

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

In re:

WILLIAMS INDUSTRIAL SERVICES  
GROUP INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 23-10961 (BLS)

(Jointly Administered)

**Ref. Docket Nos. 340, 342, 343,  
367 & 369**

**CERTIFICATE OF SERVICE**

I, PANAGIOTA MANATAKIS, hereby certify that:

1. I am employed as a Senior Case Manager by Epiq Corporate Restructuring, LLC, with their principal office located at 777 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On September 19, 2023, I caused to be served the:
  - a. “Order Extending Time for Debtors to File Schedules and Statements,” dated September 18, 2023 [Docket No. 340], (the “Extension Order”),
  - b. “Final Order (I) Establishing Notice and Hearing Procedures for Trading in or Declarations of Worthlessness with Respect to Equity Securities in Williams Industrial Services Group Inc. and (II) Granting Related Relief,” dated September 18, 2023 [Docket No. 342], (the “NOL Order”),
  - c. “Final Order (I) Establishing Notice and Hearing Procedures for Trading in or Declarations of Worthlessness with Respect to Equity Securities in Williams Industrial Services Group Inc. and (II) Granting Related Relief,” dated September 18, 2023 [related to Docket No. 342], (the “NOL Notice”), annexed as Exhibit A,
  - d. “Order Scheduling Omnibus Hearing Date,” dated September 18, 2023 [Docket No. 343], (the “Hearing Order”),

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, include: Williams Industrial Services Group Inc. (1378), Williams Industrial Services Group, LLC (2666), Williams Industrial Services, LLC (0406), Williams Plant Services, LLC (9575), Williams Specialty Services, LLC (9578), WISG Electrical, LLC (6918), Construction & Maintenance Professionals, LLC (0925), Williams Global Services, Inc. (3708), Steam Enterprises, LLC (9177), GPEG LLC (5707), Global Power Professional Services, Inc. (2550), WISG Canada Ltd. (B.N. 6518), WISG Nuclear Ltd. (B.N. 3510), and WISG Electrical Ltd. (B.N. 2116). The location of the Debtors' corporate headquarters and service address is: 200 Ashford Center N, Suite 425, Atlanta, GA 30338.

- e. “Notice of Closing of Sale,” dated September 19, 2023 [Docket No. 367], (the “Sale Notice”), and
- f. “Notice of Amended Agenda for the Hearing Scheduled for September 20, 2023, at 10:30 a.m. (ET),” dated September 19, 2023 [Docket No. 369], (the “Agenda”),

by causing true and correct copies of the:

- i. Extension Order, NOL Order, Hearing Order, Sale Notice, and Agenda to be enclosed securely in separate postage pre-paid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit B,
  - ii. NOL Order to be enclosed securely in separate postage pre-paid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit C, and to 2 parties whose names and addresses are confidential and therefore not included,
  - iii. Agenda to be enclosed securely in separate postage pre-paid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit D, and
  - iv. Extension Order, NOL Order, Hearing Order, Sale Notice, and Agenda to be delivered via electronic mail to those parties listed on the annexed Exhibit E.
3. All envelopes utilized in the service of the foregoing contained the following legend: “LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO THE ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT.”
4. Additionally, I have confirmed that on September 19, 2023, Epiq’s public securities team caused to be delivered by next-day delivery to the brokerage firms, banks and agents (the “Nominees”), identified on the annexed Exhibit F, copies of the NOL Notice with instructions for the Nominees to distribute the Notice to the beneficial owners of the Debtors’ public securities.

/s/ Panagiota Manatakis  
Panagiota Manatakis

## **EXHIBIT A**

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

In re:

WILLIAMS INDUSTRIAL SERVICES  
GROUP INC., *et al.*<sup>14</sup>

Debtors.

Chapter 11

Case No. 23-10961-BLS

(Jointly Administered)

Re: D.I. [ ]

**NOTICE OF ENTRY OF FINAL ORDER, ESTABLISHING NOTICE  
AND HEARING PROCEDURES FOR TRADING IN OR DECLARATIONS OF  
WORTHLESSNESS WITH RESPECT TO EQUITY SECURITIES  
IN WILLIAMS INDUSTRIAL SERVICES GROUP, INC.**

**PLEASE TAKE NOTICE THAT**, on July 22, 2023 (the “Petition Date”), the above-captioned debtors and debtors in possession (the “Debtors”) each commenced a case under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”). Subject to certain exceptions, section 362 of the Bankruptcy Code operates as a stay of any act to obtain possession of property of the Debtors’ estates or of property from the Debtors’ estates or to exercise control over property of the Debtors’ estates.

**PLEASE TAKE FURTHER NOTICE THAT**, on August 29, 2023, the Debtors filed a motion (the “Motion”)<sup>2</sup> seeking entry of an Interim Order and Final Order pursuant to sections 105, 362, and 541 of the Bankruptcy Code establishing notice and hearing procedures for trading

<sup>14</sup> The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, include: Williams Industrial Services Group Inc. (1378), Williams Industrial Services Group, LLC (2666), Williams Industrial Services, LLC (0406), Williams Plant Services, LLC (9575), Williams Specialty Services, LLC (9578), WISG Electrical, LLC (6918), Construction & Maintenance Professionals, LLC (0925), Williams Global Services, Inc. (3708), Steam Enterprises, LLC (9177), GPEG LLC (5707), Global Power Professional Services, Inc. (2550), WISG Canada Ltd. (B.N. 6518), WISG Nuclear Ltd. (B.N. 3510), and WISG Electrical Ltd. (B.N. 2116). The location of the Debtors' corporate headquarters and service address is: 200 Ashford Center N, Suite 425, Atlanta, GA 30338.

in and declarations of worthlessness with respect to equity securities in Williams Industrial Services Group Inc. (“Williams”).

**PLEASE TAKE FURTHER NOTICE THAT**, on September 7, 2023, the United States Bankruptcy Court for the District of Delaware (the “Court”) entered that certain *Interim Order Establishing Notice and Hearing Procedures for Trading in or Declarations of Worthlessness with Respect to Equity Securities in Williams Industrial Services Group Inc.*, approving the procedures set forth below in order to preserve the Tax Attributes held by the Debtors (the “Interim Order”).

**PLEASE TAKE FURTHER NOTICE THAT**, on September \_\_, 2023, the Court entered that certain *Final Order Establishing Notice and Hearing Procedures for Trading in or Declarations of Worthlessness with Respect to Equity Securities in Williams Industrial Services Group Inc.*, approving the procedures set forth below to preserve the Tax Attributes held by the Debtors (the “Final Order”).

**PLEASE TAKE FURTHER NOTICE THAT** pursuant to the Final Order, the following procedures shall apply to holding and trading in equity securities (including Options to acquire such securities, as defined below) of Williams:

1. Any purchase, sale, or other transfer of equity securities (including Options to acquire such securities, as defined below) in Williams on or after the Petition Date in violation of the procedures set forth herein (including the notice requirements set forth in paragraph 3(a) below) shall be null and void *ab initio* as an act in violation of the automatic stay under section 362 of the Bankruptcy Code. In the case of any such acquisition or disposition of equity securities in violation of the procedures set forth herein, the person or entity making such transfer shall be required to take remedial actions specified by the Debtors, which may include the actions specified in Private

Letter Ruling 201010009 (Dec. 4, 2009), to appropriately reflect that such transfer is null and void *ab initio*.

2. The following procedures shall apply to trading in equity securities (including Options to acquire such securities, as defined below) in Williams:

- a) Any person or entity (as defined in Treasury Regulations Section 1.382-3(a)) who currently is or becomes a Substantial Shareholder (defined in subparagraph (e) below) shall file with this Court, and serve on counsel to the Debtors and counsel to the Committee a notice of such status, in the form of **Exhibit C-1** attached to the Final Order, on or before the later of (i) twenty-one (21) calendar days after the date of the Notice of Interim Order or Notice of Final Order (as defined below and as applicable) and (ii) fourteen (14) calendar days after becoming a Substantial Shareholder. For the avoidance of doubt, the other procedures set forth herein shall apply to any Substantial Equityholder even if no notice has been filed pursuant to this subparagraph (a);
- b) At least fourteen (14) calendar days prior to effectuating any transfer of equity securities (including Options, as defined below, to acquire such securities or any exercise thereof) that would result in an increase in the amount of Williams Stock beneficially owned by a Substantial Shareholder or would result in a person or entity becoming a Substantial Shareholder, such Substantial Shareholder or potential Substantial Shareholder shall file with this Court, and serve on counsel to the Debtors and counsel to the Committee advance written notice, in the form of **Exhibit C-2** attached to the Final Order, of the intended transfer of equity securities (including Options to acquire such securities, as defined below);
- c) At least fourteen (14) calendar days prior to effectuating any transfer of equity securities (including Options, as defined below, to acquire such securities) that would result in a decrease in the amount of Williams Stock beneficially owned by a Substantial Shareholder or would result in a person or entity ceasing to be a Substantial Shareholder, such Substantial Shareholder shall file with this Court, and serve on counsel to the Debtors and counsel to the Committee advance written notice, in the form of **Exhibit C-3** attached to the Final Order, of the intended transfer of equity securities (the notices required to be filed and served under subparagraph (c) and this subparagraph (d), each a “Notice of Proposed Transfer”);
- d) The Debtors and the Committee shall have seven (7) calendar days after receipt of a Notice of Proposed Transfer to file with this Court and serve on such Substantial Shareholder an objection to any proposed transfer of equity securities (including Options, as defined below, to acquire such securities) described in the Notice of Proposed Transfer on the grounds that such

transfer may adversely affect the Debtors' ability to utilize their Tax Attributes. During such 7-day period, and while any objection by the Debtors (or any other party in interest) to the proposed transfer is pending, such Substantial Shareholder shall not effectuate the proposed transfer to which the Notice of Proposed Transfer relates and thereafter shall do so only in accordance with the Court's ruling, and, as applicable, any appellate rules and procedures. If neither the Debtors nor the Committee objects within such 7-day period, such transaction may proceed solely as set forth in the Notice of Proposed Transfer. Further transactions within the scope of this subparagraph (e) must be the subject of additional notices as set forth herein, with an additional 7-day waiting period; and

- e) For purposes of these procedures, (A) a "Substantial Shareholder" is any person or entity (as defined in Treasury Regulations Section 1.382-3(a)) which beneficially owns at least 4.50% of all issued and outstanding shares (equal to, as of the Petition Date, approximately 1,224,467.60 shares)<sup>15</sup> of the common stock of Williams ("Williams Stock") and (B) "beneficial ownership" (of any variation thereof) of Williams Stock and Options to acquire Williams Stock shall be determined by the Debtors, in accordance with applicable rules under Section 382, Treasury Regulations promulgated thereunder (other than Treasury Regulations Section 1.382-2T(h)(2)(i)(A)) (that treats stock of an entity as to which the constructive ownership rules apply as no longer owned by that entity) and rulings issued by the Internal Revenue Service, and thus, to the extent provided therein, from time to time shall include, without limitation, (i) direct, indirect and constructive ownership (*e.g.*, (1) a holding company would be considered to beneficially own all shares owned or acquired by its subsidiaries, (2) a partner in a partnership would be considered to beneficially own its proportionate share of any equity securities owned by such partnership, (3) an individual and such individual's family members may be treated as one individual, (4) persons and entities acting in concert to make a coordinated acquisition of equity securities may be treated as a single entity, and (5) a holder would be considered to beneficially own equity securities that such holder has an Option (as defined herein) to acquire). An "Option" to acquire stock includes all interests described in Treasury Regulations Section 1.382-4(d)(9), including any contingent purchase right, warrant, convertible debt, put, call, stock subject to risk of forfeiture, contract to acquire stock, or similar interest, regardless of whether it is contingent or otherwise not currently exercisable.

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<sup>15</sup> Based on approximately 4.50% of 27,210,391 shares of Williams Stock issued and outstanding as of the Petition Date.

**PLEASE TAKE FURTHER NOTICE THAT**, pursuant to the Final Order, the following procedures shall apply to declarations of worthlessness with respect to equity securities (including Options to acquire such securities) of Williams:

1. Any declaration of worthlessness of equity securities of Williams (including Options to acquire such securities) on or after the Petition Date in violation of the procedures set forth herein (including notice requirements) shall be null and void *ab initio* as an act in violation of the automatic stay under sections 362 and 105(a) of the Bankruptcy Code. In the case of any declaration of worthlessness with respect to beneficial ownership of the equity securities of Williams, the person or entity making such declaration shall be required to file an amended tax return revoking such declaration and any related deduction to appropriately reflect that such declaration is void *ab initio*.

2. The following procedures shall apply to declarations of worthlessness with respect to equity securities (including Options to acquire such securities) of Williams:

- a) Any person or entity that currently is or becomes a 50% Shareholder (defined in subparagraph (d) below) must file with this Court and serve on counsel to the Debtors and counsel to the Committee advance written notice, in the form of **Exhibit C-4** attached hereto, on or before the later of (i) 21 calendar days after the date of the Notice of Interim Order or Notice of Final Order (as defined below and as applicable), and (ii) fourteen (14) calendar days after becoming a 50% Shareholder;
- b) Prior to filing any federal or state tax return or any amendment to such a return that claims any deduction for worthlessness of beneficial ownership of Williams Stock for a tax year ending before the Debtors' emergence from chapter 11 protection, such 50% Shareholder must file with this Court and serve on counsel to the Debtors and counsel to the Committee a Declaration of Intent to Claim a Worthless Stock Deduction, substantially in the form annexed to the Final Order as **Exhibit C-5**;
- c) The Debtors and the Committee shall have seven (7) calendar days after receipt of a Declaration of Intent to Claim a Worthless Stock Deduction to file with this Court and serve on such 50% Shareholder an objection to any proposed claim of worthlessness described in the Declaration of Intent to Claim a Worthless Stock Deduction on the grounds that such transfer may adversely



affect the Debtors' ability to utilize their Tax Attributes. During such 7-day period, and while any objection by the Debtors or the Committee (or any other party in interest) to the proposed transfer is pending, such 50% Shareholder shall not file the return or amendment to which the Declaration of Intent to Claim a Worthless Stock Deduction relates and thereafter shall do so only in accordance with the Court's ruling, and, as applicable, any appellate rules and procedures. If neither the Debtors nor the Committee objects within such 7-day period, the filing of the return or amendment with such claim will be permitted solely as described in the Declaration of Intent to Claim a Worthless Stock Deduction; and

- d) For purposes of these procedures, "50% Shareholder" is any person or entity that has beneficially owned 50 percent or more of the equity securities of Williams during the time frame determined in accordance with IRC § 382(g)(4)(D) and the applicable Treasury Regulations thereunder.

**PLEASE TAKE FURTHER NOTICE THAT**, upon the request of any person, counsel to the Debtors will provide a form of each of the required notices described above.

**PLEASE TAKE FURTHER NOTICE THAT**, a copy of the Final Order is available on the website of Epiq Corporate Restructuring, LLC, the Debtors' court-approved claims agent, located at <https://dm.epiq11.com/case/williamsindustrialservicesgroup/info>. The Order is also available on the docket of these Chapter 11 Cases, Case No. 23-10961-BLS, which can be accessed via PACER at <https://www.pacer.gov>.

**FAILURE TO FOLLOW THE PROCEDURES SET FORTH IN THIS NOTICE SHALL CONSTITUTE A VIOLATION OF, AMONG OTHER THINGS, THE AUTOMATIC STAY PRESCRIBED BY SECTION 362 OF THE BANKRUPTCY CODE. ANY PROHIBITED PURCHASE, ACQUISITION, ACCUMULATION, SALE, TRADE, OR OTHER TRANSFER OF WILLIAMS STOCK, OR ANY BENEFICIAL OWNERSHIP THEREIN, IN VIOLATION OF THE INTERIM ORDER SHALL BE NULL AND VOID AB INITIO AND MAY BE PUNISHED BY CONTEMPT OR OTHER SANCTIONS IMPOSED BY THE COURT.**

**PLEASE TAKE FURTHER NOTICE THAT** the requirements set forth in this Notice of Final Order are in addition to the requirements of Bankruptcy Rule 3001(e) and applicable securities, corporate, and other laws, and do not excuse compliance therewith.

*[Remainder of page intentionally left blank]*

Dated: September 16, 2023.  
Wilmington, Delaware

/s/

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Mark L. Desgrosseilliers (No. 4083)  
**CHIPMAN BROWN CICERO & COLE, LLP**  
Hercules Plaza  
1313 North Market Street, Suite 5400  
Wilmington, Delaware 19801  
Telephone: (302) 295-0192  
[desgross@chipmanbrown.com](mailto:desgross@chipmanbrown.com)

-and-

Sean A. Gordon (admitted *pro hac vice*)  
Austin B. Alexander (*pro hac vice* pending)  
**THOMPSON HINE LLP**  
Two Alliance Center  
3560 Lenox Road NE, Suite 1600  
Atlanta, Georgia 30326-4266  
Telephone: (404) 541-2900  
Facsimile: (404) 541-2905  
[Sean.Gordon@thompsonhine.com](mailto:Sean.Gordon@thompsonhine.com)  
[Austin.Alexander@thompsonhine.com](mailto:Austin.Alexander@thompsonhine.com)

Alan R. Lepene (admitted *pro hac vice*)  
Scott B. Lepene (admitted *pro hac vice*)  
**THOMPSON HINE LLP**  
3900 Key Center  
127 Public Square  
Cleveland, Ohio 44114-1291  
Telephone: (216) 566-5500  
Facsimile: (216) 566-5800  
[Alan.Lepene@thompsonhine.com](mailto:Alan.Lepene@thompsonhine.com)  
[Scott.Lepene@thompsonhine.com](mailto:Scott.Lepene@thompsonhine.com)

*Counsel for Debtors*

## **EXHIBIT B**

Claim Name	Address Information
CHAPMAN AND CUTLER LLP	ATTN: ANTHONY M. DIGIACOMO 1270 AVENUE OF THE AMERICAS 30TH FLOOR NEW YORK NY 10020
DELAWARE DIVISION OF REVENUE	540 S DUPONT HIGHWAY DOVER DE 19901
DELAWARE DIVISION OF REVENUE	20653 DUPONT BLVD STE 2 GEORGETOWN DE 19947
GEORGIA DEPARTMENT OF REVENUE	SALES AND USE TAX DIVISION PO BOX 105408 ATLANTA GA 30348
INTERNAL REVENUE SERVICE	P.O. BOX 7346 PHILADELPHIA PA 19101-7346
OFFICE OF THE US ATTORNEY	DISTRICT OF DELAWARE HERCULES BUILDING 1313 N. MARKET ST, STE 400 WILMINGTON DE 19801
OFFICE OF THE US TRUSTEE	DISTRICT OF DELAWARE LINDA RICHENDERFER 844 KING ST, STE 2207 LOCKBOX 35 WILMINGTON DE 19801
ROBERT L. DOTY	(COUNSEL FOR STATE OF OHIO) SR. ASSISTANT AG COLLECTIONS ENFORCEMENT, TOLEDO REGIONAL OFFICE ONE GOVERNMENT CENTER, STE 1240 TOLEDO OH 43604-2261
STATE OF ALABAMA ATTY GENERAL	ATTN: STEVE MARSHALL 501 WASHINGTON AVE MONTGOMERY AL 36104
STATE OF ALABAMA ATTY GENERAL	ATTN: STEVE MARSHALL PO BOX 300152 MONTGOMERY AL 36130-0152
STATE OF CA ATTORNEY GENERAL	ATTN: ROB BONTA 1300 I ST, STE 1740 SACRAMENTO CA 95814
STATE OF FLORIDA ATTY GENERAL	ATTN: ASHLEY MOODY THE CAPITOL, PL 01 TALLAHASSEE FL 32399-1050
STATE OF ILLINOIS ATTY GENERAL	ATTN: LISA MADIGAN 100 W RANDOLPH ST CHICAGO IL 60601
STATE OF INDIANA ATTY GENERAL	ATTN: CURTIS T. HILL, JR. INDIANA GOVERNMENT CENTER SOUTH 302 W WASHINGTON ST, 5TH FL INDIANAPOLIS IN 46204
STATE OF KANSAS ATTY GENERAL	ATTN: DEREK SCHMIDT 120 SW 10TH AVE, 2ND FL TOPEKA KS 66612
STATE OF MONTANA ATTY GENERAL	ATTN: TIM FOX JUSTICE BLDG 215 N SANDERS HELENA MT 59620-1401
STATE OF MS ATTORNEY GENERAL	ATTN: LYNN HITCH WALTER SILLERS BLDG 550 HIGH ST, STE 1200 JACKSON MS 39201
STATE OF MS ATTORNEY GENERAL	ATTN: LYNN HITCH PO BOX 220 JACKSON MS 39205
STATE OF NC ATTORNEY GENERAL	ATTN: JOSH STEIN 9001 MAIL SERVICE CTR RALEIGH NC 27699-9001
STATE OF NJ ATTORNEY GENERAL	ATTN: CHRISTOPHER S. PORRINO RJ HUGHES JUSTICE COMPLEX 25 MARKET ST - BOX 080 TRENTON NJ 08625-0080
STATE OF NM ATTORNEY GENERAL	ATTN: HECTOR BALDERAS 408 GALISTEO ST VILLAGRA BLDG SANTA FE NM 87501
STATE OF NM ATTORNEY GENERAL	ATTN: HECTOR BALDERAS PO DRAWER 1508 SANTA FE NM 87504-1508
STATE OF OKLAHOMA ATTY GENERAL	ATTN: MIKE HUNTER 313 NE 21ST ST OKLAHOMA CITY OK 73105
STATE OF PA ATTORNEY GENERAL	ATTN: JOSH SHAPIRO 16TH FL, STRAWBERRY SQ HARRISBURG PA 17120
STATE OF TEXAS ATTY GENERAL	ATTN: KEN PAXTON 300 W 15TH ST AUSTIN TX 78701
STATE OF TEXAS ATTY GENERAL	ATTN: KEN PAXTON PO BOX 12548 AUSTIN TX 78711-2548
STATE OF TN ATTORNEY GENERAL	ATTN: HERBERT H. SLATERY, III PO BOX 20207 NASHVILLE TN 37202-0207
STATE OF TN ATTORNEY GENERAL	ATTN: JONATHAN SKRMETTI JOHN SEVIER STATE OFFICE BLDG 500 CHARLOTTE AVE NASHVILLE TN 37219
STATE OF VIRGINIA ATTY GENERAL	ATTN: MARK R. HERRING 202 N 9TH ST RICHMOND VA 23219
STATE OF WI ATTORNEY GENERAL	ATTN: BRAD SCHIMEL WISCONSIN DEPARTMENT OF JUSTICE 17 W MAIN ST - PO BOX 7857 MADISON WI 53703-7857

**Total Creditor count 30**

## **EXHIBIT C**

Claim Name	Address Information
A L MONROE	ADDRESS ON FILE
ALAN NESS & MARY JO NESS JT TEN	ADDRESS ON FILE
ALEXANDRA R COLE	ADDRESS ON FILE
ARTHUR R KENWORTHY	ADDRESS ON FILE
BARRY B NEKRITZ	ADDRESS ON FILE
BARRY JOHNSON	ADDRESS ON FILE
BENGT SOHLEN	ADDRESS ON FILE
BENJAMIN PETTY	ADDRESS ON FILE
BRENDA CHILDS	ADDRESS ON FILE
BROCK HARLOW	ADDRESS ON FILE
CAROLYN LEONARD	ADDRESS ON FILE
CEDE & CO	570 WASHINGTON BLVD JERSEY CITY NJ 07310
CHARLES E NEAL	ADDRESS ON FILE
CHARLES WHEELLOCK	ADDRESS ON FILE
CHRIS MOODY	ADDRESS ON FILE
CODY WILSON	ADDRESS ON FILE
COREY E LIGHT	ADDRESS ON FILE
DAMIEN VASSALL	ADDRESS ON FILE
DANIEL KEATING	ADDRESS ON FILE
DANIEL L VELIE	ADDRESS ON FILE
DARRELL HOLIDAY	ADDRESS ON FILE
DAVID A EWALD	ADDRESS ON FILE
DAVID BROWN	ADDRESS ON FILE
DAVID SCHNELL	ADDRESS ON FILE
DAWN JENKINS	ADDRESS ON FILE
DEBRA P MOREAU & ROBERT A MOREAU JT TEN	ADDRESS ON FILE
DENNIS J DWYER	ADDRESS ON FILE
DONALD SNEDIKER & STACY SNEDIKER JT TEN	ADDRESS ON FILE
EDMUND TAN	ADDRESS ON FILE
EDWARD E WICKS & MARALEE S WICKS JT TEN	ADDRESS ON FILE
GARY C VOLO	ADDRESS ON FILE
GENE F SCHOCKEMOEHL	ADDRESS ON FILE
GLEN L CAMPER TOD ON FILE	ADDRESS ON FILE
GREGORY BLAKE	ADDRESS ON FILE
HARVEST PARTNERS III GBR	280 PARK AVENUE 33RD FL NEW YORK NY 10017
HARVEST PARTNERS III LP	280 PARK AVENUE 33RD FL NEW YORK NY 10017
IRENE FEHN	ADDRESS ON FILE
JAMES R CRUGER	ADDRESS ON FILE
JAMES WALDER	ADDRESS ON FILE
JANE LINK	ADDRESS ON FILE
JAROSLAWA Z JOHNSON	ADDRESS ON FILE
JEFF EHM	ADDRESS ON FILE
JEFFREY S TORF	ADDRESS ON FILE
JESSE CRAWFORD	ADDRESS ON FILE
JOHN E ROGERS	ADDRESS ON FILE
JOHN K SERRANO TOD ON FILE	ADDRESS ON FILE
JON JIMENEZ	ADDRESS ON FILE
LARRY D EDWARDS	ADDRESS ON FILE
LARRY PURSER	ADDRESS ON FILE

Claim Name	Address Information
LAURENCE B DOBKIN	ADDRESS ON FILE
LEROY TAYLOR	ADDRESS ON FILE
LINDA GOODSPEED	ADDRESS ON FILE
LOREN C NESS & JAN NESS JT TEN	ADDRESS ON FILE
LYNN SMITH	ADDRESS ON FILE
MARC A PAULSON	ADDRESS ON FILE
MARK KINDELIN	ADDRESS ON FILE
MARTIN AKUSOBA & IJEOMA AKUSOBA JT TEN	ADDRESS ON FILE
MATTHEW S MORGAN	ADDRESS ON FILE
MELANIE OLIVER	ADDRESS ON FILE
MICHAEL BAILEY	ADDRESS ON FILE
MICHAEL J BRUNO JR	ADDRESS ON FILE
MICHAEL WHITE & CHARLENE WHITE JT TEN	ADDRESS ON FILE
MITCHELL I QUAIN	ADDRESS ON FILE
MONRAD NESS & MILDRED NESS JT TEN	ADDRESS ON FILE
MONTE MCDOWELL	ADDRESS ON FILE
MYLES D BERMAN	ADDRESS ON FILE
MYRON LIEBERMAN	ADDRESS ON FILE
NELSON OBUS	ADDRESS ON FILE
NICOLE REITER	ADDRESS ON FILE
OBIE MOORE	ADDRESS ON FILE
OPPORTUNITY INTERNATIONAL	360 WEST BUTTERFIELD RD STE 110 ELMHURST IL 60126
PAT ALBERT	ADDRESS ON FILE
PHILIP GORDON	ADDRESS ON FILE
RACHEL CRUZ	ADDRESS ON FILE
RAMON A SCHEFFER	ADDRESS ON FILE
RANDALL LAY	ADDRESS ON FILE
RICHARD E PETERSON	ADDRESS ON FILE
RICHARD ROCHESTER	ADDRESS ON FILE
ROBERT GRADY & FRANCINE GRADY JT TEN	ADDRESS ON FILE
ROBERT MILLS	ADDRESS ON FILE
ROBERT SCHAFFER	ADDRESS ON FILE
RODERICK J CRUZ	ADDRESS ON FILE
ROGER WILEN	ADDRESS ON FILE
RONALD J GEVRY	ADDRESS ON FILE
SEAN W BEZARK	ADDRESS ON FILE
SHANNON WIMBERLY	ADDRESS ON FILE
SHIRLEY M DWYER	ADDRESS ON FILE
STANLEY L LEVITAS	ADDRESS ON FILE
STEVEN D DAVIS	ADDRESS ON FILE
TERENCE J CLONEY	ADDRESS ON FILE
TERRY SOEFFKER	ADDRESS ON FILE
THOMAS M SCACCIA	ADDRESS ON FILE
TIMOTHY OSULLIVAN	ADDRESS ON FILE
VINCENZO ANGILELLA	ADDRESS ON FILE
WALTER E BASS & MARGARET B BASS JT TEN	ADDRESS ON FILE
WILLIAM BAILEY	ADDRESS ON FILE
WILLIAM MOHL	ADDRESS ON FILE
WILLIAM RUCINSKI & STELLA RUCINSKI JT	ADDRESS ON FILE

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**Claim Name**

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**Address Information**

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TN

ADDRESS ON FILE

<b>Total Creditor count 98</b>
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## **EXHIBIT D**

Claim Name	Address Information
ARCH INSURANCE COMPANY	HARBORSIDE 3 210 HUDSON STREET, SUITE 300 JERSEY CITY NJ 07311
BALCH & BINGHAM LLP	ATTN JEREMY RETHERFORD 1901 6TH AVE N, STE 1500 BIRMINGHAM AL 35203-4642
HUNTON ANDREWS KURTH LLP	ATTN JASON HARBOUR RIVERFRONT PLAZA, EAST TOWER 951 E BYRD ST RICHMOND VA 23219
MCCARTER & ENGLISH LLP	ATTN WILLIAM TAYLOR JR, SHANNON HUMISTON RENAISSANCE CTR 405 N KING ST, 8TH FL WILMINGTON DE 19801
STEVENS & LEE, PC	ATTN JOSEPH HUSTON JR 919 N MARKET ST, STE 1300 WILMINGTON DE 19801

**Total Creditor count 5**

## **EXHIBIT E**

Electronic Mail Master Service List

CORE EMAIL LIST
AGBankDelaware@ag.tn.gov
agcarr@law.ga.gov
aginfo@azag.gov
ago.info@vermont.gov
ago@state.ma.us
agsecurities@scag.gov
agwasden@ag.idaho.gov
attorney.general@ago.mo.gov
attorney.general@alaska.gov
attorney.general@coag.gov
attorney.general@ct.gov
attorney.general@delaware.gov
attorney.general@maine.gov
attorney.general@state.de.us
attorneygeneral@doj.nh.gov
audley@chapman.com; benz@chapman.com; stetro@chapman.com
bclark@argos-us.com
brenda.leja@eversource.com
brian.mclaughlin@offitkurman.com
cecil@jaxwelldrilling.com
charles.messing@irs.gov; dennis.moody@irs.gov
ChaseMiller@mwc-law.com
cignasupplementalbilling@cigna.com
cjensen@shanleyapc.com
cmhs13@me.com
communications@wvago.gov
constituentservices@ag.louisiana.gov
corporate.incometaxissues@dor.ga.gov
darcie@olearyconstruction.com
dor_businesstax@delaware.gov; dor_legal_info@delaware.gov
dosdoc_ftax@delaware.gov
dprimack@mdmc-law.com
eric@ekbmasonry.com
escheat.holderquestions@delaware.gov
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## **EXHIBIT F**

Claim Name	Address Information
CIRCLE N ADVISORS, LLC	1065 MAIN STREET, SUITE F, P.O.BOX 336 FISHKILL NY 12524
DAVID P. COHEN	ADDRESS ON FILE
EMANCIPATION MANAGEMENT LLC	1065 MAIN STREET, SUITE F, P.O. BOX 336 FISHKILL NY 12524
JOSHUA LANDES	ADDRESS ON FILE
MINERVA ADVISORS LLC	50 MONUMENT ROAD, SUITE 201 BALA CYNWYD PA 19004
MINERVA GP, INC.	50 MONUMENT ROAD, SUITE 201 BALA CYNWYD PA 19004
MINERVA GP, LP	50 MONUMENT ROAD, SUITE 201 BALA CYNWYD PA 19004
MINERVA GROUP, LP	50 MONUMENT ROAD, SUITE 201 BALA CYNWYD PA 19004
MR. CHARLES FRUMBERG	ADDRESS ON FILE
NELSON OBUS	ADDRESS ON FILE
WYNNEFIELD CAPITAL MANAGEMENT, LLC	450 SEVENTH AVENUE, SUITE 509 ATTENTION: MR. NELSON OBUS NEW YORK NY 10123
WYNNEFIELD CAPITAL, INC.	450 SEVENTH AVENUE, SUITE 509 ATTENTION: MR. NELSON OBUS NEW YORK NY 10123
WYNNEFIELD CAPITAL, INC. PROFIT	SHARING & MONEY PURCHASE PLAN ATTENTION: MR. NELSON OBUS 450 SEVENTH AVENUE, SUITE 509 NEW YORK NY 10123
WYNNEFIELD PARTNERS	SMALL CAP VALUE, L.P. I ATTENTION: MR. NELSON OBUS 450 SEVENTH AVENUE, SUITE 509 NEW YORK NY 10123
WYNNEFIELD PARTNERS SMALL CAP	VALUE, L.P, 450 SEVENTH AVENUE SUITE 50 ATTENTION: MR. NELSON OBUS NEW YORK NY 10123
WYNNEFIELD SMALL CAP VALUE	OFFSHORE FUND, LTD. ATTENTION: MR. NELSON OBUS 450 SEVENTH AVENUE, SUITE 509 NEW YORK NY 10123

**Total Creditor count 16**

Claim Name	Address Information
ABN AMROCC (0695)	ATT PROXY DEPT 175 W. JACKSON BLVD STE 2050 CHICAGO IL 60605
AEIS (0756)	ATT GREG WRAALSTAD/PROXY MGR 901 3RD AVE SOUTH MINNEAPOLIS MN 55474
APEX/ETRADE (0158/0385)	C/O BROADRIDGE SECS PROCESSING YASMINE CASSEUS, 2 GATEWAY CTR 283-299 MARKET ST - 16TH FL NEWARK NJ 07102
AXOS CLEARING (0052)	CORPORATE ACTIONS DEPT 1200 LANDMARK CTR, STE. 800 OMAHA NE 68102-1916
BANK OF NEW YORK MELLON (0901)	ATT EVENT CREATION 500 GRANT ST ROOM 151-1700 PITTSBURGH PA 15258
BARCLAYS CAPITAL (8455)	ATT CORPORATE ACTIONS/REORG 745 7TH AV, 3RD FL NEW YORK NY 10019
BMO NESBITT BURNS /CDS (5043)	ATT PHUTHORN PENIKETT 250 YONGE ST., 14TH FL TORONTO ON M5B 2M8 CANADA
BNP PARIBAS, NY BRANCH (2147, 2787)	ATT PROXY DEPT 525 WASHINGTON BLVD 9TH FL JERSEY CITY NJ 07310
BNY/WEALTH (8275)	ATT EVENT CREATION 500 GRANT ST ROOM 151-1700 PITTSBURGH PA 15258
BOA/GWIM TST OPER (0955)	ATT CORPORATE ACTIONS MANAGER 901 MAIN ST 12TH FL DALLAS TX 75202
BOFA SECS (0161, 5198)	ATT EARL WEEKS OR PROXY DEPT C/O MERRILL LYNCH CORP ACTIONS 4804 DEER LAKE DR. E. JACKSONVILLE FL 32246
BROADRIDGE	JOB N93051 51 MERCEDES WAY EDGEWOOD NY 11717
BROWN BROS HARRIMAN & CO(0010)	ATT CORPORATE ACTIONS / VAULT 140 BROADWAY NEW YORK NY 10005
CDS CLEAR & DEPOSITORY (5099)	ATT LORETTA VERELLI/PROXY MGR 600 BOUL. DE MAISONNEUVE OUEST BUREAU 210 MONTREAL QC H3A 3J2 CANADA
CETERA (0701)	ATT ANGELA HANDELAND/PROXY MGR 400 1ST ST SOUTH STE 300 ST. CLOUD MN 56301
CHARLES SCHWAB & CO. (0164)	ATT CHRISTINA YOUNG/PROXY MGR 2423 EAST LINCOLN DR PHOENIX AZ 85016-1215
CIBC WORLD MKTS. /CDS (5030)	ATT REED JON OR PROXY DEPT 22 FRONT ST. W. 7TH FL TORONTO ON M5J 2W5 CANADA
CITADEL SECS LLC (8430)	ATT KEVIN NEWSTEAD/PROXY MGR 131 SOUTH DEARBORN ST 35TH FL CHICAGO IL 60603
CITIBANK (0505)	ATT DARYL SLATER OR REORG MGR 3800 CITIBANK CTR B3-12 TAMPA FL 33610
CITIBANK, N.A. (0908)	ATT SHERIDA SINANAN/PROXY DEPT 3801 CITIBANK CTR B/3RD FL/ZONE 12 TAMPA FL 33610
CLEAR ST LLC (9132)	ATT PROXY MGR 55 BROADWAY STE 2102 NEW YORK NY 10006
CREST INTL NOMINEES LTD (2012)	ATT NATHAN ASHWORTH/PROXY MGR 33 CANNON ST LONDON EC4M 5SB UNITED KINGDOM
DEPOSITORY TST CO.	ROBERT GIORDANO 570 WASHINGTON BLVD JERSEY CITY NJ 07310
DESJARDINS SECS INC.(5028)	ATT KARLA DIAZ/VALUERS MOB. 2 COMPLEXE DESJARDINS TOUR EST NIVEAU 62 MONTREAL QC H5B 1B4 CANADA
EDWARD JONES (0057)	ATT DEREK ADAMS OR PROXY DEPT CORPORATE ACTS & DISTRIBUTION 12555 MANCHESTER RD ST. LOUIS MO 63131
ETRADE/APEX (0158/0385)	C/O BROADRIDGE SECS PROCESSING YASMINE CASSEUS, 2 GATEWAY CTR 283-299 MARKET ST - 16TH FL NEWARK NJ 07102
FOLIO INVESTMENTS, INC. (0728)	ATT ASHLEY THEOBALD/PROXY MGR 8180 GREENSBORO DR 8TH FL MCLEAN VA 22102
FUTU CLEARING INC. (4272)	ATT COLLETE REX 12750 MERIT DR, STE 475 DALLAS TX 75251
GOLDMAN SACHS (0005)	ATT MEGHAN SULLIVAN/PROXY DEPT 30 HUDSON ST JERSEY CITY NJ 07302
HSBC BANK USA/CLEARING (8396)	ATT BARBARA SKELLY/PROXY MGR 545 WASHINGTON BLVD 10TH FL JERSEY CITY NJ 07310
INTERACTIVE BROKERS (0534)	ATT KARIN MCCARTHY/PROXY DEPT 2 PICKWICK PLAZA, 2ND FL GREENWICH CT 06830
INTL FCSTONE FIN, INC. (0750)	ATT KEN SIMPSON OR PROXY MGR 2 PERIMETER PARK, STE 100W BIRMINGHAM AL 35209
J.P. MORGAN/CLEARING (0352)	ATT CORPORATE ACTIONS TEAM 500 STANTON CHRISTIANA RD. NCC5 FL3 NEWARK DE 19713
JANNEY MONT. SCOTT INC. (0374)	ATT KURT DODDS OR PROXY MGR 1717 ARCH ST, 17TH FL PHILADELPHIA PA 19103
JEFFERIES & CO, INC. (0019)	ATT ROBERT MARANZANO/PROXY MGR 34 EXCHANGE PL JERSEY CITY NJ 07311
JPMORGAN CHASE (0902, 2357, 3622)	ATTN C MANOS/M GREEN 575 WASHINGTON BLVD. 6TH FL JERSEY CITY NJ 07310
LPL FIN CORP (0075)	ATT CORPORATE ACTIONS 1055 LPL WAY FORT MILL SC 29715
MARSCO INVESTMENT CORP (0287)	ATT KAREN JACOBSEN/PROXY MGR 101 EISENHOWER PKWY ROSELAND NJ 07068
MEDIANT COMMUNICATIONS	JOB NUMBER 2228655 STEPHANY HERNANDEZ 100 DEMAREST DR WAYNE NJ 07470
MERRILL LYNCH (8862)	ATT EARL WEEKS/PROXY DEPT C/O MERRILL LYNCH CORP ACTIONS 4804 DEER LAKE DR. E. JACKSONVILLE FL 32246
MORGAN STANLEY & CO. (0050, 7309,	0015) ATT MS PROXY DEPT 1300 THAMES ST WHARF BALTIMORE MD 21231
NATL FIN SVCS. (0226)	ATT SEAN COLE OR PROXY DEPT NEWPORT OFFICE CTR III 499 WASHINGTON BLVD JERSEY CITY NJ 07310



Claim Name	Address Information
NBCN INC. /CDS (5008)	ATT DANIEL NTAP OR PROXY MGR 1010 DE LA GAUCHETIERE OUEST STE 1925 MONTREAL QC H3B 5J2 CANADA
NORTHERN TST CO, THE (2669)	ATT ANDREW LUSSEN OR PROXY MGR 801 S. CANAL ST ATT: CAPITAL STRUCTURES-C1N CHICAGO IL 60607
OPPENHEIMER & CO. INC. (0571)	ATT COLIN SANDY OR PROXY MGR 85 BROAD ST, 4TH FL NEW YORK NY 10004
PERSHING (0443)	ATT JOSEPH LAVARA/PROXY DEPT 1 PERSHING PLAZA JERSEY CITY NJ 07399
PRINCIPAL FINANCIAL (2925)	ATTN PROXY MGR 711 HIGH ST DES MOINES IA 50392
QUESTRAD INC./CDS (5084)	ATT AL NANJI OR PROXY MGR 5650 YONGE ST TORONTO ON M2M 4G3 CANADA
RAYMOND JAMES ASSOC INC (0725)	ATT ROBERTA GREEN OR PROXY MGR 880 CARILION PKWY TOWER 2, 4TH FL ST. PETERSBURG FL 33716
RBC CAPITAL MKTS CORP (0235)	ATT STEVE SCHAFER OR PROXY MGR 60 S 6TH ST - P09 MINNEAPOLIS MN 55402-1106
RBC DOMINION /CDS (5002)	ATT PROXY MGR 2 BLOOR ST E # 2300 TORONTO ON M4W 1A8 CANADA
ROBERT W BAIRD & CO INC (0547)	ATTN CORPORATE ACTIONS 777 E WISCONSIN AVE - 9TH FL MILWAUKEE WI 53202
ROBINHOOD SECS, LLC (6769)	ATT MEHDI TAIFI 500 COLONIAL CTR PKWY #100 LAKE MARY FL 32746
SCOTIA CAPITAL /CDS (5011)	ATT EVELYN PANDE OR PROXY DEPT SCOTIA PLAZA 40 KING ST W, 23RD FL TORONTO ON M5H 1H1 CANADA
SG AMERICAS SECS, LLC (0286)	ATT PAUL MITSAKOS OR PROXY MGR 1221 AV OF THE AMERICAS NEW YORK NY 10020
STATE ST (0997, 2399, 2678)	ATT PROXY DEPT 1776 HERITAGE DR NORTH QUINCY MA 02171
STIFEL NICOLAUS & CO. (0793)	ATT CHRIS WIEGAND/PROXY DEPT C/O MEDIANT COMMUNCATIONS 501 N. BROADWAY ST. LOUIS MO 63102
STOCKCROSS FIN (0445)	ATT DIANE TOBEY OR PROXY MGR 77 SUMMER ST BOSTON MA 02210
TD AMERITRADE CLEARING (0188)	ATT MANDI FOSTER OR PROXY MGR 200 S. 108TH AVE OMAHA NE 68154
TDWATERHOUSE CANADA/CDS (5036)	ATT YOUSUF AHMED OR PROXY MGR 77 BLOOR ST WEST 3RD FL TORONTO ON M4Y 2T1 CANADA
TEXAS TREASURY SFKPG (2622)	ATT JANIE DOMINGUEZ/PROXY MGR 208 E. 10TH ST ROOM 410 AUSTIN TX 78701
TRADESTATION SECS (0271)	ATT CORPORATE ACTIONS 8050 SW 10TH ST, STE 2000 PLANTATION FL 33324
U.S. BANCORP INVEST (0280)	ATT KEVIN BROWN OR PROXY MGR 60 LIVINGSTON AVE ST. PAUL MN 55107-1419
U.S. BANK N.A. (2803)	ATT PAUL KUXHAUS OR PROXY MGR 1555 N. RIVER CTR DR STE 302 MILWAUKEE WI 53212
UBS FIN SVCS LLC (0221)	ATT PROXY DEPT - JANE FLOOD 1000 HARBOR BLVD WEEHAWKEN NJ 07086
UBS SECS LLC (0642)	ATT MICHAEL HALLET/PROXY MGR PROXY DEPT 315 DEADRICK ST NASHVILLE TN 37238
VANGUARD MARKETING CORP (0062)	ATT BEN BEGUIN OR PROXY MGR 14321 N. NORTHSIGHT BLVD SCOTTSDALE AZ 85260
VELOCITY CLEARING (0294)	ALFRED PENNISI OR PROXY MGR 100 WALL ST 26TH FL NEW YORK NY 10005
VELOX CLEARING LLC (3856)	ATT PROXY MGR 2400 E. KATELLA AVE STE 725 ANAHEIM CA 92806
VIRTU AM (0295)	ATT JANICA BRINK OR PROXY MGR 300 VESEY ST NEW YORK NY 10282
VISION FIN MKTS LLC (0595)	ATT OPS DEPT 120 LONG RIDGE RD, 3 NORTH STAMFORD CT 06902
WEDBUSH MORGAN SECS INC (0103,	8199) ATT ALAN FERREIRA OR PROXY MGR 1000 WILSHIRE BLVD., STE #850 LOS ANGELES CA 90030
WELLS FARGO BANK NA/SIG (2072)	ATT SCOTT NELLIS OR PROXY MGR 1525 W T HARRIS BLVD 1ST FL CHARLOTTE NC 28262-8522
WELLS FARGO CLEARSVCS (0141)	ATT PROXY DEPT H0006-08N 2801 MARKET ST ST. LOUIS MO 63103

**Total Creditor count 74**