

**IN THE UNITED STATES BANKRUPTCY COURT**  
**FOR THE SOUTHERN DISTRICT OF OHIO**  
**EASTERN DIVISION**

	)	
In re:	)	Chapter 11
	)	
VOLUNTEER ENERGY SERVICES, INC.,	)	Case No. 22-50804
	)	
Debtor.	)	Judge C. Kathryn Preston
	)	

**GLOBAL NOTES, METHODOLOGY AND SPECIFIC  
DISCLOSURES REGARDING THE DEBTOR’S SCHEDULES OF  
ASSETS AND LIABILITIES AND STATEMENTS OF FINANCIAL AFFAIRS**

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**Introduction**

The above captioned debtor in possession (the “Debtor”), with the assistance of its proposed advisors, has filed its respective Schedules of Assets and Liabilities (the “**Schedules**”) and Statements of Financial Affairs (the “**Statements**”) with the United States Bankruptcy Court for the Southern District of Ohio Eastern Division (the “**Bankruptcy Court**”), pursuant to section 521 of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rule 1007 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

These Global Notes, Methodology, and Specific Disclosures Regarding the Debtor’s Schedules of Assets and Liabilities and Statements of Financial Affairs (the “**Global Notes**”) pertain to, are incorporated by reference in, and comprise an integral part of all of the Debtor’s Schedules and Statements. The Global Notes should be referred to, considered, and reviewed in connection with any review of the Schedules and Statements.<sup>1</sup>

The Schedules and Statements do not purport to represent financial statements prepared in accordance with Generally Accepted Accounting Principles in the United States (“**GAAP**”), nor are they intended to be fully reconciled with the financial statements of the Debtor. Additionally, the Schedules and Statements contain unaudited information and estimates that are subject to further review and potential adjustment, and reflect the Debtor’s reasonable best efforts to report the assets and liabilities of the Debtor on an unconsolidated basis. Moreover, given, among other things, the uncertainty surrounding the collection and ownership of certain assets and the valuation and nature of certain liabilities, to the extent that the Debtor shows more assets than liabilities, this is not an admission that the Debtor was solvent as of the Petition Date (as defined herein) or at any time before the Petition Date. Likewise, to the extent the Debtor shows more liabilities than assets,

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<sup>1</sup> The Global Notes are in addition to any specific notes contained in the Debtor’s Schedules and Statements.

this is not an admission that the Debtor was insolvent at the Petition Date or any time before the Petition Date.

In preparing the Schedules and Statements, the Debtor relied upon information derived from its books and records that was available at the time of such preparation. Although the Debtor has made reasonable efforts to ensure the accuracy and completeness of such financial information, inadvertent errors or omissions, as well as the discovery of conflicting, revised, or subsequent information, may cause a material change to the Schedules and Statements. Accordingly, the Debtor reserves all of its rights to amend, supplement, or otherwise modify the Schedules and Statements as is necessary and appropriate. Notwithstanding the foregoing, the Debtor shall not be required to update the Schedules and Statements.

Mr. David Warner has signed the Schedules and Statements. Mr. Warner is the Chief Financial Officer of the Debtor and an authorized signatory of the Debtor entity. In reviewing and signing the Schedules and Statements, Mr. Warner has relied upon the efforts, statements and representations of various personnel employed by the Debtor. Mr. Warner has not (and could not have) personally verified the accuracy of each statement and representation contained in the Schedules and Statements, including statements and representations concerning amounts owed to creditors.

The Global Notes are in addition to any specific notes contained in any of the Debtor's Schedules or Statements. Furthermore, the fact that the Debtor has prepared Global Notes or specific notes with respect to any information in the Schedules and Statements and not to other information in the Schedules and Statements should not be interpreted as a decision by the Debtor to exclude the applicability of such Global Notes or specific notes to the rest of the Debtor's Schedules and Statements, as appropriate.

Disclosure of information in one or more Schedules, one or more Statements, or one or more exhibits or attachments to the Schedules or Statements, even if incorrectly placed, shall be deemed to be disclosed in the correct Schedules, Statements, exhibits, or attachments.

### **Global Notes and Overview of Methodology**

**Global Notes Control.** In the event that the Schedules and Statements differ from the Global Notes, the Global Notes shall control.

**Reservation of Rights.** Reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements; however, inadvertent errors or omissions may exist. The Debtor reserves all rights to amend or supplement the Schedules and Statements from time to time, in all respects, as may be necessary or appropriate, including, without limitation, the right to amend the Schedules and Statements with respect to any claim ("***Claim***") description, designation, or Debtor against which the Claim is asserted; dispute or otherwise assert offsets or defenses to any Claim reflected in the Schedules and Statements as to amount, liability, priority, status, or classification; subsequently designate any Claim as "disputed," "contingent," or "unliquidated;" or object to the extent, validity, enforceability, priority, or avoidability of any Claim. Any failure to designate a Claim in the Schedules and Statements as "disputed," "contingent," or

“unliquidated” does not constitute an admission by the Debtor that such Claim or amount is not “disputed,” “contingent,” or “unliquidated.” Listing a Claim does not constitute an admission of liability by the Debtor against which the Claim is listed. Furthermore, nothing contained in the Schedules and Statements shall constitute a waiver of rights with respect to the Debtor’s chapter 11 case, including, without limitation, issues involving Claims, substantive consolidation, defenses, equitable subordination, recharacterization, and/or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and any other relevant non-bankruptcy laws to recover assets or avoid transfers. Any specific reservation or rights contained elsewhere in the Global Notes does not limit in any respect the general reservation of rights contained in this paragraph.

The listing in the Schedules or Statements by the Debtor of any obligation between the Debtor and a non-Debtor affiliate is a statement of what appears in a particular Debtor’s books and records and does not reflect any admission or conclusion of the Debtor regarding whether such amount would be allowed as a Claim or how such obligations may be classified and/or characterized in a plan of reorganization or by the Bankruptcy Court. The Debtor reserves all rights with respect to such obligations.

**Description of Case.** On March 25, 2022 (the “*Petition Date*”), the Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtor is operating its businesses and managing its properties as debtor in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. A statutory committee of unsecured creditors was appointed on April 1, 2022.

**Net Book Value of Assets.** It would be prohibitively expensive, unduly burdensome and an inefficient use of estate assets for the Debtor to obtain current market valuations for all of its assets. Accordingly, unless otherwise indicated, the Debtor’s Schedules and Statements reflect net book values as of December 2021. Additionally, because the book values of some assets may materially differ from its fair market values, these assets are listed as undetermined amounts as of the Petition Date. Furthermore, assets which have fully depreciated or were expensed for accounting purposes do not appear in these Schedules and Statements as they have no net book value.

**Personal Property – Leased.** In the ordinary course of business, the Debtor may lease furniture, fixtures and office equipment from certain third-party lessors for use in the daily operation of its businesses. Nothing in the Schedules and Statements is or shall be construed as an admission regarding any determination as to the legal status of any lease (including whether any lease is a true lease or a financing arrangement), and the Debtor reserves all of its rights with respect to any such issue.

**Recharacterization.** Notwithstanding the Debtor’s reasonable best efforts to properly characterize, classify, categorize or designate certain Claims, assets, executory contracts, unexpired leases and other items reported in the Schedules and Statements, the Debtor may nevertheless have improperly characterized, classified, categorized, designated, or omitted certain items due to the complexity and size of the Debtor’s business. Accordingly, the Debtor reserves all of its rights to recharacterize, reclassify, recategorize, redesignate, add or delete items reported in the Schedules and Statements at a later time as is necessary or appropriate as additional information becomes available, including, without limitation, whether contracts or leases listed

herein were deemed executory or unexpired as of the Petition Date and remain executory and unexpired postpetition.

**Liabilities.** The Debtor allocated liabilities between the prepetition and postpetition periods based on the information and research conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between the prepetition and postpetition periods may change. Accordingly, the Debtor reserves all of its rights to amend, supplement, or otherwise modify the Schedules and Statements as is necessary and appropriate.

The liabilities listed on the Schedules do not reflect any analysis of claims under section 503(b)(9) of the Bankruptcy Code. Accordingly, the Debtor reserves all of its rights to dispute or challenge the validity of any asserted claims under section 503(b)(9) of the Bankruptcy Code or the characterization of the structure of any such transaction or any document or instrument related to any creditor's claim.

**Insiders.** For purposes of the Schedules and Statements, the Debtor defines "insiders" to include the following: (a) directors; (b) officers; (c) shareholders holding in excess of 5% of the voting shares of the Debtor entity (whether directly or indirectly); and (d) relatives of directors, officers, or shareholders of the Debtor (to the extent known by the Debtor).

Persons listed as "insiders" have been included for informational purposes only. The Debtor does not take any position with respect to: (a) such person's influence over the control of the Debtor; (b) the management responsibilities or functions of such individual; (c) the decision-making or corporate authority of such individual; or (d) whether such individual could successfully argue that he or she is not an "insider" under applicable law, including the federal securities laws, or with respect to any theories of liability or for any other purpose.

**Intellectual Property Rights.** Exclusion of certain intellectual property shall not be construed as an admission that such intellectual property rights have been abandoned, terminated, assigned, expired by their terms, or otherwise transferred pursuant to a sale, acquisition or other transaction. Conversely, inclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have not been abandoned, terminated, assigned, expired by their terms or otherwise transferred pursuant to a sale, acquisition or other transaction. Accordingly, the Debtor reserves all of its rights with respect to the legal status of any and all such intellectual property rights.

**Executory Contracts.** Although the Debtor made diligent attempts to identify executory contracts of the Debtor, in certain instances, the Debtor may have inadvertently failed to do so. Accordingly, the Debtor reserves all of its rights with respect to the named parties of any and all executory contracts, including the right to amend Schedule G.

**Classifications.** Listing a claim on (a) Schedule D as "secured," (b) Schedule E as "priority," (c) Schedule F as "unsecured," or (d) listing a contract or lease on Schedule G as "executory" or "unexpired," does not constitute an admission by the Debtor of the legal rights of the claimant or a waiver of the Debtor's rights to recharacterize or reclassify such claims or contracts or leases or to setoff of such claims.

**Claims Description.** Schedules D, E, and F permit the Debtor to designate a claim as “disputed,” “contingent” and/or “unliquidated.” Any failure to designate a claim on a given Schedule as “disputed,” “contingent,” or “unliquidated” does not constitute an admission by that Debtor that such amount is not “disputed,” “contingent,” or “unliquidated,” or that such claim is not subject to objection. The Debtor reserves all of its rights to dispute, or assert offsets or defenses to, any claim reflected on its respective Schedules and Statements on any grounds, including liability or classification. Additionally, the Debtor expressly reserves all of its rights to subsequently designate such claims as “disputed,” “contingent,” or “unliquidated.” Moreover, listing a claim does not constitute an admission of liability by the Debtor.

**Excluded Assets and Liabilities.** The Debtor has excluded certain categories of assets, tax accruals, and liabilities from the Schedules and Statements, including, without limitation, accrued salaries, employee benefit accruals, and accrued accounts payable. In addition and as set forth above, the Debtor may have excluded amounts for which the Debtor has been granted authority to pay pursuant to a First Day Order or other order that may be entered by the Bankruptcy Court.

**Causes of Action.** Despite its reasonable efforts to identify all known assets, the Debtor may not have listed all of its causes of action or potential causes of action against third-parties as assets in the Schedules and Statements, including, without limitation, causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and any other relevant non-bankruptcy laws to recover assets or avoid transfers. The Debtor reserves all of its rights with respect to any cause of action (including avoidance actions), controversy, right of setoff, cross-Claim, counter-Claim, or recoupment and any Claim on account of a contract or for breaches of duty imposed by law or in equity, demand, right, action, lien, indemnity, guaranty, suit, obligation, liability, damage, judgment, account, defense, power, privilege, license, and franchise of any kind or character whatsoever, known, unknown, fixed or contingent, matured or unmatured, suspected or unsuspected, liquidated or unliquidated, disputed or undisputed, secured or unsecured, whether asserted directly or derivatively, whether arising before, on, or after the Petition Date, in contract or in tort, in law, or in equity, or pursuant to any other theory of law (collectively, “*Causes of Action*”) they may have, and neither these Global Notes nor the Schedules and Statements shall be deemed a waiver of any Claims or Causes of Action or in any way prejudice or impair the assertion of such Claims or Causes of Action.

**Summary of Significant Reporting Policies.** The following is a summary of significant reporting policies:

- a. **Undetermined Amounts.** The description of an amount as “unknown,” “TBD,” or “undetermined” is not intended to reflect upon the materiality of such amount.
- b. **Totals.** All totals that are included in the Schedules and Statements represent totals of all known amounts or estimates thereof. To the extent there are unknown or undetermined amounts, the actual total may be different than the listed total.

- c. Paid Claims. The Debtor has authority to pay certain outstanding prepetition payables pursuant to various Bankruptcy Court orders. Accordingly, certain outstanding liabilities may have been reduced by postpetition payments made on account of prepetition liabilities. In most instances, as applicable, the Debtor has omitted listing those prepetition liabilities which have been fully satisfied prior to the filing of these Schedules or reduced the remaining liability to reflect payments described herein. To the extent the Debtor pays any of the liabilities listed in the Schedules pursuant to any orders entered by the Bankruptcy Court, the Debtor reserves all of its rights to amend or supplement the Schedules or take other action as is necessary and appropriate to avoid over-payment of or duplicate payments for any such liabilities.
- d. Liens. Property and equipment listed in the Schedules are presented without consideration of any liens that may attach (or have attached) to such property and equipment.
- e. Currency. Unless otherwise indicated, all amounts are reflected in U.S. dollars.

**Credits and Adjustments.** The claims of individual creditors for, among other things, goods, products, services, or taxes are listed as the amounts entered on the Debtor's books and records (or estimates thereof) and may not reflect credits, allowances, or other adjustments due from such creditors to the Debtor. The Debtor reserves all of its rights with regard to such credits, allowances, and other adjustments, including the right to assert claims objections and/or setoffs with respect to the same.

**Setoffs.** The Debtor incurs certain setoffs and other similar rights during the ordinary course of business. Offsets in the ordinary course can result from various items, including, without limitation, pricing discrepancies, billing errors, and other disputes between the Debtor and its suppliers, customers, and/or vendors. These offsets and other similar rights are consistent with the ordinary course of business in the Debtor's industry and are not tracked separately. Therefore, although such offsets and other similar rights may have been accounted for when certain amounts were included in the Schedules, offsets are not independently accounted for, and as such, are excluded from the Schedules.

**Estimates.** To close the books and records of the Debtor as of the Petition Date (the most recent book close of the Debtor is December 31, 2021) and to prepare such information on a legal entity basis, the Debtor was required to make estimates, allocations, and assumptions that affect the reported amounts of assets, liabilities, revenue, and expenses as of the Petition Date. The Debtor reserves all rights, but shall not be required, to amend the reported amounts of assets, revenue, and expenses to reflect changes in those estimates and assumptions.

### **Specific Disclosures with Respect to the Debtor's Schedules**

**Schedules Summary.** Except as otherwise noted, the asset information provided herein represents the Debtor's data regarding its assets as of December 2021, and the liability information provided herein represents the Debtor's data (or estimates thereof) regarding their liabilities as of the close of business on the Petition Date.

For financial reporting purposes, the Debtor ordinarily prepares consolidated financial statements. Unlike the consolidated financial statements, the Schedules reflect the assets and liabilities of the Debtor on a nonconsolidated basis, except where otherwise indicated. Accordingly, the totals listed in the Schedules will likely differ, at times materially, from the consolidated financial reports prepared by the Debtor for financial reporting purposes or otherwise.

The Schedules do not purport to represent financial statements prepared in accordance with GAAP, nor are they intended to be fully reconciled with the financial statements of the Debtor. Additionally, the Schedules contain unaudited information (and estimates thereof) that is subject to further review and potential adjustment, and reflect the Debtor's reasonable best efforts to report the assets and liabilities of the Debtor on an unconsolidated basis. Moreover, given, among other things, the uncertainty surrounding the collection and ownership of certain assets and the valuation and nature of certain liabilities, to the extent that the Debtor shows more assets than liabilities, this is not an admission that the Debtor was solvent as of the Petition Date or at any time before the Petition Date. Likewise, to the extent the Debtor shows more liabilities than assets, this is not an admission that the Debtor was insolvent as of the Petition Date or at any time before the Petition

**Schedule A/B P1.** Cash balances are listed as of the Petition Date. Details with respect to the Debtor's cash management system and bank accounts are provided in the *Interim Order (I) Authorizing the Debtor to (A) Maintain and Operate its Existing Cash Management System, (B) Honor Certain Prepetition Obligations, and (C) Maintain Existing Business Forms; and (II) Granting Related Relief [Docket No. 73]* (the "**Cash Management Motion**").

**Schedule A/B P2Q7.** Cash collateral posted at various counterparties are estimates and have not been verified by the Debtor at the time of the preparation of the Schedules and Statements. Such collateral is subject to potential risk of setoff, fines and penalties.

**Schedule A/B P2Q8.** Surety Bond guarantees are reflected herein and detailed accompanying exhibit along with the counterparties.

**Schedule A/B 3.** The receivables due to the company include amounts that have been billed to customers as well as some power amounts that will be billed in the future. The Debtor estimated accounts receivable (reflected as of Mar. 31, 2022) based on historical liquidity analysis because the majority of purchase of receivables and consolidated billing information from applicable LDCs has not been received to date as a result of the default. Such receivables are subject to potential risk of setoff, fines and penalties. Furthermore, the unbilled amounts will be unable to be determined until such time as the individual customers' meters are read and thus the information included herein is compiled using the Debtor's best estimates.

**Schedule A/B 5.** Gas inventory is shown as undetermined as of the Petition Date because of the nature of the hard default with counterparties and limited information available at the time of the

preparation of the Schedules and Statements. Greater clarity with regards to inventory as of the Petition date should become available as the Debtor engages with the LDCs/pipelines and reconciles outstanding accounts.

**Schedule A/B P4Q15.** Equity interests in subsidiaries arise from common stock ownership or member interests. Each Debtor's "Schedule B – Personal Property" lists the Debtor's ownership interests, if any, in subsidiaries. For purposes of these Statements and Schedules, the Debtor has listed the value of such ownership interests as undetermined because the fair market value of such stock or interests is dependent on numerous variables and factors and may differ significantly from the net book value.

**Schedule A/B P4Q55.** The Debtor does not own any real property. All of the Debtor's locations and headquarters prior to the Petition Date were leased.

**Schedules A/B P10.** Intangibles and Intellectual Property listed in Schedules A/B 59-69 are listed as an undetermined amount or at its net book value. The fair market value of such ownership is dependent on numerous variables and factors and may differ significantly from its net book value. The Debtor maintains databases into which it collects and retains personally identifiable information of customers.

**Schedules A/B 74 and A/B 75.** In the ordinary course of its businesses, the Debtor may have accrued, or may subsequently accrue, certain rights to counter-Claims, setoffs, credits, or refunds. Additionally, the Debtor may be a party to pending litigation in which the Debtor has asserted, or may assert, Claims as a plaintiff or counter-Claims as a defendant. Because such Claims are unknown to the Debtor and not quantifiable as of the Petition Date, they may not be listed in the Schedules. The Debtor's failure to list any cause of action, claim, or right of any nature is not an admission that such cause of action, claim, or right does not exist, and should not be construed as a waiver of such cause of action, claim, or right.

**Schedules A/B 77.** The value of certain forward contracts are speculative and fluctuate based on market constraints. The Debtor's failure to list any cause of action, claim, or right of any nature is not an admission that such cause of action, claim, or right does not exist, and should not be construed as a waiver of such cause of action, claim, or right.

**Schedule D.** The Debtor has not included parties that may believe their Claims are secured through setoff rights or inchoate statutory lien rights. The amounts outstanding under the Debtor's prepetition secured credit facilities reflect approximate amounts as of the Petition Date.

With respect to the Claims listed on Schedule D, reference to the applicable loan agreements and related documents is necessary for a complete description of the collateral and the nature, extent, and priority of liens. Furthermore, the secured claim listed for PNC Bank, N.A. includes certain collateral postings to ISOs, regulators, utilities, and pipelines for which other parties may have claims against the Debtor. Nothing in the Global Notes or the Schedules and Statements shall be deemed a modification or interpretation of the terms of such agreements. Except as specifically stated on Schedule D, real property lessors, utility companies, and other parties that may hold security deposits have not been listed on Schedule D. In addition, unless otherwise stated, the

Debtor has not included on Schedule D parties that may hold liens on personal property or in connection with equipment leases. The Debtor reserves all of its rights to amend Schedule D. Nothing herein shall be construed as an admission by the Debtor of the legal rights of the claimant or a waiver of the Debtor's rights to recharacterize or reclassify such Claim or contract.

**Schedule E/F.** The Bankruptcy Court has authorized the Debtor, in its discretion, to pay certain liabilities that may be entitled to priority under the applicable provisions of the Bankruptcy Code. For example, the Bankruptcy Court has entered certain Orders including the: (A) *Interim Order (I) Authorizing the Debtor to (A) Pay Prepetition Reimbursable Expenses, Benefits, and Related Items and (B) Honor and Continue Certain Prepetition Practices; (II) Authorizing Banks and Other Financial Institutions to Honor Checks and Checks and Electronic Transfer Requests Related to the Foregoing; and (III) Granting Related Relief [Docket No. 99]; (B) Interim Order (I) Authorizing the Debtor to (A) Pay its obligations Under Prepetition Insurance Policies and (B) Renew, Supplement, Modify, or Purchase Insurance Coverage in the Ordinary Course; (II) Authorizing Banks and Other Financial Institutions to Honor Checks and Electronic Transfer Requests Related Thereto; and (III) Granting Stated Relief [Docket No. 71]; and (C) Interim Order (I) Authorizing, but not Directing, the Payment of Certain Prepetition Taxes and Fees and (II) Granting Related Relief [Docket No. 74]. To the extent that applicable Claims have been paid under one or more of the foregoing orders, such Claims may not be included in Schedule E/F.*

The Debtor's analysis of potential employee priority and non-priority claims may change over time based on use of vacation and ongoing commission calculations for prepetition energy flows. The Debtor reserves its right to dispute the priority status of any claim on any basis. The Debtor reserves all of its rights to amend Schedule E/F.

The Debtor's analysis of potential channel partner/broker non-priority claims related to commissions may change over time based on ongoing calculations for prepetition energy flows. The Debtor reserves its right to dispute the priority status of any claim on any basis. The Debtor reserves all of its rights to amend Schedule E/F.

The Debtor has used reasonable efforts to report all general unsecured Claims against the Debtor on Schedule E/F, based upon the Debtor's books and records as of the Petition Date.

Although reasonable efforts have been made to identify the date of incurrence of each Claim, determining the date upon which each Claim on Schedule E/F was incurred or arose would be unduly burdensome and cost prohibitive and, therefore, the Debtor does not list a date for each Claim listed on Schedule E/F. Furthermore, claims listed on Schedule E/F have been aggregated by unique creditor name and remit to address and may include several dates of incurrence for the aggregate balance listed.

Schedule E/F reflects the prepetition amounts owing to counterparties to executory contracts and unexpired leases. Additionally, Schedule E/F does not include potential rejection damage Claims of the counterparties to executory contracts and unexpired leases that may be rejected.

**Schedule G.** Although reasonable efforts have been made to ensure the accuracy of the Debtor's Schedule G, inadvertent errors may have occurred. Certain information, such as the contact information of the counter-party, may not be included where such information could not be

obtained using the Debtor's reasonable efforts. Listing a contract or agreement on Schedule G does not constitute an admission that such contract or agreement was an executory contract or unexpired lease as of the Petition Date or is valid or enforceable. The Debtor hereby reserves all of its rights to dispute the validity, status or enforceability of any contracts, agreements or leases set forth on Schedule G and to amend or supplement Schedule G as necessary. Certain of the leases and contracts listed on Schedule G may contain certain renewal options, guarantees of payment, indemnifications, options to purchase, rights of first refusal, and other miscellaneous rights. Such rights, powers, duties, and obligations are not set forth separately on Schedule G.

Certain confidentiality and non-disclosure agreements may not be listed on Schedule G. The Debtor reserves all of its rights with respect to such agreements.

Certain of the contracts and agreements listed on Schedule G may consist of several parts, including, purchase orders, amendments, restatements, waivers, letters, and other documents that may not be listed on Schedule G or that may be listed as a single entry. In some cases, the same supplier or provider appears multiple times on Schedule G. This multiple listing is intended to reflect distinct agreements between the applicable Debtor and such supplier or provider. The Debtor expressly reserves its rights to challenge whether such related materials constitute an executory contract, a single contract or agreement or multiple, severable or separate contracts. The contracts, agreements, and leases listed on Schedule G may have expired or may have been modified, amended, or supplemented from time to time by various amendments, restatements, waivers, estoppel certificates, letters, memoranda, and other documents, instruments, and agreements that may not be listed therein despite the Debtor's use of reasonable efforts to identify such documents. Further, unless otherwise specified on Schedule G, each executory contract or unexpired lease listed thereon shall include all exhibits, schedules, riders, modifications, declarations, amendments, supplements, attachments, restatements, or other agreements made directly or indirectly by any agreement, instrument, or other document that in any manner affects such executory contract or unexpired lease, without respect to whether such agreement, instrument, or other document is listed thereon.

In addition, the Debtor may have entered into various other types of agreements in the ordinary course of its business, such as supplemental agreements, settlement agreements, amendments/letter agreements, title agreements, and confidentiality agreements. Such documents may not be set forth on Schedule G. Further, the Debtor reserves all of its rights to alter or amend these Schedules to the extent that additional information regarding the Debtor obligor to such executory contracts becomes available. Certain of the executory agreements may not have been memorialized and could be subject to dispute. Executory agreements that are oral in nature have not been included on Schedule G.

The Debtor reserves all of its rights, Claims, and causes of action with respect to the contracts on Schedule G, including the right to dispute or challenge the characterization of the structure of any transaction or any document or instrument related to a creditor's Claim.

Omission of a contract or agreement from Schedule G does not constitute an admission that such omitted contract or agreement is not an executory contract or unexpired lease. The Debtor's rights under the Bankruptcy Code with respect to any such omitted contracts or agreements are not

impaired by the omission. Schedule G may be amended at any time to add any omitted contract, agreement or lease.

The listing of any contract on Schedule G does not constitute an admission by the Debtor as to the validity of any such contract or that such contract is an executory contract or unexpired lease. The Debtor reserves all of its rights to dispute the effectiveness of any such contract listed on Schedule G or to amend Schedule G at any time to remove any contract.

The Debtor maintains a variety of insurance policies, including, without limitation, property, general liability, and employee related policies.

**Schedule H.** For purposes of Schedule H, the Debtor is either the principal obligor or guarantor under the prepetition debt facilities. The Debtor may not have identified certain guarantees associated with the Debtor's executory contracts, unexpired leases, secured financings, debt instruments and other such agreements. The Debtor reserves all of its rights to amend the Schedules to the extent that additional guarantees are identified or such guarantees are discovered to have expired or be unenforceable.

#### **Specific Disclosures with Respect to the Debtor's Statements**

**Statement 1.** Sales are reflected net of returns and allowances.

**Statement 2.** Non-business revenue includes such items as interest income.

**Statement 3.** Statement 3 includes any disbursement or other transfer made by the Debtor within 90 days before the Petition Date. Payments to insiders, and bankruptcy professionals are also noted in Statement 4 and Statement 11 respectively. The amounts listed in Statement 3 may reflect the Debtor's disbursements netted against any check level detail; thus, to the extent a disbursement was made to pay for multiple invoices, only one entry has been listed on Statement 3. All disbursements listed on Statement 3 are made through the Debtor's cash management system. Additionally, all disbursement information reported in Statement 3 for a specific Debtor pertains to the bank accounts maintained by that Debtor.

**Statement 4.** With respect to individuals, the amounts listed reflect certain payments and transfers to such individuals, including, without limitation, compensation expense reimbursement, relocation reimbursement, and/or severance and the like.

**Statement 7.** The Debtor reserves all rights with respect to the suits and proceedings included in Statement. 7. Nothing contained herein shall be construed as an admission of liability or waiver of any right or defense.

**Statement 27.** The inventories listed herein are limited to gas inventory and are valued at a cost basis as of December 31, 2021. Gas inventory as of the Petition date is undetermined because of the nature of the hard default with counterparties and limited information available at the time of the preparation of the Schedules and Statements. Greater clarity with regards to gas inventory as

of the Petition date should become available as the Debtor engages with the LDCs/pipelines and reconciles outstanding accounts.

**Schedules Footnotes**

**Official Form 206A/B**

**Schedule A/B: Assets — Real and Personal Property 12/15**

**Part 1: Cash and Cash Equivalents**

Note 3.01 Cash balances are listed as of the petition date.

DETAILS WITH RESPECT TO THE DEBTORS' CASH MANAGEMENT SYSTEM AND BANK ACCOUNTS ARE PROVIDED IN THE DEBTORS MOTION FOR ENTRY OF INTERIM AND FINAL ORDERS (I) AUTHORIZING THE DEBTOR TO (A) MAINTAIN AND OPERATE ITS EXISTING CASH MANAGEMENT SYSTEM, (B) HONOR CERTAIN PREPETITION OBLIGATIONS, AND (C) MAINTAIN EXISTING BUSINESS FORMS; AND (II) GRANTING RELATED RELIEF [RELATED TO DOCKET NO. 17]

Note 3.02 Cash in Collections Account includes approximately \$478,395.00 of uncleared check amount. The complete check amount cleared on March 28, 2022, after 1 business day.

Note 3.03 Operating account had a negative balance of approximately -\$195K due to overdrafts on petition date related to bank account hold/freeze by PNC Bank.

Note 3.04 Secondary Checking Account (6102) was used for payments related to Polar Vortex refunds and was intended to be closed on petition date.

Note 3.05 Brokerage accounts are used by the Debtor to place financial swap trades for Power & Gas hedges. These are standalone accounts and in ordinary course of business hold some collateral/margin amounts posted by the Debtor.

Note 3.06 ISDA trades are part of the Debtor's hedging and risk management policy. There is no cash/bank account associated with ISDA but as per terms of agreement, Debtor posts periodic cash collateral with the ISDA counterparties for trading and hedging.

Note 3.07 The cash settlement amounts for Brokerage and ISDA accounts is listed under **Part 11: All Other Assets Section 77**

Note 4.01 The Debtor funded a prepaid card with amount of \$5,000 on March 23, 2022.

**Part 2: Deposits and prepayments**

Note 7.01 All amounts are estimates as per discussions with the Debtor

Note 7.02 The Debtor has cash collateral posted to transmission/pipeline companies, PJM-ISO, Utility/LDCs companies, Surety Bond providers. Portion of unsecured debt is cash collateralized by an estimated \$8.6mm amount in aggregate.

Note 7.03 As of petition date, the Debtor has been able to obtain confirmations for cash collateral posting amounts from Duke, PJM and Dominion.

Note 7.04 Cash Collateral Postings are, potentially, subject to setoffs and penalties by ISO, Pipelines, Transmission providers as part of the tariff agreements.

Note 8.01 All amounts are estimates as per discussions with the Debtor

Note 8.02 The Debtor has estimated \$2.09MM of Surety Bonds posted to various LDCs, PUC/PSCs etc.

**Part 3: Accounts receivable**

Note 11.01 The AR amounts are estimated as of March 31, 2022 and do not include potential post-petition fines, penalties that LDCs could try to offset against A/R.

Note 11.02 The AR balance and collections are potentially subject to further setoffs, annual true-ups and penalties by LDCs, Utilities.

Note 11.03 MI true ups - The Debtor expects to receive approximately \$6.2MM as part of the annual true up for the Michigan Utilities/LDCs. The true up amounts are shown in AR balance details.

Note 11.04 COH true ups - The Debtor estimates around \$6MM owing to Columbia Gas of Ohio for annual gas true ups.

Note 11.05 OH Gross Receipts Tax is paid through LDC settlements and is captured in estimated AR payments from LDCs.

**Part 4: Investments**

Note 15.01 Debtor owns 100% membership interests in Velocity Energy, LLC and VE Tax Consultants, LLC.

Note 15.02 Velocity Energy, LLC is operationally dormant as of petition date and ceased operations in July 2016. But it's legal entity has not dissolved and was Active as of petition date.

Note 15.03 VE Tax Consultants, LLC is operationally dormant as of petition date and ceased operations in July 2013. But it's legal entity has not dissolved and was Active as of petition date.

**Part 5: Inventory, excluding agriculture assets**

Note 22.01 The inventory amounts are estimates as per discussions with the Debtor.

Note 22.02 The Debtor has closed its financial books as of December 31, 2021, on a preliminary basis.

Note 22.03 The Debtor's Gas inventory is estimated to be approximately \$28MM, as of December 31, 2021.

Note 22.04 As of petition date, the value of Natural Gas Inventory is undetermined due to hard defaults and potential offsets, penalties etc. being applied by LDCs, Pipeline/Transmission counterparties.

Note 22.05 The Debtor continued to receive Natural Gas through filing data in ordinary course.

**Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)**

**Part 7: Office furniture, fixtures, and equipment; and collectibles**

Note 41.01 The fixed assets amounts are estimated as of December 31, 2021.

Note 41.02 The Debtor has closed its financial books as of December 31, 2021, on a preliminary basis, and all values of fixed assets are estimated as of December 31, 2021.

Note 41.03 The Debtor owns office furniture, computers and accessories, IT equipment, software in ordinary course of business and majority of assets have depreciated fully.

Note 41.04 The Debtor owns a vehicle (fully depreciated) and details are included in Schedule A/B Part 8 Machinery, equipment, and vehicles.

**Part 8: Machinery, equipment, and vehicles**

Note 47.01 The Debtor owns a company vehicle, Honda Civic GX (Year 2010, S. No. # 19XFA4F54AE000156) and the vehicle has been fully depreciated.

Note 47.02 The vehicle is covered under the Auto Insurance policy provided to the Debtor by Westfield Insurance.

**Part 9: Real Property**

Note 55.01 The Debtor leases office space from LJC Real Estate Holdings, LLC ("LJC").

Note 55.02 Richard A Curnutte Sr. has indirect relation with the lessor/landlord. LJC Real Estate Holdings, LLC is owned by Leah J. Curnutte, wife of Richard A Curnutte Sr.

Note 55.03 The Debtor paid approximately \$280,000 to LJC Real Estate Holdings, LLC within one year prior to filing date.

Note 55.04 Debtor's office space is shared with two other companies, Energy Cooperative of Ohio (ECO - Nonprofit) and Vollt Communications, Inc.

Note 55.05 Richard A Curnutte Sr. has indirect relation with Vollt Communications, Inc. Vollt is owned by Leah J. Curnutte, wife of Richard A Curnutte Sr.

Note 55.06 As of petition date, the Debtor subleases space to ECO-Nonprofit and received monthly rental income of approximately \$1,500.

Note 55.07 Marc C. Runck Sr. was on the board of Energy Co-operative of Ohio until February 2022.

**Part 10: Intangibles and intellectual property**

Note 63.01 The Debtor maintains customers list as part of its book of business and operations.

Note 63.02 The Debtor's customer list records include personally identifiable information (Name, Service Address, Billing Address, Phone, Email & Fax) for its customers.

**Schedules Footnotes**

**Part 11: All other assets**

Note 71.01 The Debtor is owed approximately \$20.8K from a stockholder loan as per audited financials of FY 2020. Per the Debtor, there was no change in the amount as of December 2021.

Note 73.01 The Debtor holds insurance policies in ordinary course of business including, not limited to, Directors and Officers Liability.

Note 73.02 The coverage amounts are taken from insurance policy documents and are general aggregate amounts. See individual policy details for sub type coverage amounts.

Note 73.03 The aggregate coverage amounts for D&O policy (Everest Indemnity) is \$5,000,000.

Note 73.04 The aggregate coverage amounts for Commercial Property/Auto/Crime & Fidelity/Commercial Terrorism Umbrella is \$5,000,000.

Note 73.05 The aggregate coverage amount for Business Owner's Policy/GL/Property (Westfield) is \$2,000,000.

Note 73.06 The aggregate coverage amount for Workers Compensation policy (Westfield) is \$500,000.

Note 74.01 Debtor is part of a regulatory dispute against Columbia Gas Transmission ("TCO") for rate increases on TCO pipeline. The dispute is resolved and the payments are forthcoming.

Note 74.02 Debtor estimates to receive approximately \$8.84MM as part of the TCO Rate Case regulatory dispute.

Note 74.03 Debtor is party to other litigations against brokers, former employees and the cases are pending, as of petition date.

Note 74.04 IN THE ORDINARY COURSE OF THEIR BUSINESSES, THE DEBTORS MAY HAVE ACCRUED, OR MAY SUBSEQUENTLY ACCRUE, CERTAIN RIGHTS TO COUNTERCLAIMS, SETOFFS, CREDITS, OR REFUNDS. ADDITIONALLY, THE DEBTORS MAY BE PARTY TO PENDING LITIGATION IN WHICH THE DEBTORS HAVE ASSERTED, OR MAY ASSERT, CLAIMS AS A PLAINTIFF OR COUNTER-CLAIMS AS A DEFENDANT. BECAUSE SUCH CLAIMS ARE UNKNOWN TO THE DEBTORS AND NOT QUANTIFIABLE AS OF THE PETITION DATE, THEY MAY NOT BE LISTED IN THE SCHEDULES. THE DEBTORS' FAILURE TO LIST ANY CAUSE OF ACTION, CLAIM, OR RIGHT OF ANY NATURE IS NOT AN ADMISSION THAT SUCH CAUSE OF ACTION, CLAIM, OR RIGHT DOES NOT EXIST, AND SHOULD NOT BE CONSTRUED AS A WAIVER OF SUCH CAUSE OF ACTION, CLAIM, OR RIGHT.

Note 77.01 As mentioned in Schedule A/B Part 1, the Debtor maintains brokerage, ISDA accounts with counterparties that are used in ordinary course of business to post margin/collateral and settle trades.

Note 77.02 As of petition date, the Debtor expects to receive estimated settlement amounts from the closure of hedge trades and return of collateral posted to brokerage, ISDA counterparties

Note 77.03 THE DEBTORS' FAILURE TO LIST ANY CAUSE OF ACTION, CLAIM, OR RIGHT OF ANY NATURE IS NOT AN ADMISSION THAT SUCH CAUSE OF ACTION, CLAIM, OR RIGHT DOES NOT EXIST, AND SHOULD NOT BE CONSTRUED AS A WAIVER OF SUCH CAUSE OF ACTION, CLAIM, OR RIGHT.

**Schedule D: Creditors Who Have Claims Secured by Property**

Note 2.01 All amounts are estimates as of petition date.

Note 2.02 The Debtor has cash collateral posted to transmission/pipeline companies, ISO, Utility/LDCs companies and surety bond providers. Portion of unsecured debt is cash collateralized by approximately \$8.6 million of aggregate cash collateral.

Note 2.03 Estimated Cash Collateral posted to Columbia Gas Transmission (\$3,166,000), Panhandle Trunkline (\$503,000), Enbridge Nexus (\$459,000), Dominion Transmission (\$292,000), Rockies Express Pipeline (\$110,000), Texas Eastern (\$96,000), PECO (\$1,000), Duke Energy (\$950,000), AEP (\$656,000), PJM (\$1,851,606) and Cap Specialty (\$500,000).

Note 2.04 As of petition date, Debtor has only been able to obtain balance confirmations from Duke Energy, PJM and Dominion.

Note 2.05 Cash Collateral Postings are subject to potential setoffs and penalties by ISO, Pipelines, Transmission providers as part of the tariff agreements.

Note 2.06 The Debtor's accrued interest and fees on PNC loan balance is estimated for pre-petition period of March 1, 2022 to March 25, 2022.

Note 2.07 The Debtor's collateral is subject to potential fines, penalties and offsets by LDCs and pipelines.

**Schedule E/F: Creditors Who Have Unsecured Claims**

**Part 1: List All Creditors with PRIORITY Unsecured Claims**

Note 1.01 All amounts are estimates as of petition date and as per discussions with the Debtor.

Note 1.02 The estimated Sales Tax claim amounts are for the unpaid amounts for the month of February 2022 collections.

Note 1.03 The Bankruptcy Court authorized Debtor to pay Sales Tax Claim - OH as per FINAL ORDER (I) AUTHORIZING, BUT NOT DIRECTING, THE PAYMENT OF CERTAIN PREPETITION TAXES AND FEES AND (II) GRANTING RELATED RELIEF [DOCKET # 221], and Interim Order (I) Authorizing, but Not Directing, the Payment of Certain Prepetition Taxes and Fees and (II) Granting Related Relief [DOCKET # 74]

Note 1.04 On April 11, 2022, the Debtor paid \$1,281,354.95 for prepetition Sales Tax Claim related to January 2022 collections in Ohio.

Note 1.05 As of petition date, March 2022 and April 2022 collections were not received and the Debtor does not believe it is not liable for those taxes until the AR proceeds are received. Mar 2022, Apr 2022 Sales Tax has not accrued yet and is not included in the amounts above.

Note 1.06 As of petition date, the Debtor had not received February 2022 collections from Vectren Energy Ohio (VEDO) and corresponding Sales Tax was not accrued. The amounts for VEDO counties are not included in the schedule.

Note 1.07 Debtor Sales Taxes, in normal course, are calculated based on the billings & billing cycle. The customer billing cycles for Debtors customer profile are staggered over a period of 2 calendar months.

Note 1.08 OH Sales Tax is due monthly and is paid approximately 60 days in arrears.

Note 1.09 OH Commercial Activity Tax (CAT) is due quarterly. The claim amount is estimated for Q1 2022 and will be due in May 2022.

Note 1.10 PA Sales Tax is due semi-annually. Amount is minimal as majority customers are residential & sales tax exempt.

Note 1.11 OH GRT is paid through LDC settlements and is captured in AR payments from LDCs.

Note 1.12 The Debtor has Natural Gas Inventory stored in the state of West Virginia and Property Tax is being assessed. The estimated amount of Property Tax is undetermined.

Note 1.13 Accrued employee benefits include Health Reimbursement Account (HRA) tail component and estimated employee expense reimbursements.

Note 1.14 As of petition date, the Debtor had accrued, unpaid wages of \$63K, consisting of payroll, payroll taxes and 401k employee contributions.

Note 1.15 The Bankruptcy Court authorized the Debtor to pay the accrued, unpaid wages amount of \$36,079.57 to payroll provider as per ORDER AUTHORIZING THE Debtor TO REIMBURSE ITS PAYROLL ADMINISTRATOR FOR PREPETITION PAYMENTS MADE TO THE DEBTOR'S EMPLOYEES [RELATED TO DOCKET NO. 115]

**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

Note 2.01 All amounts are estimates as of petition date.

Note 3.01 All amounts are estimated as of petition date.

Note 3.02 Tennessee pipeline has an approximate \$29k liability that potentially can be offset at LDC

Note 3.03 The Debtor has cash collateral posted to Transmission/Pipeline companies, ISO, Utility/LDCs companies and surety bond providers. Part of unsecured claims for these counterparties is cash collateralized by the deposits.

Note 3.04 Estimated Cash Collateral posted to Columbia Gas Transmission (\$3,166,000), Panhandle Trunkline (\$503,000), Enbridge Nexus (\$459,000), Dominion Transmission (\$292,000), Rockies Express Pipeline (\$110,000), Texas Eastern (\$96,000), PECO (\$1,000), Duke Energy (\$950,000), AEP (\$656,000), PJM (\$1,851,606) and Cap Specialty (\$500,000)

Note 3.05 As of petition date, Columbia Gas Transmission ("TCO") refund amounts are estimates as the Debtor has not received any amount confirmation and verification from TCO. The change in refund from TCO will directly impact the individual customer refund amounts.

**Schedule G: Executory Contracts and Unexpired Leases**

Note 2.01 Debtor has leased equipment (printer and postage machine) for office operations and listed in the schedule.

**Schedule H: Codebtors**

Note 2.01 Richard A Cumutte, Sr. is guarantor to the Debtor's obligations under PNC Credit Agreement and signatory to the AMENDED AND RESTATED SECURED GUARANTY in favor of PNC Bank, N.A.

Fill in this information to identify the case:

Debtor Volunteer Energy Services, Inc.

United States Bankruptcy Court for the: Southern District of Ohio

Case number (if known) 22-50804

Check if this is an amended filing

Official Form 207

Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy

04/22

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income

1. Gross revenue from business

None

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year	Sources of revenue Check all that apply	Gross revenue (before deductions and exclusions)
From 7/1/2021 To 12/31/2021	<input checked="" type="checkbox"/> Operating a business <input type="checkbox"/> Other	\$65,643,582.75
From 7/1/2020 To 6/30/2021	<input checked="" type="checkbox"/> Operating a business <input type="checkbox"/> Other	\$191,314,438.71
From 7/1/2019 To 6/30/2020	<input checked="" type="checkbox"/> Operating a business <input type="checkbox"/> Other	\$160,548,032.00
From To	<input type="checkbox"/> Operating a business <input type="checkbox"/> Other SEE EXHIBIT SOFA FOOTNOTES PART 1 NOTES 1.01 - 1.04	

2. Non-business revenue

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

None

	Description of sources of revenue	Gross revenue from each source (before deductions and exclusions)
FROM THE BEGINNING OF THE FISCAL YEAR TO FILING DATE: From 7/1/2021 To 3/25/2022	INTEREST INCOME	\$1,859.75
FROM THE BEGINNING OF THE FISCAL YEAR TO FILING DATE: From 7/1/2021 To 3/25/2022	PPP 2 LOAN - FULLY FORGIVEN	\$1,092,122.00
FOR PRIOR YEAR: From 7/1/2020 To 6/30/2021	PPP 1 LOAN - PARTIALLY FORGIVEN	\$2,011,800.00
FOR PRIOR YEAR: From 7/1/2020 To 6/30/2021	INTEREST INCOME	\$9,550.45
FOR THE YEAR BEFORE THAT: From 7/1/2019 To 6/30/2020	INTEREST INCOME	\$11,109.00
From To	SEE EXHIBIT SOFA FOOTNOTES PART 1 NOTES 2.01 - 2.08	

Part 2: List Certain Transfers Made Before Filing for Bankruptcy

3. Certain payments or transfers to creditors within 90 days before filing this case

List payments or transfers—including expense reimbursements—to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$7,575. (This amount may be adjusted on 4/1/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

None

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
3DEGREES GROUP INC. 2 EMBARCADERO CENTER SUITE 2950 SAN FRANCISCO, CA 94111	03/01/2022	\$145,000.00	ENERGY - RECS
<b>TOTAL FOR 3DEGREES GROUP INC.</b>		<b>\$145,000.00</b>	
ACTION BUSINESS SERVICES LLC 157 MINGES CIRCLE BATTLE CREEK, MI 49015	12/29/2021 02/03/2022 03/03/2022	\$2,818.19 \$1,532.99 \$4,582.95	BROKER/CHANNEL PARTNERS BROKER/CHANNEL PARTNERS BROKER/CHANNEL PARTNERS
<b>TOTAL FOR ACTION BUSINESS SERVICES LLC</b>		<b>\$8,934.13</b>	
ADAM N GIRARD 232 ROCKY FORK DR S COLUMBUS, OH 43230	02/28/2022 02/28/2022 03/15/2022	\$17,795.23 \$7,358.50 \$37,256.67	BROKER/CHANNEL PARTNERS BROKER/CHANNEL PARTNERS BROKER/CHANNEL PARTNERS
<b>TOTAL FOR ADAM N GIRARD</b>		<b>\$62,410.40</b>	
AEP 1 RIVERSIDE PLAZA COLUMBUS, OH 43215-2372	01/27/2022 01/28/2022 01/31/2022 02/02/2022 02/04/2022 02/17/2022 02/24/2022 02/25/2022 02/28/2022 03/03/2022 03/04/2022 03/07/2022 03/18/2022 03/23/2022	\$12,000.00 \$19,000.00 \$40,000.00 \$29,000.00 \$52,000.00 \$39,000.00 \$14,000.00 \$22,000.00 \$7,000.00 \$32,000.00 \$6,000.00 \$47,000.00 \$8,000.00 \$7,000.00	ENERGY - UTILITY/LDCS COLLATERAL POSTED ENERGY - UTILITY/LDCS COLLATERAL POSTED ENERGY - UTILITY/LDCS COLLATERAL POSTED ENERGY - UTILITY/LDCS COLLATERAL POSTED ENERGY - UTILITY/LDCS COLLATERAL POSTED ENERGY - UTILITY/LDCS COLLATERAL POSTED ENERGY - UTILITY/LDCS COLLATERAL POSTED ENERGY - UTILITY/LDCS COLLATERAL POSTED ENERGY - UTILITY/LDCS COLLATERAL POSTED ENERGY - UTILITY/LDCS COLLATERAL POSTED ENERGY - UTILITY/LDCS COLLATERAL POSTED ENERGY - UTILITY/LDCS COLLATERAL POSTED ENERGY - UTILITY/LDCS COLLATERAL POSTED ENERGY - UTILITY/LDCS COLLATERAL POSTED
<b>TOTAL FOR AEP</b>		<b>\$334,000.00</b>	
AES - ALTERNATIVE ENERGY SOURCE 8225 FARNSWORTH ROAD A-10 WATERVILLE, OH 43566	12/29/2021 02/03/2022 03/03/2022	\$5,592.89 \$10,772.79 \$19,733.88	BROKER/CHANNEL PARTNERS BROKER/CHANNEL PARTNERS BROKER/CHANNEL PARTNERS
<b>TOTAL FOR AES - ALTERNATIVE ENERGY SOURCE</b>		<b>\$36,099.56</b>	
AETNA 151 FARMINGTON AVENUE HARTFORD, CT 06156	01/04/2022 02/02/2022 03/03/2022	\$92,608.04 \$92,608.04 \$52,111.54	SG&A - PAYROLL (BENEFITS) SG&A - PAYROLL (BENEFITS) SG&A - PAYROLL (BENEFITS)
<b>TOTAL FOR AETNA</b>		<b>\$237,327.62</b>	

(Name)

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
AMERICAN ENERGY SERVICES 1105 SHROCK ROAD SUITE 602 COLUMBUS, OH 43229	01/03/2022	\$97,063.79	ENERGY - SUPPLIER (LOCAL)
	01/18/2022	\$5,099.72	ENERGY - SUPPLIER (LOCAL)
	02/02/2022	\$109,168.56	ENERGY - SUPPLIER (LOCAL)
	02/16/2022	\$860.11	ENERGY - SUPPLIER (LOCAL)
	03/03/2022	\$79,860.89	ENERGY - SUPPLIER (LOCAL)
	03/21/2022	\$457.86	ENERGY - SUPPLIER (LOCAL)
<b>TOTAL FOR AMERICAN ENERGY SERVICES</b>		<b>\$292,510.93</b>	
AMERICAN EXPRESS PO BOX 981535 EL PASO, TX 79998-1535	01/04/2022	\$8,190.72	SG&A - OFFICE EXPENSE
	01/12/2022	\$8,286.48	SG&A - OFFICE EXPENSE
	02/04/2022	\$8,190.72	SG&A - OFFICE EXPENSE
	02/22/2022	\$5,124.55	SG&A - OFFICE EXPENSE
	03/07/2022	\$12,944.38	SG&A - OFFICE EXPENSE
<b>TOTAL FOR AMERICAN EXPRESS</b>		<b>\$42,736.85</b>	
AMERIFLEX BUSINESS SOLUTIONS PO BOX 871655 KANSAS CITY, MO 64187-1655	12/27/2021	\$2,512.77	SG&A - PAYROLL (BENEFITS)
	01/03/2022	\$2,682.25	SG&A - PAYROLL (BENEFITS)
	01/10/2022	\$4,680.05	SG&A - PAYROLL (BENEFITS)
	01/18/2022	\$408.00	SG&A - PAYROLL (BENEFITS)
	01/24/2022	\$2,336.81	SG&A - PAYROLL (BENEFITS)
	01/31/2022	\$329.00	SG&A - PAYROLL (BENEFITS)
	02/07/2022	\$106.06	SG&A - PAYROLL (BENEFITS)
	02/08/2022	\$457.10	SG&A - PAYROLL (BENEFITS)
	02/14/2022	\$669.65	SG&A - PAYROLL (BENEFITS)
	02/17/2022	\$401.60	SG&A - PAYROLL (BENEFITS)
	02/22/2022	\$386.33	SG&A - PAYROLL (BENEFITS)
	02/28/2022	\$32.23	SG&A - PAYROLL (BENEFITS)
	03/07/2022	\$1,917.66	SG&A - PAYROLL (BENEFITS)
	03/14/2022	\$2,470.62	SG&A - PAYROLL (BENEFITS)
	03/17/2022	\$395.00	SG&A - PAYROLL (BENEFITS)
03/21/2022	\$3,455.52	SG&A - PAYROLL (BENEFITS)	
<b>TOTAL FOR AMERIFLEX BUSINESS SOLUTIONS</b>		<b>\$23,240.65</b>	
AMPO INC. 1111 SHROCK RD. SUITE 100 COLUMBUS, OH 43229-1155	01/06/2022	\$1,434.50	BROKER/CHANNEL PARTNERS
	02/16/2022	\$3,463.06	BROKER/CHANNEL PARTNERS
	03/16/2022	\$9,238.75	BROKER/CHANNEL PARTNERS
<b>TOTAL FOR AMPO INC.</b>		<b>\$14,136.31</b>	
ANR PIPELINE COMPANY 700 LOUISIANA ST SUITE 1300 HOUSTON, TX 77002-270	01/21/2022	\$64,778.11	ENERGY - PIPELINE/TRANSMISSION
	02/17/2022	\$64,249.36	ENERGY - PIPELINE/TRANSMISSION
	03/21/2022	\$68,982.57	ENERGY - PIPELINE/TRANSMISSION
<b>TOTAL FOR ANR PIPELINE COMPANY</b>		<b>\$198,010.04</b>	
ARM ENERGY 20329 STATE HIGHWAY 249 FLOOR 4 HOUSTON, TX 77070	12/27/2021	\$1,565,274.25	ENERGY - SUPPLIER
	01/25/2022	\$2,253,933.00	ENERGY - SUPPLIER
	02/01/2022	\$1,263,748.25	ENERGY - SUPPLIER
	03/16/2022	\$1,000,000.00	ENERGY - SUPPLIER
<b>TOTAL FOR ARM ENERGY</b>		<b>\$6,082,955.50</b>	

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
ASPEN ENERGY 4789 RINGS ROAD SUITE 100 DUBLIN, OH 43017	01/11/2022 02/08/2022 03/10/2022	\$1,622.17 \$3,961.74 \$9,515.19	BROKER/CHANNEL PARTNERS BROKER/CHANNEL PARTNERS BROKER/CHANNEL PARTNERS
<b>TOTAL FOR ASPEN ENERGY</b>		<b>\$15,099.10</b>	
ASTUTE TECHNOLOGY MANAGEMENT 4260 TULLER RD. SUITE 102 DUBLIN, OH 43017	12/31/2021 02/02/2022 03/03/2022 03/22/2022	\$7,470.96 \$7,419.62 \$7,700.57 \$7,481.57	SG&A - IT SG&A - IT SG&A - IT SG&A - IT
<b>TOTAL FOR ASTUTE TECHNOLOGY MANAGEMENT</b>		<b>\$30,072.72</b>	
B RILEY ADVISORY SERVICE 299 PARK AVENUE 21ST FLOOR NEW YORK, NY 10171	01/25/2022 02/03/2022 02/14/2022 02/15/2022 02/22/2022 03/01/2022 03/07/2022 03/15/2022 03/18/2022 03/22/2022 03/22/2022 03/25/2022	\$50,000.00 \$57,834.22 \$20,000.00 \$52,405.45 \$53,191.97 \$61,353.76 \$65,185.39 \$59,672.48 \$58,910.35 \$55,251.77 \$50,000.00 \$50,000.00	PROFESSIONALS - RESTRUCTURING PROFESSIONALS - RESTRUCTURING PROFESSIONALS - RESTRUCTURING PROFESSIONALS - RESTRUCTURING PROFESSIONALS - RESTRUCTURING PROFESSIONALS - RESTRUCTURING PROFESSIONALS - RESTRUCTURING PROFESSIONALS - RESTRUCTURING PROFESSIONALS - RESTRUCTURING PROFESSIONALS - RESTRUCTURING PROFESSIONALS - RESTRUCTURING PROFESSIONALS - RESTRUCTURING
<b>ADDITION</b>			
<b>TOTAL FOR B RILEY ADVISORY SERVICE</b>		<b>\$633,805.39</b>	
BIG SAND DRILLING COMPANY INC 2934 OLD WESTON ROAD PO BOX 995 BUCKHANNON, WV 26201	01/19/2022 01/27/2022 02/17/2022 03/22/2022	\$27,343.80 \$20,000.00 \$14,480.40 \$32,340.80	ENERGY - SUPPLIER (LOCAL) ENERGY - SUPPLIER (LOCAL) ENERGY - SUPPLIER (LOCAL) ENERGY - SUPPLIER (LOCAL)
<b>TOTAL FOR BIG SAND DRILLING COMPANY INC</b>		<b>\$94,165.00</b>	
BLUE HOOK SYSTEMS LLC 4041 N. HIGH STREET #202 COLUMBUS, OH 43214	01/04/2022 02/28/2022	\$4,721.70 \$9,551.04	BROKER/CHANNEL PARTNERS BROKER/CHANNEL PARTNERS
<b>TOTAL FOR BLUE HOOK SYSTEMS LLC</b>		<b>\$14,272.74</b>	
BOEHM KUTZ & LOWERY 36 E. SEVENTH ST. SUITE 1510 CINCINNATI, OH 45202	02/25/2022 03/16/2022	\$10,000.00 \$3,758.86	SG&A - LEGAL SG&A - LEGAL
<b>TOTAL FOR BOEHM KUTZ &amp; LOWERY</b>		<b>\$13,758.86</b>	
BP ENERGY COMPANY 201 HELIOS WAY HOUSTON, TX 77079	12/27/2021 01/25/2022 02/25/2022	\$2,149,402.50 \$1,534,500.00 \$1,459,074.50	ENERGY - SUPPLIER ENERGY - SUPPLIER ENERGY - SUPPLIER
<b>TOTAL FOR BP ENERGY COMPANY</b>		<b>\$5,142,977.00</b>	

Creditor's name and address <i>(Name)</i>	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
BUCKEYE ENERGY BROKERS, INC. 66 EAST MILL STREET AKRON, OH 44308	12/29/2021	\$3,385.55	BROKER/CHANNEL PARTNERS
	02/03/2022	\$6,800.23	BROKER/CHANNEL PARTNERS
	03/03/2022	\$13,523.09	BROKER/CHANNEL PARTNERS
<b>TOTAL FOR BUCKEYE ENERGY BROKERS, INC.</b>		<b>\$23,708.87</b>	
C&D OIL AND GAS LLC PO BOX 11 DORSET, OH 44032	01/19/2022	\$43,541.03	ENERGY - SUPPLIER (LOCAL)
	02/16/2022	\$24,309.00	ENERGY - SUPPLIER (LOCAL)
	03/09/2022	\$20,241.32	ENERGY - SUPPLIER (LOCAL)
<b>TOTAL FOR C&amp;D OIL AND GAS LLC</b>		<b>\$88,091.35</b>	
CARBONBETTER LLC 2305 EAST CESAR CHAVEZ ST AUSTIN, TX 78702	12/27/2021	\$705,242.50	ENERGY - SUPPLIER
	01/25/2022	\$548,737.20	ENERGY - SUPPLIER
	02/25/2022	\$235,850.25	ENERGY - SUPPLIER
<b>TOTAL FOR CARBONBETTER LLC</b>		<b>\$1,489,829.95</b>	
CCAOSC ENERGY SOLUTIONS, LLC. D/B/A PALMER ENERGY 5577 AIRPORT HIGHWAY SUITE 101 TOLEDO, OH 43615	01/07/2022	\$4,340.08	BROKER/CHANNEL PARTNERS
	02/10/2022	\$8,923.26	BROKER/CHANNEL PARTNERS
	03/15/2022	\$17,416.83	BROKER/CHANNEL PARTNERS
<b>TOTAL FOR CCAOSC ENERGY SOLUTIONS, LLC. D/B/A PALMER ENERGY</b>		<b>\$30,680.17</b>	
CHERRYDALE A/K/A COMMERCIAL SERVICE BROKER 355 W. COLUMBIA AVE SUITE 208 BATTLE CREEK, MI 49015	12/29/2021	\$2,580.49	BROKER/CHANNEL PARTNERS
	02/03/2022	\$5,720.50	BROKER/CHANNEL PARTNERS
	03/03/2022	\$10,356.97	BROKER/CHANNEL PARTNERS
<b>TOTAL FOR CHERRYDALE A/K/A COMMERCIAL SERVICE BROKER</b>		<b>\$18,657.96</b>	
COBBS ALLEN CAPITAL, LLC DBA CAC SPECIALTY 250 FILLMORE STREET SUITE 450 DENVER, CO 80206	03/11/2022	\$135,000.00	SG&A - INSURANCE
<b>TOTAL FOR COBBS ALLEN CAPITAL, LLC DBA CAC SPECIALTY</b>		<b>\$135,000.00</b>	
COGNITIVE ENERGY LLC. 75 GLEN RD. SUITE 200 SANDY HOOK, CT 06482	01/13/2022	\$6,000.00	SG&A - IT
	02/09/2022	\$6,000.00	SG&A - IT
	03/02/2022	\$6,000.00	SG&A - IT
	03/04/2022	\$6,000.00	SG&A - IT
	03/18/2022	\$6,000.00	SG&A - IT
	03/23/2022	\$6,000.00	SG&A - IT
<b>TOTAL FOR COGNITIVE ENERGY LLC.</b>		<b>\$36,000.00</b>	
COLUMBIA GAS TRANSMISSION CORP. (COLUMBIA GAS TRANSMISSION LLC) 700 LOUISIANA STREET SUITE 700 HOUSTON, TX 77002-270	01/21/2022	\$2,401,914.03	ENERGY - PIPELINE/TRANSMISSION
	02/17/2022	\$2,394,457.64	ENERGY - PIPELINE/TRANSMISSION
	03/21/2022	\$2,341,527.69	ENERGY - PIPELINE/TRANSMISSION
<b>TOTAL FOR COLUMBIA GAS TRANSMISSION CORP. (COLUMBIA GAS TRANSMISSION LLC)</b>		<b>\$7,137,899.36</b>	

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
COMMUNITY ENERGY ADVISERS 3725 MEDINA ROAD SUITE 112 MEDINA, OH 44256	01/05/2022 02/15/2022 03/10/2022	\$1,986.95 \$7,506.88 \$12,946.80	BROKER/CHANNEL PARTNERS BROKER/CHANNEL PARTNERS BROKER/CHANNEL PARTNERS
<b>TOTAL FOR COMMUNITY ENERGY ADVISERS</b>		<b>\$22,440.63</b>	
CONTINENTAL MESSAGE SOLUTIONS INC 41 SOUTH GRANT AVENUE COLUMBUS, OH 43215	02/03/2022 02/23/2022 03/15/2022	\$2,145.77 \$2,960.86 \$4,097.00	SG&A - IT SG&A - IT SG&A - IT
<b>TOTAL FOR CONTINENTAL MESSAGE SOLUTIONS INC</b>		<b>\$9,203.63</b>	
DOMINION EAST OHIO GAS 1201 E 55TH ST. PO BOX 5759 CLEVELAND, OH 44103	01/20/2022 03/09/2022 03/14/2022	\$14,680.28 \$258,355.79 \$58,977.75	ENERGY ENERGY ENERGY
<b>TOTAL FOR DOMINION EAST OHIO GAS</b>		<b>\$332,013.82</b>	
DTE ENERGY TRADING INC 414 SOUTH MAIN SUITE 200 ANN ARBOR, MI 48104	12/27/2021 01/25/2022 02/25/2022	\$914,206.11 \$1,000,779.80 \$1,236,039.50	ENERGY - SUPPLIER ENERGY - SUPPLIER ENERGY - SUPPLIER
<b>TOTAL FOR DTE ENERGY TRADING INC</b>		<b>\$3,151,025.41</b>	
EASTERN GAS TRANSMISSION & STORAGE INC. (F/K/A DOMINION ENERGY TRANSMISSION, INC.) 6603 WEST BROAD STREET RICHMOND, VA 23230	01/21/2022 02/17/2022	\$90,783.20 \$93,635.35	ENERGY - PIPELINE/TRANSMISSION ENERGY - PIPELINE/TRANSMISSION
<b>TOTAL FOR EASTERN GAS TRANSMISSION &amp; STORAGE INC. (F/K/A DOMINION ENERGY TRANSMISSION, INC.)</b>		<b>\$184,418.55</b>	
EC INFOSYSTEMS, INC 333 EARLE OVINGTON BOULEVARD SUITE 102 UNIONDALE, NY 11553	01/24/2022 03/07/2022 03/23/2022	\$23,593.60 \$24,110.64 \$75,000.00	SG&A - EDI SG&A - EDI SG&A - EDI
<b>TOTAL FOR EC INFOSYSTEMS, INC</b>		<b>\$122,704.24</b>	
ECO-ENERGY 6100 TOWER CIRCLE SUITE 500 FRANKLIN, TN 37067	12/27/2021 01/25/2022 02/17/2022 03/23/2022	\$1,509,770.00 \$974,580.27 \$1,877,192.00 \$320,400.00	ENERGY - SUPPLIER ENERGY - SUPPLIER ENERGY - SUPPLIER ENERGY - SUPPLIER
<b>TOTAL FOR ECO-ENERGY</b>		<b>\$4,681,942.27</b>	
EPIQ CORPORATE RESTRUCTURING LLC 777 THIRD AVENUE 12TH FLOOR NEW YORK, NY 10017	03/03/2022 03/23/2022	\$25,000.00 \$124,713.12	PROFESSIONALS - RESTRUCTURING PROFESSIONALS - RESTRUCTURING
<b>TOTAL FOR EPIQ CORPORATE RESTRUCTURING LLC</b>		<b>\$149,713.12</b>	
FIRSTENERGY SOLUTIONS DBA THE E GROUP 10350 ORMSBY PARK PLACE SUITE 400 LOUISVILLE, KY 40223	01/24/2022 03/11/2022	\$3,183.50 \$7,368.47	BROKER/CHANNEL PARTNERS BROKER/CHANNEL PARTNERS
<b>TOTAL FOR FIRSTENERGY SOLUTIONS DBA THE E GROUP</b>		<b>\$10,551.97</b>	

Creditor's name and address <i>(Name)</i>	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
GALLAGHER LAW 321 W LAKE LANSING RD EAST LANSING, MI 48823	03/08/2022	\$10,000.00	SG&A - LEGAL
<b>TOTAL FOR GALLAGHER LAW</b>		<b>\$10,000.00</b>	
GRESS OIL & GAS 3984 COUNTRY ROAD 271 COCHOCTON, OH 43812	01/04/2022 02/02/2022 03/02/2022	\$16,622.10 \$13,926.59 \$8,413.45	ENERGY - SUPPLIER (LOCAL) ENERGY - SUPPLIER (LOCAL) ENERGY - SUPPLIER (LOCAL)
<b>TOTAL FOR GRESS OIL &amp; GAS</b>		<b>\$38,962.14</b>	
ICE MILLER LLP 250 WEST STREET SUITE 700 COLUMBUS, OH 43215-7509	03/18/2022	\$50,000.00	PROFESSIONALS - RESTRUCTURING
<b>TOTAL FOR ICE MILLER LLP</b>		<b>\$50,000.00</b>	
ICE US OTC COMMODITY MARKETS LLC PO BOX 935278 ATLANTA, GA 31193-5278	12/28/2021 02/08/2022 02/25/2022 03/18/2022 03/21/2022	\$2,045.00 \$1,360.00 \$1,425.00 \$1,425.00 \$1,425.00	SG&A - IT SG&A - IT SG&A - IT SG&A - IT SG&A - IT
<b>TOTAL FOR ICE US OTC COMMODITY MARKETS LLC</b>		<b>\$7,680.00</b>	
INDEPENDENT ENERGY CONSULTANTS INC 215 W GARFIELD ROAD SUITE 210 AURORA, OH 44202	01/10/2022 02/10/2022 03/14/2022	\$1,470.57 \$4,795.25 \$10,341.02	BROKER/CHANNEL PARTNERS BROKER/CHANNEL PARTNERS BROKER/CHANNEL PARTNERS
<b>TOTAL FOR INDEPENDENT ENERGY CONSULTANTS INC</b>		<b>\$16,606.84</b>	
IRISH ENERGY GROUP LLC 206 HIGH STREET SOMERSET, OH 43783	01/31/2022 03/04/2022	\$3,204.14 \$6,705.10	BROKER/CHANNEL PARTNERS BROKER/CHANNEL PARTNERS
<b>TOTAL FOR IRISH ENERGY GROUP LLC</b>		<b>\$9,909.24</b>	
ISAAC WILES BURKHOLDER & TEETOR, LLC. TWO MIRANOVA PLACE SUITE 700 COLUMBUS, OH 43215-5098	01/06/2022 01/11/2022 02/23/2022 03/04/2022 <b>ADDITION</b> 03/25/2022	\$10,067.50 \$907.50 \$1,287.00 \$75,000.00 \$25,000.00	SG&A - LEGAL SG&A - LEGAL SG&A - LEGAL SG&A - LEGAL SG&A - LEGAL
<b>TOTAL FOR ISAAC WILES BURKHOLDER &amp; TEETOR, LLC.</b>		<b>\$112,262.00</b>	
JARSCO LLC PO BOX 153 LITHOPOLIS, OH 43136	01/14/2022 02/11/2022 03/15/2022	\$6,534.06 \$3,024.28 \$8,498.81	BROKER/CHANNEL PARTNERS BROKER/CHANNEL PARTNERS BROKER/CHANNEL PARTNERS
<b>TOTAL FOR JARSCO LLC</b>		<b>\$18,057.15</b>	

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer Check all that apply
JD GAS & OIL INC 6995 SWEETHEART DR ZANESVILLE, OH 43701	01/11/2022	\$6,164.39	ENERGY - SUPPLIER (LOCAL)
	01/25/2022	\$3,659.74	ENERGY - SUPPLIER (LOCAL)
	02/09/2022	\$7,108.96	ENERGY - SUPPLIER (LOCAL)
	02/23/2022	\$2,517.84	ENERGY - SUPPLIER (LOCAL)
	03/08/2022	\$3,170.26	ENERGY - SUPPLIER (LOCAL)
<b>TOTAL FOR JD GAS &amp; OIL INC</b>		<b>\$22,621.19</b>	
KEITH SMITH 790 WINDMILLER DRIVE PICKERINGTON, OH 43147	<b>ADDITION</b> 03/25/2022	\$40,000.00	EMPLOYEE - KERP
	The amounts listed here were paid to the employee directly due to payroll timing issues.		
<b>TOTAL FOR KEITH SMITH</b>		<b>\$40,000.00</b>	
KEVIN SMITH 790 WINDMILLER DRIVE PICKERINGTON, OH 43147	<b>ADDITION</b> 03/25/2022	\$40,000.00	EMPLOYEE - KERP
	The amounts listed here were paid to the employee directly due to payroll timing issues.		
<b>TOTAL FOR KEVIN SMITH</b>		<b>\$40,000.00</b>	
LJC REAL ESTATE HOLDINGS, LLC 790 WINDMILLER DRIVE PICKERINGTON, OH 43147	01/19/2022	\$19,169.70	SG&A - RENT
	02/08/2022	\$40,000.00	SG&A - RENT
	02/08/2022	\$20,000.00	SG&A - RENT
<b>TOTAL FOR LJC REAL ESTATE HOLDINGS, LLC</b>		<b>\$79,169.70</b>	
MCDERMOTT WILL & EMERY LLP ONE VANDERBILT AVENUE NEW YORK, NY 10017-3852	02/03/2022	\$150,000.00	PROFESSIONALS - RESTRUCTURING
	02/16/2022	\$150,000.00	PROFESSIONALS - RESTRUCTURING
	02/25/2022	\$150,000.00	PROFESSIONALS - RESTRUCTURING
	03/16/2022	\$150,000.00	PROFESSIONALS - RESTRUCTURING
	03/17/2022	\$150,000.00	PROFESSIONALS - RESTRUCTURING
	<b>ADDITION</b> 03/23/2022	\$50,000.00	PROFESSIONALS - RESTRUCTURING
	03/25/2022	\$150,000.00	PROFESSIONALS - RESTRUCTURING
<b>TOTAL FOR MCDERMOTT WILL &amp; EMERY LLP</b>		<b>\$950,000.00</b>	
MCDONALD HOPKINS LLC 600 SUPERIOR AVENUE EAST SUITE 2100 CLEVELAND, OH 44114	02/16/2022	\$20,000.00	PROFESSIONALS - RESTRUCTURING
	03/18/2022	\$60,000.00	PROFESSIONALS - RESTRUCTURING
<b>TOTAL FOR MCDONALD HOPKINS LLC</b>		<b>\$80,000.00</b>	
MCNEES WALLACE & NURICK LLC 100 PINE STREET PO BOX 1166 HARRISBURG, PA 17108-1166	02/08/2022	\$585.00	SG&A - LEGAL
	03/23/2022	\$8,943.00	SG&A - LEGAL
<b>TOTAL FOR MCNEES WALLACE &amp; NURICK LLC</b>		<b>\$9,528.00</b>	
MERRILL LYNCH COMMODITIES, INC. BANK OF AMERICA 620 S. TRYON ST. CHARLOTTE, NC 28255	01/05/2022	\$274,080.00	ENERGY - HEDGES
	01/10/2022	\$128,040.00	ENERGY - HEDGES
	02/03/2022	\$980,560.00	ENERGY - HEDGES
	02/08/2022	\$94,275.00	ENERGY - HEDGES
	03/08/2022	\$196,320.00	ENERGY - HEDGES
<b>TOTAL FOR MERRILL LYNCH COMMODITIES, INC.</b>		<b>\$1,673,275.00</b>	

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
MUIRFIELD ENERGY	12/29/2021	\$1,228.96	BROKER/CHANNEL PARTNERS
425 METRO PLACE NORTH	02/03/2022	\$3,677.40	BROKER/CHANNEL PARTNERS
SUITE 550	03/03/2022	\$8,090.68	BROKER/CHANNEL PARTNERS
DUBLIN, OH 43017	03/08/2022	\$270.00	BROKER/CHANNEL PARTNERS
<b>TOTAL FOR MUIRFIELD ENERGY</b>		<b>\$13,267.04</b>	
NATALIE GIRARD	02/28/2022	\$17,795.23	BROKER/CHANNEL PARTNERS
232 ROCKY FORK DR S	02/28/2022	\$7,358.50	BROKER/CHANNEL PARTNERS
COLUMBUS, OH 43230	03/15/2022	\$37,256.67	BROKER/CHANNEL PARTNERS
<b>TOTAL FOR NATALIE GIRARD</b>		<b>\$62,410.40</b>	
NEXUS GAS TRANSMISSION LLC, (US)	01/21/2022	\$119,069.26	ENERGY - PIPELINE/TRANSMISSION
5400 WESTHEIMER COURT	02/17/2022	\$117,085.99	ENERGY - PIPELINE/TRANSMISSION
HOUSTON, TX 77056-5310	03/21/2022	\$103,148.32	ENERGY - PIPELINE/TRANSMISSION
<b>TOTAL FOR NEXUS GAS TRANSMISSION LLC, (US)</b>		<b>\$339,303.57</b>	
OHIO DEPARTMENT OF TAXATION	12/30/2021	\$119,715.68	SG&A - TAXES (SALES)
4485 NORTHLAND RIDGE BLVD.	01/24/2022	\$422.96	SG&A - TAXES (SALES)
COLUMBUS, OH 43229	01/27/2022	\$572,795.04	SG&A - TAXES (SALES)
	02/17/2022	\$108,608.59	SG&A - TAXES (SALES)
	02/25/2022	\$1,148,049.63	SG&A - TAXES (SALES)
	03/23/2022	\$1,271,744.79	SG&A - TAXES (SALES)
<b>TOTAL FOR OHIO DEPARTMENT OF TAXATION</b>		<b>\$3,221,336.69</b>	
OOGA	01/04/2022	\$3,648.96	SG&A - OFFICE EXPENSE
PO BOX 2608	01/19/2022	\$3,896.34	SG&A - OFFICE EXPENSE
LANCASTER, OH 43130	02/09/2022	\$3,558.42	SG&A - OFFICE EXPENSE
	03/18/2022	\$2,646.78	SG&A - OFFICE EXPENSE
<b>TOTAL FOR OOGA</b>		<b>\$13,750.50</b>	
OPTIONS CONSULTING SERVICES	12/29/2021	\$2,312.40	BROKER/CHANNEL PARTNERS
409 ADAMS ST.	02/03/2022	\$6,018.77	BROKER/CHANNEL PARTNERS
TOLEDO, OH 43604	03/03/2022	\$12,876.15	BROKER/CHANNEL PARTNERS
<b>TOTAL FOR OPTIONS CONSULTING SERVICES</b>		<b>\$21,207.32</b>	
PALMER ENERGY COMPANY, INC.	01/07/2022	\$1,399.41	BROKER/CHANNEL PARTNERS
5577 AIRPORT HIGHWAY	02/10/2022	\$3,464.74	BROKER/CHANNEL PARTNERS
SUITE 101	03/15/2022	\$8,028.06	BROKER/CHANNEL PARTNERS
TOLEDO, OH 43615			
<b>TOTAL FOR PALMER ENERGY COMPANY, INC.</b>		<b>\$12,892.21</b>	
PANHANDLE EASTERN PIPE LINE	01/21/2022	\$72,325.97	ENERGY - PIPELINE/TRANSMISSION
1300 MAIN STREET (P.O.BOX 4967)	02/17/2022	\$72,612.40	ENERGY - PIPELINE/TRANSMISSION
HOUSTON, TX 77002			
<b>TOTAL FOR PANHANDLE EASTERN PIPE LINE</b>		<b>\$144,938.37</b>	
PERSONAL MD CONCIERGE SERVICES	01/04/2022	\$22,000.00	SG&A - PAYROLL (BENEFITS)
5121 FOREST DR D			
NEW ALBANY, OH 43054			
<b>TOTAL FOR PERSONAL MD CONCIERGE SERVICES</b>		<b>\$22,000.00</b>	

(Name)

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
PJM SETTLEMENT INC. 2750 MONROE BLVD AUDUBON, PA 19403	12/29/2021	\$309,930.84	ENERGY - ISO
	01/05/2022	\$255,576.71	ENERGY - ISO
	01/12/2022	\$179,824.29	ENERGY - ISO
	01/20/2022	\$406,577.15	ENERGY - ISO
	01/27/2022	\$376,784.08	ENERGY - ISO
	02/02/2022	\$535,688.14	ENERGY - ISO
	02/09/2022	\$555,523.46	ENERGY - ISO
	02/16/2022	\$498,926.46	ENERGY - ISO
	02/24/2022	\$387,353.33	ENERGY - ISO
	03/02/2022	\$329,436.40	ENERGY - ISO
	03/09/2022	\$363,172.68	ENERGY - ISO
	03/15/2022	\$112.83	ENERGY - ISO
	03/16/2022	\$333,094.76	ENERGY - ISO
03/22/2022	\$384,531.08	ENERGY - ISO	
<b>TOTAL FOR PJM SETTLEMENT INC.</b>		<b>\$4,916,532.21</b>	
PNC NATIONAL BANK NA THE TOWER AT PNC PLAZA 300 FIFTH AVENUE PITTSBURGH, PA 15222-2401	12/31/2021	\$11,155.67	SG&A - BANK FEES
	01/31/2022	\$5,013.74	SG&A - BANK FEES
	02/15/2022	\$100.00	SG&A - BANK FEES
	02/28/2022	\$4,466.67	SG&A - BANK FEES
<b>TOTAL FOR PNC NATIONAL BANK NA</b>		<b>\$20,736.08</b>	
PPP LOAN PAYMENT THE TOWER AT PNC PLAZA 300 FIFTH AVENUE PITTSBURGH, PA 15222-2401	02/04/2022	\$86,253.00	LOAN
	02/04/2022	\$6,191.05	LOAN
	02/15/2022	\$86,494.98	LOAN
<b>TOTAL FOR PPP LOAN PAYMENT</b>		<b>\$178,939.03</b>	
PREVOST CAR (US) INC 8003 PIEDMONT TRIAD PKWY UT 363 GREENSBORO, NC 27409	01/26/2022	\$12,576.71	SG&A - MARKETING/ADVERTISING
<b>TOTAL FOR PREVOST CAR (US) INC</b>		<b>\$12,576.71</b>	
ROCKIES EXPRESS PIPELINE 370 VAN GORDON STREET LAKEWOOD, CO 80228-15192	01/21/2022	\$30,382.23	ENERGY - PIPELINE/TRANSMISSION
	02/17/2022	\$27,208.73	ENERGY - PIPELINE/TRANSMISSION
	03/21/2022	\$29,189.59	ENERGY - PIPELINE/TRANSMISSION
<b>TOTAL FOR ROCKIES EXPRESS PIPELINE</b>		<b>\$86,780.55</b>	
S & S ENERGY CORPORATION 2098 PORTAGE RD SUITE 250 WOOSTER, OH 44691	12/30/2021	\$3,822.34	ENERGY - SUPPLIER (LOCAL)
	01/13/2022	\$6,036.36	ENERGY - SUPPLIER (LOCAL)
	03/03/2022	\$3,376.61	ENERGY - SUPPLIER (LOCAL)
	03/17/2022	\$2,176.80	ENERGY - SUPPLIER (LOCAL)
<b>TOTAL FOR S &amp; S ENERGY CORPORATION</b>		<b>\$15,412.11</b>	
S J COBB & ASSOCIATES 1411 PARK AVENUE WEST MANSFIELD, OH 44906	01/21/2022	\$1,260.24	BROKER/CHANNEL PARTNERS
	02/10/2022	\$2,393.95	BROKER/CHANNEL PARTNERS
	03/11/2022	\$5,618.80	BROKER/CHANNEL PARTNERS
<b>TOTAL FOR S J COBB &amp; ASSOCIATES</b>		<b>\$9,272.99</b>	

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
SEQUENT ENERGY MANAGEMENT 1200 SMITH STREET SUITE 900 HOUSTON, TX 77022-4374	12/27/2021	\$4,278,740.03	ENERGY - SUPPLIER
	01/19/2022	\$2,000,000.00	ENERGY - SUPPLIER
	01/20/2022	\$2,000,000.00	ENERGY - SUPPLIER
	01/25/2022	\$706,371.77	ENERGY - SUPPLIER
	01/28/2022	\$1,000,000.00	ENERGY - SUPPLIER
	02/01/2022	\$2,000,000.00	ENERGY - SUPPLIER
	02/04/2022	\$1,000,000.00	ENERGY - SUPPLIER
	02/17/2022	\$1,000,000.00	ENERGY - SUPPLIER
	02/25/2022	\$729,458.08	ENERGY - SUPPLIER
	03/01/2022	\$500,000.00	ENERGY - SUPPLIER
	03/02/2022	\$1,000,000.00	ENERGY - SUPPLIER
	03/09/2022	\$750,000.00	ENERGY - SUPPLIER
	03/11/2022	\$1,000,000.00	ENERGY - SUPPLIER
03/23/2022	\$612,000.00	ENERGY - SUPPLIER	
<b>TOTAL FOR SEQUENT ENERGY MANAGEMENT</b>		<b>\$18,576,569.88</b>	
SHELL ENERGY NORTH AMERICA (US) LP 1878 CATKIN CIRCLE CHESTERTON, IN 46304	12/27/2021	\$1,168,366.80	ENERGY - SUPPLIER
	01/20/2022	\$958,782.40	ENERGY - SUPPLIER
	01/25/2022	\$976,044.30	ENERGY - SUPPLIER
	02/22/2022	\$1,384,474.70	ENERGY - SUPPLIER
	02/25/2022	\$707,344.98	ENERGY - SUPPLIER
	03/21/2022	\$1,077,804.80	ENERGY - SUPPLIER
<b>TOTAL FOR SHELL ENERGY NORTH AMERICA (US) LP</b>		<b>\$6,272,817.98</b>	
SIDLEY AUSTIN LLP 1000 LOUISIANA STREET SUITE 5900 HOUSTON, TX 77002	12/31/2021	\$10,405.00	SG&A - LEGAL
	02/07/2022	\$8,583.75	SG&A - LEGAL
<b>TOTAL FOR SIDLEY AUSTIN LLP</b>		<b>\$18,988.75</b>	
SNYDER BROTHERS PO BOX 1022 1 GLADE PARK EAST KITTANNING, PA 16201	12/27/2021	\$1,061,964.50	ENERGY - SUPPLIER
	01/25/2022	\$972,741.25	ENERGY - SUPPLIER
	02/25/2022	\$1,191,992.25	ENERGY - SUPPLIER
	03/09/2022	\$1,000,000.00	ENERGY - SUPPLIER
	03/23/2022	\$216,000.00	ENERGY - SUPPLIER
<b>TOTAL FOR SNYDER BROTHERS</b>		<b>\$4,442,698.00</b>	
SOUND ENERGY COMPANY INC. PO BOX 306 DOVER, OH 44622	01/14/2022	\$11,515.31	ENERGY - SUPPLIER (LOCAL)
	01/14/2022	\$4,245.12	ENERGY - SUPPLIER (LOCAL)
	02/15/2022	\$3,646.20	ENERGY - SUPPLIER (LOCAL)
<b>TOTAL FOR SOUND ENERGY COMPANY INC.</b>		<b>\$19,406.63</b>	
SUPERNOVA PARTNERS, LLC A/K/A AFFORDABLE GAS & ELECTRIC 15535 EASY RIDGE CT. CHESTERFIELD, MO 63017	01/10/2022	\$2,279.60	BROKER/CHANNEL PARTNERS
	02/15/2022	\$7,087.77	BROKER/CHANNEL PARTNERS
	03/16/2022	\$4,933.21	BROKER/CHANNEL PARTNERS
<b>TOTAL FOR SUPERNOVA PARTNERS, LLC A/K/A AFFORDABLE GAS &amp; ELECTRIC</b>		<b>\$14,300.58</b>	

Creditor's name and address (Name)	Dates	Total amount or value	Reasons for payment or transfer Check all that apply
TENNESSEE GAS PIPELINE COMPANY PO BOX 734034 DALLAS, TX 734034	01/21/2022	\$28,918.41	ENERGY - PIPELINE/TRANSMISSION
	02/17/2022	\$31,371.53	ENERGY - PIPELINE/TRANSMISSION
	03/21/2022	\$32,489.30	ENERGY - PIPELINE/TRANSMISSION
<b>TOTAL FOR TENNESSEE GAS PIPELINE COMPANY</b>		<b>\$92,779.24</b>	
TEXAS EASTERN TRANSMISSION LP 5400 WESTHEIMER COURT HOUSTON, TX 77056-5310	01/21/2022	\$35,102.38	ENERGY - PIPELINE/TRANSMISSION
	02/17/2022	\$33,798.81	ENERGY - PIPELINE/TRANSMISSION
	03/21/2022	\$53,597.40	ENERGY - PIPELINE/TRANSMISSION
<b>TOTAL FOR TEXAS EASTERN TRANSMISSION LP</b>		<b>\$122,498.59</b>	
TEXLA ENERGY MANAGEMENT INC 1100 LOUISIANA SUITE 4700 HOUSTON, TX 77002	12/27/2021	\$37,411.50	ENERGY - SUPPLIER
	01/25/2022	\$2,710.00	ENERGY - SUPPLIER
<b>TOTAL FOR TEXLA ENERGY MANAGEMENT INC</b>		<b>\$40,121.50</b>	
THE GUARDIAN LIFE INSURANCE COMPANY OF AMERICA PO BOX 677458 DALLAS, TX 75267-7458	12/31/2021	\$10,183.78	SG&A - PAYROLL (BENEFITS)
	01/24/2022	\$10,183.78	SG&A - PAYROLL (BENEFITS)
	03/03/2022	\$9,159.03	SG&A - PAYROLL (BENEFITS)
	03/04/2022	\$9,980.19	SG&A - PAYROLL (BENEFITS)
<b>TOTAL FOR THE GUARDIAN LIFE INSURANCE COMPANY OF AMERICA</b>		<b>\$39,506.78</b>	
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606	12/29/2021	\$14,975.00	PROFESSIONALS - NON RESTRUCTURING
	01/11/2022	\$16,675.00	PROFESSIONALS - NON RESTRUCTURING
<b>TOTAL FOR THE KEYSTONE GROUP</b>		<b>\$31,650.00</b>	
TRANSAMERICA RETIREMENT SERVICES 8488 SHEPHERD FARM DRIVE WEST CHESTER, OH 45069	12/27/2021	\$7,807.45	SG&A - PAYROLL (BENEFITS)
	01/03/2022	\$6,845.11	SG&A - PAYROLL (BENEFITS)
	01/10/2022	\$6,670.26	SG&A - PAYROLL (BENEFITS)
	01/18/2022	\$6,128.16	SG&A - PAYROLL (BENEFITS)
	01/26/2022	\$7,008.94	SG&A - PAYROLL (BENEFITS)
	02/02/2022	\$7,645.52	SG&A - PAYROLL (BENEFITS)
	02/07/2022	\$7,670.89	SG&A - PAYROLL (BENEFITS)
	02/14/2022	\$6,615.16	SG&A - PAYROLL (BENEFITS)
	02/22/2022	\$6,376.00	SG&A - PAYROLL (BENEFITS)
	02/28/2022	\$6,704.76	SG&A - PAYROLL (BENEFITS)
	03/07/2022	\$6,027.78	SG&A - PAYROLL (BENEFITS)
	03/16/2022	\$5,270.57	SG&A - PAYROLL (BENEFITS)
	03/21/2022	\$6,457.31	SG&A - PAYROLL (BENEFITS)
	03/22/2022	\$19,646.35	SG&A - PAYROLL (BENEFITS)
	03/22/2022	\$8,058.17	SG&A - PAYROLL (BENEFITS)
<b>TOTAL FOR TRANSAMERICA RETIREMENT SERVICES</b>		<b>\$114,932.43</b>	
TRANSCONTINENTAL GAS PIPELINE COMPANY (WILLIAMS GAS) ONE WILLIAMS CENTER PO BOX 2400 TULSA, OK 74102-2400	03/21/2022	\$92,969.97	ENERGY - PIPELINE/TRANSMISSION
<b>TOTAL FOR TRANSCONTINENTAL GAS PIPELINE COMPANY (WILLIAMS GAS)</b>		<b>\$92,969.97</b>	

(Name)

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
TREBEL LLC	12/29/2021	\$45,665.95	BROKER/CHANNEL PARTNERS
1216 LEXINGTON AVENUE	02/03/2022	\$44,724.31	BROKER/CHANNEL PARTNERS
SUITE 301	03/03/2022	\$75,161.87	BROKER/CHANNEL PARTNERS
MANSFIELD, OH 44907			
<b>TOTAL FOR TREBEL LLC</b>		<b>\$165,552.13</b>	
TRIPLE B, LLC	01/19/2022	\$3,011.59	ENERGY - SUPPLIER (LOCAL)
PO BOX 11	02/16/2022	\$2,190.19	ENERGY - SUPPLIER (LOCAL)
DORSET, OH 44032	03/09/2022	\$2,456.71	ENERGY - SUPPLIER (LOCAL)
<b>TOTAL FOR TRIPLE B, LLC</b>		<b>\$7,658.49</b>	
TRUNKLINE GAS COMPANY LLC	01/21/2022	\$14,960.11	ENERGY - PIPELINE/TRANSMISSION
1300 MAIN STREET (P.O.BOX 4967)	02/17/2022	\$15,261.18	ENERGY - PIPELINE/TRANSMISSION
HOUSTON, TX 77002	03/21/2022	\$13,088.40	ENERGY - PIPELINE/TRANSMISSION
<b>TOTAL FOR TRUNKLINE GAS COMPANY LLC</b>		<b>\$43,309.69</b>	
UTILITY CHOICE INTERNATIONAL (UCI)	01/10/2022	\$4,277.01	BROKER/CHANNEL PARTNERS
3960 MEDINA ROAD	02/09/2022	\$11,010.46	BROKER/CHANNEL PARTNERS
AKRON, OH 44333	03/17/2022	\$23,988.88	BROKER/CHANNEL PARTNERS
<b>TOTAL FOR UTILITY CHOICE INTERNATIONAL (UCI)</b>		<b>\$39,276.35</b>	
<b>GRAND TOTAL:</b>		<b>\$73,429,858.13</b>	

4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$7,575. (This amount may be adjusted on 4/1/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

None

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer
*SEE EXHIBIT SOFA FOOTNOTES PART 2 NOTES 4.01 - 4.14		\$	
<b>Relationship to Debtor</b>			
<b>TOTAL FOR *SEE EXHIBIT SOFA FOOTNOTES PART 2 NOTES 4.01 - 4.14</b>		<b>\$</b>	
AMY MELOY	01/01/2021 - 12/31/2021	\$127,900.20	SALARY & OTHER WAGES (ANNUAL)
790 WINDMILLER DRIVE	01/01/2022 - 03/25/2022	\$1,500.00	OTHER WAGES
PICKERINGTON, OH 43147			
<b>Relationship to Debtor</b>			
INSIDER (RELATED TO MARC C RUNCK SR.) - CONTROLLER	01/01/2022 - 03/25/2022	\$25,865.39	SALARY
<b>TOTAL FOR AMY MELOY</b>		<b>\$155,265.59</b>	
ANTHONY DIGIOIA JR.	01/01/2021 - 12/31/2021	\$1,904.49	OTHER BENEFITS, REIMBURSEMENTS (ANNUAL)
790 WINDMILLER DRIVE	01/01/2021 - 12/31/2021	\$552,699.24	SALARY & OTHER WAGES (ANNUAL)
PICKERINGTON, OH 43147	01/01/2022 - 03/25/2022	\$52,884.62	OTHER WAGES
<b>Relationship to Debtor</b>			
OFFICER - COO	01/01/2022 - 03/25/2022	\$65,865.36	SALARY

(Name)

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer
<b>TOTAL FOR ANTHONY DIGIOIA JR.</b>		<b>\$673,353.71</b>	
CHRISTINA L DIGIOIA 281 S SYLVAN AVE COLUMBUS, OH 43204	01/01/2021 - 12/31/2021	\$4,945.50	SALARY & OTHER WAGES (ANNUAL)
<b>Relationship to Debtor</b> INSIDER (DAUGHTER OF ANTHONY DIGIOIA JR.) - OPERATIONS			
<b>TOTAL FOR CHRISTINA L DIGIOIA</b>		<b>\$4,945.50</b>	
DAVID WARNER 790 WINDMILLER DRIVE PICKERINGTON, OH 43147	01/01/2021 - 12/31/2021	\$800,630.76	SALARY & OTHER WAGES (ANNUAL)
	01/01/2022 - 03/25/2022	\$62,884.62	OTHER WAGES
<b>Relationship to Debtor</b> OFFICER - CFO			
	01/01/2022 - 03/25/2022	\$90,865.40	SALARY
<b>TOTAL FOR DAVID WARNER</b>		<b>\$954,380.78</b>	
DEBORAH CHUVALAS 521 WESTVIEW TERRACE LITHOPOLIS, OH 43136	01/01/2021 - 12/31/2021	\$103,094.13	SALARY & OTHER WAGES (ANNUAL)
	01/01/2022 - 03/25/2022	\$11,753.82	SALARY
<b>Relationship to Debtor</b> INSIDER (SISTER OF RICHARD A CURNUTTE SR.) - ENERGY SPECIALIST			
<b>TOTAL FOR DEBORAH CHUVALAS</b>		<b>\$114,847.95</b>	
DOROTHY J. RUNCK 6775 STEMEN RD PICKERINGTON, OH 43147	01/01/2021 - 12/31/2021	\$67,875.20	SALARY & OTHER WAGES (ANNUAL)
	01/01/2022 - 03/25/2022	\$277.68	OTHER BENEFITS, REIMBURSEMENTS
<b>Relationship to Debtor</b> INSIDER (WIFE OF MARC C RUNCK SR. AND SISTER OF RICHARD A CURNUTTE SR.) - ACCOUNTING ADMIN ASSISTANT			
	01/01/2022 - 03/25/2022	\$769.00	SALARY
<b>TOTAL FOR DOROTHY J. RUNCK</b>		<b>\$68,921.88</b>	
JEFFREY M HORSLEY 790 WINDMILLER DRIVE PICKERINGTON, OH 43147	01/01/2021 - 12/31/2021	\$2,580.00	OTHER BENEFITS, REIMBURSEMENTS (ANNUAL)
	01/01/2021 - 12/31/2021	\$239,899.76	SALARY & OTHER WAGES (ANNUAL)
<b>Relationship to Debtor</b> DIRECTOR - GAS OPERATIONS			
	01/01/2022 - 03/25/2022	\$430.00	OTHER BENEFITS, REIMBURSEMENTS
	01/01/2022 - 03/25/2022	\$36,442.31	OTHER WAGES
	01/01/2022 - 03/25/2022	\$43,822.09	SALARY
<b>TOTAL FOR JEFFREY M HORSLEY</b>		<b>\$323,174.16</b>	
JOHN L EINSTEIN 790 WINDMILLER DRIVE PICKERINGTON, OH 43147	01/01/2021 - 12/31/2021	\$199,646.32	SALARY & OTHER WAGES (ANNUAL)
	01/01/2022 - 03/25/2022	\$1,153.85	OTHER WAGES
<b>Relationship to Debtor</b> OFFICER - CORPORATE ATTORNEY			
	01/01/2022 - 03/25/2022	\$43,846.16	SALARY
<b>TOTAL FOR JOHN L EINSTEIN</b>		<b>\$244,646.33</b>	

Creditor's name and address (Name)	Dates	Total amount or value	Reasons for payment or transfer
LARRY J ANDERSON 19388 CARDENE WAY NORTHVILLE, MI 48167	01/01/2021 - 12/31/2021	\$81,538.00	SALARY & OTHER WAGES (ANNUAL)
<b>Relationship to Debtor</b>			
FORMER DIRECTOR - LEFT BOARD ON AUGUST 1, 2021			
<b>TOTAL FOR LARRY J ANDERSON</b>		<b>\$81,538.00</b>	
LEAH J CURNUTTE 10492 ALLEN RD PICKERINGTON, OH 43147	01/01/2021 - 12/31/2021	\$112,250.20	SALARY & OTHER WAGES (ANNUAL)
<b>Relationship to Debtor</b>			
INSIDER (WIFE OF RICHARD A CURNUTTE SR.) - BUSINESS LIASON			
<b>TOTAL FOR LEAH J CURNUTTE</b>		<b>\$113,019.20</b>	
MARC C RUNCK, SR. 790 WINDMILLER DRIVE PICKERINGTON, OH 43147	01/01/2021 - 12/31/2021	\$780.00	OTHER BENEFITS, REIMBURSEMENTS (ANNUAL)
<b>Relationship to Debtor</b>			
DIRECTOR - VP ACCOUNTING			
	01/01/2021 - 12/31/2021	\$197,875.20	SALARY & OTHER WAGES (ANNUAL)
	01/01/2022 - 03/25/2022	\$330.74	OTHER BENEFITS, REIMBURSEMENTS
	01/01/2022 - 03/25/2022	\$17,942.31	OTHER WAGES
	01/01/2022 - 03/25/2022	\$41,057.68	SALARY
<b>TOTAL FOR MARC C RUNCK, SR.</b>		<b>\$257,985.93</b>	
MARC RUNCK, JR. 790 WINDMILLER DRIVE PICKERINGTON, OH 43147	01/01/2021 - 12/31/2021	\$121,800.08	SALARY & OTHER WAGES (ANNUAL)
<b>Relationship to Debtor</b>			
INSIDER (SON OF MARC C RUNCK SR.) - ACCOUNTANT			
	01/01/2022 - 03/25/2022	\$1,788.46	OTHER WAGES
	01/01/2022 - 03/25/2022	\$23,461.51	SALARY
<b>TOTAL FOR MARC RUNCK, JR.</b>		<b>\$147,050.05</b>	
MARCIA HORSLEY 790 WINDMILLER DRIVE PICKERINGTON, OH 43147	01/01/2021 - 12/31/2021	\$120,750.36	SALARY & OTHER WAGES (ANNUAL)
<b>Relationship to Debtor</b>			
INSIDER (WIFE OF JEFFREY M HORSLEY) - OPERATIONS SPECIALIST/LOCAL PROD. ADMIN			
	01/01/2022 - 03/25/2022	\$19,399.02	SALARY
<b>TOTAL FOR MARCIA HORSLEY</b>		<b>\$140,149.38</b>	
MARK SKAGGS 5565 AUTUMN CHASE RD COLUMBUS, OH 43232	01/01/2021 - 12/31/2021	\$187,517.38	SALARY & OTHER WAGES (ANNUAL)
<b>Relationship to Debtor</b>			
INSIDER (RELATED TO MARC C RUNCK SR. FAMILY) - SALES REP.			
	01/01/2022 - 03/25/2022	\$43,071.21	SALARY
<b>TOTAL FOR MARK SKAGGS</b>		<b>\$230,588.59</b>	

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer
RICHARD A CURNUTTE JR. 7960 BUSEY RD. NW CANAL WINCHESTER, OH 43110	01/01/2021 - 12/31/2021	\$194,175.12	SALARY & OTHER WAGES (ANNUAL)
	01/01/2022 - 03/25/2022	\$1,500.00	OTHER WAGES
<b>Relationship to Debtor</b> DIRECTOR - VP	01/01/2022 - 03/25/2022	\$22,723.09	SALARY
<b>TOTAL FOR RICHARD A CURNUTTE JR.</b>		<b>\$218,398.21</b>	
RICHARD A CURNUTTE SR. 790 WINDMILLER DRIVE PICKERINGTON, OH 43147	01/01/2021 - 12/31/2021	\$150,090.00	OTHER BENEFITS, REIMBURSEMENTS (ANNUAL)
	01/01/2021 - 12/31/2021	\$695,000.00	SALARY & OTHER WAGES (ANNUAL)
<b>Relationship to Debtor</b> PRINCIPAL, DIRECTOR - CEO/PRESIDENT	01/01/2022 - 03/25/2022	\$4,646.00	OTHER BENEFITS, REIMBURSEMENTS
	01/01/2022 - 03/25/2022	\$5,000.00	OTHER WAGES
	01/01/2022 - 03/25/2022	\$113,461.58	SALARY
<b>TOTAL FOR RICHARD A CURNUTTE SR.</b>		<b>\$968,197.58</b>	
SHAYNE D CURNUTTE 4505 ELECTION HOUSE RD LANCASTER, OH 43130	01/01/2021 - 12/31/2021	\$128,299.84	SALARY & OTHER WAGES (ANNUAL)
	01/01/2022 - 03/25/2022	\$12,462.00	SALARY
<b>Relationship to Debtor</b> INSIDER (SON OF RICHARD A CURNUTTE SR.) - OTHER BUSINESS MANAGEMENT			
<b>TOTAL FOR SHAYNE D CURNUTTE</b>		<b>\$140,761.84</b>	
TRAVIS J CURNUTTE 10171 SNYDER CHURCH ROAD BALTIMORE, OH 43105	01/01/2021 - 12/31/2021	\$15,033.20	OTHER BENEFITS, REIMBURSEMENTS (ANNUAL)
	01/01/2021 - 12/31/2021	\$346,741.98	SALARY & OTHER WAGES (ANNUAL)
<b>Relationship to Debtor</b> INSIDER (SON OF RICHARD A CURNUTTE SR.) - AGENT AND SALES SUPPORT	01/01/2022 - 03/25/2022	\$3,045.13	OTHER BENEFITS, REIMBURSEMENTS
	01/01/2022 - 03/25/2022	\$36,668.00	SALARY
<b>TOTAL FOR TRAVIS J CURNUTTE</b>		<b>\$401,488.31</b>	
<b>GRAND TOTAL:</b>		<b>\$5,238,712.99</b>	

**5. Repossessions, foreclosures, and returns**

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

None

**6. Setoffs**

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
SEE EXHIBIT SOFA FOOTNOTES PART 2 NOTE 6.01 AND NOTE 6.02			

**Part 3: Legal Actions or Assignments**

**7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity within 1 year before filing this case.

None

Case title	Nature of case	Court or agency's name and address	Status of case
COLUMBIA GAS TRANSMISSION <b>Case number</b> RP20-1060	ADMINSTRATIVE PROCEEDING	FEDERAL ENERGY REGULATORY COMMISSION 88 FIRST STREET , NE WASHINGTON, DC 20426	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
LOGICAL COMMUNICATION SERVICES LLC, ET.AL. V VOLUNTEER ENERGY SERVICES INC, ET. AL. <b>Case number</b> 22CV-02-714	LITIGATION	FRANKLIN COUNTY COMMON PLEAS COURT 345 S HIGH ST COLUMBUS, OH 43215	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
VOLUNTEER ENERGY SERVICES, INC. V. NORTHEAST ENERGY ADVISORS <b>Case number</b> GD-17-010020	LITIGATION	ALLEGHENY COUNTY COURT OF COMMON PLEAS 436 GRANT STREET PITTSBURGH, PA 15219	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
VOLUNTEER ENERGY SERVICES, INC. V. TOM ARNOLD LITIGATION <b>Case number</b> 21-CV-282	LITIGATION	FAIRFIELD COUNTY COMMON PLEAS COURT 210 E MAIN ST. LANCASTER, OH 43130	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
SEE EXHIBIT SOFA FOOTNOTES PART 3 NOTE 7.10 <b>Case number</b>			<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded

**8. Assignments and receivership**

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

None

**Part 4: Certain Gifts and Charitable Contributions**

**9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000**

None

amount

**Part 5: Certain Losses**

**10. All losses from fire, theft, or other casualty within 1 year before filing this case.**

None

**Part 6: Certain Payments or Transfers**

**11. Payments related to bankruptcy**

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

None

Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or

(Name)

Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or
B. RILEY ADVISORY SERVICES 299 PARK AVENUE 21ST FLOOR NEW YORK, NY 10171  <b>Email or website address</b> HTTPS://BRILEYFIN.COM		1/25/2022	\$50,000.00
B. RILEY ADVISORY SERVICES 299 PARK AVENUE 21ST FLOOR NEW YORK, NY 10171  <b>Email or website address</b> HTTPS://BRILEYFIN.COM		2/3/2022	\$57,834.22
B. RILEY ADVISORY SERVICES 299 PARK AVENUE 21ST FLOOR NEW YORK, NY 10171  <b>Email or website address</b> HTTPS://BRILEYFIN.COM		2/14/2022	\$20,000.00
B. RILEY ADVISORY SERVICES 299 PARK AVENUE 21ST FLOOR NEW YORK, NY 10171  <b>Email or website address</b> HTTPS://BRILEYFIN.COM		2/15/2022	\$52,405.45
B. RILEY ADVISORY SERVICES 299 PARK AVENUE 21ST FLOOR NEW YORK, NY 10171  <b>Email or website address</b> HTTPS://BRILEYFIN.COM		2/22/2022	\$53,191.97
B. RILEY ADVISORY SERVICES 299 PARK AVENUE 21ST FLOOR NEW YORK, NY 10171  <b>Email or website address</b> HTTPS://BRILEYFIN.COM		3/1/2022	\$61,353.76
B. RILEY ADVISORY SERVICES 299 PARK AVENUE 21ST FLOOR NEW YORK, NY 10171  <b>Email or website address</b> HTTPS://BRILEYFIN.COM		3/7/2022	\$65,185.39
B. RILEY ADVISORY SERVICES 299 PARK AVENUE 21ST FLOOR NEW YORK, NY 10171  <b>Email or website address</b> HTTPS://BRILEYFIN.COM		3/15/2022	\$59,672.48
B. RILEY ADVISORY SERVICES 299 PARK AVENUE 21ST FLOOR NEW YORK, NY 10171  <b>Email or website address</b> HTTPS://BRILEYFIN.COM		3/18/2022	\$58,910.35
B. RILEY ADVISORY SERVICES 299 PARK AVENUE 21ST FLOOR NEW YORK, NY 10171  <b>Email or website address</b> HTTPS://BRILEYFIN.COM		3/22/2022	\$50,000.00

Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or
B. RILEY ADVISORY SERVICES 299 PARK AVENUE 21ST FLOOR NEW YORK, NY 10171  <b>Email or website address</b> HTTPS://BRILEYFIN.COM		3/22/2022	\$55,251.77
B. RILEY ADVISORY SERVICES 299 PARK AVENUE 21ST FLOOR NEW YORK, NY 10171  <b>Email or website address</b> HTTPS://BRILEYFIN.COM		3/25/2022	\$50,000.00
EPIQ CORPORATE RESTRUCTURING, LLC 777 THIRD AVENUE 12TH FLOOR NEW YORK, NY 10017  <b>Email or website address</b> HTTPS://WWW.EPIQGLOBAL.COM		3/3/2022	\$25,000.00
EPIQ CORPORATE RESTRUCTURING, LLC 777 THIRD AVENUE 12TH FLOOR NEW YORK, NY 10017  <b>Email or website address</b> HTTPS://WWW.EPIQGLOBAL.COM		3/23/2022	\$124,713.12
ISAAC WILES BURKHOLDER & TEETOR, LLC. TWO MIRANOVA PLACE STE. 700 COLUMBUS, OH 43215-5098  <b>Email or website address</b> HTTPS://WWW.ISAACWILES.COM		8/5/2021	\$20,714.70
ISAAC WILES BURKHOLDER & TEETOR, LLC. TWO MIRANOVA PLACE STE. 700 COLUMBUS, OH 43215-5098  <b>Email or website address</b> HTTPS://WWW.ISAACWILES.COM		3/4/2022	\$75,000.00
ISAAC WILES BURKHOLDER & TEETOR, LLC. TWO MIRANOVA PLACE STE. 700 COLUMBUS, OH 43215-5098  <b>Email or website address</b> HTTPS://WWW.ISAACWILES.COM		3/25/2022	\$25,000.00
MCDERMOTT WILL & EMERY LLP ONE VANDERBILT AVENUE NEW YORK, NY 10017-3852  <b>Email or website address</b> HTTPS://WWW.MWE.COM		2/3/2022	\$150,000.00
MCDERMOTT WILL & EMERY LLP ONE VANDERBILT AVENUE NEW YORK, NY 10017-3852  <b>Email or website address</b> HTTPS://WWW.MWE.COM		2/16/2022	\$150,000.00
MCDERMOTT WILL & EMERY LLP ONE VANDERBILT AVENUE NEW YORK, NY 10017-3852  <b>Email or website address</b> HTTPS://WWW.MWE.COM		2/25/2022	\$150,000.00

Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or
MCDERMOTT WILL & EMERY LLP ONE VANDERBILT AVENUE NEW YORK, NY 10017-3852		3/16/2022	\$150,000.00
<b>Email or website address</b> HTTPS://WWW.MWE.COM			
MCDERMOTT WILL & EMERY LLP ONE VANDERBILT AVENUE NEW YORK, NY 10017-3852		3/17/2022	\$150,000.00
<b>Email or website address</b> HTTPS://WWW.MWE.COM			
MCDERMOTT WILL & EMERY LLP ONE VANDERBILT AVENUE NEW YORK, NY 10017-3852		3/23/2022	\$50,000.00
<b>Email or website address</b> HTTPS://WWW.MWE.COM			
MCDERMOTT WILL & EMERY LLP ONE VANDERBILT AVENUE NEW YORK, NY 10017-3852		3/25/2022	\$150,000.00
<b>Email or website address</b> HTTPS://WWW.MWE.COM			
OCHSNER INTEREST INC 8604 TURTLE CREEK BLVD #25171 DALLAS, TX 75225		5/28/2021	\$20,000.00
<b>Email or website address</b> PRESTON@OCHSNERINTERESTS.COM			
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606		5/6/2021	\$19,500.00
<b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM			
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606		5/12/2021	\$24,625.00
<b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM			
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606		5/19/2021	\$13,375.00
<b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM			
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606		6/1/2021	\$9,850.00
<b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM			
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606		6/4/2021	\$19,425.00
<b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM			

Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		6/16/2021	\$14,125.00
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		6/28/2021	\$14,100.00
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		7/6/2021	\$8,750.00
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		7/30/2021	\$30,654.00
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		7/12/2021	\$8,800.00
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		7/16/2021	\$7,025.00
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		7/22/2021	\$11,450.00
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		8/3/2021	\$22,025.00
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		8/3/2021	\$25,000.00
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		8/12/2021	\$28,175.00

Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		8/27/2021	\$38,625.00
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		9/9/2021	\$23,750.00
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		9/14/2021	\$17,600.00
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		9/24/2021	\$16,425.00
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		9/28/2021	\$17,550.00
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		9/28/2021	\$12,325.00
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		10/6/2021	\$10,525.00
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		10/13/2021	\$14,925.00
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		10/28/2021	\$15,800.00
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		11/2/2021	\$33,350.00

(Name)

Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		11/10/2021	\$13,125.00
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		11/24/2021	\$14,025.00
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		11/29/2021	\$13,150.00
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		12/1/2021	\$7,000.00
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		12/8/2021	\$18,450.00
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		12/14/2021	\$14,050.00
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		12/20/2021	\$14,950.00
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		12/29/2021	\$14,975.00
THE KEYSTONE GROUP 311 SOUTH WACKER DRIVE SUITE 5000 CHICAGO, IL 60606  <b>Email or website address</b> HTTPS://WWW.THEKEYSTONEGROUP.COM		1/11/2022	\$16,675.00
SEE EXHIBIT SOFA FOOTNOTES PART 6 NOTE 11.1 AND NOTE 11.2  <b>Email or website address</b>			

**12. Self-settled trusts of which the debtor is a beneficiary**

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.  
Do not include transfers already listed on this statement.

None

**13. Transfers not already listed on this statement**

List any transfers of money or other property—by sale, trade, or any other means—made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs.

Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

None

Who received transfer?	Description of property transferred or payments received or debts paid in exchange	Dates transfer was made	Total amount or value
SEE EXHIBIT SOFA FOOTNOTES PART 6 NOTE 13.1, 13.2 AND 13.3			
<b>Relationship to debtor</b>			

**Part 7: Previous Locations**

**14. Previous addresses**

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

Does not apply

Address	Dates of occupancy
709 W. ELLSWORTH ROAD SUITE 108 ANCHORAGE OFFICE CENTER ANN ARBOR, MI 48108	From 11/3/2011 To 12/31/2020
SEE EXHIBIT SOFA FOOTNOTES PART 7 NOTE 14.1	From To

**Part 8: Health Care Bankruptcies**

**15. Health Care bankruptcies**

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

No. Go to Part 9.

**Part 9: Personal Identifiable Information**

**16. Does the debtor collect and retain personally identifiable information of customers?**

No.

Yes. State the nature of the information collected and retained.

Names, Service Address, Billing Address, Phone, Email Addresses, Fax Numbers

Does the debtor have a privacy policy about that information?

No  
 Yes

**17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?**

No. Go to Part 10.

Yes. Does the debtor serve as plan administrator?

No.

Yes. Fill in below:

Name of plan	Employer identification number of the plan
SEE EXHIBIT SOFA FOOTNOTES PART 9 NOTE 17.01	

Has the plan been terminated?

No  
 Yes

**Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units**

**18. Closed financial accounts**

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?  
 Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

None

Financial institution name and address	Last 4 digits of account number	Type of account	Date account was closed, sold, moved, or	Last balance before closing or transfer
SEE EXHIBIT SOFA FOOTNOTES PART 10 NOTE 18.01		<input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money Market <input type="checkbox"/> Brokerage <input type="checkbox"/> Other		

**19. Safe deposit boxes**

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

None

**20. Off-premises storage**

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

None

Facility name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
CERANET 826 MORRISON ROAD COLUMBUS, OH 43230	KEITH SMITH, ASTUTE TECHNOLOGY MANAGEMENT	COMPANY AND CUSTOMER DATA DIGITAL BACKUPS	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes
EC INFOSYSTEMS (UTILIBILL) 333 EARLE OVINGTON BOULEVARD SUITE 102 UNIONDALE, NY 11553	KEITH SMITH, KEVIN SMITH, ANTHONY DIGIOIA JR., BILL CHERRY, ADAM KOPCZYK, CHRISTINA DIGIOIA	CUSTOMER DATA	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes
MICROFOT AZURE ONE MICROSOFT WAY REDMOND, WA 98052	KEITH SMITH	COMPANY AND CUSTOMER DATA DIGITALLY STORED IN CLOUD-BASED SERVERS. ASTUTE TECHNOLOGY MANAGEMENT IS THE MANAGED SERVICES PROVIDER FOR ACCESS TO AZURE	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes
ONEHUB	SEE EXHIBIT SOFA FOOTNOTES PART 10 NOTE 20.01	DATAROOM SHARED WITH THIRD PARTIES	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes
PUBLIC STORAGE 701 WINDMILLER DRIVE PICKERINGTON, OH 43147	RICHARD A CURNUTTE SR.; MARC C RUNCK, SR.	PHYSICAL DATA, RECORDS	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes
QUICKBOOKS 2700 COAST AVE MOUNTAIN VIEW, CA 94043	DAVID WARNER, MARC C RUNCK, SR., AMY MELOY, ANTHONY DIGIOIA JR., MARC RUNCK, JR.	COMPANY FINANCIAL DATA	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes
SEE EXHIBIT SOFA FOOTNOTES PART 10 NOTE 20.02			<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes

**Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own**

**21. Property held for another**

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

None

**Part 12: Details About Environmental Information**

For the purpose of Part 12, the following definitions apply:

- **Environmental law** means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).
- **Site** means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.
- **Hazardous material** means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

**Report all notices, releases, and proceedings known, regardless of when they occurred.**

**22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law?** Include settlements and orders.

- No  
 Yes. Provide details below.

**23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?**

- No  
 Yes. Provide details below.

**24. Has the debtor notified any governmental unit of any release of hazardous material?**

- No  
 Yes. Provide details below.

**Part 13: Details About the Debtor's Business or Connections to Any Business**

**25. Other businesses in which the debtor has or has had an interest**

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

- None

Business name and address	Describe the nature of the business	Employer identification number Do not include Social Security number or ITIN.
VE TAX CONSULTANTS, LLC 790 WINDMILLER DRIVE PICKERINGTON, OH 43147	ASSIST CUSTOMERS IN DETERMINING GAS USAGE EXEMPT FROM SALES TAX	31-1772693 <b>Date business existed</b> From: 7/12/2007 To: PRESENT
VELOCITY ENERGY, LLC 790 WINDMILLER DRIVE PICKERINGTON, OH 43147	MULTIL LEVEL MARKETING	31-1772693 <b>Date business existed</b> From: 12/3/2014 To: PRESENT
SEE EXHIBIT SOFA FOOTNOTES PART 13 NOTES 25.01 - 25.05		<b>Date business existed</b> From: To:

**26. Books, records, and financial statements**

**26a.** List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

- None

Name and address	Dates of service
AMY MELOY 790 WINDMILLER DRIVE PICKERINGTON, OH 43147	From 7/4/2007 To PRESENT
ANTHONY DIGIOIA JR. 790 WINDMILLER DRIVE PICKERINGTON, OH 43147	From 2/29/2016 To PRESENT
DAVID WARNER 790 WINDMILLER DRIVE PICKERINGTON, OH 43147	From 8/25/2015 To PRESENT
MARC C RUNCK, SR. 790 WINDMILLER DRIVE PICKERINGTON, OH 43147	From 4/12/2006 To PRESENT
MARC RUNCK, JR. 790 WINDMILLER DRIVE PICKERINGTON, OH 43147	From 2/13/2008 To PRESENT

(Name)

Name and address	Dates of service	
TIDWELL GROUP DEPARTMENT # FB 1 PO BOX 830525 BIRMINGHAM, AL 35283-0525	From 9/1/2018	To PRESENT
SEE EXHIBIT SOFA FOOTNOTES PART 13 NOTE 26A.1	From	To

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

None

Name and address	Dates of service	
CLARK SCHAEFFER HACKETT 4449 EASTON WAY SUITE 400 COLUMBUS, OH 43219	From 8/1/2012	To PRESENT
TIDWELL GROUP DEPARTMENT # FB 1 PO BOX 830525 BIRMINGHAM, AL 35283-0525	From 9/1/2018	To PRESENT
SEE EXHIBIT SOFA FOOTNOTES PART 13 NOTE 26B.1 AND NOTE 26B.2	From	To

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed .

None

Name and address	If any books of account and records are unavailable, explain why
CLARK SCHAEFFER HACKETT 4449 EASTON WAY SUITE 400 COLUMBUS, OH 43219	
PNC BANK N.A. THE TOWER AT PNC PLAZA 300 FIFTH AVENUE PITTSBURGH, PA 15222-2401	
QUICKBOOKS 1109 1ST AVE # 406 SEATTLE, WA 98101	
TIDWELL DEPARTMENT # FB 1 PO BOX 830525 BIRMINGHAM, AL 35283-0525	
SEE EXHIBIT SOFA FOOTNOTES PART 13 NOTES 26C.1 - 26C.4	

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

None

Name and address
3DEGREES GROUP INC. 360 MADISON AVENUE THIRD FLOOR NEW YORK, NY 10017
AEG 800 W OLYMPIC BLVD, STE 305 LOS ANGELES, CA 90015
AEP 1 RIVERSIDE PLAZA COLUMBUS, OH 43215-2372
AES CORPORATION - OHIO P.O. BOX 1247 DAYTON, OH 45401-1247
ANR PIPELINE COMPANY 700 LOUISIANA ST SUITE 1300 HOUSTON, TX 77002-270

(Name)

**Name and address**

ARES  
2000 AVE OF THE STARS, 12TH FL  
LOS ANGELES, CA 90067

ARM ENERGY MANAGEMENT, LLC  
20329 STATE HIGHWAY 249  
FLOOR 4  
HOUSTON, TX 77070

B. RILEY ADVISORY SERVICES  
299 PARK AVENUE  
21ST FLOOR  
NEW YORK, NY 10171

BLUE TORCH CAPITAL  
150 E. 58TH STREET  
18TH FLOOR  
NEW YORK, NY 10155

BP ENERGY COMPANY  
201 HELIOS WAY  
HOUSTON, TX 77079

CAP INDEMNITY  
1600 ASPEN COMMONS, STE 400  
MIDDLETON, WI 53562

CARBONBETTER, LLC F/K/A ELEVATION ENERGY GROUP LLC  
2305 EAST CESAR CHAVEZ ST  
AUSTIN, TX 78702

CENTERPOINT ENERGY (F/K/A VECTREN ENERGY DELIVERY OF OHIO)  
ONE VECTREN SQUARE  
EVANSVILLE, IN 47708

CINCINNATI INSURANCE  
6200 S GILMORE RD  
FAIRFIELD, OH 45014-5141

COLUMBIA GAS OF KENTUCKY (CKY)  
290 W NATIONWIDE BLVD  
COLUMBUS, OH 43215

COLUMBIA GAS OF OHIO (COH)  
290 W NATIONWIDE BLVD  
COLUMBUS, OH 43215

COLUMBIA GAS OF PENNSYLVANIA (CPA)  
290 W NATIONWIDE BLVD  
COLUMBUS, OH 43215

COLUMBIA GAS TRANSMISSION CORP. (COLUMBIA GAS TRANSMISSION  
LLC)  
700 LOUISIANA STREET  
SUITE 700  
HOUSTON, TX 77002-270

COLUMBIA GULF TRANSMISSION COMPANY  
P O BOX 641475  
PITTSBURGH, PA 15264-1475

CONSUMERS ENERGY COMPANY  
1945 W. PARNALL ROAD  
JACKSON, MI 49201

D&T CONSULTING  
9 WESTGATE HOUSE  
HOLBORN  
LONDON EC1N 2LL  
UNITED KINGDOM

DOMINION ENERGY - OHIO  
(F/K/A THE EAS OHIO GAS COMPANY)  
1201 E 55TH ST.  
PO BOX 5759  
CLEVELAND, OH 44103

DPL - DAYTON POWER & LIGHT COMPANY  
1900 DRYDEN ROAD  
DAYTON, OH 45439

DTE ENERGY TRADING INC  
414 SOUTH MAIN  
SUITE 200  
ANN ARBOR, MI 48104

(Name)

**Name and address**

DUKE ENERGY OHIO, INC.  
315 MAIN STREET  
CINCINNATI, OH 45202

EASTERN GAS TRANSMISSION & STORAGE INC. (F/K/A DOMINION ENERGY  
TRANSMISSION, INC.)  
6603 WEST BROAD STREET  
RICHMOND, VA 23230

ECO-ENERGY NATURAL GAS, LLC F/K/A ECO-ENERGY, LLC  
6100 TOWER CIRCLE  
SUITE 500  
FRANKLIN, TN 37067

EDF TRADING NORTH AMERICA  
601 TRAVIS STREET  
HOUSTON, TX 77002

FC BANK  
6600 N HIGH ST  
WORTHINGTON, OH 43085

FIRST ENERGY  
76 SOUTH MAIN STREET  
AKRON, OH 44308

GENERAL WESLEY CLARK BUSINESS ASSOCIATES  
P.O. BOX 3276  
LITTLE ROCK, AR 72203

GENIE ENERGY  
520 BROAD STREET  
NEWARK, NJ 07102

GORDON BROTHERS  
PRUDENTIAL TOWER  
800 BOYLSTON ST  
BOSTON, MA 02199

GREAT AMERICAN INSURANCE  
301 E FOURTH ST  
CINCINNATI, OH 45202

HARTREE PARTNERS  
1185 AVE OF THE AMERICAS  
NEW YORK, NY 10036

HUNTINGTON BANK  
17 S HIGH ST, FL 1  
COLUMBUS, OH 43215-3413

ICAP  
5177 RICHMOND AVENUE  
HOUSTON, TX 77056

IGS ENERGY  
6100 EMERALD PKWY  
DUBLIN, OH 43016

INTERACTIVE BROKERS LLC  
INTERCONTINENTAL EXCHANGE, INC.  
353 NORTH CLARK  
CHICAGO, IL 60654

INTERCONTINENTAL EXCHANGE, INC.  
353 NORTH CLARK  
CHICAGO, IL 60654

INTL FCSTONE MARKETS, LLC  
230 S. LASALLE STREET  
SUITE 10-500  
CHICAGO, IL 60604

ISAAC WILES BURKHOLDER & TEETOR, LLC.  
TWO MIRANOVA PLACE  
STE. 700  
COLUMBUS, OH 43215-5098

JEFF GERSTNER/SUPERIOR BUSINESS LENDING  
1532 W WOLFRAM ST  
CHICAGO, IL 60657

JP MORGAN CHASE  
270 PARK AVE  
NEW YORK, NY 10017

**Name and address**

LE ENERGY  
2680 CORPORATE PARK DR, STE 100  
OPELIKA, AL 36801

MCDERMOTT WILL & EMERY LLP  
ONE VANDERBILT AVENUE  
NEW YORK, NY 10017-3852

MERRILL LYNCH COMMODITIES, INC.  
BANK OF AMERICA  
620 S. TRYON ST.  
CHARLOTTE, NC 28255

MGU - MICHIGAN GAS UTILITIES  
711 STARLITE DR  
BENTON HARBOR, MI 49022

MICHCON - DTE  
ONE ENERGY PLAZA  
DETROIT, MI 48226

MIDCAP FINANCIAL  
7255 WOODMONT AVE, STE 300  
BETHESDA, MD 20814

NEXTERA ENERGY CAPITAL HOLDINGS, INC.  
700 UNIVERSE BLVD  
JUNO BEACH, FL 33408

NEXUS GAS TRANSMISSION LLC, (US)  
5400 WESTHEIMER COURT  
HOUSTON, TX 77056-5310

NRG ENERGY  
910 LOUISIANA ST  
HOUSTON, TX 77002

OCHSNER INTEREST INC  
8604 TURTLE CREEK BLVD #25171  
DALLAS, TX 75225

OXER CAPITAL  
883 YARD ST  
COLUMBUS, OH 43212

PANHANDLE EASTERN PIPE LINE COMPANY, LP  
1300 MAIN STREET (P.O.BOX 4967)  
HOUSTON, TX 77002

PATHLIGHT  
988 MARKET ST, STE 300  
SAN FRANCISCO, CA 94102-2004

PEOPLES NATURAL GAS (PNG)  
200 E. RANDOLPH ST.  
CHICAGO, IL 60601-6302

PJM INTERCONNECTION, L.L.C.  
2750 MONROE BLVD  
AUDOBON, PA 19403

PJM INTERCONNECTION, L.L.C. (PJM SETTLEMENTS, INC.)  
2750 MONROE BLVD  
AUDUBON, PA 19403

PNC BANK N.A.  
THE TOWER AT PNC PLAZA  
300 FIFTH AVENUE  
PITTSBURGH, PA 15222-2401

PUC - MICHIGAN  
7109 W SAGINAW HWY  
LANSING, MI 48917

PUC - OHIO  
180 E BROAD ST  
COLUMBUS, OH 43215

PUC - PENNSYLVANIA  
400 NORTH ST, KEYSTONE BLDG  
HARRISBURG, PA 17120

REGGIE MCGAUGH/CORNHUSKER CAPITAL  
1299 FARM ST, STE 300  
OMAHA, NE 68102

**Name and address**

ROCKIES EXPRESS PIPELINE LLC  
370 VAN GORDON STREET  
LAKEWOOD, CO 80228-15192

SCOTT SMITH/SG FUNDING  
22049 BYRON RD  
SHAKER HEIGHTS, OH 44122

SEMCO  
1411 THIRD STREET  
SUITE A  
PORT HURON, MI 48060

SEQUENT ENERGY MANAGEMENT LLC  
1200 SMITH STREET  
SUITE 900  
HOUSTON, TX 77022-4374

SHELL ENERGY NORTH AMERICA (US) LP  
1000 MAIN STREET  
LEVEL 12  
HOUSTON, TX 77002

SNYDER BROTHERS  
1 GLADE PARK EAST  
KITTANNING, PA 16201

SOUTHSTAR/SOUTHERN COMPANY  
30 IVAN ALLEN JR BLVD NW  
ATLANTA, GA 30308

SPARK ENERGY  
12140 WICKCHESTER LN, STE 100  
HOUSTON, TX 77079

SPECTRON ENERGY INC.  
2 EMBARCADERO CENTER  
SUITE 2950  
SAN FRANCISCO, CA 94111

SUMIT TAKKAR  
LAL LAXMI APT, FLAT NO 203, 2ND FL, 21/22  
BHAGWAGHAR LAYOUT  
NAGPUR, MAHARASHTRA 440010  
INDIA

TENNESSEE GAS PIPELINE COMPANY, LLC  
PO BOX 734034  
DALLAS, TX 734034

TEXAS EASTERN TRANSMISSION, LP  
5400 WESTHEIMER COURT  
HOUSTON, TX 77056-5310

TEXLA ENERGY MANAGEMENT INC.  
1100 LOUISIANA  
SUITE 4700  
HOUSTON, TX 77002

THE KEYSTONE GROUP  
311 SOUTH WACKER DRIVE  
SUITE 5000  
CHICAGO, IL 60606

TRIMBLE INSURANCE AGENCY  
39 S LIBERTY ST  
DELAWARE, OH 43015

TRUNKLINE GAS COMPANY, LLC  
1300 MAIN STREET (P.O.BOX 4967)  
HOUSTON, TX 77002

US BANK  
800 NICOLLET MALL, FL 2  
MINNEAPOLIS, MN 55402

V3 COMMODITIES  
260 MADISON AVE  
NEW YORK, NY 10016

WE ENERGIES  
PO BOX 6042  
CAROL STREAM, IL 60197-6042

WELLS FARGO  
420 MONTGOMERY ST  
SAN FRANCISCO, CA 94104

**Name and address**

WHITEOAK  
 1155 AVE OF THE AMERICAS, 15TH FL  
 NEW YORK, NY 10036

SEE EXHIBIT SOFA FOOTNOTES PART 13 NOTE 26D.1 AND NOTE 26D.2

**27. Inventories**

Have any inventories of the debtor's property been taken within 2 years before filing this case?

None

Name of the person who supervised the taking of the inventory	Date of inventory	The dollar amount and basis (cost, market, or other basis) of each inventory
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DAVID WARNER	12/31/2021	\$28,329,674.00 COST BASIS
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**Name and address of the person who has possession of inventory records**

ANTHONY DIGIOIA JR.; MARC C. RUNCK SR.; JEFFREY HORSLEY  
 790 WINDMILLER DRIVE  
 PICKERINGTON, OH 43147

SEE EXHIBIT SOFA FOOTNOTES PART 13 NOTE 27.01 - 27.05

**Name and address of the person who has possession of inventory records**

**28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.**

None

Name	Address	Position and nature of any interest	% of interest, if any
ANTHONY DIGIOIA JR.	790 WINDMILLER DRIVE PICKERINGTON, OH 43147	OFFICER - COO	N/A
DAVID WARNER	790 WINDMILLER DRIVE PICKERINGTON, OH 43147	OFFICER - CFO	N/A
JEFFREY M HORSLEY	790 WINDMILLER DRIVE PICKERINGTON, OH 43147	DIRECTOR - GAS OPERATIONS	N/A
JOHN L EINSTEIN	790 WINDMILLER DRIVE PICKERINGTON, OH 43147	OFFICER - CORPORATE ATTORNEY	N/A
MARC C RUNCK, SR.	790 WINDMILLER DRIVE PICKERINGTON, OH 43147	DIRECTOR - VP ACCOUNTING	N/A
RICHARD A CURNUTTE JR.	790 WINDMILLER DRIVE PICKERINGTON, OH 43147	DIRECTOR - VP	N/A
RICHARD A CURNUTTE SR.	790 WINDMILLER DRIVE PICKERINGTON, OH 43147	PRINCIPAL, DIRECTOR - CEO/PRESIDENT	100%

SEE EXHIBIT SOFA FOOTNOTES PART 13 NOTE 28.01 - 28.05

**29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?**

None

Name	Address	Position and nature of any interest	Period during which position or interest was held
LARRY ANDERSON	19388 CARDENE WAY NORTHVILLE, MI 48167	FORMER DIRECTOR	From 7/5/2006 To 7/31/2021

**30. Payments, distributions, or withdrawals credited or given to insiders**

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

None

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
SEE SOFA PART 2, QUESTION 4			
<b>31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?</b>			
<input type="checkbox"/> None			
<b>Name of the parent corporation</b>	<b>Employer identification number of the parent corporation.</b>		
EXHIBIT SOFA FOOTNOTES PART 13 NOTE 31.1, 31.2, 31.3			
<b>32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?</b>			
<input type="checkbox"/> None			
<b>Name of the pension fund</b>	<b>Employer identification number of the pension fund.</b>		
VOLUNTEER ENERGY SERVICES, INC. 401K PROFIT SHARING PLAN	31-1772693		
SEE EXHIBIT SOFA FOOTNOTES PART 13 NOTE 32.1			

**Part 14: Signature and Declaration**

**WARNING** -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

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

Executed on 06/28/2022.

**x**

/s/ David C. Warner

David C. Warner

Signature of individual signing on behalf of the debtor

Printed Name

Chief Financial Officer

Position or relationship to debtor

**Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?**

- No
- Yes