, SUITE 100			SANTA MONICA	CA	90404	
Yeager Supply Inc		1440 North 6th Street			Reading	PA	19601	
Yeteka Thermoform Kalip Makina		Sanayi Ve Ticaret Ltd STI	Basaksehir		Istanbul			Turkey
Young Conaway Stargatt & Taylor LLP	Attn Robert S. Brady, Edwin J. Harron, & Kara Hammond Coyle	1000 N King St			Wilmington	DE	19801	
Young Conaway Stargatt & Taylor LLP	Rodney Square	1000 N King Street			Wilmington	DE	19801	
Your Storage Solutions Inc		PO Box 723			Leesport	WI	19533	
YRC Freight Inc.		PO Box 100129			Pasadena	CA	91189-0129	
YRC Freight Inc.		PO Box 730375			Dallas	TX	75373-0375	
Yum Restaurant Services Group LLC		1441 Gardiner Ln			Louisville	KY	40213	
Z Automation Co.		163 N Archer Ave			Mundelein	IL	60060	
Zambrano, Angel		ADDRESS REDACTED						
Zambrano, Nick		ADDRESS REDACTED						
Zamora, Medardo		ADDRESS REDACTED						
Zamudio, Jorge		ADDRESS REDACTED						
Zarate, Elizabeth		ADDRESS REDACTED						
Zavala, Miguel		ADDRESS REDACTED						
Zavala, Paula A		ADDRESS REDACTED						
ZDS Communications	Attn Alexandra Dubin	1320 Grant St			Santa Monica	CA	90405	
Zee Medical Service Co		107 S Bryant St			Ojai	CA	93023-3309	
Zeiko, Danielle		ADDRESS REDACTED						
Zemarc Corporation	Attn Margarita Hristeva	6431 Flotilla Street			Commerce	CA	90040	
Zenith Cutter		5200 Zenith Pkwy			Loves Park	IL	61111	
Zenith Cutter	Attn Stacy Yunk	PO Box 8705			Carol Stream	IL	60197-8705	
Zenith Cutter Co		PO Box 8705			Carol Stream	IL	60197-8705	
ZEP		3330 Cumberland Boulevard	Suite 700		Atlanta	GA	30339	
Zerma West LLC		1210 E Glenwood Place			Santa Ana	CA	92707	
Zerma/Bioenergy Technology Inc.		311 Era Dr			Northbrook	IL	60062	
Zimmerman, Jeffrey		ADDRESS REDACTED						
Zoro		909 Asbury Dr			Buffalo Grove	IL	60089	
Zoro		PO Box 5233			Janesville	WI	53547-5233	

## **Exhibit D**

Group: 00613642 CarbonLITE Industries LLC

All Companies

CIGNA Medical Billing

Trended Summary

3/31/2021

City	State	Company #	Company Name	Cur Month		Total		2021		Total						
				3/31/2021	2021	3/31/2021	2/28/2021	1/31/2021	2020	12/31/2020	11/30/2020	10/31/2020	9/30/2020	8/31/2020	7/31/2020	6/30/2020
Riverside	CA	0001	Industries	\$ 114,529	\$ 329,712	\$ 114,529	\$ 105,507	\$ 109,676	\$ 1,302,786	\$ 111,096	\$ 111,356	\$ 113,373	\$ 111,623	\$ 106,738	\$ 126,437	\$ 100,568
Dallas	TX	0002	Recycling	\$ 85,848	\$ 229,075	\$ 85,848	\$ 79,988	\$ 63,239	\$ 1,140,030	\$ 102,524	\$ 82,261	\$ 65,228	\$ 124,785	\$ 127,413	\$ 74,939	\$ 98,573
Oxnard	CA	0003	PinnPack	\$ 62,045	\$ 186,134	\$ 62,045	\$ 62,045	\$ 62,045	\$ 737,699	\$ 63,389	\$ 61,372	\$ 61,874	\$ 62,091	\$ 61,041	\$ 52,578	\$ 63,185
Reading	PA	0004	Pennsylvania	\$ 38,448	\$ 107,117	\$ 38,448	\$ 40,081	\$ 28,588	\$ 275,628	\$ 30,965	\$ 41,341	\$ 28,058	\$ 29,133	\$ 22,827	\$ 23,372	\$ 20,628
Net Total				\$ 300,869	\$ 852,038	\$ 300,869	\$ 287,621	\$ 263,547	\$ 3,456,142	\$ 307,974	\$ 296,329	\$ 268,532	\$ 327,633	\$ 318,019	\$ 277,326	\$ 282,954

**Group: 00613642 CarbonLITE Industries LLC****All Companies****CIGNA Medical Billing****Trended Summary****3/31/2021**

City	State	Company #	Company Name	2020				
				5/31/2020	4/30/2020	3/31/2020	2/29/2020	1/31/2020
Riverside	CA	0001	Industries	\$ 105,555	\$ 104,888	\$ 102,929	\$ 102,990	\$ 105,232
Dallas	TX	0002	Recycling	\$ 101,409	\$ 101,058	\$ 88,617	\$ 93,367	\$ 79,857
Oxnard	CA	0003	PinnPack	\$ 62,989	\$ 62,989	\$ 66,955	\$ 60,234	\$ 59,003
Reading	PA	0004	Pennsylvania	\$ 16,949	\$ 16,324	\$ 20,182	\$ 17,256	\$ 8,594
			<b>Net Total</b>	<b>\$ 286,901</b>	<b>\$ 285,258</b>	<b>\$ 278,684</b>	<b>\$ 273,847</b>	<b>\$ 252,686</b>

**EXHIBIT 4**



**Department of the Treasury  
Internal Revenue Service  
1973 North Rulon White Blvd  
Ogden, UT 84201-0062**

<b>Notice</b>	CP220J
<b>Tax period</b>	December 31, 2020
<b>Notice date</b>	April 17, 2023
<b>Employer ID number</b>	1948
<b>To contact us</b>	Phone 800-829-0115
<b>Page 1 of 4</b>	

089996.311550.171056.23975 2 AB 0.507 1342

PINNPACK PACKAGING LLC  
% LEADING INDUSTRIES INC MBR  
1151 PACIFIC AVE  
OXNARD CA 93033-2472

089996

We charged you an employer shared responsibility payment (ESRP)

**Amount due: \$192,967.17**

We charged you an (ESRP) for the tax period ended December 31, 2020, because in one or more months one of the following occurred:

- You didn't offer Minimum Essential Coverage (MEC) to at least 95% of your full-time employees (and their dependents) and at least one full-time employee was allowed the Premium Tax Credit (PTC).
- You offered MEC to at least 95% of your full-time employees (and their dependents), but at least one full-time employee was allowed the PTC.

To avoid interest charges, pay the amount due by May 1, 2023.

### **Billing summary**

**ESRP Amounts** \$192,967.17  
**Amount due by May 1, 2023** \$192,967.17

Continued on back..



PINNPACK PACKAGING LLC  
% LEADING INDUSTRIES INC MBR  
1151 PACIFIC AVE  
OXNARD CA 93033-2472

<b>Notice</b>	CP220J
<b>Notice date</b>	April 17, 2023
<b>Employer ID number</b>	1948

## Payment

- Make your check or money order payable to the United States Treasury.
- Write your Employer ID number (9948), the tax period (December 31, 2020), and "ESRP" on your payment and any correspondence.

INTERNAL REVENUE SERVICE  
OGDEN, UT 84201-0039

**Amount due by  
May 1, 2023**

**\$192,967.17**

812419948 XD PINN 43 2 202012 670 000000000000

<b>Notice</b>	CP220J
<b>Tax period</b>	December 31, 2020
<b>Notice date</b>	April 17, 2023
<b>Employer ID number</b>	948

Page 2 of 4

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**What you need to do immediately****If you agree with the ESRP assessment**

- Pay the amount due of \$192,967.17 by May 1, 2023, to avoid interest charges. If you're enrolled in the Electronic Federal Tax Payment System (EFTPS), you can pay electronically instead of sending us a check or money order.
- If you can't pay the amount due, pay as much as you can now and make payment arrangements that allow you to pay off the rest over time. Visit [www.irs.gov/e-pay](http://www.irs.gov/e-pay) for more information about credit and debit card payments, electronic payments, and installment and payment plans.
- If you have questions concerning your payment options, call the contact number on page 1 of this notice.

**If you don't agree with the ESRP assessment**

- Pay the entire amount due shown on page 1 of this notice. If you disagree with the ESRP assessment for only one or more months of the year, pay only the amounts attributable to those months. Send the payment voucher on the bottom of page 1 with your payment. File a claim for refund on Form 843, Claim for Refund and Request for Abatement.
- Send your claim for refund to:  
Internal Revenue Service  
1973 North Rulon White Blvd  
Ogden, UT 84201-0062

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**If we don't hear from you**

Pay the amount you owe by May 1, 2023, to avoid interest charges.

We charge interest if you don't pay your balance due in full within 21 days from the date of this notice (10 days if your balance is \$100,000 or more).

<u>Notice</u>	CP220J
<u>Tax period</u>	December 31, 2020
<u>Notice date</u>	April 17, 2023
<u>Employer ID number</u>	3948

Page 3 of 4

**About this payment**

089996

The ESRP applies to employers that have 50 or more full-time employees, including full-time equivalent employees (an applicable large employer). For any month, such an employer will be liable for the ESRP under Internal Revenue Code (IRC) Section 4980H(a) or 4980H(b) if it:

- 4980H(a) - Did not offer at least 95% of its full-time employees (and their dependents) MEC, and at least one full-time employee was allowed the PTC
- 4980H(b) - Did offer at least 95% of its full-time employees (and their dependents) MEC, and at least one full-time employee was allowed the PTC (because the coverage did not provide minimum value, was not affordable, or the full-time employee was not offered coverage)

**Our authority for charging this payment**

Internal Revenue Code (IRC) Section 4980H

**Shared responsibility for employers regarding health coverage**

We computed your ESRP on a month-by-month basis. For each month, an employer can owe either the first (Section 4980H(a)) or second (Section 4980H(b)) type of ESRP described below (or neither), but not both.

**For any month in 2020, if at least one full-time employee was allowed the PTC to help pay for coverage from the Marketplace and the employer:**

- Offered MEC to fewer than 95% of its full-time employees (and their dependents), the ESRP equals the number of full-time employees for the month (minus up to 30) multiplied by 1/12 of \$2,570 (IRC Section 4980H(a)). Full-time equivalent employees are not included in this calculation.
- Offered MEC to at least 95% of its full-time employees (and their dependents), the ESRP equals the number of full-time employees who were allowed the PTC to help pay for coverage from the Marketplace for that month multiplied by 1/12 of \$3,860 (IRC Section 4980H(b)).

The amount of this payment for a month is capped at the amount of the ESRP you would have owed for the month had you owed the first type of payment described above (the IRC Section 4980H(a) payment).

Note: The ESRP is not deductible for federal income tax purposes.

Continued on back...

<b>Notice</b>	CP220J
<b>Tax period</b>	December 31, 2020
<b>Notice date</b>	April 17, 2023
<b>Employer ID number</b>	3948
Page 4 of 4	

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**Shared responsibility for employers regarding health coverage—continued****Additional Information about the ESRP computation**

A full-time employee could be allowed the PTC because either the employer didn't offer coverage to that employee or the coverage the employer offered wasn't affordable or didn't provide minimum value.

The IRC Section 4980H(b) payment does not apply to a full-time employee who was allowed the PTC but also had an offer of minimum value coverage from the employer that was affordable under one of the IRC Section 4980H affordability safe harbors.

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**Additional information**

- Visit [www.irs.gov/cp220J](http://www.irs.gov/cp220J).
- For information about the Employer Shared Responsibility Payment, visit [irs.gov/aca](http://irs.gov/aca) and [healthcare.gov](http://healthcare.gov).
- Read the enclosed Publication 1, Your Rights as a Taxpayer, and Publication 594, The IRS Collection Process.
- For tax forms, instructions, and publications, visit [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or call 800-TAX-FORM (800-829-3676).
- You can contact us by mail at the address at the top of the first page of this notice. Be sure to include your employer ID number and the tax year and form number you are writing about.
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

## Notice 1155-G

### Disaster Relief from the IRS



The Federal Emergency Management Agency (FEMA) recently issued a disaster declaration. The IRS announced that taxpayers in your area may qualify for administrative disaster tax relief. Administrative disaster tax relief generally includes postponement of most filing and payment deadlines. If your IRS address of record is in the covered disaster area listed in the news release, you will automatically receive IRS administrative disaster tax relief. Visit [www.irs.gov](http://www.irs.gov) and search "IRS News From Around the Nation" to view the news release.

Also, taxpayers in a federally declared disaster area have the option of claiming disaster-related casualty losses on their federal income tax return for either the year in which the event occurred, or the prior year. See Publication 547 Casualties, Disasters and Thefts for claiming disaster-related casualty and theft losses. Disaster questions, please call the IRS Disaster Hotline at 866-562-5227.

## Aviso 1155-G

### Alivio de Desastre por parte del IRS



La Agencia Federal para el Manejo de Emergencias (Federal Emergency Management Agency o FEMA, por sus siglas en inglés) emitió recientemente una declaración de desastre. El IRS anunció que los contribuyentes en su área pueden calificar para el alivio tributario administrativo por desastre. Por lo general, el alivio tributario administrativo por desastre incluye el aplazamiento de la mayoría de los plazos de presentación y pago. Si su dirección registrada ante el IRS se encuentra en la zona de desastre cubierta que se indica en el comunicado de prensa, usted recibirá automáticamente del IRS el alivio tributario administrativo por desastre. Visite [www.irs.gov/espanol](http://www.irs.gov/espanol) y busque "Alrededor de la Nación" para ver el comunicado de prensa.

Además, los contribuyentes en una zona declarada de desastre por el gobierno federal, tienen la opción de reclamar las pérdidas por hechos fortuitos relacionadas con el desastre en su declaración de impuestos federales sobre los ingresos ya sea para el año en que ocurrió el evento o bien para el año anterior. Consulte la Publicación 547 (sp), Hechos Fortuitos, Desastres y Robos, para reclamar las pérdidas por hechos fortuitos y robos relacionadas con desastres. Para las preguntas sobre desastres, por favor, llame a la línea directa del IRS para desastres al 866-562-5227.

Notice 1155-G (en-es) (Rev. 11-2021) Catalog Number 35604K Department of the Treasury Internal Revenue Service [www.irs.gov](http://www.irs.gov)

089996



**EXHIBIT 5**

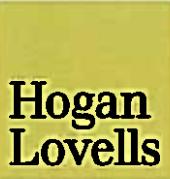
-----Original Message-----

From: Ira Maroofian <ira@pinnpack.com>  
Sent: Thursday, April 13, 2023 2:57 PM  
To: McNeilly, Edward <edward.mcneilly@hoganlovells.com>  
Cc: Sriram Kailasam <skailasam@pinnpack.com>; Susie Hwang <susie@pinnpack.com>  
Subject: RE: letter from IRS for Pinnpack Packaging, LLC

[EXTERNAL]

Hi Edward  
We received the attached letter from IRS. Please forward to them as well.  
Regards  
Ira

**EXHIBIT 6**



Hogan Lovells US LLP  
1999 Avenue of the Stars  
Suite 1400  
Los Angeles, CA 90067  
T +1 310 785 4600  
F +1 310 785 4601  
[www.hoganlovells.com](http://www.hoganlovells.com)

April 21, 2023

**By Certified Mail**

Department of the Treasury  
Internal Revenue Service  
Small Business/Self-Employed  
1973 North Rulon White Boulevard  
Ogden, UT 84201-0062

**Re: Pinnpack Packaging LLC Proposed Employer Shared Responsibility Payment**

Ladies and Gentlemen:

Hogan Lovells US LLP represents Amanda Demby Swift in her capacity as Liquidation Trustee (in such capacity, the “**Liquidation Trustee**”) of the CarbonLite Liquidation Trust (the “**Trust**”). The Trust is a grantor trust established to monetize certain assets transferred to it under CarbonLite’s plan of liquidation, reconcile and resolve claims against the debtor companies and distribute proceeds to trust beneficiaries.

We write in response to letters and a notice that the Internal Revenue Service (the “**IRS**”) sent to Pinnpack Packaging LLC (“**Pinnpack**”). Pinnpack received letters on October 28, 2022 and January 2023 (the “**ESRP Letters**”) asserting a proposed Employer Shared Responsibility Payment (“**ESRP**”) tax in the amount of \$192,967.17 (the “**Alleged ESRP Claim**”). The Liquidation Trustee was made aware of the ESRP Letters only after they were forwarded to her by a former member of Pinnpack management. In response to the ESRP Letters, the Trustee sent a letter to this office on March 29, 2023 (the “**March 29 Letter**”), informing the IRS that the Alleged ESRP Claim was permanently barred by virtue of orders issued by the United States Bankruptcy Court for the District of Delaware (the “**Bankruptcy Court**”). A copy of the March 29 Letter is attached hereto as **Exhibit 1**.

However, neither Hogan Lovells nor Pinnpack received a response to the March 29 Letter. Instead, on April 17, 2023, the IRS sent Pinnpack (and not the Liquidation Trustee) a notice charging the Alleged ESRP Claim and demanding payment no later than May 1, 2023 (the “**Notice**”). A copy of the Notice is attached hereto as **Exhibit 2**.

In response to the Notice, we reiterate that the Alleged ESRP Claim is barred for the reasons set forth in the March 29 Letter. The Alleged ESRP Claim is both legally barred by orders entered in the CarbonLite bankruptcy case, and, in any case, substantively without merit. We have

concurrently written to the Local Insolvency Unit responsible for bankruptcy cases in the District of Delaware to seek redress for the damage to the bankruptcy estate and the Trust caused by the assertion of these barred prepetition claims.

Please contact the undersigned with any questions.

Sincerely,

/s/ Edward McNeilly

Senior Associate  
[edward.mcneilly@hoganlovells.com](mailto:edward.mcneilly@hoganlovells.com)  
D 310-785-46471

**EXHIBIT 7**



Hogan Lovells US LLP  
1999 Avenue of the Stars  
Suite 1400  
Los Angeles, CA 90067  
T +1 310 785 4600  
F +1 310 785 4601  
[www.hoganlovells.com](http://www.hoganlovells.com)

April 21, 2023

**By Certified Mail**

Internal Revenue Service  
Chief, Local Insolvency Unit  
Centralized Insolvency Operation  
P.O. Box 7346  
Philadelphia, PA 19101-7346

**Re: Pinnpack Packaging LLC Proposed Employer Shared Responsibility Payment**

Ladies and Gentlemen:

Hogan Lovells US LLP represents Amanda Demby Swift in her capacity as Liquidation Trustee (in such capacity, the “**Liquidation Trustee**”) of the CarbonLite Liquidation Trust (the “**Trust**”). The Trust is a grantor trust established to monetize certain assets transferred to it under CarbonLite’s plan of liquidation, reconcile and resolve claims against the debtor companies and distribute proceeds to trust beneficiaries.

We write in response to letters that the Internal Revenue Service (the “**IRS**”) sent to Pinnpack Packaging LLC (“**Pinnpack**”) on October 28, 2022 and January 23, 2023 (the “**ESRP Letters**”) asserting a Proposed Employer Shared Responsibility Payment (“**ESRP**”) in the amount of \$192,967.17 (the “**Alleged ESRP Claim**”) for tax year 2020, which the IRS asserts is owed by Pinnpack. Copies of the ESRP Letters are attached as Exhibit A to the March 29 Letter (as defined herein).

In response to the ESRP Letters, of which the Liquidation Trustee was made aware only after they were forwarded to her by a former member of Pinnpack management, the Liquidation Trustee sent a letter to the Internal Revenue Service on March 29, 2023 (the “**March 29 Letter**”),<sup>1</sup> informing the IRS that the Alleged ESRP Claim was permanently barred by virtue of orders issued by the United States Bankruptcy Court for the District of Delaware (the “**Bankruptcy Court**”). A copy of the March 29 Letter is attached hereto as **Exhibit 1**.

However, neither Hogan Lovells nor Pinnpack received a response to the March 29 Letter. Instead, on April 17, 2023, the IRS sent Pinnpack (and not the Liquidation Trustee) a notice charging the

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<sup>1</sup> Capitalized terms used but not defined in this letter shall have the meanings ascribed to such terms in the March 29, Letter.

Alleged ESRP Claim and demanding payment no later than May 1, 2023 (the “Notice”). A copy of the Notice is attached hereto as Exhibit 2.

As described in detail in Section II (*Bar Date Orders and Chapter 11 Plan*) (pages 2 and 3) of the March 29 Letter, the Alleged ESRP Claim is permanently barred because:

- The IRS, despite being notified of the Governmental Bar Date of September 7, 2021, did not file a claim, timely or at all, in Pinnpack’s Bankruptcy Case with respect to the Alleged ESRP Claim; and
- The Confirmation Order and the Plan explicitly bar creditors from asserting or recovering on any claims as to which such claim was not timely filed. The IRS was served with notice of the hearing on confirmation of the Plan and with a copy of the disclosure statement for the Plan.

The Alleged ESRP Claim was released pursuant to the Plan and Confirmation Order. The IRS’s attempt to collect on the Alleged ESRP Claim, through sending the ESRP Letters and the Notice, violates the injunction in the Plan and Confirmation Order, of which the IRS was well aware. Accordingly, pursuant to 26 U.S.C. § 7433, the Liquidation Trust is entitled to damages for the IRS’s violation of the Plan and Confirmation Order injunction, which include, without limitation, the Liquidation Trust’s fees and costs incurred in responding to the ESRP Letters and the Notice.

Moreover, for the reasons set forth in the March 29 Letter, the Alleged ESRP Claim is substantively without merit.

The Liquidation Trust requests that the IRS immediately cease its collection activity with respect to the Alleged ESRP Claim, and contact the undersigned to discuss the foregoing.

Sincerely,

/s/ Edward McNeilly

Senior Associate  
edward.mcneilly@hoganlovells.com  
D 310-785-46471

**EXHIBIT 7A**

**8822-B**(Rev. December 2019)  
Department of the Treasury  
Internal Revenue Service**Change of Address or Responsible Party — Business**

► Please type or print.

► See instructions on back. ► Do not attach this form to your return.  
► Go to [www.irs.gov/Form8822B](http://www.irs.gov/Form8822B) for the latest information.

OMB No. 1545-1163

Before you begin: If you are also changing your home address, use Form 8822 to report that change.

If you are a tax-exempt organization (see instructions), check here 

Check all boxes this change affects.

1  Employment, excise, income, and other business returns (Forms 720, 940, 941, 990, 1041, 1065, 1120, etc.)

2  Employee plan returns (Forms 5500, 5500-EZ, etc.)

3  Business location

<b>4a Business name</b>		<b>4b Employer identification number</b>
PINNPACK PACKAGING LLC		{ 9948
5 Old mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.		
10250 CONSTELLATION BLVD SUITE 2820, LOS ANGELES, CA 90067		
Foreign country name	Foreign province/county	Foreign postal code
6 New mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.		
11111 SANTA MONICA BLVD SUITE 525, LOS ANGELES, CA 90025		
Foreign country name	Foreign province/county	Foreign postal code
7 New business location (no., street, room or suite no., city or town, state, and ZIP code). If a foreign address, also complete spaces below, see instructions		
Foreign country name	Foreign province/county	Foreign postal code
8 New responsible party's name		
9 New responsible party's SSN, ITIN, or EIN. (CAUTION: YOU MUST REFER TO THE INSTRUCTIONS FOR FORM SS-4 TO SEE WHO MAY USE AN EIN.)		
10 Signature. Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		
Daytime telephone number)	► _____	
<b>Sign Here</b>	Signature _____ Date <b>5/18/23</b>	
Amanda Demoy Swift, in her capacity as Liquidating Trustee of the CarbonLite Liquidation Trust, in the Liquidation Trustee's capacity as sole manager, officer and representative of CLH Winddown LLC.		
Title _____		

**Where To File**

Send this form to the address shown here that applies to you.

<b>IF your old business address was in . . .</b>	<b>THEN use this address . . .</b>
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service Kansas City, MO 64999
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, any place outside the United States	Internal Revenue Service Ogden, UT 84201-0023

U.S. Postal Service™  
CERTIFIED MAIL® RECEIPT

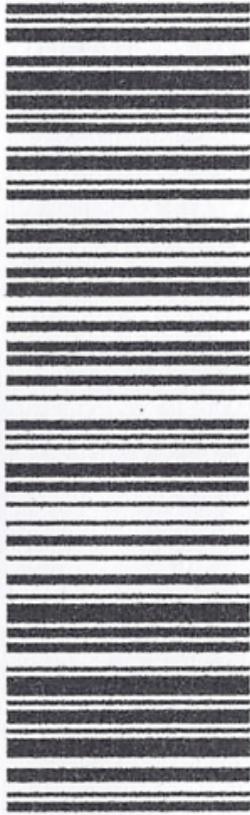
Domestic Mail Only

For delivery information, visit our website at [www.usps.com](http://www.usps.com)®.

OFFICIAL USE

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT  
OF THE RETURN ADDRESS, FOLD AT DOTTED LINE

CERTIFIED MAIL®



9589 0710 5270 0120 2073 55

9589 0710 5270 0120 2073 55

## Certified Mail Fee

\$

## Extra Services &amp; Fees (check box, add fee as appropriate)

<input type="checkbox"/> Return Receipt (hardcopy)	\$ _____
<input type="checkbox"/> Return Receipt (electronic)	\$ _____
<input type="checkbox"/> Certified Mail Restricted Delivery	\$ _____
<input type="checkbox"/> Adult Signature Required	\$ _____
<input type="checkbox"/> Adult Signature Restricted Delivery	\$ _____

## Postage

\$

## Total Postage and Fees

\$

Sent To

Internal Revenue Service

Street and Apt. No., or PO Box No.

City, State, ZIP+4®

Ogden, UT 84201 - 0023

Postmark  
Here

**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

**1. Article Addressed to:**

Internal Revenue Service  
Ogden, UT 84201-0023



9590 9402 7991 2305 7280 85

**2. Article Number (Transfer from service label)**

9589 0710 5270 0120 2073 55

**COMPLETE THIS SECTION ON DELIVERY****A. Signature**

**X**

Agent  
 Addressee

**B. Received by (Printed Name)****C. Date of Delivery**

**D. Is delivery address different from item 1?**  Yes  
If YES, enter delivery address below:  No

**3. Service Type**

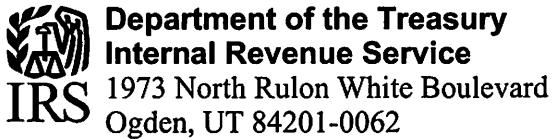
Adult Signature  Priority Mail Express®  
 Adult Signature Restricted Delivery  Registered Mail™  
 Certified Mail®  Registered Mail Restricted Delivery  
 Certified Mail Restricted Delivery  Signature Confirmation™  
 Collect on Delivery  Signature Confirmation Restricted Delivery  
 Collect on Delivery Restricted Delivery  
 Insured Mail

Restricted Delivery

**EXHIBIT 8**

O-222191

PINNPACK PACKAGING LLC  
% LEADING INDUSTRIES INC MBR  
1151 PACIFIC AVE  
OXNARD, CA 93033



**Department of the Treasury  
Internal Revenue Service**  
1973 North Rulon White Boulevard  
Ogden, UT 84201-0062

PINNPACK PACKAGING LLC  
% LEADING INDUSTRIES INC MBR  
1151 PACIFIC AVE  
OXNARD, CA 93033

**Date:**  
9/25/2023  
**Tax year:**  
2020  
**Employer ID number:**  
XX-XXX9948  
**Form:**  
ESRP  
**Person to contact:**  
4980H Response Unit  
**Employee ID number:**  
Letter 226J  
**Contact telephone number:**  
866-379-6176  
**Contact fax number:**  
877-792-2723  
**Response date:**  
10/25/2023

Dear PINNPACK PACKAGING LLC:

We reviewed the information you sent about the Employer Shared Responsibility Payment (ESRP) assessment and completed the reconsideration request for the tax year above.

Your information does not support a change to the ESRP the IRS previously assessed. To explain our determination, we've enclosed the following:

- Explanation of Recalculated Employer Shared Responsibility Payment
- ESRP Summary Table
- Form 14765, Employee Premium Tax Credit (PTC) Listing, which lists your assessable full-time employees.

**If you agree with our determination**

- Sign and return the enclosed Form 14764, ESRP Response, by the response date shown above.
- Pay the amount due of \$192,967.17 now. If you're enrolled in the Electronic Federal Tax Payment System, you can pay electronically instead of by check or money order.

If you don't pay the entire agreed-upon ESRP, you'll receive a Notice and Demand (your "bill") for the balance due. For more payment options, refer to the enclosed Publication 594, The IRS Collection Process, or call the telephone number on your bill. We'll continue the collection process if you don't pay in full and on time after you receive your bill.

**If you disagree with our determination**

- Request a meeting or telephone conference with the supervisor of the IRS contact person shown above.
- Request a conference with our Independent Office of Appeals (Appeals) if you don't want a meeting or telephone conference with the supervisor or you still disagree after meeting or talking with the supervisor. To make this request, send either a small case request or a formal written protest (explained below) to the IRS contact person shown above by the response date shown.

The total combined ESRP amount for the months disputed determines how you request a conference with Appeals.

- Small case request:  
If the total combined ESRP for the months you dispute is **\$25,000 or less**, you can send us a letter to explain why you disagree with our determination.
- Formal Protest:  
If the total combined ESRP for the months you dispute is **more than \$25,000**, you must send a formal written protest. The enclosed Publication 5, Your Appeal Rights and How to Prepare a Protest If You Don't Agree, explains the requirements for filing a formal protest.
- **Contest our decision without an Appeals conference**  
You must first pay the total ESRP for all the months that you dispute then file Form 843, Claim for Refund and Request for Abatement. Send your claim for refund to the address at the top of the first page of this letter.  
If you want to take your case to court immediately, include with Form 843, a written request for us to issue a Notice of Claim Disallowance. You'll generally have two years from the date of the notice of disallowance to file suit in the United States District Court that has jurisdiction or the United States Court of Federal Claims. These courts are part of the judiciary branch of the federal government and have no connection to the IRS.

**If you don't reach an agreement with Appeals or don't respond to this letter**

We'll close the case with no changes to the previously assessed ESRP amount and will take action to collect the amount you owe.

If you have questions, you can call the contact person shown on the first page of this letter. When writing, please enclose a copy of this letter.

Sincerely,

Michelle Kite  
Operation Manager

**Enclosures:**

Explanation of Recalculated Employer Shared Responsibility Payment

ESRP Summary Table

Form 14764

Form 14765

Publication 5

Publication 594

**Employer:** PINNPACK PACKAGING LLC  
**Employer ID Number:** 9948  
**Year:** 2020

**Date:** 9/25/2023

### **Explanation of Recalculated Employer Shared Responsibility Payment**

#### **Issue:**

Whether the Employer is subject to the proposed Employer Shared Responsibility Payment (ESRP) under Internal Revenue Code (IRC) Section 4980H.

**Recalculated proposed ESRP: \$192,967.17**

If the Employer disagrees with the information outlined on this Explanation of Recalculated ESRP, additional information may be submitted by the date listed on the Letter 5983.

#### **Facts:**

The ESRP rules only apply to an employer that is an applicable large employer (ALE). In general, an employer is an ALE for a year if it had an average of 50 or more full-time employees (including full-time equivalent employees) during the preceding calendar year.

Based on the filed Form(s) 1094-C/1095-C, the ALE did not indicate Minimum Essential Coverage (MEC) was offered to at least 95% of its full-time employees and their dependents for one or more months during 2020. Letter 226J was mailed to the ALE with a proposed assessment of \$192,967.17. The ALE did not agree with the proposed ESRP assessment listed on Letter 226J. The ALE provided suggested changes to be considered by the examiner.

#### **Examiner's Position:**

Details of the proposed ESRP are shown in the ESRP Summary Table in the Letter 5983.

The ESRP has been recalculated to reflect the changes based on the response provided. However, based on the information provided, an ESRP is proposed under Section 4980H(a) or Section 4980H(b) for one or more months (but not both in the same month).

The examiner considered the ALE's request for relief from the proposed Employer Shared Responsibility Payment (ESRP). However, the Internal Revenue Code Section 4980H doesn't allow relief or abatement based on reasonable cause.

**Employer:** PINNPACK PACKAGING LLC  
**Employer ID Number:** 9948  
**Year:** 2020

**Date:** 9/25/2023

### **Explanation of Recalculated Employer Shared Responsibility Payment**

#### **Examiner's Position Continued:**

##### **Law:**

IRC Section 4980H(a) applies for a month when the minimum essential coverage is not offered to at least 95% of the assessable full-time employees (and their dependents) and at least one full-time employee receives a Premium Tax Credit (PTC). IRC Section 4980H(a) is calculated by multiplying the number of assessable full-time employees less the allocated reduction of full-time employees by \$2,570.00 divided by 12 or \$214.17 per month.

IRC Section 4980H(b) applies for a month when the minimum essential coverage is offered to at least 95% of the assessable full-time employees (and their dependents) and at least one full-time employee receives a PTC. IRC Section 4980H(b) is calculated by multiplying the number of assessable full-time employees that received a PTC per month by \$3,860.00 divided by 12 or \$321.67 to arrive at the proposed monthly ESRP assessment.

The ESRP amount under IRC Section 4980H(b) cannot be more than the amount that would have been proposed under IRC Section 4980H(a) had it applied for that same month.

##### **Reminder:**

The proposed ESRP is based on the information on the Form 1094-C and Form 1095-C, lines 14 and 16. See the instructions for Form 1094-C and 1095-C at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) for more information. These instructions provide a detailed description of the codes used on the Form 1095-C, line 14, Code Series 1 – Offer of Coverage, and line 16, Code Series 2 – Section 4980H Safe Harbor Codes and Other Relief for Employers. The codes used on Forms 1095-C appear on the Form 14765, Employee Premium Tax Credit (PTC) Listing, which is included.

##### **Conclusion:**

Under IRC Section 4980H, the ALE is liable for the proposed ESRP shown above. The proposed ESRP is unchanged because a written request for changes was not provided by the ALE.

**ESRP Summary Table - Updated Based on Submitted Information**

Month	a. Form 1094-C, Part III, Col (a) Minimum essential coverage offer indicator offered to at least 95%	b. Form 1094-C, Part III, Col (b) Full-time employee count for ALE member	c. Allocated reduction of full-time employee count for IRC Section 4980H(a)	d. Count of assessable full-time employees with a PTC for IRC Section 4980H(a)	e. Count of assessable full-time employees with a PTC for IRC Section 4980H(b)	f. Applicable IRC Section 4980H provision	g. Monthly ESRP amount
January	No	113	30	3	3	4980H(a)	\$17,776.11
February	No	111	30	3	3	4980H(a)	\$17,347.77
March	No	109	30	3	3	4980H(a)	\$16,919.43
April	No	107	30	3	3	4980H(a)	\$16,491.09
May	No	106	30	3	3	4980H(a)	\$16,276.92
June	No	105	30	3	3	4980H(a)	\$16,062.75
July	No	102	30	2	2	4980H(a)	\$15,420.24
August	No	101	30	2	2	4980H(a)	\$15,206.07
September	No	102	30	2	2	4980H(a)	\$15,420.24
October	No	102	30	2	2	4980H(a)	\$15,420.24
November	No	102	30	2	2	4980H(a)	\$15,420.24
December	No	101	30	2	2	4980H(a)	\$15,206.07
						<b>Total Proposed ESRP</b>	<b>\$192,967.17</b>

Form **14764**  
(February 2018)

Department of the Treasury - Internal Revenue Service  
**ESRP Response**

Complete both sides of this form and return it to the address shown on the letter received.

**Provide Your Contact Information**

Name  
PINNPACK PACKAGING LLC

Address (if you changed your address, make the changes below)

City	State	Country	Zip code
Primary telephone number		Best time to call	
Secondary telephone number		Best time to call	

**Indicate Your Agreement or Disagreement**

**Agreement with proposed assessment**

I consent to the assessment and collection of the proposed assessment of the ESRP in the amount of \$192,967.17

Signature

Date

Print name and title of the person who signed above

**Partial/Total disagreement with proposed assessment**

I disagree with part or all of the proposed assessment of the ESRP

**Indicate Your Payment Option (check all that apply)**

Full payment using EFTPS on \_\_\_\_\_  
 Partial payment using EFTPS on \_\_\_\_\_  
 Enclosed full payment of \$192,967.17  
 Enclosed partial payment of \$ \_\_\_\_\_  
 No payment

• Write your employer ID number (81-2419948), the tax year (2020) and ESRP on your payment and any correspondence.

• Make your check or money order payable to the United States Treasury.

**Authorization (optional)**

If you would like to authorize someone, in addition to you, to contact the IRS concerning this proposed ESRP matter, include the person's information, your signature, and the date.

The authority granted is limited as indicated by the statement above the signature line. The contact may not sign returns, enter into agreements, or otherwise represent you before the IRS. If you want to have a designee with expanded authorization, see IRS Publication 947, Practice Before the IRS and Power of Attorney.

Full name of authorized person

---

Address

City	State	Country	Zip code
------	-------	---------	----------

Primary telephone number	Best time to call
--------------------------	-------------------

Secondary telephone number	Best time to call
----------------------------	-------------------

I authorize the person listed above to discuss and provide information to the IRS about this letter.

Signature	Date
-----------	------

Print name and title of the person who signed above

---

Form **14765**  
(May 2021)Department of the Treasury - Internal Revenue Service  
**Employee Premium Tax Credit (PTC) Listing**

Any month not highlighted is a month that the employee received a PTC and no safe harbor or other relief from the ESRP was applicable. The employee is an assessable full-time employee for that month. Any month that shows XF, XG, or XH is due to a determination that you do not qualify for the safe harbor being claimed (2F, 2G, or 2H). If you still think the safe harbor applies, you may provide your computation with your written request for reconsideration.

Employer name PINNPACK PACKAGING LLC										Employer ID number **-***9948		Tax year 2020			
Employee Name (last, first)	SSN (last 4 digits)	All 12 months Indicator Codes (Form 1095-C, lines 14 and 16 combined)	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Additional Information Attached
LOURDES GONZALEZ	9064		1E/	1E/	1E/	1E/	1E/	1E/	NOPTC	NOPTC	NOPTC	NOPTC	NOPTC	NOPTC	<input type="checkbox"/>
MARTIN HERNANDEZ	9968		1E/	1E/	1E/	1E/	1E/	1E/	<input type="checkbox"/>						
SAMUEL OROZCO	3575		1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	<input type="checkbox"/>

**EXHIBIT 9**

**From:** Ira Maroofian <ira@pinnpack.com>  
**Sent:** Tuesday, September 26, 2023 1:25 PM  
**To:** McNeilly, Edward  
**Subject:** IRS Letter for old Pinnpack  
**Attachments:** IRS Letter 09-25-2023.pdf

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

**[EXTERNAL]**

Hi Edward

We received this letter for the old Pinnpack. I assume it should come to you.

Ira

**EXHIBIT 10**



Hogan Lovells US LLP  
 1999 Avenue of the Stars  
 Suite 1400  
 Los Angeles, CA 90067  
 T +1 310 785 4600  
 F +1 310 785 4601  
[www.hoganlovells.com](http://www.hoganlovells.com)

October 20, 2023

**By Certified Mail**

Department of the Treasury  
 Internal Revenue Service  
 Small Business / Self-Employed  
 1973 North Rulon White Boulevard  
 Ogden, UT 84201-0062

Internal Revenue Service  
 Chief, Local Insolvency unit  
 Centralized Insolvency Operation  
 P.O. Box 7346  
 Philadelphia, PA 19101-7346

**Re: Pinnpack Packaging LLC Proposed Employer Shared Responsibility Payment**

Ladies and Gentlemen:

Hogan Lovells US LLP represents Amanda Demby Swift in her capacity as Liquidation Trustee (in such capacity, the “**Liquidation Trustee**”) of the CarbonLite Liquidation Trust (the “**Trust**”). The Trust is a grantor trust established to monetize certain assets transferred to it under CarbonLite’s plan of liquidation, reconcile and resolve claims against the debtor companies and distribute proceeds to trust beneficiaries.

We write in response to a further letter that the Internal Revenue Service (the “**IRS**”) sent to Pinnpack Packaging LLC (“**Pinnpack**”) on September 25, 2023 (the “**September 2023 ESRP Letter**”), a copy of which is attached hereto as Exhibit A, regarding a Proposed Employer Shared Responsibility Payment (“**ESRP**”) in the amount of \$192,967.17 (the “**Alleged ESRP Claim**”) for tax year 2020, which the IRS asserts is owed by Pinnpack. The IRS previously wrote to Pinnpack regarding the Alleged ESRP Claim on October 28, 2022 and January 23, 2023 (the “**Prior ESRP Letters**”).

In response to the Prior ESRP Letters, the Liquidation Trustee responded by letter to (i) the IRS Small Business Unit on March 29, 2023 and on April 21, 2023 and (ii) the Centralized Insolvency Operation on April 21, 2023. We now write in response to the September 2023 ESRP Letter.

The IRS has not filed a proof of claim in Pinnpack’s chapter 11 case regarding the Alleged ESRP Claim, although, as noted in our prior letters, the bar date for governmental entities to file proofs of claim was September 7, 2021. The Trust currently anticipates making distributions to creditors and dissolving within the next six to twelve months and will not be reserving any amounts on account of the Alleged ESRP Claim.

If the IRS desires for the Alleged ESRP Claim to be considered, we invite the IRS to file a proof of claim immediately in Pinnpack’s chapter 11 case (*In re PSS Winddown LLC f/k/a Pinnpack*

Hogan Lovells US LLP is a limited liability partnership registered in the District of Columbia. “Hogan Lovells” is an international legal practice that includes Hogan Lovells US LLP and Hogan Lovells International LLP, with offices in: Alicante Amsterdam Baltimore Beijing Birmingham Boston Brussels Colorado Springs Denver Dubai Dusseldorf Frankfurt Hamburg Hanoi Ho Chi Minh City Hong Kong Houston Johannesburg London Los Angeles Luxembourg Madrid Mexico City Miami Milan Minneapolis Monterrey Munich New York Northern Virginia Paris Philadelphia Rome San Francisco São Paulo Shanghai Silicon Valley Singapore Sydney Tokyo Warsaw Washington, D.C. Associated Offices: Budapest Jakarta Riyadh Shanghai FTZ Ulaanbaatar. Business Service Centers: Johannesburg Louisville. Legal Services Center: Berlin. For more information see [www.hoganlovells.com](http://www.hoganlovells.com)

Internal Revenue Service

- 2 -

October 20, 2023

*Packaging LLC*, Case No. 21-10538) either (i) electronically by following the instructions available at <https://cases.stretto.com/carbonlite/file-a-claim/> or (ii) by mail to:

CarbonLite Claims Processing  
c/o Stretto  
410 Exchange, Suite 100  
Irvine, CA 92602

As set forth in our prior letters, the Alleged ESRP Claim is time-barred and substantively without merit. By inviting the IRS to file a proof of claim, the Trust and the Liquidation Trustee do not waive any objection to untimely filing of a proof of claim, and hereby gives the IRS notice that the Trust and the Liquidation Trustee will object to any proof of claim in respect of the Alleged ESRP Claim as untimely filed and any other appropriate ground.

If you have any questions regarding the foregoing, please contact the undersigned.

Sincerely,

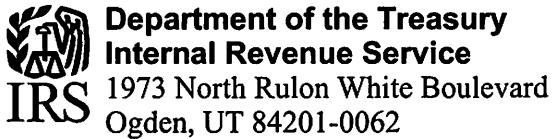
*/s/ Edward J. McNeilly*

Edward McNeilly  
Senior Associate  
[edward.mcneilly@hoganlovells.com](mailto:edward.mcneilly@hoganlovells.com)  
D (310) 785-4671

Enclosure      Exhibit A – September 25, 2023 ESRP Letter

Exhibit A

September 25, 2023 Letter



**Department of the Treasury  
Internal Revenue Service**  
1973 North Rulon White Boulevard  
Ogden, UT 84201-0062

PINNPACK PACKAGING LLC  
% LEADING INDUSTRIES INC MBR  
1151 PACIFIC AVE  
OXNARD, CA 93033

**Date:**  
9/25/2023  
**Tax year:**  
2020  
**Employer ID number:**  
XX-XXX9948  
**Form:**  
ESRP  
**Person to contact:**  
4980H Response Unit  
**Employee ID number:**  
Letter 226J  
**Contact telephone number:**  
866-379-6176  
**Contact fax number:**  
877-792-2723  
**Response date:**  
10/25/2023

Dear PINNPACK PACKAGING LLC:

We reviewed the information you sent about the Employer Shared Responsibility Payment (ESRP) assessment and completed the reconsideration request for the tax year above.

Your information does not support a change to the ESRP the IRS previously assessed. To explain our determination, we've enclosed the following:

- Explanation of Recalculated Employer Shared Responsibility Payment
- ESRP Summary Table
- Form 14765, Employee Premium Tax Credit (PTC) Listing, which lists your assessable full-time employees.

**If you agree with our determination**

- Sign and return the enclosed Form 14764, ESRP Response, by the response date shown above.
- Pay the amount due of \$192,967.17 now. If you're enrolled in the Electronic Federal Tax Payment System, you can pay electronically instead of by check or money order.

If you don't pay the entire agreed-upon ESRP, you'll receive a Notice and Demand (your "bill") for the balance due. For more payment options, refer to the enclosed Publication 594, The IRS Collection Process, or call the telephone number on your bill. We'll continue the collection process if you don't pay in full and on time after you receive your bill.

**If you disagree with our determination**

- Request a meeting or telephone conference with the supervisor of the IRS contact person shown above.
- Request a conference with our Independent Office of Appeals (Appeals) if you don't want a meeting or telephone conference with the supervisor or you still disagree after meeting or talking with the supervisor. To make this request, send either a small case request or a formal written protest (explained below) to the IRS contact person shown above by the response date shown.

The total combined ESRP amount for the months disputed determines how you request a conference with Appeals.

- Small case request:  
If the total combined ESRP for the months you dispute is **\$25,000 or less**, you can send us a letter to explain why you disagree with our determination.
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If the total combined ESRP for the months you dispute is **more than \$25,000**, you must send a formal written protest. The enclosed Publication 5, Your Appeal Rights and How to Prepare a Protest If You Don't Agree, explains the requirements for filing a formal protest.
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You must first pay the total ESRP for all the months that you dispute then file Form 843, Claim for Refund and Request for Abatement. Send your claim for refund to the address at the top of the first page of this letter.  
If you want to take your case to court immediately, include with Form 843, a written request for us to issue a Notice of Claim Disallowance. You'll generally have two years from the date of the notice of disallowance to file suit in the United States District Court that has jurisdiction or the United States Court of Federal Claims. These courts are part of the judiciary branch of the federal government and have no connection to the IRS.

**If you don't reach an agreement with Appeals or don't respond to this letter**

We'll close the case with no changes to the previously assessed ESRP amount and will take action to collect the amount you owe.

If you have questions, you can call the contact person shown on the first page of this letter. When writing, please enclose a copy of this letter.

Sincerely,

Michelle Kite  
Operation Manager

**Enclosures:**

Explanation of Recalculated Employer Shared Responsibility Payment

ESRP Summary Table

Form 14764

Form 14765

Publication 5

Publication 594

**Employer:** PINNPACK PACKAGING LLC  
**Employer ID Number:** 9948  
**Year:** 2020

**Date:** 9/25/2023

### **Explanation of Recalculated Employer Shared Responsibility Payment**

#### **Issue:**

Whether the Employer is subject to the proposed Employer Shared Responsibility Payment (ESRP) under Internal Revenue Code (IRC) Section 4980H.

**Recalculated proposed ESRP: \$192,967.17**

If the Employer disagrees with the information outlined on this Explanation of Recalculated ESRP, additional information may be submitted by the date listed on the Letter 5983.

#### **Facts:**

The ESRP rules only apply to an employer that is an applicable large employer (ALE). In general, an employer is an ALE for a year if it had an average of 50 or more full-time employees (including full-time equivalent employees) during the preceding calendar year.

Based on the filed Form(s) 1094-C/1095-C, the ALE did not indicate Minimum Essential Coverage (MEC) was offered to at least 95% of its full-time employees and their dependents for one or more months during 2020. Letter 226J was mailed to the ALE with a proposed assessment of \$192,967.17. The ALE did not agree with the proposed ESRP assessment listed on Letter 226J. The ALE provided suggested changes to be considered by the examiner.

#### **Examiner's Position:**

Details of the proposed ESRP are shown in the ESRP Summary Table in the Letter 5983.

The ESRP has been recalculated to reflect the changes based on the response provided. However, based on the information provided, an ESRP is proposed under Section 4980H(a) or Section 4980H(b) for one or more months (but not both in the same month).

The examiner considered the ALE's request for relief from the proposed Employer Shared Responsibility Payment (ESRP). However, the Internal Revenue Code Section 4980H doesn't allow relief or abatement based on reasonable cause.

**Employer:** PINNPACK PACKAGING LLC  
**Employer ID Number:** 9948  
**Year:** 2020

**Date:** 9/25/2023

### **Explanation of Recalculated Employer Shared Responsibility Payment**

#### **Examiner's Position Continued:**

##### **Law:**

IRC Section 4980H(a) applies for a month when the minimum essential coverage is not offered to at least 95% of the assessable full-time employees (and their dependents) and at least one full-time employee receives a Premium Tax Credit (PTC). IRC Section 4980H(a) is calculated by multiplying the number of assessable full-time employees less the allocated reduction of full-time employees by \$2,570.00 divided by 12 or \$214.17 per month.

IRC Section 4980H(b) applies for a month when the minimum essential coverage is offered to at least 95% of the assessable full-time employees (and their dependents) and at least one full-time employee receives a PTC. IRC Section 4980H(b) is calculated by multiplying the number of assessable full-time employees that received a PTC per month by \$3,860.00 divided by 12 or \$321.67 to arrive at the proposed monthly ESRP assessment.

The ESRP amount under IRC Section 4980H(b) cannot be more than the amount that would have been proposed under IRC Section 4980H(a) had it applied for that same month.

##### **Reminder:**

The proposed ESRP is based on the information on the Form 1094-C and Form 1095-C, lines 14 and 16. See the instructions for Form 1094-C and 1095-C at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) for more information. These instructions provide a detailed description of the codes used on the Form 1095-C, line 14, Code Series 1 – Offer of Coverage, and line 16, Code Series 2 – Section 4980H Safe Harbor Codes and Other Relief for Employers. The codes used on Forms 1095-C appear on the Form 14765, Employee Premium Tax Credit (PTC) Listing, which is included.

##### **Conclusion:**

Under IRC Section 4980H, the ALE is liable for the proposed ESRP shown above. The proposed ESRP is unchanged because a written request for changes was not provided by the ALE.

**ESRP Summary Table - Updated Based on Submitted Information**

Month	a. Form 1094-C, Part III, Col (a) Minimum essential coverage offer indicator offered to at least 95%	b. Form 1094-C, Part III, Col (b) Full-time employee count for ALE member	c. Allocated reduction of full-time employee count for IRC Section 4980H(a)	d. Count of assessable full-time employees with a PTC for IRC Section 4980H(a)	e. Count of assessable full-time employees with a PTC for IRC Section 4980H(b)	f. Applicable IRC Section 4980H provision	g. Monthly ESRP amount
January	No	113	30	3	3	4980H(a)	\$17,776.11
February	No	111	30	3	3	4980H(a)	\$17,347.77
March	No	109	30	3	3	4980H(a)	\$16,919.43
April	No	107	30	3	3	4980H(a)	\$16,491.09
May	No	106	30	3	3	4980H(a)	\$16,276.92
June	No	105	30	3	3	4980H(a)	\$16,062.75
July	No	102	30	2	2	4980H(a)	\$15,420.24
August	No	101	30	2	2	4980H(a)	\$15,206.07
September	No	102	30	2	2	4980H(a)	\$15,420.24
October	No	102	30	2	2	4980H(a)	\$15,420.24
November	No	102	30	2	2	4980H(a)	\$15,420.24
December	No	101	30	2	2	4980H(a)	\$15,206.07
						<b>Total Proposed ESRP</b>	<b>\$192,967.17</b>

Form **14764**  
(February 2018)

Department of the Treasury - Internal Revenue Service  
**ESRP Response**

Complete both sides of this form and return it to the address shown on the letter received.

**Provide Your Contact Information**

Name  
PINNPACK PACKAGING LLC

Address *(if you changed your address, make the changes below)*

City	State	Country	Zip code
Primary telephone number		Best time to call	
Secondary telephone number		Best time to call	

**Indicate Your Agreement or Disagreement**

**Agreement with proposed assessment**

I consent to the assessment and collection of the proposed assessment of the ESRP in the amount of \$192,967.17

Signature

Date

Print name and title of the person who signed above

**Partial/Total disagreement with proposed assessment**

I disagree with part or all of the proposed assessment of the ESRP

**Indicate Your Payment Option (check all that apply)**

Full payment using EFTPS on \_\_\_\_\_  
 Partial payment using EFTPS on \_\_\_\_\_  
 Enclosed full payment of \$192,967.17  
 Enclosed partial payment of \$ \_\_\_\_\_  
 No payment

• Write your employer ID number (81-2419948), the tax year (2020) and ESRP on your payment and any correspondence.

• Make your check or money order payable to the United States Treasury.

**Authorization (optional)**

If you would like to authorize someone, in addition to you, to contact the IRS concerning this proposed ESRP matter, include the person's information, your signature, and the date.

The authority granted is limited as indicated by the statement above the signature line. The contact may not sign returns, enter into agreements, or otherwise represent you before the IRS. If you want to have a designee with expanded authorization, see IRS Publication 947, Practice Before the IRS and Power of Attorney.

Full name of authorized person

---

Address

City	State	Country	Zip code
------	-------	---------	----------

Primary telephone number	Best time to call
Secondary telephone number	Best time to call

I authorize the person listed above to discuss and provide information to the IRS about this letter.

Signature	Date
-----------	------

Print name and title of the person who signed above

---

Form **14765**  
(May 2021)Department of the Treasury - Internal Revenue Service  
**Employee Premium Tax Credit (PTC) Listing**

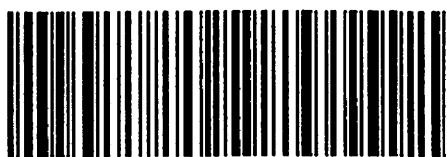
Any month not highlighted is a month that the employee received a PTC and no safe harbor or other relief from the ESRP was applicable. The employee is an assessable full-time employee for that month. Any month that shows XF, XG, or XH is due to a determination that you do not qualify for the safe harbor being claimed (2F, 2G, or 2H). If you still think the safe harbor applies, you may provide your computation with your written request for reconsideration.

Employer name PINNPACK PACKAGING LLC										Employer ID number **-***9948		Tax year 2020			
Employee Name (last, first)	SSN (last 4 digits)	All 12 months Indicator Codes (Form 1095-C, lines 14 and 16 combined)	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Additional Information Attached
LOURDES GONZALEZ	9064		1E/	1E/	1E/	1E/	1E/	1E/	NOPTC	NOPTC	NOPTC	NOPTC	NOPTC	NOPTC	<input type="checkbox"/>
MARTIN HERNANDEZ	9968		1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	<input type="checkbox"/>
SAMUEL OROZCO	3575		1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	1E/	<input type="checkbox"/>

**EXHIBIT 11**



Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0030



SB  
IRS Notice CP504J

9307 1107 5620 2438 9850 84

042535.438066.121598.3090 2 AB 0.547 1067



PINNPACK PACKAGING LLC  
% LEADING INDUSTRIES INC MBR  
1151 PACIFIC AVE  
OXNARD CA 93033-2472

042535

Notice of intent to seize ("levy") your property or rights to property

**Amount due: \$209,306.83**

As we notified you before, our records show you have unpaid employer shared responsibility payment (ESRP) for the tax period ending December 31, 2020. If you don't call us to make payment arrangements or we don't receive the amount due within 30 days from the date of this notice, we may levy your property or rights to property and apply it to the \$209,306.83 you owe.

#### What you need to do immediately

- Pay the amount due of \$209,306.83 immediately or we may file a Notice of Federal Tax Lien, and interest will increase. You can pay online now at [irs.gov/e-pay](http://irs.gov/e-pay).

Continued on back...



PINNPACK PACKAGING LLC  
% LEADING INDUSTRIES INC MBR  
1151 PACIFIC AVE  
OXNARD CA 93033-2472

Notice	CP504J
Notice date	May 13, 2024
Employer ID number	3948

#### Payment

- Make your check or money order payable to the "United States Treasury".
- Write your employer ID number (3948), the tax period (December 31, 2020), and the form number (ESRP) on your payment and any correspondence.

Amount due immediately

**\$209,306.83**

INTERNAL REVENUE SERVICE  
OGDEN, UT 84201-0025



812419948 XD PINN 43 2 202012 670 00020930683



SB

<b>Notice</b>	CP504J
<b>Tax Period</b>	December 31, 2020
<b>Notice date</b>	May 13, 2024
<b>Employer ID number</b>	1948
<b>Page 2 of 3</b>	

**What you need to do immediately—continued**

- If you can't pay the amount due, pay as much as you can now and make payment arrangements that allow you to pay off the rest over time. Visit [irs.gov/e-pay](http://irs.gov/e-pay) for more information about:
  - Credit and debit card payments
  - Electronic payments
  - Installment and payment plans

Or, call us at 833-678-7020 to discuss your options.

If you've already paid your balance in full within the past 14 days or made payment arrangements, please disregard this notice.

**If we don't hear from you**

- If you don't pay or make payment arrangements within 30 days from the date of this notice, we may seize ("levy") your property or rights to your property.
- Property or rights to property includes:
  - Accounts receivable and other income
  - Bank accounts
  - Business assets
- This is your Notice of Intent to Levy (Internal Revenue Code Section 6331 (d)).
- If you don't pay the amount due or call us to make payment arrangements, we may file a Notice of Federal Tax Lien on your property at any time, if we haven't already done so.
- If the lien is filed, you may find it difficult to sell or borrow against your property. The Notice of Federal Tax Lien would also appear on your credit report – which may harm your credit rating – and your creditors would also be publicly notified that the IRS has priority to seize your property.

Notice	SB CP504J
Tax Period	December 31, 2020
Notice date	May 13, 2024
Employer ID number	9948
Page 3 of 3	

**Additional information**

042535

- Visit [irs.gov/cp504j](http://irs.gov/cp504j)
- Review the enclosed document: IRS Collection Process (Publication 594).
- For tax forms, instructions, and publications, visit [irs.gov/forms-pubs](http://irs.gov/forms-pubs) or call 800-TAX-FORM (800-829-3676).
- Paying online is convenient, secure, and ensures timely receipt of your payment. To pay your taxes online or for more information, go to [irs.gov/e-pay](http://irs.gov/e-pay).
- You can contact us by mail at the following address. Be sure to include your taxpayer identification number, the tax year, and the form number you are writing about.  
Internal Revenue Service  
Ogden, UT 84201-0025
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

**Interest**

(Internal Revenue Code Section 6601)

We are required by law to charge interest when you don't pay your liability on time. Unlike penalties, we cannot reduce or remove interest due to reasonable cause. Interest accumulates daily, so the longer you wait to pay, the more interest we add to your account. Visit [irs.gov/interest](http://irs.gov/interest) for more information.

Note: The interest amount in Billing Summary reflects accruals from your previous balance due notice, the amounts shown below are total interest charges.

Period	Days accrued	Unpaid balance	Interest rate	Interest factor	Interest charge
04/17/2023 - 06/30/2023	74	192,967.17	7.0%	0.014291582	2,757.81
06/30/2023 - 09/30/2023	92	195,724.98	7.0%	0.017798686	3,483.65
09/30/2023 - 12/31/2023	92	199,208.63	8.0%	0.020366804	4,057.24
12/31/2023 - 05/13/2024	134	203,265.87	8.0%	0.029719481	6,040.96
<b>Total Interest</b>					<b>\$16,339.66</b>

**EXHIBIT 12**

**From:** Ira Maroofian <ira@pinnpack.com>  
**Sent:** Monday, May 13, 2024 6:43 PM  
**To:** McNeilly, Edward  
**Subject:** RE: we just received this  
**Attachments:** Notice CP504J\_240513.pdf

[EXTERNAL]

Hi Edward  
We still receive these requests and invoices. I am going to ignore it.  
Ira

**EXHIBIT 13**

FAX

<b>Date:</b>	05/22/2024 17:32:49+00:00 GMT
<b>TO</b>	
<b>Fax Number:</b>	18558205133
<b>Name:</b>	
<b>FROM</b>	
<b>Fax Number:</b>	17026088672
<b>Name:</b>	Jon Arens
<b>Company:</b>	Province LLC
<b>Subject:</b>	Pinnpack Packaging LLC

**Notes:**

This Fax is Powered by 8x8, Inc.

fax

Subject: Pinnpack Packaging LLC – Form 911

cc

Date: May 22, 2024

To: Tax Advocate Service (Los Angeles)  
Phone Number: 213-576-3140  
Fax Number: 855-820-5133

From: Amanda Swift  
Phone Number: 310-974-6353  
Fax Number: 702-608-8672

Comments:

Please find attached the completed form 911 and continuation sheet.

Thank you.

Form 911  
(March 2024)

Department of the Treasury - Internal Revenue Service

**Request for Taxpayer Advocate Service Assistance**  
(And Application for Taxpayer Assistance Order)OMB Number  
1545-1504**Section I – Taxpayer Information** (See Pages 3 and 4 for Form 911 Filing Requirements and Instructions for Completing this Form.)

1a. Taxpayer name as shown on tax return Pinnpack Packaging LLC	1b. Taxpayer Identifying Number (SSN, ITIN, EIN) 9948	
2a. Spouse's name as shown on tax return (if joint return) c/o Province, LLC, 11111 Santa Monica Blvd. Ste. 525	2b. Spouse's Taxpayer Identifying Number (SSN, ITIN)	
3b. City Los Angeles	3c. State (or foreign country) CA	3d. ZIP code 90025
4. Fax number (if applicable)	5. Email address ademby@provincfirm.com	
6. Person to contact if no authorized third party Amanda Demby Swift	7a. Daytime phone number 310 974-6353	7b. <input type="checkbox"/> Check here if you consent to have confidential information about your tax issue left on your answering machine or voice message at this number.
8. Best time to call Daytime	<input type="checkbox"/> Check if Cell Phone	
9. Preferred language (if applicable) <input type="checkbox"/> TTY/TDD Line <input type="checkbox"/> Interpreter needed - Specify language other than English (including sign language) <input type="checkbox"/> Other (specify) _____		
10. Tax form number (1040, 941, 720, etc.) 1094-C; 1095-C	11. Tax year(s) or period(s) 2020	

12a. Describe the tax issue you are experiencing and any difficulties it may be creating  
(If more space is needed, attach additional sheets.) (See instructions for completing Lines 12a and 12b)

Taxpayer filed for chapter 11 bankruptcy relief on March 8, 2021. Chapter 11 plan was confirmed September 7, 2021 and effective September 28, 2021. Ms. Demby Swift was appointed Liquidation Trustee of Liquidation Trust to wind-down taxpayer. IRS sent letters October 28, 2022, January 23, 2023, April 17, 2023 and September 25, 2023 to the old address demanding Employer Shared Responsibility Payment for tax year 2020. There should be no issue with respect to taxpayer's liability in this case. PLEASE SEE CONTINUATION SHEET.

12b. Describe the relief/assistance you are requesting (if more space is needed, attach additional sheets)

Without conceding any tax is owing, IRS to cease and desist from collection efforts and confirm no tax due because (i) IRS did not file a proof of claim in bankruptcy case with respect to the ESRP and (ii) collection efforts violate injunction in chapter 11 plan and confirmation order prohibiting collection activities.

I understand that Taxpayer Advocate Service employees may contact third parties in order to respond to this request and I authorize such contacts to be made. Further, by authorizing the Taxpayer Advocate Service to contact third parties, I understand that I will not receive \_\_\_\_\_ under 602(c) of the Internal Revenue Code, of third parties contacted in connection with this request.

13a. _____ rate officer, and title, if applicable Liquidation Trustee	13b. Date signed 5/15/24
14a. _____ (stance request)	14b. Date signed

**Section II – Third Party Information** (Attach Form 2848 or Form 8821 if not already on file with the IRS.)

1. Name of authorized third party	2. Centralized Authorization File (CAF) number
3. Current mailing address	4. Daytime phone number <input type="checkbox"/> Check if Cell Phone
	5. Fax number
6. Signature of third party	7. Date signed

**Section III – Initiating Employee Information** (Section III is to be completed by the IRS only)

Taxpayer name		Taxpayer Identifying Number (TIN)		
1. Name of employee	2. Phone number	3a. Function	3b. Operating division	4. Organization code no.
5. How identified and received (check the appropriate box)				
<b>IRS function identified issue as meeting Taxpayer Advocate Service (TAS) criteria</b>				
<input type="checkbox"/> (r) Functional referral (function identified taxpayer issue as meeting TAS criteria) <input type="checkbox"/> (x) Congressional correspondence/inquiry not addressed to TAS but referred for TAS handling Name of senator/representative _____				
<b>Taxpayer or authorized third party requested TAS assistance</b>				
<input type="checkbox"/> (n) Taxpayer (or authorized third party) called into a National Taxpayer Advocate (NTA) toll-free site <input type="checkbox"/> (s) Functional referral (taxpayer or representative specifically requested TAS assistance)				
7. TAS criteria (Check the appropriate box. <b>NOTE: Checkbox 9 is for TAS Use Only</b> )				
<input type="checkbox"/> (1) The taxpayer is experiencing economic harm or is about to suffer economic harm. <input type="checkbox"/> (2) The taxpayer is facing an immediate threat of adverse action. <input type="checkbox"/> (3) The taxpayer will incur significant costs if relief is not granted (including fees for professional representation). <input type="checkbox"/> (4) The taxpayer will suffer irreparable injury or long-term adverse impact if relief is not granted. <i>(if any items 1-4 are checked, complete Question 9 below)</i> <input type="checkbox"/> (5) The taxpayer has experienced a delay of more than 30 days to resolve a tax account problem. <input type="checkbox"/> (6) The taxpayer did not receive a response or resolution to their problem or inquiry by the date promised. <input type="checkbox"/> (7) A system or procedure has either failed to operate as intended or failed to resolve the taxpayer's problem or dispute within the IRS. <input type="checkbox"/> (8) The manner in which the tax laws are being administered raise considerations of equity or have impaired or will impair the taxpayer's rights. <input type="checkbox"/> (9) The NTA determines compelling public policy warrants assistance to an individual or group of taxpayers ( <b>TAS Use Only</b> )				
8. What action(s) did you take to help resolve the issue? ( <b>This block MUST be completed by the initiating employee</b> ) <i>If you were unable to resolve the issue, state the reason why (if applicable)</i>				
9. Provide a description of the Taxpayer's situation, and where appropriate, explain the circumstances that are creating the economic burden and how the Taxpayer could be adversely affected if the requested assistance is not provided <b>(This block MUST be completed by the initiating employee)</b>				
10. How did the taxpayer learn about the Taxpayer Advocate Service				
<input type="checkbox"/> IRS forms or publications <input type="checkbox"/> Media <input type="checkbox"/> IRS employee <input type="checkbox"/> Other (specify) _____				

## Instructions for completing Form 911

### Important Things You Should Know

- Remember to furnish any documentation you believe would assist us in resolving the issue, as this may result in a quicker resolution of your issue.
- You can expect a Taxpayer Advocate Service employee to attempt call you to discuss your Form 911. If unable to reach you by phone, we will mail you a letter or leave a voicemail if you provided consent on line 7b.
- If you are a low-income taxpayer who needs help in resolving a tax dispute with the Internal Revenue Service and cannot afford representation, or if you speak English as a second language and need help understanding your rights and responsibilities, you may qualify for free or low-cost assistance from a Low Income Taxpayer Clinic (LITC). For more information, see Publication 4134 or visit our LITC page at: <https://www.irs.gov/advocate/low-income-taxpayer-clinics>.

### Form 911 Filing Requirements

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS) helping taxpayers and protects taxpayers' rights. We can offer you help if your tax problem is causing a financial difficulty, you've tried and been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure just isn't working as it should. If you qualify for our assistance, which is always free, we will do everything possible to help you. Visit [www.taxpayeradvocate.irs.gov](http://www.taxpayeradvocate.irs.gov) or call 877-777-4778.

#### Where to Send this Form:

- **The quickest method is Fax.** TAS has at least one office in every state, the District of Columbia, and Puerto Rico. Submit this request to the TAS office in your geographic area. You can find the fax number in the government listings in your local telephone directory, on our website at <https://www.taxpayeradvocate.irs.gov/contact-us/>.
- **You also can mail this form.** You can find the mailing address and phone number (voice) of your local Taxpayer Advocate office in your phone book, on our website at <https://www.taxpayeradvocate.irs.gov/contact-us/>, or by calling our toll-free number: 877-777-4778.

**Note:** If you are sending the form from overseas, use Fax number: 1-304-707-9793 (Not a toll-free number for U.S. taxpayers) or mail it to: Taxpayer Advocate Service, Internal Revenue Service, PO Box 11996, San Juan, Puerto Rico 00922.

- Be sure to fill out the form completely and submit it to the TAS office nearest you so we can work your issue as soon as possible.

#### What Happens Next?

If you don't receive a response within 30 days of submitting Form 911, call 877-777-4778 for assistance. Do not submit multiple Form 911s for the same issue to different TAS offices, this will cause duplicate referrals.

**Important Notes:** Be aware by submitting this form, you are authorizing TAS to contact third parties as necessary to respond to your request, and you may not receive further notice about these contacts. For more information see IRC 7602(c).

**Caution:** TAS will not consider frivolous arguments raised on this form. You can find examples of frivolous arguments in Publication 2105, Why do I have to Pay Taxes? or the Truth About Frivolous Arguments at <https://www.irs.gov/privacy-disclosure/the-truth-about-frivolous-tax-arguments-introduction>. If you use this form to raise frivolous arguments, you may be subject to a penalty of \$5,000, in addition to any other penalty provided by law.

**Paperwork Reduction Act Notice:** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Your response is voluntary. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form, or its instructions must be retained if their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103. Although the time needed to complete this form may vary depending on each taxpayer's circumstances, the estimated average time is 30 minutes.

Should you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, please write to: **Internal Revenue Service**, Tax Products Coordinating Committee, Room 6406, 1111 Constitution Ave. NW, Washington, DC 20224.

### Instructions for Section I

- 1a. Enter the taxpayer's name as shown on the tax return relating to this request for assistance.
- 1b. Enter your Taxpayer Identifying Number. If you're an individual this will be either a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). If you're a business entity this will be your Employer Identification Number (EIN) (e.g., a partnership, corporation, trust or self-employed individual with employees).
- 2a. Enter your spouse's name (*if applicable*) if this request relates to a jointly filed return.
- 2b. Enter your spouse's Taxpayer Identifying Number (SSN or ITIN) if this request relates to a jointly filed return.
- 3a-d. Enter your current mailing address, including street number and name, city, state, or foreign country, and zip code.
4. Enter your fax number, including the area code.

Instructions for Section I  
continue on the next page 

**Instructions for Section I - (Continued from Page 3)**

5. Enter your email address. TAS may use email to receive and share information with you about your case, but only after discussing the use of email with you and obtaining your consent.
6. Enter the name of the individual we should contact if Section II is not being used. For partnerships, corporations, trusts, etc., enter the name of the individual authorized to act on the entity's behalf. If the contact person is not the taxpayer or other authorized individual, please see the Instructions for Section II.
- 7a. Enter your daytime telephone number, including the area code. If this is a cell phone number, please check the box.
- 7b. If you have an answering machine or voice mail at this number and you consent to TAS leaving confidential information about your tax issue at this number, please check the box. You are not obligated to have information about your tax issue left at this number. If other individuals have access to the answering machine or the voice mail and you do not wish for them to receive any confidential information about your tax issue, please do not check the box.
8. Indicate the best time to call you. Please specify A.M. or P.M. hours.
9. Indicate any special communication needs (such as sign language). Specify any language other than English.
10. Enter the number of the Federal tax return or form relating to this request. For example, an individual taxpayer with an income tax issue would enter Form 1040.
11. Enter the quarterly, annual, or other tax year or period relating to this request. For example, if this request involves an income tax issue, enter the calendar or fiscal year, if an employment tax issue, enter the calendar quarter.
- 12a. Describe the tax issue you are experiencing and any difficulties it may be creating. Specify the actions the IRS has taken (or not taken) to resolve the issue. If the issue involves an IRS delay of more than 30 days in resolving your issue, indicate the date you first contacted the IRS for assistance. See Section III for a specific list of TAS criteria. For further information on the services TAS provides, see Publication 1546, Taxpayer Advocate Service - Your Voice at the IRS, available at <https://www.irs.gov/pub/irs-pdf/p1546.pdf>.
- 12b. Describe the relief/assistance you are requesting. Specify the action you want taken and believe necessary to resolve the issue. Furnish any documentation you believe would assist us in resolving the issue.
- 13-14. If this is a joint assistance request, both spouses must sign and date the request. If only one spouse is requesting assistance, only that spouse must sign the request. If this request is being submitted for another individual, only a person authorized and empowered to act on the individual's behalf should sign the request. Requests for corporations must be signed by an officer and include the officer's title.

**Note:** The signing of this request allows the IRS by law to suspend any applicable statutory periods of limitation relating to the assessment or collection of taxes. However, it does not suspend any applicable periods for you to perform acts related to assessment or collection, such as petitioning the Tax Court for redetermination of a deficiency or requesting a Collection Due Process hearing.

**Instructions for Section II**

**Taxpayers:** If you wish to have a representative act on your behalf, you must give him/her power of attorney or tax information authorization for the tax return(s) and period(s) involved. For additional information see Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, and the accompanying instructions.

**Representatives:** If you are an authorized representative submitting this request on behalf of the taxpayer identified in Section I, complete Blocks 1 through 7 of Section II. Attach a copy of Form 2848, Form 8821, or other power of attorney. Enter your Centralized Authorization File (CAF) number in Block 2 of Section II. The CAF number is the unique number the IRS assigns to a representative after Form 2848 or Form 8821 is filed with an IRS office.

**Note:** Form 8821 does not authorize your appointee to advocate your position with respect to the Federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. Form 8821 does authorize anyone you designate to inspect and/or receive your confidential tax information in any office of the IRS, for the type of tax and tax periods you list on Form 8821.

**Instructions for Section III (For IRS Use Only) Complete this section in its entirety.**

Enter the taxpayer's name and taxpayer identifying number from the first page of this form.

- 1-5. Enter your name, phone number, Function (e.g., ACS, Collection, Examination, Customer Service, etc.), Operating Division (W&I, SB/SE, LB&I, or TE/GE), the Organization code number for your office (e.g., 18 for AUSC, 95 for Los Angeles), and check the appropriate box best reflecting how the need for TAS assistance was identified. Enter the date the taxpayer or representative called or visited an IRS office to request TAS assistance. Or enter the date when the IRS received the Congressional correspondence/inquiry or a written request for TAS assistance from the taxpayer or representative. If the IRS identified the taxpayer's issue as meeting TAS criteria, enter the date this determination was made.
6. Check the box best describing the reason TAS assistance is requested. Box 9 is for TAS Use Only.
7. State the action(s) you took to help resolve the taxpayer's issue and what prevented you from resolving the taxpayer's issue. For example, levy proceeds cannot be returned because they were already applied to a valid liability; an overpayment cannot be refunded because the statutory period for issuing a refund expired; or current law precludes a specific interest abatement.
8. Provide a description of the taxpayer's situation, and where appropriate, explain the circumstances creating the economic burden and how the taxpayer could be adversely affected if the requested assistance is not provided.
9. Ask the taxpayer how he or she learned about the TAS and indicate the response here.

Pinnpack Packaging LLC

EIN 9448

Re: Forms 1095-C; 1094-C for Tax Year 2020

**Form 911**

**(Request for Taxpayer Advocate Service Assistance)**

**(And Application for Taxpayer Assistance Order)**

**Continuation Sheet**

**Line 12(a) (continued)**

IRS did not file a proof of claim in the bankruptcy case for this claim, and therefore the claim is barred as a matter of law. The IRS ignored the Liquidation Trustee's first letter (sent March 29, 2023). In response to the Liquidation Trustee's second letter (sent April 21, 2023), the IRS sent a third letter (to the old address and not to the Liquidation Trustee) dated September 25, 2023, which purported to reject the Liquidation Trustee's response with respect to the ESRP claim. The Liquidation Trustee wrote a further letter to the IRS on October 20, 2023, reminding the IRS of the plan injunction and inviting the IRS to participate in the bankruptcy process. The IRS ignored the October 20, 2023 letter. Instead, on May 13, 2024, the IRS sent (to the old address and not the Liquidation Trustee) notice of intent to levy on property. The Liquidation Trustee submits that collection efforts violate chapter 11 plan and confirmation order injunction.