

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

In re:) Case No. 16-50058
)
SEPCO CORPORATION,) Chapter 11
)
Debtor.¹) Judge Alan M. Koschik

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 Debtor in the above-captioned case.

On March 20, 2020, 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**:

- **Declaration of Lawrence Fitzpatrick in Support of Confirmation of Second Amended Plan of Reorganization, as Modified, for Sepco Corporation Under Chapter 11 of the Bankruptcy Code** [Docket No. 717]
- **Notice Appointing Alan B. Rich to Serve as the Sole Director and Officer of Reorganized Sepco** [Docket No. 718]
- **Certification of Alvaro Salas, Jr. with Respect to the Tabulation of Votes on the Debtor's Second Amended Plan of Reorganization** [Docket No. 719]
- **Declaration of Richard J. Szekelyi in Support of Confirmation of Chapter 11 Plan** [Docket No. 720]
- **Plan Proponents' Memorandum of Law in Support of Confirmation of the Second Amended Plan of Reorganization, as Modified, for Sepco Corporation Under Chapter 11 of the Bankruptcy Code** [Docket No. 721]

(Continued on Next Page)

¹ The last four digits of the Debtor's federal tax identification number are 7402.



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- **Notice of Filing (I) Proposed Findings of Fact and Conclusions of Law and (II) Proposed Order Confirming the Second Amended Plan of Reorganization, as Modified, for Sepco Corporation Under Chapter 11 of the Bankruptcy Code**
[Docket No. 722]

Dated: March 20, 2020

/s/ Priscilla Romero

Priscilla Romero

Kurtzman Carson Consultants LLC

222 N. Pacific Coast Highway

Suite 300

El Segundo, CA 90245

(310) 823-9000

Exhibit A

Exhibit A
Core/2002 Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
Alabama Taxing Authority	Alabama Department of Revenue	Attn Legal Division	mark.griffin@revenue.alabama.gov
Top 35 Law Firm	Baron & Budd	Ann Harper	ccolley@baronbudd.com
Top 35 Law Firm	Bevan & Associates, LPA, Inc	Thomas W. Bevan	tb@bevanlaw.com
Counsel to the Future Claimants' Representative	Black, McCuskey Souers & Arbaugh	Joel K. Dayton	jdayton@bmsa.com
Attorney for Lawrence Fitzpatrick as Legal Representative for Future Claimants	Black, McCuskey, Souers & Arbaugh LPA	c/o Chrysanthe E Vassiles Esq	cvassiles@bmsa.com
Top 35 Law Firm	Brent Coon & Associates	Philip M. Kanayan	philip.kanayan@bcoonlaw.com
Counsel to the Committee	Caplin & Drysdale, Chartered	Kevin C. Maclay	kmaclay@capdale.com
SEC Regional Office for Ohio	Chicago Securities & Exchange Commission	Joel R. Levin, Regional Director	chicago@sec.gov
Attorneys for Fireman's Fund Insurance Company	Crowell & Moring, LLP	Mark D. Plevin	mplevin@crowell.com
Attorneys for Fireman's Fund Insurance Company	Crowell & Moring, LLP	Tacie H. Yoon	tyoon@crowell.com
Top 35 Law Firm	David C. Thompson Attorney At Law, PC	David C. Thompson	dct@rrv.net
Top 35 Law Firm	Embry & Neusner	Melissa Riley & Amity Arcscott	mriley@embryneusner.com; alarscott@embryneusner.com
Top 35 Law Firm	Environmental Litigation Group, PC	Gregory A. Cade, Mark L. Rowe, Kevin Mckie & Jonathan Sharp	gregc@elglaw.com; mark@elglaw.com; kmckie@elglaw.com
Top 35 Law Firm	Ferrell Law Group	James Ferrell	jferrell@jamesferrell-law.com
Top 35 Law Firm	Floyd Law Firm PC	Walter Floyd	walter@thefloydlawfirm.com
Counsel to the Debtor's Affiliates	Goodwin Procter LLP	William R. Hanlon and Richard M. Wyner	whanlon@goodwinlaw.com; rwyner@goodwinlaw.com
Top 35 Law Firm	John J Duffy & Associates	Charles J. Mcleigh	cmcleigh@gpwlaw.com
Top 35 Law Firm	Kelley & Ferraro, LLP	Constantine Venizelos	sacton@kelleyferraro.com
Top 35 Law Firm	Langston Law Firm (The Carlile Law Firm, LLP)	Keith Langston	klangston@langston-lawfirm.com
Top 35 Law Firm	Law Offices of Peter G. Angelos, PC	Robert Patterson	bpatterson@lawpga.com
Top 35 Law Firm	Maune Raichle Hartley French & Mudd, LLC	Nathaniel Mudd	nmudd@mrhfmllaw.com
Top 35 Law Firm	Mazur & Kittel, PLLC	Bryan Frink	bfrink@mazur-kittel.com
Top 35 Law Firm	Michael B Serling, PC	Eric Abramson and Michael Serling	eabramson@serlinglaw.com; mserling@serlinglaw.com
Top 35 Law Firm	Motley Rice LLC	John E. Herrick	jherrick@motleyrice.com
Top 35 Law Firm	Nass Cancelliere Brenner	Edward M. Nass	emnass@hbnplaw.com
Top 35 Law Firm	Nix, Patterson & Roach, LLP	John Hull	johnhull@nixlawfirm.com
Top 35 Law Firm	Odom Law Firm	Russell B. Winburn	rwinburn@odomfirm.com
Ohio Taxing Authority	Ohio Department of Taxation	Attn Bankruptcy Division	rebecca_daum@tax.state.oh.us
Top 35 Law Firm	R.G. Taylor II, P.C. & Associates	Robert G. Taylor, II	roberttaylor@rgtaylorlaw.com
Top 35 Law Firm	Reaud, Morgan & Quinn, Inc	Glenn W. Morgan	rmq@rmqlawfirm.com; dmarquardt@rmqlawfirm.com; Jonathan@elglaw.com
Top 35 Law Firm	Richardson, Patrick, Westbrook & Brickman, LLC	Jena L. Borden	jborden@rpwb.com
Top 35 Law Firm	Riggs Abney Neal Turpen Orbison & Lewis	Richard Gann	rgann@riggsabney.com
Counsel for First State Insurance Company and Twin City Fire Insurance Company	Shipman & Goodwin LLP	Eric S. Goldstein, Esq.	egoldstein@goodwin.com; bankruptcy@goodwin.com; bankruptcy paralegal@goodwin.com
Top 35 Law Firm	Shrader & Associates, LLP	Robert Shuttlesworth	robert@shraderlaw.com
Top 35 Law Firm	Simmons Hanly Conroy LLC	Perry Browder	pbrowder@simmonsfirm.com
Top 35 Law Firm	Swmk Law, LLC	Ben Schmickle	ben@swmkllaw.com
Top 35 Law Firm	The Bogdan Law Firm	Eric Bogdan	bogdanlaw@aol.com
Committee of Asbestos Claimants	The Early Law Firm, LLC	Ethan Early, Esq.	early@elslaw.com

Exhibit A
Core/2002 Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
Top 35 Law Firm	The Gori Law Firm	Sara Salger	randy@gorijulianlaw.com
Committee of Asbestos Claimants	Thomas P. Glembocki, Special Administrator of the Estate of Donald J. Novak	c/o Beth A. Gori	bgori@gorijulian.com; beth@gorijulian.com
Top 35 Law Firm	Thornton Law Firm	Andrew Wainwright	awainwright@tenlaw.com
Attorney for First State Insurance Company and Twin City Fire Insurance Company	Tucker Ellis LLP	Kevin M. Young	kevin.young@tuckerellis.com
US Trustee	United States Trustee for Northern District of Ohio	Tiiara N. A. Patton	Tiiara.Patton@usdoj.gov
Counsel to the Future Claimants' Representative	Young Conaway Stargatt & Taylor, LLP	Edwin J. Harron	eharron@ycst.com

Exhibit B

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

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
Alabama Attorney General	Alabama Attorney General	Steve Marshall	501 Washington Avenue			Montgomery	AL	36104
Alabama Workers' Compensation Authority	Alabama Department of Labor	Workers' Compensation Division	649 Monroe Street			Montgomery	AL	36131
Alabama Taxing Authority	Alabama Department of Revenue	Attn Legal Division	50 North Ripley Street			Montgomery	AL	36104
Top 35 Law Firm	Baron & Budd	Ann Harper	3102 Oak Lawn Ave Suite 1100			Dallas	TX	75219
Top 35 Law Firm	Baron & Budd, PC	Chad Cotten	3102 Oak Lawn Avenue			Dallas	TX	75219
Top 35 Law Firm	Bevan & Associates, LPA, Inc	Thomas W. Bevan	6555 Dean Memorial Parkway			Boston Heights	OH	44236
Counsel to the Future Claimants' Representative	Black, McCuskey Souers & Arbaugh	Joel K. Dayton	220 Market Avenue S., Suite 1000			Canton	OH	44702
Attorney for Lawrence Fitzpatrick as Legal Representative for Future Claimants	Black, McCuskey, Souers & Arbaugh LPA	c/o Chrysanthe E Vassiles Esq	220 Market Ave., South	Suite 1000		Canton	OH	44702
Top 35 Law Firm	Brent Coon & Associates	Philip M. Kanayan	300 Fannin, Suite 200			Houston	TX	77002
Counsel to the Committee	Brouse McDowell, LPA		388 S. Main Street, Suite 500			Akron	OH	44311
California Attorneys General	California Attorney General	Xavier Becerra	1300 I Street			Sacramento	CA	95814-2919
California Workers' Compensation	California Department of Industrial Relations	Division of Workers' Compensation	455 Golden Gate Avenue, 2nd Floor			San Francisco	CA	94102-7014
California Taxing Authority	California Franchise Tax Board	Business Entity Bankruptcy MS A345	PO Box 2952			Sacramento	CA	95812-2952
California Taxing Authority	California Franchise Tax Board	Chief Counsel	General Counsel Section MS A 260	PO Box 1720		Rancho Cordova	CA	95741-1720
California Taxing Authority	California State Board of Equalization	Sales & Use Tax	PO Box 942879			Sacramento	CA	94279-0001
Counsel to the Committee	Caplin & Drysdale, Chartered	Kevin C. Maclay	One Thomas Circle, N.W., Suite 1100			Washington	DC	20005
Top 35 Law Firm	Cappolino, Dodd & Krebs LLP	Valerie Farwell & Richard Dodd	312 South Houston Avenue			Cameron	TX	76520
SEC Regional Office for Ohio	Chicago Securities & Exchange Commission	Joel R. Levin, Regional Director	175 W. Jackson Boulevard, Suite 1450			Chicago	IL	60604
Top 35 Law Firm	Cooney & Conway	Ryan Linsner, Michael Cooney & Charles Porretta	120 North LaSalle Street, 30th Floor			Chicago	IL	60602
Attorneys for Fireman's Fund Insurance Company	Crowell & Moring, LLP	Mark D. Plevin	3 Embarcadero Ctr Fl 26			San Francisco	CA	94111-4069
Attorneys for Fireman's Fund Insurance Company	Crowell & Moring, LLP	Tacie H. Yoon	1001 Pennsylvania Avenue, N.W.			Washington	DC	20004
Top 35 Law Firm	David C. Thompson Attorney At Law, PC	David C. Thompson	321 Kittson Ave			Grand Forks	ND	58206-5235
Top 35 Law Firm	Embry & Neusner	Melissa Riley & Amity Arscott	118 Poquonock Road			Groton	CT	06340
Top 35 Law Firm	Environmental Litigation Group, PC	Gregory A. Cade, Mark L. Rowe, Kevin Mckie & Jonathan Sharp	2160 Highland Ave S.			Birmingham	AL	35205
Region 5 (IL IN MI MN OH WI)	Environmental Protection Agency		77 West Jackson Blvd			Chicago	IL	60604-3507
Top 35 Law Firm	Ferrell Law Group	James Ferrell	6226 Washington Ave Ste 200			Houston	TX	77007-3083
Insurance Carrier	Fireman's Fund Insurance Company	c/o Brian McDonough	777 San Marin Drive			Novato	CA	94998
Insurance Carrier	Fireman's Fund Insurance Company	w/o Allianz Resolution Management	1465 North McDowell Blvd., Suite 100			Petaluma	CA	94954
Insurance Carrier	First State Insurance Company	c/o Christine Lahm	One Hartford Plaza			Hartford	CT	06155
Insurance Carrier	First State Insurance Company	c/o James P. Ruggeri, Esq.	Shipman & Goodwin LLP	1875 K Street, N.W.	Suite 600	Washington	D.C.	20006

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

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
Top 35 Law Firm	Floyd Law Firm PC	Walter Floyd	8151 Clayton Road			St Louis	MO	63117-1103
Top 35 Law Firm	Goldberg, Persky & White, P.C.	James Bedortha	3995 Fashion Square Blvd Ste 1			Saginaw	MI	48603
Counsel to the Debtor's Affiliates	Goodwin Procter LLP	William R. Hanlon and Richard M. Wyner	901 New York Avenue, NW			Washington	DC	20001
Committee of Asbestos Claimants	Harry David Tift	c/o Matt Peterson	Simmons Hanly Conroy	One Court Street		Alton	IL	62002
Internal Revenue Service	Internal Revenue Service	Centralized Insolvency Operation	PO Box 7346			Philadelphia	PA	19101-7346
Internal Revenue Service	Internal Revenue Service	Insolvency Group 6	1240 East Ninth Street Rm 493			Cleveland	OH	44199
Committee of Asbestos Claimants	Joachim Hans Lohman	c/o Robert E. Shuttlesworth	Shrader & Associates, L.L.P.	9 Greenway Plaza, Suite 2300		Houston	TX	77046
Top 35 Law Firm	John J Duffy & Associates	Charles J. Mcleigh	23823 Lorain Road, Suite 270			North Olmsted	OH	44070
Committee of Asbestos Claimants	John Lavender	c/o Constance Venizelos	Kelley & Ferraro LLP	2200 Key Tower	127 Public Square	Cleveland	OH	44114
Top 35 Law Firm	Kelley & Ferraro, LLP	Constantine Venizelos	950 Main Ave., Suite 1300	Ernst & Young Tower		Cleveland	OH	44113
Top 35 Law Firm	Langston Law Firm (The Carlile Law Firm, LLP)	Keith Langston	400 S. Alamo			Marshall	TX	75670
Top 35 Law Firm	Lanier Law Firm, PLLC	Jason Ministrelli	6810 FM 1960 West			Houston	TX	77069
Top 35 Law Firm	Law Offices of Peter G. Angelos, PC	Robert Patterson	2633 Kingston Pike, Suite 100			Knoxville	TN	37919
Top 35 Law Firm	Maune Raichle Hartley French & Mudd, LLC	Nathaniel Mudd	1015 Locust Street, Suite 1200			Saint Louis	MO	63101
Top 35 Law Firm	Mazur & Kittel, PLLC	Bryan Frink	30665 Northwestern Highway			Farmington Hills	MI	48334
Top 35 Law Firm	Michael B Serling, PC	Eric Abramson and Michael Serling	280 North Old Woodward Ave.			Birmingham	MI	48009
Committee of Asbestos Claimants	Morris Jacks	c/o Bryan O. Blevins, Jr.	Provost Umphrey Law Firm, L.L.P.	490 Park Street		Beaumont	TX	77701
Top 35 Law Firm	Motley Rice LLC	John E. Herrick	28 Bridgeside Blvd.			Mount Pleasant	SC	29465
Top 35 Law Firm	Nass Cancelliere Brenner	Edward M. Nass	1515 Market Street, Suite 2000			Philadelphia	PA	19102
Top 35 Law Firm	Nix, Patterson & Roach, LLP	John Hull	205 Linda Drive			Daingerfield	TX	75638
Top 35 Law Firm	Odom Law Firm	Russell B. Winburn	Po Drawer 1868			Fayetteville	AR	72701
Office of the United States Attorney	Office of the United States Attorney	Attn Bankruptcy Division	801 West Superior Avenue Ste 400	Carl B. Stokes United States Courthouse		Cleveland	OH	44113-1852
Ohio Attorney General	Ohio Attorney General	Dave Yost	150 East Gay Street	21st Floor		Columbus	OH	43215
Ohio Workers' Compensation Authority	Ohio Bureau of Workers' Compensation		30 West Spring Street			Columbus	OH	43215-2256
Ohio Taxing Authority	Ohio Department of Taxation	Attn Bankruptcy Division	30 East Broad Street, 21st Floor			Columbus	OH	43215
Ohio Taxing Authority	Ohio Department of Taxation	Tax Commissioner's Office	30 East Broad Street, 22nd Floor			Columbus	OH	43215
OH State EPA	Ohio Environmental Protection Agency		50 West Town Street	Suite 700		Columbus	OH	43215
Committee of Asbestos Claimants	Patrick M. Walsh, Administrator for the Estate of Robert Flinn	c/o Thomas W. Bevan Bevan & Associates LPA, Inc.	6555 Dean Memorial Parkway			Boston Heights	OH	44236
Top 35 Law Firm	Provost Umphrey Law Firm, L.L.P.	Colin D. Moore	490 Park Street			Beaumont	TX	77704
Top 35 Law Firm	R.G. Taylor II, P.C. & Associates	Robert G. Taylor, II	2040 North Loop W Ste 104			Houston	TX	77018-8109
Committee of Asbestos Claimants	Raymond Grzywinski	c/o Lauren E. Boaz	SWMK Law, LLC	701 Market Street, Suite 1575		St. Louis	MO	63101

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Core/2002 Service List
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Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
Top 35 Law Firm	Reaud, Morgan & Quinn, Inc	Glenn W. Morgan	801 Laurel Street			Beaumont	TX	77720-6005
Top 35 Law Firm	Richardson, Patrick, Westbrook & Brickman, LLC	Jena L. Borden	Mark Twain Plaza II	103 West Vandalia Street, Suite 212		Edwardsville	IL	62025
Top 35 Law Firm	Riggs Abney Neal Turpen Orbison & Lewis	Richard Gann	502 West Sixth Street			Tulsa	OK	74119
Counsel for First State Insurance Company and Twin City Fire Insurance Company	Shipman & Goodwin LLP	Eric S. Goldstein, Esq.	One Constitution Plaza			Hartford	CT	06103-1919
Top 35 Law Firm	Shrader & Associates, LLP	Robert Shuttlesworth	9 Greenway Plaza, Suite 2300			Houston	TX	77046
Top 35 Law Firm	Simmons Hanly Conroy LLC	Perry Browder	230 West Monroe, Suite 2221			Chicago	IL	60606
Top 35 Law Firm	Swmk Law, LLC	Ben Schmickle	701 Market St #1575			St. Louis	MO	63101
Texas Attorneys General	Texas Attorneys General	Ken Paxton	300 W. 15th Street			Austin	TX	78701
Texas Taxing Authority	Texas Comptroller of Public Accounts	Attn Bankruptcy Section	Lyndon B. Johnson State Office Building	111 East 17th Street		Austin	TX	78774
Texas Workers' Compensation Authority	Texas Department of Insurance	Division of Workers' Compensation	7551 Metro Center Drive, Ste. 100			Austin	TX	78744-1609
Top 35 Law Firm	The Bogdan Law Firm	Eric Bogdan	PO Box 1247			Stafford	TX	77497-1247
Committee of Asbestos Claimants	The Early Law Firm, LLC	Ethan Early, Esq.	360 Lexington Avenue, 20th Floor			New York	NY	10017
Top 35 Law Firm	The Gori Law Firm	Sara Salger	156 N. Main Street			Edwardsville	IL	62025
Committee of Asbestos Claimants	Thomas P. Glembocki, Special Administrator of the Estate of Donald J. Novak	c/o Beth A. Gori	Gori Julian & Associates	156 N. Main Street		Edwardsville	IL	62025
Top 35 Law Firm	Thornton Law Firm	Andrew Wainwright	100 Summer Street			Boston	MA	02110
Attorney for First State Insurance Company and Twin City Fire Insurance Company	Tucker Ellis LLP	Kevin M. Young	950 Main Avenue, Suite 1100			Cleveland	OH	44113-7213
Insurance Carrier	Twin City Fire Insurance Company	c/o Christine Lahm	One Hartford Plaza			Hartford	CT	06155
Insurance Carrier	Twin City Fire Insurance Company	c/o James P. Ruggeri, Esq.	Shipman & Goodwin LLP	1875 K Street, N.W. Suite 600		Washington	D.C.	20006
SEC Headquarters	United States Securities and Exchange Commission	Office of General Counsel	100 F Street, NE			Washington	DC	20549
US Trustee	United States Trustee for Northern District of Ohio	Tiiara N. A. Patton	U.S. Department of Justice Office of the U. S. Trustee	201 Superior Ave East Suite 441		Cleveland	OH	44114
Counsel to the Future Claimants' Representative	Young Conaway Stargatt & Taylor, LLP	Edwin J. Harron	Rodney Square, 1000 North King Street			Wilmington	DE	19801