

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

In re:

FLIPCAUSE, INC.,¹

Debtor.

Chapter 11

Case No. 25-12246 (TMH)

Ref. Docket No. 32

CERTIFICATE OF SERVICE

I, WING LAI-CHAN, 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 December 31, 2025, I caused to be served the "Notice of (I) Filing of Bankruptcy Petition and Related Documents and (II) Agenda for Hearing on First Day Motions Scheduled for January 5, 2026, at 10:00 am (ET) Before the Honorable Thomas M. Horan at the United States Bankruptcy Court for the District of Delaware, 5th Floor, Courtroom 5," dated December 31, 2025 [Docket No. 32], by causing true and correct copies to be:
 - a. enclosed securely in separate postage pre-paid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit A, and
 - b. 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/ Wing Lai-Chan
Wing Lai-Chan

¹ The last four digits of the Debtor's federal tax identification number are 0758. The Debtor's address is 101 Broadway, FL 3, Oakland, CA 94607.

EXHIBIT A

Name	Address
805UNDOCUFUND	1010 N H STREET 40 LOMPOC CA 93436
ALEXANDAR REMING KORY	ADDRESS ON FILE
CITYLAX INC.	65 W 89TH ST NEW YORK NY 10024
CORPORATION SERVICE COMPANY, AS REP	PO BOX 2576 SPRINGFIELD IL 62708
DELAWARE DEPARTMENT OF JUSTICE	OFFICE OF THE ATTORNEY GENERAL CARVEL STATE BUILDING 820 N. FRENCH STREET WILMINGTON DE 19801
DELAWARE STATE TREASURY	820 SILVER LAKE BLVD., SUITE 100 DOVER DE 19904
DLA PIPER LLP (US)	(COUNSEL TO STRIPE) ATTN: AARON APPLEBAUM 1201 NORTH MARKET STREET, SUITE 1200 WILMINGTON DE 19801
ENDURO DEVELOPMENT, LLC	3103 E HIDDEN WOOD DR SANDY UT 84092
FIRIMAGE INVESTMENTS, LLC	7 BENTWOOD LN SANDY UT 84092
GOLUB FAMILY FOUNDATION	625 NORTH MICHIGAN AVENUE CHICAGO IL 60611
GRAND AVENUE INVESTMENTS LP - SERIES 14B	285 GRAND AVENUE BLDG 1 ENGLEWOOD NJ 07631
INTERNAL REVENUE SERVICE	PO BOX 7346 PHILADELPHIA PA 19101-7346
INTERNAL REVENUE SERVICE	1111 CONSTITUTION AVE, NW WASHINGTON DC 20220-0001
JOHNATHAN GERTLER	ADDRESS ON FILE
LANDSCAPE HOLDINGS, LLC	285 GRAND AVENUE BLDG 1 ENGLEWOOD NJ 07631
LOVELAND FOUNDATION	320 7TH AVENUE 263 BROOKLYN NY 11215
MARK & CHRISTINA JACKSON FAMILY REVOCABLE TRUST	ADDRESS ON FILE
MARK R. JACKSON	ADDRESS ON FILE
MICHAEL D. APGAR	ADDRESS ON FILE
MICHAEL D. APGAR TRUST	ADDRESS ON FILE
MISS TEXAS SCHOLARSHIP ORGANIZATION	951 GREENSIDE DRIVE SUITE 7108 RICHARDSON TX 75080
OFFICE OF THE UNITED STATES ATTORNEY	DISTRICT OF DELAWARE HERCULES BUILDING 1313 N. MARKET STREET, SUITE 400 WILMINGTON DE 19801
OFFICE OF THE UNITED STATES TRUSTEE	DISTRICT OF DELAWARE ATTN: MALCOLM M. BATES 844 KING ST, STE 2207, LOCKBOX 35 WILMINGTON DE 19801
ONDECK	4201 WILSON BLVD., SUITE 110-209 ARLINGTON VA 22203
RIGHT SIDE CAPITAL MANAGEMENT, LLC	649 MISSION ST SAN FRANCISCO CA 94105
SAFETY COMPASS	P.O. BOX 1293 SILVERTON OR 97381
SBA EIDL LOAN	14925 KINGSPORT RD FORT WORTH TX 76155
SECOND HARVEST FOOD BANK OF SAN JOAQUIN &	STANISLAUS COUNTY INC. 1220 VANDERBILT CIR MANTECA CA 95337
SECRETARY OF STATE/DIV OF REVENUE	DIVISION OF CORPORATIONS; FRANCHISE TAX JOHN G TOWNSEND BLDG 401 FEDERAL ST, STE 4 DOVER DE 19901
SECRETARY OF STATE/DIV OF REVENUE	DIVISION OF CORPORATIONS FRANCHISE TAX P.O. BOX 898 DOVER DE 19903
SECURITIES & EXCHANGE COMMISSION	ATTN: DEVON STAREN 100 F STREET, NE WASHINGTON DC 20549-5985
SECURITIES & EXCHANGE COMMISSION	NEW YORK REGIONAL OFFICE ATTN: ANDREW CALAMARI, REGIONAL DIRECTOR BROOKFIELD PLACE 200 VESEY ST, STE 400 NEW YORK NY 10281-1022
SWEET RELIEF MUSICIANS FUND	2650 E IMPERIAL HWY STE 208 BREA CA 92821

Name	Address
THE ELLINGTON FUND	3500 R STREET NW WASHINGTON DC 20007
THE MICHELLE ONEILL FOUNDATION INC.	PO BOX 478 LONG BEACH NY 11561
THREE LITTLE PITTIES RESCUE	509 RUSTIC LANE FRIENDSWOOD TX 77546
TOGUT, SEGAL & SEGAL LLP	(COUNSEL TO GRAND AVENUE ADVISORS LLC) ATTN: FRANK A. OSWALD & ANTHONY L. GREENE ONE PENN PLAZA, SUITE 3335 NEW YORK NY 10119
VISIONPASSAGE, LLC	112 PARKHAVEN DR DANVILLE CA 94506
WILLDEN PROPERTIES	140 SALT FORK DRIVE LIBERTY HILL TX 78642

Total Count: 39

Name	Address
CITIBANK	ATTN: AILEEN ACENAS, VP 250 UNIVERSITY AVENUE PALO ALTO CA 94301

Total Count: 1

Name	Address
CALIFORNIA BOARD OF EQUALIZATION	CALIFORNIA DEPT OF TAX AND FEE ADMINISTRATION PO BOX 942879 SACRAMENTO CA 94279-0063
CALIFORNIA FRANCHISE TAX BOARD	300 S SPRING ST STE 5704 LOS ANGELES CA 90013-1265
CALIFORNIA FRANCHISE TAX BOARD	1515 CLAY ST STE 305 OAKLAND CA 94612-1445
CALIFORNIA FRANCHISE TAX BOARD	7575 METROPOLITAN DR STE 201 SAN DIEGO CA 92108-4421
CALIFORNIA FRANCHISE TAX BOARD	600 W SANTA ANA BLVD STE 300 SANTA ANA CA 92701-4543
CALIFORNIA FRANCHISE TAX BOARD	PO BOX 942867 SACRAMENTO CA 94257-0001
CALIFORNIA FRANCHISE TAX BOARD	3321 POWER INN RD STE 250 SACRAMENTO CA 95826-3893
COLORADO DEPT OF REVENUE (UPS, FED EX)	1881 PIERCE ST, ENTRANCE B LAKEWOOD CO 80214
COLORADO DEPT OF REVENUE (USPS MAIL)	PO BOX 17087 DENVER CO 80217-0087
CONNECTICUT DEPT OF REVENUE SERVICES	450 COLUMBUS BLVD., STE 1 HARTFORD CT 06103
DELAWARE DEPARTMENT OF STATE	401 FEDERAL ST, STE 3 DOVER DE 19901
DELAWARE DIVISION OF REVENUE	820 N FRENCH ST WILMINGTON DE 19801
DELAWARE DIVISION OF REVENUE	THOMAS COLLINS BUILDING 540 S DUPONT HIGHWAY DOVER DE 19901
DELAWARE DIVISION OF REVENUE	20653 DUPONT BLVD STE 2 GEORGETOWN DE 19947
FLORIDA DEPT OF REVENUE	PO BOX 7443 TALLAHASSEE FL 32314-7443
INDIANA DEPT OF REVENUE	1411 E 85TH AVE MERRILLVILLE IN 46410
INDIANA DEPT OF REVENUE	7230 ENGLE RD., STE. 314 FT WAYNE IN 46804
INDIANA DEPT OF REVENUE	100 N SENATE IGCN RM N105 INDIANAPOLIS IN 46204
INDIANA DEPT OF REVENUE	105 E JEFFERSON BLVD STE 350 SOUTH BEND IN 46601
INDIANA DEPT OF REVENUE	3640 N BRIARWOOD LN STE 5 MUNCIE IN 47304
INDIANA DEPT OF REVENUE	100 EXECUTIVE DR STE B LAFAYETTE IN 47905
INDIANA DEPT OF REVENUE	124 W SUPERIOR ST KOKOMO IN 46901
INDIANA DEPT OF REVENUE	30 N 8TH ST 3RD FL TERRE HAUTE IN 47807
INDIANA DEPT OF REVENUE	1200 MADISON ST STE E CLARKSVILLE IN 47129
INDIANA DEPT OF REVENUE	1531 S CURREY PIKE STE 400 BLOOMINGTON IN 47403
INDIANA DEPT OF REVENUE	4475 RAY BOLL BLVD COLUMBUS IN 47203
INDIANA DEPT OF REVENUE	500 S GREEN RIVER RD STE 202, GOODWILL BLDG EVANSVILLE IN 47715
INTERNAL REVENUE SERVICE	PO BOX 7346 PHILADELPHIA PA 19101-7346
MARYLAND OFFICE OF THE COMPTROLLER	REVENUE ADMINISTRATION CENTER TAXPAYER SERVICES DIVISION 60 WEST ST ANNAPOLIS MD 21411-0001
NEW JERSEY DEPT OF THE TREASURY	DIVISION OF ADMINISTRATION PO BOX 211 TRENTON NJ 08625-0211
OREGON DEPT OF REVENUE	955 CENTER ST NE SALEM OR 97301
WASHINGTON STATE DEPT OF REVENUE	EXECUTIVE OFFICE PO BOX 47450 OLYMPIA WA 98504-7450
WASHINGTON STATE DEPT OF REVENUE	PO BOX 47478 OLYMPIA WA 98504-7478

Name

Address

Total Count: 33

Name	Address
FARMERS INSURANCE	39675 CEDAR BLVD 190 NEWARK CA 94560
PACIFIC GUARDIAN LIFE	1440 KAPIOLANI BLVD, SUITE 1700 HONOLULU HI 96814
TECHNOLOGY INSURANCE COMPANY, INC.	800 SUPERIOR AVE EAST, 21ST FL CLEVELAND OH 44114

Total Count: 3

Name	Address
OFFICE OF SEC. OF STATE OF CALIFORNIA	HON. SHIRELY N WEBER 1500 11TH ST SACRAMENTO CA 95814

Total Count: 1

Name	Address
STRIPE, INC.	354 OYSTER POINT BLVD SOUTH SAN FRANCISCO CA 94080

Total Count: 1

EXHIBIT B

Case No. 25-12246 (TMH)

Electronic Mail Master Service List

Name	Email
805UNDOCUFUND	phernandez@805undocufund.org
CITYLAX INC.	hadleymongellcitylax@gmail.com
DELAWARE DEPARTMENT OF JUSTICE	attorney.general@delaware.gov
ENDURO DEVELOPMENT, LLC	jeff.richards@cbre.com
FIRIMAGE INVESTMENTS, LLC	mfirmage@horizonpartners.com
DLA PIPER LLP (US)	aaron.applebaum@us.dlapiper.com
GOLUB FAMILY FOUNDATION	marketing@goco.com
INTERNAL REVENUE SERVICE	charles.messing@irs.gov; dennis.moody@irs.gov
INTERNAL REVENUE SERVICE	revenue@phila.gov
LOVELAND FOUNDATION	development@thelovelandfoundation.org
MARK & CHRISTINA JACKSON FAMILY REVOCABLE TRUST	EMAIL ADDRESS ON FILE
MARK R. JACKSON	EMAIL ADDRESS ON FILE
MICHAEL D. APGAR	EMAIL ADDRESS ON FILE
MICHAEL D. APGAR TRUST	EMAIL ADDRESS ON FILE
MISS TEXAS SCHOLARSHIP ORGANIZATION	janm@misstexas.org
OFFICE OF THE UNITED STATES TRUSTEE	ustp.region03@usdoj.gov; malcolm.m.bates@usdoj.gov
ONDECK	support@ondeck.com
PEJMAN TAETEH	EMAIL ADDRESS ON FILE
SAFETY COMPASS	esther@safetycompass.org
SECOND HARVEST FOOD BANK OF SAN JOAQUIN &	jvaughan@secondharvest.org
SECRETARY OF STATE/DIV OF REVENUE	dosdoc_ftax@delaware.gov
SECRETARY OF STATE/DIV OF REVENUE	dosdoc_ftax@delaware.gov
SECURITIES & EXCHANGE COMMISSION	commissionerlee@sec.gov
SECURITIES & EXCHANGE COMMISSION	ocr@sec.gov
SWEET RELIEF MUSICIANS FUND	info@sweetrelief.org
THE ELLINGTON FUND	ljackson@ellingtonarts.org
THE MICHELLE ONEILL FOUNDATION INC.	nivvycaryl@gmail.com

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Electronic Mail Master Service List

Name	Email
THREE LITTLE PITTIES RESCUE	jenelle@threelittlepittiesrescue.org
TOGUT, SEGAL & SEGAL LLP	frankoswald@teamtogut.com; agreene@teamtogut.com

Name	Email
CITIBANK	aileen.a.acenas@citi.com

Total Count: 1

Name	Email
CALIFORNIA BOARD OF EQUALIZATION	PTWebRequests@boe.ca.gov
CALIFORNIA FRANCHISE TAX BOARD	FTBSmallBusinessLiaison@ftb.ca.gov
CALIFORNIA FRANCHISE TAX BOARD	FTBSmallBusinessLiaison@ftb.ca.gov
CALIFORNIA FRANCHISE TAX BOARD	FTBSmallBusinessLiaison@ftb.ca.gov
CALIFORNIA FRANCHISE TAX BOARD	FTBSmallBusinessLiaison@ftb.ca.gov
CALIFORNIA FRANCHISE TAX BOARD	FTBSmallBusinessLiaison@ftb.ca.gov
CALIFORNIA FRANCHISE TAX BOARD	FTBSmallBusinessLiaison@ftb.ca.gov
COLORADO DEPT OF REVENUE (UPS, FED EX)	DOR_Taxpayerservice@state.co.us
COLORADO DEPT OF REVENUE (USPS MAIL)	DOR_Taxpayerservice@state.co.us
CONNECTICUT DEPT OF REVENUE SERVICES	DRS@ct.gov
DELAWARE DEPARTMENT OF STATE	DOR_BusinessTax@delaware.gov
DELAWARE DIVISION OF REVENUE	DOR_BusinessTax@delaware.gov
DELAWARE DIVISION OF REVENUE	DOR_BusinessTax@delaware.gov
DELAWARE DIVISION OF REVENUE	DOR_BusinessTax@delaware.gov
FLORIDA DEPT OF REVENUE	emailDOR@floridarevenue.com
INTERNAL REVENUE SERVICE	revenue@phila.gov
MARYLAND OFFICE OF THE COMPTROLLER	kstephens@marylandtaxes.gov
NEW JERSEY DEPT OF THE TREASURY	Taxation.Bankruptcy@treas.nj.gov
OREGON DEPT OF REVENUE	questions.dor@oregon.gov
WASHINGTON STATE DEPT OF REVENUE	DORMedia@dor.wa.gov
WASHINGTON STATE DEPT OF REVENUE	DORMedia@dor.wa.gov

Total Count: 21

Name	Email
FARMERS INSURANCE	ehuang@farmersagent.com
PACIFIC GUARDIAN LIFE	clientrelations@pacificguardian.com
TECHNOLOGY INSURANCE COMPANY, INC.	AmtrustClaims@amtrustgroup.com

Total Count: 3

Name	Email
OFFICE OF SEC. OF STATE OF CALIFORNIA	legislative-affairs@sos.ca.gov

Total Count: 1

Name	Email
STRIPE, INC.	notices@stripe.com; sales@stripe.com; support@stripe.com

Total Count: 3
