

Hearing Date: 10/27/2022 at 10:00 a.m. (Prevailing Eastern Time)
Objection Deadline: 10/20/2022 at 4:00 p.m. (Prevailing Eastern Time)

TOGUT, SEGAL & SEGAL LLP
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*Counsel to the Debtors
and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

PARETEUM CORPORATION, *et al.*,

Debtors.¹

Chapter 11

Case No.: 22-10615 (LGB)

(Jointly Administered)

**NOTICE OF HEARING OF DEBTORS'
OBJECTION TO CLAIMS OF ROBERT H. TURNER**

[Claim Nos.: 81 and 129]

PLEASE TAKE NOTICE that on May 15, 2022 (the "Petition Date"), the above-captioned debtors and debtors-in-possession (collectively, the "Debtors") filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"). On May 18, 2022, the Bankruptcy Court entered an order authorizing the joint administration and procedural consolidation of the Chapter 11 Cases [Docket No. 37].

PLEASE TAKE FURTHER NOTICE that on the date hereof, the Debtors, by and through their undersigned counsel, filed the annexed *Debtors' Objection to Claims of Robert H. Turner* (the "Claims Objection").

¹ The Debtors in the Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, if applicable, are: Pareteum Corporation (7538); Pareteum North America Corp. (f/k/a Elephant Talk North America Corp.) (9623); Devicescape Holdings, Inc. (2909); iPass, Inc. (4598); iPass IP LLC (2550); Pareteum Europe B.V.; Artidium Group Ltd. (f/k/a Artidium PLC); Pareteum Asia Pte. Ltd.; and Pareteum N.V. (f/k/a Artidium N.V.). The mailing address of the Debtors, solely for the purposes of notices and communications, is c/o Saccullo Business Consulting, LLC, Crimson King Drive, 2nd Floor, Bear, DE 19701.



PLEASE TAKE FURTHER NOTICE that a hearing to consider the Claims Objection has been scheduled for a hearing on **October 27, 2022 at 10:00 a.m. (Prevailing Eastern Time)** (the "Hearing"), or as soon as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Claims Objection must be in writing, must conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court for the Southern District of New York, must set forth the name of the objecting party, the nature and amount of claims or interests held or asserted by the objecting party against the Debtors' estates or property, the basis for the objection and the specific grounds therefor, and must be filed with the Bankruptcy Court electronically in accordance with General Order M-399 (General Order M-399 and the User's Manual for the Electronic Case Filing System may be found at www.nysb.uscourts.gov, the official website for the Bankruptcy Court) by registered users of the Bankruptcy Court's case filing system, and by all other parties in interest on a disk, preferably in Portable Document Format (PDF), or any other Windows-based word processing format (with a copy e-mailed directly to Chambers at: beckerman.chambers@nysb.uscourts.gov), and in accordance with General Order M-399, and any objection must further be served upon: (a) *counsel to the Debtors*, Togut, Segal & Segal LLP, One Penn Plaza, Suite 3335, New York, New York 10119, Attn: Frank A. Oswald Esq. (frankoswald@teamtogut.com) and Brian F. Moore, Esq. (bmoore@teamtogut.com); (b) *Office of the U.S. Trustee, Region II*, U.S. Federal Office Building, 201 Varick Street, Suite 1006, New York, NY 10014, Attn: Susan Arbeit, Esq. (susan.arbeit@usdoj.gov) and Annie Wells, Esq. (annie.wells@usdoj.gov), (c) *counsel for the Official Committee of Unsecured Creditors*, Sidley Austin LLP, 787 Seventh Avenue, New York, New York 10019, Attn: Michael G. Burke, Esq. (mgburke@sidley.com); and (d) any parties required to be served under any applicable Bankruptcy Rule or Local Rule, so as to be received no later than **October 20, 2022 at 4:00 p.m. (prevailing Eastern Time)** (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that in light of the COVID-19 pandemic, the Hearing on the Claims Objection shall take place via CourtSolutions LLC at www.court-solutions.com. Parties wishing to participate in the Hearing must make arrangements through CourtSolutions LLC no later than **October 26, 2022 at 4:00 p.m. (Prevailing Eastern Time)**. Instructions to register for CourtSolutions LLC are attached to the Bankruptcy Court's General Order M-543.

PLEASE TAKE FURTHER NOTICE that Gen. Ord. M-543, along with other temporary procedures implemented by the Bankruptcy Court in connection with the COVID-19 pandemic (including electronic filing procedures for *pro se* parties) can be found by visiting www.nysb.uscourts.gov (the "Bankruptcy Court's Website") and clicking on the "Coronavirus COVID-19 Protocol" banner.

[Continues on following page]

PLEASE TAKE FURTHER NOTICE that a copy of the Claims Objection can be viewed and/or obtained by (i) accessing the Bankruptcy Court's Website for a fee, (ii) visiting the website for the Debtors' chapter 11 cases at <http://www.kccllc.net/pareteum>, or (iii) contacting the Office of the Clerk of the United States Bankruptcy Court, Southern District of New York. Please note that a PACER password is required to access documents on the Bankruptcy Court's Website.

Dated: New York, New York
September 16, 2022

PARETEUM CORPORATION, *et al.*
Debtors and Debtors in Possession
By their Counsel
TOGUT, SEGAL & SEGAL LLP,
By:

/s/ Frank A. Oswald
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Hearing Date: October 27, 2022 at 10:00 a.m. (Prevailing Eastern Time)
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*Counsel to the Debtors
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

PARETEUM CORPORATION, *et al.*,

Debtors.¹

Chapter 11

Case No.: 22-10615 (LGB)

(Jointly Administered)

**DEBTORS' OBJECTION TO
CLAIMS OF ROBERT H. TURNER**

[Claim Nos.: 81 and 129]

TO THE HONORABLE JUDGE LISA G. BECKERMAN
UNITED STATES BANKRUPTCY JUDGE:

Pareteum Corporation ("Pareteum") and certain of its affiliates, as debtors and debtors in possession (collectively, the "Debtors") in the above-captioned Chapter 11 cases (the "Chapter 11 Cases"), by and through their undersigned counsel, Togut, Segal & Segal LLP, hereby submit this claim objection (the "Claims Objection"), pursuant to sections 105(a) and 502 of title 11 of the United States Code (the "Bankruptcy Code") and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), for entry of an order, substantially in the form attached hereto

¹ The Debtors in the Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, if applicable, are: Pareteum Corporation (7538); Pareteum North America Corp. (f/k/a Elephant Talk North America Corp.) (9623); Devicescape Holdings, Inc. (2909); iPass, Inc. (4598); iPass IP LLC (2550); Pareteum Europe B.V.; Artidium Group Ltd. (f/k/a Artidium PLC); Pareteum Asia Pte. Ltd.; and Pareteum N.V. (f/k/a Artidium N.V.). The mailing address of the Debtors, solely for the purposes of notices and communications, is c/o Saccullo Business Consulting, LLC, Crimson King Drive, 2nd Floor, Bear, DE 19701.

as **Exhibit A** (the “Proposed Order”), disallowing and expunging Claim Nos. 81 and 129 filed by Robert H. Turner (the “Claimant”) in these Chapter 11 Cases (each a “Disputed Claim” and together, the “Disputed Claims”). In support of this Claims Objection, the Debtors rely on the declaration of Anthony M. Saccullo, Esq., annexed hereto as **Exhibit B** (the “Saccullo Declaration”), and by and through their undersigned counsel, respectfully represent that:

JURISDICTION AND VENUE

1. The United States Bankruptcy Court for the Southern District of New York (the “Court”) has jurisdiction to consider this Claims Objection and the relief requested herein pursuant to 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order of Reference M-431, dated January 31, 2012 (Preska, C.J.). This is a core proceeding under 28 U.S.C. § 157(b).

2. Venue of the Chapter 11 Cases and this Claims Objection is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The legal predicates for the relief requested herein are sections 105(a) and 502 of the Bankruptcy Code and Bankruptcy Rule 3007.

BACKGROUND

I. The Chapter 11 Cases

4. On May 15, 2022 (the “Petition Date”), the Debtors each commenced a voluntary Chapter 11 case by filing a petition for relief under Chapter 11 of the Bankruptcy Code in this Court. On May 18, 2022, the Court entered an order authorizing the joint administration and procedural consolidation of the Chapter 11 Cases pursuant to Bankruptcy Rule 1015(b) [Docket No. 37].

5. The Debtors continue to manage their post-Sale affairs as debtors in possession pursuant to sections 1107 and 1108 of the Bankruptcy Code. On May 24,

2022, the United States Trustee for the Southern District of New York (the "U.S. Trustee") appointed an Official Committee of Unsecured Creditors (the "Committee") pursuant to section 1102(a) of the Bankruptcy Code [Docket No. 52]. No trustee or examiner has been appointed in these Chapter 11 Cases.

6. On June 28, 2022, each of the Debtors timely filed their respective schedules of assets and liabilities and statement of financial affairs (collectively, the "Schedules").

7. On August 4, 2022, the Debtors filed the *Chapter 11 Plan of Liquidation for Pareteum Corporation and Certain of its Affiliates* [Docket No. 268] (as may be amended, modified, and/or supplemented from time to time, the "Plan") and related *Disclosure Statement for the Chapter 11 Plan of Liquidation for Pareteum Corporation and Certain of its Affiliates* [Docket No. 269] (as may be amended, modified, and/or supplemented from time to time, the "Disclosure Statement"). On August 17, 2022, the Debtors filed modified versions of the Plan and Disclosure Statement [Docket Nos. 285, 286].

8. On August 22, 2022, the Court entered the *Order (I) Approving Certain Key Dates Relating to Confirmation of the Debtors' Plan, Including Scheduling a Combined Hearing to Consider Approval of Debtors' Disclosure Statement and Plan; (II) Approving the Form and Manner of Combined Hearing Notice; (III) Approving the Debtors' Disclosure Statement on a Provisional Basis; (IV) Approving (A) Procedures for Solicitation; (B) Forms of Ballots; (C) Procedures for Tabulation of Votes; and (D) Procedures for Objections; and (V) Establishing a Bar Date for Filing Administrative Claims Arising From the Petition Date Through and Including August 31, 2022* [Docket No. 296] (the "Solicitation Procedures Order"), which, among other things, established procedures for the Debtors' solicitation of votes on the Plan and approved the Disclosure Statement on a provisional

basis pending final approval at a hearing scheduled to take place on October 6, 2022 during which the Court will also consider confirmation of the Plan. The Debtors filed modified solicitation versions of the Disclosure Statement and Plan that same date [Docket Nos. 299 and 300].

9. In accordance with the Solicitation Procedures Order, the Debtors commenced solicitation of votes on the Plan on August 30, 2022. *See Certificate of Service* [Docket No. 326]. The deadline to submit votes on the Plan is September 27, 2022 at 5:00 p.m. (prevailing Eastern Time) (the "Voting Deadline").

10. Additional factual background information regarding the Debtors, including their business operations, their corporate and capital structure, the events leading to these Chapter 11 Cases, the Securities Litigation (as defined below) and the Plan is set forth in the Disclosure Statement.

II. Claimant's Background with the Debtors

11. On November 22, 2019, Pareteum's Board of Directors terminated the Claimant from his positions as Executive Chairman and Chief Executive Officer of Pareteum. The Claimant's termination from such positions was reported by Pareteum in a Form 8-K filed with the Securities and Exchange Committee on November 25, 2022 (the "8-K"), noting that "[a] leadership transition was necessary as a key step while we work to complete the restatement process and improve the company's financial and operational controls."

12. The Claimant was terminated from his employment in connection with the restatement of the Debtors' financial information announced by the Debtors in October 2019. *See* Docket No. 300-1 at 11. At the time he was terminated, the Claimant refused to resign from the Board of Pareteum and remained a director until the Sale Closing Date (as defined in the Disclosure Statement). *See id.*

13. The Claimant is a defendant in the securities class action captioned *In re Pareteum Securities Litigation*, Case No. 19-cv-09767 (AKH) (GWG) pending in the United States District Court for the Southern District of New York (the “Securities Litigation”), among other litigation arising under securities law. *See id.* at 12. On May 5, 2022, Claimant commenced an action against Pareteum, which is stayed pending these Chapter 11 Cases, in the United States District Court for the District South Carolina styled *Robert H. Turner v. Pareteum Corporation, f/k/a Elephant Talk Communications, Inc.*, Case No. 22-cv-1435 (SAL) (D.S.C. 2022) seeking reimbursement of legal fees pursuant to indemnity provisions in Pareteum’s corporate by-laws.

14. In addition to disputing the Disputed Claims, the Debtors maintain that there are affirmative claims against the Claimant in favor of the Debtors’ estates related to the financial reporting that gave rise to the Securities Litigation.

III. The Disputed Claims

15. The Disputed Claims seek amounts allegedly owed to the Claimant pursuant to: (i) liquidated amounts in connection with the Claimant’s prepetition employment contract with Pareteum (*i.e.* Claim No. 89), and (ii) unliquidated amounts for indemnification, contribution, reimbursement in connection with his employment with Pareteum from which he was terminated (*i.e.*, Claim No. 129). The Claimant’s employment contract was not submitted with either Disputed Claim.

RELIEF REQUESTED

16. By this Claim Objection, the Debtors respectfully request entry the Proposed Order, substantially in the form attached hereto as **Exhibit A**, pursuant to sections 105(a) and 502 of the Bankruptcy Code and Bankruptcy Rule 3007, disallowing and expunging the Disputed Claims as a matter of law for the reasons set forth below.

BASIS FOR RELIEF

17. Section 502 of the Bankruptcy Code provides, in pertinent part:

(a) A claim or interest, proof of which is filed under section 501 of this title, is deemed allowed, unless a party in interest, including a creditor of a general partner in a partnership that is a debtor in a case under chapter 7 of this title, objects.

11 U.S.C. § 502(a).

18. Bankruptcy Rule 3001(f) provides that “[a] proof of claim executed and filed in accordance with [the Bankruptcy Rules] shall constitute prima facie evidence of the validity and amount of the claim.” Fed. R. Bankr. P. 3001(f).

19. Bankruptcy Rule 3007 provides, in relevant part:

An objection to the allowance of a claim shall be in writing and filed. A copy of the objection with notice of the hearing thereon shall be mailed or otherwise delivered to the claimant, the debtor or debtor in possession and the trustee at least 30 days prior to the hearing.

Fed. R. Bankr. P. 3007

20. As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes *prima facie* evidence of the validity and the amount of the claim under Bankruptcy Code section 502(a). See *In re Marian T. Vanegas*, 290 B.R. 190, 193 (Bankr. D. Conn. 2003); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 n.13 (Bankr. S.D.N.Y. 2000). To receive the benefit of *prima facie* validity, however, “the proof of claim must ‘set forth facts necessary to support the claim.’” *In re Marino*, 90 B.R. 25, 28 (Bankr. D. Conn. 1988).

21. A party objecting to the proof of claim must only provide evidence sufficient to negate the *prima facie* validity of the claim by refuting one or more of the facts in the filed claim. See *In re Waterman Steamship Corp.*, 200 B.R. 770 (Bankr. S.D.N.Y. 1996). Once this occurs, “the burden reverts to the claimant to prove the validity of the claim by

preponderance of the evidence.” *In re WorldCom, Inc.*, No. 02-13533, 2005 WL 3832065 at *4 (Bankr. S.D.N.Y. 2005) (quoting *In re Allegheny Int’l, Inc.*, 954 F.2d 167, 173-74 (3d Cir. 1992)); see also *In re St. Johnsbury Trucking Co.*, 206 B.R. 318, 323 (Bankr. S.D.N.Y. 1997). The claimant must prove the claim, not sit back while the objector attempts to disprove it. See *In re Bennett*, 83 B.R. 248, 252 (Bankr. S.D.N.Y. 1988).

22. To have a valid prepetition claim, a claimant must demonstrate that it possesses a right to payment from the debtor and that the right arose prior to the filing of the bankruptcy petition. See *Manville Forest Prods. Corp. v. Riverwood Int’l Corp.* (*In re Manville Forest Prods. Corp.*), 209 F.3d 125,128 (2d Cir. 2000).

23. The Disputed Claims should be disallowed and expunged because they fail to set forth sufficient facts or a legal theory to support a *prima facie* claim, as set forth in further detail below.

OBJECTION TO THE DISPUTED CLAIMS

24. The Disputed Claims are not valid prepetition claims. The Disputed Claims are claims based on the termination of the Claimant’s employment with the Debtors. The Claimant, however, was terminated from his employment with the Debtors in connection the restatement of the Debtors’ financials. As a result of his terminated employment with the Debtors, the Claimant is not entitled to recover on account of the Disputed Claims, which relate to his employment. The Claimant provided no evidence as to the validity of the Disputed Claims and has not expounded any legal theory upon which the Debtors are liable to the Claimant as set forth in the Disputed Claims.

25. In addition, the Debtors believe that claims against the Claimant exist in favor of the Debtors’ estates, which are also related to the Debtors’ restatement of its financial information in October 2019.

26. Based on the foregoing, the Debtors respectfully submit that the Disputed Claims should be disallowed and expunged in their entirety because they are not valid prepetition claims against the Debtors.

RESERVATION OF RIGHTS

27. The Debtors expressly reserve their right to amend this Claims Objection, file additional papers in support of this Claims Objection or take other appropriate actions, including to: (a) object to either of the Disputed Claims that are not disallowed and expunged in their entirety for any reason; (b) respond to any allegation or defense that may be raised in a response filed by or on behalf of the Claimant or other interested parties; (c) object further to either Disputed Claim for which the Claimant provides (or attempts to provide) additional documentation or substantiation; (d) object further to either Disputed Claim addressed herein based on additional information that may be discovered upon further review by the Debtors or through discovery pursuant to the Bankruptcy Rules; and (e) object further on these bases or on any basis to either Disputed Claim.

NOTICE

28. Notice of this Motion and the Proposed Order has been given to (a) the U.S. Trustee; (b) counsel for the Committee; (c) the Claimant; and (d) any other party which has filed a request for notice in these Chapter 11 Cases. The Debtors submit that no other or further notice need be provided.

NO PRIOR REQUEST

29. No prior application for the relief requested herein has been made to this or any other court.

CONCLUSION

WHEREFORE, the Debtors respectfully request entry of the Proposed Order, substantially in the form attached hereto as **Exhibit A**, disallowing and expunging the Disputed Claims filed by the Claimant and granting such other relief as the Court deems just and proper.

Dated: September 16, 2022
New York, New York

PARETEUM CORPORATION, *ET AL.*
Debtors and Debtors in Possession
By their Counsel
TOGUT, SEGAL & SEGAL LLP,
By:

/s/ Frank A. Oswald
FRANK A. OSWALD
BRIAN F. MOORE
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One Penn Plaza, Suite 3335
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EXHIBIT A

Proposed Order

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

PARETEUM CORPORATION, *et al.*,

Debtors.¹

Chapter 11

Case No.: 22-10615 (LGB)

(Jointly Administered)

**ORDER GRANITNG DEBTORS'
OBJECTION TO CLAIMS OF ROBERT H. TURNER**

[Claim Nos.: 81 and 129]

Upon the objection (the "Claims Objection")² of the Debtors for entry of an order (this "Order"), pursuant to sections 105(a) and 502 of the Bankruptcy Code and Bankruptcy Rule 3007, disallowing and expunging Claim Nos. 81 and 129 (each a "Disputed Claim" and together, the "Disputed Claims"); and upon the declaration of Anthony M. Saccullo, Esq. (the "Saccullo Declaration") submitted in support of the Claims Objection; and this Court having reviewed the Claims Objection, the Saccullo Declaration and having heard the statements of counsel at the hearing held before the Court on October 27, 2022 (the "Hearing") to consider the Claims Objection; and this Court having jurisdiction to consider the Claims Objection and the relief requested therein; and it appearing that venue of these Chapter 11 Cases and this Claims Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b); and good

¹ The Debtors in the Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, if applicable, are: Pareteum Corporation (7538); Pareteum North America Corp. (f/k/a Elephant Talk North America Corp.) (9623); Devicescape Holdings, Inc. (2909); iPass, Inc. (4598); iPass IP LLC (2550); Pareteum Europe B.V.; Artidium Group Ltd. (f/k/a Artidium PLC); Pareteum Asia Pte. Ltd.; and Pareteum N.V. (f/k/a Artidium N.V.). The mailing address of the Debtors, solely for the purposes of notices and communications, is c/o Saccullo Business Consulting, LLC, Crimson King Drive, 2nd Floor, Bear, DE 19701.

² Unless otherwise defined herein, all capitalized terms shall have the meanings ascribed to them in the Claim Objection.

and sufficient notice of the Claims Objection having been provided; and no other or further notice need be given; and upon the record of the Hearing and of all of the proceedings held before the Court; and this Court having determined that the relief requested in the Claims Objection is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and after due deliberation thereon and good and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED, AND DECREED THAT:

1. The Claims Objection is GRANTED as provided herein.
2. The Disputed Claims are disallowed and expunged in their entirety.
3. Each Disputed Claim and the objection by the Debtors to each Disputed Claim as stated in the Claims Objection constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each claim. Any stay of this Order shall apply only to the contested matter which involves such creditor and shall not act to stay the applicability or finality of this Order with respect to the contested matters covered hereby.
4. The claims agent retained by the Debtors in these Chapter 11 Cases is authorized to reflect the disallowed and expunged Disputed Claims on the official claims register maintained for the Debtors' cases.
5. Nothing herein shall prejudice the Debtors' right to amend the Claims Objection, file additional papers in support thereof or take other appropriate actions, including to: (a) object to any of the Disputed Claims that are not disallowed and expunged in their entirety for any reason; (b) respond to any allegation or defense that may be raised in a response filed by or on behalf of the Claimant or other interested parties; (c) object further to any Disputed Claim for which the Claimant provides (or

attempts to provide) additional documentation or substantiation; (d) object further to any Disputed Claim addressed herein based on additional information that may be discovered upon further review by the Debtors or through discovery pursuant to the Bankruptcy Rules; and (e) object further on these bases or on any basis to either Disputed Claim.

6. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Claims Objection.

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

Dated: New York, New York
October __, 2022

HONORABLE LISA G. BECKERMAN
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

Saccullo Declaration

TOGUT, SEGAL & SEGAL LLP
Frank A. Oswald
Brian F. Moore
Amy M. Oden
One Penn Plaza, Suite 3335
New York, New York 10119
(212) 594-5000

*Counsel to the Debtors
and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

PARETEUM CORPORATION, *et al.*,

Debtors.¹

Chapter 11

Case No.: 22-10615 (LGB)

(Jointly Administered)

**DECLARATION OF ANTHONY M. SACCCULLO
IN SUPPORT OF DEBTORS' OBJECTION TO CLAIMS OF ROBERT H. TURNER**

[Claim Nos.: 81 and 129]

I, Anthony M. Saccullo, make this declaration (the "Declaration") pursuant to 28 U.S.C. § 1746 and state that:

1. I am a member of Saccullo Business Consulting, LLC ("SBC"), a business consulting firm that offers non-legal bankruptcy services to companies and commercial bankruptcy estates. Pursuant to the *Order Authorizing the Retention of Saccullo Business Consulting, LLC to Provide Anthony M. Saccullo as Wind-Down Officer and Additional Personnel Nunc Pro Tunc to July 5, 2022, and Granting Related Relief* [Docket No. 235], I have served as the Wind-Down Officer of the Debtors since July 5, 2022.

¹ The Debtors in the Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, if applicable, are: Pareteum Corporation (7538); Pareteum North America Corp. (f/k/a Elephant Talk North America Corp.) (9623); Devicescape Holdings, Inc. (2909); iPass, Inc. (4598); iPass IP LLC (2550); Pareteum Europe B.V.; Artidium Group Ltd. (f/k/a Artidium PLC); Pareteum Asia Pte. Ltd.; and Pareteum N.V. (f/k/a Artidium N.V.). The mailing address of the Debtors, solely for the purposes of notices and communications, is c/o Saccullo Business Consulting, LLC, Crimson King Drive, 2nd Floor, Bear, DE 19701.

2. I am in all respects competent to make this Declaration in support of the *Debtors' Objection to Claims of Robert H. Turner* (the "Claims Objection"),² seeking to disallow and expunge Claim Nos. 81 and 129 (the "Disputed Claims") in their entirety.

3. Except as otherwise set forth herein, all statements in this Declaration are based on my personal knowledge, familiarity with the Debtors and these Chapter 11 Cases, the Debtors' Schedules, discussions with the Debtors' other retained advisors and review of the Disputed Claims and relevant documents. If I were called upon to testify, I could and would testify competently to the facts set forth in the Claims Objection and herein.

4. On November 22, 2019, Pareteum's Board of Directors terminated the Claimant from his positions as Executive Chairman and Chief Executive Officer of Pareteum. The Claimant's termination from such positions was reported by Pareteum in a Form 8-K filed with the Securities and Exchange Committee on November 25, 2022 (the "8-K"), noting that "[a] leadership transition was necessary as a key step while we work to complete the restatement process and improve the company's financial and operational controls."

5. The Claimant was terminated from his employment in connection with the restatement of the Debtors' financial information announced by the Debtors in October 2019. At the time he was terminated, the Claimant refused to resign from the Board of Pareteum and remained a director until the Sale Closing Date (as defined in the Disclosure Statement).

² Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Claims Objection.

6. The Claimant is a defendant in the securities class action captioned *In re Pareteum Securities Litigation*, Case No. 19-cv-09767 (AKH) (GWG) pending in the United States District Court for the Southern District of New York (the “Securities Litigation”), among other litigation arising under securities law. On May 5, 2022, Claimant commenced an action against Pareteum, which is stayed pending these Chapter 11 Cases, in the United States District Court for the District South Carolina styled *Robert H. Turner v. Pareteum Corporation, f/k/a Elephant Talk Communications, Inc.*, Case No. 22-cv-1435 (SAL) (D.S.C. 2022) seeking reimbursement of legal fees pursuant to indemnity provisions in Pareteum’s corporate by-laws.

7. I am aware that in addition to disputing the Disputed Claims, the Debtors maintain that there are affirmative claims against the Claimant in favor of the Debtors’ estates related to the financial reporting that gave rise to the Securities Litigation.

8. As set forth in the Claims Objection, the Disputed Claims seek amounts allegedly owed to the Claimant pursuant to: (i) liquidated amounts in connection with the Claimant’s prepetition employment contract with Pareteum (*i.e.* Claim No. 89), and (ii) unliquidated amounts for indemnification, contribution, reimbursement in connection with his employment with Pareteum from which he was terminated (*i.e.*, Claim No. 129). The Claimant’s employment contract was not submitted with either Disputed Claim.

[Continues on following page]

9. Based on the foregoing, I do not believe that the Claimant is entitled to recover from the Debtors' estates on account of the Disputed Claims, which relate to his employment. Accordingly, I believe that the Disputed Claims should be disallowed and expunged in their entirety.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

DATED: Bear, Delaware
September 16, 2022

/s/Anthony M. Saccullo
Anthony M. Saccullo