

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

In re:)	
)	Chapter 11
FRED’S INC., <i>et al.</i> , ¹)	
)	Case No. 19-11984 (CTG)
Debtors.)	(Substantively Consolidated)
)	
)	Ref. Docket No. 2152
)	

CERTIFICATE OF SERVICE

I, BETINA WHEELON, hereby certify that:

1. I am employed as a Senior Case Manager by Epiq Corporate Restructuring, LLC, with their principal office located at 777 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On January 22, 2026, I caused to be served the "Order Sustaining Liquidating Trustee’s Ninth Omnibus (Substantive) Objection to Certain Claims Pursuant to Bankruptcy Code Section 502(B)," dated January 22, 2026 [Docket No. 2152], 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 ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT.”

/s/ Betina Wheelon
Betina Wheelon

¹ The Lead Debtor in these Chapter 11 Cases, along with the last four digits of such Debtor’s federal tax identification number, is Fred’s, Inc. (4010). On July 10, 2025, the Court entered a final decree closing certain of the original affiliated Debtors’ Chapter 11 Cases [D.I. 2069]. The Debtors’ current mailing address is c/o FI Liquidating Trust, 27 Crimson King Drive, Bear, DE 19701.

EXHIBIT A

Claim Name	Address Information
BAYARD, P.A.	(COUNSEL TO HORTON FAMILY HOLDINGS, LLC) ATTN: GREGORY J. FLASSER 600 N. KING STREET, SUITE 400 WILMINGTON DE 19801
BAYARD, P.A.	(COUNSEL TO LL FRED'S OAKLAND CITY, LLC & LL FRED'S MCLEANSBORO, LLC) ATTN: EVAN T. MILLER 600 N. KING STREET, SUITE 400 WILMINGTON DE 19801
CLARK HILL PLC	(COUNSEL TO AGREE LIMITED PARTNERSHIP) 220 PARK ST., STE. 200 BIRMINGHAM MI 48009-3477
DECHERT LLP	(COUNSEL TO ALDEN GLOBAL CAPITAL LLC) ATTN: YEHUDA GOOR, ESQ. 1900 K STREET, NW WASHINGTON DC 20006
DELAWARE STATE TREASURY	820 SILVER LAKE BLVD. SUITE 100 DOVER DE 19904
HUSCH BLACKWELL LLP	(COUNSEL TO SAFETY NATIONAL CASUALTY CORPORATION, EXPRESS SCRIPTS, INC) ATTN MARSHALL C TURNER 8001 FORSYTH BLVD, STE 1500 ST LOUIS MO 63105-1706
INTERNAL REVENUE SERVICE	CENTRALIZED INSOLVENCY OPERATION P.O. BOX 7346 PHILADELPHIA PA 19101-7346
LINEBARGER GOGGAN BLAIR & SAMPSON, LLP	(COUNSEL TO MCLENNAN COUNTY) P.O. BOX 17428 AUSTIN TX 78760
MORRISON SUND, PLLC	ATTN: CYNTHIA L. HEGARTY (COUNSEL TO RETAIL TECH, INC.) 5125 COUNTY ROAD 101, SUITE 200 MINNETONKA MN 55345
OFFICE OF THE UNITED STATES ATTORNEY	DISTRICT OF DELAWARE HERCULES BUILDING 1313 N. MARKET ST PO BOX 2046 WILMINGTON DE 19801
OFFICE OF THE UNITED STATES TRUSTEE	ATTN BENJAMIN A HACKMAN, ESQ 844 KING STREET, SUITE 2207 LOCK BOX 35 WILMINGTON DE 19801
PARKER, HUDSON, RAINER & DOBBS LLP	ATTN: ERIC W. ANDERSON, BRYAN E. BATES (COUNSEL TO REGIONS BANK, AS ADMINISTRATIVE AGENT, CO-COLLATERAL AGENT, AND LENDER) 303 PEACHTREE STREET NE, SUITE 3600 ATLANTA GA 30308
SECURITIES & EXCHANGE COMMISSION	100 F STREET, NE WASHINGTON DC 20549
SULLIVAN HAZELTINE ALLINSON LLC	ATTN: WILLIAM A. HAZELTINE, ESQ. (COUNSEL TO FOODWORLD ALABAMA, LLC) 919 NORTH MARKET STREET, SUITE 420 WILMINGTON DE 19801
UNITED STATES DEPT OF HEALTH & HUMAN SERVICES	HUBERT H HUMPHREY BLDG 200 INDEPENDENCE AVE, SW WASHINGTON DC 20201
US ATTORNEY'S OFFICE	101 EAST PARK BLVD STE 500 PLANO TX 75074
US ATTORNEY'S OFFICE	110 N COLLEGE ST STE 700 TYLER TX 75702
US DEPT HEALTH & HUMAN SERVICES	CENTERS FOR MEDICARE & MEDICAID THE HUBERT H. HUMPHERY BUILDING 200 INDEPENDENCE AVE., S.W. WASHINGTON DC 20001
WISE CARTER CHILD & CARAWAY, P.A.	(COUNSEL TO FIELD MEMORIAL COMMUNITY HOSPITAL) ATTN: VICTORIA R. BRADSHAW 401 E. CAPITOL ST., STE. 600 [39201] P.O. BOX 651 JACKSON MS 39205-0651

Total Creditor count: 19

Claim Name	Address Information
DUCOING, BRENT	3818 CORONADO ST ANAHEIM CA 92807
KENTWOOD LAND LLC	740 MUSEUM DR MOBILE AL 36608
KROME MINING PARTNERS	A FLORIDA GENERAL PARTNERSHIP 1700 NW 66TH AVE, STE 102 PLANTATION FL 33313
MBA MISSISSIPPI LLC	TMG MANAGEMENT AND DEVELOPMENT COMPANY ATTN TAYLOR BUNTIN 5293 GETWELL RD SOUTHAVEN MS 38672
MINI SYSTEMS HOLDING COMPANY LLC	PO BOX 520 SARDIS MS 38666
OSCEOLA PROPERTIES & INVESTMENTS	A FLORIDA GENERAL PARTNERSHIP 1700 NW 66TH AVE, STE 102 PLANTATION FL 33313
RALLY AUTOMOTIVE LLC	ATTN HONNA BOWEN PO BOX 84 - BALDWIN RD BROOKFIELD NY 13314
RALLY AUTOMOTIVE LLC	MICHAEL J HAYES SR 2695 LAMARVILLE DR #1 JUPITER FL 33458
RMI HOLDINGS LLC	118 S CHERRY ST OCILLA GA 31774
STERLING BUILDING SPECIALIST INC	6064 APPLE TREE DR #3 MEMPHIS TN 38115
STRIBLING INVESTMENTS LLC	ATTN DOUGLAS C NOBLE 602 STEED RD, STE 200 RIDGELAND MS 39157
SUMMIT PROPERTIES - JONESBORO LLC	ATTN HONNA BOWEN PO BOX 84 - BALDWIN RD BROOKFIELD NY 13314
SUMMIT PROPERTIES - JONESBORO LLC	MICHAEL J HAYES JR 2695 LAMARVILLE DR #1 JUPITER FL 33458
SUMMIT PROPERTIES - LANDMARK LLC	ATTN HONNA BOWEN PO BOX 84 - BALDWIN RD BROOKFIELD NY 13314
SUMMIT PROPERTIES - LANDMARK LLC	MICHAEL J HAYES SR 2695 LAMARVILLE DR #1 JUPITER FL 33458
SUNWISE LLC	15893 WAYLAND DR CHARLOTTE NC 28277
WILLOW BEND APARTMENTS, THE	AKA THE WILLOW BEND APARTMENTS LLC PO BOX 121704 CLERMONT FL 34712

Total Creditor count: 17

FRED'S INC., *et al.*, Case No. 19-11984 (CTG)
First Class Mail Additional Service List

WISE CARTER CHILD & CARAWAY, P.A.
(COUNSEL TO FIELD MEMORIAL COMMUNITY HOSPITAL)
ATTN: R. MARK HODGES
P.O. BOX 651
JACKSON, MS 39205-0651

US DEPT HEALTH & HUMAN SERVICES
OFFICE OF THE GENERAL COUNSEL, REGION VI
COUNSEL ACTING CHIEF, MERVIN TURNER
DEPUTY CHIEF COUNSEL, DEBBIE ANNE BELCHER
1301 YOUNG STREET, ROOM 1138
DALLAS, TX 75202

COPELAND, COOK, TAYLOR & BUSH
(COUNSEL TO MARKS GROUP LLC, MERIDIAN GROUP LLC,
CHARLESTON GROUP LLC)
ATTN: JOHN J. GEARY, JR.
600 CONCOURSE, SUITE 100
1076 HIGHLAND COLONY PARKWAY
RIDGELAND, MS 39157

EXHIBIT B

Electronic Mail Blast Master Service List

Email Address
ABROWN@GSBBLAW.COM
AGBANKDELAWARE@AG.TN.GOV
AHORNISHER@CLARKHILL.COM
ALLAN.BRILLIANT@DECHERT.COM
BANKFILINGS@YCST.COM
BANKRUPTCY@BORGESLAWLLC.COM
BANKRUPTCY@EVICT.NET
BFRANKE@CLARKHILL.COM
BK-JSTERN@OAG.TEXAS.GOV
BMCCARTHY@MCCARTHY-LAWFIRM.COM
CALEB.HOLZAEPFEL@HUSCHBLACKWELL.COM
CHALGREN@MCGINNISLAW.COM
CLAIMS@RECOVERYCORP.COM
CPERKINS@ECKERTSEAMANS.COM
DALLAS.BANKRUPTCY@PUBLICANS.COM
DASTIN@CIARDILAW.COM
DCKERRICK@DKHOGAN.COM
DEBBIE-ANNE.BELCHER@HHS.GOV
DEECF@DOR.MO.GOV
DOSDOC_WEB@STATE.DE.US
EJOHNSON@BAYARDLAW.COM
FXBUCKLEYJR@THOMPSONCOBURN.COM
GANZC@BALLARDSPAHR.COM
GFISCHER@COZEN.COM
GHESS@HUNTONAK.COM
GLENN.BROWN@REALWORLDDLAW.COM
GTAYLOR@ASHBYGEDDES.COM;
HEILMANL@BALLARDSPAHR.COM
JCOHEN@LOWENSTEIN.COM
JDRAKE@DRAKEFIRMPC.COM
JFALGOWSKI@BURR.COM
JFARNUM@MILESSTOCKBRIDGE.COM
JGEARY@CCTB.COM
JGLUCKSMAN@SH-LAW.COM
JLEMKIN@STARK-STARK.COM
JMOZINGO@MOZINGOLAW.COM
JOHN.DEMMY@SAUL.COM
JTHOLT@ALEXANDERVANN.COM
JVENTOLA@CHOATE.COM
JZMUDA@CALIFF.COM
KGRIVNER@CLARKHILL.COM
KNIGHT@RLF.COM
LEE@MORTONGERMANY.COM
MARIAS@GOLDMCLAW.COM
MATTM@GOLDMCLAW.COM

Electronic Mail Blast Master Service List

Email Address
MBUSENKELL@GSBBLAW.COM
MICHAEL.DOLUISIO@DECHERT.COM
MKAPLAN@LOWENSTEIN.COM
MONIQUE.DISABATINO@SAUL.COM
MYERSM@BALLARDSPAHR.COM
NFULFREE@LOWENSTEIN.COM
NYROBANKRUPTCY@SEC.GOV
QUEROLI@RLF.COM
RBRADY@YCST.COM
RMH@WISECARTER.COM
SCHRISTIANSON@BUCHALTER.COM
SFRASER@COZEN.COM
SGERALD@WTPLAW.COM
SGREECHER@YCST.COM
EMONZO@MORRISJAMES.COM
SPORTERFIELD@SIROTE.COM
STATETREASURER@STATE.DE.US
STEPHEN.WOLPERT@DECHERT.COM
SZUBER@CSGLAW.COM
TFREEDMAN@CSGLAW.COM
TLEDAY@MVBALAW.COM
WGOULDSBURY@CIARDILAW.COM
WGRUBB@MCGINNISLAW.COM
WMCARDLE@SPAIN-GILLON.COM