

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEW HAMPSHIRE**

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In re: : **Chapter 11**
HGRL, :
 : **Case No. 20-10892 (MAF)**
 :
Debtor. :
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**NOTICE OF (A) OCCURRENCE OF PLAN EFFECTIVE DATE AND
(B) DEADLINES/PROCEDURES ASSOCIATED THEREWITH**

**TO ALL CREDITORS AND PARTIES IN INTEREST IN THE ABOVE-CAPTIONED
CHAPTER 11 CASE:**

PLEASE TAKE NOTICE that, on November 3, 2021, the United States Bankruptcy Court for the District of New Hampshire (the “Bankruptcy Court”) entered an order [Docket No. 978] (the “Confirmation Order”) confirming HGRL’s *Joint Plan of Liquidation Pursuant to Chapter 11 of the United States Code* [Docket No. 888] (the “Plan”). Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Plan.

PLEASE TAKE FURTHER NOTICE that:

1. Effective Date of Plan: The Effective Date of the Plan occurred as of **December 27, 2021** (the “Effective Date”). Each of the conditions precedent to the Effective Date set forth in Article XII(A) of the Plan has been satisfied or waived as of the Effective Date in accordance with the terms of the Plan.

2. Administrative Claims Bar Date. Except with respect to (i) Professional Compensation and Reimbursement Claims, (ii) Section 503(b)(9) Claims, (iii) Administrative Expense Claims¹ that arose from October 19, 2020 through and including May 31, 2021, and (iv) any other Administrative Expense Claim with respect to which a Bar Date was previously established by the Bankruptcy Court, failure to file a request for payment of Administrative Expense Claim on or before the Final Administrative Bar Date (**i.e., the date that is thirty (30) days after the Effective Date**) shall result in such Administrative Expense Claim being forever Disallowed, barred, and expunged in its entirety without further notice to any party, or action,

¹ “Administrative Expense Claim” is defined in Article II(A) of the Plan as “any Claim against the Debtor or the Estate that has been timely filed pursuant to the deadlines and procedures set forth herein and in the Confirmation Order and is entitled to priority under sections 503(b), 507(b), or 1114(e)(2) of the Bankruptcy Code, including, but not limited to: (i) the actual and necessary costs and expenses incurred after the Petition Date and through and including the Effective Date of preserving the Estate and operating the business of the Debtor (such as wages, salaries, or commissions for services, and payments for goods and other services and leased premises); (ii) Allowed Professional Compensation and Reimbursement Claims; (iii) Section 503(b)(9) Claims; and (iv) all fees and charges assessed against the Estate under chapter 123 of title 28 of the United States Code, 28 U.S.C. §§ 1911-1930.”

approval, or Order of the Bankruptcy Court. Any Administrative Expense Claim for which a Bar Date was previously established that was not timely filed or otherwise asserted as directed on or before the applicable Bar Date shall be forever Disallowed, barred, and expunged in its entirety without further notice to any party, or action, approval, or Order of the Bankruptcy Court.

3. Rejection of Executory Contracts and Unexpired Leases. On the Effective Date, subject to Article VI(C) of the Plan, all Executory Contracts² and Unexpired Leases³ of the Debtor will be deemed rejected as of May 1, 2021, other than Executory Contracts and Unexpired Leases that were previously assumed, assumed and assigned, or rejected by Final Order of the Bankruptcy Court (which contracts will be treated in accordance with such Final Order).

4. Deadline to File Claims for Damages Arising from Rejection of Executory Contract or Unexpired Lease. Article VI(B) of the Plan provides that, if the rejection of an Executory Contract or Unexpired Lease pursuant to the Plan and the Confirmation Order or a previous or subsequent Order of the Bankruptcy Court gives rise to a Claim by the other party or parties to such contract or lease, such Claim shall be forever Disallowed, barred, and expunged in its entirety, and shall not be enforceable against the Debtor, the Liquidating Trust, or the Estate, without further notice to any party, or action, approval, or Order of the Bankruptcy Court, unless a proof of claim is filed and served on the Debtor, the Liquidating Trust, and their respective counsel **within thirty (30) days after the Effective Date.**

Notwithstanding the foregoing, to the extent that any such Claim is or was subject to a previously established Bar Date in the Chapter 11 Case, such previously established Bar Date shall be deemed operative and will not be deemed extended by virtue of Article VI(B) of the Plan. All Claims arising from the rejection of an Executory Contract or Unexpired Lease for which proofs of claim are required to be filed, if Allowed, will be classified and treated as General Unsecured Claims, subject to the provisions of the Plan.

5. Copies of Documents. The Plan, Confirmation Order, and related documents may be obtained free of charge by emailing Sills Cummis & Gross P.C., attorneys for Charles M. Berk of CBIZ Accounting, Tax and Advisory of New York, LLC, as Liquidating Trustee, at: Andrew H. Sherman (asherman@sillscummis.com), Boris I. Mankovetskiy (bmankovetskiy@sillscummis.com), or Lucas F. Hammonds (lhammonds@sillscummis.com).

² “Executory Contract” is defined in Article II(A) of the Plan as “any executory contract to which the Debtor is a party that is subject to assumption or rejection under section 365 of the Bankruptcy Code, specifically excluding contracts and agreements entered into pursuant to [the] Plan or subject to section 1113 of the Bankruptcy Code.”

³ “Unexpired Lease” is defined in Article II(A) of the Plan as “any unexpired lease to which the Debtor is a party that is subject to assumption or rejection under section 365 of the Bankruptcy Code.”

Dated: December 28, 2021

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