

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

In re:	)	
	)	Chapter 11
	)	
CURO Group Holdings Corp., <i>et al.</i> ,	)	Case No. 24-90165 (MI)
	)	
Debtors. <sup>1</sup>	)	(Jointly Administered)
	)	

**NOTICE OF FILING OF CORRECTED DECLARATION OF  
MOHAMMAD ABDELJALIL IN SUPPORT OF THE DEBTORS' APPLICATION TO  
RETAIN AND EMPLOY KPMG LLP TO PROVIDE TAX CONSULTING SERVICES  
TO THE DEBTORS EFFECTIVE AS OF THE PETITION DATE**

**PLEASE TAKE NOTICE** that, on April 17, 2024, the above-captioned debtors and debtors in possession (collectively, the “Debtors”) filed the *Application to Retain and Employ KPMG LLP to Provide Tax Consulting Services to the Debtors Effective as of the Petition Date* [Docket No. 213] (the “KPMG Retention Application”) in the above-captioned chapter 11 cases.

**PLEASE TAKE FURTHER NOTICE** that, on May 9, 2024, the Debtors filed the *Certificate of No Objection* [Docket No. 313] to the KPMG Retention Application.

**PLEASE TAKE FURTHER NOTICE** that, on May 13, 2024, the Court entered the *Order to Supplement* (the “Order”) [Docket No. 337] granting leave to file the schedules referenced in the *Declaration of Mohammad Abdeljalil in Support of the Debtors' Application to Retain and Employ KPMG LLP to Provide Tax Consulting Services to the Debtors Effective as of the Petition Date* (the “Abdeljalil Declaration”) [Docket No. 213-1], which were inadvertently omitted.

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<sup>1</sup> A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://dm.epiq11.com/Curo>. The location of the Debtors' service address for purposes of these chapter 11 cases is 101 N. Main Street, Suite 600, Greenville, SC 29601.

**PLEASE TAKE FURTHER NOTICE** that, pursuant to the terms of the Order, attached hereto as **Exhibit A** is the *Corrected Declaration of Mohammad Abdeljalil in Support of the Debtors' Application to Retain and Employ KPMG LLP to Provide Tax Consulting Services to the Debtors Effective as of the Petition Date* (the "Corrected Declaration"), which includes the schedules that were inadvertently omitted as attachments to the Abdeljalil Declaration.

Dated: May 14, 2024  
Houston, Texas

Respectfully submitted,

/s/ Sarah Link Schultz

**AKIN GUMP STRAUSS HAUER & FELD LLP**

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*Counsel to the Debtors*

**Certificate of Service**

I certify that on May 14, 2024, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Sarah Link Schultz

Sarah Link Schultz

**Exhibit A**

**Corrected Declaration**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

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In re:

)  
) Chapter 11  
)

CURO Group Holdings Corp., *et al.*,

) Case No. 24-90165 (MI)  
)

Debtors.<sup>1</sup>

) (Jointly Administered)  
)

**CORRECTED DECLARATION OF MOHAMMAD ABDELJALIL IN SUPPORT OF  
THE DEBTORS' APPLICATION TO RETAIN AND EMPLOY  
KPMG LLP TO PROVIDE TAX CONSULTING SERVICES  
TO THE DEBTORS EFFECTIVE AS OF THE PETITION DATE**

I, Mohammad Abdeljalil, being duly sworn, deposes and says:

1. I am a Certified Public Accountant and a partner of KPMG LLP, a Delaware limited liability partnership ("KPMG"). I submit this declaration on behalf of KPMG in support of the *Debtors' Application to Retain and Employ KPMG LLP to Provide Tax Consulting Services to the Debtors Effective as of the Petition Date* (the "Application").<sup>2</sup> I am authorized to make this declaration on behalf of KPMG, and I make this declaration based on my own knowledge, review of KPMG business records and discussions with other professionals at KPMG.

**Retention of KPMG**

2. KPMG is a professional firm providing audit, tax and advisory services. The Debtors have selected KPMG, whom they have employed since 2018, to provide tax consulting services because of the firm's diverse experience and extensive knowledge in the fields of

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<sup>1</sup> A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://dm.epiq11.com/Curo>. The location of the Debtors' service address for purposes of these chapter 11 cases is 101 N. Main Street, Suite 600, Greenville, SC 29601.

<sup>2</sup> Capitalized terms used herein but not otherwise defined shall have those meanings set forth in the Application.

accounting, taxation, and operational controls for large, sophisticated companies both in chapter 11 as well as outside of chapter 11.

3. Moreover, over the course of performing tax consulting services for the Debtors since 2018, KPMG has developed institutional knowledge of the Debtors' businesses. Accordingly, KPMG already possesses the necessary background and familiarity with the Debtors' affairs to assist the Debtors in effectively addressing issues that may arise in the context of completing tax and advisory services during these Chapter 11 Cases.

4. As such, KPMG is both well qualified and uniquely able to render tax consulting services to the Debtors in these chapter 11 cases in an efficient and timely manner.

### **Scope of Services**

5. Subject to approval of the Application, pursuant to Engagement Letters between KPMG and one or more of the Debtors covering: (i) tax consulting (debt restructuring) services pursuant to the engagement letter dated February 20, 2024; and (ii) tax consulting services, pursuant to the engagement letters dated October 14, 2022, ("2022 Tax Consulting Letter") and February 24, 2023 ("2023 Tax Consulting Letter")<sup>3</sup>, each of which are attached to the Application as **Exhibit A**, KPMG will provide the following services:<sup>4</sup>

### **Tax Consulting Services**

- A. KPMG will analyze U.S. federal, state, local, and international tax implications of Debtors' potential restructuring of their debt and/or capital structure (the "Potential Restructuring"). Services hereunder may include, but are not limited to the following:

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<sup>3</sup> Although paragraph one of the 2023 Tax Consulting Letter notes tax provision services, KPMG is only providing tax consulting services related to the Debtors licensed tax provision software.

<sup>4</sup> If there is any inconsistency between the description of the services in the applicable Engagement Letter(s) and in this Declaration, the description in the applicable Engagement Letter(s) shall control. Moreover, KPMG has agreed to modify the Engagement Letters during the course of these chapter 11 cases as set forth in the proposed Order.

- i. Analysis of Section 382 issues related to potential restructuring alternatives, including a sensitivity analysis to reflect the Section 382 impact of the proposed and/or hypothetical equity transactions;
  - ii. Analysis of net unrealized built-in gains and losses and Notice 2003-65 as applied to the ownership change, if any, resulting from or in connection with the Potential Restructuring;
  - iii. Analysis of Debtors' tax attributes, including net operating losses, tax basis in assets, and tax basis in subsidiaries' stock as relevant to the Potential Restructuring;
  - iv. Analysis of cancellation of debt income, including the application of Section 108 and consolidated tax return regulations relating to the restructuring of non-intercompany debt and the completed capitalization/settlement of intercompany debt;
  - v. Analysis of the application of the attribute reduction rules under Section 108(b) and Treasury Regulation Section 1.1502-28, including a benefit analysis of Section 108(b)(5) and 1017(b)(3)(D) elections as related to the Potential Restructuring;
  - vi. Analysis of relevant tax elections available and filing of any necessary election statements;
  - vii. Analysis of tax implications of any internal reorganizations and restructuring alternatives;
  - viii. Analysis of cash tax modeling of the tax benefits or tax costs of restructuring alternatives;
  - ix. Analysis of tax implications of any dispositions of assets and/or subsidiary stock pursuant to the Potential Restructuring;
  - x. Analysis of potential bad debt, worthless stock, and retirement tax losses associated with the Potential Restructuring;
  - xi. Analysis of tax treatment of restructuring related costs; and
  - xii. At the request for the Debtors, services will also include addressing the impact of the Corporate Alternative Minimum Tax.
- B. KPMG will provide general tax consulting services on matters to the Debtors to the extent requested, and such services may include, but are not limited to the following:
- i. Answering basic questions related to ONESOURCE Tax Provision functionality and/or work papers integrated with ONESOURCE;
  - ii. Answering questions, assisting with design, and implementing updates related to the configuration of ONESOURCE Tax Provision;
  - iii. Answering questions, assisting with design, and implementing updates related to best practices in loading data into ONESOURCE Tax Provision;

- iv. Answering questions, assisting with design, and implementing updates related to best practices in running reports from ONESOURCE Tax Provision; and
  - v. Assistance in importing and extracting data into and out of ONESOURCE Tax Provision.
- C. Pursuant to the 2022 Tax Consulting Letter, KPMG will provide general tax consulting on matters that may arise for which the Debtors seek our advice, both written and oral, and that are not the subject of a separate engagement contract.
6. In addition to the foregoing, KPMG will provide such other consulting, advice, research, planning, and analysis regarding tax consulting services as may be necessary, desirable or requested from time to time by the Debtors. Should KPMG and the Debtors enter into any additional engagement letters and/or statement(s) of work regarding additional services to be provided to the Debtors during these chapter 11 cases, KPMG and the Debtors will follow the procedure for authorization to provide such additional services as set forth in the Order approving the Application.

### **Professional Compensation**

7. Subject to Court approval, and in compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules and such other procedures as may be fixed by order of the Court, the Debtors will compensate KPMG in accordance with the terms and conditions of the Engagement Letters, as described herein.

8. Pursuant to the Engagement Letters, KPMG's requested compensation for professional services rendered to the Debtors will be based upon the hours actually expended by each assigned staff member at each staff member's hourly billing rate, and the Debtors have agreed to compensate KPMG at such rate, as follows:

<b>Professional Level</b>	<b>Discounted Rate (Range)</b>
Partners	\$690 - \$1,475
Managing Directors	\$1,369



<b>Professional Level</b>	<b>Discounted Rate (Range)</b>
Directors/Senior Managers	\$625 - \$1,177
Managers	\$490 - \$986
Senior Associates	\$350 - \$816
Associates	\$265 - \$493

The majority of fees to be charged for tax consulting services reflect a reduction of approximately 15% - 50% from KPMG's normal and customary rates.

9. In the normal course of KPMG's business, its hourly rates are subject to periodic increase. Prior to any increases in KPMG's rates in these chapter 11 cases, KPMG shall file a notice this Court and provide ten (10) business days' notice to the Debtors, the U.S. Trustee and any official committee appointed in these chapter 11 cases. The notice shall explain the basis for the requested rate increases in accordance with Bankruptcy Code section 330(a)(3)(F) and state whether the Debtors have consented to the rate increase.

10. KPMG will seek reimbursement actual, reasonable and documented out of pocket costs and expenses incurred in connection with its retention to provide tax consulting services including, but not limited to, meals, lodging, travel, photocopying, delivery service, postage, vendor charges, value added tax, reasonable and documented outside counsel legal fees and expenses, and other out of pocket costs and expenses incurred in providing professional services.

11. During the pendency of these chapter 11 cases, KPMG intends to apply for compensation for allowance of compensation for professional services rendered and reimbursement of expenses in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules and any other applicable procedures and orders of the Court and consistent with the proposed compensation arrangement set forth in the Engagement Letters. Such applications will include time records setting forth a description of the

services rendered by each professional and the amount of time spent on each date by each such individual in rendering services on behalf of the Debtors. For all services rendered on an hourly basis, KPMG will maintain detailed time records in one-tenth hour increments.

12. KPMG's applications for compensation and expenses will be paid by the Debtors pursuant to the terms of the Engagement Letters, in accordance with Bankruptcy Local Rule 2016-1 and any procedures established by the Court. KPMG has agreed to accept as compensation such sums as may be allowed by the Court and understands that interim and final fee awards are subject to approval by the Court.

**Compensation Received by KPMG from the Debtors**

13. Prior to the Petition Date, KPMG received a retainer in the amount of \$450,000.00, which was or will be applied to outstanding services incurred prior to the Petition Date. In the event that the amount of the retainer exceeds the amount of any fees and expenses incurred prior to the Petition Date, KPMG will credit the difference to the Debtors in its first fee application.

14. According to KPMG's books and records, during the 90-day period prior to the Petition Date, KPMG received \$462,420.00 from the Debtors for professional services performed and expenses incurred, which includes the retainer noted above as follows:

Invoice Number	Invoice Date	Amount Billed	Date Invoice Paid	Amount Paid
8005150657	12/12/2023	\$ 7,830.00	1/4/2024	\$ 7,830.00
7000444945	02/23/2024	\$ 50,000.00	2/26/2024	\$ 50,000.00
8005277404	02/28/2024	\$ 4,590.00	3/3/2024	\$ 4,590.00
8005288490	03/04/2024	\$ 200,000.00	3/10/2024	\$ 200,000.00
8005315474	03/19/2024	\$ 200,000.00	3/20/2024	\$ 200,000.00

15. As of the Petition Date, the Debtors did not owe KPMG any unpaid fees or expenses. In connection with this Application, if it is determined that the Debtors did owe KPMG any unpaid fees or expenses for prepetition professional services, KPMG waives any amounts owed for such services rendered prior to the Petition Date.

16. Except as set forth herein in paragraphs 29 and 30 below, (a) no commitments have been made or received by KPMG with respect to compensation or payment in connection with these cases other than in accordance with the provisions of the Bankruptcy Code; and (b) there is no agreement or understanding between KPMG and any other entity, other than a member, partner or regular associate of KPMG, for the sharing of compensation received or to be received for services rendered in connection with these proceedings.

**KPMG's Disinterestedness**

17. Based upon information supplied by the Debtors, KPMG searched the database described below to identify connections or relationships with the individuals and entities listed on **Schedule 1** attached hereto and incorporated herein.

18. KPMG's review identified current clients of any KPMG member firm, as well as former clients with engagements in the past three years and potential clients with engagements that have not yet been agreed. This engagement management system identifies not only the clients but other parties whose interests may be adverse to, in conflict with, or potentially negatively impacted by the engagement. Accordingly, the search can identify whether an engagement is adverse to the Debtors or relates to the bankruptcy estates.

19. In connection with its proposed retention by the Debtors in these cases, KPMG sent an e-mail to any KPMG partners, principals or other professionals currently providing and/or expected to provide services to the Debtors pursuant to the Engagement Letters, to determine if any such individuals or members of their immediate family (a) holds or controls any securities of the Debtors, (b) is related or connected to any bankruptcy judge in the Southern District of Texas, any employee in the judges' offices, or any employee in the U.S. Trustee's office located in this district; or (c) is or was within two (2) years prior to the bankruptcy filing an officer, director or employee of the Debtors or any of their affiliates.

20. To the best of my knowledge, based on the searches discussed above, KPMG has determined that certain connections should be disclosed as follows:

- a. KPMG may provide or has provided services to the potential parties in-interest or their affiliates listed on Schedule 2. The connections listed on Schedule 2 involve only services that are unrelated to the Debtors or their estates.
- b. Law firms identified on Schedule 2, including Blake, Cassels & Graydon LLP, Jackson Lewis, King & Spalding LLP and Mayer Brown LLP, have provided, currently provide and may in the future provide legal services to KPMG or KPMG professionals in matters unrelated to the Debtors or their estates, and/or KPMG has provided, currently provide and may in the future provide services to such firms or their clients in matters unrelated to the Debtors or their estates.
- c. Certain financial institutions or their respective affiliates (including Truist Bank) listed on Schedule 2 (i) are lenders to KPMG and/or (ii) have financed a portion of the capital and/or capital loan requirements of various managing partners and principals, respectively, of KPMG.

21. KPMG is the United States member firm of the KPMG global network of independent member firms affiliated with KPMG International Limited (“KPMG International”), a private English company limited by guarantee. KPMG International is an entity that is legally separate from each member. KPMG International and the member firms are not a global partnership, single firm, multinational corporation, joint venture, or in a principal or agent relationship or partnership with each other. The KPMG International member firm structure reflects the fact that the member firms are not affiliates, subsidiaries, or branch offices of each other or of a global parent. No member firm has any authority to obligate or bind KPMG International or any of its related entities or any other member firm vis-à-vis third parties, nor does KPMG International or any of its related entities have any such authority to obligate or bind any member firm. KPMG does not share profits with the other KPMG member firms or with KPMG International.

22. KPMG International acts as the coordinating entity for the overall benefit of the KPMG member firms but does not provide professional services to clients. Professional services

to clients are exclusively provided by member firms. KPMG member firms commit to conduct their operations in compliance with a common set of values, standards and service quality expectations. Partners and employees within those firms commit to act with integrity at all times. Each member firm takes responsibility for its management and the quality of its work.

23. While KPMG is a separate and distinct legal entity from all other member firms of KPMG International, KPMG International has a global conflict internal computer database containing actual and potential engagement activity of the member firms for at least the last three years. The client database was created to include engagements and prospective engagements of all member firms of the KPMG International network of independent firms and firms and entities controlled by, or under common control with, one or more such member firms (collectively, the “Other KPMG Entities”), and is maintained by the Global Business Operations Office funded by KPMG International. KPMG International has given permission to a limited number of professionals located in the United States to use the system to identify potential conflicts and potentially adverse engagements, while additional professionals are able to use the system to identify connections. For the sake of clarity, the disclosures included herein identify connections with KPMG or any Other KPMG Entities (as explained below), and none of those connections involved an engagement which was adverse to the Debtors or their estates.

24. On an ongoing basis, KPMG will conduct further reviews of its professional contacts as it becomes aware of new parties of interest, as is stated below. To the best of my knowledge and based upon the results of the relationship search described above and disclosed herein, KPMG neither holds nor represents an interest adverse to the Debtors estates in accordance with Bankruptcy Code section 327.

25. To the best of my knowledge, KPMG is a “disinterested person” as that term is defined in Bankruptcy Code section 101(14), as modified by Bankruptcy Code section 1107(b), in that, KPMG:

- a. is not a creditor, an equity security holder, or an insider of the Debtors;
- b. is not and was not, within two years before the date of filing of these chapter 11 cases, a director, officer, or employee of the Debtors; and
- c. does not have an interest materially adverse to the interest of the Debtors estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors or for any other reason.

26. KPMG has in the past been retained by, and presently provides and likely in the future will provide services for, certain creditors of the Debtors, other parties in interest and their respective attorneys and accountants in matters unrelated to such parties’ claims against the Debtors or interests in these chapter 11 cases. KPMG has not identified any material relationships or connections with any law firm, financial consultant or investment banker involved in these chapter 11 cases that would cause it to be adverse to the Debtors, the Debtors’ estates, any creditor or any other party-in-interest. KPMG currently performs, has previously performed or may have performed such services for the entities listed in **Schedule 2**, however, except as disclosed herein, such services, to the extent performed by KPMG, are unrelated to the Debtors or their chapter 11 cases.

27. To the best of my knowledge, except as set forth herein and in **Schedule 2**: (a) KPMG has no connections with the creditors, any other party in interest, or their respective attorneys and accountants; (b) none of the KPMG partners and professionals working in these chapter 11 cases is a relative of or has any known connection with the U.S. Trustee of the Southern District of Texas or of any known employee in the office thereof, or any United States Bankruptcy Judge of the Southern District of Texas; and (c) none of the KPMG partners and professionals is

or was within two years prior to the bankruptcy filing, an officer, director or employee of the Debtors or their non-debtor affiliates.

28. KPMG has not provided, and will not provide, any professional services to any of the creditors, other parties in interest or their respective attorneys and accountants with regard to any matter related to these chapter 11 cases.

29. Notwithstanding anything to the contrary herein, from time to time, KPMG may use the services of certain professionals from the Other KPMG Entities when necessary to the performance of its professional duties and services to the Debtors. The use of such professionals allows KPMG to maximize resources and minimize costs to the Debtors' estates. KPMG will pay such Other KPMG Entities directly for the use of such professionals and will include such amounts in its fee application at KPMG's cost without any mark-up or increase.<sup>5</sup>

30. In addition, from time to time, KPMG may use independent contractors, such as software providers. However, KPMG will not profit from the use of such persons. Notwithstanding any use of any Other KPMG Entities or independent contractors, KPMG shall remain fully and solely responsible for any liabilities and obligations in respect of its engagement and services to the Debtors in these cases.

31. Only KPMG is being retained in these matters. KPMG cannot assure that an engagement will not be accepted by a foreign member firm of KPMG International for another party that may bear upon KPMG's engagement by the Debtors. However, to the extent KPMG becomes aware of such engagement and believes such engagement may bear upon KPMG's engagement by the Debtors, KPMG will file a supplemental declaration with the Court.

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<sup>5</sup> The hourly rates set forth above include the rates to be charged to KPMG by professionals from KPMG International member firms.

32. If and when additional information becomes available with respect to any other connections or relationships which may exist between (a) KPMG, foreign member firms of KPMG International, or their partners and professionals and (b) the Debtors, creditors or any other parties in interest which may affect these chapter 11 cases, KPMG will use reasonable efforts to file promptly a supplemental declaration, as required by Bankruptcy Rule 2014(a).

33. This declaration is provided in accordance with Bankruptcy Code sections 327 and 328, Bankruptcy Rule 2014 and Bankruptcy Local Rule 2014-1.

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

Executed this 17th day of April, 2024.

/s/ Mohammad Abdeljalil

Mohammad Abdeljalil  
KPMG LLP  
200 E. Randolph Street  
Suite 5500  
Aon Center  
Chicago, IL 60601-6436



**SCHEDULE 1**

**CURO Group Holdings Corp., et al.,  
PARTIES IN INTEREST**

**Debtors**

AD ASTRA RECOVERY SERVICES, INC.	FIRST HERITAGE CREDIT OF
ATTAIN FINANCE, LLC	LOUISIANA, LLC
COVINGTON CREDIT OF ALABAMA,	FIRST HERITAGE CREDIT OF
INC.	MISSISSIPPI, LLC
COVINGTON CREDIT OF GEORGIA,	FIRST HERITAGE CREDIT OF SOUTH
INC.	CAROLINA, LLC
COVINGTON CREDIT OF TEXAS, INC.	FIRST HERITAGE CREDIT OF
COVINGTON CREDIT, INC.	TENNESSEE, LLC
CURO CANADA CORP.	FIRST HERITAGE CREDIT, LLC
CURO COLLATERAL SUB, LLC	HEIGHTS FINANCE CORPORATION (IL)
CURO CREDIT, LLC	HEIGHTS FINANCE CORPORATION
CURO FINANCIAL TECHNOLOGIES	(TN)
CORP.	HEIGHTS FINANCE HOLDING CO.
CURO GROUP HOLDINGS CORP.	LENDIRECT CORP.
CURO INTERMEDIATE HOLDINGS	QUICK CREDIT CORPORATION
CORP.	SOUTHERN FINANCE OF SOUTH
CURO MANAGEMENT, LLC	CAROLINA, INC.
CURO VENTURES, LLC	SOUTHERN FINANCE OF TENNESSEE,
ENNOBLE FINANCE, LLC	INC.
FIRST HERITAGE CREDIT OF	SOUTHERNCO, INC.
ALABAMA, LLC	

**Non-Debtor Affiliates**

CURO CANADA RECEIVABLES GP,	FIRST HERITAGE FINANCING I, LLC
INC.	FLEXITI FINANCIAL TECHNOLOGIES
CURO CANADA RECEIVABLES II GP	(SLOVAKIA) S.R.O.
INC.	HEIGHTS FINANCING I, LLC
CURO CANADA RECEIVABLES II	HEIGHTS FINANCING II, LLC
LIMITED PARTNERSHIP	HEIGHTS REINSURANCE, LTD. (TURKS
CURO CANADA RECEIVABLES	& CAICOS)
LIMITED PARTNERSHIP	SOUTHCO REINSURANCE, LTD.
CURO SPV, LLC	(TURKS & CAICOS)

**Directors and Officers**

CHEN, SHU	FAULKNER, CHAD
CLARK, DOUGLAS	FOX, REBECCA
DAWOOD, ISMAIL	FRAWLEY, ANDREW

FULK, GARY LEE  
HURZELER, ROBERT  
KIRCHHEIMER, DAVID M.  
MASTO, CHRISTOPHER

PALOMBO, KERRY ANNE  
SCHULTZ, TAMARA LYNN  
VAN SCHAICK, GILLIAN L.  
VAUGHN, ISSAC J.

**Debtors' Restructuring Professionals**

CASSELS BROCK & BLACKWELL LLP  
DELOITTE & TOUCHE LLP  
EPIQ CORPORATE RESTRUCTURING, LLC  
KPMG LLP  
OPPENHEIMER & CO.

**5% Equity Holders**

FAULKNER, CHAD  
LONG FOCUS CAPITAL  
MANAGEMENT LLC

MCKNIGHT, MIKE  
OCO CAPITAL GP LLC  
RIPPEL, DOUG

**Banks**

AXIOM BANK  
AXOS BANK  
BANCORPSOUTH  
BANK OF MISSOURI  
BANK OF MONTREAL  
BNA BANK  
CADENCE BANK  
CANADIAN IMPERIAL BANK OF  
COMMERCE (CIBC)  
CITIZENS COMMUNITY FEDERAL  
COMMUNITY BANK  
COMPUTERSHARE CORPORATE  
TRUST  
FIRST HORIZON  
FIRST NATIONAL OF HUNTSVILLE  
FIRST PREMIER BANK  
FIRST STATE BANK  
HANCOCK WHITNEY BANK

IBERIA BANK  
JD BANK  
METROPOLITAN COMMERCIAL BANK  
MIDWEST INSTITUTIONAL TRUST  
NATIONAL BANK OF CANADA  
ONE BANK OF TENNESSEE  
REPUBLIC BANK  
ROYAL BANK OF CANADA (RBC)  
SABINE STATE BANK  
SIMMONS BANK  
STRIDE BANK, N.A.  
TEXAS CAPITAL BANK  
THE COTTONPORT BANK  
THE FIRST BANK  
TRUIST BANK  
UNITED COMMUNITY BANK  
WELLS FARGO BANK, NA  
WEST TENNESSEE BANK

## **Contracts**

ADP, LLC  
AMAZON WEB SERVICES, INC.  
BCE NEXXIA CORPORATION  
CISCO SYSTEMS, INC.  
COMCAST BUSINESS  
CONCUR TECHNOLOGIES, INC.  
CORCENTRIC COLLECTIVE  
COX BUSINESS  
CREATIVE COMPLIANCE SOFTWARE  
SOLUTIONS, LLC  
DELTA DENTAL OF KANSAS  
ENGIE INSIGHT SERVICES, INC.  
EQUIFAX, INC.  
FLINKS TECHNOLOGY, INC.  
FORTEGRA FINANCIAL CORP.  
GITHUB, INC.  
GOOGLE, INC.  
GRANITE TELECOMMUNICATIONS  
LLC  
HUB INTERNATIONAL  
ICIMS, INC.  
IOVATION INC.  
IRON MOUNTAIN  
ITEL NETWORKS INC.  
KNOWBE4  
LEXISNEXIS  
MARCO TECHNOLOGIES, LLC  
MOTUS LLC

NGUARD, INC.  
ONESTREAM SOFTWARE LLC  
ONSPRING TECHNOLOGIES, LLC  
OPTUM BANK, INC.  
REPAY  
RESULTS DRIVEN MARKETING  
SABA SOFTWARE INC.  
SAGE SOFTWARE INC.  
SAILPOINT TECHNOLOGIES  
HOLDINGS, INC.  
SIGMA COMPUTING  
SNOWFLAKE, INC.  
SOLUTIONS BY TEXT  
SPECTROTEL  
SUNLIFE ASSURANCE COMPANY OF  
CANADA  
SURENCY LIFE & HEALTH  
INSURANCE COMPANY  
THE COOK LAW OFFICE PLLC  
TRANSUNION LLC  
TWILIO INC.  
UMR, INC.  
VENMINDER, INC.  
VERIZON/VMOX  
VISUAL LEASE LLC  
WINDSTREAM HOLDINGS, INC.  
WORKIVA, INC.

## **Insurance**

AIG  
ALLIED WORLD SURPLUS LINES  
ARGONAUT INSURANCE  
BEAZLEY GROUP  
CNA INSURANCE  
COALITION, INC.  
CORVUS INSURANCE

ENDURANCE AMERICAN INSURANCE  
HUDSON INSURANCE  
RSUI INDEMNITY  
THE HARTFORD FINANCIAL  
SERVICES, INC.  
WESTFIELD INSURANCE  
XL SPECIALTY INSURANCE

## **Insurance Broker**

GALLAGHER COMPANY

## Landlords

1000016838 ONTARIO INC.  
 1003254 ONTARIO LIMITED  
 1009222 ONTARIO INC.  
 10110800 SASKATCHEWAN LTD.  
 1019929 ONTARIO LTD.  
 1233287 ONTARIO INC.  
 1289139 ONTARIO INC.  
 13737 VENTURES LTD.  
 1501858 ONTARIO INC.  
 1541 MERIVALE ROAD LTD.  
 1585700 ONTARIO INC.  
 1700535 ONTARIO INC.  
 1737445 ONTARIO INC.  
 1791962 ONTARIO INC.  
 1802687 ONTARIO INC.  
 1844596 ONTARIO LTD  
 1904934 ALBERTA LTD.  
 1954984 ONTARIO INC.  
 1972742 ONTARIO INC.  
 2078429 ONTARIO LIMITED  
 2176844 ONTARIO LTD.  
 2285820 ONTARIO INC.  
 2706386 ONTARIO LTD.  
 3 RICHMOND LTD.  
 450617 BC LTD.  
 45TH STREET REAL ESTATE VENTURE  
 LLC  
 536591 ONTARIO LIMITED  
 6171362 CANADA INC.  
 644-646 PORTLAND INC.  
 671979 ONT LIMITED  
 6881530 CANADA INC.  
 791877 ONTARIO INC.  
 939923 ONTARIO LTD.  
 9G INVESTMENTS, LTD.  
 A.Y.C CHAN ENTERPRISES LTD.  
 ABIDON, INC.  
 ADITYA TAYAL  
 AIRLINE CROSSING JOINT VENTURE  
 AJAC PROPERTIES LLC  
 ALKAIFEE, MOHAMMED AND  
 SALEH A.  
 ALPINE OF S.C., INC.  
 AMERICAN INVESTMENT, LLC

AMERICUS FEE OWNER, LLC  
 ANAMAR PROPERTIES, LLC  
 ANDEMARIAM, MIHERTEAB  
 ANUK HOLDINGS INC.  
 AOC CENTER, LLC  
 ARC CENTRE (WINDSOR) INC.  
 ARIBAY INVESTMENTS, LLC  
 ARL, LLC  
 AT BEACH HOMES, LLC  
 AVILA INVESTMENTS LTD.  
 AVISON YOUNG REAL ESTATE MGMT  
 BARMAN PROPERTIES FAMILY  
 INVESTMENTS, LLC  
 BAYVIEW SUMMIT DEVELOPMENT  
 LIMITED  
 BAZ CONSTRUCTION  
 BETTS, MARJORIE P.  
 BLACKSTONE GROUP-T, LLC  
 BLANCHARD GROVE PROPERTIES,  
 LLC  
 BRAD-JAY INVESTMENTS LIMITED  
 BROCKMAN, DALE & COLLEEN  
 BROOKWAY VIEW, LLC  
 BUILDING SEVEN PROPERTIES, LLC  
 BURLINGTON MASONIC TEMPLE, INC.  
 BURO VILLIAGE, LLC A KENTUCKY  
 LIMITED LIABILITY COMPANY  
 CANADIAN PROPERTY HOLDINGS  
 INC., C/O CHOICE PROPERTIES REIT  
 CANAL PLACE, LLC  
 CANALES, TERRY A.  
 CANDEREL ITF KENSINGTON GP LTD.  
 CASSELLS PROPERTIES LTD.  
 CBMGP, LLC, C/O MIDWAY REAL  
 ESTATE, INC.  
 CDM DEVELOPMENT LLC  
 CENTRO DE ADORACION  
 CHICAGO TITLE LAND TRUST  
 COMPANY  
 CITYLIFE INVESTMENT CORP.  
 CLAY & DEAN LTD., LLC  
 COLLIERS MANAGEMENT SERVICES -  
 MEMPHIS, LLC

COLUMBUS DEVELOPMENT  
COMPANY LLC  
COMMERCE CENTER, LLC  
COMMERCIAL BUILDERS GROUP, LLC  
CONCORDE GROUP CORP.  
CONFEDERATION PARK SHOPPING  
CENTRES LIMITED AND  
CONFEDERATION PARK SHOPPING  
CENTRES II LIMITED  
CONNER, THOMAS  
CORDOVA COLLECTION BACELINE,  
LLC  
CPC MCALPIN SQUARE LLC C/O FIRST  
NATIONAL PROPERTY  
MANAGEMENT LLC  
CR WEST ASHLEY, LLC C/O  
CONTINENTAL REALTY  
CORPORATION  
CROMBIE DEVELOPMENTS LIMITED  
CROMBIE PROPERTY HOLDINGS II  
LIMITED  
D. SUD & SONS LTD.  
DAHL PROPERTY MANAGEMENT LLC  
DANVILLE MANOR, LLC  
DCM PROJECTS (BURLINGTON  
BREEXE) LTD.  
DIAMOND P REAL ESTATE  
DONALD E COOK & DEBORAH COOK  
RENTALS OF BOWLING GREEN,  
LLC  
DOROUGH, JOSEPH  
DSW DEVELOPMENT CORP.  
DUBERN INVESTMENTS  
DUSELL, LLC  
ELITE PROPERTIES GROUP, INC.  
ENVOLVE CLIENT SERVICES GROUP,  
LLC  
EPIC PROPERTIES LIMITED  
PARTNERSHIP  
ESSINGTON SHOPPES, LLC  
EVERGREEN LEASING INC.  
F & A SCANGA HOLDINGS LTD.  
FIRST CAPITAL ASSET MANAGEMENT  
FIRST CAPITAL HOLDINGS (ALB)  
CORPORATION  
FIVE OAKS OUTLET CENTERS, INC.

FLEMING PROPERTIES JEWELLA, LLC  
FOUR S COMMERCIAL, LLC  
FU, CHUN  
FULHAM, DAVID  
GARY'S RENTAL PROPERTY  
GINIS, NICK  
GOGOORYO DEVELOPMENT LTD.  
GRAY 8 CORNERS INC.  
GREENE DEVELOPERS, LLC  
H.H.P. PROPERTIES, LLC  
HAKIMI, KARIM  
HALL PARTNERS, GP  
HALLS RENTAL, LLC  
HARVEST DEVELOPMENTS (1989) LTD.  
HIGH GLEN PROPERTIES LTD.  
HIGHLAND PARK SHOPPING CENTRE  
LTD.  
HMI ITF 1972415 ALBERTA LTD.  
HOLIDAY CROSSING BACELINE, LLC  
HRI HOLDINGS INC.  
HS&J LTD.  
HUNTSVILLE WEST, LP  
IBRAHIM, MOHAMMAD  
ICR COMMERCIAL REAL ESTATE  
IMPERRA GENERAL MANAGEMENT &  
INVESTMENT CORPORATION  
LIMITED  
INDIAN TRAIL LEGACY CENTER LLC  
J. WALTER MICHEL AGENCY, INC.  
J.C. STEWART HOLDINGS  
JACOBS PROPERTIES, LLC  
JKL INVESTMENTS LTD.  
JONES DEVELOPMENT CORPORATION  
KA PROPERTIES LLC  
KAGAN REALTY INVESTORS, INC.  
KANG, JANG SUK & YOUNG JIN &  
BRIAN  
KB FARRAR, LLC  
KENNY ALWYN WHENT INC.  
KIA INVESTMENTS LLC  
KITTRELL DEVELOPMENT, LLC  
KNACKERT, BOB  
KREINER, MARY J. IN TRUST -  
KREINER, JOSEPH  
KW THREE HOLDINGS LTD.  
LAKE PARK INVESTORS, LLC

LAMPSIS DEV INC.  
 LAURENS RD INVESTORS, LLC  
 LAWTON BROTHERS (REALTIES) LTD.  
 LDASK CORPORATION  
 LIKO CORPORATION  
 LINS PROPERTY LLC  
 LIVING PROPERTIES INC.  
 LOU, JIANKANG  
 LUXOR MANAGEMENT INC.  
 LYNDAL INVESTMENTS  
 MACRO REALTY & MANAGEMENT  
 LTD.  
 MARKETPLACE AT HAZLEHURST, LLC  
 MASSIE-CLARK DEVELOPMENT  
 COMPANY  
 MAYFIELD GP INC. C/O STRATEGIC  
 GROUP  
 MAZAL PROPERTIES, LLC C/O  
 FORESITE COMMERCIAL RE  
 MBG PROPERTIES II, LLC  
 METROLINX  
 MILLAN ENTERPRISES  
 MILORD REALTY INC.  
 MONTAGANO, MICHAEL  
 MORBEN REALTY CO., INC. D/B/A  
 TOWN EAST CROSSING  
 MORSEL DEVELOPMENTS LTD.  
 MOULDER, ANTONY  
 MOUNTCASTLE/PRICHETT  
 MRP FOREST LLC C/O MRP CAPITAL  
 GROUP MIDWEST RETAIL  
 MSJR HOLDINGS INC.  
 MSM DEVELOPMENT, LLC  
 MUNCIE PLANTE RE, LLC  
 NATIONAL RETAIL PROPERTIES, INC.  
 NEW AVE PROPERTY MANAGEMENT  
 CORP.  
 NORTH KEY PROPERTIES LLC  
 NORTHPORT CORNERS, LLC  
 OCTOPUS INVESTMENT CORP.  
 OLIVER CREEK HOLDINGS, LLLP C/O  
 MOORE PROPERTY MANAGEMENT,  
 LLC  
 OXBURY CENTRE INC. C/O WESTDELL  
 CORP.  
 PAPADOPOULOS, HARRIS

PARKVIEW PLAZA OF IBERIA, LLC  
 PEOPLES REALTY INC  
 PHILL YOUNG PROPERTIES C/O  
 DOMINUS PROPERTIES, LLC  
 PIECORP HOLDINGS INC.  
 PINETREE ENTERPRISES, LLC  
 PINNACLE INTERNATIONAL (ALDER  
 PLACE) LTD.  
 PJR PROPERTIES LLC  
 PLUM PROPERTIES INC.  
 PM CRIMSON, LLC  
 PORTE REALTY LTD.  
 PROGRESSIVE LAKEVIEW, LLC C/O  
 MOORE PROPERTY MGMT.  
 QUINCO FINANCIAL INC.  
 RABAH HOLDINGS INC.  
 RCC SHENANDOAH PLAZA, LLC  
 REAL PRAIRIE PROPERTIES INC.  
 REALCOR ASSOCIATES 1, LLC  
 REGENCY DERIDDER, LLC  
 RESONANCE GROUP, LLC  
 RFLP, LLC C/O SAREMCO  
 RINEHART, BOBBY  
 RIO TRIN PROP. (STEELES) INC.  
 RIOKIM HOLDINGS (ONTARIO) INC.  
 RMR COASTAL, LLC  
 ROCKING CHAIR PLAZA  
 ROF JANESVILLE LLC  
 ROIB 101 NORTH MAIN, LLC C/O CITY  
 NATIONAL BANK  
 ROUSE LAND COMPANY, LLC  
 ROSEN, HAROLD  
 R-VEER HOLDINGS, LLC  
 S&KZ VENTURE INC.  
 SAMANTHA MARKETPLACE, LLC  
 SANDLOT GROUP LLC  
 SARALAND LOOP RD., LLC  
 SARNIA PLAZA HOLDINGS  
 SEA SQUARE, LLC  
 SHAMROCK GMS CORP.  
 SINISI, WALT  
 SKYLINE COMMERCIAL  
 MANAGEMENT INC.  
 SLIM PICKINS INC.  
 SO LI LEE

SOLARISPRO HOLDINGS  
PARTNERSHIP  
SOLID GEM PROPERTIES LTD.  
SOUTHGATE PARTNERS, LTD.  
SRF5 TEMPLE CROSSING PLAZA INC.  
C/O SALTHILL PROPERTY  
MANAGEMENT INC.  
STATHMAR MANAGEMENT CORP.  
STEVE GLOVER REVOCABLE TRUST  
STONE MOUNTAIN ACQUISITION I,  
LLC  
STYLISTICS INVESTMENT LTD.  
SUSO 1 HIGHLAND LP  
T252 ENTERPRISES LTD.  
TAG EQUITIES INC.  
TALLULA C. WILLIAMS REVOCABLE  
LIVING TRUST  
TENISTICS INC.  
THE DILLARD TRULOVE TRUST B,  
GRANTOR TRUST  
THE EUFAULA AGENCY, INC.  
THE OAKS OF BRUSLY, LLC  
TOM, BOWEN  
TOV PROPERTIES, LLC  
TREZEVANT ENTERPRISES, INC.  
TRIMAK REALTY LTD.  
TRIPODOS INVESTMENTS INC.

TSCA-227 LIMITED PARTNERSHIP C/O  
QUINE & ASSOC, INC.  
UNITED PROPERTIES CORPORATION  
UPADYAYA, A.K.  
VICTORY MOTORS LTD.  
WARYAM MANAGEMENT LTD.  
WAYNE PROCTER/RYAN ROAD STORE  
LIMITED  
WEBB CHAPEL VILLAGE, INC.  
WELLS HUBBARD LIMITED  
PARTNERSHIP  
WESCANA PROPERTIES INC., C/O  
TAURUS COMMERCIAL REAL  
ESTATE SERVICES, LTD  
WEST STAR, INC.  
WHITE, JOSEPH C. D/B/A JCW LAS  
PALMAS, LLC  
WILLOW COURT, LLC  
WING LEE HOLDINGS LTD.  
WINTHROP B & SALLY L ORGERA (AS  
TRUSTEES)  
WP DEVELOPMENTS, LLC  
YOUNG KIM  
ZHANG, JINYU  
ZENITH PETROLEUM, LLC  
ZRP CROSSPOINTE PLAZA, LLC

### **Lienholders**

ARES AGENT SERVICES LP  
BABER, YOLANDA A  
BANKAMERICA BUSINESS CREDIT  
INC.  
BAYCOAST BANK  
BMO HARRIS BANK NA  
CISCO SYSTEMS CAPITAL  
CORPORATION  
CONNER, GERALD  
FINOVA CAPITAL CORPORATION  
GREYHOUND FINANCIAL  
CORPORATION  
HARRIS NA  
HARRIS TRUST & SAVINGS BANK  
HEIGHTS FINANCING I LOAN TRUST  
HEIGHTS FINANCING II LOAN TRUST

MIDCAP FINANCIAL TRUST  
PITNEY BOWES CREDIT  
CORPORATION  
PROSPECT CAPITAL CORPORATION  
SMC FINANCING LLC  
SOUTHERN AGENT LLC  
SOUTHERN MANAGEMENT CORP.  
TEAM FINANCIAL GROUP INC.  
TOMLINSON, PATRICIA  
VICTORY PARK MANAGEMENT LLC  
WELLS FARGO FINANCIAL  
PREFERRED CAPITAL INC.  
WELLS FARGO PREFERRED CAPITAL  
INC.  
WHITEHEAD, CAROLYN



**Noteholders/Lenders/Trustee/Agent**

ALLIANCEBERNSTEIN L.P.  
ALTER DOMUS (US) LLC  
ANCHORAGE CAPITAL GROUP, L.L.C.  
ANCHORAGE STRATEGIES ADVISOR,  
L.L.C.  
ARBOUR LANE CAPITAL  
MANAGEMENT  
BLACKROCK  
CASPIAN CAPITAL LP  
CENTERBRIDGE PARTNERS, L.P.  
ELI CIRCLE IDF, LP  
EMPYREAN CAPITAL PARTNERS, LP  
JEFFERIES FINANCE LLC

OAKTREE CAPITAL MANAGEMENT,  
L.P.  
PACIFIC INVESTMENT MANAGEMENT  
COMPANY LLC  
PURPOSE INVESTMENT PARTNERS  
READYSTATE MASTER FUND, LTD.  
REDWOOD CAPITAL  
RIVA RIDGE CAPITAL ADVISORS  
SENATOR INVESTMENT GROUP LP  
TMI TRUST COMPANY  
U.S. BANK TRUST COMPANY, NA AS  
TRUSTEE  
WHITEBOX ADVISORS

**Securitization Parties**

ATALAYA  
ATLAS SECURITIZED PRODUCTS HOLDINGS, L.P.  
COMPUTERSHARE TRUST COMPANY,  
NATIONAL ASSOCIATION  
MIDTOWN MADISON MANAGEMENT LLC  
SST OFFICE SERVICERS INC.  
SYSTEMS & SERVICES TECHNOLOGIES, INC.  
WATERFALL ASSET MANAGEMENT LLC  
WF MARLIE 2018-1, LTD.  
WILMINGTON TRUST, NATIONAL ASSOCIATION

**Ordinary Course Professionals**

BALDWIN SENNECKE HALMAN, LLP  
BISHOP & MCKENZIE LLP  
BLAKE, CASSELS & GRAYDON LLP  
BLANKINSHIP & CHRISTIANO, PC  
BURR & FORMAN LLP  
CARR ALLISON  
CECHOVA & PARTNERS S.R.O.  
CONNER & WINTERS, LLP  
DELOITTE TAX LLP  
DMG ADVOCATES LLP  
DONNELLEY FINANCIAL, LLC  
FELLOW LABRIOLA, LLP  
HUDSON COOK, LLP  
JACKSON LEWIS P.C.

KING & SPALDING LLP  
LINDSAY KENNY, LLP  
MASSIE R&D TAX CREDIT LLC  
MAYER BROWN LLP  
MCDOUGALL GAULEY LLP  
MORRIS, NICHOLS, ARSHT &  
TUNNELL LLP  
OGLETREE DEAKINS NASH SMOAK &  
STEWART PC  
RIDOUT & MAYBEE LLP  
RSM US LLP  
SCALE FIRM, LLP  
STEWART MCKELVEY  
TAYLOR ENGLISH DUMA, LLP



TMF CANADA, INC.  
TOPPAN MERRILL, LLC  
TROUTMAN PEPPER HAMILTON  
SANDERS LLP

WARNER NORCROSS & JUDD LLP  
WYCHE ATTORNEYS AT LAW

### **Registered Shareholders**

CHADWICK H FAULKNER 2017  
DYNASTY TRUST  
LAU, GREG  
LEAH M FAULKNER 2017 DYNASTY  
TRUST

MCKNIGHT HOLDINGS LLC  
MUELLER, CHRIS  
RIPPEL HOLDINGS LLC  
SOUTHERNCO HOLDINGS LLC

### **Surety**

ARTHUR J GALLAGHER RISK MANAGEMENT SERVICES LLC  
SURETY SOLUTIONS, A GALLAGHER CO.

### **Taxing Authorities**

3386856 CANADA LIMITED  
45TH STREET REAL ESTATE  
VENTURES LLC  
AIKEN COUNTY TREASURER  
ALABAMA STATE BANKING  
DEPARTMENT  
AMERICAN FINANCIAL CREDIT  
SERVICES  
ANCHOR EQUITIES, LTD.  
ARIZONA DEPARTMENT OF REVENUE  
BETTY MCNEILL TAX COLLECTOR  
BOBBY J. GUIDROZ, SHERIFF  
BRIAN HANNA  
BROOKHILL MANAGEMENT CORP.  
B-Y STRAWBERRY SQUARE LTD.  
C. I. A. LLC  
CANADA REVENUE AGENCY  
CAPE FEAR LLC  
CHAMBERS CNTY JUDGE OF  
PROBATE  
CINDY PENNINGTON  
CITY CLERK-TREASURERS OFFICE  
CITY HALL ANNEX  
CITY OF ALABASTER  
CITY OF ALEXANDER CITY  
CITY OF ANNISTON

CITY OF ATHENS  
CITY OF ATMORE  
CITY OF BAKER  
CITY OF BESSEMER  
CITY OF BIRMINGHAM FINANCE  
DEPARTMENT/TAX AND LICENSE  
ADMINISTRATION  
CITY OF BREWTON  
CITY OF CAMDEN  
CITY OF CHARLESTON SC  
CITY OF CHATTANOOGA TN  
CITY OF CULLMAN  
CITY OF DECATUR, AL  
CITY OF DECATUR, IL  
CITY OF DEMOPOLIS  
CITY OF DENHAM SPRINGS  
CITY OF DOUGLASVILLE GEORGIA  
CITY OF ENTERPRISE  
CITY OF EUFAULA  
CITY OF FLORENCE, SC  
CITY OF FOLEY  
CITY OF FULTON  
CITY OF GARLAND  
CITY OF GREENVILLE  
CITY OF GREENVILLEAL  
CITY OF GUNTERSVILLE

CITY OF HAZLEHURST  
 CITY OF HUNTSVILLE  
 CITY OF JASPER  
 CITY OF LAKE CHARLES  
 CITY OF MOBILE  
 CITY OF MONTGOMERY  
 CITY OF MONTGOMERY LICENSE &  
 REV  
 CITY OF MUSCLE SHOALS  
 CITY OF NEW IBERIA  
 CITY OF NORTHPORT  
 CITY OF OPELIKA  
 CITY OF PADUCAH  
 CITY OF PELHAM  
 CITY OF PELL CITY  
 CITY OF PHENIX CITY  
 CITY OF PORTLAND  
 CITY OF PRATTVILLE  
 CITY OF ROANOKE  
 CITY OF SAVANNAH  
 CITY OF SHREVEPORT  
 CITY OF SIMPSONVILLE  
 CITY OF SYLACAUGA  
 CITY OF VALLEY  
 CITY OF WEST COLUMBIA  
 CLARKE COUNTY TAX  
 COMMISSIONER  
 CLAYTON COUNTY TAX  
 COMMISSIONER  
 CLEVELAND COUNTY TREASURER  
 COMANCHE COUNTY  
 COOK COUNTY TREASURER  
 COUNTY OF LEXINGTON  
 CRC IV REIT LLC  
 DALLAS COUNTY TAX OFFICE  
 DARLINGTON COUNTY TREASURER  
 DEBBIE J. RICHARDS  
 DEKALB COUNTY TAX  
 COMMISSIONER  
 DELAWARE SECRETARY OF STATE  
 DEPARTMENT OF FINANCIAL &  
 PROFESSIONAL REGULATION  
 (STATE OF ILLINOIS-CASH UNIT)  
 DEPARTMENT OF REVENUE (PIERRE,  
 SOUTH DAKOTA)  
 DORCHESTER COUNTY

DORCHESTER COUNTY TREASURER  
 EAST BATON ROUGE SHERIFFS  
 OFFICE  
 EBI HOLDINGS  
 EDDIE FAIR TAX COLLECTOR  
 FELIX DIAZ  
 FLORENCE COUNTY TREASURER  
 FLORIDA DEPARTMENT OF REVENUE  
 FORREST COUNTY TAX COLLECTOR  
 FOUR "LS" INVESTMENTS (1978) INC.  
 FRANCHISE TAX BOARD (STATE OF  
 CALIFORNIA)  
 GALIUM 1333 MAIN LLC F/B/O  
 LOANCORE CAPITAL MARKETS  
 GARLAND INDEPENDENT SCHOOL  
 DIS  
 GEORGIA DEPARTMENT OF REVENUE  
 GEORGIA DEPT OF BANKING AND  
 FINANCE  
 GET JR LLC  
 GIBB SHOALS PROPERTY LLC  
 GREENTREE PLAZA LTD.  
 GREENVILLE COUNTY TAX  
 COLLECTOR  
 HAMPTON COUNTY TREASURER  
 HARRISON COUNTY TAX COLLECTOR  
 HOMEWOOD VILLAGE LLC  
 HORRY COUNTY TREASURER  
 ILLINOIS DEPARTMENT OF REVENUE  
 INDIANA DEPARTMENT OF REVENUE  
 IRVING ISD TAX OFFICE  
 JACKSON COUNTY TREASURER  
 JEFFERSON COUNTY CLERKS OFFICE  
 JOHN M MOODY  
 JONES COUNTY TAX COLLECTOR  
 JUDGE OF PROBATE RUSSELL  
 COURTHOUSE  
 KANSAS DEPARTMENT OF REVENUE  
 KERSHAW COUNTY TREASURER  
 LAFOURCHE PARISH GOVERNMENT  
 LEE COUNTY TAX COLLECTOR  
 LOUISIANA DEPARTMENT OF  
 REVENUE  
 LOUISIANA MOTOR VEHICLE  
 MARION COUNTY TREASURER  
 MARLBORO COUNTY SC

MERIDEN ASSOCIATES LLC  
MILWAUKEE COUNTY TREASURER  
MIMCO, INC.  
MISSISSIPPI COURT COLLECTIONS  
MISSOURI DEPARTMENT OF  
REVENUE  
MISSOURI DIVISION OF FINANCE  
MOBILE COUNTY  
MORELAND INCORPORATED  
MORGAN, ALLEN TAX COLLECTOR  
MPA OF KEY WEST LTD. PTR  
MS MBC LLC  
NEW MEXICO DEPT OF FINANCIAL  
INSTITUTIONS  
NEWBERRY COUNTY TREASURER  
NORTH DAKOTA OFFICE OF STATE  
TAX COMMISSIONER  
NORTHWEST PLAZA  
OFFICE OF THE CITY COLLECTOR  
(POPLAR BLUFF, MISSOURI)  
OKLAHOMA TAX COMMISSION  
PANOLA COUNTY TAX  
ASSESSOR/COLLECTOR  
PARISH OF ASCENSION  
PCDF PROPERTIES LLC  
PIKE COUNTY TAX COLLECTOR  
POTTAWATOMIE COUNTY  
TREASURER  
PRESTON BEND REAL ESTATE LLC  
RAPIDES PARISH AND APPLICABLE  
RBY 3 PROPERTY MANAGEMENT LLC  
RCC CROSS COUNTRY PLAZA LLC  
RED MANSIONS REALTY  
MANAGEMENT LLC  
REDUS FAMILY LIMITED  
REDUS FAMILY LTD. PARTNERSHIP  
LLP  
REGENCY COMMERCIAL ASSOCIATES  
LLC  
RONALD M. BYKOWSKI  
RSDAK LLC  
SC DEPT OF CONSUMER AFFAIRS  
SCDCA SOUTH CAROLINA DEPT. OF  
CONSUMER AFFAIRS  
SCGIV-GARNERS LLC

SCOTT COUNTY TAX COLLECTOR  
SEDGWICK CO. TREASURER  
SEQUOYAH COUNTY TREASURER  
SHAPLAND REALTY LLC  
SHELBY COUNTY TAX  
COMMISSIONER  
SONA FOUR CORNERS LP  
SOUTH CAROLINA DEPARTMENT OF  
REVENUE  
SPRINGVIEW SHOPS LLC  
ST JOHNS INVESTORS LP  
STATE BANKING DEPARTMENT AL  
STATE OF SC DEPT CONSUMER  
AFFAIRS  
STUNKEL COMMERCIAL LLC  
SUE CHEN CORPORATION  
SUMTER COUNTY TREASURER  
TAMERI DUNNAM, TAX COLLECTOR  
TANGI EAST LLC NO. 1  
TAX ASSESSOR-COLLECTOR (FORT  
WORTH, TEXAS)  
TENNESSEE DEPARTMENT OF  
REVENUE  
THE NECESSITY RETAIL REIT  
TMB PROPERTIES LLC  
TOWN OF LEXINGTON  
TROUP COUNTY TAX COMMISSIONER  
VICTORIA COUNTY TAX AC  
VILLAGE AT SANDHILL LLC  
VILLAGE OF MELROSE PARK  
VILLAGE PROPERTIES INC.  
WARREN COUNTY TAX COLLECTOR  
WATERSTONE SOUTHEAST  
INVESTORS LLC  
WCJ WILSON 95 LTD.  
WEST ASHLEY SHOPPES  
WHLR-FREEWAY JUNCTION LLC  
WHLR-LAGRANGE LLC  
WILLIAMS, CHARLES ANTHONY  
WISCONSIN DEPARTMENT OF  
REVENUE  
WOOD LAWRENCEBURG CTR LLC  
Y&O 240 LLC  
YORK COUNTY TREASURER

## Utilities

ABBEVILLE PUBLIC UTILITIES  
 ACC WATER BUSINESS  
 ADA CITY UTILITIES OK  
 AEP - APPALACHIAN POWER  
 AES INDIANA  
 ALABAMA POWER  
 ALCORN COUNTY ELECTRIC POWER  
 ASSN.  
 ALECTRA UTILITIES CORPORATION  
 ALLIANT ENERGY/WPL  
 AMEREN ILLINOIS  
 AMEREN MISSOURI  
 AMORY WATER & ELECTRIC  
 DEPARTMENT  
 ANDALUSIA UTILITIES  
 ANDERSON CITY UTILITIES, IN  
 APPALACHIAN ELECTRIC  
 COOPERATIVE  
 AQUA INDIANA, INC.  
 ARKANSAS OKLAHOMA GAS  
 CORPORATION  
 ASCENSION WATER COMPANY  
 ASHWAUBENON WATER & SEWER  
 UTILITY  
 AT&T, INC.  
 AT&T GLOBAL SERVICES CANADA  
 AT&T MOBILITY  
 AT&T EDI  
 ATCO ENERGY  
 ATHENS UTILITIES BOARD, TN  
 ATMOS ENERGY  
 AUBURN WATER WORKS BOARD  
 AUGUSTA UTILITIES DEPARTMENT  
 AW BILLING SERVICES LLC  
 BATON ROGUE WATER COMPANY  
 BC HYDRO  
 BCM ONE  
 BEAUFORT-JASPER WATER & SEWER  
 AUTHORITY  
 BEAUREGARD ELEC. COOPERATIVE  
 INC. (BECI)  
 BELL ALIANT  
 BELL CANADA

BELL MTS INC.  
 BESSEMER UTILITIES  
 B-L UTILITIES DEPARTMENT  
 BLACK HILLS ENERGY  
 BLUE GRASS ENERGY  
 BLUEWATER POWER DISTRIBUTION  
 CORPORATION  
 BOLIVAR ENERGY AUTHORITY  
 BOLIVAR UTILITY DEPARTMENT, TN  
 BOWLING GREEN MUNICIPAL  
 UTILITIES  
 BRAMPTON HYDRO  
 BRIGHTRIDGE  
 BRIGHTSPEED  
 BRISTOL TENNESSEE ESSENTIAL  
 SERVICES  
 BROWNSVILLE PUBLIC UTILITIES  
 BOARD  
 BROWNSVILLE UTILITIES  
 DEPARTMENT  
 BRYAN TEXAS UTILITIES (BTU)  
 BURLINGTON HYDRO-ELECTRIC  
 COMMISSION  
 CANTON MUNICIPAL UTILITIES  
 CAWOOD WATER DISTRICT  
 CENTERPOINT ENERGY  
 CENTURYLINK  
 CHARLESTON WATER SYSTEM  
 CHARTER COMMUNICATIONS, INC.  
 CHARTER COMMUNICATIONS  
 HOLDING COMPANY, LLC  
 CHATTANOOGA GAS COMPANY  
 CHESTER COUNTY NATURAL GAS  
 AUTHORITY  
 CHESTER METROPOLITAN DISTRICT  
 CITIZENS ENERGY GROUP  
 CITY LIGHT GAS & WATER  
 CITY MAPLE RIDGE, BC  
 CITY OF AIKEN, SC  
 CITY OF ALEXANDER CITY, AL  
 CITY OF ALEXANDRIA, LA  
 CITY OF ALICE, TX  
 CITY OF ALTUS, OK (ALTUS POWER)

CITY OF AMERICUS, GA  
 CITY OF ASHLAND, WI  
 CITY OF ATHENS UTILITIES  
 CITY OF AURORA, IL  
 CITY OF AUSTIN, TX  
 CITY OF BAKER, LA  
 CITY OF BARNWELL, SC  
 CITY OF BARTLESVILLE, OK  
 CITY OF BATESVILLE, MS  
 CITY OF BEAUMONT, TX  
 CITY OF BEDFORD, TX  
 CITY OF BEEVILLE, TX  
 CITY OF BELLEVILLE, ON - WATER  
 CUST. SVC.  
 CITY OF BENNETTSVILLE, SC  
 CITY OF BLOOMINGTON  
 CITY OF BOONVILLE, MO  
 CITY OF BRANTFORD, ON  
 CITY OF BREWTON UTILITIES AL  
 CITY OF BRISTOL, TN  
 CITY OF CAMBRIDGE, ON  
 CITY OF CAMDEN, SC  
 CITY OF CHICAGO, IL- DEPT. OF  
 WATER  
 CITY OF CLANTON, AL  
 CITY OF COLUMBIA, MO  
 CITY OF COLUMBIA, MS  
 CITY OF COLUMBIA, SC - WATER  
 CITY OF COMMERCE, GA  
 CITY OF COOKEVILLE, TN  
 CITY OF CORPUS CHRISTI  
 CITY OF CORSICANA, TX  
 CITY OF COVINGTON, GA  
 CITY OF COVINGTON, TN  
 CITY OF CROSSVILLE, TN  
 CITY OF CULLMAN WATER SEWER &  
 SANITATION  
 CITY OF DALLAS, TX  
 CITY OF DANVILLE, KY  
 CITY OF DAYTON, TN  
 CITY OF DECHERD, TN  
 CITY OF DEKALB, IL  
 CITY OF DEL CITY, OK  
 CITY OF DENHAM SPRINGS, LA  
 CITY OF DENTON, TX  
 CITY OF EDINBURG, TX

CITY OF EL CAMPO UTILITIES  
 CITY OF ELIZABETHTON, TN  
 (WATER/SEWER)  
 CITY OF ENNIS, TX  
 CITY OF FLORENCE, SC  
 CITY OF FOND DU LAC, WI  
 CITY OF FOREST, MS  
 CITY OF FORT WORTH WATER  
 DEPARTMENT  
 CITY OF FULTON, MO  
 CITY OF GAINESVILLE, GA  
 CITY OF GALESBURG, IL  
 CITY OF GARLAND UTILITY  
 SERVICES  
 CITY OF GEORGETOWN, SC  
 CITY OF GREENVILLE, TX/GEUS  
 CITY OF GREENWOOD, SC  
 CITY OF GRENADA, MS  
 CITY OF GRESHAM, OR  
 CITY OF GULFPORT, MS  
 CITY OF HAMMOND, LA  
 CITY OF HARTSVILLE, SC  
 CITY OF HATTIESBURG, MS  
 CITY OF HILLSBORO, IL  
 CITY OF HILLSBORO, TX  
 CITY OF HOHENWALD, TN  
 CITY OF JACKSON, AL  
 CITY OF JOLIET, IL  
 CITY OF JOPLIN, MO  
 CITY OF KINGSPORT, TN  
 CITY OF KINGSTON, ON  
 CITY OF KITCHENER, ON  
 CITY OF LAFAYETTE, IN  
 CITY OF LAGRANGE, GA  
 CITY OF LAREDO UTILITIES  
 CITY OF LAUREL, MS - PUBLIC  
 UTILITY  
 CITY OF LAWRENCEVILLE, GA  
 CITY OF LAWTON, OK  
 CITY OF LEBANON, MO  
 CITY OF LEBANON, TN  
 CITY OF LETHBRIDGE, AB  
 CITY OF LUFKIN, TX  
 CITY OF MARSHALL, TX  
 CITY OF MCHENRY  
 CITY OF MEDICINE HAT

CITY OF MESQUITE, TX  
 CITY OF MONROE, LA  
 CITY OF MT. PLEASANT, TX  
 CITY OF MUSKOGEE, OK  
 CITY OF MYRTLE BEACH, SC  
 CITY OF NACOGDOCHES, TX  
 CITY OF NEW WESTMINSTER, BC  
 CITY OF NEWBERRY, SC  
 CITY OF NIAGARA FALLS, ON  
 CITY OF NORTH BAY, ON  
 CITY OF NORTHPORT AL  
 CITY OF OKLAHOMA CITY, OK  
 CITY OF OKMULGEE, OK  
 CITY OF OLIVE BRANCH, MS  
 CITY OF OPELOUSAS, LA  
 CITY OF ORILLIA, ON  
 CITY OF OTTAWA  
 CITY OF OZARK, AL  
 CITY OF PEKIN, IL  
 CITY OF PELL CITY, AL  
 CITY OF PORT LAVACA, TX  
 CITY OF QUINCY  
 CITY OF ROCK FALLS, IL  
 CITY OF ROCK HILL, SC  
 CITY OF SALLISAW, OK  
 CITY OF SAN MARCOS, TX  
 CITY OF SASKATOON, SK  
 CITY OF SAVANNAH, GA  
 CITY OF SEGUIN, TX  
 CITY OF SENATOBIA, MS  
 CITY OF SEVIERVILLE, TN  
 CITY OF SHREVEPORT, LA  
 CITY OF SLIDELL, LA  
 CITY OF ST PETERS, MO  
 CITY OF SULPHUR SPRINGS, TX  
 CITY OF SUMTER, SC  
 CITY OF TEMPLE, TX  
 CITY OF THOMASVILLE - AL  
 CITY OF THOMSON, GA  
 CITY OF TROY, AL  
 CITY OF TYLER, TX  
 CITY OF UNIVERSAL CITY, TX  
 CITY OF VANCOUVER, WA  
 CITY OF VERNON, BC  
 CITY OF VICKSBURG, MS  
 CITY OF VICTORIA, TX

CITY OF WALTERBORO, SC  
 CITY OF WAYNESBORO, MS  
 CITY OF WESLACO, TX  
 CITY OF WEST MONROE, LA  
 CITY OF WEST PLAINS, MO  
 CITY OF WINNIPEG, MB  
 CITY OF YORK, SC  
 CITY UTILITIES (FORT WAYNE, IN)  
 CITY UTILITIES COMMISSION  
 (CORBIN, KY)  
 CITY UTILITIES OF SPRINGFIELD, MO  
 CITY WATER LIGHT & POWER,  
 SPRINGFIELD IL  
 CLAIBORNE COUNTY UTILITY DIST  
 TN  
 CLARK PUBLIC UTILITIES  
 CLARKSVILLE DEPARTMENT OF  
 ELECTRICITY  
 CLARKSVILLE GAS & WATER  
 DEPARTMENT  
 CLAYTON COUNTY WATER  
 AUTHORITY  
 CLECO POWER LLC  
 CLEVELAND UTILITIES  
 CLINTON NEWBERRY NATURAL GAS  
 AUTH.  
 CLINTON UTILITIES BOARD TN  
 COAST ELECTRIC POWER  
 ASSOCIATION  
 COGECO CONNEXION INC.  
 COLUMBIA GAS OF KENTUCKY  
 COLUMBIA POWER & WATER  
 SYSTEMS (CPWS)  
 COLUMBUS LIGHT AND WATER DEPT.  
 COLUMBUS WATER WORKS  
 COMCAST CORPORATION  
 COMED  
 COMMISSIONERS OF PUBLIC WKS -  
 GRNWOOD SC  
 COMWAVE BUSINESS CARE  
 CONSOLIDATED WATERWORKS  
 DISTRICT 1  
 CORINTH GAS & WATER DEPT  
 COVINGTON ELECTRIC SYSTEM  
 CPS ENERGY  
 CREATIVE TECHNOLOGY PARTNERS



CULLMAN POWER BOARD  
 CULLMAN-JEFFERSON COUNTIES  
 GAS DISTRICT  
 DALTON UTILITIES  
 DECATUR UTILITIES, AL  
 DEKALB COUNTY  
 DEKALB-CHEROKEE COUNTIES GAS  
 DISTRICT  
 DELTA NATURAL GAS CO INC.  
 DEMCO (DIXIE ELECTRIC  
 MEMBERSHIP CORP)  
 DEMOPOLIS WATER WORKS & SEWER  
 BOARD  
 DENVER WATER  
 DEPARTMENT OF PUBLIC  
 UTILITIES/SOUTH CAROLINA  
 DEPT OF WATER WORKS - SANITARY  
 DISTRICT (MICHIGAN CITY, INDIANA)  
 DICKSON ELECTRIC SYSTEM  
 DIRECT ENERGY REGULATED  
 SERVICES  
 DIRECT ENERGY/NRG  
 DOMINION ENERGY SOUTH  
 CAROLINA  
 DORCHESTER COUNTY WATER AND  
 SEWER DEPT.  
 DOTHAN UTILITIES  
 DUCK RIVER ELECTRIC MEMBERSHIP  
 CORP, TN  
 DUKE ENERGY  
 DYERSBURG ELECTRIC  
 DYERSBURG GAS & WATER DEPT.  
 EASLEY COMBINED UTILITIES, SC  
 EASTWARD ENERGY INC.  
 ELECTRIC BOARD CITY OF MUSCLE  
 SHOALS  
 ELECTRIC CITY UTILITIES  
 ELECTRIC POWER BOARD (EPB)  
 ELEXICON ENERGY  
 ELIZABETHTON ELECTRIC SYSTEM  
 ELIZABETHTOWN UTILITIES, KY  
 ELK RIVER PUBLIC UTILITY DISTRICT  
 EMWD-EASTERN MUNICIPAL WATER  
 DISTRICT  
 ENBRIDGE GAS INC.  
 ENERGIE NB POWER

ENMAX  
 ENOVA POWER CORP.  
 ENTEGRUS POWERLINES INC.  
 ENTEGRUS SERVICES INC.  
 (CHATHAM-KENT)  
 ENTERGY GULF STATES LA, LLC  
 ENTERGY LOUISIANA, INC.  
 ENTERGY MISSISSIPPI, INC.  
 ENTERGY TEXAS, INC.  
 ENVISIONIT OF MS, LLC SUM  
 ENWIN UTILITIES LTD.  
 EPCOR  
 EUFAULA WATER WORKS  
 EVERGY KANSAS CENTRAL  
 EVERGY KS MO METRO MO WEST  
 FAYETTEVILLE PUBLIC UTILITIES  
 FLORENCE UTILITIES, AL  
 FLORENCE WATER & SEWER  
 FORT HILL NATURAL GAS  
 AUTHORITY  
 FORT PAYNE IMPROVEMENT  
 AUTHORITY  
 FORT PAYNE WATER WORKS BOARD  
 FORTISBCFOX METRO  
 GAFFNEY BOARD OF PUBLIC WORKS  
 GALLATIN DEPARTMENT OF  
 ELECTRICITY  
 GALLATIN PUBLIC UTILITIES  
 GEORGIA NATURAL GAS  
 GEORGIA POWER  
 GIBSON COUNTY UTILITY DISTRICT  
 GOCO TECHNOLOGY LP  
 GRAND STRAND WATER & SEWER  
 AUTHORITY  
 GRANDBRIDGE ENERGY INC.  
 GREATER DICKSON GAS AUTHORITY  
 GREENEVILLE LIGHT & POWER  
 SYSTEM  
 GREENEVILLE WATER COMMISSION  
 GREENVILLE WATER WORKS &  
 SEWER  
 GREENVILLE WATER, SC  
 GSU - GREATER SUDBURY UTILITIES  
 GTT COMMUNICATIONS, INC.  
 GUELPH HYDRO

GUNTERSVILLE WATER & SEWER  
BOARD  
HALIFAX REGIONAL WATER  
COMMISSION  
HALTON HILLS HYDRO  
HARDIN COUNTY WATER DISTRICT 2  
HAWKINS COUNTY GAS UTILITY  
HENDERSON UTILITY DEPT, TN  
HOLLY SPRINGS UTILITY  
DEPARTMENT, MS  
HOLSTON ELECTRIC COOPERATIVE,  
INC.  
HOPKINSVILLE ELECTRIC SYSTEM,  
KY  
HOPKINSVILLE WATER  
ENVIRONMENT AUTH.  
HUDSON ENERGY SERVICES LLC - TX  
HUNTSVILLE UTILITIES, AL  
HYDRO ONE NETWORKS, INC.  
HYDRO OTTAWA  
ILLINOIS AMERICAN WATER  
INDIANA AMERICAN WATER  
INDIANA MICHIGAN POWER  
IRVING ENERGY  
JACKSON ENERGY AUTHORITY  
JASPER WATERWORKS & SEWER  
BOARD, INC AL  
JEFFERSON CITY UTILITIES, MO  
JEFFERSON CITY WATER  
DEPARTMENT, TN  
JEFFERSON COCKE COUNTY UTILITY  
DISTRICT  
JOHNSON CITY UTILITY SYSTEM  
JUST ENERGY  
KENTUCKY AMERICAN WATER  
COMPANY  
KENTUCKY UTILITIES  
KOSCIUSKO WATER AND LIGHT  
PLANT  
KUB-KNOXVILLE UTILITIES BOARD  
LAFOLLETTE UTILITIES  
LAFOURCHE PARISH WATER  
DISTRICT NO. 1  
LAURENS COMMISSION OF PUBLIC  
WORKS - SC

LAWRENCEBURG UTILITY SYSTEMS,  
TN  
LENOIR CITY UTILITIES BOARD  
(LCUB)  
LEVEL 3 COMMUNICATIONS LLC  
LEWISBURG ELECTRIC SYSTEM  
LEWISBURG GAS DEPARTMENT  
LEWISBURG WATER AND  
WASTEWATER  
LEXINGTON ELECTRIC SYSTEM  
LEXINGTON UTILITIES, TN  
LEXINGTON-FAYETTE URBAN  
COUNTY GOVT  
LG&E - LOUISVILLE GAS & ELECTRIC  
LIBERTY UTILITIES  
LONDON HYDRO  
LOS ANGELES DEPT OF WATER &  
POWER  
LOUISIANA WATER COMPANY  
LOUISVILLE ELECTRIC SYSTEM, MS  
LOWCOUNTRY REGIONAL WATER  
SYSTEM  
MADISON GAS AND ELECTRIC, WI  
MADISONVILLE MUNICIPAL  
UTILITIES, KY  
MAGIC VALLEY ELECTRIC CO-OP  
MANAGER OF FINANCE/DENVER  
PUBLIC WORKS  
MANCHESTER WATER AND SEWER  
DEPT.  
MANITOBA HYDRO  
MARION MUNICIPAL UTILITIES, IN  
MARSHALL MUNICIPAL UTILITIES,  
MO  
MARSHALL-DEKALB ELECTRIC  
COOPERATIVE  
MCMINNVILLE ELECTRIC SYSTEM  
MCMINNVILLE TN-WATER & SEWER  
DEPT.  
MEMPHIS LIGHT, GAS & WATER  
DIVISION  
MERIWETHER LEWIS ELECTRIC  
COOPERATIVE  
METRO WATER SERVICES TN  
MIDAMERICAN ENERGY COMPANY  
MIDDLE TENNESSEE NATURAL GAS



MIDDLE TN ELECTRIC CORP.  
MILAN DEPARTMENT OF PUBLIC  
UTILITIES  
MISHAWAKA UTILITIES, IN  
MISSISSIPPI POWER  
MISSOURI AMERICAN WATER  
MONCKS CORNER WATERWORKS  
MONROEVILLE WATER WORKS  
MONTGOMERY WATER WORKS  
MORRISTOWN UTILITY COMMISSION  
MOUNT PLEASANT WATERWORKS, SC  
MOUNTAIN EC - MOUNTAIN CITY, TN  
MUNCIE SANITARY DISTRICT  
MUNICIPAL UTILITIES/POPLAR  
BLUFF, MO  
MUNICIPAL UTILITY BOARD OK  
MURFREESBORO WATER RESOURCES  
DEPARTMENT  
MURRAY ELECTRIC SYSTEM  
MURRAY MUNICIPAL UTILITIES  
NASHVILLE ELECTRIC SERVICE  
NEW ALBANY LIGHT, GAS & WATER  
NEW BRAUNFELS UTILITIES, TX  
NEWFOUNDLAND POWER  
NEWMARKET-TAY POWER  
DISTRIBUTION  
NEWNAN UTILITIES, GA  
NEWPORT UTILITIES BOARD  
NIAGARA PENINSULA ENERGY  
NICOR GAS  
NIPSCO - NORTHERN INDIANA  
PUBLIC SERV CO.  
NOLIN RURAL ELECTRIC  
COOPERATIVE  
NORTH ALABAMA GAS DIST, AL  
NORTH BAY HYDRO  
NORTHCENTRAL ELECTRIC  
COOPERATIVE  
NOVA SCOTIA POWER INC.  
NV ENERGY/30150 SOUTH NEVADA  
NW NATURAL  
OAKVILLE HYDRO  
OG&E -OKLAHOMA GAS & ELECTRIC  
SERVICE  
OKLAHOMA NATURAL GAS CO:  
KANSAS CITY

OPELIKA POWER SERVICES, AL  
OPELIKA UTILITIES  
OPTIMUM  
ORILLIA POWER DISTRIBUTION  
CORPORATION  
OSHAWA PUC NETWORKS INC.  
OWENSBORO MUNICIPAL UTILITIES  
(OMU)  
OXFORD UTILITIES - MS  
PADUCAH POWER SYSTEM  
PADUCAH WATER WORKS  
PELHAM WATER WORKS  
PEOPLES GAS  
PETERBOROUGH UTILITIES  
PHENIX CITY UTILITIES, AL  
PHILADELPHIA UTILITIES  
PIEDMONT NATURAL GAS  
PORTLAND GENERAL ELECTRIC (PGE)  
POTEAU WATER DEPARTMENT, OK  
POWELL VALLEY ELECTRIC  
COOPERATIVE  
POWELL-CLINCH UTILITY DISTRICT  
POWERSTREAM ENERGY SERVICES  
PRATTVILLE WATER WORKS BOARD  
PUBLIC SERVICE COMPANY OF  
OKLAHOMA  
PUBLIC WORKS & UTILITIES, KS  
PUC SERVICES INC.  
QWEST/CENTURYLINK  
RACINE WATER UTILITY - WI  
REGION OF PEEL  
REGIONAL MUNICIPALITY OF  
DURHAM  
RELIANCE HOME COMFORT  
RELIANT ENERGY/NRG  
REPUBLIC CULEBRA MARKET, LLC  
RICE LAKE UTILITIES  
RIVIERA UTILITIES - FOLEY, AL  
ROANE COUNTY PUBLIC UTILITY  
ROCHELLE MUNICIPAL UTILITIES  
ROCKWOOD ELECTRIC UTILITY  
ROCKWOOD WATER PUD  
ROCKWOOD WATER, SEWER & GAS  
ROGERS COMMUNICATIONS CANADA  
INC.  
ROGERSVILLE WATER COMMISSION

ROLLA MUNICIPAL UTILITIES  
 SAN ANTONIO WATER SYSTEM, TX  
 SANDPIPER ENERGY SOLUTIONS  
 SANITATION DISTRICT NO. 1 KY (SD1)  
 SANTEE COOPER  
 SARALAND WATER SERVICE  
 SASK POWER  
 SASKENERGY  
 SCANA ENERGY  
 SCOTTSBORO ELECTRIC POWER  
 BOARD  
 SCOTTSBORO WATER, SEWER AND  
 GAS BOARD  
 SELMA WATER & SEWER BOARD AL  
 SENECA LIGHT & WATER  
 SEVIER COUNTY ELECTRIC SYSTEM  
 SEVIER COUNTY UTILITY DISTRICT  
 (SCUD)  
 SHAW CABLE  
 SHAWANO MUNICIPAL UTILITIES  
 SHEBOYGAN WATER UTILITY, WI  
 SHELBYVILLE POWER SYSTEM, TN  
 SNAPPING SHOALS EMC  
 SOUTHERN BILLING SERVICES  
 SOUTHERN CALIFORNIA EDISON  
 SOUTHERN CALIFORNIA GAS (THE  
 GAS CO.)  
 SOUTHERN PINE ELECTRIC POWER  
 SOUTHWEST MISSISSIPPI ELECTRIC  
 POWER  
 SOUTHWEST TENNESSEE EMC  
 SOUTHWESTERN ELECTRIC POWER  
 SPARTANBURG WATER SYSTEM  
 SPECTRUM COMMUNICATIONS  
 SPIRE INC.  
 SPRINGFIELD DEPT. OF UTILITIES  
 STARKVILLE UTILITIES  
 SUMMERVILLE CPW  
 SUMMIT NATURAL GAS OF MO INC.  
 SUMMIT UTILITIES ARKANSAS INC.  
 SUMMIT UTILITIES OKLAHOMA INC.  
 SUPERIOR CONVENIENT STOP  
 SYLACAUGA UTILITIES BOARD  
 SYNERGY NORTH  
 TALLAHATCHIE VALLEY ELECTRIC  
 POWER ASSOC.

TBAYTEL  
 TEC OF JACKSON INC.  
 TELUS  
 TENNESSEE AMERICAN WATER  
 COMPANY  
 TERREBONNE PARISH  
 CONSOLIDATED GOVT.  
 TEXARKANA WATER UTILITIES  
 TEXAS GAS SERVICE  
 THE CITY OF BARRIE, ON  
 THE UTILITIES BOARD OF TUSKEGEE  
 TORONTO HYDRO ELECTRIC SYSTEM  
 TORONTO WATER & SOLID WASTE  
 MGMT. SVCS.  
 TOWN OF CHERAW, SC  
 TOWN OF KINGSTREE, SC  
 TOWN OF LEXINGTON, SC  
 TOWN OF MOUNTAIN CITY WATER  
 DEPT. TN  
 TULLAHOMA UTILITIES AUTHORITY  
 TUPELO WATER & LIGHT DEPT.  
 TXU ENERGY  
 UNION CITY ENERGY AUTHORITY  
 UTILITIES BOARD - CITY OF  
 ROANOKE, AL  
 UTILITIES INC OF LOUISIANA  
 VILLAGE OF ALSIP, IL  
 VILLAGE OF DOLTON, IL  
 VILLAGE OF MELROSE PARK, IL  
 VILLAGE OF WEST BARABOO, WI  
 VOLUNTEER ENERGY  
 COOPERATIVE/CROSSVILLE  
 WATER & SEWER COMMISSION -  
 FREEPORT, IL  
 WATER AUTHORITY OF DICKSON  
 COUNTY  
 WATER DISTRICT - LVVWD  
 WATER WORKS & SEWER BOARD  
 (GADSDEN, AL)  
 WE ENERGIES/WISCONSIN  
 ELECTRIC/GAS  
 WELLAND HYDRO-ELECTRIC  
 COMMISSION  
 WEST BEND WATER UTILITY  
 WEST CENTRAL CONSERVANCY  
 DISTRICT

WEST ESCAMBIA UTILITIES, INC.  
WINCHESTER MUNICIPAL UTILITIES  
WINDSTREAM COMMUNICATIONS  
LLC  
WINONA PUBLIC UTILITY, MS  
WISCONSIN PUBLIC SERVICE

WOW BUSINESS  
WYSE METER SOLUTIONS INC.  
XCEL ENERGY  
YORK COUNTY NATURAL GAS  
ZIPLY FIBER  
ZPRIMUS

### **Vendors**

1246573 ONTARIO INC.  
1526183 ONTARIO LTD.  
1844596 ONTARIO LTD.  
2709557 ONTARIO INC.  
2769742 ONTARIO INC.  
942252 ALBERTA LTD.  
ADP CANADA CO.  
ADP, INC.  
AETNA  
AFSA POLITICAL EDUCATION FUND  
ALABAMA DEPARTMENT OF  
REVENUE  
ALATION, INC.  
ALL DOCUMENTS SOLUTIONS INC.  
AMERICAN TRAVELER MOTOR CLUB  
LLC  
AMSIVE LLC  
ANUK HOLDINGS LTD.  
ARIKKAN INC.  
ARTHUR J GALLAGHER RISK  
MANAGEMENT SERVICES, INC.  
ASSUREDPARTNERS CAPITAL, INC.  
ATLANTA DATACOM (ADCOM)  
AVISON YOUNG ITF  
BLACK DIAMOND ADVISORY  
BLACKSTONE COMMERCIAL  
CALGARY LTD.  
BORROWELL INC.  
BOTTOM LINE BLACK INC.  
BRITISH COLUMBIA MINISTRY OF  
FINANCE  
BROADBAND DYNAMICS  
BROADBAND DYNAMICS CANADA,  
INC.  
CANADA POST CORPORATION  
CANADIAN CONSUMER FINANCE  
ASSOCIATION

CANADIAN LINEN SERVICE  
CARMICHAEL ENGINEERING LTD.  
CASTLEDEAN PLAZA INC.  
CDW CANADA INC.  
CDW DIRECT LLC  
CERTUM RISK LLC  
CLICKTALE INC.  
COMCAST HOLDINGS CORP.  
CONVERGE ONE INC.  
CORNERSTONE ONDEMAND INC.  
CREIT MANAGEMENT L.P  
CROMBIE REIT  
CRUSHFTP  
D SUD & SONS LTD.  
DATA COMMUNICATIONS  
MANAGEMENT  
DATA IMAGING & ASSOC INC.  
DEDICATED WINDOW CLEANING  
DELL FINANCIAL SERVICES LLC  
DEPARTMENT OF REVENUE  
(JACKSON, MISSISSIPPI)  
DHI COMPUTING SERVICE INC.  
DILIGENT CORPORATION  
DOT818 LLC  
EFFECTIVE TECHNICAL SOLUTIONS  
GROUP INC.  
EKATA, INC.  
EMERGENCY ASSISTANCE  
FOUNDATION, INC.  
ENVISIONIT OF MS, LLC  
EQUIFAX INFORMATION SVCS LLC  
EQUIFAX WORKFORCE SOLUTIONS  
LLC  
EXPERIAN INFORMATION SOLUTIONS  
INC.  
FACET TECHNOLOGIES INC.  
FEDERAL EXPRESS CANADA LTD.

FEDERAL-CORPORATION TAX  
PAYMENTS  
FEDERAL-GST/HST RETURN  
FIRST CANADIAN TITLE COMPANY  
LIMITED  
FIRST CAPITAL HOLDINGS (ONTARIO)  
CORPORATION  
FIVE 9, INC.  
FORMS & SUPPLY INC.  
FORTRA LLC  
G & B INVESTMENTS  
GBP DIRECT  
GOVERNMENT OF ALBERTA (ABCIT)  
HUB INTERNATIONAL HKMB LIMITED  
HUB INTERNATIONAL MIDWEST LTD.  
I CHECK INC.  
ILLINOIS DEPARTMENT OF REVENUE  
IMAGEQUEST INC.  
IMPERRA GENERAL MANAGEMENT  
IMPRINT CX LLC  
IRON MOUNTAIN CANADA  
CORPORATION  
KAILEIGH GRIER MARION  
KONICA MINOLTA BUSINESS  
SOLUTIONS USA, INC.  
KW REAL ESTATE RENTALS  
LDASK MBC CORPORATION  
LETTERING DESIGNS  
LEXMARK CANADA INC.  
LOOMIS  
LOTSOLUTIONS INC.  
MAGNETSIGNS ADVERTISING INC.  
MAJOR TOM AGENCY USA  
MAJOR TOM AGENCY USA INC.  
MARCO REALTY & MANAGEMENT  
LTD.  
MIDWEST INSTITUTIONAL TRUST  
COMPANY  
NATIONAL CATASTROPHE  
RESTORATION INC.  
NATIONAL INSURANCE PRODUCER  
REGISTER  
NORTON ROSE FULBRIGHT CANADA  
LLP.  
NTIRETY INC.  
OBSERVATORY PLACE PLAZA INC.

ONESPAN CANADA INC.  
ONLINE DATA EXCHANGE LLC  
OPTIV SECURITY INC.  
PARENTE BOREAN  
PAYNEARME  
PINNACLE SOLUTIONS, INC.  
PLEASANT  
PREMIUM SERVICES GROUP INC.  
PRINTSOURCE INC.  
PROSPERO INTERNATIONAL REALTY  
INC.  
RAY LAWSON CORNER LIMITED  
RESULTS DIRECT MARKETING  
RFLP, LTD.  
RMI - ITF - ALBION CENTER  
ROBERT HALF INTERNATIONAL INC.  
S/MIME CERTS  
SAILPOINT TECHNOLOGIES, INC.  
SAMUEL ROSEN AND SONS LTD.  
SEMLER BROSSY CONSULTING  
GROUP  
SERVICECHANNEL.COM, INC.  
SIRIUS COMPUTER SOLUTIONS, INC.  
SOUTHERN BILLING SERVICES  
SSI (U.S.) INC.  
STANDARD & POORS  
STAPLES, INC.  
STAPLES ADVANTAGE  
STONE DOOR GROUP, LLC  
TDX COMPANIES LLC  
TECH AMERICAS USA, INC.  
TECHNET UC LLC  
TENNESSEE DPT. OF REVENUE  
TERMINAL INC.  
TEXAS GOVERNMENT  
COMPTROLLER  
THE HARTFORD FIN. SERV. GROUP  
THE NEXT TREND DESIGNS, INC.  
TNC 400 CARLINGVIEW LTD.  
TRUGOLD LLC  
TRUSTPILOT INC.  
VELOSIO LLC  
VERIZON WIRELESS  
VERVENT INC.  
VOICE PRODUCTS, INC.  
VON CONSTRUCTION

WINDSTREAM HOLDINGS II LLC  
WORK SAFE BC

XEROX FINANCIAL SERVICES  
YEXT, INC.

### **30 Largest Unsecured Creditors**

ALLIED BUSINESS SYSTEMS, LLC  
(ABS)  
ALVARIA (NOBLE SYSTEMS  
CORPORATION)  
BRINKS CANADA LIMITED  
BUTTS, THOMAS  
CLARK, DOUGLAS  
CLOUDREACH, INC.  
COOMBS, ANTHONY  
DARNELL, CHRISTOPHER  
DELL MARKETING L.P.  
DIRECT MARKETING SOLUTIONS INC.  
EQUIFAX CREDIT MARKETING  
SERVICES  
GALILEO PROCESSING INC.  
GAYHARDT, DONALD  
GDS LINK HOSTING SOLUTIONS LLC

GITLER, PHILIP MICHAEL  
GOLDPOINT SYSTEMS (GPS)  
GUIDEPOINT SECURITY LLC  
LEXISNEXIS RISK SOLUTIONS INC.  
MICROSOFT LICENSING, GP  
MILESTONE VENTURES LLC  
MOREDIRECT INC.  
NATIONAL CREDIT ADJUSTERS LLC  
NETH, RANDALL  
NORDIS TECHNOLOGIES  
OPTINMIZELY NORTH AMERICA, INC.  
PELL, FRANKLIN  
SPARROW PURCHASER, LLC AND CCF  
INTERMEDIATE HOLDINGS LLC  
SUN LIFE FINANCIAL  
THE BANK OF MISSOURI  
THOMAS IV, EUGENE

### **Other Professionals**

BENNETT JONES LLP  
FASKEN MARTINEAU DUMOULIN LLP  
FTI CONSULTING INC.  
HOLLAND & KNIGHT LLP  
HOULIHAN LOKEY  
KRAMER LEVIN NAFTALIS & FRANKEL LLP  
MUNGER, TOLLES & OLSON LLP  
OSLER, HOSKIN & HARCOURT LLP  
VINSON & ELKINS LLP  
WACHTELL, LIPTON, ROSEN & KATZ  
WEIL, GOTSHAL & MANGES LLP

### **Litigation Parties and Counsel**

CONSUMER JUSTICE CENTER, PA  
DAVE A. MAXFIELD  
HEMMINGER LAW OFFICE, PSC  
HOSMER KING & ROYCE, LLC  
JAFFER & ASSOCIATES  
JCB LAW FIRM

LARSEN LAW, PC  
LAWSON AT LAW, PLLC  
SHEEHAN AND RAMSEY  
SULAIMAN LAW GROUP, LTD  
THE BUSH LAW FIRM, LLC  
WINTON & HIESTAND LAW GROUP

### **Bankruptcy Judges**

CHIEF JUDGE EDUARDO V. RODRIGUEZ  
JUDGE CHRISTOPHER M. LOPEZ  
JUDGE JEFFREY P. NORMAN  
JUDGE MARVIN ISGUR

### **Bankruptcy Judges – Staff**

CASTRO, ANA  
CHAVEZ, JEANNIE  
CONRAD, TRACEY  
LAWS, TYLER

MARTINEZ, ZILDE  
RIOS, MARIO  
ROSARIO, SALDANA  
THOMAS-ANDERSON, SIERRA

### **U.S. Trustee Office**

BARCOMB, ALICIA  
CALUZA, ALETHEA  
CHAPMAN, E'LON B.  
CHILTON, SAMANTHA  
DURAN, HECTOR  
EPSTEIN, KEVIN M.  
GARZA, VIANEY  
GERHARD, IVETTE  
HENAULT, BRIAN R.  
JIMENEZ, ANDREW  
JOHNSON-DAVIS, LUCI  
MOTTON, LINDA

NGUYEN, HA  
OTTO, GLENN  
RIVERA, YASMINE  
RUFF, JAYSON B.  
SALL, MILLIE APONTE  
SAMKO-YU, ALINA  
SIMMONS, CHRISTY  
SMITH, GWEN  
TRAVIS, CHRISTOPHER R.  
WHITWORTH, JANA

### **Parties and Counsel Listed on Filed Notices of Appearance, as of March 30, 2024<sup>1</sup>**

ARGENT INSTITUTIONAL TRUST  
COMPANY f/k/a TMI TRUST  
COMPANY  
BEXAR COUNTY  
BOWIE CENTRAL APPRAISAL  
DISTRICT  
CALHOUN COUNTY APPRAISAL  
DISTRICT  
CAMERON COUNTY  
CITY OF HOUSTON  
CITY OF MCALLEN  
CITY OF MCKINNEY

CITY OF PARIS  
CITY OF PASADENA  
CITY OF SHERMAN  
CITY OF WACO  
COLLIN COLLEGE  
COLLIN COUNTY  
COLLIN COUNTY TAX  
ASSESSOR/COLLECTOR  
DALLAS COUNTY  
ELLIS COUNTY  
GRAYSON COUNTY  
GREENVILLE ISD

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<sup>1</sup> Only new entities not already included in any other category on this **Schedule 1** are included in this Notice of Appearance category.

HARRISON CENTRAL APPRAISAL  
DISTRICT  
HIDALGO COUNTY  
HILL COUNTY APPRAISAL DISTRICT  
HOPKINS COUNTY  
HOUSTON COMMUNITY COLLEGE  
SYSTEM  
HOUSTON ISD  
HUNT COUNTY  
IRVING ISD  
KAUFMAN COUNTY  
LAMAR CAD  
LAMAR TAX ENTITIES  
MCKINNEY ISD  
NACOGDOCHES COUNTY  
NUECES COUNTY  
PARIS JUNIOR COLLEGE  
SMITH COUNTY  
SULPHUR SPRINGS ISD  
TARRANT COUNTY  
TAX APPRAISAL DISTRICT OF BELL  
COUNTY  
TEXAS CITY ISD  
THE COUNTY OF BRAZOS, TEXAS  
THE COUNTY OF COMAL, TEXAS  
THE COUNTY OF DENTON, TEXAS  
THE COUNTY OF GUADALUPE, TEXAS  
THE COUNTY OF HARRISON, TEXAS  
THE COUNTY OF HAYS, TEXAS  
THE COUNTY OF HILL, TEXAS  
THE COUNTY OF WHARTON, TEXAS  
TITUS COUNTY APPRAISAL DISTRICT  
TYLER INDEPENDENT SCHOOL  
DISTRICT  
VICTORIA COUNTY



**SCHEDULE 2**

**CURO Group Holdings Corp., et al.,  
KPMG CONNECTIONS**

**Debtors**

COVINGTON CREDIT OF ALABAMA, INC.  
COVINGTON CREDIT OF GEORGIA, INC.  
COVINGTON CREDIT OF TEXAS, INC.  
COVINGTON CREDIT, INC.  
CURO CANADA CORP.  
CURO COLLATERAL SUB, LLC  
CURO CREDIT, LLC  
CURO FINANCIAL TECHNOLOGIES CORP.  
CURO GROUP HOLDINGS CORP.  
CURO INTERMEDIATE HOLDINGS CORP.  
CURO MANAGEMENT, LLC  
ENNOBLE FINANCE, LLC  
FIRST HERITAGE CREDIT OF ALABAMA, LLC  
FIRST HERITAGE CREDIT OF MISSISSIPPI, LLC  
FIRST HERITAGE CREDIT OF SOUTH CAROLINA, LLC  
FIRST HERITAGE CREDIT OF TENNESSEE, LLC  
FIRST HERITAGE CREDIT, LLC  
HEIGHTS FINANCE CORPORATION (IL)  
HEIGHTS FINANCE HOLDING CO.  
LENDIRECT CORP.  
QUICK CREDIT CORPORATION  
SOUTHERN FINANCE OF SOUTH CAROLINA, INC.  
SOUTHERN FINANCE OF TENNESSEE, INC.  
SOUTHERNCO, INC.

**Non-Debtor Affiliates**

CURO CANADA RECEIVABLES GP, INC.  
CURO CANADA RECEIVABLES II GP INC.  
CURO CANADA RECEIVABLES II LIMITED PARTNERSHIP  
CURO CANADA RECEIVABLES LIMITED PARTNERSHIP  
FIRST HERITAGE FINANCING I, LLC  
HEIGHTS REINSURANCE, LTD. (TURKS & CAICOS)  
SOUTHCO REINSURANCE, LTD. (TURKS & CAICOS)

**Directors and Officers**

CHEN, SHU  
CLARK, DOUGLAS  
DAWOOD, ISMAIL



**Debtors' Restructuring Professionals**

CASSELS BROCK & BLACKWELL LLP  
DELOITTE & TOUCHE LLP  
EPIQ CORPORATE RESTRUCTURING, LLC  
AKIN GUMP STRAUSS HAUER & FELD LLP  
OPPENHEIMER & CO.

**5% Equity Holders**

OCO CAPITAL GP LLC

**Banks**

AXIOM BANK  
AXOS BANK  
BANCORPSOUTH  
BANK OF MISSOURI  
BANK OF MONTREAL  
CADENCE BANK  
CANADIAN IMPERIAL BANK OF COMMERCE (CIBC)  
CITIZENS COMMUNITY FEDERAL  
COMMUNITY BANK  
COMPUTERSHARE CORPORATE TRUST  
FIRST HORIZON  
FIRST NATIONAL OF HUNTSVILLE  
FIRST PREMIER BANK  
FIRST STATE BANK  
HANCOCK WHITNEY BANK  
IBERIA BANK  
JD BANK  
METROPOLITAN COMMERCIAL BANK  
NATIONAL BANK OF CANADA  
ONE BANK OF TENNESSEE  
REPUBLIC BANK  
ROYAL BANK OF CANADA (RBC)  
SIMMONS BANK  
STRIDE BANK, N.A.  
TEXAS CAPITAL BANK  
THE FIRST BANK  
TRUIST BANK  
UNITED COMMUNITY BANK  
WELLS FARGO BANK, NA

**Contracts**

ADP, LLC

AMAZON WEB SERVICES, INC.  
BCE NEXXIA CORPORATION  
CISCO SYSTEMS, INC.  
COMCAST BUSINESS  
CONCUR TECHNOLOGIES, INC.  
CORCENTRIC COLLECTIVE  
COX BUSINESS  
DELTA DENTAL OF KANSAS  
EQUIFAX, INC.  
FLINKS TECHNOLOGY, INC.  
FORTEGRA FINANCIAL CORP.  
GITHUB, INC.  
GOOGLE, INC.  
GRANITE TELECOMMUNICATIONS LLC  
HUB INTERNATIONAL  
ICIMS, INC.  
IOVATION INC.  
IRON MOUNTAIN  
ITEL NETWORKS INC.  
KNOWBE4  
LEXISNEXIS  
MARCO TECHNOLOGIES, LLC  
MOTUS LLC  
ONESTREAM SOFTWARE LLC  
ONSPRING TECHNOLOGIES, LLC  
OPTUM BANK, INC.  
REPAY  
SABA SOFTWARE INC.  
SAGE SOFTWARE INC.  
SAILPOINT TECHNOLOGIES HOLDINGS, INC.  
SNOWFLAKE, INC.  
SPECTROTEL  
SUNLIFE ASSURANCE COMPANY OF CANADA  
TRANSUNION LLC  
TWILIO INC.  
UMR, INC.  
VENMINDER, INC.  
VERIZON/VMOX  
WINDSTREAM HOLDINGS, INC.  
WORKIVA, INC.

**Insurance**

AIG  
ALLIED WORLD SURPLUS LINES  
ARGONAUT INSURANCE  
BEAZLEY GROUP

CNA INSURANCE  
COALITION, INC.  
CORVUS INSURANCE  
ENDURANCE AMERICAN INSURANCE  
HUDSON INSURANCE  
RSUI INDEMNITY  
THE HARTFORD FINANCIAL SERVICES, INC.  
WESTFIELD INSURANCE  
XL SPECIALTY INSURANCE

**Insurance Broker**

GALLAGHER COMPANY

**Landlords**

1541 MERIVALE ROAD LTD.  
SALEH A.  
AMERICAN INVESTMENT, LLC  
ANAMAR PROPERTIES, LLC  
ARL, LLC  
AVISON YOUNG REAL ESTATE MGMT  
BLACKSTONE GROUP-T, LLC  
CANADIAN PROPERTY HOLDINGS INC., C/O CHOICE PROPERTIES REIT  
CANAL PLACE, LLC  
CHICAGO TITLE LAND TRUST COMPANY  
CONCORDE GROUP CORP.  
CONFEDERATION PARK SHOPPING CENTRES LIMITED AND CONFEDERATION PARK  
SHOPPING CENTRES II LIMITED  
CONNER, THOMAS  
CR WEST ASHLEY, LLC C/O CONTINENTAL REALTY CORPORATION  
CROMBIE DEVELOPMENTS LIMITED  
CROMBIE PROPERTY HOLDINGS II LIMITED  
ELITE PROPERTIES GROUP, INC.  
ENVOLVE CLIENT SERVICES GROUP, LLC  
EPIC PROPERTIES LIMITED PARTNERSHIP  
EVERGREEN LEASING INC.  
FIRST CAPITAL ASSET MANAGEMENT  
FIRST CAPITAL HOLDINGS (ALB) CORPORATION  
HARVEST DEVELOPMENTS (1989) LTD.  
HRI HOLDINGS INC.  
IBRAHIM, MOHAMMAD  
ICR COMMERCIAL REAL ESTATE  
JKL INVESTMENTS LTD.  
KIA INVESTMENTS LLC  
LIKO CORPORATION  
LUXOR MANAGEMENT INC.

LYNDALE INVESTMENTS  
MACRO REALTY & MANAGEMENT LTD.  
MAYFIELD GP INC. C/O STRATEGIC GROUP  
METROLINX  
MOUNTCASTLE/PRICHETT  
MRP FOREST LLC C/O MRP CAPITAL GROUP MIDWEST RETAIL  
NATIONAL RETAIL PROPERTIES, INC.  
OCTOPUS INVESTMENT CORP.  
PINNACLE INTERNATIONAL (ALDER PLACE) LTD.  
PJR PROPERTIES LLC  
PLUM PROPERTIES INC.  
RIO TRIN PROP. (STEELES) INC.  
RIOKIM HOLDINGS (ONTARIO) INC.  
ROIB 101 NORTH MAIN, LLC C/O CITY NATIONAL BANK  
ROSEN, HAROLD  
SANDLOT GROUP LLC  
SARALAND LOOP RD., LLC  
SHAMROCK GMS CORP.  
SKYLINE COMMERCIAL MANAGEMENT INC.  
SOLID GEM PROPERTIES LTD.  
SOUTHGATE PARTNERS, LTD.  
SRF5 TEMPLE CROSSING PLAZA INC. C/O SALTHILL PROPERTY MANAGEMENT INC.  
TAG EQUITIES INC.  
UNITED PROPERTIES CORPORATION  
WAYNE PROCTER/RYAN ROAD STORE LIMITED  
WHITE, JOSEPH C. D/B/A JCW LAS PALMAS, LLC  
WING LEE HOLDINGS LTD.  
YOUNG KIM

**Lienholders**

ARES AGENT SERVICES LP  
BAYCOAST BANK  
BMO HARRIS BANK NA  
CISCO SYSTEMS CAPITAL CORPORATION  
FINOVA CAPITAL CORPORATION  
GREYHOUND FINANCIAL CORPORATION  
HARRIS TRUST & SAVINGS BANK  
MIDCAP FINANCIAL TRUST  
PITNEY BOWES CREDIT CORPORATION  
PROSPECT CAPITAL CORPORATION  
SOUTHERN MANAGEMENT CORP.  
TEAM FINANCIAL GROUP INC.  
TOMLINSON, PATRICIA  
VICTORY PARK MANAGEMENT LLC  
WELLS FARGO FINANCIAL PREFERRED CAPITAL INC.  
WELLS FARGO PREFERRED CAPITAL INC.

**Noteholders/Lenders/Trustee/Agent**

ALLIANCEBERNSTEIN L.P.  
ALTER DOMUS (US) LLC  
ANCHORAGE CAPITAL GROUP, L.L.C.  
ANCHORAGE STRATEGIES ADVISOR, L.L.C.  
ARBOUR LANE CAPITAL MANAGEMENT  
BLACKROCK  
CASPIAN CAPITAL LP  
CENTERBRIDGE PARTNERS, L.P.  
ELI CIRCLE IDF, LP  
EMPYREAN CAPITAL PARTNERS, LP  
JEFFERIES FINANCE LLC  
OAKTREE CAPITAL MANAGEMENT, L.P.  
PACIFIC INVESTMENT MANAGEMENT COMPANY LLC  
PURPOSE INVESTMENT PARTNERS  
REDWOOD CAPITAL  
SENATOR INVESTMENT GROUP LP  
U.S. BANK TRUST COMPANY, NA AS TRUSTEE  
WHITEBOX ADVISORS

**Securitization Parties**

ATALAYA  
ATLAS SECURITIZED PRODUCTS HOLDINGS, L.P.  
COMPUTERSHARE TRUST COMPANY, NATIONAL ASSOCIATION  
MIDTOWN MADISON MANAGEMENT LLC (ATALAYA)  
SST OFFICE SERVICERS INC.  
SYSTEMS & SERVICES TECHNOLOGIES, INC.  
WATERFALL ASSET MANAGEMENT LLC  
WILMINGTON TRUST, NATIONAL ASSOCIATION

**Ordinary Course Professionals**

BALDWIN SENNECKE HALMAN, LLP  
BISHOP & MCKENZIE LLP  
BLAKE, CASSELS & GRAYDON LLP  
BURR & FORMAN LLP  
CARR ALLISON  
CECHOVA & PARTNERS S.R.O.  
CONNER & WINTERS, LLP  
DELOITTE TAX LLP  
DMG ADVOCATES LLP  
DONNELLEY FINANCIAL, LLC  
FELLOW LABRIOLA, LLP  
HUDSON COOK, LLP  
JACKSON LEWIS P.C.

KING & SPALDING LLP  
LINDSAY KENNY, LLP  
MASSIE R&D TAX CREDIT LLC  
MAYER BROWN LLP  
MCDOUGALL GAULEY LLP  
MORRIS, NICHOLS, ARSHT & TUNNELL LLP  
OGLETREE DEAKINS NASH SMOAK & STEWART PC  
RIDOUT & MAYBEE LLP  
STEWART MCKELVEY  
TAYLOR ENGLISH DUMA, LLP  
TMF CANADA, INC.  
TOPPAN MERRILL, LLC  
RSM US LLP  
TROUTMAN PEPPER HAMILTON SANDERS LLP  
WARNER NORCROSS & JUDD LLP

**Registered Shareholders**

MCKNIGHT HOLDINGS LLC  
MUELLER, CHRIS

**Surety**

ARTHUR J GALLAGHER RISK MANAGEMENT SERVICES LLC

**Taxing Authorities**

AIKEN COUNTY TREASURER  
ALABAMA STATE BANKING DEPARTMENT  
ARIZONA DEPARTMENT OF REVENUE  
BRIAN HANNA  
C. I. A. LLC  
CANADA REVENUE AGENCY  
CHAMBERS CNTY JUDGE OF PROBATE  
CITY CLERK-TREASURERS OFFICE  
CITY HALL ANNEX  
CITY OF ALEXANDER CITY  
CITY OF ANNISTON  
CITY OF ATHENS  
CITY OF ATMORE  
CITY OF BESSEMER  
CITY OF BIRMINGHAM FINANCE DEPARTMENT/TAX AND LICENSE ADMINISTRATION  
CITY OF BREWTON  
CITY OF CAMDEN  
CITY OF CHARLESTON SC  
CITY OF CHATTANOOGA TN  
CITY OF DECATUR, IL

CITY OF DEMOPOLIS  
CITY OF DENHAM SPRINGS  
CITY OF FLORENCE, SC  
CITY OF FOLEY  
CITY OF FULTON  
CITY OF GARLAND  
CITY OF GREENVILLE  
CITY OF GUNTERSVILLE  
CITY OF HUNTSVILLE  
CITY OF JASPER  
CITY OF LAKE CHARLES  
CITY OF MOBILE  
CITY OF MONTGOMERY  
CITY OF MONTGOMERY LICENSE & REV  
CITY OF NORTHPORT  
CITY OF OPELIKA  
CITY OF PELL CITY  
CITY OF PHENIX CITY  
CITY OF PORTLAND  
CITY OF ROANOKE  
CITY OF SAVANNAH  
CITY OF SHREVEPORT  
CITY OF SYLACAUGA  
CITY OF VALLEY  
CLARKE COUNTY TAX COMMISSIONER  
CLAYTON COUNTY TAX COMMISSIONER  
CLEVELAND COUNTY TREASURER  
COMANCHE COUNTY  
COOK COUNTY TREASURER  
DALLAS COUNTY TAX OFFICE  
DEKALB COUNTY TAX COMMISSIONER  
DELAWARE SECRETARY OF STATE  
DEPARTMENT OF FINANCIAL & PROFESSIONAL REGULATION (STATE OF ILLINOIS-CASH  
UNIT)  
DEPARTMENT OF REVENUE (PIERRE, SOUTH DAKOTA)  
DORCHESTER COUNTY  
DORCHESTER COUNTY TREASURER  
EBI HOLDINGS  
FLORENCE COUNTY TREASURER  
FLORIDA DEPARTMENT OF REVENUE  
FRANCHISE TAX BOARD (STATE OF CALIFORNIA)  
GALIUM 1333 MAIN LLC F/B/O LOANCORE CAPITAL MARKETS  
GARLAND INDEPENDENT SCHOOL DIS  
GEORGIA DEPARTMENT OF REVENUE  
GEORGIA DEPT OF BANKING AND FINANCE  
GREENVILLE COUNTY TAX COLLECTOR

HORRY COUNTY TREASURER  
ILLINOIS DEPARTMENT OF REVENUE  
INDIANA DEPARTMENT OF REVENUE  
IRVING ISD TAX OFFICE  
JACKSON COUNTY TREASURER  
JEFFERSON COUNTY CLERKS OFFICE  
KANSAS DEPARTMENT OF REVENUE  
KERSHAW COUNTY TREASURER  
LEE COUNTY TAX COLLECTOR  
LOUISIANA DEPARTMENT OF REVENUE  
LOUISIANA MOTOR VEHICLE  
MARLBORO COUNTY SC  
MILWAUKEE COUNTY TREASURER  
MIMCO, INC.  
MISSOURI DEPARTMENT OF REVENUE  
MISSOURI DIVISION OF FINANCE  
MOBILE COUNTY  
MORELAND INCORPORATED  
NEW MEXICO DEPT OF FINANCIAL INSTITUTIONS  
NEWBERRY COUNTY TREASURER  
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER  
NORTHWEST PLAZA  
OFFICE OF THE CITY COLLECTOR (POPLAR BLUFF, MISSOURI)  
OKLAHOMA TAX COMMISSION  
PARISH OF ASCENSION  
PIKE COUNTY TAX COLLECTOR  
POTTAWATOMIE COUNTY TREASURER  
SC DEPT OF CONSUMER AFFAIRS  
SCDCA SOUTH CAROLINA DEPT. OF CONSUMER AFFAIRS  
SCOTT COUNTY TAX COLLECTOR  
SEDGWICK CO. TREASURER  
SHAPLAND REALTY LLC  
SOUTH CAROLINA DEPARTMENT OF REVENUE  
ST JOHNS INVESTORS LP  
STATE BANKING DEPARTMENT AL  
STATE OF SC DEPT CONSUMER AFFAIRS  
TENNESSEE DEPARTMENT OF REVENUE  
THE NECESSITY RETAIL REIT  
TOWN OF LEXINGTON  
VILLAGE PROPERTIES INC.  
WARREN COUNTY TAX COLLECTOR  
WHLR-FREEWAY JUNCTION LLC  
WISCONSIN DEPARTMENT OF REVENUE

**Utilities**

AEP - APPALACHIAN POWER



AES INDIANA  
ALABAMA POWER  
ALCORN COUNTY ELECTRIC POWER ASSN.  
ALECTRA UTILITIES CORPORATION  
ALLIANT ENERGY/WPL  
AMEREN ILLINOIS  
AMEREN MISSOURI  
AQUA INDIANA, INC.  
ARKANSAS OKLAHOMA GAS CORPORATION  
ASHWAUBENON WATER & SEWER UTILITY  
AT&T, INC.  
AT&T GLOBAL SERVICES CANADA  
AT&T MOBILITY  
AT&T EDI  
ATCO ENERGY  
ATMOS ENERGY  
BC HYDRO  
BCM ONE  
BEAUFORT-JASPER WATER & SEWER AUTHORITY  
BELL ALIANT  
BELL CANADA  
BELL MTS INC.  
BLACK HILLS ENERGY  
BLUEWATER POWER DISTRIBUTION CORPORATION  
BOLIVAR UTILITY DEPARTMENT, TN  
BOWLING GREEN MUNICIPAL UTILITIES  
BRIGHTSPEED  
BROWNSVILLE PUBLIC UTILITIES BOARD  
BROWNSVILLE UTILITIES DEPARTMENT  
BRYAN TEXAS UTILITIES (BTU)  
BURLINGTON HYDRO-ELECTRIC COMMISSION  
CENTERPOINT ENERGY  
CENTURYLINK  
CHARTER COMMUNICATIONS, INC.  
CHARTER COMMUNICATIONS HOLDING COMPANY, LLC  
CHATTANOOGA GAS COMPANY  
CITIZENS ENERGY GROUP  
CITY LIGHT GAS & WATER  
CITY OF ALEXANDER CITY, AL  
CITY OF ALEXANDRIA, LA  
CITY OF ALICE, TX  
CITY OF AMERICUS, GA  
CITY OF ASHLAND, WI  
CITY OF ATHENS UTILITIES  
CITY OF AURORA, IL  
CITY OF AUSTIN, TX

CITY OF BEAUMONT, TX  
CITY OF BEEVILLE, TX  
CITY OF BENNETTSVILLE, SC  
CITY OF BLOOMINGTON  
CITY OF BRANTFORD, ON  
CITY OF BREWTON UTILITIES AL  
CITY OF BRISTOL, TN  
CITY OF CAMBRIDGE, ON  
CITY OF CHICAGO, IL- DEPT. OF WATER  
CITY OF COLUMBIA, MO  
CITY OF COLUMBIA, MS  
CITY OF COLUMBIA, SC - WATER  
CITY OF COMMERCE, GA  
CITY OF COOKEVILLE, TN  
CITY OF CORPUS CHRISTI  
CITY OF CORSICANA, TX  
CITY OF COVINGTON, TN  
CITY OF DALLAS, TX  
CITY OF DANVILLE, KY  
CITY OF DENHAM SPRINGS, LA  
CITY OF DENTON, TX  
CITY OF EDINBURG, TX  
CITY OF EL CAMPO UTILITIES  
CITY OF ELIZABETHTON, TN (WATER/SEWER)  
CITY OF ENNIS, TX  
CITY OF FLORENCE, SC  
CITY OF FOND DU LAC, WI  
CITY OF FOREST, MS  
CITY OF FORT WORTH WATER DEPARTMENT  
CITY OF FULTON, MO  
CITY OF GARLAND UTILITY SERVICES  
CITY OF GREENVILLE, TX/GEUS  
CITY OF GULFPORT, MS  
CITY OF HAMMOND, LA  
CITY OF HATTIESBURG, MS  
CITY OF HILLSBORO, TX  
CITY OF JOLIET, IL  
CITY OF JOPLIN, MO  
CITY OF KINGSTON, ON  
CITY OF KITCHENER, ON  
CITY OF LAFAYETTE, IN  
CITY OF LAGRANGE, GA  
CITY OF LAREDO UTILITIES  
CITY OF LAWRENCEVILLE, GA  
CITY OF LEBANON, MO  
CITY OF LEBANON, TN

CITY OF LETHBRIDGE, AB  
CITY OF MCHENRY  
CITY OF MEDICINE HAT  
CITY OF MESQUITE, TX  
CITY OF MONROE, LA  
CITY OF MT. PLEASANT, TX  
CITY OF MYRTLE BEACH, SC  
CITY OF NACOGDOCHES, TX  
CITY OF NEW WESTMINSTER, BC  
CITY OF NIAGARA FALLS, ON  
CITY OF NORTH BAY, ON  
CITY OF NORTHPORT AL  
CITY OF OKLAHOMA CITY, OK  
CITY OF OLIVE BRANCH, MS  
CITY OF OPELOUSAS, LA  
CITY OF ORILLIA, ON  
CITY OF OTTAWA  
CITY OF PEKIN, IL  
CITY OF PELL CITY, AL  
CITY OF PORT LAVACA, TX  
CITY OF QUINCY  
CITY OF ROCK HILL, SC  
CITY OF SAN MARCOS, TX  
CITY OF SASKATOON, SK  
CITY OF SAVANNAH, GA  
CITY OF SEGUIN, TX  
CITY OF SEVIERVILLE, TN  
CITY OF SHREVEPORT, LA  
CITY OF SLIDELL, LA  
CITY OF ST PETERS, MO  
CITY OF SULPHUR SPRINGS, TX  
CITY OF TEMPLE, TX  
CITY OF TROY, AL  
CITY OF VANCOUVER, WA  
CITY OF VERNON, BC  
CITY OF VICKSBURG, MS  
CITY OF WEST MONROE, LA  
CITY OF WEST PLAINS, MO  
CITY OF WINNIPEG, MB  
CITY UTILITIES (FORT WAYNE, IN)  
CITY UTILITIES OF SPRINGFIELD, MO  
CITY WATER LIGHT & POWER, SPRINGFIELD IL  
CLAIBORNE COUNTY UTILITY DIST TN  
CLARKSVILLE DEPARTMENT OF ELECTRICITY  
CLARKSVILLE GAS & WATER DEPARTMENT  
CLAYTON COUNTY WATER AUTHORITY

CLECO POWER LLC  
CLEVELAND UTILITIES  
COGECO CONNEXION INC.  
COLUMBIA GAS OF KENTUCKY  
COLUMBIA POWER & WATER SYSTEMS (CPWS)  
COLUMBUS LIGHT AND WATER DEPT.  
COLUMBUS WATER WORKS  
COMCAST CORPORATION  
COMED  
CORINTH GAS & WATER DEPT  
CPS ENERGY  
CREATIVE TECHNOLOGY PARTNERS  
CULLMAN-JEFFERSON COUNTIES GAS DISTRICT  
DALTON UTILITIES  
DEKALB COUNTY  
DEKALB-CHEROKEE COUNTIES GAS DISTRICT  
DELTA NATURAL GAS CO INC.  
DEMOPOLIS WATER WORKS & SEWER BOARD  
DENVER WATER  
DEPARTMENT OF PUBLIC UTILITIES/SOUTH CAROLINA  
DEPT OF WATER WORKS - SANITARY DISTRICT (MICHIGAN CITY, INDIANA)  
DIRECT ENERGY REGULATED SERVICES  
DOMINION ENERGY SOUTH CAROLINA  
DORCHESTER COUNTY WATER AND SEWER DEPT.  
DOTHAN UTILITIES  
DUKE ENERGY  
EASTWARD ENERGY INC.  
ELECTRIC POWER BOARD (EPB)  
ELEXICON ENERGY  
ELIZABETHTON ELECTRIC SYSTEM  
ELIZABETHTOWN UTILITIES, KY  
ELK RIVER PUBLIC UTILITY DISTRICT  
EMWD-EASTERN MUNICIPAL WATER DISTRICT  
ENBRIDGE GAS INC.  
ENERGIE NB POWER  
ENMAX  
ENOVA POWER CORP.  
ENTEGRUS POWERLINES INC.  
ENTEGRUS SERVICES INC. (CHATHAM-KENT)  
ENTERGY GULF STATES LA, LLC  
ENTERGY LOUISIANA, INC.  
ENTERGY MISSISSIPPI, INC.  
ENTERGY TEXAS, INC.  
ENVISIONIT OF MS, LLC SUM  
ENWIN UTILITIES LTD.  
EPCOR

EVERGY KANSAS CENTRAL  
EVERGY KS MO METRO MO WEST  
FAYETTEVILLE PUBLIC UTILITIES  
FORT PAYNE IMPROVEMENT AUTHORITY  
FORT PAYNE WATER WORKS BOARD  
FORTISBCFOX METRO  
GALLATIN DEPARTMENT OF ELECTRICITY  
GALLATIN PUBLIC UTILITIES  
GEORGIA NATURAL GAS  
GEORGIA POWER  
GIBSON COUNTY UTILITY DISTRICT  
GOCO TECHNOLOGY LP  
GRANDBRIDGE ENERGY INC.  
GREENEVILLE LIGHT & POWER SYSTEM  
GREENEVILLE WATER COMMISSION  
GREENVILLE WATER WORKS & SEWER  
GREENVILLE WATER, SC  
GSU - GREATER SUDBURY UTILITIES  
GTT COMMUNICATIONS, INC.  
GUELPH HYDRO  
HALIFAX REGIONAL WATER COMMISSION  
HALTON HILLS HYDRO  
HARDIN COUNTY WATER DISTRICT 2  
HAWKINS COUNTY GAS UTILITY  
HUDSON ENERGY SERVICES LLC - TX  
HYDRO ONE NETWORKS, INC.  
HYDRO OTTAWA  
ILLINOIS AMERICAN WATER  
INDIANA AMERICAN WATER  
INDIANA MICHIGAN POWER  
IRVING ENERGY  
JACKSON ENERGY AUTHORITY  
JUST ENERGY  
KENTUCKY AMERICAN WATER COMPANY  
KENTUCKY UTILITIES  
KUB-KNOXVILLE UTILITIES BOARD  
LAURENS COMMISSION OF PUBLIC WORKS - SC  
LEVEL 3 COMMUNICATIONS LLC  
LEXINGTON-FAYETTE URBAN COUNTY GOVT  
LG&E - LOUISVILLE GAS & ELECTRIC  
LIBERTY UTILITIES  
LONDON HYDRO  
LOS ANGELES DEPT OF WATER & POWER  
LOUISIANA WATER COMPANY  
MADISON GAS AND ELECTRIC, WI  
MANCHESTER WATER AND SEWER DEPT.

MANITOBA HYDRO  
MEMPHIS LIGHT, GAS & WATER DIVISION  
MIDAMERICAN ENERGY COMPANY  
MISSISSIPPI POWER  
MISSOURI AMERICAN WATER  
MUNICIPAL UTILITIES/POPLAR BLUFF, MO  
NASHVILLE ELECTRIC SERVICE  
NEW ALBANY LIGHT, GAS & WATER  
NEWFOUNDLAND POWER  
NEWMARKET-TAY POWER DISTRIBUTION  
NEWNAN UTILITIES, GA  
NIAGARA PENINSULA ENERGY  
NICOR GAS  
NIPSCO - NORTHERN INDIANA PUBLIC SERV CO.  
NOLIN RURAL ELECTRIC COOPERATIVE  
NORTH BAY HYDRO  
NOVA SCOTIA POWER INC.  
NV ENERGY/30150 SOUTH NEVADA  
NW NATURAL  
OAKVILLE HYDRO  
OG&E -OKLAHOMA GAS & ELECTRIC SERVICE  
OKLAHOMA NATURAL GAS CO: KANSAS CITY  
OPTIMUM  
ORILLIA POWER DISTRIBUTION CORPORATION  
OSHAWA PUC NETWORKS INC.  
PADUCAH POWER SYSTEM  
PEOPLES GAS  
PETERBOROUGH UTILITIES  
PIEDMONT NATURAL GAS  
PORTLAND GENERAL ELECTRIC (PGE)  
PUBLIC SERVICE COMPANY OF OKLAHOMA  
PUC SERVICES INC.  
QWEST/CENTURYLINK  
REGION OF PEEL  
REGIONAL MUNICIPALITY OF DURHAM  
RELIANCE HOME COMFORT  
RELIANT ENERGY/NRG  
REPUBLIC CULEBRA MARKET, LLC  
ROCHELLE MUNICIPAL UTILITIES  
ROGERS COMMUNICATIONS CANADA INC.  
SAN ANTONIO WATER SYSTEM, TX  
SANDPIPER ENERGY SOLUTIONS  
SANITATION DISTRICT NO. 1 KY (SD1)  
SANTÉE COOPER  
SASK POWER  
SASKENERGY

SCANA ENERGY  
SOUTHERN CALIFORNIA EDISON  
SOUTHERN CALIFORNIA GAS (THE GAS CO.)  
SOUTHWESTERN ELECTRIC POWER  
SPECTRUM COMMUNICATIONS  
SPIRE INC.  
SPRINGFIELD DEPT. OF UTILITIES  
SUMMERVILLE CPW  
SUMMIT NATURAL GAS OF MO INC.  
SYNERGY NORTH  
TBAYTEL  
TELUS  
TENNESSEE AMERICAN WATER COMPANY  
TERREBONNE PARISH CONSOLIDATED GOVT.  
TEXAS GAS SERVICE  
THE CITY OF BARRIE, ON  
TORONTO HYDRO ELECTRIC SYSTEM  
TOWN OF LEXINGTON, SC  
TOWN OF MOUNTAIN CITY WATER DEPT. TN  
TXU ENERGY  
UTILITIES BOARD - CITY OF ROANOKE, AL  
VILLAGE OF ALSIP, IL  
VILLAGE OF WEST BARABOO, WI  
WE ENERGIES/WISCONSIN ELECTRIC/GAS  
WINDSTREAM COMMUNICATIONS LLC  
WISCONSIN PUBLIC SERVICE  
WOW BUSINESS  
WYSE METER SOLUTIONS INC.  
XCEL ENERGY  
YORK COUNTY NATURAL GAS  
ZIPLY FIBER

### **Vendors**

ADP CANADA CO.  
ADP, INC.  
AETNA - Wendy - cekc this one with Jonathan's list!  
ALABAMA DEPARTMENT OF REVENUE  
ALATION, INC.  
AMSIVE LLC  
ARTHUR J GALLAGHER RISK MANAGEMENT SERVICES, INC.  
ASSUREDPARTNERS CAPITAL, INC.  
ATLANTA DATACOM (ADCOM)  
AVISON YOUNG ITF  
BLACK DIAMOND ADVISORY  
BLACKSTONE COMMERCIAL CALGARY LTD.  
BORROWELL INC.

BRITISH COLUMBIA MINISTRY OF FINANCE  
BROADBAND DYNAMICS  
BROADBAND DYNAMICS CANADA, INC.  
CANADA POST CORPORATION  
CANADIAN CONSUMER FINANCE ASSOCIATION  
CANADIAN LINEN SERVICE  
CARMICHAEL ENGINEERING LTD.  
CDW CANADA INC.  
CDW DIRECT LLC  
CLICKTALE INC.  
COMCAST HOLDINGS CORP.  
CORNERSTONE ONDEMAND INC.  
CREIT MANAGEMENT L.P  
CROMBIE REIT  
DATA COMMUNICATIONS MANAGEMENT  
DELL FINANCIAL SERVICES LLC  
DEPARTMENT OF REVENUE (JACKSON, MISSISSIPPI)  
DILIGENT CORPORATION  
DOT818 LLC  
EKATA, INC.  
EMERGENCY ASSISTANCE FOUNDATION, INC.  
ENVISIONIT OF MS, LLC  
EQUIFAX INFORMATION SVCS LLC  
EQUIFAX WORKFORCE SOLUTIONS LLC  
EXPERIAN INFORMATION SOLUTIONS INC.  
FACET TECHNOLOGIES INC.  
FEDERAL EXPRESS CANADA LTD.  
FEDERAL-CORPORATION TAX PAYMENTS  
FEDERAL-GST/HST RETURN  
FIRST CANADIAN TITLE COMPANY LIMITED  
FIRST CAPITAL HOLDINGS (ONTARIO) CORPORATION  
FIVE 9, INC.  
FORMS & SUPPLY INC.  
FORTRA LLC  
G & B INVESTMENTS  
GOVERNMENT OF ALBERTA (ABCIT)  
HUB INTERNATIONAL HKMB LIMITED  
HUB INTERNATIONAL MIDWEST LTD.  
ILLINOIS DEPARTMENT OF REVENUE  
IMAGEQUEST INC.  
IRON MOUNTAIN CANADA CORPORATION  
KONICA MINOLTA BUSINESS SOLUTIONS USA, INC.  
KW REAL ESTATE RENTALS  
LDASK MBC CORPORATION  
LEXMARK CANADA INC.  
LOOMIS



LOTSOLUTIONS INC.  
MAJOR TOM AGENCY USA  
MAJOR TOM AGENCY USA INC.  
MIDWEST INSTITUTIONAL TRUST COMPANY  
NATIONAL INSURANCE PRODUCER REGISTER  
NORTON ROSE FULBRIGHT CANADA LLP.  
NTIRETY INC.  
OBSERVATORY PLACE PLAZA INC.  
ONESPAN CANADA INC.  
ONLINE DATA EXCHANGE LLC  
OPTIV SECURITY INC.  
PINNACLE SOLUTIONS, INC.  
PLEASANT  
PREMIUM SERVICES GROUP INC.  
PROSPERO INTERNATIONAL REALTY INC.  
RMI - ITF - ALBION CENTER  
ROBERT HALF INTERNATIONAL INC.  
SAILPOINT TECHNOLOGIES, INC.  
SEMLER BROSSY CONSULTING GROUP  
SERVICECHANNEL.COM, INC.  
SIRIUS COMPUTER SOLUTIONS, INC.  
SSI (U.S.) INC.  
STANDARD & POORS  
STAPLES, INC.  
STAPLES ADVANTAGE  
TDX COMPANIES LLC  
TENNESSEE DPT. OF REVENUE  
TERMINAL INC.  
TEXAS GOVERNMENT COMPTROLLER  
THE HARTFORD FIN. SERV. GROUP  
TNC 400 CARLINGVIEW LTD.  
TRUSTPILOT INC.  
VELOSIO LLC  
VERIZON WIRELESS  
VERVENT INC.  
WINDSTREAM HOLDINGS II LLC  
WORK SAFE BC  
XEROX FINANCIAL SERVICES  
YEXT, INC.

### **30 Largest Unsecured Creditors**

ALLIED BUSINESS SYSTEMS, LLC (ABS)  
ALVARIA (NOBLE SYSTEMS CORPORATION)  
BRINKS CANADA LIMITED  
CLARK, DOUGLAS  
CLOUDREACH, INC.

COOMBS, ANTHONY  
DELL MARKETING L.P.  
DIRECT MARKETING SOLUTIONS INC.  
EQUIFAX CREDIT MARKETING SERVICES  
GALILEO PROCESSING INC.  
GDS LINK HOSTING SOLUTIONS LLC  
GUIDEPOINT SECURITY LLC  
LEXISNEXIS RISK SOLUTIONS INC.  
MICROSOFT LICENSING, GP  
MOREDIRECT INC.  
NATIONAL CREDIT ADJUSTERS LLC  
OPTINMIZELY NORTH AMERICA, INC.  
SUN LIFE FINANCIAL  
THE BANK OF MISSOURI

**Other Professionals**

BENNETT JONES LLP  
FASKEN MARTINEAU DUMOULIN LLP  
FTI CONSULTING INC.  
HOLLAND & KNIGHT LLP  
HOULIHAN LOKEY  
KRAMER LEVIN NAFTALIS & FRANKEL LLP  
MUNGER, TOLLES & OLSON LLP  
OSLER, HOSKIN & HARCOURT LLP  
VINSON & ELKINS LLP  
WACHTELL, LIPTON, ROSEN & KATZ  
WEIL, GOTSHAL & MANGES LLP

**Litigation Parties and Counsel**

No KPMG Connections

**Bankruptcy Judges**

No KPMG Connections

**Bankruptcy Judges – Staff**

No KPMG Connections

**U.S. Trustee Office**

No KPMG Connections

**Parties and Counsel Listed on Filed Notices of Appearance, as of March 30, 2024**

ARGENT INSTITUTIONAL TRUST

COMPANY f/k/a TMI TRUST COMPANY  
BEXAR COUNTY  
BOWIE CENTRAL APPRAISAL DISTRICT  
CALHOUN COUNTY APPRAISAL DISTRICT  
CAMERON COUNTY  
CITY OF HOUSTON  
CITY OF MCALLEN  
CITY OF MCKINNEY  
CITY OF PARIS  
CITY OF PASADENA  
COLLIN COLLEGE  
COLLIN COUNTY  
COLLIN COUNTY TAX ASSESSOR/COLLECTOR  
DALLAS COUNTY  
ELLIS COUNTY  
GRAYSON COUNTY  
HARRISON CENTRAL APPRAISAL DISTRICT  
HIDALGO COUNTY  
HILL COUNTY APPRAISAL DISTRICT  
HOPKINS COUNTY  
HOUSTON COMMUNITY COLLEGE SYSTEM  
HOUSTON ISD  
HUNT COUNTY  
IRVING ISD  
KAUFMAN COUNTY  
LAMAR CAD  
LAMAR TAX ENTITIES  
MCKINNEY ISD  
NACOGDOCHES COUNTY  
NUECES COUNTY  
SMITH COUNTY  
SULPHUR SPRINGS ISD  
TARRANT COUNTY  
TAX APPRAISAL DISTRICT OF BELL COUNTY  
TEXAS CITY ISD  
THE COUNTY OF BRAZOS, TEXAS  
THE COUNTY OF COMAL, TEXAS  
THE COUNTY OF DENTON, TEXAS  
THE COUNTY OF GUADALUPE, TEXAS  
THE COUNTY OF HARRISON, TEXAS  
THE COUNTY OF HAYS, TEXAS  
THE COUNTY OF HILL, TEXAS  
THE COUNTY OF WHARTON, TEXAS  
TITUS COUNTY APPRAISAL DISTRICT  
TYLER INDEPENDENT SCHOOL DISTRICT  
VICTORIA COUNTY