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County of Tehama  
Kevin Harrigan, Clerk of the Court

By Crystal Jones, Deputy  
EFILED

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8 **SUPERIOR COURT OF THE STATE OF CALIFORNIA**

9 **COUNTY OF TEHAMA**

10 GOLDEN STATE FARM CREDIT, ACA, a  
federal Farm Credit System institution, et al.,

11 Plaintiffs,

12 v.

13 ANDERSEN & SONS SHELLING, INC., et  
14 al,

15 Defendants,

Case No. 24-CI-000197

**CERTIFICATE OF  
SERVICE**

Date: July 8, 2025

Time: 8:30 am

Judge: Hon. Laura S. Woods

Dept.: 5

Action Filed: August 5, 2024

**SUPERIOR COURT OF THE STATE OF CALIFORNIA**

**COUNTY OF TEHAMA**

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:  
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GOLDEN STATE FARM CREDIT, ACA, :  
a federal Farm Credit System institution, et al., :  
:  
Plaintiffs, :  
:  
v. :  
:  
ANDERSEN & SONS SHELLING, INC., et al, :  
:  
Defendants, : Case No. 24-CI-000197  
:  
:  
-----X

**CERTIFICATE OF SERVICE**

I, Daniel Ramirez, depose and say that I am employed by Stretto, the claims and noticing agent for the Receiver in the above-captioned case.

On July 22, 2025, at my direction and under my supervision, employees of Stretto caused the following documents to be served via first-class mail on the one thousand seven hundred three (1,703) confidential parties not included herein and served via electronic mail on the one thousand and forty-one (1,041) confidential parties not included herein:

- **Cover Letter [Exhibit A]**
- **Claimant Proof of Claim Form and Instructions [Exhibit B]**
- **W9 Form [Exhibit C]**
- **Order Approving Receiver's Motion For Order In Aid Of Receivership (1) Approving Summary Claim Procedures And Notice, (2) Setting Claims Bar Date, Approving Proposed Claim Form And Procedures For Service, And (4) Managing, Bifurcating, And Joining Of Grower Claims In The Lien Priority Disputes [Exhibit D]**

Dated: July 23, 2025

/s/ Daniel Ramirez  
Daniel Ramirez  
STRETTO  
7 Times Square 16<sup>th</sup>  
Floor  
New York, NY 10036  
Telephone: 646.539.3664  
Email: [TeamAndersen@stretto.com](mailto:TeamAndersen@stretto.com)

# **Exhibit A**

July 22, 2025

**RE: CLAIMS PROCEDURE FOR THE RECEIVERSHIP OF ANDERSEN & SONS SHELLING, INC., AND ITS AFFILIATES**

To Potential Creditors of the Receivership:

This letter forwards a set of documents to assist you in making a claim in the receivership estate of Andersen & Sons Shelling, Inc. and certain affiliates (the “Receivership Entities”) listed below:

- Andersen & Sons Shelling, Inc.
- Andersen and Sons Ranch, Inc.
- A & M Farming, LLC
- J.B. Cusick Company, Inc.
- Farmers Hill Investments, LLC
- A Butter World, LLC

Enclosed is a claim form with instructions on how to complete the claim form and what supporting documentation to provide.

The deadline for submitting a claim is 5:00 P.M. Pacific Time on **September 30, 2025 (the “Claims Bar Date”)**. Pursuant to the Court’s *Order Approving Receiver’s Motion for Order in aid of Receivership, (1) Approving Summary Claim Procedures and Notice, (2) Setting Claims Bar Date, (3) Approving Proposed Claim Form and Procedures for Service, and (4) Managing and Bifurcating Claims in the Lien Priority Disputes*, **a failure to timely file a claim prior to the Claims Bar Date will result in it being permanently barred.**

If you are an agricultural producer, you must indicate whether you assert that the claim is secured by a producer’s lien and, if so, provide a copy of the applicable contract. In addition, you must mark which of the Receivership Entities is liable for your claim, which could be more than one.

Any agricultural producer asserting a priority lien claim against the Receivership Entities must also intervene and/or join in existing litigation pending in the Superior Court, County of Tehama on or prior to **September 30, 2025**, or they will forfeit any right to assert a secured claim against the Receivership Entities.

Additional blank claim forms are available on the receivership website:

<https://cases.stretto.com/Andersenreceivership>

Everyone submitting a claim form to the Receiver must also submit the documents that support the claim. Claimants should attach copies of supporting documents such as contracts, account ledgers, purchase orders, invoices, security agreements, and similar documents. **Do not**

**send original documents.** The claim should include a brief summary or statement of the facts supporting the basis for the claim.

In addition to returning the Claim Form, please also complete, sign, and return the enclosed W-9 form, which is a requirement in order to receive any distribution.

The Receiver's goal is to devise a distribution plan that is fair and equitable to all creditors. This is the first step in that process.

Claims must be returned to the Receiver's office on or before September 30, 2025. Claims are not to be filed with the Court. Once completed, please return your claim form and supporting documentation by email at [AndersenClaims@stretto.com](mailto:AndersenClaims@stretto.com) with Andersen Claims in the subject line or by mail to the following address:

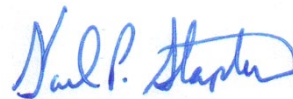
Andersen Receivership Claims Processing  
c/o Stretto  
410 Exchange, Suite 100  
Irvine, CA 92602

**You can also complete a claim form online by going to <https://cases.stretto.com/Andersenreceivership>**

If you fail to submit a claim form to the Receiver so that it is received on or before the Claims Bar Date, you may lose your right to receive any distributions from the Receiver or the receivership estate and your claim may be forever barred. Failure to submit a signed claim form and supporting documentation may result in the denial of your claim. You can check the claims website for confirmation of receipt of your claim, which website will be updated within three business days.

As you have questions, we will do our best to answer them. We remain committed to providing as much assistance and as fair a methodology as possible. Any questions can be e-mailed to: [Anderseninquiries@stretto.com](mailto:Anderseninquiries@stretto.com) or Jake Diiorio at [andersen.inquiries@jsheld.com](mailto:andersen.inquiries@jsheld.com).

Sincerely yours,



David Stapleton  
Court-Appointed Receiver

Attachments

# **Exhibit B**

# Proof of Claim

Entities Andersen & Sons Shelling, Inc., et al.  
Case number 24-CI-000197

Superior Court of the State of California  
County of Tehama  
\_\_\_\_\_

## 1. Who is the current creditor:

\_\_\_\_\_  
Name of the current creditor (the person or entity to be paid for this claim)

Other names the creditor used with the debtor \_\_\_\_\_

## 2. Has this claim been acquired from someone else?

No

Yes. From whom? \_\_\_\_\_

## 3. Where should notices and payments to the creditor be:

### Where should notices to the creditor be sent?

### Where should payments to the creditor be sent?

\_\_\_\_\_  
Name

\_\_\_\_\_  
Name

\_\_\_\_\_  
Number Street

\_\_\_\_\_  
Number Street

\_\_\_\_\_  
City State ZIP Code

\_\_\_\_\_  
City State ZIP Code

Contact phone \_\_\_\_\_

Contact phone \_\_\_\_\_

Contact email \_\_\_\_\_

Contact email \_\_\_\_\_

Uniform claim identifier (if you use one):  
-----

## Give Information About the Claim as of the Date the Case Was

## 4. What entity is the claim against?

- Andersen & Sons Shelling, Inc.
- Andersen and Sons Ranch, Inc.
- A & M Farming, LLC
- J.B. Cusick Company, Inc.
- Farmers Hill Investments, LLC
- A Butter World, LLC
- Other:

## 5. Amount of Claim as of Date Receivership Case Filed: \$ \_\_\_\_\_ Does this amount include interest or other charges?

No

Yes. Attach statement itemizing interest, fees, expenses, or other charges.

6. **What is the basis of the claim?**

Examples: Agricultural products sold, commercial goods sold or leased, or services performed.

Attach copies of any documents supporting the claim, including contracts and account statements.

---

7. **Is all or part of the claim secured by a lien?**

- No
- Yes. The claim is secured by a lien on

**Nature of**

- Agricultural product. If the claim is secured by a lien under Food & Agr. Code §55631 *et seq.*, attach a copy of the purchase contract.
- Real estate
- Other. Describe: \_\_\_\_\_

**Sign Below**

The person completing this proof of claim must sign and date it.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both.

18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

- I am the creditor.
- I am the creditor's attorney or authorized agent.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

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

Executed on date \_\_\_\_\_  
MM / DD / YYYY

\_\_\_\_\_  
Signature

**Print the name of the person who is completing and signing this claim:**

Name \_\_\_\_\_  
First name Middle name Last name

Title \_\_\_\_\_

Company \_\_\_\_\_  
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address \_\_\_\_\_  
Number Street

\_\_\_\_\_  
City State ZIP Code

Contact phone \_\_\_\_\_ Email \_\_\_\_\_

# **Exhibit C**

# Request for Taxpayer Identification Number and Certification

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

**Give form to the  
 requester. Do not  
 send to the IRS.**

**Before you begin.** For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

|  |           |   |   |  |
|--|-----------|---|---|--|
| <b>Print or type.<br/>See Specific Instructions on page 3.</b> | <b>1</b>  | Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)   |   |  |
|  | <b>2</b>  | Business name/disregarded entity name, if different from above.   |   |  |
|  | <b>3a</b> | Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.<br><br><input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate<br><br><input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____<br><b>Note:</b> Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.<br><br><input type="checkbox"/> Other (see instructions) _____ | <b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):<br><br>Exempt payee code (if any) _____<br><br>Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____<br><br><i>(Applies to accounts maintained outside the United States.)</i> |  |
|  | <b>3b</b> | If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions _____ <input type="checkbox"/>   |   |  |
|  | <b>5</b>  | Address (number, street, and apt. or suite no.). See instructions.  | Requester's name and address (optional)   |  |
|  | <b>6</b>  | City, state, and ZIP code   |   |  |
|  | <b>7</b>  | List account number(s) here (optional)  |   |  |

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

|                                       |  |  |  |   |  |  |  |  |  |
|---------------------------------------|--|--|--|---|--|--|--|--|--|
| <b>Social security number</b>         |  |  |  |   |  |  |  |  |  |
|                                       |  |  |  |   |  |  |  |  |  |
| -                                     |  |  |  | - |  |  |  |  |  |
| <b>or</b>                             |  |  |  |   |  |  |  |  |  |
| <b>Employer identification number</b> |  |  |  |   |  |  |  |  |  |
|                                       |  |  |  |   |  |  |  |  |  |
| -                                     |  |  |  |   |  |  |  |  |  |

**Note:** If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

## Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

|                  |                          |      |
|------------------|--------------------------|------|
| <b>Sign Here</b> | Signature of U.S. person | Date |
|------------------|--------------------------|------|

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

## What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

**Caution:** If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

**By signing the filled-out form**, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

**Note:** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding.** Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity.
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first Protocol) and is relying on this exception to claim an exemption from tax on their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester;
2. You do not certify your TIN when required (see the instructions for Part II for details);
3. The IRS tells the requester that you furnished an incorrect TIN;
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or
5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under “*By signing the filled-out form*” above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

## What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

- **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note for ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

- **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or “doing business as” (DBA) name on line 2.

- **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

- **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

- **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

### Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

| IF the entity/individual on line 1 is a(n) . . .   | THEN check the box for . . .   |
|--|--|
| • Corporation  | Corporation.   |
| • Individual or<br>• Sole proprietorship   | Individual/sole proprietor.  |
| • LLC classified as a partnership for U.S. federal tax purposes or<br>• LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation | Limited liability company and enter the appropriate tax classification:<br>P = Partnership,<br>C = C corporation, or<br>S = S corporation. |
| • Partnership  | Partnership.   |
| • Trust/estate   | Trust/estate.  |

### Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

**Note:** A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

### Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

#### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

- 2—The United States or any of its agencies or instrumentalities.
- 3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

| IF the payment is for . . .  | THEN the payment is exempt for . . .  |
|--|---|
| • Interest and dividend payments   | All exempt payees except for 7.   |
| • Broker transactions  | Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012. |
| • Barter exchange transactions and patronage dividends                                   | Exempt payees 1 through 4.  |
| • Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup> | Generally, exempt payees 1 through 5. <sup>2</sup>  |
| • Payments made in settlement of payment card or third-party network transactions        | Exempt payees 1 through 4.  |

<sup>1</sup> See Form 1099-MISC, Miscellaneous Information, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

### Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

### Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/EIN](http://www.irs.gov/EIN). Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

## What Name and Number To Give the Requester

| For this type of account:  | Give name and SSN of:   |
|--|---|
| 1. Individual  | The individual  |
| 2. Two or more individuals (joint account) other than an account maintained by an FFI                  | The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup> |
| 3. Two or more U.S. persons (joint account maintained by an FFI)                                       | Each holder of the account  |
| 4. Custodial account of a minor (Uniform Gift to Minors Act)   | The minor <sup>2</sup>  |
| 5. a. The usual revocable savings trust (grantor is also trustee)                                      | The grantor-trustee <sup>1</sup>  |
| b. So-called trust account that is not a legal or valid trust under state law                          | The actual owner <sup>1</sup>   |
| 6. Sole proprietorship or disregarded entity owned by an individual                                    | The owner <sup>3</sup>  |
| 7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))** | The grantor*  |

| For this type of account:   | Give name and EIN of:     |
|---|---------------------------|
| 8. Disregarded entity not owned by an individual  | The owner                 |
| 9. A valid trust, estate, or pension trust  | Legal entity <sup>4</sup> |
| 10. Corporation or LLC electing corporate status on Form 8832 or Form 2553  | The corporation           |
| 11. Association, club, religious, charitable, educational, or other tax-exempt organization   | The organization          |
| 12. Partnership or multi-member LLC   | The partnership           |
| 13. A broker or registered nominee  | The broker or nominee     |
| 14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments | The public entity         |
| 15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**   | The trust                 |

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

\* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

\*\* For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

**Note:** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

## Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, SSN, or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.**

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Go to [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.

# **Exhibit D**

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**SUPERIOR COURT OF THE STATE OF CALIFORNIA  
COUNTY OF TEHAMA**

GOLDEN STATE FARM CREDIT, ACA, a  
federal Farm Credit System institution, et al.,

Plaintiffs,

v.

ANDERSEN & SONS SHELLING, INC., et  
al,

Defendants.

Case No. 24-CI-000197

**ORDER APPROVING RECEIVER'S  
MOTION FOR ORDER IN AID OF  
RECEIVERSHIP (1) APPROVING  
SUMMARY CLAIM PROCEDURES AND  
NOTICE, (2) SETTING CLAIMS BAR  
DATE, (3) APPROVING PROPOSED  
CLAIM FORM AND PROCEDURES FOR  
SERVICE, AND (4) MANAGING,  
BIFURCATING, AND JOINING OF  
GROWER CLAIMS IN THE LIEN  
PRIORITY DISPUTES**

Date: July 8, 2025  
Time: 8:30 am  
Judge: Hon. Laura S. Woods  
Dept.: 5

Action Filed: August 5, 2024

This matter came before the Court at the above-referenced time and place upon consideration of the *Motion For Order In Aid Of Receivership (1) Approving Summary Claim Procedures And Notice, (2) Setting Claims Bar Date, (3) Approving Proposed Claim Form And Procedures For Service, and (4) Managing, Bifurcating and Joining of Grower Claims In The Lien Priority Disputes* (the "Motion"), filed by David Stapleton in his role as Receiver for the Defendants (the "Receivership Entities"), together with the supporting declarations of Linda Belmonte, Matthew Flahive, and Jeffrey P. Nolan filed therewith (collectively, the "Moving

[Proposed] Order Approving Receiver's Motion For Order In Aid Of Receivership (1) Approving Summary Claim Procedures And Notice, (2) Setting Claims Bar Date, (3) Approving Proposed Claim Form And Procedures For Service, And (4) Managing, Bifurcating And Joining Of Grower Claims In The Lien Priority Disputes  
4906-3953-1076.8 81001.00001

7. September 30, 2025 is the deadline for submitting proofs of claim against the Receivership Entities. All persons or entities, including governmental units, individuals, growers, partnerships, estates, and trusts that have a claim or potential claim against the Receivership Entities that arose prior to August 8, 2024, **MUST SUBMIT A PROOF OF CLAIM** that is actually received by the Receiver on or before September 30, 2025, at 5:00 p.m., prevailing Pacific Standard Time (the "Claims Bar Date").

**ANY PERSON OR ENTITY WHO FAILS TO SUBMIT A PROOF OF CLAIM ON OR BEFORE THE CLAIMS BAR DATE SHALL NOT BE TREATED AS A CREDITOR WITH RESPECT TO SUCH CLAIM FOR THE PURPOSES OF PARTICIPATING OR RECEIVING ANY DISTRIBUTION FROM THE RECEIVERSHIP ENTITIES.**

**Submitting a Proof of Claim.** Each Proof of Claim must be submitted, including reasonable supporting documentation, invoices, contracts, receipts, evidencing the basis for the party's claim and including a short statement of the facts describing the claim and parties to it, by either (1) electronic submission to [AndersenClaims@stretto.com](mailto:AndersenClaims@stretto.com), or (2) if submitted through non-electronic means, by U.S. Mail or other hand delivery system, so as to be actually received by the Receiver at *Andersen Receivership Claims Processing, c/o Stretto, 410 Exchange, Suite 100, Irvine, CA 92602*, on or before the Claims Bar Date.

8. The Receiver shall maintain a website that will display the name and amount of claims submitted to the Receiver at: <https://cases.stretto.com/Andersenreceivership>, which website will be updated within three business days of his receipt of a Claim Form. The Receiver will make the claims register and all received Claims available to parties in interest.

9. Consistent with the authority in the Receivership Order and Code of Civil Procedure § 568, good cause exists for the Lien Priority Disputes (and the claimants identified as asserting Lien Priority Claims based on a Producer's Lien) to be segregated and bifurcated pursuant to Code of Civil Procedure § 598, given the unity of interests as the Court finds it appropriate, necessary, and in the interest of judicial efficiency and economy for the Court to address and resolve Threshold Legal Issues as outlined in the Motion.

[Proposed] Order Approving Receiver's Motion For Order In Aid Of Receivership (1) Approving Summary Claim Procedures And Notice, (2) Setting Claims Bar Date, (3) Approving Proposed Claim Form And Procedures For Service, And (4) Managing, Bifurcating And Joining Of Grower Claims In The Lien Priority Disputes  
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Papers").<sup>1</sup> Appearances were made as reflected in the record. Based on the Court's review of the Moving Papers, any opposition thereto, and good cause appearing therefor,

**IT IS HEREBY ORDERED:**

- The Motion is GRANTED, as modified as set forth below.
- The Court finds that the Claim Procedures described in the Motion are reasonable, necessary and are hereby approved as modified herein.
- The proposed claim form attached as **Exhibit 2** to the Motion (the "Claim Form"), and the Notice Letter attached as **Exhibit 3** to the Motion (the "Notice Letter") are hereby approved. Service of this Order, the Claim Form, and the Notice Letter (together, the "Claims Packet") is reasonable and appropriate to effectuate notice under the circumstances.
- No later than [July 22, 2025], the Receiver shall serve the Claims Packet by First Class postage in the United States mail, on all entities or individuals of the Receivership Entities, based on a diligent and reasonable search of the books and records of the Receivership Entities, were owed outstanding obligations or monies owed. Further, the Receiver shall serve the Claims Packet, via email, on the list of individuals and entities that have contacted the Receiver since his appointment. The Receiver shall file a certificate of service following the service of the Claims Packet, and upload same on the Claim Procedures web site.
- The Publication Notice attached as **Exhibit 4** to the Motion is approved for use in the claim process as reasonably calculated to afford notice to interested parties under the circumstances. The Receiver shall publish the Publication Notice at least one week day per week for four successive weeks in the newspapers and periodicals identified in **Exhibit 4**. The Receiver shall file a certificate confirming notice by publication and upload same on the Claim Procedures web site.
- No later than July 22, 2025, the Receiver shall notify the California Walnut Board and the Almond Board of California of the Claims Bar Date and broadcast on the website maintained by the Receiver the entry of this Order.

<sup>1</sup> Capitalized terms used herein but not defined in this Order shall bear the meanings attributed to them in the Moving Papers.

<sup>2</sup> [Proposed] Order Approving Receiver's Motion For Order In Aid Of Receivership (1) Approving Summary Claim Procedures And Notice, (2) Setting Claims Bar Date, (3) Approving Proposed Claim Form And Procedures For Service, And (4) Managing, Bifurcating And Joining Of Grower Claims In The Lien Priority Disputes  
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10. Good cause exists for any agricultural producer asserting a producer's lien as secured against the remaining assets of the Receivership Entities and who is not a party to an existing lawsuit asserting a producer's lien pending in the Superior Court, County of Tehama, to join or intervene as a party. The Boutin Jones Lien Claimant actions<sup>2</sup> are consolidated into the Downey Brand Lien Claimant action<sup>3</sup> under Case No. 24CI-000274, with the existing case caption amended to include "And Associated Lien Priority Disputes" below the defendant name in the existing case caption. Any producer with a pending action can amend their complaint, without leave of Court, to include additional defendants, including without limitation Bank of America ("BOA"). Any producer, with or without a pending action, can file and serve a Notice joining one or more causes of action set forth in the Downey Brand Lien Claimant action. Absent intervening or joining this Action **BY NO LATER THAN SEPTEMBER 30, 2025**, such claimant will forfeit any right to assert a secured claim against the Receivership Entities.

11. The Court finds good cause exists to temporarily stay all discovery in the grower litigation, in which the Receivership Entities are named parties pending in the Superior Court, County of Tehama, other than for the joinder or intervening of growers asserting producer's liens as required by paragraph 10, above ("Temporary Limited Stay"). The Temporary Limited Stay expires at the status conference date of November 11, 2025.

12. The stay does not apply to discovery propounded by the consolidated Downey Brand Lien Claimants Action to Bank of America.

13. The Cross-Complaint For Declaratory Relief filed by Banner Bank against Golden State Farm Credit, PCA and Golden State Farm Credit, FLCA, seeking declaratory relief in one cause of action to resolve a lien priority dispute may move forward as scheduled on August 5, 2025. All other actions are subject to the stay.

<sup>2</sup> The Boutin Jones Lien Claimant actions are: (1) *Nava Farms, Inc. and Good Earth Partners, L.P. v. Andersen & Sons Shelling, Inc., et al.*, Tehama County Superior Court Case No. 25CI-000083; (2) *Danna Farms Inc. v. Andersen & Sons Shelling, Inc., et al.*, Tehama County Superior Court Case No. 25CI-000058; (3) *Patiah Creek Farming Co. v. Andersen & Sons Shelling, Inc., et al.*, Tehama County Superior Court Case No. 25CI-000070; and (4) *Asellus - Placer LLC et al. v. Andersen & Sons Shelling, Inc., et al.*, Tehama County Superior Court Case No. 25CI-000076.  
<sup>3</sup> The Downey Brand Lien Claimant action is Tehama County Case No. 24CI-000274.

[Proposed] Order Approving Receiver's Motion For Order In Aid Of Receivership (1) Approving Summary Claim Procedures And Notice, (2) Setting Claims Bar Date, (3) Approving Proposed Claim Form And Procedures For Service, And (4) Managing, Bifurcating And Joining Of Grower Claims In The Lien Priority Disputes  
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14. The motion filed by Banner Bank for an order to sever trial on Banner's First Amended Cross-Complaint for Declaratory Relief, set for August 29, 2025, is hereby stayed.

15. No later than October 28, 2025, the Receiver shall file and serve the Receiver's Written Report, which report shall include (a) a summary of all claims, amounts and priority who have filed Claim Forms, (b) identify all parties to the Lien Priority Disputes, (c) join claimants to the Lien Priority Disputes, and (d) identify the threshold legal issues to be submitted to the Court with respect to the Lien Priority Disputes. The parties to the Lien Priority Disputes are instructed to meet and confer, not later than September 30, 2025, to (a) refine the threshold legal issues to be presented to the Court in compliance with subdivision (t) of Section 437c of the Code of Civil Procedure, and (b) to agree on a briefing schedule not to exceed 60 days for the submission of briefs and to provide such information to the Receiver no less than three (3) business days prior to October 28, 2025, so as to be included within the Receiver's Written Report.

16. Tolling. As of the date of the filing of the above-captioned motion, and until the Further Status Conference, all claims by and among the Growers, Receiver, and BOA, are hereby tolled, and such time period shall not be included and shall be excluded in the calculation of any applicable statute of limitations period relevant to the claims at issue in this Action, as consolidated.

17. All Growers who have hired counsel in these matters retain all rights to seek an appropriate surcharge against any settlement proceeds, or to be reimbursed from any dollars collectible from the Receiver or BOA on account of claims for payment of 2022 or 2023 crop proceeds, for legal fees incurred in prosecuting these actions and the Lien Priority Dispute, by procedure to be set by further court order.

18. No later than October 28, 2025, the Receiver shall file and serve the Receiver's Written Report, which report shall include (a) a summary of all claims, amounts and priority who have filed Claim Forms, (b) identify all parties to the Lien Priority Disputes, (c) join claimants to the Lien Priority Disputes identify the threshold legal issues to be submitted to the Court with respect to the Lien Priority Disputes. The current parties to the Lien Priority Disputes are instructed to meet and confer, not later than Friday September 30, 2025, to (a) refine the threshold

[Proposed] Order Approving Receiver's Motion For Order In Aid Of Receivership (1) Approving Summary Claim Procedures And Notice, (2) Setting Claims Bar Date, (3) Approving Proposed Claim Form And Procedures For Service, And (4) Managing, Bifurcating And Joining Of Grower Claims In The Lien Priority Disputes  
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2025); and (5) *Aiden F. Charter Farming, et al. v. Andersen & Sons Shelling, Inc., et al.*, Tehama County Superior Court Case No. 24CI-000274 (CMC scheduled for July 21, 2025).

20. Any proceeds realized from the sale of real property and equipment, with respect to Vina HQ, after such sale is approved by the Court, will be separated or segregated from any funds held with respect to the Growers dispute.

21. The Motion for Joinder of Bidart Bros. set for August 5, 2025, is stayed as the parties may submit a claim pursuant to the Receiver's claims procedure.

22. The Motion to be Relieved as Counsel filed by attorneys for Andersen & Sons Shelling, set for July 29, 2025, will proceed as scheduled and will not be affected by this stay.  
IT IS SO ORDERED.

Dated: 7/10/2025   
JUDGE OF THE SUPERIOR COURT

[Proposed] Order Approving Receiver's Motion For Order In Aid Of Receivership (1) Approving Summary Claim Procedures And Notice, (2) Setting Claims Bar Date, (3) Approving Proposed Claim Form And Procedures For Service, And (4) Managing, Bifurcating And Joining Of Grower Claims In The Lien Priority Disputes  
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legal issues to be presented to the Court in compliance with subdivision (t) of Section 437c of the Code of Civil Procedure, and (b) to agree on a briefing schedule not to exceed 60 days for the submission of briefs and to provide such information to the Receiver no less than 3 business days prior to October 28, 2025, so as to be included within the Receiver's Written Report. The Growers and BOA shall file Status Reports (one for the producers and one for BOA) by October 28, 2025, i.e., two weeks before the Further Status Conference set for November 11, 2025. The Status Reports shall include all of the following:

- (1) A summary of all agreements regarding how the legal issues will be framed for the Lien Priority Dispute;
- (2) A summary of all agreements regarding briefing schedules;
- (3) A summary of disagreements, if any, regarding the first two items; and proposals for resolving the same;
- (4) The parties' position regarding mediation; and
- (5) The parties' position regarding the possible appointment of a special master or referee.

The Parties will request that the Court make final decisions regarding any disagreements at the Further Status Conference Set for November 11, 2025.

A Further Status Conference of November 11, 2025, is set in this matter.

19. In light of the Further Status Conference and Status Reports as set forth above, the following Case Management Conferences are taken off calendar and the parties are not required to file CMC Statements: (1) *Nava Farms, Inc. et al. v. Andersen & Sons Shelling, Inc., et al.*, Tehama County Superior Court Case No. 25CI-000083 (CMC scheduled for August 25, 2025); (2) *Danna Farms Inc. v. Andersen & Sons Shelling, Inc., et al.*, Tehama County Superior Court Case No. 25CI-000058 (CMC scheduled for August 4, 2025); (3) *Putah Creek Farming Co. v. Andersen & Sons Shelling, Inc., et al.*, Tehama County Superior Court Case No. 25CI-000070 (CMC scheduled for August 11, 2025); (4) *Asellus - Placer LLC et al. v. Andersen & Sons Shelling, Inc., et al.*, Tehama County Superior Court Case No. 25CI-000076 (CMC scheduled for August 18,

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**CERTIFICATE OF SERVICE**  
**24CI-000197**

**GOLDEN STATE FARM CREDIT, et al.**  
**vs**  
**ANDERSEN & SONS, et al.**  
*[CCP §1013a(4) & CCP §11010.6(d)]*

I hereby certify that I am employed by the Tehama County Superior Court. My business address is 1740 Walnut Street, Red Bluff, CA, 96080. I am over 18 years of age and not a party to this cause.

I further certify that on this date, I placed a true copy of the foregoing document in a sealed envelope with postage thereon fully prepaid, and depositing the sealed envelope with the United States Postal Service in Red Bluff, CA addressed as follows or transmitted electronically to the email address as provided:

|   |   |   |
|---|---|---|
| <b>Gloria M. Oates (SBN 119222)</b><br>General Counsel<br>GOLDEN STATE FARM CREDIT, ACA<br>3013 Ceres Ave.<br>Chico, CA 95973                               | gloria.oates@gsfarmcredit.com                         | Golden State Farm Credit, ACA<br>Golden State Farm Credit, FLCA<br>Golden State Farm Credit, PCA  |
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| <b>Mark R. Bateman (SBN 155608)</b><br>YOUNG WOOLDRIDGE LLP<br>10800 Stockdale Hwy, Suite 202<br>Bakersfield, CA 93311  | mbateman@youngwooldridge.com   | US Horticulture Farmland, LLC                           |
| <b>David Balter (SBN 212027)</b><br>Brett Leininger (SBN 329579)<br>DICKENSON PEATMAN & FOGARTY<br>1500 First St., Suite 200<br>Napa, CA 94559  | dbalter@dpf-law.com<br>bleininger@dpf-law.com                                    | Bidart Bros.  |

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Date: 7/14/2025

Kevin Harrigan, Clerk of the Court

*Debra Williams*  
Deputy Clerk