Carolyn J. Johnsen
Texas Bar No. 19844600
William L. Novotny (pro hac vice pending)
Arizona Bar. No. 4239
DICKINSON WRIGHT PLLC
1850 North Central Avenue, Suite 1400
Phoenix, Arizona 85004
Telephone: (602) 285-5000
Facsimile: (844) 670-6009
cjjohnsen@dickinsonwright.com
wnovotny@dickinsonwright.com

Counsel for the Official Committee of Unsecured Creditors

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

In re:

FRESH ACQUISITIONS, LLC, *et al*.,[1]	§	Case No. 21-30721 (SGJ)
	§	Chapter 11
Debtors.	§	(Jointly Administered)

INITIAL OBJECTION TO PROPOSED SALE OF DEBTORS' ASSETS

The Official Committee of Unsecured Creditors (the "**Committee**") files this *Initial Objection* to the proposed sale of the Debtors' assets set forth in the *Motion for (I) and Order (A) Approving Bidding Procedures and Certain Bid Procedure, (B)*

[1] The Debtors in these Chapter 11 cases ("Debtors") and the last four digits of each Debtor's Taxpayer Identification Number are as follows: Alamo Fresh Payroll, LLC (1590); Fresh Acquisitions, LLC (2795); Alamo Ovation, LLC (9002); Buffets LLC (2294); Hometown Buffet, Inc. (3002); Tahoe Joe's Inc. (7129); OCB Restaurant Company, LLC (7607); OCB Purchasing, Co. (7610); Ryan's Restaurant Group, LLC (7895); Fire Mountain Restaurants, LLC (8003); Food Management Partners, Inc. (7374); FMP SA Management Group, LLC (3031); FMP-Fresh Payroll, LLC (8962); FMP-Ovation Payroll, LLC (1728); and Alamo Buffets Payroll, LLC (0998). The Debtors' principal offices are located at: 2338 N. Loop 1604 W., Suite 350, San Antonio TX, 78248, United States.

Scheduling Bid Deadline, Auction Date, and Sale Hearing and Approving Form and Manner of Notice Therof, and (C) Approving Cure Procedures and the Form and Manner of Notice Thereof; and (II) an Order Approving the Sale of Substantially All of the Debtors' Assets Free and Clear of Liens, Claims and Interests (the "**Sale Motion**") [Docket No. 165] and more particularly the proposed sale ("**Sale**") to VitaNova Brands, LLC ("**VitaNova**") in accordance with the Asset Purchase Agreement ("**APA**" filed at [Docket No. 178]).[2]

The proposed Sale produces no cash for the Estates. At this juncture, VitaNova appears to be to the only potential purchaser. It has offered to purchase the Debtors' sole operating business, certain related intellectual property, and all of the estate causes of action, including Chapter 5 Avoidance Actions,[3] for a credit bid of $3.5 million and the assumption of about $10.8 million in predominantly pre-petition tax liabilities that are, in part, wholly unrelated to the on-going business proposed to be transferred to VitaNova under the APA. Given the deep insider relationship between the Debtors and VitaNova, a high degree of scrutiny of the Sale and of the APA is warranted. As noted below, the Sale does not provide for fair and adequate consideration and will deprive creditors of any real chance of recovery. The Sale to VitaNova is not in the best interests of creditors, does not maximize recovery of Estate

[2] The Committee has been advised that modifications to the APA are currently being negotiated. Additionally, the APA, as filed with the Court, has a number of missing schedules and exhibits. The Committee reserves it right to object to any modifications, amendments, or restatements of the APA or to any schedules or exhibits added to the APA.

[3] Those causes of action of the Debtors' Estates described in Sections 544 through 550 of the Bankruptcy Code.

assets, is fundamentally unfair to all creditors, and should not be approved by this Court.[4]

A. BACKGROUND

1. On April 20, 2021 (the "**Petition Date**"), each of the Debtors filed Voluntary Petitions for relief under Chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. On April 30, 2021, the United States Trustee for the Northern District of Texas appointed the Committee pursuant to Section 1102 of the Bankruptcy Code.

3. Prior to the Petition Date, the Debtors hired B.Riley as the Chief Restructuring Officer ("**CRO**") for the Debtors.

4. All of the Debtors' restaurant operations had ceased by the Petition Date—most stores had closed in 2020 and never reopened. The only restaurants currently open are 6 stores operating in California under the Tahoe Joe's brand.

5. On May 14, 2021, the Court entered its **Final DIP Loan Order** authorizing the Debtors to obtain post-petition financing from VitaNova in an amount up to $3.5 million [Docket No. 157], pursuant to a Credit Agreement attached to the Final Order. VitaNova is an insider of the Debtors inasmuch as (a) the Managers of VitaNova (Jason Kemp, Allen Jones, and Larry Harris ("**Kemp/Jones/Harris**")) are

[4] The Committee files this pleading as an Initial Objection because of its inability to obtain necessary discovery due to the intervention of the managers/owners of the Debtors who are also the managers/owners of VitaNova. On June 5, 2021, the Committee began its attempt to obtain Debtors' bank documents from Arizona Bank & Trust ("**AB&T**") where the Debtors maintain 18 bank accounts. These efforts were stymied by the managers/owners and as of the date of filing this pleading, AB&T has produced only a limited number of the requested documents. In addition, Debtors counsel have only recently provided meaningful documents regarding the proposed sale to VitaNova. After a review of all documents, the Committee will timely file a supplement, if necessary, to its Objection to the Sale Motion and the APA.

also the "governing persons" of the Debtors, and (b) VitaNova provides extensive management services to the Debtors by virtue of a Management Agreement dated January 1, 2021.

6. The Debtors' filed the Sale Motion on May 18, 2021, requesting, among other things, bidding procedures for an auction and a final sale date. On May 21, 2021, the Debtors filed the APA [Docket No. 178].

7. The Final DIP Loan Order and the Credit Agreement provided that VitaNova would have credit bid rights as to any sale of its collateral.

8. On May 23, 2021, the Committee filed its *Limited Objection* to the Sale Motion, asserting that VitaNova, as the manager of the Debtors and as the DIP Lender, was not entitled to a break-up fee, and that as the stalking horse bidder, it should not be able to participate in the process of determining and evaluating qualified bids at the proposed auction. Prior to the initial hearing on the Sale Motion, the Debtors agreed to remove these provisions from the Sale Procedures Order (as defined below).

9. On May 27, 2021, the Court entered its *Order (A) Approving Bidding Procedures and Certain Bid Protections, (B) Scheduling Bid Deadline, Auction Date, and Sale Hearing and Approving Form and Manner of Notice Thereof, and (C) Approving Cure Procedures and the Form and Manner of Notice Thereof* (the "**Sale Procedures Order**") [Docket No. 203] setting various deadlines for the submission of bids, scheduling an auction date, and setting a sale hearing for August 4, 2021.

10. Subsequent to the entry of the Procedures Order, the CRO created a "Virtual Data Room" and a Confidential Information Memorandum for potential purchasers.

11. As of the date of the filing of this Objection, the Committee is informed and believes that no other parties have expressed a focused interest in bidding on the Debtors' assets at the auction.

B. THE APA

12. The APA designates the "Sellers" as Tahoe Joe's Inc. ("**Tahoe Joe's**"), Buffets, LLC ("**Buffets**"), HomeTown Buffet, Inc.("**HomeTown**"); Ryans' Restaurant Group, LLC ("**Ryan's**"); and Fresh Acquisitions, LLC ("**Fresh Acquisitions**"). The Debtors Schedules and Statement of Affairs filed on May 26, 2021 and amended on June 15, 2021 ("**Schedules**") indicate that Hometown Buffet and Ryan's Restaurant Group do not own any assets.

13. The APA indicates that new entities will be created as follows: Tahoe Joes' Newco, LLC to acquire the current business operations; Furr's Newco, LLC to acquire the Intellectual Property ("**IP**") of Fresh Acquisitions; Buffets Newco, LLC to acquire the IP of Buffets; Hometown Newco, LLC to acquire the IP of HomeTown; and Ryan's Newco to acquire the IP of Ryan's.[5]

14. The "Purchased Assets" under the APA are identified in Section 2.1 and include mainly assets related to the Tahoe Joe's business operations and the IP as identified in the previous paragraph. The APA references several exhibits that supposedly list in detail the assets to be purchased, namely: contracts and leases to be assumed and their cure amount, IP, litigation, employee plans, and permits. None of these exhibits are attached to the APA, and none have been provided to the Committee.

[5] Notably, the Schedules indicate that Food Management Partners, Inc. owns 35 domain names; yet, it is not listed as a Seller under the APA,

15. Of deep concern to the Committee is that the Purchased Assets also include "Purchased Actions" (see Section 2.1(r)) that are defined (page 10) as all causes of action, including the Chapter 5 Avoidance Action, which would include claims against VitaNova and any of its affiliates, subsidiaries and their respective officers, directors, managers, employees and agents (including Kemp/Jones/Harris, who are the Debtors' governing parties). No potential causes of action, including the Chapter 5 Avoidance Actions, have been identified or quantified, except to the extent that such causes of action can be gleaned from the Schedules.

16. The APA provides in Section 2.5 that the "Purchase Price" consists of the

(a) the assumption of "Assumed Liabilities" listed in Scheduled 2.3 attached to the APA,[6] and

(b) a credit bid equal to the outstanding amount owed on the DIP Loan as of the closing of the Sale ($3.5 million, if fully drawn)[7].

17. Only the active business operations of Tahoe Joe's are being purchased under the APA. Neither Buffets nor Fresh Acquisition is being operating by the Debtors.

18. The Assumed Liabilities are listed as follows in Schedule 2.3 of the APA:

Buffet's LLC	Pre-petition sales taxes of $1,981,000; Pre-petition payroll taxes of $936,000; Pre-petition California franchise taxes from a prior bankruptcy case of $353,000; and Pre-petition gift card liabilities of $250,000 **Total: $3,520,000**

[6] A copy of Schedule 2.3 to the APA is attached hereto as Exhibit A.

[7] As of June 18, 2021, it was reported to the Committee that only $1 million of the DIP Loan had been funded. There is no indication in the APA as to whether VitaNova will add cash to the Purchase Price if the DIP Loan is not fully funded.

Tahoe Joe's	Administrative expense claims of $424,000 (for trade vendors and payroll-related expenses); Lease cures of $1,047,000; Post-petition sales taxes of $165,000; Pre-petition sales taxes of $1,318,000; Pre-petition payroll taxes of $807,000; Accrued Pre-petition PTO and vacation of $132,000; and Pre-petition gift card liabilities of $1,640,000 **Total: $5,533,000**
Fresh Acquisitions	Lease cures of $191,000; Pre-petition sales taxes of $656,000; Pre-petition payroll taxes of $358,000 (all pre-petition); and Pre-petition gift card liabilities of $600,000 **Total**: **$1,805,000**

Grand Total: $10,858,000

18. Therefore, based the credit bid of the fully-funded DIP Loan, plus the stated Assumed Liabilities, it appears that the Purchase Price under the APA is asserted to be $14,358,000, none of which is to be paid in cash or to the Debtors.

C. POTENTIAL CAUSES OF ACTION

18. The Committee has thus far been hindered in its ability to obtain documents regarding the Debtors' financial transactions between its affiliates and insiders, many of which are not debtors.[8]

19. Nevertheless, the Debtors' Schedules reveal nearly $12 million of "intercompany payments" within the one year prior to the Petition Date,[9] many to non-debtor entities who are or appear to be insiders or affiliates of the Debtors. Those

[8] See footnote 4 above.

[9] The Committee has sought information from AB&T regarding transfers reaching back 4 years prior to the Petition Date as such transfers could be avoided under Sections 548 and 544 of the Bankruptcy Code. Thus, the amount of the transfers shown in the Schedules is likely understated.

non-debtor entities are ultimately owned or controlled by the same individuals who ultimately manage and own the Debtors and VitaNova -- Kemp/Jones/Harris.

20. In addition, the Committee is exploring a growing concern that Paycheck Protection Payments that the Debtors received may have been misdirected or improperly used by the borrowing Debtors and their transferees.

21. The potential claims or causes of action against the recipients of preferential or fraudulent transfers appear to have significant value. However, the Debtors have not provided any analysis regarding the validity or monetary value of those claims and causes of actions, including the Chapter 5 Avoidance Actions against VitaNova, Kemp/Jones/Harris, and other insiders and affiliates, which are to be assigned to VitaNova under the APA.

D. LEGAL ARGUMENT

1. The Debtors Cannot Sell Avoidance Actions to VitaNova

The Committee submits that the Debtors should not be allowed to transfer the Chapter 5 Avoidance Actions to VitaNova, which are included in the Purchased Actions under the APA, as that would not maximize recovery of Estate assets and would be fundamentally unfair to all creditors.[10]

The reported decisions on the sale of avoidance actions by a trustee or debtor in possession are split, although the clear majority view is that such actions are not for sale. Compare (rejecting proposed sales) *In re Cybergenics Corp.*, 226 F.3d 237 (3rd Cir. 2000); *In re LWD, Inc.*, 2007 WL 1035149 (W.D. Ky. 2007) ("Under Sixth

[10] The Committee submits that the Debtors and their counsel have the fiduciary obligation to research and analyze the causes of action that the Estates may have against any third parties, including the Debtors' affiliates and insiders, prior to any proposed transfer of the Purchased Actions, including the Chapter 5 Avoidance Actions. If any such research and analysis has been done, it has not been provided to the Committee or this Court.

Circuit law, Chapter 5 claims cannot be transferred. In *Belding-Hall,* the Sixth Circuit held that any conveyance of avoidance actions, called Chapter 5 claims herein, is void because Chapter 5 claims are nontransferable as a matter of law."); *In re Vogel Van & Storage, Inc.*, 210 B.R. 27, 32 (N.D.N.Y. 1997) ("[I]t is also a 'well-settled principle that neither a trustee in bankruptcy, nor a debtor-in-possession, can assign, sell, or otherwise transfer the right to maintain a suit to avoid a preference.'"); *In re McGuirk*, 414 B.R. 878 (Bankr. N.D. Ga. 2009); *In re Texas General Petroleum Corp.*, 58 B.R. 357, 358 (Bankr. S.D. Texas 1986) ("neither a trustee in bankruptcy nor a debtor-in-possession can assign, sell, or otherwise transfer, the right to maintain a suit to avoid a preference. If a trustee or a debtor-in-possession makes such an assignment, the assignment is of no effect."), with (allowing proposed sale) I*n re Lahijani,* 325 B.R. 282 (BAP 9th 2005).

As stated by the Court in *In re McGuirk*, supra at 879:

> The Chapter 7 Trustee presented no legal or factual basis upon which to sell the Trustee's avoidance powers to Cadles. Trustees are appointed to gather the debtor's property for the benefit of the estate and to make disbursements to all creditors in accordance with the Bankruptcy Code. A trustee's avoidance powers, including those under Sections 547, 548 and 549 of the Bankruptcy Code, are unique statutory powers intended to benefit the estate, not a single creditor. Standing to assert actions under Sections 547, 548 and 549 to recover preferences and to set aside fraudulent conveyances and post petition transfers is limited to the trustee, and individual creditors have no standing to bring such actions except through the trustee or debtor in possession.
> . . . .
>
> The rationale for this is sound. The Bankruptcy Code gives trustees special powers to fulfill their primary duty of marshaling the debtor's

> assets for the benefit of the estate. . . . The trustee "is visibly the court-appointed representative of creditors, but a buyer is just another self-interested party."

The Fifth Circuit in *In re Moore*, 608 F.3d 253 (5th Cir. 2010) did address and permit the assignment of a state court fraudulent action. However, the *Moore* Court specifically did not address and, in fact, distinguished the assignment of distinct bankruptcy-only claims under Section 547 and 548 of the Bankruptcy Code.

> We focus narrowly on the trustee's ability to sell causes of action that he has inherited from creditors under § 544(b)—causes of action that exist independent of the bankruptcy proceeding.
> . . . .
> We do not address the broader question whether a trustee may sell all chapter 5 avoidance powers, such as the power to avoid preferences under § 547 or to avoid fraudulent transfers under § 548.

Id. at 261 and n. 13.

Therefore, the APA impermissibly includes the sale and assignment of Chapter 5 Avoidance Actions.

2. There Is No Evidence or Other Demonstration That the Consideration Being Paid, if Any, Under the APA for the Transfer of the Avoidance Actions Would Constitute Fair Consideration

Even those Courts that have allowed or considered the transfer of avoidance actions have reviewed the proposed assignment under "careful scrutiny":

> [I]t is a given that such proposed assignments must be
>
> > carefully scrutinized [by the bankruptcy court to avoid an] ... improper delegation and dilution of the trustee's primary duty "to marshal the debtor's property for the benefit of the estate,

> and ... to sue parties for recovery of all property available under state law." Furthermore, the sale of the trustee's powers to a single creditor, no matter how impartially executed, may nevertheless contribute to the appearance of unfairness and a lack of neutrality.

In re Boynewicz, 2002 WL 33951315 (Bankr. D. Conn. 2002) (emphasis added), citing *In re Greenberg*, 266 B.R. 45, 51 (Bankr.E.D.N.Y.2001); cf. *In re Moore*, 608 F.3d at 262, n. 18 ("In approving such sales, bankruptcy courts must ensure that fundamental bankruptcy policies of asset value maximization and equitable distribution are satisfied.")

Here, we are dealing with a proposed buyer of avoidance actions, who though its principals, Kemp/Jones/Harris, owns and controls the Debtors. The proposed sale to VitaNova of the Chapter 5 Avoidance Actions is, in essence, being made to the ultimate equity holders of the Debtors. VitaNova and its principals should not be allowed to disrupt the equitable distribution scheme of the Bankruptcy Code, particularly as to the treatment of general unsecured creditors.

At this point, the creditors and the Court have not been presented with any evidence of any kind as to the value of the Chapter 5 Avoidance Actions. Even if this Court would consider the possibility of the transfer of the Chapter 5 Avoidance Action, it must be presented with sufficient admissible evidence of the value of those Actions in order to apply careful scrutiny of the purported purchase price being provided[11] by VitaNova for the assignment Chapter 5 Avoidance Actions.[12]

[11] As noted previously, no portion of the Purchase Price is being paid in cash to the Estates.

[12] The APA provides no allocation or earmarks of any portion of the Purchase Price to the sale of the Purchased Actions.

3. The Assumption of Certain Liabilities under the APA Constitutes an Impermissible Sub Rosa Plan and Violates the Distribution Principles of the Bankruptcy Code

The APA includes within the Purchase Price being paid by VitaNova the assumption of liabilities ostensibly owed to certain of the Debtors' creditors to the extent of over $10.8 million. In effect, the Debtors and VitaNova are seeking to pay administrative expense claims and pre-petition claims through the sale process and outside a Chapter 11 Plan.

The approval of the APA by this Court would constitute the adoption of a *sub rosa* plan, in violation of the Bankruptcy Code. In *Czyzewski v. Jevic Holding Corp.*, 137 S.Ct. 973 (2017), the Supreme Court recently addressed the impermissible use of structured dismissals to pay creditors outside a plan and that may violate the priority treatment and distribution rules of the Bankruptcy Code:

> The Code's priority system constitutes a basic underpinning of business bankruptcy law. Distributions of estate assets at the termination of a business bankruptcy normally take place through a Chapter 7 liquidation or a Chapter 11 plan, and both are governed by priority. In Chapter 7 liquidations, priority is an absolute command—lower priority creditors cannot receive anything until higher priority creditors have been paid in full. See 11 U.S.C. §§ 725, 726. Chapter 11 plans provide somewhat more flexibility, but a priority-violating plan still cannot be confirmed over the objection of an impaired class of creditors. See § 1129(b).
>
> The priority system applicable to those distributions has long been considered fundamental to the Bankruptcy Code's operation.

Id. at 983-84.

As the Supreme Court observed, the consequences of a non-consensual, priority-violating agreement are potentially serious: (1) departure from the protections granted particular classes of creditors; (2) changes in the bargaining power of different classes of creditors; (3) risks of collusion of different classes of creditors teaming up to squeeze out others; and (4) settlements are more difficult to achieve because of uncertainties inherent in the process. Id. at 986-87.

Although *Jevic* involved structured dismissals, it provides guidance when considering proposed asset sales and the payment of some, but not all, creditors from the sale proceeds. In fact, the Supreme Court in *Jevic* favorably cited two well known Circuit Court decisions that involved asset sales: *In re Braniff Airways, Inc.,* 700 F.2d 935, 940 (5th Cir. 1983) (prohibiting an attempt to "short circuit the requirements of Chapter 11 for confirmation of a reorganization plan by establishing the terms of the plan sub rosa in connection with a sale of assets"); *In re Lionel Corp.*, 722 F.2d 1063, 1069 (2nd Cir. 1983) (reversing a Bankruptcy Court's approval of an asset sale after holding that § 363 does not "gran[t] the bankruptcy judge carte blanche " or "swallo[w] up Chapter 11's safeguards");

Here, allowing VitaNova to "pay" the Purchase Price by the assumption by VitaNova of obligations to certain creditors under the APA would swallow up the Chapter 11 safeguards:[13]

- The assumed Liabilities include approximately $589,000 in post-petition obligations to various creditors, without the assurance that all administrative claims in these cases will be paid.[14]

[13] Neither the Sale Motion nor the APA provide any rationale or justification for including the Assumed Liabilities in the Purchase Price. The Committee reserves the right to object and respond when and if such rationale or justification is offered.

[14] It is not clear why any administrative expense claims would require assumption by VitaNova as the Debtors obtained a DIP Loan from VitaNova that was to cover operations

- The Assumed Liabilities include pre-petition sales taxes of approximately $3,955,000, which includes $2,637,000 in pre-petition sales taxes allegedly owed by two non-operating entities – Buffets and Fresh Acquisitions.
- The Assumed Liabilities include pre-petition Federal and State payroll taxes of more than $2,101,000, which includes $1,294,000 in pre-petition payroll taxes allegedly due by two non-operation entities – Buffets and Fresh Acquisitions.
- The Assumed Liabilities include $353,000 purportedly due to the California Franchise Tax Board for a "prior case", which the Committee assumes refers to a prior bankruptcy case that one or more of the Debtors were involved in.
- The deadline for filing claims by governmental units (much of which will likely assert priority claims) is not until November 29, 2021 [Docket No. 72]. Thus, we do not know whether the prepetition claims listed as part of the Assumed Liabilities are accurate or complete. In fact, it is highly likely that other creditors will file claims seeking priority status and who are not part of the Assumed Liabilities under the APA, resulting in disparity of treatment of creditors with higher or equal level of priority under the Bankruptcy Code.

through late August 2021. Certainly, VitaNova cannot double count the consideration it pays for the assets by fully funding the DIP Loan, yet attempting to include the administrative expenses in the Purchase Price that should have been paid by that funding.

- Certain of the Assumed Liabilities – for example, the pre-petition payroll taxes and sales taxes – are likely personal obligations of the principals of VitaNova.[15]
- The assumed Liabilities include $2,490,000 in gift card liabilities. However, gift card obligations are not entitled to priority treatment and are merely general unsecured claims. *In re City Sports, Inc.*, 554 B.R. 329 (Bankr. Del. 2016) (gift cards are not a "deposit" under Section 507(a)(7) of the Bankruptcy Code).
- $191,000 of the real estate lease cures include in the Assumed Liabilities involve a lease with Fresh Acquisitions, which is not an operating entity.

The payment or assumption of each of the foregoing putative administrative expense claims and pre-petition obligations would "alter the balance struck by" the Bankruptcy Code. *Czyzewski v. Jevic Holding Corp.*, 137 S.Ct. at 986. "Paying" the Purchase Price via the Assumed Liabilities constitutes an organized effort by VitaNova and its principals to starve the Estates of cash and to preclude the pursuit of the Chapter 5 Avoidance Actions.

[15] 26 U.S.C. § 6672(a) (responsible persons are liable to the IRS for Trust Fund Recovery Penalties). Many states have similar provisions for holding officers, directors, and responsible persons liable for payroll taxes and sales taxes.

E. CONCLUSION

Based on the foregoing, the Committee requests that the Court deny the requested Sale to VitaNova as proposed in the APA.

Dated: July 12, 2021

Respectfully submitted,

/s/ Carolyn J. Johnsen
Carolyn J. Johnsen
Texas Bar No. 19844600
DICKINSON WRIGHT PLLC
1850 North Central Avenue
Suite 1400
Phoenix, Arizona 85004
Telephone: (602) 285-5040
Facsimile: (844) 670-6009
cjjohnsen@dickinsonwright.com
Attorneys for the Official Committee of Unsecured Creditors

CERTIFICATE OF SERVICE

I hereby certify that Notice of this document was electronically filed and served to the parties that are registered or otherwise entitled to receive electronic notices in this case pursuant to the Electronic Filing Procedures in this District on July 12, 2021.

/s/ Carolyn J. Johnsen
Carolyn J. Johnsen

4821-4229-4257 v2 [97257-1]