Case 19-11563-KBO Doc 220 Filed 00/16/10 Docket #0228 Date Filed: 08/16/2019

IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

2	Х	
In re:	:	Chapter 11
1	•	Case No. 19-11563 (KBO)
Debtors.	•	(Jointly Administered)
	•	

AFFIDAVIT OF SERVICE

I, Stanley Y. Martinez, depose and say that I am employed by Kurtzman Carson Consultants LLC (KCC), the claims and noticing agent for the Debtors in the above-captioned case.

On August 13, 2019, at my direction and under my supervision, employees of KCC caused to be served the following documents via Electronic Mail upon the service list attached hereto as **Exhibit A**; and via First Class Mail upon the service list attached hereto as **Exhibit B**:

- Certification of Counsel Regarding Order Authorizing Debtors to Employ and Retain Richards, Layton & Finger, P.A. as Co-Counsel to the Debtors Pursuant to Section 327(a) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016 and Local Rule 2014-1, *Nunc Pro Tunc* to the Petition Date [Docket No. 164]
- Certification of Counsel Regarding Order Authorizing Employment and Payment of Professionals Utilized in Ordinary Course of Business [Docket No. 167]
- Certification of Counsel Regarding Order Under 11 U.S.C. §§ 105(a), 363(b), 503(b)(9), 1107(a), and 1108 and Fed. R. Bankr. P. 6003 (I) Authorizing Payment of Prepetition Claims of the Critical Vendors; (II) Authorizing Financial Institutions to Honor and Process Related Checks and Transfers; and (III) Granting Related Relief [Docket No. 175]
- Supplemental Declaration of Bryan M. Gatson in Support of Debtors' Motion to Employ and Retain Ankura Consulting Group, LLC, *Nunc Pro Tunc* to Petition Date to Provide the Debtors With a Cheif Restructuring Officer, Restructuring Officer, and Additional Personnel [Docket No. 188]

1911563190816000000000005

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: Emerge Energy Services LP (2937), Emerge Energy Services GP LLC (4683), Emerge Energy Services Operating LLC (2511), Superior Silica Sands LLC (9889), and Emerge Energy Services Finance Corporation (9875). The Debtors' address is 5600 Clearfork Main Street, Suite 400, Fort Worth, Texas 76109.

- Certification of Counsel Regarding Order Authorizing the Debtors to Retain Ankura Consulting Group, LLC, *Nunc Pro Tunc* to the Petition Date to Provide the Debtors With a Chief Restructuring Officer, Restructuring Officer, and Additional Personnel [Docket No. 194]
- Order Authorizing Employment and Payment of Professionals Utilized in Ordinary Course of Business [Docket No. 196]
- Order Under 11 U.S.C. §§ 105(a), 363(b), 503(b)(9), 1107(a), and 1108 and Fed. R. Bankr. P. 6003 (I) Authorizing Payment of Prepetition Claims of the Critical Vendors; (II) Authorizing Financial Institutions to Honor and Process Related Checks and Transfers; and (III) Granting Related Relief [Docket No. 197]
- Order Authorizing the Debtors to Employ and Retain Richards, Layton & Finger, P.A. as Co-Counsel to the Debtors Pursuant to Section 327(a) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016 and Local Rule 2014-1, *Nunc Pro Tunc* to the Petition Date [Docket No. 198]
- Order Authorizing the Debtors to Retain Ankura Consulting Group, LLC, *Nunc Pro Tunc* to the Petition Date to Provide the Debtors With a Chief Restructuring Officer, Restructuring Officer, and Additional Personnel [Docket No. 200]

Furthermore, on August 13, 2019, at my direction and under my supervision, employees of KCC caused to be served the following documents via Electronic Mail upon the service lists attached hereto as <u>Exhibit A</u> and <u>Exhibit C</u>; and via First Class Mail upon the service lists attached hereto as <u>Exhibit B</u> and <u>Exhibit D</u>:

- Certification of Counsel Regarding Final Order Under 11 U.S.C. §§ 105(a), 345, 363, 503(b), and 507(a), Fed. R. Bankr. P. 6003 and 6004, and Del. Bankr. L.R. 2015-2 (I) Authorizing Continued Use of Existing Cash Management System, Including Maintenance of Existing Bank Accounts, Checks, and Business Forms, (II) Authorizing Continuation of Existing Deposit Practices, (III) Approving the Continuation of Intercompany Transactions, and (IV) Granting Administrative Expense Status to Certain Postpetition Intercompany Claims [Docket No. 166]
- Certification of Counsel Regarding Final Order Under 11 U.S.C. §§ 105(a), 363(b) and 363(c) and Fed. R. Bankr. P. 6003 and 6004 Authorizing the Debtors to Continue Their Customer Programs [Docket No. 168]
- Final Order Under 11 U.S.C. §§ 105(a), 345, 363, 503(b), and 507(a), Fed. R. Bankr. P. 6003 and 6004, and Del. Bankr.. L.R. 2015-2 (I) Authorizing Continued Use of Existing Cash Management System, Including Maintenance of Existing Bank Accounts, Checks, and Business Forms, (II) Authorizing Continuation of Existing Deposit Practices, (III) Approving the Continuation of Intercompany Transactions; and (IV) Granting Administrative Expense Status to Certain Postpetition Intercompany Claims [Docket No. 187]

• Final Order Under 11 U.S.C. §§ 105(a), 363(b) and 363(c) and Fed. R. Bankr. P. 6003 and 6004 Authorizing the Debtors to Continue Their Customer Programs [Docket No. 189]

Furthermore, on August 13, 2019, at my direction and under my supervision, employees of KCC caused to be served the following documents via Electronic Mail upon the service lists attached hereto as **Exhibit A** and **Exhibit E**; and via First Class Mail upon the service lists attached hereto as **Exhibit B** and **Exhibit F**:

- Certification of Counsel Regarding Final Order Under 11 U.S.C. §§ 105(a) and 366 (I) Prohibiting Utility Companies from Altering or Discontinuing Service on Account of Prepetition Invoices, (II) Approving Deposit as Adequate Assurance of Payment, and (III) Establishing Procedures for Resolving Requests by Utility Companies for Additional Assurance of Payment [Docket No. 169]
- Final Order Under 11 U.S.C. §§ 105(a) and 366 (I) Prohibiting Utility Companies from Altering or Discontinuing Service on Account of Prepetition Invoices, (II) Approving Deposit as Adequate Assurance of Payment, and (III) Establishing Procedures for Resolving Requests by Utility Companies for Additional Assurance of Payment [Docket No. 195]

Furthermore, on August 13, 2019, at my direction and under my supervision, employees of KCC caused to be served the following documents via Electronic Mail upon the service lists attached hereto as **Exhibit A** and **Exhibit G**; and via First Class Mail upon the service lists attached hereto as **Exhibit B** and **Exhibit H**:

- Certification of Counsel Regarding Final Order Under 11 U.S.C. §§ 105(a), 362(d), 363(b), 364(c) and 503(b) Authorizing Debtors to (I) Pay Their Prepetition Insurance Obligations, (II) Pay Their Prepetition Bonding Obligations, (III) Maintain Their Postpetition Insurance Coverage, (IV) Maintain Their Bonding Program, and (V) Maintain Postpetition Financing of Insurance Premiums [Docket No. 170]
- Final Order Under 11 U.S.C. §§ 105(a), 362(d), 363(b), 364(c) and 503 (b) Authorizing Debtors to (I) Pay Their Prepetition Insurance Obligations, (II) Pay Their Prepetition Bonding Obligations, (III) Maintain Their Postpetition Insurance Coverage, (IV) Maintain Their Bonding Program and (V) Maintain Postpetition Financing of Insurance Premiums [Docket No. 192]

Furthermore, on August 13, 2019, at my direction and under my supervision, employees of KCC caused to be served the following documents via Electronic Mail upon the service lists attached hereto as **Exhibit A**, **Exhibit I**, **Exhibit J**, **Exhibit K** and **Exhibit L**; and via First Class Mail upon the service lists attached hereto as **Exhibit B**, **Exhibit M**, **Exhibit N**, **Exhibit O** and **Exhibit P**:

• Certification of Counsel Regarding Final Order Under 11 U.S.C. §§ 105(a), 363(b), 506(b), 541, 1107(a), and 1108 and Fed. R. Bankr. P. 6003 (I) Authorizing Debtors to Pay Certain Prepetition Claims of Shippers, Lien Claimants, and Royalty Interest Owners, (II) Confirming Administrative Expense Priority of Undisputed and Outstanding Prepetition Orders, and (III) Granting Related Relief [Docket No. 171]

• Final Order Under 11 U.S.C. §§ 105(a), 363(b), 506(b), 541, 1107(a), and 1108 and Fed. R. Bankr. P. 6003 (I) Authorizing Debtors to Pay Certain Prepetition Claims of Shippers, Lien Claimants, and Royalty Interest Owners Claimants, (II) Confirming Administrative Expense Priority of Undisputed and Outstanding Prepetition Orders, and (III) Granting Related Relief [Docket No. 191]

Furthermore, on August 13, 2019, at my direction and under my supervision, employees of KCC caused to be served the following documents via Electronic Mail upon the service lists attached hereto as <u>Exhibit A</u>, <u>Exhibit C</u> and <u>Exhibit Q</u>; and via First Class Mail upon the service lists attached hereto as <u>Exhibit B</u>, <u>Exhibit D</u> and <u>Exhibit R</u>:

- Certification of Counsel Regarding Final Order (I) Authorizing (A) Payment of Prepetition Workforce Obligations and (B) Continuation of Workforce Programs on Postpetition Basis, (II) Authorizing Payment of Payroll-Related Taxes, (III) Confirming the Debtors Authority to Transmit Payroll Deductions, (IV) Authorizing Payment of Prepetition Claims Owing to Administrators, and (V) Directing Banks to Honor Prepetition Checks and Fund Transfers for Authorized Payments [Docket No. 172]
- Final Order (I) Authorizing (A) Payment of Prepetition Workforce Obligations and (B) Continuation of Workforce Programs on Postpetition Basis, (II) Authorizing Payment of Payroll-Related Taxes, (III) Confirming the Debtors' Authority to Transmit Payroll Deductions, (IV) Authorizing Payment of Prepetition Claims Owing to Administrators, and (V) Directing Banks to Honor Prepetition Checks and Fund Transfers for Authorized Payments [Docket No. 193]

Furthermore, on August 13, 2019, at my direction and under my supervision, employees of KCC caused to be served the following documents via Electronic Mail upon the service lists attached hereto as <u>Exhibit A</u> and <u>Exhibit S</u>; and via First Class Mail upon the service lists attached hereto as <u>Exhibit B</u> and <u>Exhibit T</u>:

• Certification of Counsel Regarding Final Order Under 11 U.S.C. §§ 105(a), 363(b), 507(a)(8), and 541 and Fed. R. Bankr. P. 6003 and 6004 Authorizing Payment of Prepetition Taxes and Fees [Docket No. 173]

(Continued on Next Page)

• Final Order Under 11 U.S.C. §§ 105(a), 363(b), 507(a)(8), and 541 and Fed. R. Bankr. P. 6003 and 6004 Authorizing Payment of Prepetition Taxes and Fees [Docket No. 190]

Dated: August 16, 2019

Stanley Y. Martinez

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 Los Angeles

Subscribed and sworn to (or affirmed) before me on this 16th day of August, 2019, by Stanley Y. Martinez, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature:

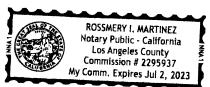


Exhibit A

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Exhibit A

Core/2002 Service List Served via Electronic Mail

DESCRIPTION	COMPANY	CONTACT	EMAIL
Counsel to Trinity Industries			
Leasing Co.	Baker Botts LLP	Omar J. Alaniz, Esq.	omar.alaniz@bakerbotts.com
Co-Counsel for B & B Electric,			
Inc. and RB Scott Company,		Evan T. Miller, Esq. and Sophie E. Macon,	emiller@bayardlaw.com;
Inc.	Bayard, P.A.	Esq.	smacon@bayardlaw.com
Attorneys for Oracle America,			
Inc.	Buchalter, A Professional Corporation	Shawn M. Christianson, Esq.	schristianson@buchalter.com
Attorneys For Holt Texas, Ltd.			
d/b/a Holt Cat and d/b/a Holt			
Rental Services	Caldwell East & Finlayson PLLC	Zachary J. Fanucchi	zfanucchi@ceflegalsa.com
Counsel to Tidewater		Daniel F.X. Geoghan, Esquire and Matthew	dgeoghan@coleschotz.com;
Logistics Corporation	Cole Schotz P.C.	V. Dunn, Esquire	mdunn@coleschotz.com
Counsel to Tidewater			
Logistics Corporation	Cole Schotz P.C.	Michael D. Warner, Esquire	mwarner@coleschotz.com
Counsel to Tidewater			
Logistics Corporation	Cole Schotz P.C.	Patrick J. Reilley, Esquire	preilley@coleschotz.com
Counsel to Investors Bank	Cullen and Dykman LLP	Matthew G. Roseman, Esq.	mroseman@cullenanddykman.com
Counsel to Investors Bank	Cullen and Dykman LLP	Michelle McMahon, Esq.	mmcmahon@cullenanddykman.com
Counsel for Pownall Services		Caroline Newman Small, Esquire and Santos	
LLC	Davis & Santos P.C.	Vargas, Esquire	csmall@dslawpc.com
DE AG Office	Delaware Attorney General	Matthew Denn	attorney.general@state.de.us
DE DOJ	Delaware Dept of Justice	Attn Bankruptcy Dept	attorney.general@state.de.us
DE Secretary of State	Delaware Secretary of State	Franchise Tax	dosdoc_bankruptcy@state.de.us
DE State Treasury	Delaware State Treasury		statetreasurer@state.de.us
Counsel to Trinity Industries	-		
Leasing Co.	Duane Morris LLP	Jarret P. Hitchings, Esq.	jphitchings@duanemorris.com
			ir@hpspartners.com;
DIP Lender	HPS Investment Partners, LLC, as Agent	Brett Pertuz	Brett.Pertuz@hpspartners.com
Counsel to Insight Equity			· ·
Management Company LLC	Hunton Andrews Kurth LLP	Attn Timothy A. ("Tad") Davidson II	TadDavidson@andrewskurth.com
IRS	Internal Revenue Service	Attn Susanne Larson	SBSE.Insolvency.Balt@irs.gov
Proposed Counsel to the			· · · ·
Official Committee of			
Unsecured Creditors of			
Emerge Energy Services LP,			
et al.	Kilpatrick Townsend & Stockton LLP	Lenard M. Parkins	lparkins@kilpatricktownsend.com
Proposed Counsel to the			
Official Committee of			
Unsecured Creditors of			tmeyers@kilpatricktownsend.com;
Emerge Energy Services LP,		Todd C. Meyers, David M. Posner, and Kelly	dposner@kilpatricktownsend.com;
et al.	Kilpatrick Townsend & Stockton LLP	Moynihan	kmoynihan@kilpatricktownsend.com
Counsel to Ward County,			
Bexar County, and Pecos			
County	Linebarger Goggan Blair & Sampson, LLP	Don Stecker	sanantonio.bankruptcy@publicans.com
Counsel to Tarrant County	Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	dallas.bankruptcy@publicans.com
Attorneys for Claimants, The			
County of Comanche, Texas,			
The County of Irion, Texas			
and The County of Limestone,			
Texas	Mccreary, Veselka, Bragg & Allen, P.C.	Tara LeDay	tleday@mvbalaw.com
Counsel for Waste	Monzack Mersky Mclaughlin and Browder,		rmersky@monlaw.com;
Management ("WM")	P.A.	Rachel B. Mersky & Brian J. McLaughlin	bmclaughlin@monlaw.com
	Office of the United States Trustee		
US Trustee for District of DE	Delaware	Juliet M. Sarkessian	juliet.m.sarkessian@usdoj.gov
Counsel to DIP Agent, DIP			
Lenders, and			
Prepetition Secured		Attn: Laura Davis Jones and Timothy P.	ljones@pszjlaw.com;
Parties/Prepetition Agents	Pachulski Stang Ziehl & Jones LLP	Cairns	tcairns@pszjlaw.com
Counsel for MUL Railcars,			
Inc. and MUL Railcars			
Inc. and MUL Railcars Leasing, LLC	Pepper Hamilton LLP	David B. Stratton	strattond@pepperlaw.com
Inc. and MUL Railcars Leasing, LLC Proposed Counsel to the	Pepper Hamilton LLP	David B. Stratton	strattond@pepperlaw.com
Inc. and MUL Railcars Leasing, LLC Proposed Counsel to the Official Committee of	Pepper Hamilton LLP	David B. Stratton	
Inc. and MUL Railcars Leasing, LLC Proposed Counsel to the Official Committee of Unsecured Creditors of	Pepper Hamilton LLP		jryan@potteranderson.com;
Inc. and MUL Railcars Leasing, LLC Proposed Counsel to the Official Committee of	Pepper Hamilton LLP Potter Anderson & Corroon LLP	David B. Stratton Jeremy W. Ryan, Christopher M. Samis, and D. Ryan Slaugh	

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Exhibit A

Core/2002 Service List Served via Electronic Mail

DESCRIPTION	COMPANY	CONTACT	EMAIL
Co-Counsel for B & B Electric.			
Inc. and RB Scott Company,			
Inc.	Ruder Ware, L.L.S.C.	John D. Leary, Esq.	jleary@ruderware.com
Counsel for Pownall Services			
LLC	Saul Ewing Arnstein & Lehr LLP	Lucian B. Murley, Esquire	luke.murley@saul.com
SEC Regional Office	Securities & Exchange Commission	G Jeffrey Boujoukos Regional Director	philadelphia@sec.gov
			F
SEC Headquarters	Securities & Exchange Commission	Secretary of the Treasury	SECBankruptcy-OGC-ADO@SEC.GOV
	Securities & Exchange Commission NY		
SEC Regional Office	Office	Marc Berger Regional Director	bankruptcynoticeschr@sec.gov
Attorneys for Market &			
Johnson, Inc.; Industrial			
Construction Specialists, LLC;			
EnDeCo Engineers, Inc.;			
Stout Excavating Group LLC;			
and A-1 Excavating, Inc.	Sullivan Hazeltine Allinson LLC	Elihu E. Allinson III, Esg.	zallinson@sha-llc.com
Counsel to Union Pacific			
Railroad Company	Union Pacific Railroad Company	Tonya W. Conley and Lila L. Howe	bankruptcynotices@up.com
US Attorneys Office	US Attorney for Delaware	David C. Weiss	usade.ecfbankruptcy@usdoj.gov
Counsel for MUL Railcars.			
Inc. and MUL Railcars			dlipke@vedderprice.com;
Leasing, LLC	Vedder Price	Douglas J. Lipke and Allison B. Hudson	ahudson@vedderprice.com
Counsel to Di-Corp Sand			
Transloading LP	Vinson & Elkins LLP	Steven M. Abramowitz	sabramowitz@velaw.com
Counsel to DIP Agent, DIP			matt.barr@weil.com;
Lenders, and			david.griffiths@weil.com;
Prepetition Secured		Attn: Matthew S. Barr, David N. Griffiths,	candace.arthur@weil.com:
Parties/Prepetition Agents	Weil, Gotshal & Manges LLP	Candace M. Arthur, and Alexander Condon	alexander.condon@weil.com
	. ,	,	
Attorneys for Market &			
Johnson, Inc.; Industrial			
Construction Specialists, LLC;			
EnDeCo Engineers, Inc.;			
Stout Excavating Group LLC;			
and A-1 Excavating, Inc.	Weld Riley, S.C.	William E. Wallo, Esg.	wwallo@weldriley.com
Counsel for CIT Bank, N.A.			
and The CIT			sbeach@ycst.com;
Group/Equipment Financing,		Sean M. Beach, Andrew L. Magaziner &	amagaziner@ycst.com;
Inc. ("CIT")	Young Conaway Stargatt & Taylor, LLP	Betsy L. Feldman	bfeldman@ycst.com

Exhibit B

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Exhibit B Core/2002 Service List Served via First Class Mail

DESCRIPTION	COMPANY	CONTACT	ADDRESS1	ADDRESS2	ADDRESS3 CITY	STAT	E ZIP
Counsel to Trinity							
Industries Leasing Co.	Baker Botts LLP	Omar J. Alaniz, Esq.	2001 Ross Avenue Suite 900		Dallas	ТΧ	75201-2980
Co-Counsel for B & B							
Electric, Inc. and RB		Evan T. Miller, Esq. and Sophie E.					
Scott Company, Inc.	Bayard, P.A.	Macon, Esq.	600 N. King Street, Suite 400		Wilmington	DE	19801
Committee of Unsecured							
Creditors	BMT Consulting Group, LLC	Attn: Paul McCarthy	36 Redwood Drive		Butte	MT	59701
Attorneys for Oracle	Buchalter, A Professional						
America, Inc.	Corporation	Shawn M. Christianson, Esq.	55 Second Street, 17th Floor		San Francisco	CA	94105-3493
Counsel to Tidewater		Daniel F.X. Geoghan, Esquire and	1325 Avenue of the Americas,				
Logistics Corporation	Cole Schotz P.C.	Matthew V. Dunn, Esquire	19th Floor		New York	NY	10019
Counsel to Tidewater		· ·	301 Commerce Street, Suite				
Logistics Corporation	Cole Schotz P.C.	Michael D. Warner, Esquire	1700		Fort Worth	тх	76102
Counsel to Tidewater			500 Delaware Avenue, Suite				
Logistics Corporation	Cole Schotz P.C.	Patrick J. Reilley, Esquire	1410		Wilmington	DE	19801
DE AG Office	Delaware Attorney General	Matthew Denn	Carvel State Office Building	820 N French St	Wilmington	DE	19801
DE DOJ	Delaware Dept of Justice	Attn Bankruptcy Dept	820 N French St 6th Fl		Wilmington	DE	19801
DE Secretary of State	Delaware Secretary of State	Franchise Tax	401 Federal Street	PO Box 898	Dover	DE	19903
	,		820 Silver Lake Blvd., Suite				
DE State Treasury	Delaware State Treasury		100		Dover	DE	19904
Counsel to Trinity			222 Delaware Avenue, Suite				
Industries Leasing Co.	Duane Morris LLP	Jarret P. Hitchings, Esq.	1600		Wilmington	DE	19801-1659
Committee of Unsecured			One Centerpointe Drive, Suite				
Creditors	Greenbrier Leasing Company, LLC	Attn: John Lawrence	200		Lake Oswego	OR	97035
	HPS Investment Partners, LLC, as		40 West 57th Street, 33rd				
DIP Lender	Agent	Brett Pertuz	Floor		New York	NY	10019
Counsel to Insight Equity	5 * *						
Management Company							
LLC	Hunton Andrews Kurth LLP	Attn Timothy A. ("Tad") Davidson II	600 Travis Street. Suite 4200		Houston	тх	77002
IRS	Internal Revenue Service	Attn Susanne Larson	31 Hopkins Plz Rm 1150		Baltimore	MD	21201
IRS	Internal Revenue Service	Centralized Insolvency Operation	PO Box 7346		Philadelphia	PA	19101-7346
Committee of Unsecured							101011010
Creditors	Iron Mountain Trap Rock Co.	Attn: Dale Hoette	2320 Creve Coeur Mill Road		Maryland Heights	мо	63043
Proposed Counsel to the					inaryland hoighto	inio	00010
Official Committee of							
Unsecured Creditors of							
Emerge Energy Services	Kilpatrick Townsend & Stockton		700 Louisiana Street, Suite				
LP, et al.		Lenard M. Parkins	4300		Houston	тх	77002
Proposed Counsel to the			1000			17	11002
Official Committee of							
Unsecured Creditors of							
Emerge Energy Services	Kilpatrick Townsend & Stockton	Todd C. Meyers, David M. Posner,		1114 Avenue of the			
LP, et al.		and Kelly Moynihan	The Grace Building	Americas	New York	NY	10036
Counsel to Tarrant	Linebarger Goggan Blair &		2777 N. Stemmons Freeway				10000
County	Sampson, LLP	Elizabeth Weller	Suite 1000		Dallas	тх	75207
US Trustee for District of	Office of the United States Trustee				Dailas	17	10201
DE	Delaware	Juliet M. Sarkessian	844 King St Ste 2207	Lockbox 35	Wilmington	DE	19801
	Delawale	Julier IVI. Jainessidii	UTT MINY OL OLE 2201	LOCKDOX 33	wiiniington		19001

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Exhibit B Core/2002 Service List Served via First Class Mail

DESCRIPTION	COMPANY	CONTACT	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP
Counsel for MUL								
Railcars, Inc. and MUL				1313 N. Market Street,				
Railcars Leasing, LLC	Pepper Hamilton LLP	David B. Stratton	Hercules Plaza	Suite 5100	P.O. Box 1709	Wilmington	DE	19899-1709
Proposed Counsel to the						0		
Official Committee of								
Unsecured Creditors of								
Emerge Energy Services		Jeremy W. Ryan, Christopher M.	1313 North Market Street,					
LP, et al.	Potter Anderson & Corroon LLP	Samis, and D. Ryan Slaugh	Sixth Floor	P.O. Box 951		Wilmington	DE	19899
Co-Counsel for B & B		, , , , , , , , , , , , , , , , , , , ,				0		
Electric, Inc. and RB								
Scott Company, Inc.	Ruder Ware, L.L.S.C.	John D. Leary, Esg.	402 Graham Avenue	P.O. Box 187		Eau Claire	WI	54702
	Securities & Exchange	G Jeffrey Boujoukos Regional						
SEC Regional Office	Commission	Director	1617 JFK Boulevard Ste 520			Philadelphia	PA	19103
	Securities & Exchange							
SEC Headquarters	Commission	Secretary of the Treasury	100 F St NE			Washington	DC	20549
						3		
Attorneys for Market &								
Johnson, Inc.; Industrial								
Construction Specialists,								
LLC; EnDeCo Engineers,								
Inc.; Stout Excavating								
Group LLC; and A-1			901 North Market Street, Suite					
Excavating, Inc.	Sullivan Hazeltine Allinson LLC	Elihu E. Allinson III, Esg.	1300			Wilmington	DE	19801
	The Andersons, Inc. an Ohio		1000			Winnington		10001
Creditors	Corporation	Attn: Sean Hankinson	1947 Briarfield Boulevard			Maumee	ОН	43537
	Trinity Industries Leasing		To the Bhambia Boalovala			Maamoo	011	10001
Creditors	Company	Attn: Scott Ewing	2525 N. Stemmons Freeway			Dallas	тх	75207
ereditore		, and book Lining				Ballao		
Counsel to Union Pacific			1400 Douglas Street, STOP					
Railroad Company	Union Pacific Railroad Company	Tonya W. Conley and Lila L. Howe	1580			Omaha	NE	68179
US Attorneys Office	US Attorney for Delaware	David C. Weiss	1007 Orange St Ste 700	PO Box 2046		Wilmington	DE	19899-2046
Counsel for MUL				1 0 200 2010				10000 2010
Railcars, Inc. and MUL		Douglas J. Lipke and Allison B.						
Railcars Leasing, LLC	Vedder Price	Hudson	222 N. LaSalle Street			Chicago	IL	60601
Counsel to Di-Corp Sand						ernouge		00001
Transloading LP	Vinson & Elkins LLP	Steven M. Abramowitz	666 Fifth Avenue, 26th Floor			New York	NY	10103-0040
								10100 0010
Attorneys for Market &								
Johnson, Inc.; Industrial								
Construction Specialists,								
LLC; EnDeCo Engineers,								
Inc.; Stout Excavating								
Group LLC; and A-1								
Excavating, Inc.	Weld Riley, S.C.	William E. Wallo, Esg.	3624 Oakwood Hills Parkway			Eau Claire	WI	54701
Counsel for CIT Bank,							**1	0.001
N.A. and The CIT								
Group/Equipment	Young Conaway Stargatt & Taylor	Sean M Beach Andrew I						
Financing, Inc. ("CIT")		Magaziner & Betsy L. Feldman	Rodney Square	1000 North King Street		Wilmington	DE	19801
		Inagazinei a Deisy L. i eiuillall	Nouney Square	Toolo North King Street		wiinington		10001

Exhibit C

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Exhibit C

Banks Service List Served via Electronic Mail

COMPANY	CONTACT	EMAIL			
		brian.mack@pnc.com;			
		annalise.smith@pnc.com;			
		kari.bennett@pnc.com;			
PNC Bank	Attn Brian Mack	judy.farrell@pnc.com			

Exhibit D

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Exhibit D Banks Service List Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	CITY	STATE	ZIP
PNC Bank	Attn Brian Mack	200 Crescent Court Suite 400	Dallas	ТΧ	75201

Exhibit E

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Exhibit E

Utilities Service List Served via Electronic Mail

COMPANY	CONTACT	EMAIL
Apache Disposal		apachedisp@flash.net
Barron County Finance		Jodi.busch@co.barron.wi.us
Barron Light & Water		krasmussen@barronwi.us
Chippewa Valley Energy		ahaugen@eccoop.com
Citizens Connected		info@citizens-connected.com
	CPS Energy -	
City Public Service	Bankruptcy Section	feedback@cpsenergy.com
Jackson Electric		kevinb@jackelec.com
Marabou Energy Management, LLC and		
Marabou Superior Pipeline, LLC		DavidD@mmslp.com
Mosaic		chitel@mosaictelecom.net
Pioneer Telephone Cooperative, Inc.		info@ptci.com
		billing@redgap.com;
Red Gap Communications, Inc.		support@redgap.com

Exhibit F

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Exhibit F Utilities Service List Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP
Anchored Oak, LLC	Attn Officer or Director	PO Box 508		Chetek	WI	54728
Anderson Sanitation	Attn Officer or Director	E5502 County Road V		Ridgeland	WI	54763
Apache Disposal	Attn Officer or Director	13333 W Interstate 10		Marion	ТΧ	78124
Apache Disposal	Attn Officer or Director	PO Box 470		Marion	ТΧ	78124
AT&T	Attn Officer or Director	PO Box 5014		Carol Stream	IL	60197
AT&T Dallas	Attn Officer or Director	PO Box 105414		Atlanta	GA	30348
AT&T Long Distance	Attn Officer or Director	PO Box 5017		Carol Stream	IL	60191
Barron County Finance	Attn Officer or Director	335 E Monroe Avenue		Barron	WI	54812
Barron Electric	Attn Officer or Director	1434 State Highway 25 North		Barron	WI	54812
Barron Electric	Attn Officer or Director	PO Box 40		Barron	WI	54812
Barron Light & Water	Attn Officer or Director	1303 E Division		Barron	WI	54812
Barron Light & Water	Attn Officer or Director	PO Box 156		Barron	WI	54812
Bloomer Telephone	Attn Officer or Director	1120 15th Avenue		Bloomer	WI	54724
Century Link	Attn Officer or Director	930 15th St. 11th Floor		Denver	CO	80202
Century Link	Attn Officer or Director	PO Box 2961		Phoenix	AZ	85062
Charter Communications Operating, LLC	Attn Officer or Director	12405 Powerscourt Drive		St. Louis	MO	63131
Charter Communications Operating, LLC	Attn Officer or Director	PO Box 3019		Milwaukee	WI	53201
Chippewa Valley Energy	Attn Officer or Director	4970 Kane Rd		Eau Claire	WI	54703
Chippewa Valley Energy	Attn Officer or Director	PO Box 837		Eau Claire	WI	54702
Cimarron Electric Cooperative Inc.	Attn Officer or Director	19306 US Hwy 81N		Kingfisher	OK	73750
Citizens Connected	Attn Officer or Director	328 W Main St		New Auburn	WI	54757
Citizens Connected	Attn Officer or Director	PO Box 127		New Auburn	WI	54757
City Public Service	Attn Officer or Director	PO Box 2678		San Antonio	ТΧ	78289
City Public Service	CPS Energy - Bankruptcy Section	145 Navarro	Mail Drop 110910	San Antonio	ТΧ	78205
Entergy	Attn Officer or Director	PO Box 8104	•	Baton Rouge	LA	70891
Entergy	Entergy Corporation	639 Loyola Avenue	Attn Officer or Director	New Orleans	LA	70113
Jackson Electric	Attn Officer or Director	N6868 County Road F		Black River Falls	WI	54615
Marabou Energy Management, LLC	Attn Officer or Director	450 Gears Road, Ste 850		Houston	ТΧ	77067
Marabou Superior Pipeline, LLC	Attn Officer or Director	450 Gears Road, Ste 850		Houston	ТΧ	77067
Mosaic	Attn Officer or Director	401 S. 1st Street		Cameron	WI	54822
Mosaic	Attn Officer or Director	PO Box 664		Cameron	WI	54822
New Auburn Utilities	Attn Officer or Director	130 E. Elm St		New Auburn	WI	54757
New Auburn Utilities	Attn Officer or Director	PO Box 100		New Auburn	WI	54757
Pioneer Telephone Cooperative, Inc.	Attn Officer or Director	202 W. Broadway		Kingfisher	OK	73750
Pioneer Telephone Cooperative, Inc.	Attn Officer or Director	PO Box 539		Kingfisher	OK	73750
Red Gap Communications, Inc.	Attn Officer or Director	504 Main Street		Fort Worth	ТΧ	76102
Republic Services, Inc.	Attn Officer or Director	18500 North Allied Way		Phoenix	AZ	85054
Republic Services, Inc.	Attn Officer or Director	PO Box 78829		Phoenix	AZ	85062-8829
Republic Services, Inc.	Attn Officer or Director	PO Box 9001099		Louisville	KY	40290-1099
Streetwater Sanitation	Attn Officer or Director	656 Railroad Ave		Chetek	WI	54728
Streetwater Sanitation	Attn Officer or Director	PO Box 171		Chetek	WI	54728

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Exhibit F Utilities Service List Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP
Suburban Propane	Attn Officer or Director	240 Route 10 West	PO Box 206	Whippany	NJ	07981-0206
Suburban Propane	Attn Officer or Director	PO Box 290		Whippany	NJ	07981
Synergy Community Cooperative Inc.						
(2877370)	Attn Officer or Director	229 Railroad Avenue		Ridgeland	WI	54763
Synergy Community Cooperative Inc.						
(587956)	Attn Officer or Director	106 Prospect Ave W		Almena	WI	54805
Synergy Community Cooperative Inc.						
(587956)	Attn Officer or Director	PO Box 155		Ridgeland	WI	54763
Synergy Community Cooperative Inc.						
(880764)	Attn Officer or Director	N6055 Hwy 40		Elk Mound	WI	54739
Synergy Community Cooperative Inc.						
(880764)	Attn Officer or Director	PO Box 155		Ridgeland	WI	54763
Verizon Wireless	Attn Officer or Director	PO Box 25505		Lehigh Valley	PA	18002
	Verizon Wireless Bankruptcy					
Verizon Wireless	Administration	500 Technology Drive, Suite 550		Weldon Spring	MO	63304
Waste Connections Management Services,		3 Waterway Square PlaceSuite				
Inc.	Attn Officer or Director	110		The Woodlands	ТΧ	77380
Waste Connections Management Services,						
Inc.	Attn Officer or Director	PO Box 742695		Cincinnati	OH	45274
Waste Management of WI-MN	Attn Officer or Director	1001 Fannin Street		Houston	ΤX	77002
Waste Management of WI-MN	Attn Officer or Director	PO Box 4648		Carol Stream	IL	60197
WE Energies	Attn Officer or Director	231 W. Michigan St.		Milwaukee	WI	53203
WE Energies	Attn Officer or Director	PO Box 90001		Milwaukee	WI	53290
Xcel Energy	Attn Officer or Director	414 Nicollet Mall		Minneapolis	MN	55401
Xcel Energy	Attn Officer or Director	PO Box 8		Eau Claire	WI	54702

Exhibit G

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Exhibit G

Insurance Parties Served via Electronic Mail

COMPANY	CONTACT	EMAIL
Allied World National Assurance Co		info@awac.com
Aon Risk Services Northeast, Inc.	Palmer D. Sparkman, Jr	palmer.sparkman@aon.com
Colony Insurance Co		info@argolimited.com
Covington Specialty Insurance Co		helpdesk@rsui.com
Great American Insurance Co		contactus@gaig.com
Markel American Insurance Co		eservice@markelcorp.com
QBE Specialty Insurance Co.	Attn Officer or Director	HealthcareAdmin@us.qbe.com]
Starr Indemnity & Liability Co		support@starrinsure.com
	Attn Hank Watkins and Joseph	hank.watkins@lloyds.com;
Underwriter at Lloyds	Gunset	joseph.gunset@lloyds.com
Willis Towers Watson	Pam Beck	pamela.beck@willistowerswatson.com
Willis Towers Watson	Tom Meringer	Thomas.meringer@willistowerswatson.com
Zurich American Insurance Co.		nfo.source@zurichna.com

Exhibit H

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Exhibit H Insurance Parties

Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP
AFCO Credit Corporation	Attn Officer or Director	5600 N River Road, Suite 400			Rosemont	IL	60018-5187
Allied World Assurance Co. (U.S.) Inc.	Attn Officer or Director	199 Water St #24			New York	NY	10038
		Addison Circle One 15601 Dallas					
Allied World National Assurance Co	Attn Officer or Director	Pkwy			Addison	ТΧ	75001
Aon Risk Services Northeast, Inc.	Palmer D. Sparkman, Jr	1600 Summer St.			Stanford	СТ	06905
Aspen Specialty Insurance Co	Attn Officer or Director	7557 Rambler Road Suite 1050			Dallas	ТΧ	75231
Axis Surplus Insurance Co.	Attn Officer or Director	11680 Great Oaks Way Suite 500			Alpharetta	GA	30022
Colony Insurance Co	Attn Officer or Director	8720 Stony Point Parkway Suite 400			Richmond	VA	23235
Covington Specialty Insurance Co	Attn Officer or Director	15303 Ventura Blvd Suite 500			Sherman Oaks	CA	91403
Endurance American Insurance Co	Attn Officer or Director	4 Manhattanville Rd FL 3			Purchase	NY	10577
Endurance American Specialty Ins. Co.	Attn Officer or Director	333 Westchester Ave			White Plains	NY	10604-2910
Endurance American Specialty Ins. Co.	Attn Officer or Director	4 Manhattanville Rd Fl 3			Purchase	NY	10577
Endurance American Specialty Ins. Co.	Attn Officer or Director	750 3rd Avenue Floor 2			New York	NY	10017
	c/o The Corporation Trust						
Endurance American Specialty Ins. Co.	Company	Corporation Trust Center	1209 Orange Street		Wilmington	DE	19801
Evanston Insurance Co.	Attn Officer or Director	10 Parkway N #100			Deerfield	IL	60015
Everest Reinsurance Company	Attn Officer or Director	477 Martinsville Road			Liberty Corner	NJ	07938
Freedom Specialty Insurance Co	Attn Officer or Director	250 Greenwich St			New York	NY	10007
Great American Insurance Co	Attn Officer or Director	301 E Fourth Street			Cincinnati	ОН	45202
HCC Specialty Insurance Co.	Attn Officer or Director	13403 Northwest Freeway			Houston	TX	77040
HCC Specialty Insurance Co.	Attn Officer or Director	401 Edgewater Place Suite 400			Wakefield	MA	01880
HDI Global Insurance Co.	Attn Officer or Director	161 North Clark Street 48th Floor			Chicago	IL	60601
Homeland Insurance Co. of New York	Attn Officer or Director	1 Beacon Street Suite 5			Boston	MA	02108
		300 South Riverside Plaza Ste					
Illinois National Insurance Co	Attn Officer or Director	2100			Chicago	IL	60606-6613
Indian Harbor Insurance Co	Attn Officer or Director	Seaview House	70 Seaview Avenue		Stamford	СТ	06902-6040
Ironshore Specialty Insurance Co.	Attn Officer or Director	28 Liberty St 4th Floor			New York	NY	10005
Liberty Mutual Insurance Company	Attn Officer or Director	175 Berkeley Street			Boston	MA	02116
	Attn Surety Claims						
Liberty Mutual Insurance Company	Department	1001 4th Avenue, Suite 1700			Seattle	WA	98154
Markel American Insurance Co	Attn Officer or Director	4521 Highwoods Parkway			Glen Allen	VA	23060
Merchants Bonding Company Mutual	Attn Officer or Director	6700 Westtown Parkway			West Des Moines	IA	50266-7754
One Beacon	Attn Officer or Director	One State Street Plaza			New York	NY	10004
QBE Specialty Insurance Co.	Attn Officer or Director	55 Water Street			New York	NY	10041
QBE Specialty Insurance Co.	Attn Officer or Director	One General Drive			Sun Prairie	WI	53596-0001
Starr Indemnity & Liability Co	Attn Officer or Director	399 Park Avenue 8th Floor			New York	NY	10022
	Attn Hank Watkins and						
Underwriter at Lloyds	Joseph Gunset	42 West 54th Street	14th Floor		New York	NY	10019

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Exhibit H Insurance Parties Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP
Validus Specialty Underwriting Services,							
Inc.	Attn Officer or Director	300 Kimball Drive, Suite 500			Parsippany	NJ	07054
Westport Insurance Corporation	Attn Officer or Director	5200 METCALF AVENUE			Overland Park	KS	66201
Willis Towers Watson	Pam Beck	15305 North Dallas Parkway			Addison	TX	75001
				200 Liberty			
Willis Towers Watson	Tom Meringer	Mergers & Acquisitions Group	Brookfield Place	Street	New York	NY	10281
XL Insurance America, Inc.		70 Seaview Ave # 6			Stamford	СТ	06902
		70 Seaview Avenue Seaview					
XL Specialty Insurance Co	Attn Officer or Director	House			Stamford	СТ	06902-6040
Zurich American Insurance Co.	Attn Officer or Director	1400 American Lane			Schaumburg	IL	60196

Exhibit I

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Exhibit I

Shippers Railcar and Terminal Lease Parties Service List Served via Electronic Mail

COMPANY	CONTACT	EMAIL
A-1 Express Trucking, inc		estimating@a1excavating.com
AASM, LLC		kkline@ardisam.com
		ailopeztfuckingcompany@gmail.com;
AJ Lopez Trucking		ajlopeztruckingcompany@gmail.com
Blacklands Railroad Inc		wdefebaugh@msn.com
Canadian Pacific Railway Company		cdr@cpr.ca
Chippewa Valley Grain Transport Inc		cvgptransport@wwt.net
CIG Continental Intermodal Goup, LP		michael@ciglogistics.com
		customerservice@directcapital.com;
CIT Group/Equipment Financing, Inc		custserv@cit.com
CN Customs Brokerage Services		customs_brokerage@cn.ca
Civic Customs Diokerage Services		customs_brokerage@cn.ca
Creative Railcar Marketing Services, LLC		info@crmsrail.com
oreative realical marketing bervices, LEO		dia_harris@csx.com;
CSX Transportation	Dia HArris	internalauditandcompliance@csx.com
Di-Corp Sand Transloading LP		rmhsand@di-corp.com
Dupuy Storage & Forwarding, LLC		dloescher@dupuystorage.com
East Camden and Highland Railroad		dibescher@dupuystorage.com
-		bcoffey@eachrr.com
Company		mlogan@dsnet.us
Escanaba & Lake Superior Railroad Co.		cpg@fwwr.net;
Fort Morth & Mostern Deilrood		info@fwwr.net
Fort Worth & Western Railroad		
		cpg@fwwr.net;
Fort Worth & Western Railroad		released@fwwr.net
Greenbrier Leasing Company, LLC and		
MUL Railcar Leasing LLC		AR.Inquiries@gbrx.com
Horseheads Sand and Transloading		
Terminal		ana.angeles@hostterminal.net
Investors Bank	Adam Teoxeira	adam.teoxeira@gbrx.xom
Iowa Northern Railway Company		rtudor@iowanorthern.com
		InvestorRelations@kcsouthern.com;
Kansas City Southern Railway Company	C/O KCSR General	
Minnesota Commercial Railway		mnnr@mnnr.net
Modern Material Services, LLC		gbuffington@arrowmaterialservices.com
Norfolk Southern Railway Company		hrhelpdesk@nscorp.com
OmniTRAX Logistics Services LLC		Imargo@omnitrax.com
Prairie Transportation, Inc		bill.casey@prairietrans.com
Precision Excavating Enterprises, LLC		precisionexc@gmail.com
Rail Logix Alamo Junction, LLC		rbennett@rail-logix.com
		billing@smbcrail.com;
SMBC Rail Services LLC		Mike.McCarthy@SMBCRail.com
Terracor Logistics (USA) Inc		Information@terrcorgroup.com
Texas Pacifico Transportation, Ltd		customerservice@tspf.us
Texas Pacifico Transportation, Ltd		customerservice@txpf.us
		hostmaster@andersonsinc.com;
The Andersons, Inc	Adam Schoesler	investorrelations@andersonsinc.com
		tpw-billing@gwrr.com;
Toledo, Peoria and Western Railway	Racel Putnel	corpcomm@gwrr.com
Torg Transloading Inc		kmcdougall@torqenergy.com
Transload and Logistics, LLC		jberry@transloadandlogistics.com
ransisud und Ecglotico, EEC	1	joony enanoioadanaiogiotioo.oom

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Exhibit I

Shippers Railcar and Terminal Lease Parties Service List Served via Electronic Mail

COMPANY	CONTACT	EMAIL
Trinity Industries Leasing Company		TrinityInvestorRelations@trin.net
Union Pacific Distribution Service		gspalmer@up.com
V&S Railway, LLC		aparsons@akrailroad.com
Wells Fargo Rail Corporation		dean.lagrosa@firstunionrail.com
Wisconsin Great Northern Railroad, Inc	Greg Vreeland	info@spoonertrainride.com
Wisconsin Northern Railroad		pgrcs@progressiverail.com

Exhibit J

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Exhibit J Mechanic Lienholders Service List Served via Electronic Mail

COMPANY	CONTACT	EMAIL
B&B Electric Inc.	Joshua D. Christianson, Attorney	josh@cflegal.com
B&B Electric Inc.		kb@b-belectricinc.com
Engineered Software Products, Inc.		info@espatl.com
Market & Johnson, Inc	Jason Plante, Vice President	jplante@market-johnson.com
Texas First Rentals, LLC	Don Myrick	don.myrick@texasfirstrentals.com
TMT Solutions Inc	Andrew Ober	a.ober@tmtsolutions.com

Exhibit K

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Exhibit K

Lienholders Service List Served via Electronic Mail

COMPANY	CONTACT	EMAIL
Airing Equipment Company Inc.		zrichard@aring.com
Barron Electric Cooperative		jthill@barronelectric.com
FABCO Equipment Inc.		kdk@fabco.com
HPS Investment Partners, LLC, as		
Agent and HPS Investment Partners,		
LLC, as Collateral Agent		ir@hpspartners.com
Komatsu Financial Limited		
Partnership		kfcustomerservice@komatsuna.com
PNC Bank, N.A.	Attn Ronald Eckhoff	ronald.eckhoff@pnc.com
PNC Bank, National Association, as		· · · · ·
Agent		mlsbusinessdevelopment@midlandls.com

Exhibit L

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Exhibit L Royalty Interest Owners Served via Electronic Mail

COMPANY	CONTACT	EMAIL
Barron County Highway Commissioner		mark.servi@co.barron.wi.us
Bryan Yenter		byenter@gmail.com
Fred Weber, Inc.	Iron Mountain Trap Rock Co.	matbilling@fredweberinc.com
Nicole Boese		nboese20@hotmail.com
Wax Worms, Inc.	Attn Officer or Director	waxwormsinc@gmail.com

Exhibit M

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Exhibit M Shippers Railcar and Terminal Lease Parties Service List Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY
2022753 Alberta Inc (Torg Energy) Buick	Allison Shea	Bow Valley Square IV	250 - 6th Avenue SW, Suite 1810		Calgary	AB	T2P 3H7	Canada
A-1 Express Trucking, inc	Attn Officer or Director	408 26th Ave	PO Box 90		Bloomer	WI	54724	
AASM. LLC	Attn Officer or Director	PO Box 1064			Cumberland	WI	54829	
AJ Lopez Trucking	Attn Officer or Director	1422 Redgate			San Antonio	ТΧ	78264	
Apple Valley Trucking, LLC	Attn Officer or Director	52 23 3/4 CT			Chetek	WI	54728	
Bell Press, Inc. Aka Barron News-Shield	Attn Officer or Director	219 E. LaSalle Ave			Barron	WI	54812	
Blacklands Railroad Inc	Attn Officer or Director	641 Church Street			Sulphur Springs	ТΧ	75482	
BMT Consulting Group, LLC	Attn Officer or Director	36 Redwood Dr.			Butte	MT	59701	
BNSF Railway Company	Attn Officer or Director	PO Box 676152			Dallas	TX	75267-6152	
Brian Nelson Trucking, Inc	Attn Officer or Director	25714 90th St.			New Auburn	WI	54757	
CAI Rail, Inc	Attn Officer or Director	Steuart Tower	1 Market Plaza, Ste 900		San Francisco	CA	94105-1009	
Canadian National Railway	Attn Officer or Director	PO Box 71206			Chicago	IL	60694	
Canadian Pacific Railway Company	Attn Officer or Director	8920 Collection Center Dr			Chicago	IL	60693-0082	
Chicago Freight Car Leasing Co	Maggie Lesniewski	425 N. Martingale Road Suite 600			Schaumburg	IL	60173	
Chippewa Valley Grain Transport Inc	Attn Officer or Director	5852 County Highway T			Chippewa Falls	WI	54729	
CIG Continental Intermodal Goup, LP	Attn Officer or Director	209 W 2nd Street	Box 282		Fort Worth	TX	76102	
Circle Bar A, Inc	Lorraine Mendez	PO Box 268			Leming	TX	78050	
CIT Group/Equipment Financing, Inc	Attn Officer or Director	30 S Wacker Drive	Suite 2900		Chicago	IL	60606	
CN Customs Brokerage Services	Attn Officer or Director	55 Devon Rd			Brampton	ON	L6T 5B6	Canada
Creative Railcar Marketing Services, LLC	Attn Officer or Director	1700 West Irving Park Road Ste 310			Chicago	IL	60613	Canada
Crow River	Benton Clay	17326 Cty Hwy J			Chippewa Falls	WI	54729	
CSX Transportation	Dia HArris	CSXT N/A 154812	PO Box 532652		Atlanta	GA	30353	
CT Ent of Sand Creek, LLC	Attn Officer or Director	PO Box 104			Sand Creek	WI	54765	
D. Rod Transport	Attn Officer or Director	24420 Cambellton Rd			San Antonio	ТХ	78264	
Dan Fanetti Trucking	Attn Officer or Director	2004 22nd Ave.			Bloomer	WI	54724	
Dave Michels Grading & Trucking	Attn Officer or Director	5265 186th Ave			Bloomer	WI	54724	
Di-Corp Sand Transloading LP	Attn Officer or Director	8750-53 Ave			Edmonton	AB	T6E 5G2	Canada
Domingo R Pena		1090 S Addison St			San Antonio	TX	78264	oundu
Dupuy Storage & Forwarding, LLC	Attn Officer or Director	4300 Jourdan Road			New Orleans	LA	70126	
					New Officialis	2/1	10120	
East Camden and Highland Railroad Company	Attn Officer or Director	PO Box 3180			East Camden	AR	71711-1280	
Escanaba & Lake Superior Railroad Co.	Attn Officer or Director	One Larkin Plaza	PO Box 217		Wells	MI	49894	
Everbank Commercial Finance, Inc.	Attn Officer or Director	10 Waterview Blvd., 2nd Floor			Parsippany	NJ	07054	
Everbank commercial r mance, mc.	Aut Oncer of Director				County of Grande	INJ	07034	
Evergreen Transloading Terminal, Ltd	Ryan Peterson	Lot 29, 712051 RNG RD 54			Prairie No.1	AB	T8X 4A7	Canada
Fort Worth & Western Railroad	Attn Officer or Director	6300 Ridglea PI # 1200			Fort Worth	TX	76116	Odriddd
Fort Worth & Western Railroad	Attn Officer or Director	PO Box 122269			Fort Worth	TX	76121-2269	
Friesen Transfer	Attn Officer or Director	1149 US HWY 8			Barron	WI	54812	
Granite Peak Transloading, LLC	Heather Husman, Controller	PO Box 51661			Casper	WY	82605	
Greenbrier Leasing Company, LLC	Attn Officer or Director	One Centerpointe Drive, Suite 200			Lake Oswego	OR	97035	
Greenbrier Leasing Company, LLC	Attn Officer or Director	One Centerpointe Drive, Suite 200			Lake Oswego	OR	97035	
Greenbrier Leasing Company, LLC	Attn Officer or Director	One Centerpointe Drive, Suite 400			Lake Oswego	OR	97035	
Horseheads Sand and Transloading Terminal	Attn Officer or Director	343 Greenwich Suite 200			Greenwich	CT	06830	
Investors Bank	Adam Teoxeira	101 JFK Parkway			Short Hills	NJ	07078	
Iowa Northern Railway Company	Adam Teoxeira Attn Officer or Director	201 Tower Park Dr Ste 300				IA		
	Aun Onicer of Director	ZUT TOWEL PAIK DI STE 300			Waterloo	IA	50701-9305	
IRCK Properties CK South Toyac Series C	lohony Flores	PO Box 6269			Makinnov	тх	75071	
J&GK Properties - CKJ South Texas Series, LLC	C/O KCSR General	Attn Officer or Director	26454 Tropoury Contor		McKinney		75071	
Kansas City Southern Railway Company Leslie A Smith	C/O KUSK General		36454 Treasury Center		Chicago	IL WI	60694	
		928 10 1/2 Street			Barron		54812	
MDM Excavating LLC	Attn Officer or Director	2420 7th St			Cumberland	WI	54829	
Midwest Frac & Sand, LLC	Attn Officer or Director	720 Clinton St South			Alemeda	WI	54805	1

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Exhibit M Shippers Railcar and Terminal Lease Parties Service List Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY
Minnesota Commercial Railway	Attn Officer or Director	508 Cleveland Ave North			St. Paul	MN	55114	
······································				Building 2				
Modern Material Services. LLC	Attn Officer or Director	DBA Arrow Material Services	2605 Nicholson Rd	Suite 302	Sewickley	PA	15143	
MUL Railcar Leasing LLC	Attn Officer or Director	Wells Fargo Bank Northwest	One Centerpointe Drive, Suite 200	04110 002	Lake Oswego	OR	97035	1
Nolan Star Trucking, LLC	Jessica Jimenez	711 South 11th Street			Richmond	TX	77406	1
Nordquist Trucking, Inc	Attn Officer or Director	PO Box 117			Almena	WI	54805	
Norfolk Southern Railway Company	Attn Officer or Director	PO Box 532797			Atlanta	GA	30353-2797	
Northwest Sand Transport, Inc	Attn Officer or Director	2016 W 22nd Ave			Bloomer	WI	54724	
Northwest Sand Transport, Inc	Attn Officer or Director	PO Box 268			Bloomer	WI	54724	+
Ochoa & Son Trucking	Attn Officer or Director	13313 N. State Hwy 16			Poteet	TX	78065-4015	
OmniTRAX Logistics Services LLC	Attn Officer or Director	252 Clayton Street, 4th Floor			Denver	CO	80206	
Offini TRAX Edgistics Bervices EEC	Aut Officer of Director				Deriver	00	00200	+
PR Hernandez Trucking dba Pork-Chop Expres		1639 Sunbend Falls			San Antonio	тх	78224	
Prairie Transportation, Inc	Attn Officer or Director	110 E. Main St	Suite 320		Ottawa	IL	61350	
Precision Excavating Enterprises, LLC	Attn Officer or Director	2104 Pierce/St.Croix Rd			Baldwin	WI	54002	
Preferred Sands Of Minnesota, LLC	Attn Officer or Director	497 Settlers Ridge Parkway			Woodbury	MN	55129	
Price River Terminal LLC	Attn Officer or Director	3215 West 4th Street			Fort Worth	ΤX	76107	
Price River Terminal LLC	Attn Officer or Director	PO box 470518			Fort Worth	ΤX	76147	
Rail Logix Alamo Junction, LLC	Attn Officer or Director	3330 S Sam Houston Pkwy E			Houston	ΤX	77047	
Sandman Transit LLC	Attn Officer or Director	907 24 5/8 Street			Chetek	WI	54728	
SMBC Rail Services LLC	Attn Officer or Director	300 S. Riverside Plaza	Suite 1925		Chicago	IL	60606	
SMBC Rail Services LLC	SMRS SPV II LLC	Attn Officer or Director	PO Box 13846		Newark	NJ	07188-3846	
Status 1 Trucking	Patsy Orantes	6701 W. 16th St			Odessa	ΤX	79763	
T & S Transport, LLC	Attn Officer or Director	PO Box 195			Barron	WI	54812	
T & T Becker Trucking, LLC	Attn Officer or Director	701 9th St			Prairie Farms	WI	54762	
Terracor Logistics (USA) Inc	Attn Officer or Director	701 505 2nd St SW			Calgary	AB	T2P1N8	Canada
Texas Pacifico Transportation, Ltd	Attn Officer or Director	106 S Chadbourne			San Angelo	ΤX	76903	
The Andersons, Inc	Adam Schoesler	1947 Briarfield Blvd			Maumee	ОН	43537	
Tidewater Logistics Operating LLC	Attn Officer or Director	550 Bailey Avenue, Suite 100			Fort Worth	ΤX	76107	
Toledo, Peoria and Western Railway	Racel Putnel	27596 Network Place			Chicago	IL	60673-1275	
Torg Transloading Inc	Attn Officer or Director	250 6th Avenue SW Suite 1810			Calgary	AB	T2P 3H7	Canada
Transload and Logistics, LLC	Attn Officer or Director	2020 E. 15th Street, Suite A			Edmond	OK	73013	
Trinity Industries Leasing Company	Attn Officer or Director	2525 Stemmons Freeway			Dallas	ΤХ	75207	
Twin City Hauling, LLC	Eric Taylor	1409 3rd Ave			Newport	MN	55055	
Union Pacific Distribution Service	Attn Officer or Director	100 W. 33rd Street			New York	NY	10001	
Union Pacific Distribution Service	Greg Palmer	3624 Collections Center Drive			Chicago	IL	60693	
Union Pacific Railroad Company	Attn Officer or Director	PO Box 843465			Dallas	ΤX	75284	-
V&S Railway, LLC	Attn Officer or Director	PO Box 26421			Salt Lake City	UT	26421	1
Viper Rail Car Storage	Attn Officer or Director	794 Emerald Oaks Drive			Farmington	UT	84025	1
W.B. Johnston Grain Company	Attn Officer or Director	Consolidated Grain & Barge Company	23464 Network Place		Chicago	IL	60673-1234	1
Wells Fargo Bank NA	Attn Officer or Director	90 South 7th Street	N9305-164		Minneapolis	MN	55402-3903	1
Wells Fargo Rail Corporation	Attn Officer or Director	PO Box 60546	-		Charlotte	NC	28260-0546	1
Wheeling & Lake Erie Railway	Attn Officer or Director	PO Box 72204			Cleveland	OH	44192	1
Wheeling & Lake Erie Railway	Attn Officer or Director	Real Estate Department	100 E First St		Brewster	OH	44613	1
Wisconsin Great Northern Railroad. Inc	Greg Vreeland	N6639 Dilly Lake Road			Trego	WI	54888	1
Wisconsin Northern Railroad	Attn Officer or Director	PO Box 1277			Lakeville	MN	55044	1
Yoder Trucking	Attn Officer or Director	1064 12 1/4 Ave			Barron	WI	54812	1

Exhibit N

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Exhibit N Mechanic Lienholders Service List

Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP
B&B Electric Inc.	Attn Officer or Director	1303 Western Ave		Eau Claire	WI	54703
B&B Electric Inc.	Joshua D. Christianson, Attorney	920 S Farwell St		Eau Claire	WI	54701
Bollenbach Concrete Inc.	Bob Bollenbach	517 North 3rd Street		Kingfisher	OK	73750
Engineered Software Products, Inc.	Attn Officer or Director	1075 Progress Circle		Lawrenceville	GA	30043
Market & Johnson, Inc	Attn Officer or Director	2350 Galloway Street		Eau Claire	WI	54702-0630
Market & Johnson, Inc	Attn Officer or Director	PO Box 630		Eau Claire	WI	54702-0630
Market & Johnson, Inc	Jason Plante, Vice President	2350 Galloway Street	PO Box 630	Eau Claire	WI	54702-0630
Pownall Services LLC	Attn Officer or Director	1925 Hills Road		Carmine	TX	78932
Pownall Services LLC	Attn Officer or Director	PO Box 312		Round Top	TX	78954
RBScott Company Inc.	Attn Officer or Director	PO Box 65		Eau Claire	WI	54702
Texas First Rentals, LLC	Don Myrick	5665 SE Loop 410		San Antonio	TX	78222
TMT Solutions Inc	Andrew Ober	4041 FM 1978		San Marcos	TX	78666
Zapata Construction Services	Steve Smallwood	541 Mcdonald Rd		Convington	GA	30014

Exhibit O

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Exhibit O Lienholders Service List Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP
Airing Equipment Company Inc.	Attn Officer or Director	13001 W Silver Spring Dr.		Butler	WI	53007
Airing Equipment Company Inc.	Attn Officer or Director	PO Box 912		Butler	WI	53007
ASA	Attn Officer or Director	3610 N Josey Lane, Suite 223		Carrollton	ΤX	75007
ASA	Attn Officer or Director	PO Box 116874		Carrollton	ΤX	75011
Barron Electric Cooperative	Attn Officer or Director	1434 N Hwy 25	PO Box 40	Barron	WI	54812
Barron Electric Cooperative	Attn Officer or Director	PO Box 40		Barron	WI	54812
Caterpillar Financial Services Corporation	Attn Officer or Director	2120 West End Ave		Nashville	TN	37203-0986
Corporation Service Company	Attn Officer or Director	251 Little Falls Drive		Wilmington	DE	19808
Corporation Service Company	Attn Officer or Director	2711 Centerville Road, Suite 400		Wilmington	DE	19808
Corporation Service Company	Attn Officer or Director	801 Adlai Stevenson Drive		Springfield	IL	62703
CT Lien Solutions	Attn Officer or Director	2727 Allen Parkway, Ste. 100		Houston	TX	77019
CT Lien Solutions	Attn Officer or Director	2929 Allen Parkway, Ste. 100		Houston	ΤX	77019
CT Lien Solutions	Attn Officer or Director	PO Box 29071		Glendale	CA	91209-9071
Deere Credit, Inc.	Attn Officer or Director	6400 NW 86th Street		Johnston	IA	50131
Everbank Commercial Finance, Inc.	Attn Officer or Director	10 Waterview Blvd., 2nd Floor		Parsippany	NJ	07054
FABCO Equipment Inc.	Attn Officer or Director	1111 Applegate Dr.		Madison	WI	53713
First National Bank Mahnomen Twin Valley	Attn Officer or Director	103 North Main St.		Mahnomen	MN	56557
First National Bank Mahnomen Twin Valley	Attn Officer or Director	PO Box 378		Mahnomen	MN	56557
HPS Investment Partners, LLC, as Agent	Attn Officer or Director	40 West 57th Street, 33rd Floor		New York	NY	10019
HPS Investment Partners, LLC, as Collateral						
Agent	Attn Officer or Director	40 West 57th Street, 33rd Floor		New York	NY	10019
John Deere Credit	Attn Officer or Director	6400 NW 86th Street		Johnston	IA	50131-6600
John Deere Credit	Attn Officer or Director	PO Box 6630		Johnston	IA	50131-9982
John Deere Financial	Attn Officer or Director	6400 NW 86th Street		Johnston	IA	50131-6600
John Deere Financial	Attn Officer or Director	PO Box 6630		Johnston	IA	50131-9982
Kinetic Leasing, Inc.	Attn Officer or Director	3345 9th St. S, Ste 2		Fargo	ND	58104
Kinetic Leasing, Inc.	Attn Officer or Director	PO Box 9785		Fargo	ND	58106
Komatsu Financial Limited Partnership	Attn Officer or Director	1701 W. Golf Rd., Ste 1-300		Rolling Meadows	IL	60008
PNC Bank, N.A.	Attn Ronald Eckhoff	2100 Ross Avenue, Suite 1850		Dallas	ΤX	75201
PNC Bank, National Association, as Agent	Attn Officer or Director	Commercial Loan Service Center/ DCC	500 First Avenue	Pittsburgh	PA	15219
RDO Equipment Co.	Attn Officer or Director	700 7th St. South		Fargo	ND	58103
The CIT Group/Equipment Financing, Inc., as						
Agent	Attn Officer or Director	30 South Wacker Drive, Suite 2900		Chicago	IL	60606
U.S. Bank National Association, as Agent	Attn Officer or Director	214 N Tryon St, 27th Floor		Charlotte	NC	28202
Wells Fargo Vendor Financial Services, LLC	Attn Officer or Director	1010 Thomas Edison Boulevard SW		Cedar Rapids	IA	52404
Wells Fargo Vendor Financial Services, LLC	Attn Officer or Director	PO Box 35701		Billings	MT	59107

Exhibit P

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Exhibit P Royalty Interest Owners Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STAT	E ZIP	COUNTRY
10K International	Attn Officer or Director	20 Chaparral Valley Manor SE			Calgary	AB	T2X 0M4	Canada
Albertina Larson		650 7th Avenue			Clayton	WI	54004	
Allen Filla		N32440 Bisek Road			Independence	WI	54747	
Allen Filla	Attn River Ridge Sands, LLC	N32706 RIVER VALLEY RD			ARCADIA	WI	54612	
Andrew & Carol Puchalla	· ····· · · · · · · · · · · · · · · ·	N33049 State Road 93			Independence	WI	54747	
Anna M. Boese		E 8902 Cty Hwy I			Chetek	WI	54728	
Barron County Highway Commissioner	Attn Officer or Director	260 N 7th St			Barron	WI	54812	
Bonnie K. Dobbs		3272 195th Street			Bloomer	WI	54724	
Bryan Yenter		5516 165th St			Chippewa Falls	WI	54729	
Carol Puchalla		N33049 State Road 93			Independence	WI	54747	
Carol Puchalla	Attn River Ridge Sands, LLC	N32706 RIVER VALLEY RD			ARCADIA	WI	54612	
Chris Culver		1303 178th Ave			Bloomer	WI	54724	
Cory & Janelle Picknell		790 6 1/2 Ave			Prairie Farm	WI	54762	
Dale Scribner		623 7th Avenue			Clayton	WI	54004	
Darlene Hass		4452 190th Avenue			Bloomer	WI	54724	
David & Marlys Lundequam		715 7th Ave			Prairie Farm	WI	54762	+
David F. Dobbs		3272 195th Street			Bloomer	WI	54724	
David Fall		686 7th Avenue			Clayton	WI	54004	
David Lundeguam		715 7th Avenue			Prairie Farm	WI	54762	
Debra Scribner		623 7th Avenue			Clayton	WI	54004	
Dennis & Rosemary Korpal		N31860 Churchill Rd			Arcadia	WI	54612	
Denny Culver		17787 County Highway DD			Bloomer	WI	54724	
	Edward J. Grulkowski Living	Attn Edward J. Grulkowski,			DIOUTIEI	VVI	54724	
Edward J. Grulkowski	Trust	Trustee	W23046 Grulkowski Lane		Arcadia	WI	54612	
Elizabeth C. Pietz	Trusi	3991 State Hwy 64	W23046 GIUIKOWSKI Lane		Bloomer	WI	54724	
Eric Larson		871 6 1/2 Avenue			Prairie Farm	WI	54762	
Fred Weber, Inc.	Iron Mountain Tran Dook Co	2320 Creve Coeur Mill Road	Attn Officer or Director			MO	63043-0816	
Gerald Glaser	Iron Mountain Trap Rock Co.	19980 County Rd DD	All Officer of Director		Maryland Heights Bloomer	WI	54724	
		W23624 Grulkowski Lane			Arcadia	WI	54612	
Gregory Korpal		323 21-1/4 St			Chetek	WI	54728	
John & Mary Vanbeek						WI		
Joseph & Sonja Diedrich		209 20-1/4 St			Chetek	VVI	54728	
Kenneth F. Larson & Lorna E. Larson		040 7/4 4			0		54004	
Revocable Living Trust		618 7th Ave			Clayton	WI	54004	
Kevin Pietz		3991 State HWY 64			Bloomer		54724	
Kevin Welein	Disco Distan Oscala 11.0	1455 Cliffview Avenue			Onalaska	WI	54650	
Kevin Welein	River Ridge Sands, LLC	N32706 RIVER VALLEY RD			ARCADIA	WI	54612	
			c/o Sioux Creek Landowners,					
Kevin Yenter		Attn Terry L. Thompson	LLC	2786 Ninth Avenue	Chetek	WI	54728-8007	
Kristin Little-Smith		N32623 Bisek Rd.			Independence	WI	54747	
Kristine Benusa		W23495 Grulkowski Lane			Arcadia	WI	54612	
Lacee Larson		871 6 1/2 Avenue			Prairie Farm	WI	54762	
Lary R. Boese		E 8902 Cty Hwy I			Chetek	WI	54728	
Linda C. Best Trust, U/T/A 1-6-2015		613 West Van Buren			Crescent	OK	73028	
Linda M. Culver		1303 178th Avenue			Bloomer	WI	54724	
Lorna Larson		618 7th Avenue			Clayton	WI	54004	
Monte & Rhonda Thompson		2099 First Ave			Chetek	WI	54278	
Nicole Boese		905 Jackson St			Bloomer	WI	54724	
Pamela Fall		686 7th Avenue			Clayton	WI	54004	
Patsy L. Culver		1303 178th Avenue			Bloomer	WI	54724	
Robert J. Schaaf		2046 2-1/2 Ave			Chetek	WI	54728	

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Exhibit P Royalty Interest Owners Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	E ZIP	COUNTRY
Robert Smith		N32623 Bisek Rd.			Independence	WI	00547	
Robert W. Hass		4452 190th Avenue			Bloomer	WI	54724	
Ryan LLC	Attn Officer or Director	PO Box 848351			Dallas	ΤX	75284-8351	
Sand Depot 2, LLC	Attn Officer or Director	16300 Kangaroo St			Anoka	MN	55303	
			c/o Sioux Creek Landowners,					
Sara J. Yenter		Attn Terry L. Thompson	LLC	2786 Ninth Avenue	Chetek	WI	54728-8007	
Scott Weaver		N318445 Churchill Rd.			Arcadia	WI	54612	
Sioux Creek Landowners, LLC	Attn Officer or Director	2786 Ninth Ave			Chetek	WI	54728-8007	
Tainter Creek Sand, LLC	Attn Officer or Director	675 Garfield St			Almena	WI	54805	
Terry L. Thompson		2786 9th Ave			Chetek	WI	54728	
The Phillip A Larson Trust		1303 Hunter Hill Dr			Hammond	WI	54015	
Tonya Nicole Glaser		19976 City Highway DD			Bloomer	WI	54724	
Town Of Clinton Treasurer		1033 15th Ave			Barron	WI	54812	
Town Of Sioux Creek	Liza Schroeder-Treasurer	2077 3 1/2 Avenue			Chetek	WI	54728	
Truat Companies	Attn Officer or Director	141 28th Ave S			Waite Park	MN	56387	
Wax Worms, Inc.	Attn Officer or Director	1017 CR-SS			Chetek	WI	54728	
Wheeling & Lake Erie Railway	Attn Officer or Director	PO Box 72204			Cleveland	OH	44192	
Wisconsin Sand Distributors, LLC	Attn Officer or Director	6300 Ridglea Place	Suite 1104		Ft. Worth	ΤX	76116	

Exhibit Q

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Exhibit Q

Administrators Served via Electronic Mail

COMPANY	EMAIL
BB&T Fee Processing and BB&T	
Retirement Services	TCanney@BBandT.com
Benefit Strategies, LLC	mjgriffin@benstrat.com
HSA Bank	businessrelations@hsabank.com
Mutual of Omaha Insurance Company	Eileen.Debeauchamp@mutualofomaha.com
Ultipro	Jessy_lopez@ultimatesoftware.com
UnitedHealthcare	David_e_rubovitz@uhc.com
VSP Global	maggie.stoddard@vsp.com

Exhibit R

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Exhibit R Administrators

Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP
BB&T Fee Processing	Attn Officer or Director	PO Box 1033		Charleston	WV	25324
BB&T Retirement Services	Attn Officer or Director	200 West Second Street		Winston Salem	NC	27101
Benefit Strategies, LLC	Attn Officer or Director	967 Elm Street		Manchester	NH	03101
HSA Bank	Attn Officer or Director	PO Box 939		Sheboygan	WI	53082
Mutual of Omaha Insurance Company	Attn Officer or Director	425 Broad Hollow Road	Suite 229	Melville	NY	11747
Ultipro	Attn Officer or Director	1485 N. Park Dr.		Weston	FL	33326
UnitedHealthcare	Attn Officer or Director	1 Penn Plaza, 8th Floor		New York	NY	10119
VSP Global	Attn Officer or Director	3333 Quality Drive		Rancho Cordova	CA	95670
York Services	Attn Officer or Director	399 Park Ave.	Floor 8	New York	NY	10022

Exhibit S

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Exhibit S

Taxing Authorities Service List Served via Electronic Mail

COMPANY	CONTACT	EMAIL
City of Barron, WI		bctreas@co.barron.wi.us
Town of Alma, WI	c/o Kathy Patterson	pattersoncompanies@hotmail.com
Town of Clinton, WI		clintontreas@chibardun.net
Town of Sioux Creek, WI		siouxcreek@mosaictelecom.net

Exhibit T

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Exhibit T Taxing Authorities Service List Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY
Canada Revenue Agency	Attn Officer or Director	220 4th Avenue South East			Calgary	AB	T2G0L1	Canada
Canada Revenue Agency	Attn Officer or Director	555 Mac Kenzie Avenue			Ottawa	ON	K1A 0L5	Canada
Canada Revenue Agency	Attn Officer or Director	Post Office Box 638	Station Central		Halifax	NS	B3J 2T5	Canada
Canada Revenue Agency	Attn Officer or Director	Winnipeg Tax Center	PO Box 14001	Station Main	Winnipeg	MB	RC3 3M3	Canada
			335 East Monroe Ave.,					
City of Barron, WI	Barron County Land Services	Barron County Government Center	Room 2104		Barron	WI	54812	
Delaware Division of Revenue	Attn Officer or Director	820 N. French Street			Wilmington	DE	19801	
IRS Department of Treasury	Attn Officer or Director	819 Taylor St. #6a14			Fort Worth	ТΧ	76102	
Pecos County, TX	Pecos County Tax Office	Attn Santa S Acosta, Tax Assessor	200 S Nelson Street		Fort Stockton	ТΧ	79735	
Tarrant County, TX	Tarrant County Tax Assessor	Attn Ron Wright	PO Box 961018		Fort Worth	ТΧ	76161	
		Lyndon B. Johnson State Office						
Texas Department of Revenue	Texas Comptroller	Building	111 East 17th Street		Austin	ТΧ	78774	
Texas Department of Revenue	Texas Comptroller	PO Box 13528	Capital Station		Austin	ТΧ	78711-3528	
Town of Alma, WI	Attn Officer or Director	Town Hall	142 W Clark Street		Alma Center	WI	54611	
Town of Alma, WI	C/O Kathy Patterson	N9905 Castle Hill Rd			Merrillan	WI	54754	
Town of Arland, WI	Attn Officer or Director	905 7 1/2 Ave			Barron	WI	54812	
Town of Auburn, WI	Attn Officer or Director	23324 County Hwy Q			New Auburn	WI	54757	
Town of Clinton, WI	Attn Officer or Director	1033 15th Ave			Barron	WI	54812	
Town of Dovre, WI	Attn Officer or Director	304 25 1/2 ST			Chetek	WI	54728	
Town of Sioux Creek, WI	Attn Officer or Director	2077 3 1/2 Ave			Chetek	WI	54728	
Village of New Auburn, WI	Attn Officer or Director	130 E Elm St			New Auburn	WI	54757	
	Ward County Tax Assessor							
Ward County, TX	Collector	Attn Vicki Heflin, PC	PO Box 290		Monahans	ТΧ	79756	l l