

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

In re:

SHELTERING ARMS CHILDREN AND FAMILY
SERVICES, INC.,

Debtor.

Chapter 11

Case No. 24-41037 (JMM)

Ref. Docket Nos. 139, 140

CERTIFICATE OF SERVICE

I, ANGELA CHACHOFF, hereby certify that:

1. I am employed as a Case Manager by Epiq Corporate Restructuring, LLC, with their principal office located at 777 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On October 1, 2024, I caused to be served the:
 - a. “Debtor’s Motion for Entry of an Order Approving the Stipulation Resolving the Claims of the Pension Benefit Guaranty Corporation,” dated October 1, 2024 [Docket No. 139], and
 - b. “Notice of Hearing on Debtor’s Motion for Entry of an Order Approving the Stipulation Resolving the Claims of the Pension Benefit Guaranty Corporation,” dated October 1, 2024 [Docket No. 140],

by causing true and correct copies to be:

- i. enclosed securely in separate postage pre-paid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit A, and
 - ii. delivered via electronic mail to those parties listed on the annexed Exhibit B.
3. All envelopes utilized in the service of the foregoing contained the following legend: “LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO THE ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT.”

/s/ Angela Chachoff
Angela Chachoff

EXHIBIT A

SERVICE LIST

Claim Name	Address Information
CORP COUNSEL FOR THE CITY OF NEW YORK	ATTN: SYLVIA HINDS-RADIX 100 CHURCH ST. NEW YORK NY 10007
DE LAGE LANDEN	1111 OLD EAGLE SCHOOL ROAD ATTN: MARIA FARZETTA WAYNE PA 19087
DE LAGE LANDEN	PO BOX 41602 PHILADELPHIA PA 19101-1602
INTERNAL REVENUE SERVICE	290 BROADWAY, 5TH FL NEW YORK NY 10007
INTERNAL REVENUE SERVICE	CENTRALIZED INSOLVENCY P.O. BOX 7346 PHILADELPHIA PA 19101-7346
NEW YORK STATE ATTORNEY GENERAL	ATTN: LETICIA JAMES 1 EMPIRE STATE PLAZA THE CAPITOL ALBANY NY 12224
NEW YORK STATE ATTORNEY GENERAL	ATTN: LETICIA JAMES 28 LIBERTY STREET, 16TH FLOOR NEW YORK NY 10005
NEW YORK STATE DEPT OF TAXATION & FINANCE	BANKRUPTCY SECTION PO BOX 5300 ALBANY NY 12205-0300
NYC DEPARTMENT OF EDUCATION	52 CHAMBERS STREET NEW YORK NY 10007
OFFICE OF THE ATTORNEY GENERAL	(COUNSEL TO NEW YORK STATE DEPARTMENT OF LABOR) ATTN: KAREN CACASE; SETH KUPFERBERG 28 LIBERTY STREET NEW YORK NY 10005
OFFICE OF THE NEW YORK ATTORNEY GENERAL	(COUNSEL TO NYS OFFICE FOR PWDD, AND NYS OFFICE OF MENTAL HEALTH) ATTN: LEO GAGION, ASSISTANT ATTORNEY GENERAL 28 LIBERTY STREET, 17TH FLOOR NEW YORK NY 10005
OFFICE OF THE NEW YORK STATE ATTORNEY GENERAL	(COUNSEL TO NYS OFFICE FOR PWDD) ATTN: ENID NAGLER STUART, ASST ATTORNEY GENERAL SPECIAL BANKRUPTCY COUNSEL 28 LIBERTY STREET, 17TH FLOOR NEW YORK NY 10005
OFFICE OF THE U.S. TRUSTEE	EASTERN DISTRICT OF NY ALEXANDER HAMILTON CUSTOM HOUSE ONE BOWLING GREEN, ROOM 510 NEW YORK NY 10004-1408
PENSION BENEFIT GUARANTY CORP.	ATTN: LEGAL DEPARMENT 445 12TH STREET WASHINGTON DC 20024-2101
SYLVIA HINDS-RADIX	(COUNSEL TO THE CITY OF NEW YORK) ATTN: ZACHARY B KASS, ASST CORP COUNSEL 100 CHURCH STREET, ROOM 5-238 NEW YORK NY 10007
UNITED STATES ATTORNEY'S OFFICE	FOR THE EASTERN DISTRICT OF NY 271 CADMAN PLAZA EAST BROOKLYN NY 11201

Total Creditor count: 16

SERVICE LIST

Claim Name	Address Information
PRINCIPAL FINANCIAL GROUP	ATTN: DOUG HOWARDŸ PENSION ACTUARIAL ANALYST 711 HIGH ST. DES MOINES IA 50309
PRINCIPAL FINANCIAL GROUP	ATTN: HORACE JONES CONSULTING ACTUARY 711 HIGH ST DES MOINES IA 50309
PRINCIPAL FINANCIAL GROUP	ATTN: JENNY EVANS SR. CLIENT SERVICE ASSOCIATE 711 HIGH ST. DES MOINES IA 50392
PRINCIPAL FINANCIAL GROUP	ATTN: LARA E. COSTANZO RELATIONSHIP MANAGER 711 HIGH ST. DES MOINES IA 50392
PRINCIPAL FINANCIAL GROUP	ATTN: PAULA BRATTRUD, CLIENT SERVICE MGR 711 HIGH ST. DES MOINES IA 50392

Total Creditor count: 5

EXHIBIT B

Sheltering Arms Children and Family Services, Inc. - Case No. 24-41037-JMM
Core Email Service List

Name	ATTN	Email Address
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American Express	ATTN Matthew Heimann, GCO	matthew.heimann@aexp.com
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