Case 23-10718-CTG Doc 350 Filed 08/11/23 Page 1 of 32 Docket #0350 Date Filed: 08/11/2023

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

In re:

PGX HOLDINGS, INC., et al., 1

Debtors.

Chapter 11

Case No. 23-10718 (CTG)

(Jointly Administered)

### **CERTIFICATE OF SERVICE**

I, Priscilla Romero, 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 4, 2023, 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**:

- Order (I)(A) Approving Bidding Procedures for the Sale of Substantially All of the Debtors' Assets; (B) Authorizing the Debtors to Enter into One or More Stalking Horse Agreements and to Provide Bidding Protections Thereunder; (C) Scheduling an Auction and Approving the Form and Manner of Notice Thereof; (D) Approving Assumption and Assignment Procedures; and (E) Scheduling a Sale Hearing and Approving the Form and Manner of Notice Thereof; (II)(A) Approving the Sale of the Debtors' Assets Free and Clear of Liens, Claims, Interests and Encumbrances and (B) Approving the Assumption and Assignment of Executory Contracts and Unexpired Lease; and (III) Granting Related Relief [Docket No. 331]
- Final Order (I) Authorizing the Debtors to (A) Obtain Postpetition Financing and (B) Utilize Cash Collateral, (II) Granting Liens and Superpriority Administrative Expense Claims, (III) Granting Adequate Protection, (IV) Modifying the Automatic Stay, and (V) Granting Related Relief [Docket No. 332]

(Continued on Next Page)

<sup>&</sup>lt;sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: PGX Holdings, Inc. (2510); Credit Repair UK, Inc. (4798); Credit.com, Inc. (1580); Creditrepair.com Holdings, Inc. (7536); Creditrepair.com, Inc. (7680); eFolks Holdings, Inc. (5213); eFolks, LLC (5256); John C. Heath, Attorney At Law PC (8362); Progrexion ASG, Inc. (5153); Progrexion Holdings, Inc. (7123); Progrexion IP, Inc. (5179); Progrexion Marketing, Inc. (5073); and Progrexion Teleservices, Inc. (5110). The location of the Debtors' service address for purposes of these chapter 11 cases is: 257 East 200 South, Suite 1200, Salt Lake City, Utah 84111.



Furthermore, on August 4, 2023, at my direction and under my supervision, employees of KCC caused to be served the following document via Electronic Mail upon the service lists attached hereto as <u>Exhibit C</u>, <u>Exhibit D</u>, and <u>Exhibit E</u>; and via First Class Mail upon the service lists attached hereto as <u>Exhibit F</u>, <u>Exhibit G</u>, <u>Exhibit H</u>, and <u>Exhibit I</u>:

Order (I)(A) Approving Bidding Procedures for the Sale of Substantially All of the Debtors' Assets; (B) Authorizing the Debtors to Enter into One or More Stalking Horse Agreements and to Provide Bidding Protections Thereunder; (C) Scheduling an Auction and Approving the Form and Manner of Notice Thereof; (D) Approving Assumption and Assignment Procedures; and (E) Scheduling a Sale Hearing and Approving the Form and Manner of Notice Thereof; (II)(A) Approving the Sale of the Debtors' Assets Free and Clear of Liens, Claims, Interests and Encumbrances and (B) Approving the Assumption and Assignment of Executory Contracts and Unexpired Lease; and (III) Granting Related Relief [Docket No. 331]

Furthermore, on August 4, 2023, at my direction and under my supervision, employees of KCC caused to be served the following document via Electronic Mail upon the service list attached hereto as **Exhibit J**; and via First Class Mail upon the service lists attached hereto as **Exhibit K**:

• Final Order (I) Authorizing the Debtors to (A) Obtain Postpetition Financing and (B) Utilize Cash Collateral, (II) Granting Liens and Superpriority Administrative Expense Claims, (III) Granting Adequate Protection, (IV) Modifying the Automatic Stay, and (V) Granting Related Relief [Docket No. 332]

Dated: August 11, 2023

### /s/ Priscilla Romero

Priscilla Romero KCC 222 N Pacific Coast Highway, 3<sup>rd</sup> Floor El Segundo, CA 90245 Tel 310.823.9000

# Exhibit A

### Case 23-10718-CTG Doc 350 Filed 08/11/23 Page 4 of 32 Core/2002 Service List

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Solutions, Inc. and Experient Business Solutions, Inc. an	Florida Attorney General	Florida Attorney General	Attn Bankruptcy Department	oag.civil.eserve@myfloridalegal.com
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Idaho Attorney General       Idaho Attorney General       Attn Bankruptcy Department       AGLabrador@ag.glabab.gov         Illinois Attorney General       Illinois Attorney General       Attn Bankruptcy Department       Indiceador@ag.glabab.gov         Illinois Attorney General       Indiana Attorney General       Attn Bankruptcy Department       Indiceadi@glas.gov         RS       Internal Revenue Service       Attn Bankruptcy Department       IDR Bankruptcy@gl.giow.gov         Kentucky Attorney General       Kentucky Attorney General       Attn Bankruptcy Department       IDR Bankruptcy@gl.giow.gov         Coursel to DIP Agent and First Lien Croth Finance LLC       King & Spalding LLP       Geoffrey Ming Jennifer E. Daly, Robert Nussbaum       GKing@klaw.com; GKing@klaw.com; GKing@klaw.com;         Coursel to DIP Agent and First Lien Croth Finance LLC       King & Spalding LLP       and Michelle Muscara       muscara@kslaw.com; muscara@kslaw.com;         Coursel to Kirsten Hansen, on Behalf of Herself and all Others Similarly Stuated ("Paintf")       Loizides, P.A.       Christopher D. Loizides       Ioizides.com         Louisiana Attorney General       Louisiana Attorney General       Attn Bankruptcy Department       attorney.general@maine.gov         Coursel to Maricopa County Treasure Mariand Attorney General       Maria Attorney General       Attn Bankruptcy Department       attorney.general@maine.gov         Coursel to Maricopa County Treasure Mariand A				
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New Hampshire Attorney General         New Hampshire Attorney General         Attn Bankruptcy Department         attorneygeneral@doj.nh.gov           Heather.Anderson@law.njoag.gov;         Heather.Anderson@law.njoag.gov;         Heather.Anderson@law.njoag.gov;	Maine Attorney General Counsel to Maricopa County Treasurer Maryland Attorney General Massachusetts Attorney General Counsel to Site Selection Group Michigan Attorney General Minnesota Attorney General Missouri Attorney General Montana Attorney General Counsel to the Official Committee of Unsecured Creditors Counsel to Blue Torch Finance LLC and Prospect Capital Corporation	Maine Attorney General Maricopa County Attorney's Office Maryland Attorney General Massachusetts Attorney General McDermott Will & Emery LLP Michigan Attorney General Minnesota Attorney General Missouri Attorney General Montana Attorney General Montana Attorney General Morris James LLP Morris, Nichols, Arsht & Tunnell LLP	Attn Bankruptcy Department         Peter Muthig         Attn Bankruptcy Department         Attn Bankruptcy Department         Darren Azman         Maris J. Kandestin         Attn Bankruptcy Department         Bankruptcy Department         Bankruptcy Department         Attn Bankruptcy Department         Bankruptcy Department         Attn Bankruptcy Department         Bankruptcy Department         Bankruptcy Department         Bankruptcy Department         Bankruptcy Department         Attn Bankruptcy Department         Bankruptcy D	Executive@ag.louisiana.gov; ConstituentServices@ag.louisiana.gov attorney.general@maine.gov muthigk@mcao.maricopa.gov oag@oag.state.md.us ago@state.ma.us dazman@mwe.com mkandestin@mwe.com miag@michigan.gov ag.replies@ag.state.mn.us attorney.general@ago.mo.gov contactocp@mt.gov emonzo@morrisjames.com; bkeison@morrisjames.com; jlevin@morrisjames.com; mharvey@morrisnichols.com; mharvey@morrisnichols.com
Heather.Anderson@law.njoag.gov;	Maine Attorney General Counsel to Maricopa County Treasurer Maryland Attorney General Massachusetts Attorney General Counsel to Site Selection Group Counsel to Site Selection Group Michigan Attorney General Minnesota Attorney General Missouri Attorney General Montana Attorney General Counsel to the Official Committee of Unsecured Creditors Counsel to Blue Torch Finance LLC	Maine Attorney General Maricopa County Attorney's Office Maryland Attorney General Massachusetts Attorney General McDermott Will & Emery LLP Michigan Attorney General Minnesota Attorney General Missouri Attorney General Montana Attorney General Montana Attorney General Morris James LLP Morris, Nichols, Arsht & Tunnell LLP	Attn Bankruptcy Department         Peter Muthig         Attn Bankruptcy Department         Attn Bankruptcy Department         Darren Azman         Maris J. Kandestin         Attn Bankruptcy Department         Bankruptcy Department         Bankruptcy Department         Attn Bankruptcy Department         Bankruptcy Department         Attn Bankruptcy Department         Bankruptcy Department         Bankruptcy Department         Bankruptcy Department         Bankruptcy Department         Attn Bankruptcy Department         Bankruptcy D	Executive@ag.louisiana.gov; ConstituentServices@ag.louisiana.gov attorney.general@maine.gov muthigk@mcao.maricopa.gov oag@oag.state.md.us ago@state.ma.us dazman@mwe.com mkandestin@mwe.com miag@michigan.gov ag.replies@ag.state.mn.us attorney.general@ago.mo.gov contactocp@mt.gov emonzo@morrisjames.com; bkeison@morrisjames.com; jlevin@morrisjames.com; mharvey@morrisnichols.com; mharvey@morrisnichols.com
Heather.Anderson@law.njoag.gov;	Maine Attorney General Counsel to Maricopa County Treasurer Maryland Attorney General Massachusetts Attorney General Counsel to Site Selection Group Michigan Attorney General Minnesota Attorney General Missouri Attorney General Montana Attorney General Counsel to the Official Committee of Unsecured Creditors Counsel to Blue Torch Finance LLC and Prospect Capital Corporation	Maine Attorney General Maricopa County Attorney's Office Maryland Attorney General Massachusetts Attorney General McDermott Will & Emery LLP McDermott Will & Emery LLP Michigan Attorney General Minnesota Attorney General Missouri Attorney General Montana Attorney General Morris James LLP Morris, Nichols, Arsht & Tunnell LLP Nebraska Attorney General	Attn Bankruptcy Department Peter Muthig Attn Bankruptcy Department Attn Bankruptcy Department Darren Azman Maris J. Kandestin Attn Bankruptcy Department Attn Bankruptcy Department Attn Bankruptcy Department Eric J. Monzo, Brya M. Keilson and Jason S. Levin Robert J. Dehney, Matthew B. Harvey Attn Bankruptcy Department	Executive@ag.louisiana.gov; ConstituentServices@ag.louisiana.gov attorney.general@maine.gov muthigk@mcao.maricopa.gov oag@oag.state.md.us ago@state.ma.us dazman@mwe.com mkandestin@mwe.com miag@michigan.gov ag.replies@ag.state.mn.us attorney.general@ago.mo.gov contactocp@mt.gov emonzo@morrisjames.com; bkeilson@morrisjames.com; bkeilson@morrisjames.com; mharvey@morrisnichols.com; mharvey@morrisnichols.com NEDOJ@nebraska.gov; Ago.info.help@nebraska.gov
	Maine Attorney General Counsel to Maricopa County Treasurer Maryland Attorney General Massachusetts Attorney General Counsel to Site Selection Group Counsel to Site Selection Group Michigan Attorney General Minnesota Attorney General Missouri Attorney General Montana Attorney General Counsel to the Official Committee of Unsecured Creditors Counsel to Blue Torch Finance LLC and Prospect Capital Corporation Nebraska Attorney General	Maine Attorney General Maricopa County Attorney's Office Maryland Attorney General Massachusetts Attorney General McDermott Will & Emery LLP Michigan Attorney General Minnesota Attorney General Missouri Attorney General Montana Attorney General Morris James LLP Morris, Nichols, Arsht & Tunnell LLP Nebraska Attorney General Nevada Attorney General	Attn Bankruptcy Department Peter Muthig Attn Bankruptcy Department Attn Bankruptcy Department Darren Azman Maris J. Kandestin Attn Bankruptcy Department Attn Bankruptcy Department Attn Bankruptcy Department Eric J. Monzo, Brya M. Keilson and Jason S. Levin Robert J. Dehney, Matthew B. Harvey Attn Bankruptcy Department Attn Bankruptcy Department Attn Bankruptcy Department	Executive@ag.louisiana.gov; ConstituentServices@ag.louisiana.gov attorney.general@maine.gov muthigk@mcao.maricopa.gov oag@oag.state.md.us ago@state.ma.us dazman@mwe.com miag@michigan.gov ag.replies@ag.state.mn.us attorney.general@ago.mo.gov contactocp@mt.gov emonzo@morrisjames.com; bkeilson@morrisjames.com; bkeilson@morrisjames.com; jlevin@morrisincols.com mharvey@morrisnichols.com NEDOJ@nebraska.gov; Ago.info.help@nebraska.gov
	Maine Attorney General Counsel to Maricopa County Treasurer Maryland Attorney General Counsel to Site Selection Group Counsel to Site Selection Group Michigan Attorney General Minnesota Attorney General Missouri Attorney General Montana Attorney General Counsel to the Official Committee of Unsecured Creditors Counsel to Blue Torch Finance LLC and Prospect Capital Corporation Nebraska Attorney General Nevada Attorney General	Maine Attorney General Maricopa County Attorney's Office Maryland Attorney General Massachusetts Attorney General McDermott Will & Emery LLP Michigan Attorney General Minnesota Attorney General Missouri Attorney General Montana Attorney General Morris James LLP Morris, Nichols, Arsht & Tunnell LLP Nebraska Attorney General Nevada Attorney General	Attn Bankruptcy Department Peter Muthig Attn Bankruptcy Department Attn Bankruptcy Department Darren Azman Maris J. Kandestin Attn Bankruptcy Department Attn Bankruptcy Department Attn Bankruptcy Department Eric J. Monzo, Brya M. Keilson and Jason S. Levin Robert J. Dehney, Matthew B. Harvey Attn Bankruptcy Department Attn Bankruptcy Department Attn Bankruptcy Department	Executive@ag.louisiana.gov; ConstituentServices@ag.louisiana.gov attorney.general@maine.gov muthigk@mcao.maricopa.gov oag@oag.state.md.us ago@state.ma.us dazman@mwe.com miag@michigan.gov ag.replies@ag.state.mn.us attorney.general@ago.mo.gov contactocp@mt.gov emonzo@morrisjames.com; bkeilson@morrisjames.com; bkeilson@morrisjames.com; jlevin@morrisincols.com mharvey@morrisnichols.com NEDOJ@nebraska.gov; Ago.info.help@nebraska.gov
The sense sense sense sense in the sense sens	Maine Attorney General Counsel to Maricopa County Treasurer Maryland Attorney General Counsel to Site Selection Group Counsel to Site Selection Group Michigan Attorney General Minnesota Attorney General Missouri Attorney General Montana Attorney General Counsel to the Official Committee of Unsecured Creditors Counsel to Blue Torch Finance LLC and Prospect Capital Corporation Nebraska Attorney General Nevada Attorney General	Maine Attorney General Maricopa County Attorney's Office Maryland Attorney General Massachusetts Attorney General McDermott Will & Emery LLP Michigan Attorney General Minnesota Attorney General Missouri Attorney General Montana Attorney General Morris James LLP Morris, Nichols, Arsht & Tunnell LLP Nebraska Attorney General Nevada Attorney General	Attn Bankruptcy Department Peter Muthig Attn Bankruptcy Department Attn Bankruptcy Department Darren Azman Maris J. Kandestin Attn Bankruptcy Department Attn Bankruptcy Department Attn Bankruptcy Department Eric J. Monzo, Brya M. Keilson and Jason S. Levin Robert J. Dehney, Matthew B. Harvey Attn Bankruptcy Department Attn Bankruptcy Department Attn Bankruptcy Department	Executive@ag.louisiana.gov; ConstituentServices@ag.louisiana.gov attorney.general@maine.gov muthigk@mcao.maricopa.gov oag@oag.state.md.us ago@state.ma.us dazman@mwe.com mkandestin@mwe.com miag@michigan.gov ag.replies@ag.state.mn.us attorney.general@ago.mo.gov contactocp@mt.gov emonzo@morrisjames.com; bkeilson@morrisjames.com; jlevin@morrisjames.com; rdehney@morrisnichols.com ntarvey@morrisnichols.com NEDOJ@nebraska.gov; Ago.info.help@nebraska.gov Aglnfo@ag.nv.gov

#### Case 23-10718-CTG

### Doc 350 Filed 08/11/23 Page 5 of 32

Core/2002 Service List Served via Electronic Mail

CreditorName Description CreditorNoticeName Emai Louis.Testa@ag.ny.gov; New York Attorney General New York Attorney General Attn Bankruptcy Department letitia.james@ag.ny.gov North Carolina Attorney General Attn Bankruptcy Department North Carolina Attorney General ncago@ncdoj.gov North Dakota Attorney General North Dakota Attorney General Attn Bankruptcy Department ndag@nd.gov Office of the United States Trustee US Trustee for District of DE Delaware Jane M. Leamy jane.m.leamy@usdoj.gov Ohio Attorney General Ohio Attorney General Attn Bankruptcy Department Kristin.Radwanick@OhioAGO.gov Oklahoma Attorney General Oklahoma Attorney General Attn Bankruptcy Department ConsumerProtection@oag.ok.gov AttorneyGeneral@doj.state.or.us; Oregon Attorney General Oregon Attorney General Attn Bankruptcy Department Lisa.Udland@doj.state.or.us Pennsylvania Attorney General Pennsylvania Attorney General Attn Bankruptcy Department info@attorneygeneral.gov Counsel to Prospect Capital David M. Hillman Proskauer Rose LLP DHillman@proskauer.com Corporation Counsel to Prospect Capital Libbie B. Osaben Corporation Proskauer Rose LLP LOsaben@proskauer.com Counsel to Prospect Capital Corporation Proskauer Rose LLP Peter J. Young PYoung@proskauer.com Counsel to Second Lien Credit pantoszyk@proskauer.com; Agreement Agent Proskauer Rose LLP Peter Antoszyk and David M. Hillman dhillman@proskauer.com jwilson@prospectcap.com; pl@prospectcap.com; pacct@prospectcap.com; fax@prospectcap.com; grier@prospectcap.com; jbarry@prospectcap.com; Second Lien Credit Agreement Agent Prospect Capital Corporation Jason Wilson fax@prospectcap.com Counsel to Kirsten Hansen, on Behalf of Herself and all Others Similarly Jack A. Raisner and René S. jar@raisnerroupinian.com; Situated, Plaintiff Raisner Roupinian LLP Roupinian rsr@raisnerroupinian.com Rhode Island Attorney General Rhode Island Attorney General Attn Bankruptcy Department ag@riag.ri.gov bankruptcynoticeschr@sec.gov; SEC Regional Office Securities & Exchange Commission NY Regional Office nyrobankruptcy@sec.gov bankruptcynoticeschr@sec.gov; SEC Regional Office Securities & Exchange Commission NY Regional Office nyrobankruptcy@sec.gov SEC Regional Office philadelphia@sec.gov Securities & Exchange Commission PA Regional Office SECBankruptcy-OGC-ADO@SEC.GOV; SEC Headquarters Securities & Exchange Commission Secretary of the Treasury secbankruptcy@sec.gov Top 30 Creditor / Creditors Committee KWHITE@SITESELECTIONGROUP.COM Member Site Selection Group King White South Carolina Attorney General South Carolina Attorney General Attn Bankruptcy Department bankruptcy@scag.gov South Dakota Attorney General South Dakota Attorney General Attn Bankruptcy Department atghelp@state.sd.us Tennessee Attorney General Tennessee Attorney General Attn Bankruptcy Department agattorneys@ag.tn.gov bankruptcytax@oag.texas.gov; Texas Attorney General Texas Attorney General Attn Bankruptcy Department communications@oag.texas.gov c/oTN Attorney General's Office, TN Dept of Revenue Bankruptcy Division Tennessee Department of Revenue AGBankDelaware@ag.tn.gov United States Department of Justice U.S. Department of Justice Attorney General askdoj@usdoj.gov Counsel to the United States of U.S. Department of Justice, Civil America (CFPB) . Division J. Zachary Balasko john.z.balasko@usdoj.gov Counsel to the United States of U.S. Department of Justice. Civil J. Zachary Balasko and Victor S. john.z.balasko@usdoj.gov; America (CFPB) Division Victor.Leung@usdoj.gov Leung Counsel to the United States of U.S. Department of Justice, Civil America (CFPB) Victor S. Leung Division Victor.Leung@usdoj.gov US Attorney for District of Delaware US Attorney for District of Delaware US Attorney for Delaware usade.ecfbankruptcy@usdoj.gov Jtah Attorney General Utah Attorney General Attn Bankruptcy Department bankruptcy@agutah.gov /ermont Attorney General Vermont Attorney General Attn Bankruptcy Department ago.info@vermont.gov Virginia Attorney General Virginia Attorney General Attn Bankruptcy Department mailoag@oag.state.va.us West Virginia Attorney General West Virginia Attorney General Attn Bankruptcy Department consumer@wvago.gov Counsel to Capitol Indemnity Corp. Whiteford, Taylor & Preston LLC Thomas J. Francella, Jr., Esq. tfrancella@whitefordlaw.com Wisconsin Attorney General Wisconsin Attorney General Attn Bankruptcy Department dojbankruptcynoticegroup@doj.state.wi.us Wyoming Attorney General Wyoming Attorney General Attn Bankruptcy Department judy.mitchell@wyo.gov

# **Exhibit B**

#### Case 23-10718-CTG Doc 350 Filed 08/11/23 Page 7 of 32 Core/2002 Service List Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	e Zip
Alabama Attorney General	Alabama Attorney General	Attn Bankruptcy Department	501 Washington Ave	PO Box 300152		Montgomery	AL	36104-0152
•								
Alaska Attorney General	Alaska Attorney General	Attn Bankruptcy Department	1031 West 4th Avenue, Suite 200			Anchorage	AK	99501-1994
Counsel to the Official Committee of		Andrew I. Silfen and Beth M.	1301 Avenue of the Americas,					
Unsecured Creditors	Arent Fox Schiff LLP	Brownstein	42nd Floor			New York	NY	10019
Counsel to the Official Committee of								
Unsecured Creditors	Arent Fox Schiff LLP	Justin A. Kesselman	800 Boylston Street, 32nd Floor			Boston	MA	02199-
Top 30 Creditor / Creditors Committee								
Member	Argano, LLC	Attn Elizabeth Frederic	6100 W Plano Parkway	Suite 1800		Plano	ΤX	75093
Arizona Attorney General	Arizona Attorney General	Attn Bankruptcy Department	2005 N Central Ave			Phoenix	AZ	85004-2926
Arizona Attorney General's Office -	Arizona Attorney General's Office -							
CSS	CSS	Attn Bankruptcy Department	PO Box 6123	MD 7611		Phoenix	AZ	85005-6123
Arkansas Attorney General	Arkansas Attorney General	Attn Bankruptcy Department	323 Center St. Ste 200			Little Rock	AR	72201-2610
DIP Agent and First Lien Credit								
Agreement Agent	Blue Torch Finance LLC	c/o Blue Torch Capital LP	150 East 58th Street, 18th Floor			New York	NY	10155
California Attorney General	California Attorney General	Attn Bankruptcy Department	1300 I St., Ste. 1740			Sacramento	CA	95814-2919
		Scott A. Zuber, Esq., Jonathan						
		Bondy, Esq., and Emily						
Counsel to Capitol Indemnity Corp.	Chiesa Shahinian & Giantomasi PC	Mastrocola, Esq.	105 Eisenhower Parkway			Roseland	NJ	07068
			Ralph L Carr Colorado Judicial	1300 Broadway, 10th				
Colorado Attorney General	Colorado Attorney General	Attn Bankruptcy Department	Building	FI		Denver	CO	80203
Connecticut Attorney General	Connecticut Attorney General	Attn Bankruptcy Department	165 Capitol Avenue			Hartford	CT	06106
Delaware Attorney General	Delaware Attorney General	Attn Bankruptcy Department	Carvel State Office Bldg.	820 N. French St.		Wilmington	DE	19801
					820 N			
Delaware State AG and DOJ	Delaware Dept of Justice	Attorney General	Attn Bankruptcy Department	Carvel State Building	French St	Wilmington	DE	19801
DE Secretary of State	Delaware Secretary of State	Division of Corporations	Franchise Tax	PO Box 898		Dover	DE	19903
DE State Treasury	Delaware State Treasury		820 Silver Lake Blvd., Suite 100			Dover	DE	19904
District of Columbia Attorney General	District of Columbia Attorney General	Attn Bankruptcy Department	400 6th Street NW			Washington	DC	20001
Florida Attorney General	Florida Attorney General	Attn Bankruptcy Department	PL-01 The Capitol			Tallahassee	FL	32399-1050
Counsel to Experian Marketing								
Solutions, Inc. and Experian Business		Joseph D. Frank and Karen V.	1327 W. Washington Blvd., Suite					
Solutions, Inc.	FrankGecker LLP	Newbury	5 G-H			Chicago	IL	60607
Georgia Attorney General	Georgia Attorney General	Attn Bankruptcy Department	40 Capital Square, SW			Atlanta	GA	30334-1300
Hawaii Attorney General	Hawaii Attorney General	Attn Bankruptcy Department	425 Queen Street			Honolulu	HI	96813
Creditors Committee Member	Hawthorne Direct, LLC	dba Hawthorne Advertising	Attn Steve Jurgensen	101 N. Court Street		Fairfield	IA	52556
Idaho Attorney General	Idaho Attorney General	Attn Bankruptcy Department	700 W. Jefferson Street Suite 210	PO Box 83720		Boise	ID	83720-0010
Illinois Attorney General	Illinois Attorney General	Attn Bankruptcy Department	James R. Thompson Ctr	100 W. Randolph St.		Chicago	IL	60601
				302 West				
Indiana Attorney General	Indiana Attorney General	Attn Bankruptcy Department	Indiana Govt Center South	Washington St 5th Fl		Indianapolis	IN	46204
IRS	Internal Revenue Service	Attn Susanne Larson	31 Hopkins Plz Rm 1150			Baltimore	MD	21201
		Centralized Insolvency						
IRS	Internal Revenue Service	Operation	PO Box 7346			Philadelphia	PA	19101-7346
				1305 E. Walnut				
Iowa Attorney General	Iowa Attorney General	Attn Bankruptcy Department	Hoover State Office Bldg	Street		Des Moines	IA	50319
Kansas Attorney General	Kansas Attorney General	Attn Bankruptcy Department	120 SW 10th Ave., 2nd Fl			Topeka	KS	66612-1597

#### Case 23-10718-CTG Doc 350 Filed 08/11/23 Page 8 of 32 Core/2002 Service List Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
				Capitol Building,				
Kentucky Attorney General	Kentucky Attorney General	Attn Bankruptcy Department	700 Capitol Avenue	Suite 118		Frankfort	KY	40601-3449
Counsel to Blue Torch Finance LLC	King & Spalding LLP	Geoffrey M. King	110 N. Wacker Drive, Suite 3800			Chicago	IL	60606
	· ····9 •·····9 ==-	Roger G. Schwartz, Geoffrey				<u>-</u>		
Counsel to DIP Agent and First Lien		King, Jennifer E. Daly, Robert						
Credit Agreement Agent and Blue		Nussbaum and Michelle	1185 Avenue of the Americas,					
Torch Finance LLC	King & Spalding LLP	Muscara	34th Floor			New York	NY	10036
Louisiana Attorney General	Louisiana Attorney General	Attn Bankruptcy Department	PO Box Box 94005			Baton Rouge	LA	70804
Maine Attorney General	Maine Attorney General	Attn Bankruptcy Department	6 State House Station			Augusta	ME	04333
Maryland Attorney General	Maryland Attorney General	Attn Bankruptcy Department	200 St. Paul Place			Baltimore	MD	21202-2202
Massachusetts Attorney General	Massachusetts Attorney General	Attn Bankruptcy Department	One Ashburton Place	20th Floor		Boston	MA	02108-1518
Counsel to Site Selection Group	McDermott Will & Emery LLP	Darren Azman	One Vanderbilt Avenue	200111000		New York	NY	10017
Course to site selection group		Darren Azman			P.O. Box	New TOIK	INT	10017
Michigan Attorney General	Michigan Attorney General	Attn Bankruptcy Department	G. Mennen Williams Building	525 W. Ottawa St.	30212	Lansing	МІ	48909
Minnesota Attorney General	Minnesota Attorney General	Attn Bankruptcy Department	445 Minnesota St Suite 1400	JZJ W. Ollawa Sl.	30212	St Paul	MN	55101-2131
Minnesota Attorney General	Minnesola Allomey General					SLFau	IVIIN	55101-2151
Mississippi Attornov Conorol	Mississippi Attorney General	Attn Bankruptcy Department	Walter Sillers Building	550 Lligh St Sto 1200		Jackson	MS	39201
Mississippi Attorney General	Mississippi Attorney General		Water Sillers Building	550 High St Ste 1200	P.O. Box	Jackson	IVIS	39201
			Current Count Dida		Р.О. БОХ 899	Jefferson Citv	мо	05404
Missouri Attorney General	Missouri Attorney General	Attn Bankruptcy Department	Supreme Court Bldg	207 W. High St.		Jenerson City	MO	65101
	Martin Attack		herefore Distant	215 N. Sanders 3rd Fl	PO Box	11.1		50000 4404
Montana Attorney General	Montana Attorney General	Attn Bankruptcy Department	Justice Bldg		201401	Helena	MT	59620-1401
Nebraska Attorney General	Nebraska Attorney General	Attn Bankruptcy Department	2115 State Capitol	P.O. Box 98920		Lincoln	NE	68509
Nevada Attorney General	Nevada Attorney General	Attn Bankruptcy Department	Old Supreme Ct. Bldg.	100 N. Carson St		Carson City	NV	89701
New Hampshire Attorney General	New Hampshire Attorney General	Attn Bankruptcy Department	33 Capitol St.			Concord	NH	03301
			Richard J. Hughes Justice					
New Jersey Attorney General	New Jersey Attorney General	Attn Bankruptcy Department	Complex	25 Market St	PO Box 080		NJ	08625-0080
New Mexico Attorney General	New Mexico Attorney General	Attn Bankruptcy Department	408 Galisteo St	Villagra Building		Santa Fe	NM	87501
New York Attorney General	New York Attorney General	Attn Bankruptcy Department	Office of the Attorney General	The Capitol, 2nd Fl.		Albany	NY	12224-0341
North Carolina Attorney General	North Carolina Attorney General	Attn Bankruptcy Department	9001 Mail Service Center			Raleigh	NC	27699-9001
North Dakota Attorney General	North Dakota Attorney General	Attn Bankruptcy Department	600 E. Boulevard Ave.	Dept 125		Bismarck	ND	58505-0040
	Office of the United States Trustee							
US Trustee for District of DE	Delaware	Jane M. Leamy	844 King St Ste 2207	Lockbox 35		Wilmington	DE	19801
Ohio Attorney General	Ohio Attorney General	Attn Bankruptcy Department	50 E. Broad Street 17th FI			Columbus	OH	43215
Oklahoma Attorney General	Oklahoma Attorney General	Attn Bankruptcy Department	313 NE 21st St			Oklahoma City		73105
Oregon Attorney General	Oregon Attorney General	Attn Bankruptcy Department	1162 Court St. NE			Salem	OR	97301-4096
Pennsylvania Attorney General	Pennsylvania Attorney General	Attn Bankruptcy Department	16th Floor, Strawberry Square			Harrisburg	PA	17120
Counsel to Prospect Capital								
Corporation	Proskauer Rose LLP	David M. Hillman	Eleven Times Square			New York	NY	10036-8299
Counsel to Prospect Capital								
Corporation	Proskauer Rose LLP	Libbie B. Osaben	70 West Madison, Suite 3800			Chicago	IL	60602-4342
Counsel to Prospect Capital			2029 Century Park East, Suite					
Corporation	Proskauer Rose LLP	Peter J. Young	2400			Los Angeles	CA	90067-3010
Counsel to Second Lien Credit		Peter Antoszyk and David M.				Ŭ		
Agreement Agent	Proskauer Rose LLP	Hillman	One International Place			Boston	MA	02110-2600
<u> </u>								
Second Lien Credit Agreement Agent	Prospect Capital Corporation	Jason Wilson	10 East 40th Street, 42nd Floor			New York	NY	10016
Rhode Island Attorney General	Rhode Island Attorney General	Attn Bankruptcy Department	150 S. Main St.		1	Providence	RI	02903
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### Case 23-10718-CTG Doc 350 Filed 08/11/23 Page 9 of 32 Core/2002 Service List

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
				100 Pearl St., Suite				
SEC Regional Office	Securities & Exchange Commission	NY Regional Office	Regional Director	20-100		New York	NY	10004-2616
					1617 JFK			
					Boulevard			
SEC Regional Office	Securities & Exchange Commission	PA Regional Office	Regional Director	One Penn Center	Ste 520	Philadelphia	PA	19103
SEC Headquarters	Securities & Exchange Commission	Secretary of the Treasury	100 F St NE			Washington	DC	20549
Top 30 Creditor / Creditors Committee								
Member	Site Selection Group	King White	8235 Douglas Ave #500			Dallas	ТΧ	75205
South Carolina Attorney General	South Carolina Attorney General	Attn Bankruptcy Department	P.O. Box 11549			Columbia	SC	29211
South Dakota Attorney General	South Dakota Attorney General	Attn Bankruptcy Department	1302 East Highway 14	Suite 1		Pierre	SD	57501-8501
Tennessee Attorney General	Tennessee Attorney General	Attn Bankruptcy Department	P.O. Box 20207			Nashville	TN	37202-0207
Texas Attorney General	Texas Attorney General	Attn Bankruptcy Department	300 W. 15th St			Austin	ТΧ	78701
United States Department of Justice	U.S. Department of Justice	Attorney General	950 Pennsylvania Avenue, NW			Washington	DC	20530-0001
US Attorney for District of Delaware	US Attorney for District of Delaware	US Attorney for Delaware	1313 N Market Street	Hercules Building		Wilmington	DE	19801
				350 North State				
Utah Attorney General	Utah Attorney General	Attn Bankruptcy Department	Utah State Capitol Complex	Street, Suite 230		Salt Lake City	UT	84114-2320
Vermont Attorney General	Vermont Attorney General	Attn Bankruptcy Department	109 State St.			Montpelier	VT	05609-1001
Virginia Attorney General	Virginia Attorney General	Attn Bankruptcy Department	202 North Ninth St			Richmond	VA	23219
Washington Attorney General	Washington Attorney General	Attn Bankruptcy Department	1125 Washington St SE	PO Box 40100		Olympia	WA	98504-0100
				1900 Kanawha Blvd.,				
West Virginia Attorney General	West Virginia Attorney General	Attn Bankruptcy Department	State Capitol Bldg 1 Rm E-26	East		Charleston	WV	25305
				114 East, State	PO Box			
Wisconsin Attorney General	Wisconsin Attorney General	Attn Bankruptcy Department	Wisconsin Dept. of Justice	Capitol	7857	Madison	WI	53707-7857
Wyoming Attorney General	Wyoming Attorney General	Attn Bankruptcy Department	109 State Capitol			Cheyenne	WY	82002

# Exhibit C

### Case 23-10718-CTG Doc 350 Filed 08/11/23 Page 11 of 32

Stalking Horse Bidder Notice Parties

Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
			jbarry@ycst.com;
	Young Conway Stargatt	Attn Joseph M. Barry, Lauren McCrery,	Imccrery@ycst.com;
Counsel to the PGX Stalking Horse Bidder	&Taylor, LLP	Joseph M. Mulvihill and Joseph Barry	jmulvihill@ycst.com

# **Exhibit D**

### Case 23-10718-CTG Doc 350 Filed 08/11/23 Page 13 of 32

Taxing Authorities Service List

Served	l via	Electronic	Mail

CreditorName	CreditorNoticeName	Email
BONNEVILLE COUNTY, IDAHO		bctreasurers@co.bonneville.id.us
Colorado Department of the Treasury		treasurer.young@state.co.us
CONNECTICUT DEPT OF REVENUE SERVICES		DRS@ct.gov
FLORIDA DEPARTMENT OF REVENUE		emailDOR@floridarevenue.com
IDAHO STATE TAX COMMISSION		TAXComplianceCOBBankruptcy@tax.idaho.gov
ILLINOIS DEPARTMENT OF REVENUE		rev.bankruptcy@illinois.gov
Illinois State Treasurer		webmaster@illinoistreasurer.gov
Indiana Treasurer of State		tosstaff@tos.in.gov
Kentucky State Treasury		treasury.web@ky.gov
MICHIGAN DEPARTMENT OF STATE		bankruptcy@michigan.gov
NEW JERSEY DEPARTMENT OF THE TREASURY	DIVISION OF TAXATION	NJTax.BNCnoticeonly@treas.nj.gov
New Mexico State Treasurer's Office		Laura.Montoya@sto.nm.gov
NEW MEXICO TAXATION & REVENUE DEPARTMENT		Rusvelina.Escalante@tax.nm.gov
New York State Treasury		Treasury.Inquiry@tax.ny.gov
North Dakota State Treasurer		treasurer@nd.gov
OKLAHOMA DEPARTMENT OF CONSUMER CREDIT		okstate@okdocc.ok.gov
Oregon State Treasury		oregon.treasurer@ost.state.or.us
PENNSYLVANIA DEPARTMENT OF REVENUE		RA-RV-BET-HBG-TA-EM@pa.gov
RHODE ISLAND DEPARTMENT OF REVENUE	DIVISION OF TAXATION	Tax.Corporate@tax.ri.gov
SOUTH CAROLINA DEPARTMENT OF REVENUE		CorpTax@dor.sc.gov
State of Alaska Department of Revenue Treasury Division		dor.trs.assetaccounting@alaska.gov
State of Hawaii Department of Taxation		Taxpayer.Services@hawaii.gov
State of Michigan Department of Treasury		MIStateTreasurer@michigan.gov
State Treasurer of Iowa		treasurer@tos.iowa.gov
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS		bankruptcysection@cpa.texas.gov
Treasury Department Alabama		alatreas@treasury.alabama.gov
Utah Office of State Treasurer		sto@utah.gov
UTAH STATE TAX COMMISSION		taxmaster@utah.gov
Vermont State Treasurer		treasurers.office@vermont.gov
Washington State Treasurer		watreas@tre.wa.gov
Wisconsin State Treasurer		Treasurer@wisconsin.gov
Wyoming State Treasurer		treasurer@wyo.gov

## **Exhibit E**

#### Case 23-10718-CTG Doc 350 Filed 08/11/23 Page 15 of 32 Exhibit E

### Interested Parties Service List Served via Electronic Mail

[The names and emails of the parties who expressed an interest in acquiring certain assets have been redacted for confidentiality.]

## Exhibit F

#### Doc 350 Filed 08/11/23 Page 17 of 32 Case 23-10718-CTG

Stalking Horse Bidder Notice Parties Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip
		Attn Joseph M. Barry, Lauren McCrery,					
Counsel to the PGX Stalking Horse Bidder	Young Conway Stargatt & Taylor, LLP	Joseph M. Mulvihill and Joseph Barry	Rodney Square	1000 North King Street	Wilmington	DE	19801

## Exhibit G

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Taxing Authorities Service List Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
ALABAMA DEPARTMENT OF REVENUE	CORPORATE TAX SECTION	PO BOX 327435			MONTGOMERY	AL	36132-7435	o o anta y
ALABAMA PRIVILEGE TAX DEPARTMENT								
OF REVENUE		50 N. RIPLEY ST.			MONTGOMERY	AL	36130	
ARIZONA CORPORATION COMMISSION		1200 W. WASHINGTON STREET			PHOENIX	AZ	85007	
ARIZONA DEPARTMENT OF REVENUE		P.O. BOX 29085			PHOENIX	AZ	85038-9085	
Arizona State Treasurer	Treasury Division	1700 West Washington Street, #102			Phoenix	AZ	85007	
Arkansas Treasurer of State		500 Woodlane, Suite 220			Little Rock	AR	72201	
AVALARA		100 RAVINE LANE	SUITE 220		BAINBRIDGE ISLAND	WA	98110	
Avalara, Inc.	Attn: Legal Department	255 S. King St. Ste. 1800			Seattle	WA	98104	
BONNEVILLE COUNTY, IDAHO		605 N CAPITAL AVE.			IDAHO FALLS	ID	83402	
		ATTN: CREDIT SERVICES ORG.				~		
CALIFORNIA DEPARTMENT OF JUSTICE		REGISTRATION			SAN DIEGO	CA	92101	
CALIFORNIA DEPARTMENT OF JUSTICE	Attorney General's Office	P.O. Box 85266			San Diego	CA	92186-5266	
CALIFORNIA DEPARTMENT OF REVENUE	_	RO ROX 043840			SACRAMENTO	CA	94240	
CALIFORNIA DEPARTMENT OF REVENUE CALIFORNIA FRANCHISE TAX BOARD		PO BOX 942840 PO BOX 942840			SACRAMENTO	CA	94240 94240-0040	
CALIFORNIA FRANCHISE TAX BOARD		1500 11ST STREET			SACRAMENTO	CA	94240-0040 95814	
CALIFORNIA SECRETARY OF STATE California State Treasurer		901 P street, Room 110			SACRAMENTO	CA	95814 95814	
California State Treasurer CBIZ MHM, LLC		FILE 50039			LOS ANGELES	CA	90074-0039	
CITY OF AKRON	INCOME TAX DIVISION	1 CASCADE PLZ STE 100			AKRON	OH	44308	
CITY OF MIDDLETOWN	INCOME TAX DIVISION	ONE DONHAM PLAZA			MIDDLETOWN	OH	45042	
CITY OF REXBURG		35 N 1ST EAST			REXBURG	ID	83440	
CITY OF TIFFIN INCOME TAX		SSIN IOT EAST			READOILO		00440	
DEPARTMENT		P.O. BOX 518			TIFFIN	ОН	44883	
BEIMRIMEIT		1.0. Box 010				011	11000	
COLORADO DEPARTMENT OF REVENUE		TAXATION DIVISION	P.O. BOX 17087		DENVER	со	80217	
		200 East Colfax Avenue State					00211	
Colorado Department of the Treasury		Capitol, Suite 140			Denver	со	80203	
COLORADO SECRETARY OF STATE		1700 BROADWAY	SUITE 550		DENVER	CO	80290	
CONNECTICUT DEPARTMENT OF								
REVENUE SERVICES		450 COLUMBUS BLVD.	SUITE 1		HARTFORD	СТ	06103	
CONNECTICUT SECRETARY OF STATE		165 CAPITOL AVENUE	SUITE 1000		HARTFORD	СТ	06106	
CT CORPORATION		PO BOX 4349			CAROL STREAM	IL	60197-4349	
DAVIS COUNTY, UTAH TREASURER		P.O. BOX 618			FARMINGTON	UT	84025	
DELAWARE DEPARTMENT OF JUSTICE		CARVEL STATE BUILDING	820 N. FRENCH ST.		WILMINGTON	DE	19801	
DELAWARE DEPARTMENT OF REVENUE		540 SOUTH DUPONT HIGHWAY	SUITE 2		DOVER	DE	19901	
DELAWARE SECRETARY OF STATE	DIVISION OF CORPORATIONS	PO BOX 898			DOVER	DE	19903	
Delaware State Treasurer		820 Silver Lake Boulevard - Suite 100			Dover	DE	19904	
DISTRICT OF COLUMBIA DEPARTMENT		1101 4TH STREET, SW, SUITE 270						
OF REVENUE	OFFICE OF TAX AND REVENUE	WEST			WASHINGTON	DC	20024	
DISTRICT OF COLUMBIA MAYOR'S		1350 PENNSYLVANIA AVENUE,						
OFFICE		NW			WASHINGTON	DC	20004	
Florida Department of Financial Services		200 East Gaines Street			Tallahassee	FL	32399	
FLORIDA DEPARTMENT OF REVENUE		5050 W. TENNESSEE ST.			TALLAHASSEE	FL	32399-0135	
			500 SOUTH BRONOUGH		TALL ALLA 00055		00000 0050	
FLORIDA DEPARTMENT OF STATE		R.A. GRAY BUILDING	STREET		TALLAHASSEE	FL	32399-0250	
FORVIS, LLP		510 S 200 W, SUITE 200			SALT LAKE CITY	UT	84101	
GEORGIA DEPARTMENT OF REVENUE		1800 CENTURY BLVD NE			ATLANTA	GA	30345	
Coorgia Office of the State Trace		200 Piedmont Avenue Suite 1204			Atlanta	<b>C</b> A	20224	
Georgia Office of the State Treasurer GREENSHADES					Atlanta	GA	30334	
		7020 AC SKINNER PARKWAY	SUITE 100		JACKSONVILLE	FL	32256	
HAWAII DEPARTMENT OF REVENUE HAWAII DEPARTMENT OF TAXATION		830 PUNCHBOWL STREET			HONOLULU HONOLULU	HI	96813	
DAWAII DEPARTMENT OF TAXATION		830 PUNCHBOWL STREET			HUNULULU	HI	96813-5094	

#### Case 23-10718-CTG Doc 350 Filed 08/11/23 Page 20 of 32 Taxing Authorities Service List Served via First Class Mail

**CreditorNoticeName** CreditorName Address1 Address2 Address3 City State Zip Country HAWAII SECRETARY OF STATE DEPARTMENT OF COMMERCE & KING KALAKAUA BUILDING 335 BUSINESS REGISTRATION DIVISION CONSUMER AFFAIRS MERCHANT ST RM 201 HONOLULU HI 96813 11341 WEST CHINDEN BLVD. STE IDAHO DIVISION OF FINANCE A300 BOISE ID 83714 IDAHO SECRETARY OF STATE P.O. BOX 83720 BOISE ID 83702 11341 WEST CHINDEN BLVD. STE IDAHO STATE TAX COMMISSION A300 BOISE ID 83714 304 N 8th St Rm 403 83702 Idaho State Treasurer Boise ID ILLINOIS DEPARTMENT OF REVENUE P.O. BOX 19045 SPRINGFIELD IL 62794-9045 ILLINOIS SECRETARY OF STATE 213 STATE CAPITOL SPRINGFIELD 62756 IL Illinois State Treasurer 555 W. Monroe Street, 14th Floor 60661 Chicago IL INDIANA DEPARTMENT OF REVENUE P.O. BOX 7206 INDIANAPOLIS IN 46207-7206 200 W. WASHINGTON ST., ROOM INDIANA SECRETARY OF STATE 201 INDIANAPOLIS IN 46204 Indiana Treasurer of State 200 W. Washington Street Ste 242 IN 46204 Indianapolis HOOVER STATE OFFICE IOWA DEPARTMENT OF REVENUE BUILDING 1305 E. WALNUT DES MOINES IA 50319 IOWA DEPARTMENT OF REVENUE PO BOX 10466 DES MOINES 50306-0466 IA FIRST FLOOR, LUCAS BUILDING IOWA SECRETARY OF STATE 321 E. 12TH ST. DES MOINES IA 50319 IOWA SECRETARY OF STATE LUCAS BUILDING- FIRST FLOOR 321 E. 12TH ST. DES MOINES IA 50319 Kansas State Treasurer 900 SW Jackson Ste 201 KS 66612 Topeka KENTUCKY DEPARTMENT OF REVENUE 501 HIGH STREET FRANKFORT KΥ 40601 40620-0021 KENTUCKY DEPARTMENT OF REVENUE PO BOX 200021 FRANKFORT KΥ 1050 US Hwy 127 S Ste 100 Kentucky State Treasury Frankfort KΥ 40601 KPMG DEPT 0922 PO BOX 120922 DALLAS ТΧ 75312-0922 LOUISIANA ATTORNEY GENERAL 1885 N 3RD ST BATON ROUGE LA 70802 70821-0201 LOUISIANA DEPARTMENT OF REVENUE PO BOX 201 BATON ROUGE LA 900 North Third Street. Louisiana Department of Treasury Louisiana State Capitol Building Third Floor 70802 Baton Rouge ΙΔ REXBURG MADISON COUNTY, IDAHO TREASURER 134 E MAIN ID 83440 MAINE BUREAU OF CONSUMER PROTECTION 35 STATE HOUSE STATION AUGUSTA ME 04333 MAINE DEPARTMENT OF THE SECRETARY OF STATE 148 STATE HOUSE STATION AUGUSTA ME 04333-0148 MAINE REVENUE SERVICES INCOME TAX DIVISION P.O. BOX 1064 AUGUSTA ME 04332-1064 Cross Office Building, 3rd Maine State Treasurer 39 State House Station 111 Sewall Street ME 04333-0039 floor Augusta MARICOPA COUNTY, ARIZONA 301 WEST JEFFERSON STREET PHOENIX ΑZ 85003 MARYLAND DEPARTMENT OF 21201-2395 ASSESSMENTS AND TAXATION 301 W. PRESTON STREET **ROOM 801** BALTIMORE MD MARYLAND OFFICE OF THE COMMISSIONER OF FINANCIAL MD REGULATION 1100 NORTH EUTAW STREET SUITE 611 BALTIMORE 21201 MD 21401 Maryland State Treasurer Goldstein Treasury Building 80 Calvert St Annapolis MASSACHUSETTS DEPARTMENT OF REVENUE 200 ARLINGTON STREET CHELSEA MA 02150 MASSACHUSETTS DEPARTMENT OF REVENUE PO BOX 7089 BOSTON MA 02204 Massachusetts Office of the Treasurer State House, Room 227 Boston MA 02133 RICHARD H. AUSTIN MICHIGAN DEPARTMENT OF STATE 430 W. ALLEGAN ST **BUILDING - 4TH FLOOR** LANSING MI 48918 MICHIGAN DEPARTMENT OF TREASURY P.O. BOX 30803 LANSING MI 48909

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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	a Zip Country
MINNESOTA DEPARTMENT OF							
COMMERCE		85 7TH PLACE EAST	SUITE 280		SAINT PAUL	MN	55101
Minnesota Department of Revenue		600 North Robert St.			St. Paul	MN	55146
MINNESOTA DEPARTMENT OF REVENUE		600 NORTH ROBERT ST.			SAINT PAUL	MN	55146
					0,000		
MINNESOTA DEPARTMENT OF REVENUE		MAIL STATION 1765			SAINT PAUL	MN	55145-1765
			332 MINNESOTA				
MINNESOTA SECRETARY OF STATE			STREET, SUITE N201		SAINT PAUL	MN	55101
		HARRY S TRUMAN STATE OFFICE					
MISSOURI DEPARTMENT OF REVENUE		BUILDING	301 WEST HIGH STREET		JEFFERSON CITY	MO	65101
MISSOURI DIVISION OF FINANCE		TRUMAN STATE OFFICE BUILDING	ROOM 630		JEFFERSON CITY	мо	65102
Missouri State Treasurer's Office		PO Box 210			Jefferson City	MO	65102
Montana Department of Revenue		Mitchell Building	125 N. Roberts	PO Box 5805	Helena	MT	59604-5805
MONTANA DEPARTMENT OF REVENUE		PO BOX 5805	120 111 1000110		HELENA	MT	59604-5805
NEBRASKA DEPARTMENT OF REVENUE		PO BOX 94818			LINCOLN	NE	68509-4818
NEBRASKA SECRETARY OF STATE		P.O. BOX 94608			LINCOLN	NE	68509-4608
Nebraska State Treasurer's Office		State Capitol, Third Floor	PO Box 94788		Lincoln	NE	68509-4788
NEVADA DIVISION OF MORTGAGE							
LENDING		3300 WEST SAHARA AVENUE	SUITE 285		LAS VEGAS	NV	89102
		NEVADA STATE CAPITOL	101 NORTH CARSON				
NEVADA SECRETARY OF STATE		BUILDING	STREET, SUITE 3		CARSON CITY	NV	89701
Nevada State Treasurer's Office		101 N. Carson Street, Suite 4			Carson City	NV	89701
			109 PLEASANT STREET				
NEW HAMPSHIRE DEPARTMENT OF		GOVERNOR HUGH GALLEN	(MEDICAL & SURGICAL				
REVENUE ADMINISTRATION		STATE OFFICE PARK	BUILDING)		CONCORD	NH	03301
NEW HAMPSHIRE DEPARTMENT OF			· · · · · · · · · · · · · · · · · · ·				
STATE		107 NORTH MAIN STREET			CONCORD	NH	03301
New Hampshire State Treasury		25 Capitol Street, Room 121			Concord	NH	03301
NEW JERSEY DEPARTMENT OF STATE		PO BOX 300			TRENTON	NJ	08625
NEW JERSEY DEPARTMENT OF THE							
TREASURY		PO BOX 245			TRENTON	NJ	08695
New Jersey Department of the Treasury		PO Box 002			Trenton	NJ	08625-0002
NEW JERSEY DIVISION OF CONSUMER							07100
NEW MEXICO DEPARTMENT OF		124 HALSEY STREET			NEWARK	NJ	07102
REVENUE		1200 SOUTH ST. FRANCIS DRIVE			SANTA FE	NM	87505
		2055 South Pacheco St, Suites 100					01000
New Mexico State Treasurer's Office		and 200			Santa Fe	NM	87505
NEW MEXICO TAXATION & REVENUE						1	
DEPARTMENT		1200 SOUTH ST. FRANCIS DRIVE			SANTA FE	NM	87505
NEW YORK CITY DEPARTMENT OF							
FINANCE		P.O. BOX 5564			BINGHAMPTON	NY	13902
NEW YORK MTA DEPARTMENT OF							
REVENUE		PO BOX 4139			BINGHAMPTON	NY	13902
NEW YORK STATE DEPT OF TAXATION							
-		PO BOX 5300			ALBANY	NY	12205-0300
New York State Treasury		110 State St FI 2			Albany	NY	12207
NORTH CAROLINA DEPARTMENT OF							
REVENUE		PO BOX 25000			RALEIGH	NC	27640-0640
North Carolina Department of State							
		3200 Atlantic Avenue			Raleigh	NC	27604
NORTH CAROLINA SECRETARY OF							
STATE		2 SOUTH SALISBURY ST.	1		RALEIGH	NC	27601-2903

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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip Country
North Dakota State Treasurer		State Capitol – Third Floor	600 East Boulevard Ave Dept 120		Bismarck	ND	58505-0600
OFFICE OF THE INDIANA SECRETARY OF		State Capitor - Third Floor	Dept 120		DISITIATOR		56505-0600
STATE			BOOM 201			INI	46204
OFFICE OF THE SECRETARY OF THE		200 W. WASHINGTON ST.	ROOM 201		INDIANAPOLIS	IN	46204
						07	
STATE OF CONNECTICUT		165 CAPITOL AVENUE	SUITE 1000		HARTFORD	СТ	06106
	ATTN: COMPLIANCE BUSINESS						
OHIO DEPARTMENT OF TAXATION	TAX DIVISION	PO BOX 16678			COLUMBUS	OH	43216-6678
OHIO DIVISION OF FINANCIAL							
INSTITUTIONS		77 SOUTH HIGH STREET	23RD FLOOR		COLUMBUS	OH	43215-6133
Ohio Treasurer's Office		30 E. Broad Street - 9th Floor			Columbus	OH	43215
OKLAHOMA COUNTY, OKLAHOMA		320 ROBERT S. KERR AVENUE,					
TREASURER		#307			OKLAHOMA CITY	OK	73102
OKLAHOMA DEPARTMENT OF							
CONSUMER CREDIT		629 NE 28TH ST.			OKLAHOMA CITY	OK	73105
		2300 N. LINCOLN BLVD., ROOM					
OKLAHOMA SECRETARY OF STATE	BUSINESS FILING DEPARTMENT	101			OKLAHOMA CITY	OK	73105-4897
Oklahoma State Treasurer		State Capitol Building, Room 217	2300 N. Lincoln Blvd.		Oklahoma City	OK	73105
OKLAHOMA TAX COMMISSION		300 N BROADWAY AVE.			OKLAHOMA CITY	OK	73102
OREGON DEPARTMENT OF CONSUMER							
AND BUSINESS SERVICES		350 WINTER STREET NE	P.O. BOX 14480		SALEM	OR	97309-0405
OREGON DEPARTMENT OF JUSTICE		1162 COURT ST. NE	1.0. BOX 14400		SALEM	OR	97301-4096
OREGON DEPARTMENT OF JUSTICE		955 CENTER ST NE			SALEM	OR	97301-2555
OREGON DEPARTMENT OF REVENUE		955 CENTER STINE			SALEIVI	UK	97301-2355
			255 CAPITOL ST. NE,			0.0	07040
OREGON SECRETARY OF STATE		PUBLIC SERVICE BUILDING	SUITE 151		SALEM	OR	97310
Oregon State Treasury		867 Hawthorne Ave. SE			Salem	OR	97301
PENNSYLVANIA DEPARTMENT OF							
REVENUE		1854 BROOKWOOD ST			HARRISBURG	PA	17104-2244
PENNSYLVANIA DEPARTMENT OF							
REVENUE		PO BOX 280427			HARRISBURG	PA	17128-0427
PENNSYLVANIA DEPARTMENT OF STATE							
BUREAU OF CHARITABLE			207 NORTH OFFICE				
ORGANIZATIONS		401 NORTH STREET	BUILDING		HARRISBURG	PA	17120
PENNSYLVANIA SECRETARY OF STATE		302 NORTH OFFICE BUILDING	401 NORTH STREET		HARRISBURG	PA	17120
Pennsylvania Treasury		129 Finance Building			Harrisburg	PA	17120
RHODE ISLAND DEPARTMENT OF		5					
REVENUE	DIVISION OF TAXATION	ONE CAPITOL HILL			PROVIDENCE	RI	02908
Rhode Island Office of the General Treasurer		82 Smith Street, Room 102			Providence	RI	02903
RHODE ISLAND SECRETARY OF STATE		148 WEST RIVER STREET			PROVIDENCE	RI	02904-2615
RITA (REGIONAL INCOME TAX AGENCY)		10107 BRECKSVILLE ROAD			BRECKSVILLE	OH	44141
SALT LAKE CITY BUSINESS LICENSE			451 SOUTH STATE		BILLOILOVILLE	011	
DIVISION		CITY & COUNTY BUILDING	STREET, ROOM 225		SALT LAKE CITY	UT	84111
SALT LAKE COUNTY, UTAH PROPERTY		2001 S STATE STREET, STE N1-	STREET, ROOM 225		SALT LARE OTT	01	04111
TAX DIVISION		2001 3 STATE STREET, STENT-	PO BOX 144575			UT	84114
TAX DIVISION	OFFICE OF THE TREASURER &	200	PO BOX 144575		SALT LAKE CITY	01	04114
							0.44.00
SAN FRANCISCO CITY AND COUNTY	TAX COLLECTOR	P.O. BOX 7426			SAN FRANCISCO	CA	94120
SITE SELECTION GROUP, LLC		8235 DOUGLAS AVE SUITE 500			DALLAS	TX	75225
SOUTH CAROLINA DEPARTMENT OF			075 100				
CONSUMER AFFAIRS		293 GREYSTONE BOULEVARD	STE. 400		COLUMBIA	SC	29210
SOUTH CAROLINA DEPARTMENT OF							
REVENUE	CORPORATION VOUCHER	PO BOX 100153			COLUMBIA	SC	29202
SOUTH CAROLINA DEPARTMENT OF		300A OUTLET POINTE					
REVENUE		BOULEVARD			COLUMBIA	SC	29210
SOUTH CAROLINA DEPARTMENT OF							
REVENUE		PO BOX 100153			COLUMBIA	SC	29202
-						1 -	· · · · · · · · · · · · · · · · · · ·

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CreditorName CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
SOUTH CAROLINA SECRETARY OF							
STATE	1205 PENDLETON STREET	SUITE 525		COLUMBIA	sc	29201	
SOUTH DAKOTA DEPARTMENT OF	12001 2.0221 011 011 221	00.12.020		0020112111		20201	
REVENUE	445 E CAPITOL AVENUE			PIERRE	SD	57501	
		500 EAST CAPITOL			00	0/001	
SOUTH DAKOTA SECRETARY OF STATE	CAPITOL BUILDING	AVENUE STE 204		PIERRE	SD	57501-5070	
South Dakota Treasurer	500 E Capitol Ave., Ste 212	AVENUE STE 204		Pierre	SD	57501	
State of Alaska Department of Revenue	SUU E Capitol Ave., Ste 212			Tierre	50	57501	
Treasury Division	PO Box 110405			Juneau	AK	99811-0405	
STATE OF CALIFORNIA FRANCHISE TAX	10 B0x 110405			Julieau		33011-0403	
BOARD ATTN LILLIAN M. HUERTA	PO BOX 1673			SACRAMENTO	CA	95812-1673	
STATE OF CALIFORNIA FRANCHISE TAX	FO BOX 1073			SACRAMENTO	CA	95612-1075	
BOARD	PO BOX 1673				~	05040 4070	
				SACRAMENTO	CA	95812-1673	
State of Connecticut Treasurer's Office	165 Capitol Avenue, 2nd Floor			Hartford	CT	06106	
State of Hawaii Department of Taxation	830 Punchbowl Street	400.11/ 0/ /		Honolulu	HI	96813-5094	
State of Michigan Department of Treasury	Austin Building	430 W. Allegan Street		Lansing	MI	48922	
STATE OF OHIO DEPARTMENT OF						10015	
COMMERCE	77 SOUTH HIGH STREET	23RD FLOOR		COLUMBUS	OH	43215-6133	
State Treasurer of Iowa	Capitol Building			Des Moines	IA	50319	
State Treasurer of South Carolina	1200 Senate Street - Suite 214	Wade Hampton Building		Columbia	SC	29201	
State Treasury of Mississippi	PO Box 138			Jackson	MS	39205-0138	
TENNESSEE DEPARTMENT OF							
COMMERCE & INSURANCE	500 JAMES ROBERTSON PKWY			NASHVILLE	TN	37243-0565	
TENNESSEE DEPARTMENT OF REVENUE	500 DEADERICK STREET			NASHVILLE	ΤN	37242	
		600 Martin Luther King Jr.					
Tennessee Department of Treasury	Tennessee State Capitol	Blvd.		Nashville	TN	37243-0225	
	Lyndon B. Johnson State Office						
Texas Comptroller of Public Accounts	Building	111 East 17th Street		Austin	ΤХ	78774	
TEXAS COMPTROLLER OF PUBLIC	<b>`</b>						
ACCOUNTS	P.O. BOX 13528	CAPITOL STATION		AUSTIN	ΤХ	78711-3528	
TEXAS SECRETARY OF STATE	REGISTRATIONS UNIT	PO BOX 13550		AUSTIN	TX	78711-3550	
TEXAS SECRETARY OF STATE	CAPITOL BLDG. 1E.8			AUSTIN	ΤХ	78701	
TEXAS SECRETARY OF STATE	REPORTS UNIT	P.O. BOX 12028		AUSTIN	ΤХ	78711-2028	
THE COMMONWEALTH OF	ONE ASHBURTON PLACE, 17TH						
MASSACHUSETTS CORPORATIONS DIVISION	FLOOR			BOSTON	ма	02108-1512	
Treasury Department Alabama	600 Dexter Avenue, Room S-106			Montgomery	AL	36104	
U.S. Department of the Treasury	1500 Pennsylvania Avenue, NW			Washington	DC	20220	
UNITED KINGDOM DEPARTMENT OF				Walkington	20	LULLU	
REVENUE	HM REVENUE & CUSTOMS	BP8002	BENTON PARK VIEW	NEWCASTLE UPON TYNE		NE98 1ZZ	UNITED KINGDOM
UNITED KINGDOM DEPARTMENT OF		BI 0002	BEINIONTARIUMEN	NEWOACIEL OF ON TIME		14230 122	
REVENUE	HM REVENUE & CUSTOMS					BX9 1AS	UNITED KINGDOM
UNITED STATES INTERNAL REVENUE						5/10 1/10	
SERVICE	P.O. BOX 7704			SAN FRANCISCO	CA	94120-7704	
UNITED STATES INTERNAL REVENUE	1.0. BOX 1104			SANTRANCISCO	U.	34120-1104	
SERVICE	PO BOX 802502			CINCINNATI	он	45280-2502	
UTAH COUNTY, UTAH TREASURER	100 EAST CENTER STREET	SUITE 1200		PROVO	UT	43280-2302 84606	
UTAH DEPARTMENT OF BUSINESS	3600 S CONSTITUTION	SUITE 1200		PROVO	01	04000	
LICENSING, CITY OF WEST VALLEY	BOULEVARD			WEST VALLEY CITY	UT	84119	
UTAH DEPARTMENT OF COMMERCE UTAH DIVISION OF CONSUMER	SM BOX 146701			SALT LAKE CITY	UT	84114-6701	
	DO DOX 446704					04444 0704	
	PO BOX 146704			SALT LAKE CITY	UT	84114-6704	
UTAH DIVISION OF CORPORATIONS &	DOX 440705					04444 070-	
	BOX 146705			SALT LAKE CITY	UT	84114-6705	
Utah Office of State Treasurer	350 N State Street, Suite 180			Salt Lake City	UT	84114-2315	
UTAH STATE TAX COMMISSION	210 NORTH 1950 WEST			SALT LAKE CITY	UT	84134-0260	
VERMONT DEPARTMENT OF TAXES	PO BOX 1881			MONTPELIER	VT	05601	

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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
VERMONT SECRETARY OF STATE		128 STATE STREET			MONTPELIER	VT	05633	
Vermont State Treasurer		109 State Street			Montpelier	VT	05609	
VIRGINA DEPARMENT OF AGRICULTURE								
& CONSUMER SERVICES		P.O. BOX 1163			RICHMOND	VA	23218	
Virginia Department of the Treasury		101 North 14th Street			Richmond	VA	23219	
VIRGINIA TAX		P.O. BOX 1115			RICHMOND	VA	23218-1115	
WALLACE TAX SERVICES, LLC		12003 SOUTH GENOVA DRIVE			DRAPER	UT	84020	
WASHINGTON LEGISLATIVE BUILDING		416 SID SNYDER AVE SW			OLYMPIA	WA	98504	
WASHINGTON SECRETARY OF STATE		PO BOX 40220			OLYMPIA	WA	98504-0220	
WASHINGTON STATE DEPARTMENT OF								
REVENUE		2101 4TH AVE	SUITE 1400		SEATTLE	WA	98121	
Washington State Treasurer		PO Box 40200			Olympia	WA	98504-0200	
WEST VIRGINIA DEPARTMENT OF								
REVENUE		1001 LEE STREET EAST			CHARLESTON	WV	25311	
WEST VIRGINIA SECRETARY OF STATE		STATE CAPITOL BUILDING			CHARLESTON	WV	25305	
			1900 Kanawha Boulevard,					
West Virginia State Treasury		State Capitol, Room E-145	East		Charleston	WV	25305	
WEST VIRGINIA TAX DIVISION		1001 LEE STREET EAST			CHARLESTON	WV	25311	
WISCONSIN DEPARTMENT OF		4822 MADISON YARDS WAY,						
FINANCIAL INSTITUTIONS		NORTH TOWER			MADISON	WI	53705	
WISCONSIN DEPARTMENT OF REVENUE		PO BOX 930208			MILWAUKEE	wi	53293-0208	
WISCONSIN SECRETARY OF STATE		P.O. BOX 7848			MADISON	WI	53707-7848	
Wisconsin State Treasurer		B38 W State Capitol			Madison	WI	53703	
			122 West 25th St., Suite					
Wyoming State Treasurer		Herschler Building East	E300		Cheyenne	WY	82002	

### Exhibit H

#### Case 23-10718-CTG Doc 350 Filed 08/11/23 Page 26 of 32 Exhibit H Interested Parties Service List Served via First Class Mail

[The names and addresses of the parties who expressed an interest in acquiring certain assets have been redacted for confidentiality.]

## Exhibit I

#### Case 23-10718-CTG Doc 350 Filed 08/11/23 Page 28 of 32 Exhibit I Lienholders Service List Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	City	State	Zip
Blue Torch Finance LLC, as Administrative Agent		150 East 58th Street, 18th Floor	New York	NY	10155
Captive Finance Solutions, LLC		120 E. Lake Street, #207	Sandpoint	ID	83864
Captive Finance Solutions, LLC		120 E. Lake Street, #209	Sandpoint	ID	83864
H.I.G. Progrexion, LLC, as Collateral Agent	c/o H.I.G. Capital, L.L.C.	1450 Brickell Avenue, 31st Floor	Miami	FL	33131
Jefferies Finance LLC, as Collateral Agent		520 Madison Avenue	New York	NY	10022
JPMorgan Chase Bank, N.A.		2200 S. State Street	Salt Lake City	UT	84115
JPMorgan Chase Bank, NA		Collateral Mgmt Small Business PO Box 4660	Houston	ΤX	77210-9820
Prospect Capital Corporation, as Collateral Agent		10 East 40th Street, 42nd Floor	New York	NY	10016
Pure Water Partners LLC		120 E. Lake Street, #207	Sandpoint	ID	83864

### Exhibit J

#### Case 23-10718-CTG Doc 350 Filed 08/11/23 Page 30 of 32 Exhibit J Banks Service List Served via Electronic Mail

CreditorName	CreditorNoticeName	Email			
		paige.penze@bofa.com;			
		andre.bataller@bofa.com;			
	Paige W Penze, Andre Bataller,	brandon.p.woodward@bofa.com;			
	Brandon P Woodward, Stephanie	stephanie.quevedo@bofa.com;			
Bank of America	Quevedo, Josephine A Genievich	josephine.a.genievich@bofa.com			
Comerica Bank		bankruptcyaccountmail@comerica.com			
JPMorgan Chase	James A Quinn	james.a.quinn@chase.com			

## Exhibit K

#### Case 23-10718-CTG Doc 350 Filed 08/11/23 Page 32 of 32 Exhibit K Banks Service List Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	City	State	Zip
	Paige W Penze, Andre Bataller,				
	Brandon P Woodward, Stephanie				
Bank of America	Quevedo, Josephine A Genievich	100 North Tryon Street	Charlotte	NC	28255
Comerica Bank		1717 Main St	Dallas	TX	75201
JPMorgan Chase	James A Quinn	1111 Polaris Parkway	Columbus	OH	43240