

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:

Eletson Holdings Inc., *et al.*,¹
Debtors.

Chapter 11

Case No. 23-10322 (JPM)
(Jointly Administered)

NOTICE OF APPEAL

Provisional Eletson Holdings, Inc. hereby appeals to the United States District Court for the Southern District of New York, pursuant to 28 U.S.C. § 158(a) and Rules 8001 *et. seq.* of the Federal Rules of Bankruptcy Procedure, from each and every part of the United States Bankruptcy Court for the Southern District of New York's June 11, 2025 order (Dkt. No. 1691) and the June 2, 2025 oral decision (Dkt. No. 1695) incorporated therein. Copies of the June 11, 2025 order and June 2, 2025 oral decision are attached as **Exhibits A and B**, respectively. The names of the parties to the rulings appealed from and the names, addresses, and telephone numbers of their respective attorneys are:

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¹ The Court has ordered this footnote to be included in this caption: "Prior to November 19, 2024, the Debtors in these cases were: Eletson Holdings Inc., Eletson Finance (US) LLC, and Agathonissos Finance LLC. On [March 5, 2025], the Court entered a final decree and order closing the chapter 11 cases of Eletson Finance (US) LLC and Agathonissos Finance LLC. Commencing on [March 5, 2025], all motions, notices, and other pleadings relating to any of the Debtors shall be filed in the chapter 11 case of Eletson Holdings Inc. The Debtor's mailing address is c/o Togut, Segal & Segal LLP, One Penn Plaza, Suite 3335, New York, New York 10119" (Bankr. Dkt. 1515 ¶ 7).



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Petitioning Creditors Pach Shemen LLC, VR Global Partners, L.P., Alpine Partners (BVI), L.P., Gene B. Goldstein; Gene B. Goldstein, In His Capacity as Trustee of the Gene B. Goldstein and Francine T. Goldstein Family Trust; Tracy Lee Gustafson; Jason Chamness; Ron Pike; Robert H. Latter; Mark Millet, In His Capacity as Trustee of the Mark E. Millet Living Trust; Mark Millet, In His Capacity as Trustee of the Millet 2016 Irrevocable Trust; & Farragut Square Global Master Fund, L.P. (counsel listed below):

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DATED: New York, New York
June 25, 2025

/s/ Louis M. Solomon

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EXHIBIT A

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:	:	Chapter 11
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ELETSON HOLDINGS INC., ¹	:	Case No. 23-10322 (JPM)
	:	
	:	(Jointly Administered)
Debtor.	:	
	:	
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**ORDER AUTHORIZING AND DIRECTING MICROSOFT CORPORATION TO
PROVIDE ADMINISTRATOR LEVEL ACCOUNT ACCESS TO ELETSON
HOLDINGS, INC. AND ITS DESIGNEE**

Upon the memorandum of law and motion by order to show cause (the “Motion”)² [ECF Docket No. 1674] of Eletson Holdings Inc. (“Holdings”), for entry of an order (this “Order”) authorizing and directing Microsoft Corporation (“Microsoft”) to provide administrative level account access to Eletson Holdings, Inc. and its designee; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order, 11 U.S.C. §§ 105, 542 and 1142, and the Court’s inherent jurisdiction to interpret and enforce its own orders (including the Confirmation Order); and consideration of the Motion and the relief requested therein being a core proceeding under 28 U.S.C. § 157(b); and venue being proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided, and no other or further notice need

¹ Prior to November 19, 2024, the Debtors in these cases were: Eletson Holdings Inc., Eletson Finance (US) LLC, and Agathonissos Finance LLC. On March 5, 2025, the Court entered a final decree and order closing the chapter 11 cases of Eletson Finance (US) LLC and Agathonissos Finance LLC. Commencing on March 5, 2025, all motions, notices, and other pleadings relating to any of the Debtors shall be filed in the chapter 11 case of Eletson Holdings Inc. The Debtor’s mailing address is c/o Herbert Smith Freehills Kramer (US) LLP, 1177 Avenue of the Americas, New York, New York 10036.

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to such terms in the Motion.

be provided; and it appearing that the relief requested in the Motion is in the best interests of Holdings, its estate, its creditors, and all parties in interest; and the Court having reviewed the Motion and heard the statements of counsel at the hearing on the Motion on June 2, 2025 (the "Hearing"); and the Court having determined that the legal and factual bases set forth in the Motion and at the record of the Hearing establish just cause for the relief granted herein; and the Court having determined that the relief requested is in the best interests of Holdings, the creditors, and all parties in interest; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor;

ACCORDINGLY, IT IS HEREBY ORDERED, ADJUDGED AND DECREED THAT:

1. The Motion is GRANTED as set forth herein.
2. This Order shall supersede the Order to Show Cause [ECF Docket No. 1673] to the extent the Order to Show Cause is inconsistent with the relief granted herein.
3. Microsoft is authorized and directed to designate Mark Lichtenstein (mark.lichtenstein@eletsonholdings.com), as the global administrator for the Microsoft account related to customer number 10865635-c27a-44cf-9cb9-a0684d08bcb6, domain "@eletson.com," and the associated secondary domains (the "Account").
4. Microsoft and Holdings are authorized to take all such actions as are necessary or appropriate to comply with and to implement the terms of this Order.
5. Microsoft's compliance with this Order constitutes a good faith reliance on a court order for purposes of 18 U.S.C. § 2707.
6. By no later than three (3) business days following the entry of this Order, Holdings shall serve a copy of this Order, by first class mail and e-mail, upon Microsoft.

7. Nothing in this Order shall be construed to limit the right of Holdings to access the Account or the authority of Microsoft to provide such access.

8. The terms and conditions of this Order shall be effective immediately and enforceable upon its entry.

9. This Court shall retain exclusive jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

DATED: New York, New York
June 11, 2025

/s/ John P. Mastando III
HONORABLE JOHN P. MASTANDO III
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

1
2 UNITED STATES BANKRUPTCY COURT

3 SOUTHERN DISTRICT OF NEW YORK

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6 In the Matter of:

7 ELETSON HOLDINGS INC., ET AL., Main Case No.

8 Debtors. 23-10322-jpm

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10 - - - - -x

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12 United States Bankruptcy Court

13 One Bowling Green

14 New York, New York

15
16 June 2, 2025

17 4:35 PM

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21 B E F O R E:

22 HON. JOHN P. MASTANDO III

23 U.S. BANKRUPTCY JUDGE

24
25 ECRO: MARIA

Order To Show Cause signed on 5/29/2025 For An Entry Of An
Order Authorizing And Directing Microsoft Corporation To (I)
Suspend Existing Account Access For Accounts Maintained By
Eletson Corporation And (II) Provide Administrator Level
Account Access To Eletson Holdings, Inc. And Its Designees.
With Hearing to be held on 6/2/2025 at 04:30 PM at
Videoconference (ZoomGov) (JPM) (Rodriguez-Castillo, Maria)

Declaration /Declaration of Kyle J. Ortiz, Esq. Pursuant to
Local Bankruptcy Rule 9077-1 (Attachments: Exhibits 1-10)
(related document(s)1674, 1673)

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8 VINCE SULLIVAN, Media

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P R O C E E D I N G S

THE COURT: Good afternoon, everyone. We're here on case number 23-10322. Can I have appearances for the record, please?

MR. ORTIZ: Morning, Your Honor. Kyle Ortiz of HSF Kramer for Eletson Holdings joined on the line with my partner, Brian Shaughnessy. I'm using a whole bunch of new systems today, Your Honor, because I'm at this new firm, so I just want to make sure you can hear me.

THE COURT: I can hear you very well. Good afternoon.

MR. ORTIZ: Good afternoon.

MR. PAPIEZ: Good afternoon, Your Honor. David Papiez with Fox Rothschild for Microsoft Corporation. I'm also joined by my colleague Matthew Schenker.

MR. SCHENKER: Good afternoon, Your Honor.

THE COURT: Good afternoon. Thank you for joining.

MR. UNDERWOOD: Good afternoon, Your Honor.

MR. HERMAN: Good afternoon, Your Honor. It's Colin Underwood from Reed Smith representing Provisional Holdings, should there be any reason to address the Court.

THE COURT: Good afternoon. Thank you.

MR. HERMAN: Good afternoon, Your Honor. David Herman from Dechert for the official committee of unsecured creditors.

THE COURT: Good afternoon.

MR. CATALINA: Good afternoon, Your Honor. For the

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1 majority shareholders, Frank Catalina of Rolnick Kramer
2 Sadighi, joined by my colleague Rich Bodnar, and several summer
3 associates are also joining today.

4 THE COURT: Okay. Good afternoon, everyone.

5 Okay. Mr. Ortiz, would you like to begin?

6 MR. ORTIZ: Thank you, Your Honor. Good afternoon,
7 Your Honor. Kyle Ortiz of HSF Kramer for Eletson Holdings.

8 Your Honor, today we're here on the order to show
9 cause that was entered at docket 1673, supported by a memo of
10 law that's at 1674 and a declaration at docket 1675. Sure Your
11 Honor, Saul Reed Smith, or I guess Provisional Holdings, filed
12 a letter at docket 1678. And Microsoft filed an opposition at
13 1682, with a declaration at 1683 just before noon today.

14 We appreciate Your Honor accommodating us and making
15 time on short notice. I'm sure that we're not on cameras
16 because this isn't a convenient time. So very much appreciate
17 that.

18 As I'm sure Your Honor appreciates, this motion,
19 although it is directed at Microsoft, is not about Microsoft.
20 Rather, today is about issues I think Your Honor is intimately
21 familiar with at this point, the challenges faced by the new
22 owners of Holdings, my clients, following confirmation of the
23 Chapter 11 plan to secure control of the assets that vested
24 with them under operation of the plan at section 5.2(c) and
25 other provisions that you're quite familiar with.

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1 If the former owners and managers of the company had
2 simply complied with the plan confirmation order and cooperated
3 with implementation, we would have no need to involve or bother
4 our friends from Seattle in this matter. But I think the Reed
5 Smith letter that was filed makes clear that the former owners
6 and managers have no interest in assisting us and don't believe
7 that they're required to, despite the many orders saying
8 otherwise.

9 It's also entirely understandable to us, Your Honor,
10 why Microsoft, considering their business, would need the
11 comfort of a court order before taking any actions. And I want
12 to note that their counsel Mr. Papiez at Fox Rothschild has
13 been nothing but professional and courteous in our interactions
14 as we've tried to work this out. It's unfortunate, Your Honor,
15 that they need to be here because, again, this really isn't
16 about them.

17 It's about a campaign of obstruction by the former
18 owners of Eletson, a campaign that the letter by Reed Smith, I
19 think, is itself evidence of. They're still claiming that
20 there's this question of authority, despite Your Honor and
21 Judge Liman repeatedly and repeatedly ruling otherwise. Some
22 of the issues I think are quite familiar, and we've addressed
23 them with you previously.

24 Microsoft, I think, in an effort to be helpful, as you
25 probably saw in some of the exhibits, repeatedly informed us,

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1 and this is in their papers as well, that we should seek to get
2 in touch with the "global administrator" designated by the
3 company, as that individual has the authority to access and
4 control the accounts. But of course, it should come as no
5 surprise to Your Honor that the old owners were not willing to
6 identify the global administrator. Instead, we continue to
7 hear the same arguments that Reed Smith raised in their letter
8 and that have again been rejected time and time again, this
9 just proven argument that there are still additional actions
10 that need to happen abroad until old Eletson's required to
11 comply. They've been held in contempt for such positions in
12 the past.

13 So it's much like with the AR in Liberia that should
14 be simple. If the old owners were willing to simply identify
15 the person and have them comply, then we wouldn't need to
16 involve Microsoft. But I do think that the confusion that old
17 Eletson is creating is evidenced by the fact that Microsoft and
18 the reply, unfortunately, picks up on old Eletson's false
19 premise that there is still a control dispute. As Your Honor
20 and Judge Liman had quoted each other saying on multiple
21 occasions, there is only one Eletson, the Eletson with new
22 ownership pursuant to the unstayed confirmation order. So
23 Microsoft's arguments relating to the Stored Communications Act
24 or the SCA are, in our view, misplaced because the SCA should
25 be protecting us, the rightful owners, not parties that this

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1 Court has consistently held are displaced impostors.

2 There are also potentially safety concerns with
3 additional delay in getting information. For example, Your
4 Honor, as we noted in the papers, a Trinidad court ordered a
5 neutral master to board the Kinaros, which, by the way, is one
6 of the four SMEs, Your Honor. So none of those Gas arguments
7 have any relevance to that vessel, pursuant to an order that
8 was exhibit 5 of my declaration, and the master found a vessel
9 with its digital systems utterly compromised. And in his
10 words, which you can see at exhibit 6 to my declaration,
11 disconnected and stripped of system integrity and what he
12 concluded was part of a "deliberate and calculated act".

13 And Your Honor, nobody is saying those are Microsoft
14 systems, but it highlights the risks and willingness of old
15 Eletson to compromise digital systems. And we have grave
16 concerns that this is not isolated and that the risk is that
17 this willingness to deliberately make digital records
18 inaccessible applies broadly to books and records in an effort
19 to, frankly, sabotage our ability to safely and efficiently
20 operate the business once we do finally obtain full control.
21 Indeed, such acts, Your Honor, seem to ensure that even full
22 control, when we finally get there, will only ever be partial
23 control. And to the extent we had concerns previously, they've
24 only really been heightened by what we saw in the Kinaros,
25 which is why we promptly filed this order to show cause in the

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1 hopes of preserving as much digital property as possible.

2 As Your Honor is aware, we are now seven months from
3 the effective date, and we only have control over just bits and
4 pieces of the assets of the company and very little of the
5 books and records and digital footprint of the company. To be
6 clear, despite what it says in Microsoft's thing, there is no,
7 as Your Honor knows, ongoing ownership dispute, that Judge
8 Liman noted the issues relating to the ownership dispute that
9 old Eletson are trying to manufacture are simple, despite, as
10 he said, the passion and length of Reed Smith's arguments,
11 which they continue to make.

12 Microsoft somewhat oddly noted that they think there's
13 a dispute but then said the relief should be rejected because
14 we should be able to get info from the reseller partners or the
15 global administrator. But this ignores that, as Your Honor is
16 fully aware, we have zero cooperation and are instead faced
17 with constant disruption and interference with efforts to
18 obtain the assets we paid for pursuant to the confirmed plan.
19 Microsoft, after we filed the motion, informed us that they,
20 and as you probably saw in their papers, could not locate any
21 accounts, which I think is a little odd that they never looked
22 during our months of discussions. But I understand it's a very
23 big company.

24 However, they also noted that there may be different
25 names and what Microsoft uses, which I guess is called a tenant

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1 ID, which I understand -- and I'm not going to pretend, Your
2 Honor, to be any sort of expert here, but I understand is a
3 global unique identifier that should distinguish one
4 organization's resources within the global Microsoft ecosystem
5 from other organizations. We were able to locate a tenant ID
6 for eletson.com within the discovery materials we have, and we
7 provided that to Microsoft. Microsoft says they've not located
8 anything yet, but that does not mean the motion should be
9 denied. It means we should work together to get that info.

10 Old Eletson's vehement opposition demonstrates that
11 there are accounts. We should meet and confer at worst with
12 Microsoft, and they should work with us. We have IT people who
13 can speak to their tech people and find what they need. As I'm
14 sure Microsoft's counsel will agree, there are breadcrumbs left
15 along the way that people, unlike me, who understand this stuff
16 can use to find these things. Because the issue is, we all
17 know, old Eletson will not be helpful.

18 So what we're looking for ultimately, Your Honor,
19 after going through this exercise hopefully with Microsoft, is
20 identification of what Microsoft has and then to have old
21 ownership's access blocked, have what is there preserved, and
22 to have new ownership be provided access. It's that simple.
23 Those three things, one, block the old, two, preserve what is
24 there, and three, provide access to the new.

25 We agree with Microsoft about what this should look

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1 like in a normal world. This would have been an hour or two
2 phone call between the former global administrator and the new
3 owner's IT people if there was compliance with the plan. But
4 it has been well established through multiple orders of this
5 Court that unfortunately that has not been the case. So here
6 we are again, spending resources and Your Honor's time seeking
7 your assistance.

8 Indeed, Your Honor, Provisional Holdings showing up
9 and complaining about this order to show cause and making the
10 same rejected arguments about control demonstrates exactly why
11 we need this. They continue to ignore orders and the change of
12 control that occurred pursuant to the unstayed confirmation of
13 it. They are very clearly asserting that they think they still
14 have the right to control these accounts, notwithstanding Your
15 Honor's confirmation order and four orders in furtherance of
16 it. And the fight they're putting up is evidence that these
17 accounts do exist. And Microsoft, at the very least, should
18 work with us to follow the breadcrumbs, Your Honor, and that's
19 why we had to turn to Microsoft, Your Honor.

20 Unless you have any questions, Your Honor, that's all
21 I have for now.

22 THE COURT: Okay. Thank you, Counsel.

23 Let me hear -- is there anyone else who'd like to be
24 heard in support of the motion before I turn it to the
25 opponents?

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1 Okay. Would Microsoft like to be heard?

2 MR. PAPIEZ: Yes. Thank you, Your Honor. David
3 Papiez speaking. I would like to take a moment to thank the
4 Court for granting my pro hac vice motion on such short notice.
5 Much appreciated, given the quick turnaround for the response
6 brief and then for the hearing today. So --

7 THE COURT: Of course. And thank you --

8 MR. PAPIEZ: -- I just wanted to --

9 THE COURT: -- for getting the papers in timely. I
10 appreciate it.

11 MR. PAPIEZ: Absolutely, Your Honor. And with that
12 said, Mr. Ortiz spoke about the Stored Communications Act, and
13 I will reiterate his comments that over the term of the last
14 several months, we've had a cordial interaction. And during
15 that time, Microsoft and I have repeatedly reminded Eletson
16 Holdings, Holdings, as we can call it, that the Stored
17 Communications Act prevents Microsoft from affecting the
18 account transfer that is sought. The Stored Communications Act
19 governs all internet service providers, all providers of
20 electronic communication is the proper term, and it governs
21 both the disclosure of information about a customer account and
22 the disclosure of information from a customer account.

23 And in that latter category, one of the critical
24 requirements is that Microsoft or other providers of electronic
25 communication cannot disclose information from a customer

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1 account in the absence of that customer's consent. And there's
2 no outlined exception to that rule in the SCA. And in the
3 absence of that consent, Microsoft could be subject to serious
4 civil and criminal penalties. And so it is for that reason
5 that Microsoft takes this issue very seriously. It takes the
6 data privacy and the privacy of all of its customers'
7 information very seriously, absent the negative ramifications
8 under the SCA as well.

9 And when we talk about that issue of customer consent,
10 it highlights one of the key issues in this case, and one of
11 the key issues with the papers that Eletson Holdings filed, and
12 particularly the proposed order before the Court, and that is
13 we don't know who the customer is. And what I mean by that is
14 in the papers that were filed with the Court and the
15 information that has been provided to Microsoft, certain
16 entities have been identified, Eletson Holdings, Eletson
17 Corporation, two other affiliated debtors. And Microsoft has
18 searched its system for those entity names and that search has
19 not been responsive.

20 And just a little bit additional detail on the inner
21 workings of what we might call the Microsoft ecosystem. And
22 I'll try not to get into too much detail, and I'm happy to
23 provide any follow-up information the Court may have. But
24 there are direct and indirect relationships. We highlight this
25 in our response brief. Direct means Microsoft maintains a

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1 direct contract and billing relationship. Indirect means
2 typically a third-party, a reseller partner, maintains that
3 direct contractual and billing relationship with an end user
4 and sells Microsoft services.

5 THE COURT: What would be some examples of those third
6 parties?

7 MR. PAPIEZ: So an example would be the entity that we
8 list in our response brief, which appears to be a Greek third-
9 party reseller. It is -- let's see.

10 THE COURT: I saw the name.

11 MR. PAPIEZ: Distichum (ph.). Distichum. But an
12 American affiliate -- I mean, American example would be CDW.
13 CANoe. There are other partner vendors that sell these
14 services.

15 And what's important about that is Microsoft has
16 searched its direct database, and the names provided have not
17 yielded any results. And when we look into the indirect
18 contacts, those indirect relationships, that's where we need
19 more information like the tenant IDs, subscription ID
20 information, domain names, et cetera to provide additional
21 search parameters that can help uncover those accounts.

22 THE COURT: Right. So with the data that they've
23 provided so far, there still has been nothing? Because I saw
24 in the papers that they provided some of that information, at
25 least as to perhaps one account that they know of.

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1 MR. PAPIEZ: Right. They provided one tenant ID and
2 one domain. Microsoft submitted that information to its
3 internal department that has access to tenant ID information
4 and international tenant ID information. And that search is
5 yet to come back.

6 But Your Honor points to an important point to
7 understand in the context of this request. Just because
8 Microsoft is provided with a tenant ID doesn't necessarily mean
9 that there is a single legal entity or company or individual
10 associated with that tenant. Depending on how those services,
11 the Microsoft services, are contracted with, in this case with
12 Eletson, there may be an account that touches numerous tenants
13 and has subscriptions under those tenants in different places.
14 And so if we don't have the -- if we don't --

15 THE COURT: So you mean they could be Eletson related?
16 They could be unrelated to Eletson; is that what you mean?

17 MR. PAPIEZ: Correct. For example, like we mentioned
18 this in our response brief, we may have a third-party reseller,
19 or reseller partner may have a tenant ID, and under that
20 tenant, they license Microsoft subscription services for
21 numerous customers. So it is possible that a tenant ID is for
22 one organization. It's also possible that that tenant ID
23 covers the services or subscription, Microsoft subscription
24 services, for numerous customers. So that's why it's important
25 to have that complete picture to be able to look into the

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1 Microsoft ecosystem and understand what's connected.

2 It also -- what the end customer is. Right. It's
3 sort of easy to think, well, the customer should be an Eletson
4 entity. And that might be the case, but it may or may not be
5 the case. Right. It may be an entirely separate entity that
6 Holdings cannot assert control over. And we don't know that
7 until sort of the search is complete.

8 And so what this points to is the if the order as
9 drafted was entered today, it would be ineffective, and I say
10 that with respect for the Court, just simply in the sense that
11 Microsoft would not be able to action the account transfer,
12 exclusive of our concerns under the SCA and arguably the SCA's
13 prohibition on Microsoft's ability to effect the transfer.
14 Absent those concerns, Microsoft wouldn't be able to effect
15 this transfer based on the order as written because of the lack
16 of specificity and the detail we have on the accounts that
17 exist.

18 THE COURT: So you would -- well, you're saying
19 implementing the order, in essence, would mean, at this point,
20 there would be nothing you would be able to do because of the
21 information you have?

22 MR. PAPIEZ: Correct, Your Honor.

23 THE COURT: Okay. Sorry. Go ahead.

24 MR. PAPIEZ: Yeah. And so that is the issue of the
25 unidentified customer. We don't know what that customer is.

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1 We don't know what name is attached to the tenant or tenants
2 under which these Eletson services are provided. We also don't
3 know what those services are. Right. So kind of a consistent
4 theme here is just a lack of information on who holds the
5 account, what tenants are associated with that account, what
6 subscription services are provided or purchased under those
7 tenant accounts, all of which would be necessary to affect this
8 transfer.

9 I understand Mr. Ortiz's comments about the dispute
10 between new Eletson and old Eletson. I won't pretend to know
11 as much about the proceedings in this case as many of the folks
12 on this phone, I'm sure, and Your Honor, certainly. But it
13 does raise yet another concern for Microsoft, that it is being
14 brought into this this dispute between two entities and
15 effectively being asked to put its finger on the scale. And
16 that again, raises issues and concerns under the SCA and
17 Microsoft's ability to affect this request to transfer.

18 With that said, and not wanting to leave the Court
19 with a sense that there is simply nothing to do, I will
20 reiterate and expand on the discussion that I've had with Mr.
21 Ortiz over these last several months. And it is the process of
22 working with the global administrator just to get global access
23 to the requested accounts. And Mr. Ortiz has made his comments
24 that that's not something that is possible.

25 And it's for that reason that we added the section C

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1 to our response brief, identifying the role of the indirect
2 reseller partner and the potential avenue that presents to
3 Eletson Holdings to affect this account change, as the reseller
4 partner, will, A, have the specific information presumably
5 about the Eletson purchase services, and they'll also have the
6 ability to affect this account transfer, without requiring
7 Microsoft to do that. And so we lay out that opportunity for
8 Eletson and the specific pieces of pieces of information that
9 should be secured from that indirect partner to help achieve
10 that goal.

11 And so I'll just simply close, and open for any -- or
12 available for any questions. But I'll close by saying, we ask
13 that the Court not the order because simply put, as written,
14 Microsoft would not be able to affect the account change that
15 is directed. And in doing so, it would violate Microsoft's
16 obligations and duties under the Stored Communications Act.

17 THE COURT: Thank you, Counsel.

18 MR. PAPIEZ: Thank you, Your Honor.

19 THE COURT: Would anyone else like to be heard in
20 opposition to the motion before I turn it back to the debtor?

21 MR. UNDERWOOD: Your Honor, Colin Underwood from Reed
22 Smith, Provisional Holdings. And you have Mr. Solomon's
23 letter. I think that -- I think that the smoke and mirrors
24 here around the situation with the Kinaros is really just about
25 that, smoke and mirrors. I think Microsoft's response

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1 adequately states that nothing about the Kinaros relates to the
2 relief sought herein, and it is just thrown up against the wall
3 to try to smear my clients further.

4 I would point out that it's supported by an unsworn
5 statement from someone who hasn't appeared. And I think under
6 the general practice in this case, unsworn statements for
7 someone who won't appear to be cross-examined should be
8 disregarded. But I don't think the Kinaros is particularly
9 relevant here.

10 And I hear Mr. Ortiz Repeatedly saying that the
11 question of who controls holdings has been resolved
12 conclusively. Of course, we do have appeals pending, both from
13 Your Honor's confirmation order and from orders of Judge Liman
14 along similar lines. So I think it's -- I think it's premature
15 to say that there's no question on those issues. Those are the
16 issues that are pending in front of the Second Circuit on both
17 of those appeals.

18 I do point out that I think that, in Mr. Ortiz's
19 declaration, the most recent communication back and forth with
20 Reed Smith over most of these issues, there's email
21 communication before the effective date, and there is a request
22 that was made to Reed Smith that we responded to in January.
23 And I think that -- I think that that shows that this really --
24 there's no reason for the urgency here of filing an order to
25 show cause on Thursday evening and having a hearing on Monday

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1 afternoon. It's something that the parties have been aware of
2 for months. And again, I think they're just trying to misuse
3 whatever happened with the Kinaros.

4 And we don't agree with the statements they say about
5 the Kinaros, but it's really unrelated to this dispute.
6 They're trying to use that to generate, to fabricate some
7 urgency here that that would require relief that is as -- well,
8 and you've heard from Microsoft that they wouldn't even be able
9 to do it, but that that would run to all of the -- if there was
10 something that could be done, it would run to all of the of the
11 employees throughout the enterprise, and I think that's
12 overbroad.

13 With that, I will conclude.

14 THE COURT: Thank you, Counsel.

15 Did anyone else wish to be heard in opposition to the
16 motion?

17 Okay. Mr. Ortiz.

18 MR. ORTIZ: Thank you, Your Honor. Good afternoon
19 again, Your Honor. Kyle Ortiz of HSF Kramer for Eletson
20 Holdings.

21 I'll just quickly start with Mr. Underwood's comments.
22 Again, I don't know how many times I have to go over this. The
23 appeals are remarkably irrelevant. The order is unstayed and
24 fully effective until and if and only if they prevail on those
25 appeals, which will be quite an uphill battle because in

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1 bankruptcy, you generally are equitably moot once you're
2 confirmed. And Reed Smith, yeah, we don't have a lot of recent
3 emails because they have been a remarkably uncooperative
4 counterparty.

5 And I do think the urgency is real. We have seen that
6 the assets that we're getting have been compromised. It might
7 be unsworn. It was signed by the master on that vessel. We've
8 seen other things in other vessels that I'm not going to get
9 into because we don't have that right now, but these are real
10 concerns. But I don't think that's -- the one thing I do agree
11 with, Mr. Underwood, I don't think that's the focus of today.
12 The focus of today is what can we do with Microsoft to try to
13 help us get this information that Mr. Underwood's clients are
14 just not willing to do anything with, despite all of the Court
15 orders.

16 And again, this keeps coming back to this Stored
17 Communications Act. But again, we're that customer so -- and
18 we have consented. But I do think -- and I'm sympathetic to
19 where Microsoft is and again, not somebody that we initially
20 wanted to bring into this. But as we saw what was happening on
21 Kinaros, it became something that we're concerned with. They
22 might already actively be in the process of destroying records
23 that we're going to need to run the business.

24 But it sounds like Mr. Papiez agrees to some extent
25 that there is a tenant ID that might lead to breadcrumbs that

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1 can lead to, as Mr. Papiez called it, the complete picture.
2 And he also noted that the search has not come back yet. So
3 it's clearly premature to deny the motion when we don't know --
4 he talks about the third-party vendors, but we don't know if
5 it's the third-party vendor. The tenant ID might lead directly
6 to Eletson.

7 And again, I'm not going to pretend because I
8 definitely don't have any clue how the IT stuff works. But my
9 client has IT people. And I am pretty confident that Microsoft
10 has IT people. And they may be able to have discussions that
11 help people follow the breadcrumbs.

12 So I think it's worth following those with Microsoft
13 and have certain meet-and-confers. I appreciate that they're
14 saying the order if as drafted was entered today it would be
15 something they couldn't do. Well, I'm not asking people to do
16 the impossible, but I'm asking people to continue that process
17 until you actually reach a dead end.

18 And if we reach a dead end, where it's clearly
19 somebody that we don't have control over or we don't have
20 control after Your Honor's orders, then that's something that
21 we can revisit. But the lack of specificity and detail that
22 Mr. Papiez referenced is for well-known reasons because we're
23 just not getting that from the other side, who has just flatly
24 refused to provide us anything at any time, as you've seen.
25 And even with the AR, when we got it, they went and sued the

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1 government of Liberia to say that that was wrong.

2 So I do agree that there's a lack of information, but
3 that's the very issue. And I don't think that at the end of
4 the day we're asking them to violate anything, and I don't
5 think we're asking Microsoft to put their finger on the scale,
6 Your Honor. Honestly, I think what we're asking is for Your
7 Honor to put your finger on the scale and say, Microsoft,
8 follow this through because when there's a Court order, that
9 typically resolves the issues of we can't do something.

10 And again, we're not asking them to -- if there's
11 things they can't do, they will admit that there's breadcrumbs
12 we could follow. As he acknowledges the global administrator
13 is just not possible, unless Mr. Underwood's going to say today
14 that the global administrator is happy to work with us. We
15 don't -- and again, we don't know if there's a reseller yet.
16 We haven't gotten the results back. That process should at
17 least be finished, and there should be an opportunity because
18 we do have our IT people combing through the discovery and the
19 other little bits that we have, and we might be able to give
20 them additional information.

21 And there should be willing to work with us because
22 again, it's not about Microsoft. We didn't want to have to
23 come to Microsoft. But the old owners just are not
24 cooperating. And this is the only avenue we have. And because
25 of the controls and other things, we have real concerns that

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1 data is -- that there's a willingness to destroy data that
2 we'll need to operate the business once this marathon process
3 is over, and we actually get control. Thank you, Your Honor.

4 THE COURT: Thank you, Counsel. Did anyone else wish
5 to be heard?

6 MR. UNDERWOOD: Your Honor, Colin Underwood from Reed
7 Smith. I do have to respond to several things said there.

8 Again, there's no actual evidence of anything that
9 happened on the Kinaros. There's an unsworn statement of
10 someone that Mr. Ortiz says it really happened. But they
11 haven't presented a witness. We haven't had a chance to cross-
12 examine, and we haven't had a chance to investigate what
13 actually happened on the Kinaros because they have turned off
14 the systems and denied anyone access to investigate the
15 situation. It may very well be that they're having trouble.
16 And if they would allow our IT people to interface with it,
17 they might be able to resolve it. I don't know. My client
18 doesn't know.

19 In terms of -- in terms of providing information,
20 getting Microsoft's reply at noon today was the first that I
21 saw anyone saying, gee, maybe there's some information that
22 could be provided. I don't think our client has ever been
23 asked to provide that information. Mr. Ortiz simply leaps to
24 the conclusion that we're not going to get anything from them
25 without ever making the request. I think that -- I think that

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1 making a request, making a motion, if he needs to make a motion
2 to the Court to get that information, might be the way to go on
3 that.

4 Again, even Mr. Ortiz couldn't go so far as to say the
5 appeal will be dismissed. He said he thinks there's a high
6 likelihood that the appeal will be found to be equitably moot.
7 That is a determination for the appellate court to make. Until
8 the appellate court decides that it's equitably moot or denies
9 the appeal, that issue is still an issue in this case, and I
10 don't think it would be appropriate for the Court to issue an
11 order based on its ruling that is currently the subject of an
12 appeal.

13 THE COURT: Thank you, Counsel.

14 Okay. The Court has considered the papers and the
15 arguments, counsel, and I appreciate everyone getting on the
16 hearing in relatively short order over the last few days.

17 The Court first finds that the Stored Communications
18 Act is not an impediment here. The debtor here, Eletson
19 Holdings, represented by -- it was Togut. I guess it's now HSF
20 Kramer, if I have that correct.

21 MR. ORTIZ: Correct, Your Honor.

22 THE COURT: You have their consent. There's not an
23 ownership or control dispute because they are the owners,
24 pursuant to the orders of this Court and the orders of Judge
25 Liman. There is a confirmation order that is not stayed. No

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1 stay was sought, and no stay was obtained. So that
2 confirmation order is binding and effective. And frankly, this
3 information should have been exchanged pursuant to multiple
4 prior orders of this Court.

5 So the Court is going to grant the motion. The
6 Kinaros, while interesting, is not dispositive or guiding the
7 decision here in any way, and I'm sure those facts will be
8 determined by that court or any other appropriate court as
9 necessary. But that is certainly not the guiding force here.

10 But what I'm going to do is direct Eletson Holdings
11 and its counsel to confer with Microsoft on the order and see
12 if you can agree on the language in the order that satisfies
13 both parties and is consistent with this ruling here. It
14 satisfies both parties in terms of what they need and where
15 they are. If not, you can submit competing orders, and the
16 Court will enter the one that it thinks is correct or revise
17 that as needed. But I'm going to direct the parties to confer
18 and see if they can agree on the language in the order based on
19 this ruling.

20 So I'm granting the request. And let's see if the
21 parties can work out the language in the order.

22 MR. ORTIZ: Good afternoon.

23 THE COURT: Any other objections are overruled or have
24 previously been addressed by the Court in the context of other
25 rulings.

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1 Anything else for today?

2 MR. ORTIZ: Good afternoon, Your Honor. Kyle Ortiz of
3 HSF Kramer. Still getting used to that.

4 But we will work -- we look forward to working with
5 Mr. Papiez to hopefully come to a consensual order for Your
6 Honor. Thank you.

7 THE COURT: Thank you.

8 Anything else for today, anyone?

9 Okay. We're adjourned. Thank you, everyone. Have a
10 great day.

11 IN UNISON: Thank you, Your Honor.

12 (Whereupon these proceedings were concluded at 5:10 PM)

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C E R T I F I C A T I O N

I, River Wolfe, certify that the foregoing transcript is a true
and accurate record of the proceedings.



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The JS-44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for use of the Clerk of Court for the purpose of initiating the civil docket sheet.

PLAINTIFFS

DEFENDANTS

ATTORNEYS (FIRM NAME, ADDRESS, AND TELEPHONE NUMBER)

ATTORNEYS (IF KNOWN)

CAUSE OF ACTION (CITE THE U.S. CIVIL STATUTE UNDER WHICH YOU ARE FILING AND WRITE A BRIEF STATEMENT OF CAUSE)
(DO NOT CITE JURISDICTIONAL STATUTES UNLESS DIVERSITY)

Has this action, case, or proceeding, or one essentially the same, been previously filed in SDNY at any time? No ☐ Yes ☐ (If yes, Judge Previously Assigned)

If yes, was this case Vol. ☐ Invol. ☐ Dismissed. No ☐ Yes ☐ If yes, give date _____ & Case No. _____

IS THIS AN INTERNATIONAL ARBITRATION CASE? No ☐ Yes ☐

(PLACE AN [x] IN ONE BOX ONLY)

NATURE OF SUIT

TORTS		ACTIONS UNDER STATUTES			
CONTRACT	PERSONAL INJURY	PERSONAL INJURY	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 INSURANCE	<input type="checkbox"/> 310 AIRPLANE	<input type="checkbox"/> 367 HEALTHCARE/	<input type="checkbox"/> 625 DRUG RELATED	<input type="checkbox"/> 422 APPEAL	<input type="checkbox"/> 375 FALSE CLAIMS
<input type="checkbox"/> 120 MARINE	<input type="checkbox"/> 315 AIRPLANE PRODUCT	PHARMACEUTICAL PERSONAL	INJURY/PRODUCT LIABILITY	28 USC 158	<input type="checkbox"/> 376 QUI TAM
<input type="checkbox"/> 130 MILLER ACT	LIABILITY	<input type="checkbox"/> 365 PERSONAL INJURY	SEIZURE OF PROPERTY	<input type="checkbox"/> 423 WITHDRAWAL	<input type="checkbox"/> 400 STATE
<input type="checkbox"/> 140 NEGOTIABLE	<input type="checkbox"/> 320 ASSAULT, LIBEL &	PRODUCT LIABILITY	21 USC 881	28 USC 157	REAPPORTIONMENT
<input type="checkbox"/> 150 INSTRUMENT	SLANDER	<input type="checkbox"/> 368 ASBESTOS PERSONAL	<input type="checkbox"/> 690 OTHER		<input type="checkbox"/> 410 ANTITRUST
<input type="checkbox"/> 150 RECOVERY OF	<input type="checkbox"/> 330 FEDERAL	INJURY PRODUCT			<input type="checkbox"/> 430 BANKS & BANKING
OVERPAYMENT &	EMPLOYERS'	LIABILITY	PROPERTY RIGHTS		<input type="checkbox"/> 450 COMMERCE
ENFORCEMENT	LIABILITY		<input type="checkbox"/> 820 COPYRIGHTS	<input type="checkbox"/> 880 DEFEND TRADE SECRETS ACT	<input type="checkbox"/> 460 DEPORTATION
<input type="checkbox"/> 151 OF JUDGMENT	<input type="checkbox"/> 340 MARINE	PERSONAL PROPERTY	<input type="checkbox"/> 830 PATENT		<input type="checkbox"/> 470 RACKETEER INFLU-
<input type="checkbox"/> 151 MEDICARE ACT	<input type="checkbox"/> 345 MARINE PRODUCT	<input type="checkbox"/> 370 OTHER FRAUD	<input type="checkbox"/> 835 PATENT-ABBREVIATED NEW DRUG APPLICATION		ENCED & CORRUPT
<input type="checkbox"/> 152 RECOVERY OF	LIABILITY	<input type="checkbox"/> 371 TRUTH IN LENDING	<input type="checkbox"/> 840 TRADEMARK		ORGANIZATION ACT
DEFAULTED	<input type="checkbox"/> 350 MOTOR VEHICLE				(RICO)
STUDENT LOANS	<input type="checkbox"/> 355 MOTOR VEHICLE	<input type="checkbox"/> 380 OTHER PERSONAL		SOCIAL SECURITY	<input type="checkbox"/> 480 CONSUMER CREDIT
(EXCL VETERANS)	PRODUCT LIABILITY	PROPERTY DAMAGE	LABOR	<input type="checkbox"/> 861 HIA (1395ff)	<input type="checkbox"/> 485 TELEPHONE CONSUMER
<input type="checkbox"/> 153 RECOVERY OF	<input type="checkbox"/> 360 OTHER PERSONAL	PRODUCT LIABILITY	<input type="checkbox"/> 710 FAIR LABOR	<input type="checkbox"/> 862 BLACK LUNG (923)	PROTECTION ACT
OVERPAYMENT	INJURY	PRISONER PETITIONS	<input type="checkbox"/> 720 LABOR/MGMT	<input type="checkbox"/> 863 DIWC/DIWW (405(g))	<input type="checkbox"/> 490 CABLE/SATELLITE TV
OF VETERAN'S	<input type="checkbox"/> 362 PERSONAL INJURY -	<input type="checkbox"/> 463 ALIEN DETAINEE	<input type="checkbox"/> 740 RAILWAY LABOR ACT	<input type="checkbox"/> 864 SSID TITLE XVI	<input type="checkbox"/> 850 SECURITIES/
BENEFITS	MED MALPRACTICE	<input type="checkbox"/> 510 MOTIONS TO	<input type="checkbox"/> 751 FAMILY MEDICAL	<input type="checkbox"/> 865 RSI (405(g))	COMMODITIES/
<input type="checkbox"/> 160 STOCKHOLDERS		VACATE SENTENCE	LEAVE ACT (FMLA)		EXCHANGE
SUITS	ACTIONS UNDER STATUTES	28 USC 2255	<input type="checkbox"/> 790 OTHER LABOR	FEDERAL TAX SUITS	<input type="checkbox"/> 890 OTHER STATUTORY
<input type="checkbox"/> 190 OTHER	CIVIL RIGHTS	<input type="checkbox"/> 530 HABEAS CORPUS	LITIGATION	<input type="checkbox"/> 870 TAXES (U.S. Plaintiff or	ACTIONS
CONTRACT	<input type="checkbox"/> 440 OTHER CIVIL RIGHTS	<input type="checkbox"/> 535 DEATH PENALTY	<input type="checkbox"/> 791 EMPL RET INC	Defendant)	<input type="checkbox"/> 891 AGRICULTURAL ACTS
<input type="checkbox"/> 195 PRODUCT	(Non-Prisoner)	<input type="checkbox"/> 540 MANDAMUS & OTHER	SECURITY ACT (ERISA)	<input type="checkbox"/> 871 IRS-THIRD PARTY	<input type="checkbox"/> 893 ENVIRONMENTAL
LIABILITY				26 USC 7609	MATTERS
<input type="checkbox"/> 196 FRANCHISE	<input type="checkbox"/> 441 VOTING	PRISONER CIVIL RIGHTS	IMMIGRATION		<input type="checkbox"/> 895 FREEDOM OF
	<input type="checkbox"/> 442 EMPLOYMENT	<input type="checkbox"/> 550 CIVIL RIGHTS	<input type="checkbox"/> 462 NATURALIZATION		INFORMATION ACT
	<input type="checkbox"/> 443 HOUSING/	<input type="checkbox"/> 555 PRISON CONDITION	APPLICATION		<input type="checkbox"/> 896 ARBITRATION
REAL PROPERTY	ACCOMMODATIONS	<input type="checkbox"/> 560 CIVIL DETAINEE	<input type="checkbox"/> 465 OTHER IMMIGRATION		PROCEDURE ACT/REVIEW OR
<input type="checkbox"/> 210 LAND	DISABILITIES -	CONDITIONS OF CONFINEMENT	ACTIONS		APPEAL OF AGENCY DECISION
CONDEMNATION	EMPLOYMENT				<input type="checkbox"/> 950 CONSTITUTIONALITY OF
<input type="checkbox"/> 220 FORECLOSURE	<input type="checkbox"/> 446 AMERICANS WITH				STATE STATUTES
<input type="checkbox"/> 230 RENT LEASE &	DISABILITIES -OTHER				
EJECTMENT	<input type="checkbox"/> 448 EDUCATION				
<input type="checkbox"/> 240 TORTS TO LAND					
<input type="checkbox"/> 245 TORT PRODUCT					
LIABILITY					
<input type="checkbox"/> 290 ALL OTHER					
REAL PROPERTY					

Check if demanded in complaint:

☐ CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23

DO YOU CLAIM THIS CASE IS RELATED TO A CIVIL CASE NOW PENDING IN S.D.N.Y. AS DEFINED BY LOCAL RULE FOR DIVISION OF BUSINESS 13? IF SO, STATE:

DEMAND \$ _____ OTHER _____ JUDGE _____ DOCKET NUMBER _____

Check YES only if demanded in complaint

JURY DEMAND: YES NO

NOTE: You must also submit at the time of filing the Statement of Relatedness form (Form IH-32).

(PLACE AN x IN ONE BOX ONLY)

- ☐ 1 Original Proceeding
 ☐ 2 Removed from State Court
 ☐ 3 Remanded from Appellate Court
 ☐ 4 Reinstated or Reopened
 ☐ 5 Transferred from (Specify District)
 ☐ 6 Multidistrict Litigation (Transferred)
 ☐ 7 Appeal to District Judge from Magistrate Judge
- ☐ a. all parties represented
 ☐ b. At least one party is pro se.
 ☐ 8 Multidistrict Litigation (Direct File)

(PLACE AN x IN ONE BOX ONLY)

- 1 U.S. PLAINTIFF
 2 U.S. DEFENDANT
 3 FEDERAL QUESTION
 4 DIVERSITY
- (U.S. NOT A PARTY)

IF DIVERSITY, INDICATE CITIZENSHIP BELOW.**CITIZENSHIP OF PRINCIPAL PARTIES (FOR DIVERSITY CASES ONLY)**

(Place an [X] in one box for Plaintiff and one box for Defendant)

CITIZEN OF THIS STATE	PTF [] 1	DEF [] 1	CITIZEN OR SUBJECT OF A FOREIGN COUNTRY	PTF DEF [] 3 [] 3	INCORPORATED and PRINCIPAL PLACE OF BUSINESS IN ANOTHER STATE	PTF DEF [] 5 [] 5
CITIZEN OF ANOTHER STATE	[] 2	[] 2	INCORPORATED or PRINCIPAL PLACE OF BUSINESS IN THIS STATE	[] 4 [] 4	FOREIGN NATION	[] 6 [] 6

PLAINTIFF(S) ADDRESS(ES) AND COUNTY(IES)

DEFENDANT(S) ADDRESS(ES) AND COUNTY(IES)

DEFENDANT(S) ADDRESS UNKNOWN

REPRESENTATION IS HEREBY MADE THAT, AT THIS TIME, I HAVE BEEN UNABLE, WITH REASONABLE DILIGENCE, TO ASCERTAIN THE RESIDENCE ADDRESSES OF THE FOLLOWING DEFENDANTS:

COURTHOUSE ASSIGNMENT

I have reviewed Rules 18(a) and 20(a) of the Rules for the Division of Business Among District Judges, Southern District of New York, and I hereby certify that this case should be assigned to the courthouse indicated below pursuant thereto.

Check one: THIS ACTION SHOULD BE ASSIGNED TO: ☐ WHITE PLAINS ☐ MANHATTAN

DATE

SIGNATURE OF ATTORNEY OF RECORD

ADMITTED TO PRACTICE IN THIS DISTRICT

[] NO

[] YES (DATE ADMITTED Mo. _____ Yr. _____)

Attorney Bar Code #

RECEIPT #

Magistrate Judge is to be designated by the Clerk of the Court.

Magistrate Judge _____ is so designated.

Tammi M. Hellwig, Clerk of Court by _____ Deputy Clerk, Dated _____.

UNITED STATES DISTRICT COURT (NEW YORK SOUTHERN)

APPENDIX A

RELATED CASES

Eletson Holdings Inc., et al. v. Levona Holdings Ltd., Case No. 23-cv-7331 (LJL)

In re Eletson Holdings Inc., Case No. 24-cv-08672 (LJL)

In re Eletson Holdings Inc., Case No. 25-cv-01312 (LJL)

In re Eletson Holdings Inc., Case No. 25-cv-01685 (LJL)

In re Eletson Holdings Inc., Case No. 25-cv-02789 (LJL)

In re Eletson Holdings Inc., Case No. 25-cv-02811 (LJL)

In re Eletson Holdings Inc., Case No. 25-cv-02824 (LJL)

In re Eletson Holdings Inc., Case No. 25-cv-02811 (LJL)

In re Eletson Holdings Inc., Case No. 25-cv-02895 (LJL)

In re Eletson Holdings Inc., Case No. 25-cv-02897 (LJL)

United States District Court
for the
Southern District of New York
Related Case Statement

Full Caption of Later Filed Case:

Plaintiff	Case Number
vs.	
Defendant	

Full Caption of Earlier Filed Case:

(including in bankruptcy appeals the relevant adversary proceeding)

Plaintiff	Case Number
vs.	
Defendant	

Status of Earlier Filed Case:

_____ Closed (If so, set forth the procedure which resulted in closure, e.g., voluntary dismissal, settlement, court decision. Also, state whether there is an appeal pending.)

_____ Open (If so, set forth procedural status and summarize any court rulings.)

Explain in detail the reasons for your position that the newly filed case is related to the earlier filed case.

Signature: _____ Date: _____

Firm: _____