

1 GARY E. KLAUSNER (STATE BAR NO. 69077)  
2 MARGARETA M. MORGULAS (STATE BAR NO. 224950), and  
3 MICHAEL S. NEUMEISTER (STATE BAR NO. 274220), Members of  
4 **STUTMAN, TREISTER & GLATT**  
5 **PROFESSIONAL CORPORATION**  
6 1901 Avenue of the Stars, 12th Floor  
7 Los Angeles, CA 90067  
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10 Email: gklausner@stutman.com  
11 mmorgulas@stutman.com  
12 mneumeister@stutman.com

13 [Proposed] Reorganization Counsel  
14 for Debtors and Debtors in Possession

15 Debtors' Mailing Address:  
16 Colorep, Inc. and Transprint USA, Inc.  
17 100 Pleasant Valley Road  
18 Harrisonburg, VA 22801-9790

19 **UNITED STATES BANKRUPTCY COURT**  
20 **CENTRAL DISTRICT OF CALIFORNIA**  
21 **LOS ANGELES DIVISION**

22 In re  
23 COLOREP, INC.,  
24 a California corporation, *et al.*,  
25 Debtors.  
26 Tax I.D. Nos. 94-3055026 (Colorep, Inc.)  
27 and 54-1200596 (Transprint USA, Inc.)

Case No. 13-bk-27689-WB

Chapter 11

(Jointly Administrated)

28 **DECLARATION OF ROBERT D. KATZ,**  
**CHIEF RESTRUCTURING OFFICER OF**  
**DEBTORS, IN SUPPORT OF ENTRY OF**  
**PROPOSED FINAL DIP ORDER**

**Hearing date**  
Date: August 15, 2013  
Time: 2:00 p.m.  
Location: Courtroom 1475  
255 East Temple Street  
Los Angeles, CA 90012

1 I, Robert D. Katz, hereby declare as follows:

2 1. I am over 18 years of age and, if called as a witness, I could and would testify  
3 to the matters set forth herein based upon my personal knowledge.

4 2. I am a Managing Director of Executive Sounding Board Associates Inc.  
5 ("EBSA"), a financial and management consulting firm having expertise in turnaround, bankruptcy  
6 and financial advisory issues. ESBA maintains offices in New York, New York and Philadelphia,  
7 Pennsylvania.

8 3. I am authorized to execute this Declaration on behalf of the above-captioned  
9 Debtors. I incorporate by reference my declaration filed in support of the motion of the Debtors  
10 under sections 363 and 105 of Bankruptcy Code for an order authorizing and approving the ESBA  
11 Agreement, pursuant to which ESBA will serve as crisis manager and appoint me as Chief  
12 Restructuring Officer of the Debtors.

13 4. ESBA is a firm of seasoned professionals leading a coordinated effort for  
14 business recovery and improvement. Over 35 years and more than a thousand cases, their  
15 professionals have honed the skills needed to quickly diagnose problems, stabilize situations,  
16 determine the best courses of action, and develop a long term plan. With an average of 30 years  
17 business experience, their consultants have a diverse array of first-hand experience and hold a wide  
18 range of credentials.

19 5. I am a Certified Public Accountant and a Certified Turnaround Professional. I  
20 hold a Masters in Business Administration from Temple University and a BSE in accounting and  
21 management from the Wharton School of Business at the University of Pennsylvania. I am an  
22 adjunct professor at Temple University.

23 6. I was named by M&A Advisors as the 2012 Turnaround Consultant of the  
24 Year and was recently named by the Turnaround Management Association ("TMA") as an  
25 Outstanding Individual Contributor. I am a past Executive Committee and Board Member of the  
26 TMA. I am a member of the Pennsylvania Institute of Certified Public Accountants, America  
27 Institute of Certified Public Accountants and American Bankruptcy Institute.

28

1           7.       I have led companies through crises and turnarounds with the vision and  
2 insight earned from more than 25 years on the front lines. In many instances, I have acted as Interim  
3 President, Chief Financial Officer, Chief Operating Officer, Chief Restructuring Officer or Treasurer,  
4 helping companies improve operating performance and generate additional cash flow.

5           8.       As a turnaround consultant, I have participated in senior leadership positions  
6 in a number of industries including manufacturing, printing, communications, transportation,  
7 distribution, and healthcare. The work in these instances was strategic in evaluating viable options  
8 for a debtor's future including steps to strengthen existing operations, as well as pursuing sale of the  
9 company or parts thereof, or the potential for additional acquisitions to create a stronger competitor  
10 in the marketplace as part of a plan of reorganization.

11           9.       I frequently speak and am published on turnaround and related topics.

12           10.      I submit this declaration in support of the Motion Of Debtors For Entry Of  
13 Interim And Final DIP Orders (A) Authorizing Debtors To Obtain Postpetition Financing; (B)  
14 Granting Superpriority Expense Claims And Priming Liens; And (C) Granting Other Relief Under  
15 11 U.S.C. §§ 105, 361, 362, 363, 364 and 507(b), F.R.B.P. 2002 and 4001; and LBRs 2002-1 and  
16 4001-2 (the "Motion"), dated July 10, 2013, of Colorep, Inc. and Transprint USA, Inc., as debtors  
17 and debtors-in-possession (collectively, the "Debtors"), in the above-captioned chapter 11 cases (the  
18 "Cases") under sections 105, 361, 362, 363, 364(c)(1), 364(c)(2), 364(c)(3), 364(d)(1), 364(e) and  
19 507(b) of title 11 of the United States Code, 11 U.S.C. §§ 101, et seq. (as amended, the "Bankruptcy  
20 Code"), and Rules 2002, 4001 and 9014 of the Federal Rules of Bankruptcy Procedure (the  
21 "Bankruptcy Rules") and Local Rules for the Bankruptcy Court for the Central District of California  
22 (the "Local Rules") 4001-2, 2002-2(a)(4) and 9013 ("DIP Motion").<sup>1</sup>

23           11.      Except as otherwise noted, I have personal knowledge of the matters set forth  
24 herein and, if called as a witness, would testify competently thereto.

25           12.      I submit this declaration in support of the entry of the proposed Final DIP  
26 Order submitted contemporaneously herewith.

27 <sup>1</sup> Capitalized terms used herein and not defined herein shall have the meaning ascribed in the DIP  
28 Motion.

1           13. I am familiar with the DIP Motion and the requirement of the DIP Agent and  
2 DIP Lenders to be granted a priming lien on all assets of the Debtors' estates, except avoidance  
3 actions.

4           14. I am familiar with the proposed Final DIP Order.

5           15. The DIP Agent and DIP Lenders will not approve such a Final DIP Order and  
6 will not advance under the DIP Facility on that basis.

7           16. I am submitting this declaration to supplement the record before the Court in  
8 order to support the entry of the proposed Final DIP Order and the grant of priming liens to the DIP  
9 Agent on its own behalf and on behalf of the DIP Lenders.

10           17. Based on my review of the Debtors' books and records and the record in these  
11 cases, Meserole holds a claim in the approximate amount of \$20 million. The Debtors granted to  
12 Meserole a first-priority lien on substantially all of their property. Meserole has claimed that it  
13 perfected its lien by filing UCC-1 financing statements with the Secretaries of State for Virginia and  
14 California in or about June 2011, entering into account control agreements with the Debtors' pre-  
15 petition depository banks, filing lien notices with the Patent and Trademark Office in Washington,  
16 DC and filing notices of assignment of Copyrights with the Copyright office in Washington, DC.  
17 Debtors' counsel continues its investigation into the perfection of the Meserole liens. Meserole filed  
18 its notices of lien on various dates in or about June 2011.

19           18. Debs Corporation is a pre-petition creditor asserting a secured claim against  
20 the Debtors in the approximate amount of \$6,520,000. In or about July 2011, Meserole entered into  
21 an Intercreditor Agreement with Debs Corporation and separately on July 28, 2011, Colorep, Inc.  
22 and Debs Corporation entered into a Subordination Agreement, both of which acknowledged the  
23 prior lien and perfection held by Meserole and subordinated all claims and liens held by Debs  
24 Corporation to the claim and lien of Meserole, both with respect to existing claims and future  
25 advances, including advances made in any bankruptcy case. It does not appear that Debs  
26 Corporation perfected its liens as no UCC-1 financing statement appears to have been filed.

27           19. The Quercus Trust, through its trustee David Gelbaum ("Quercus"), is a pre-  
28 petition creditor asserting a secured claim against the Debtors in the approximate amount of

1 \$1,046,445.42. Quercus filed its notices of lien in or about March 2012.

2 20. The Dolly & Robert K Raisler Foundation, Inc. ("Raisler") is a pre-petition  
3 creditor asserting a secured claim against the debtors in the approximate amount of \$450,000.00.

4 21. David Grzan ("Grzan") is a pre-petition creditor asserting a secured claim  
5 against the Debtors in the approximate amount of \$100,000.00.

6 22. Anne Rand ("Rand") is a pre-petition creditor asserting a secured claim  
7 against the Debtors in the approximate amount of \$160,000.00.

8 23. Nicholas Kerman ("Kerman") is a pre-petition creditor asserting a secured  
9 claim against the Debtors in the approximate amount of \$ 189,500.00. Raisler, Grzan, Rand and  
10 Kerman all filed their notices of lien in or about July 2012.

11 24. Steven R. Jacobson ("Jacobson" and, together with Debs, Quercus, Raisler,  
12 Grzan, Rand, and Kerman, the "Junior Lienholders") is a pre-petition creditor asserting a secured  
13 claim against the Debtors in the approximate amount of \$181,031.00. Jacobson filed his notices of  
14 lien in or about April 2013.

15 25. Based on the foregoing, it appears clear that Meserole holds a prior lien on  
16 substantially all property of the Debtors' estates.

17 26. The Junior Lienholders all received notice of the commencement of these  
18 cases, the emergency Interim Hearing on the DIP Motion and the Final Hearing on the DIP Motion.  
19 No Junior Lienholder objected to the entry of the Interim DIP Order or the Final DIP Order,  
20 including, without limitation, the granting of a priming lien to Meserole.

21 27. As of the Petition Date the Debtors did not generate positive operating cash  
22 flow, had diminished revenues, no EBITA. In addition to operating cash shortfalls, the Debtors had  
23 significant deferred capital expenses and their property, plant and equipment were in need or repair.

24 28. In fact, as late as February or March 2013, the Debtors' plant in Harrisonburg,  
25 Virginia was shut down, but through funds advanced by Meserole and others, the plant commenced  
26 operations again in or about late March, 2013.

27 29. The Debtors continue to operate post-petition.

28 30. Through the Debtors' continued operations post-petition, the Debtors are

1 preserving the value of their estate and creating new post-petition inventory, accounts receivable  
2 and revenues. Also as they continue to operate they continue to regenerate good will with its  
3 customer base and preserve jobs in the community. The Debtors could not continue to operate post-  
4 petition utilizing only cash collateral in which Meserole holds an interest. Without the DIP Loan,  
5 the Debtors would be forced to cease operation and dispose of their assets through a liquidation to  
6 the detriment of all creditors and parties in interest.

7 31. The Debtors' value as a going concern post-petition is increasing as a result of  
8 their operations benefited by the liquidity provided under the DIP Facility, rather than diminishing.

9 32. While neither ESBA nor I have performed a valuation of the Debtors, I  
10 believe that the continued operations of the Debtors post-petition with the benefit of the liquidity  
11 provided by the DIP Facility will not only potentially enhance the value of the Debtors well in  
12 excess of any borrowings under the DIP Facility but also give the company the continued  
13 opportunity to succeed and pursue a sale process; without DIP funding and facility neither would  
14 likely exist.

15 33. I believe that the orderly liquidation value of their properties is less than \$3  
16 million; plus potential recoveries on licenses and patents the Company may own. I estimate that the  
17 value of the Debtors as a going concern as of the Petition Date was in excess of such liquidation  
18 value.

19 34. I further estimate that the value of the Debtors with access to the DIP Facility  
20 will offer the Company the opportunity to increase during these cases by an amount in excess of the  
21 borrowings to be made available under the DIP Facility and certainly more than if the DIP was not  
22 extended.

23 35. As a result, the value of all creditors' asserted interests in property of the  
24 estates will be enhanced and adequately protected relative to their current and previous positions.  
25 In addition, under the proposed Final DIP Order, all pre-petition secured creditors are granted  
26 replacement liens as additional adequate protection in an amount equal to the diminution of the  
27 value of their interest in property of the estates.

28

1 I declare under penalty of perjury under the laws of the United States of America that the  
2 foregoing is true and correct.

3  
4 Robert D. Katz

5 \_\_\_\_\_  
6 Robert D. Katz,  
7 Executive Sounding Board Associates Inc. as  
8 Proposed Chief Restructuring Officer  
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## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is: 1901 Avenue of the Stars, 12<sup>th</sup> Floor, Los Angeles, California 90067. A true and correct copy of the foregoing document entitled (*specify*): **DECLARATION OF ROBERT D. KATZ, CHIEF RESTRUCTURING OFFICER OF DEBTORS, IN SUPPORT OF ENTRY OF PROPOSED FINAL DIP ORDER** will be served or was served (**a**) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (**b**) in the manner stated below:

**1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):** Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (*date*) August 12, 2013, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Service information continued on attached page

**2. SERVED BY UNITED STATES MAIL:**

On (*date*) \_\_\_\_\_, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Service information continued on attached page

**3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL**

(*state method for each person or entity served*): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (*date*) August 12, 2013, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

**VIA FEDERAL EXPRESS**

Honorable Julie W. Brand  
U.S. Bankruptcy Court  
255 E. Temple Street  
Suite 1382 / Courtroom 1375  
Los Angeles, CA 90012

Honorable Sheri Bluebond  
U.S. Bankruptcy Judge  
United States Bankruptcy Court  
255 E. Temple Street  
Room 1482  
Los Angeles, CA 90012

Service information continued on attached page

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

August 12, 2013  
*Date*

Therese A. Barron  
*Printed Name*

/s/ Therese A. Barron  
*Signature*

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This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.



**1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):**

Brian L Davidoff on behalf of Creditor Quercus Trust  
bdavidoff@greenbergglusker.com,  
jreinglass@greenbergglusker.com;kwoodson@greenbergglusker.com;calendar@greenbergglusker.com;sgaeta@greenbergglusker.com

Patrick B Howell on behalf of Creditor Sensient Imaging Technologies S.A., Sensient Technologies Corporation  
phowell@whdlaw.com, dprim@whdlaw.com;tmichalak@whdlaw.com

Ron Maroko on behalf of U.S. Trustee United States Trustee (LA)  
ron.maroko@usdoj.gov

David W. Meadows on behalf of Creditor Virginia Electric And Power Co  
david@davidwmeadowslaw.com

Stephan W Milo on behalf of Interested Party Courtesy NEF  
smilo@wawlaw.com, psilling@wawlaw.com

Margreta M Morgulas on behalf of Debtor Colorep, Inc.  
mmorgulas@stutman.com

Margreta M Morgulas on behalf of Debtor Transprint USA, Inc.  
mmorgulas@stutman.com

Michael S Neumeister on behalf of Debtor Colorep, Inc.  
mneumeister@stutman.com

Michael S Neumeister on behalf of Debtor Transprint USA, Inc.  
mneumeister@stutman.com

Michael S Neumeister on behalf of Debtor In Possession Transprint USA, Inc.  
mneumeister@stutman.com

Frank T Pepler on behalf of Creditor Meserole, LLC  
frank.pepler@dlapiper.com

Danielle A Pham on behalf of Debtor Colorep, Inc.  
dpham@stutman.com, daniellepham@gmail.com

Jeffrey M. Reisner on behalf of Interested Party Courtesy NEF  
jreisner@irell.com

Christopher O Rivas on behalf of Creditor Columbia Gas of Virginia, Inc.  
crivas@reedsmith.com

United States Trustee (LA)  
ustpregion16.la.ecf@usdoj.gov

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**3. OVERNIGHT MAIL:**

Colorep, Inc.  
Limited Service List  
6400.000 Rev. 8/6/13  
575550v1

Debtors:  
Colorep, Inc. and Transprint USA,  
Inc.  
Attn: Robert Katz  
1000 Pleasant Valley Road  
Harrisonburg, VA 22801-9790

Atty/Debtor  
G.E. Klausner, M.M. Morgulas,  
K.L. Jarashow, M.S. Neumeister  
Stutman, Treister & Glatt P.C.  
1901 Ave. of the Stars, 12th Fl.  
Los Angeles, CA 90067

Internal Revenue Service  
PO Box 21126  
Philadelphia, PA 19114

20 Largest Creditors

Anthem Blue Cross Blue Shield  
Attn: Dianne Loving  
P.O. Box 580494  
Charlotte, NC 28258

Domtar Corporation  
Port Huron Mill  
1700 Washington Avenue  
Port Huron, MI 48060

Domtar Corporation  
Subsidiary Of Domtar Ind  
1700 Washington Avenue  
Port Huron, MI 48060

Dominion Va Power  
Attn: Barbara Smith  
P.O. Box 26666  
Richmond, VA 23261-6666

Dominion Virginia Power  
P.O. Box 26019  
Richmond, VA 23260-6019

Krausz Puente LLC  
c/o The Krausz Companies  
44 Montgomery St, Ste 3300  
San Francisco, CA 94104

Krausz Puente LLC  
11383 Newport Dr  
Rancho Cucamonga, CA 91730-5536

Stonefield Josephson, Inc.  
Attn: Steve Rapattoni, CPA  
5 Park Plaza, Suite 700  
Irvine, CA 92614

Susan D'Arcy  
aka SRD International  
95 East Broadway  
Roslyn, NY 11576

Mimaki USA, Inc.  
c/o Wiliam Hearnburg, Jr.  
Smith, Gambrell & Russell, LLP  
Promenade, Suite 3100  
1230 Peachtree Street N.E.  
Atlanta, GA 30309

Mimaki USA, Inc.  
Dept. CH 17368  
Palatine, IL 6055-7368

Bonnie Julian  
1244 Pole Branch Rd  
Clover, SC 29710

L.H. Charney Associates, LLC  
Attn: Bruce Block  
1441 Broadway  
New York, New York 10018

Counsel to L.H. Charney Associates,  
LLC  
Attn: Scott S. Markowitz  
Tarter Krinsky & Drogin LLP  
1350 Broadway  
New York, NY 10018

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June 2012

**F 9013-3.1.PROOF.SERVICE**

575762v1

575762v1

Fish & Associates  
Attn: Mei Tsang  
2603 Main Street, Suite 10000  
Irvine, CA 92614-4271

Fedex – Techconnect  
Attn: Pam Gish  
Lockbox 360353  
500 Ross St. Rm 154-0455  
Pittsburg, PA 15252

Federal Express Corp.  
PO Box 371461  
Pittsburgh, PA 15250-7461

Stand Energy Corporation  
Attn Kathy Kellems, Credit Manager  
1077 Celestial St., Suite 110  
Cincinnati, OH 45202

Stand Energy Corporation  
PO Box 632712  
Pittsburgh, PA 15250-7461

Carlo Tenconi  
Via Stromboli 209  
Milan 20144  
ITALY

Atlantic Paper Company  
430 Fehelley Drive  
King of Prussia, PA 19406

Univar USA, Inc.  
Attn: Doug Putney  
1001 Old Bermuda Hundred Rd  
Chester, VA 23836

Univar USA, Inc.  
P. O. Box 409692  
Atlanta, GA 30384-9692

PBMares /PBGH  
Attn: Mary Aldrich  
558 South Main Street  
Harrisonburg, VA 22801

Columbia Gas GTS Account  
P.O. Box 742529  
Cincinnati, OH 45274-2529

Chemsolv, Inc.  
P.O. Box 13847  
Roanoke, VA 24037

Dupont Company  
Attn: Jenna Pike  
1007 Market Street  
Wilmington, DE 19898

Dupont Company  
Cashier's Office D-8003-3  
1007 Market Street  
Wilmington, DE 19898

Shelter Capital Partners fka Yazam  
LLC  
Attn: Rodney Friedman  
10880 Wilshire Blvd., Suite 1850  
Los Angeles, CA 90024

Nexeo Solutions  
3 Waterway Square Place  
Suite 1000  
The Woodlands, TX 77380

Nexeo Solutions LLC  
62190 Collections Center Dr  
Chicago, IL 60693-0621

Secured Lenders

Meserole, LLC  
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New York, NY 10019

Counsel to Meserole LLC  
DLA Piper LLP (US)  
Attn: Stuart M. Brown  
919 N. Market St., # 1500  
Wilmington, DE 19801

Counsel to Meserole LLC  
DLA Piper LLP (US)  
Attn: Frank Pepler & Bertrand Pan  
550 S. Hope Street, #2300  
Los Angeles, CA 90071-2678

Parties Asserting a Secured Interest

---

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Debs Corporation  
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2-6-10 Honmachi  
Chuo-ku  
Osaka 541-0053 JAPAN

BDG (Larry Levy)  
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Newport Beach, CA 92663

Cheran Digital Imaging & Consulting  
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Cheran Digital Imaging & Consulting  
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Gaffney, SC 29341

Counsel to Cheran Digital Imaging &  
Consulting  
Dillina W. Stickley  
Hoover Penrod PLC  
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Harrisonburg, VA 22801

Danzas Corporation  
t/a DHL Global Forwarding  
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Herndon, VA 20170

Counsel to Danzas Corporation  
David H. Gougher PC  
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Richmond, VA 23225

Waste Management of Virginia  
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Counsel to Waste Management of  
Virginia  
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Fisher Textiles, Inc.  
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Indian Trail, NC 28079

Vern & Mary Jane Michael LC  
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Port Republic, VA 24471-2654

Atty/Vern & Mary Jane Michael LC  
Litten & Sipe  
Attn: Melisa G. Michelsen, Esq.  
410 Neff Avenue  
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Roy Rolando  
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Counsel to Roy Rolando  
Roland Santos  
52 E Market Street  
Harrisonburg, VA 22801

Riddleberger Brothers  
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Counsel to Riddelberg Brothers  
Lenhart Obenshain  
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Victoria Home Imp. LLC  
3200 Honey Flower Ct  
Chesapeake, VA 23323-1952

Summit Financial Resources  
2455 East ParleysWay,  
Salt Lake City, UT 84109

Faunus Group International, Inc.  
80 Broad Street, 22nd Floor  
New Yorkm NY 10004

David Gelbaum, Trustee  
Quercus Trust  
1835 Newport Blvd, A109 - PMB 467  
Costa Mesa, CA 92627

Counsel for Quercus Trust  
Brian Davidoff, Esq.  
Greenberg Glusker, et al.  
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Los Angeles, CA 90067

Dolly & Robert K. Raisler  
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Bronx, NY 10463-4857

David Grzan  
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Orono, MN 55356

Anne Rand  
392 Rutland Avenue  
Teaneck, NJ 07666

---

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Steven R. Jacobson  
2600 Netherland Avenue, #520  
Bronx, NY 10463

Sensient Imaging Technologies  
777 East Wisconsin Avenue  
Milwaukee, WI 53202-5304

Valley Industrial Trucks  
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Youngstown, OH 44512

Valley Industrial Trucks (NMAC)  
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Torrance, CA 90502-1014

Internal Revenue Service  
PO Box 145595  
Cincinnati, OH 45250-5595

Kuehne & Nagel, Inc.  
Stephen Savarese, Esq.  
10 Exchange Place  
Jersey City, NJ 07302

Counsel to Kuehne & Nagel, Inc.  
Halperin Battaglia Raicht, LLP  
Attn: Carrie E. Essinfeld  
40 Wall Street, 37th Floor  
New York, NY 10005

Compressor Parts & Repairs  
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Broadway, VA 22815

Essex Temporary Service, Inc.  
1501 Broadway  
New York, NY 10036

Dougherty Equipment  
591 Belle Circle  
Harrisonburg, VA 22801

Geno's Coffee LLC  
253 Bookerdale Rd  
Waynesboro, VA 22980

Pitney Bowes Credit Corp  
27 Waterview Dr  
Shelton, CT 06484-4301

SIK Associates  
Kaufman Management Co., LLC  
Attn: Steven J. Kaufman  
450 Seventh Avenue  
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Stork Prints America  
3201 N 1-85  
Charlotte, NC 28269

Silvious, Peggy R.  
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Elkton, VA, 22827

Silvious, Peggy R.  
995 Floyd Cir, Mc  
Gaheysville, VA, 22840

Robert Fellows  
1176 Portland Dr  
Harrisonburg, VA 22801-8627

Deborah Wagner  
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Mount Crawford, VA 22841