



Laurie Selber Silverstein  
Judge

824 N. Market Street  
Wilmington, DE 19801  
(302) 252-2900

March 10, 2026

**VIA CM/ECF**

Sean T. Greecher, Esq.  
Allison S. Mielke, Esq.  
Young Conaway Stargatt & Taylor, LLP  
Rodney Square, 1000 North King Street  
Wilmington, DE 19801

Re: Leisure Investment Holdings, Case No. 25-10606 (LSS)  
Communication from United States Department of State

Dear Counsel:

Attached is a communication from the Office of Legal Affairs of the United States Department of State (State Department) to the Clerk of the Court. As you will see, the Embassy of Mexico wrote the State Department with respect to copies of filings mailed to the Mexican Tax Administration Service and apparently returned the filings to the State Department. As you will also see, the letters from the State Department and the Embassy of Mexico address service issues and reference various statutes and conventions.

The State Department forwarded the returned documents to the Clerk of the Court. These documents may be picked up at the intake desk.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Laurie Selber Silverstein".

Laurie Selber Silverstein

LSS/cmb



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United States Department of State

Washington, D.C. 20520

February 26, 2026

RECEIVED

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Clerk of the Court  
United States Bankruptcy Court  
District of Delaware  
824 N Market St # 500  
Wilmington, DE 19801

US BANKRUPTCY COURT  
DISTRICT OF DELAWARE

**Re: Request for Judicial Assistance – Leisure Investments Holdings LLC et al**

Dear Sir or Madam:

Please find the enclosed response to the above captioned request for judicial assistance from the Minister of Foreign Affairs (MFA) in Mexico. The MFA is returning this request because it was erroneously submitted directly to the MFA rather than using the Convention on the Service Abroad of Judicial and Extrajudicial Documents in Civil or Commercial Matters of 1965, as established by the Foreign Sovereign Immunities Act (FSIA).

If you have any questions regarding this matter, you may contact our inbox at [FSIA-LR@state.gov](mailto:FSIA-LR@state.gov). Please cc [GantDW@state.gov](mailto:GantDW@state.gov) on all communications to our inbox.

Sincerely,

Office of Legal Affairs  
L/CA/POG/GC  
U.S. Department of State

**COURTESY TRANSLATION**

**04505**

The Embassy of Mexico to the United States of America presents its compliments to the Department of State – Office of Foreign Missions – and informs that, during the current year, the Tax Administration Service received directly at its headquarters in Mexico City, by postal mail, five (5) notifications—attaching documentation of legal nature—relating to the bankruptcy proceedings *Leisure Investments Holdings LLC, et al.*; *Spirit Aviation Holdings, INC., et al.*; and *Lion Ribbon Texas Corp. et al*, which are being heard before the United States District and Bankruptcy Courts for the Southern District of Texas, for the Southern District of New York, and for the District of Delaware.

In this regard, the Embassy informs the Department of State that the Tax Administration Service (SAT) is a decentralized body of the Ministry of Finance and Public Credit responsible for the enforcement of tax and customs legislation. As such, it is a government agency that should be considered part of the Mexican State, in accordance with International Law.

This Embassy emphasizes that the notifications in question should have been made under the Convention on the Service Abroad of Judicial and Extrajudicial Documents in Civil or Commercial Matters of 1965, as established by the *Foreign Sovereign Immunities Act*; or through diplomatic channels via the State Department in accordance with Article 41(2) of the Vienna Convention on Diplomatic Relations. Consequently, the notifications were made in violation of International Law

This Representation would greatly appreciate it if the Department of State would inform the United States District and Bankruptcy Courts for the Southern District of Texas, for the Southern District of New York, and for the District of Delaware of the foregoing, so that their actions may be carried out in accordance with the reciprocal international obligations between Mexico and the United States of America.

Considering that these notifications were made under said circumstances and not in accordance with applicable International Law, the Embassy hereby returns the above-mentioned notifications, as well as the corresponding documentation.

Furthermore, the Embassy wishes to bring to the attention of the Department of State that, regardless of the manner in which they were made, the notifications were delivered after the relevant deadlines had passed, which prevented the SAT from giving them due consideration and, where appropriate, intervening in a timely manner in said legal proceedings. Therefore, it would be greatly appreciated if the above-mentioned judicial authorities could be made aware that, when a foreign government agency is involved in proceedings of this nature, they should be given adequate opportunity to intervene in the process, if applicable.

The Embassy of Mexico avows itself of this opportunity to renew to the Department of State—Office of Foreign Missions—the assurances of its highest and most distinguished consideration.

Washington, D.C., December 29, 2025

To the Department of State  
Office of Foreign Missions  
Washington, D.C.