

Brian M. Rothschild, USB #15316
Darren Neilson, USB #15005
PARSONS BEHLE & LATIMER
201 South Main Street, Suite 1800
Salt Lake City, Utah 84111
Telephone: 801.532.1234
Facsimile: 801.536.6111
BRothschild@parsonsbehle.com
DNeilson@parsonsbehle.com
ecf@parsonsbehle.com

Attorneys for the Liquidating Trustee of Debtors' Estate

**IN THE UNITED STATES BANKRUPTCY COURT
DISTRICT OF UTAH, CENTRAL DIVISION**

In re: PolarityTE, Inc., a Delaware corporation Debtor	Case No. 23-bk-22358-KRA Case No. 23-bk-22360-KRA Case No. 23-bk-22361-KRA
In re: PolarityTE, MD Inc., a Nevada corporation Debtor	Chapter 11 Judge Kevin R. Anderson
In re: PolarityTE, Inc., a Nevada corporation Debtor	THIS FILING RELATES TO ALL DEBTORS¹

OBJECTION TO PROOF OF CLAIM NO. 7-2 OF MATTHEW ROBERT RIGNELL

By this Objection (the “**Objection**”), John Curtis, as the Liquidating Trustee of the
bankruptcy estate for debtors PolarityTE, Inc. (“**PTE**”), PolarityTE, MD Inc. (“**PTE MD**”), and

¹ The Debtors in these jointly administered chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are PolarityTE, Inc. (9524); PolarityTE MD, Inc. (1555); and PolarityTE, Inc. (6882). The location of the Debtors’ service address is 1960 S. 4250 W., Salt Lake City, UT 84104.



PolarityTE, Inc. (“**PTE NV**”) (together, the “**Debtors**”), hereby move the Court for entry of an order disallowing and reducing to \$0 proof of claim no. 7-2 filed by Matthew Robert Rignell (the “**Claimant**”) in Case No. 23-22360 as duplicative.

I. JURISDICTION

1. The Bankruptcy Court has jurisdiction over this matter under 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).

2. The Debtors’ principal offices and principal place of business are in Salt Lake City, Utah, within the District of Utah, and, therefore, venue is proper in this District under 28 U.S.C. § 1408(1).

3. The bases for the relief requested herein are sections 105 and 502 of title 11 of the United States Code (the “**Bankruptcy Code**”) and rules 3001 and 3007 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

II. GENERAL BACKGROUND

4. The Debtors were a clinical stage biotechnology company that marketed and sold a product to treat complex wounds.

5. Due to U.S. Food and Drug Administration’s (“**FDA**”) guidance, the Debtors were no longer able to sell their product without FDA approval which required expensive clinical trials.

6. The Debtors were unable to continue to fund the clinical trials.

7. Rather than abandon the clinical trials and their promising product, on June 6, 2023 (the “**Petition Date**”), each Debtor filed a petition for relief under its Chapter 11 Case in the Bankruptcy Court.

8. After the Petition Date, the Debtors sought and obtained approval from the Bankruptcy Court to run a sale process for the sale of substantially all their assets. On July 31,

2023, the Court approved the sale of substantially all the Debtors' operating assets to Grander Acquisition LLC ("**Grander**" and the "**Grander Sale**") (ECF 107) for the price of \$6,500,000.

9. On January 27, 2025, the Court confirmed (the "**Confirmation Order**") (ECF 190) Debtors' liquidating plan of reorganization (the "**Plan**").

10. Under the Plan the Effective Date occurred on February 26, 2025, at which time John Curtis was appointed as the Liquidating Trustee.

III. THIS MOTION

11. Claimant filed proof of claim no. 12-2 in Case No. 23-22358, asserting an unsecured claim in the amount of \$16,153.84 based on "Unpaid Employee PTO," of which \$15,150 was asserted as a priority unsecured claim.

12. Claimant also a duplicate filed proof of claim no. 7-2 in Case No. 23-22360 for the same amount and basis as claim no. 12-2.

13. Proof of claim no. 7-2 is duplicative and not filed in the main case.

IV. NOTICE

The Debtor has provided 30 days' notice of this Objection in accordance with Bankruptcy Rule 3007(a) and Local Bankruptcy Rule 3007-1(b) to (a) the Office of the United States Trustee; and (b) all ECF notice parties in this case; and (c) all parties on the Court's official mailing matrix. The Liquidating Trustee respectfully submits that no further notice is necessary and that the notice satisfies Bankruptcy Rule 3007(a).

V. CONCLUSION

WHEREFORE, for the reasons set forth herein, the Liquidating Trustee requests that the Court enter an Order disallowing and reducing to \$0 proof of claim no. 7-2 in Case No. 23-22360 as duplicative, and granting such other further relief as is just and proper.

DATED May 21, 2025.

PARSONS BEHLE & LATIMER

/s/ Darren Neilson

Darren Neilson

Attorneys for the Liquidating Trustee

CERTIFICATE OF SERVICE BY ELECTRONIC NOTICE (CM/ECF)

I hereby certify that on May 21, 2025, I electronically filed the foregoing *Objection to Proof of Claim* with the United States Bankruptcy Court for the District of Utah by using the CM/ECF system. I further certify that the parties of record in this case, as identified below, are registered CM/ECF users.

- **James W. Anderson** jwa@clydesnow.com, gmortensen@clydesnow.com
- **Megan K Baker** baker.megan@dorsey.com
- **J. Thomas Beckett** tbeckett@parsonsbehle.com, ecf@parsonsbehle.com;brothschild@parsonsbehle.com
- **Gary M. Freedman** gary.freedman@nelsonmullins.com, sarah.castillo@nelsonmullins.com;francis.santelices@nelsonmullins.com
- **Elaine A. Monson** emonson@rqn.com, docket@rqn.com;jsears@rqn.com
- **Darren B. Neilson** dneilson@parsonsbehle.com
- **Ellen E. Ostrow** eostrow@foley.com, ellen-ostrow-4512@ecf.pacerpro.com;docketflow@foley.com;geysa.peeler@foley.com
- **Brian M. Rothschild** brothschild@parsonsbehle.com, ecf@parsonsbehle.com;docket@parsonsbehle.com
- **Rachel A. Sternlieb** rachel.sternlieb@nelsonmullins.com
- **Landon S. Troester** lst@clydesnow.com, rcondos@clydesnow.com
- **United States Trustee** USTPRegion19.SK.ECF@usdoj.gov
- **Russell S. Walker** russellw@pearsonbutler.com, sasha@pearsonbutler.com
- **Melinda Willden tr** melinda.willden@usdoj.gov, James.Gee@usdoj.gov;Lindsey.Huston@usdoj.gov;Rinehart.Peshell@usdoj.gov;Rachelle.D.Hughes@usdoj.gov;Brittany.Dewitt@usdoj.gov

CERTIFICATE OF SERVICE BY MAIL OR OTHER MEANS

I hereby certify that on May 21, 2025, I caused to be served a true and correct copy of the foregoing *Objection to Proof of Claim* as follows:

Mail Service: First-class U.S. mail, postage pre-paid, addressed to:

Matthew Robert Rignell
102 W Misty Brook Ln
Stansbury Park, UT 84074

Crowell & Moring LLP
Attn: Michael V. Blumenthal
590 Madison Avenue

*20th Floor
New York, NY 10022*

*David F. Marx
Dorsey & Whitney, LLP
111 South Main Street
21st Floor
Salt Lake City, UT 84111*

Mail Service to All Parties in Interest: First-class U.S. mail, postage pre-paid, addressed to all parties who did not receive electronic service as set for the herein listed on the Official Court Mailing Matrix dated May 21, 2025 attached hereto.

/s/ Darren Nielson
Darren Nielson

Label Matrix for local noticing

1088-2
Case 23-22358
District of Utah
Salt Lake City
Wed May 21 14:28:39 MDT 2025

1960 South 4250 West LLP

1960 South 4250 West
Salt Lake City, UT 84104-4836

AIG

175 Water Street
18th Floor
New York, NY 10038-4969

AWAC Excess
3424 Peachtree Road NE
Suite 550
Atlanta, GA 30326-1311

Accellacare Limited
3 Parkway North Blvd
STE 200
Deerfield, IL 60015-2553

Accenture International Limited
1 Grand Canal Square
Dublin, Ireland, D02 P820,

Accenture LLP
161 N. Clark St
STE 1100
Chicago, IL 60601-3362

Ace Recycling & Disposal
2274 South Technology Road
West Valley City, UT 84119-1102

Adam Lowe
1463 S Lincoln - Apt 1
Salt Lake City, UT 84105-2365

Adcomp LLC
1720 Edmonds Ln
Lewisville, TX 75067-5805

Adobe Value Incentive Plan
345 Park Ave.
San Jose, CA 95110-2704

Advanced Foot & Ankle Center
8822 S Redwood Rd
Ste E121
West Jordan, UT 84088-5763

Alain Adam
7505 Brown Ave Unit C
Forest Park, IL 60130-3331

Albert Gedeon
1319 E Iron Boberg Circle
Draper, UT 84020-7534

Alex Salinas
6278 S Stonehollow Cir
Taylorsville, UT 84129-6110

Alex Salinas Portillo
6278 S Stonehollow Cir
Taylorsville, UT 84129-6110

Alexander Turner
902 Country Club
Tooele, UT 84074-9631

Alina Trang
1080 BRINLEY LANE
Kaysville, UT 84037-2717

Alira Health Cinical, LLC
1 Grant Framingham St
STE 400
Framingham, MA 01702

Amanda Schamper
6763 North Holly Lane
Byron, IL 61010-9378

Amanda Stump
427 E 2050 S
Bountiful, UT 84010-5331

Amarinder Gill
13332 S. Haven Meadow Lane
Riverton, UT 84065-6148

Amber White
5258 W Miller Crossing Dr
Herriman, UT 84096-2004

Amy Brevil
11404 S Overshine Ln
South Jordan, UT 84009-5040

Amy Yuda
1645 E Wasatch Circle
Salt Lake City, UT 84105-1740

Anand R. Kumar MD
613 Stephenson Avenue
Suite 101
Savannah, GA 31405-5985

James W. Anderson
Clyde Snow & Sessions
201 S. Main Street, Suite 2200
Salt Lake City
Salt Lake City, UT 84111-2268

Andrew Bollhoefer
538 Meadow Road
Winnetka, IL 60093-4017

Andrew West
1900 S. IMPERIAL STREET
Salt Lake City, UT 84105-3819

Angela Ziegler
254 Ambrose
Newport Coast, CA 92657-0130

Anindith Reddy Bujala
350 South 200 West
Apt C109
Salt Lake City, UT 84101-1828

Anna Warner
969 N 1200 W
Salt Lake City, UT 84116-3847

Annette Halloran
3776 W FONTANA WAY J210
South Jordan, UT 84095-5575

Anshu Gupta
325 Cordova Street #132
Pasadena, CA 91101-4689

Armistice Capital Master Fund Ltd.
510 Madison Ave
New York, NY 10022-5730

Arthur Telfeian
140 W Millstream Road
Cream Ridge, NJ 08514-2313

Ashlee Fishleigh
311 East 5th Avenue
Salt Lake City, UT 84103-2712

Ashley Allphin
1473 W 190 N
Pleasant Grove, UT 84062-3080

Audrey Spence
1759 E BLAINE AVENUE
Salt Lake City, UT 84108-2903

Azzur Group, LLC
330 S. Warminster Rd
STE 341
Hatboro, PA 19040-3433

BC 1960 South Industrial LLC
1960 Industrial Road
Salt Lake City, UT 84199-0010

BCG Acquisitions
537 W 600 S
STE 400
Salt Lake City, UT 84101-2253

Megan K Baker
Dorsey & Whitney, LLP
111 S. Main Street, 21st Floor
Salt Lake City, UT 84111-2176

Barry University, Inc.
11300 NE 2nd Ave
Miami, FL 33161-6695

Barry University, Inc., Robert J. Snyder, DP
16800 NW 2nd Ave
STE 202
North Miami Beach, FL 33169-5504

Baylor Research Institute D/B/A Baylor Scott
3434 Live Oak St
STE 201
Dallas, TX 75204-6134

J. Thomas Beckett
Parsons Behle & Latimer
201 South Main Street
Suite 1800
P.O. Box 45898
Salt Lake City, UT 84145-0898

BioIVT, LLC
123 Frost St
STE 115
Westbury, NY 11590-5034

BioTechLogic, Inc.
717 Indian Rd
Glenview, IL 60025-3407

Biopharma Informatic, LLC
19255 Park Row
Houston, TX 77084-7309

Boston Medical Center Corporation
One Boston Medical Center Pl
Boston, MA 02118-2910

Box, Inc.
900 Jefferson Ave
Redwood City, CA 94063-1837

Boyne Biotechnology Consulting
PO Box
Cave Creek, AZ 85327

Bradlee Field
4449 Kootenai St
Riverton, UT 84096-3478

Bricelyn Strauch
2942 S GLENMARE STREET
Salt Lake City, UT 84106-3467

Brigham Denson
1986 West Celia Way
Layton, UT 84041-4911

Brittany Hamilton
204 E Van Buren Street
Alexandria, IN 46001-1430

Brittany Hardy
3121 S 8560 W
Magna, UT 84044-1722

Brock A Liden DPM
210 Sharon Rd
STE A
Circleville, OH 43113-1498

Burke Powers
738 E 700 N
Orem, UT 84097-6006

Butler, Colleen
429 W Center Street
Midvale, UT 84047-7305

Butler, Fred
127 W 122nd Street
New York, NY 10027-5502

CUBB
202B HALL'S MILL ROAD
Whitehouse Station, NJ 08889

Caitlin Murphy
4450 S Lemans Drive
Apt 105
Salt Lake City, UT 84124-2478

Cameron Hoyler
3 Outrider Road
Rolling Hills, CA 90274-5200

Cannae Partners, LLC
995 Market St
San Francisco, CA 94103-1702

Carl Peterson
10417 South Culmination Street
South Jordan, UT 84095-8314

Carlee Bennett
4616 W Sunny Meadow Dr
South Jordan, UT 84009-2783

Carmell Therapeutics Corporation
2403 Sidney St
Pittsburgh, PA 15203-2167

Carol Akerman
3 Lennox Way
New City, NY 10956-4501

Caroline Garrett
7692 S. Avondale Drive
Cottonwood Heights, UT 84121-5507

Carrie Harrison
504 E CLOVERWOOD CIRCLE
Draper, UT 84020-9218

Carrie Johnston
37100 Elizabeth Lane
New Boston, MI 48164-8913

Casey Grimsdell
9214 S Terri Lynn Dr
Sandy, UT 84094-3056

Cassiopeia Huffaker
4910 S 1625 E
Holladay, UT 84117-5900

Cedar Health Research, LLC
Three Forest Plaza 12221 Merit Drive
STE 350
Dallas, TX 75251

Cellco Partnership dba Verizon Wireless
William M. Vermette
22001 Loudoun County Pkwy
Ashburn, VA 20147-6122

Central Research Associates, Inc.
2660 10th Ave S.
Birmingham, AL 35205-1605

Centri Business Consulting, LLC
1628 John F Kennedy Blvd
STE 500
Philadelphia, PA 19103-2125

CenturyLink (Lumen Technologies)
100 Centurylink Dr
Monroe, LA 71203-2041

CenturyLink Sales Solutions Inc.
100 Centurylink Dr
Monroe, LA 71203-2041

Chara Holley
775 w Fine Dr.
C304
Salt Lake City, UT 84119-7544

Charles Diggins
1115 Rowley Ave
Cleveland, OH 44109-1843

Charles River Laboratories, Inc
251 Ballardvale St.
Wilmington, MA 01887-1000

Chelsey Carhart
2569 East 2940 South
Salt Lake City, UT 84109-2524

Cheryl Blycker
4014 S CHASE BROOK LANE
Salt Lake City, UT 84107-2390

Chris Nolet
P.O. Box 3947
Incline Village, NV 89450-3947

Christiaan O'Connor
2565 Dearborn Street
Salt Lake City, UT 84106-3511

Christine Cote
848 E 100 S #2
Salt Lake City, UT 84102-4109

Christine Hashimoto
2095 EAST HOWEY DRIVE
Salt Lake City, UT 84121-2229

Christopher Read
787 East 4280 South
Salt Lake City, UT 84107-3045

Chubb
202B HALL'S MILL ROAD
Whitehouse Station, NJ 08889

Cision
130 E Randolph St
7th Floor
Chicago, IL 60601-6164

Clark Jones
3990 S Howick St
Unit A414
Salt Lake City, UT 84107-1487

Clean Harbors Disposal Services Inc.
42 Longwater Drive
PO Box 9149
Norwell, MA 02061-9149

Clinical Research Associates of Central PA,
1616 E Pleasant Valley Blvd
Altoona, PA 16602-7308

Clinical Research Inc.
177 Huntington Ave
STE 1703
Boston, MA 02115-3153

Clinical Research Medical Center, LLC
2020 Wellness Wy
Suite 206
Las Vegas, NV 89106-4145

Clinical Trials of Texas, LLC
5430 Fredericksburg Rd
San Antonio, TX 78229-3539

Colleen Butler
429 W Center Street
Midvale, UT 84047-7305

Comcast Business
PO Box 8587
Philadelphia, PA 19101-8587

Connor Group
3401 N Thanksgiving Way
Lehi, UT 84043-4145

Courtney Cushnir
2992 S Elgin Hill Court
Salt Lake City, UT 84106-4549

Crowell & Moring LLP
Attn: Michael V. Blumenthal
590 Madison Avenue
20th Floor
New York, NY 10022-2544

Crowell Moring
1001 Pennsylvania Ave. NW
Washington, DC 20004-2595

Cummins Sales and Service
2167 S 5370 W
Salt Lake City, UT 84120-1265

Curline, Inc.
6001 E. Columbus Dr.
Tampa, FL 33619-1646

DJB Gas Services, Inc
1177 S. Swaner Rd
Salt Lake City, UT 84104-3720

Dan Greive
349 s 1050 e
Layton, UT 84041-7430

Dana Marranzini
6258 S Barton Park Dr
West Jordan, UT 84081-4061

Daniel Howorth
1 Wilson Ave NW
Leesburg, VA 20176-2027

Darcy Greep
14256 Long Ridge Dr
Herriman, UT 84096-3463

Datatrak International, Inc.
5900 Landerbrook Dr.
STE 170
Cleveland, OH 44124-4085

David Blum
2082 E. Karin CT Apt 301
Salt Lake City, UT 84121-7133

David Hutchinson
1015 N 560 E
Orem, UT 84097-3348

David Seaburg
106 Morning Star Cay
Naples, FL 34114-9604

Dawn Etchison
4533 S Hummelstrasse
Salt Lake City, UT 84117-4337

Dennis Begos
6 Wabanaki Way
Andover, MA 01810-5513

Denver Lough
c/o James Anderson
Clyde Snow & Sessions
201 South Main Street, Suite 2200
Salt Lake City, UT 84111-2268

Department of Veterans Affairs located at Sa
500 Foothill Boulevard
Salt Lake City, UT 84148-0001

Design Space Inpharmatics, LLC
600 Oak Dr.
Unit 532
Harleysville, PA 19438-4545

Design Space Inpharmatics, LLC
PO Box 532
Harleysville, PA 19438-0532

Devin Miller
1243 EAST BRICKYARD ROAD
APARTMENT#350
Salt Lake City, UT 84106-5625

Diane Gentile
6106 Plover Meadow St.
Lithia, FL 33547-4364

Dillon Hall
437 W 1925 N
Layton, UT 84041-1623

Dina Hannah
3861 S Quail Hollow Dr
Salt Lake City, UT 84109-3839

Doctors Research Network
7000 SW 62nd Ave
Miami, FL 33143-4721

DocuSign
221 Main St
STE 1550
San Francisco, CA 94105-1947

Dorsey & Whitney LLP
111 S. Main Street, Suite 2100
Salt Lake City, Utah 84111-2891

Dr. Orlando Cedeno
4601 Military Trail
Jupiter, FL 33458-4834

Dustie Arnout
4857 W Mountain View Circle
American Fork, UT 84003-9563

EMI Health
PO Box 21482
Saint Paul, MN 55121-0482

EMI Health - Choice Indemnity Plan
PO Box 21482
Saint Paul, MN 55121-0482

Eagle Analytical
11111 S. Wilcrest Dr.
S1000
Houston, TX 77099-4310

Edward Swanson
211 Plymouth Rd
Gwynedd Valley, PA 19437

Edward Swanson
25 Hawkins Place
Duxbury, MA 02332-4537

Elisa Fair
7092 South Devonna Road
West Jordan, UT 84081-3947

Elizabeth Hartman
3664 Oakrim Way
Salt Lake City, UT 84109-3834

Elizabeth Strydom
146 Adelia Way
Oceanside, CA 92057-7378

Elizabeth Williams
845 W 1300 S
Salt Lake City, UT 84104-1636

Emily Innis
768 E 900 S, Apt 4
Salt Lake City, UT 84105-1243

Eptura
950 E Paces Ferry Rd
Atlanta, GA 30326-1180

Equisolve
3500 SW Corporate Pkwy
Palm City, FL 34990-8185

Equisolve, Inc.
2455 E Sunrise Blvd
Fort Lauderdale, FL 33304-3114

Eric Chan
500 E 13TH ST
APT 10
Vancouver, WA 98660-3314

Eric Longacre
4036 Rosedale Place
Grovettown, GA 30813-4898

Eric Stevenson
985 Cherry Hills Drive
Coalville, UT 84017-9778

Erik Winegar
144 W 3100 S
Bountiful, UT 84010-6522

Erin Larragoite
1227 E Brickyard Rd
Apt. 205
Salt Lake City, UT 84106-2549

Eurofins EAG Materials Science and Eurofins
3350 Scott Blvd
Bldg 36
Santa Clara, CA 95054-3100

Executech
10876 S River Front Pkwy
South Jordan, UT 84095-5957

Faith Kimery
9737 S TWEED RD
South Jordan, UT 84009-9728

Federal Insurance Company
202B HALL'S MILL ROAD
Whitehouse Station, NJ 08889

Felix Sigal, D.P.M., PC
3333 Wilshire Blvd
STE 500
Los Angeles, CA 90010-4122

Felix Signal, D.P.M., PC
3333 Wilshire Blvd
STE 500
Los Angeles, CA 90010-4122

Fidelity Basic Plan
PO Box 770001
Cincinnati, OH 45277-0001

Fidelity Health Savings Account
PO Box 770001
Cincinnati, OH 45277-0001

Fidelity Management Trust Company
245 Summer Street
Boston, MA 02210-1133

Fidelity Stock Plan Services
PO Box 770001
Cincinnati, OH 45277-0001

Fisher Scientific Company L.L.C.
Po Box 1768
Pittsburgh, PA 15230-1768

Flexential
11900 East Cornell Avenue
Building B, 3rd Floor
Aurora, CO 80014-6202

FloQast
14721 Califa St
Van Nuys, CA 91411-3107

Foot & Ankle Consulting
4 S. Main St.
Saint George, UT 84770-3406

Fortinet FortiCare ONE
899 Kifer Road
Sunnyvale, CA 94086-5205

Franchise Tax Board
Bankruptcy Section MS A340
PO Box 2952
Sacramento, CA 95812-2952

Franklin Kidd
4572 South 1725 West
Roy, UT 84067-3026

Gary M. Freedman
Nelson Mullins Riley & Scarborough, LLP
2 S. Biscayne Blvd
Ste 2100
Miami, FL 33131-1811

Freshworks Inc
2950 South Delaware St.
STE 201
San Mateo, CA 94403-2578

Futuro Cincial Trials, LLC
900 Lindberg Ave
McAllen, TX 78501-2932

Futuro Clinical Trials, LLC
900 Lindberg Ave
McAllen, TX 78501-2932

Gateway Clinical Trials
11710 Old Ballas Rd
Unit 110
Saint Louis, MO 63141-7076

Gateway Clinical Trials
4600 Memorial Drive
Building A, Suite 100
O Fallon, IL 62269

Gavin Smith
11100 South River Heights Dr
C112
South Jordan, UT 84095-6224

Geoff Graham
794 Corduroy Ln NE
Atlanta, GA 30312-1408

Georgia Yalanis
1733 E MURRAY HOLLADAY ROAD
APT C401
Salt Lake City, UT 84117-5396

Grander Acquisition LLC
150 E. Palmetto Park Road, Suite 550
Boca Raton, Florida 33432-4842
Attn.: Michael Brauser

Great American E&S
PO Box 5425
Cincinnati, OH 45201-5425

Greg Lockman
8511 Young Rivers Court
Laurel, MD 20723-5894

Gregory Macek
500 Station Blvd
Aurora, IL 60504-4451

Haley Benzon
2943 South Adams Street
Salt Lake City, UT 84115-4001

Hans Hansen
755 E 4070 S
Salt Lake City, UT 84107-2109

Harrison, Carrie
504 E CLOVERWOOD CIRCLE
Draper, UT 84020-9218

Hiroshi Yasuo
1084 E Crandall Avenue
Salt Lake City, UT 84106-2665

Holly Kramen
8916 CHARRED OAK DRIVE
Bethesda, MD 20817-1922

Houlihan Lokey Capital, Inc
1001 Fannin St.
STE 4650
Houston, TX 77002-6738

Howard Hechler
162 BURLINGTON STREET
Lexington, MA 02420-1726

IBEX Property LLC
403 E Second St
Whitefish, MT 59937-2668

ICIN Scientific Bureau
Alqadisiah, Quarter 602
Alley 11, Building 25
Baghdad, Iraq,

Ian Nicolosi
7118 Sagebrush Way
Salt Lake City, UT 84121-4321

Icahn School of Medicine at Mount Sinai
1 Gustave L. Levy Pl
New York, NY 10029-6504

Innovive, LLC
10019 Waples Ct
San Diego, CA 92121-2962

Insight Designs Web Solutions, LLC
1919 14th St #700
Boulder, CO 80302-5482

Insight Designs Web Solutions, LLC
2006 Broadway
STE 300
Boulder, CO 80302-5255

Intellicure, Inc.
2700 Research Forest Dr.
Spring, TX 77381-4252

Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101-7346

Isankumar Patel
136 N SUN ARBOR TERRACE
Apt 1282
Salt Lake City, UT 84116-4592

Isomeix Operations, Inc.
5960 Heisley Rd
Mentor, OH 44060-1834

Ivy Estabrooke
371 E 3RD AVENUE
Salt Lake City, UT 84103-2665

JP Lawrence Biomedical, Inc
9980 S 300 W
STE 200
Sandy, UT 84070-3654

JP Lawrence Land and Building LLC
3890 131st Ave NE
Minneapolis, MN 55449-6531

Jack Veverka
3166 JULIES DRIVE
Park City, UT 84098-8411

Jack Wach
133 Kensington Avenue
Salt Lake City, UT 84115-1606

Jacob Patterson
14822 S Rosescape Circle
Herriman, UT 84096-6978

Jacob Patterson
14881 South Lake Ridge Circle
Herriman, UT 84096-3830

Jacqueline Reed
1353 E Old Maple Court
Salt Lake City, UT 84117-7303

James Cook
2176 ROBBIE HILL LANE
Salt Lake City, UT 84109-3301

James Lodigiani
143 Timberview Lane
Cohasset, MA 02025-1251

James Meiss
1281 N 25 E
Layton, UT 84041-2976

Jason R. Miller, DPM, FACFAS
300 Springhouse Dr.
Collegeville, PA 19426-4021

Javier Guirola
3050 Panther Drive
Unit 2821
Fort Worth, TX 76116-0641

Jeff DeVincent
637 Eclipse Drive
Morgantown, WV 26508-9169

Jeff Dyer
4995 W. Old Oak Lane
American Fork, UT 84003-9466

Jeff Ermold
245 Copper Mountain Drive
Fenton, MO 63026-5681

Jeffrey Winegar
470 N 500 E
Provo, UT 84606-3024

Jennifer Burdman
32 Shipcarpenter Sq
Lewes, DE 19958-1246

Jennifer Cunningham
10302 S SALMON DR
South Jordan, UT 84009-6114

Jennifer Fredrickson
4688 S 2025 W
Roy, UT 84067-3310

Jennifer Irvin
906 E 200 S
Salt Lake City, UT 84102-2402

Jennifer Stevens
4576 W 5100 S
Salt Lake City, UT 84118-6503

Jerald Kowalczyk
5 Macclesfield Drive
Medford, NJ 08055-3506

Jesse Smith
1005 Tyler Ave
Ogden, UT 84404-6536

Jessica Francis
1724 SOUTH 3720 WEST
Syracuse, UT 84075-9632

Jessica Webb
1235 E Wilmington Ave
Apt 313
Salt Lake City, UT 84106-4265

Jessie Nicodemus Johnson
2034 Terra Vista Way
Sandy, UT 84093-1065

Joanna Going
1568 Vineyard Drive
Bountiful, UT 84010-1336

Joe Abdo
2465 S 1500 E
Salt Lake City, UT 84106-3530

Joel Arcos
15087 S Gallant Drive
Riverton, UT 84065-4987

John Gee
1438 Raptor Road
Eagle Mountain, UT 84005-4219

John Mathews
27 Deerfield Road
Wyckoff, NJ 07481-3303

John Mills
380 Brush Trail Bend
Cibolo, TX 78108-3224

Jon Ahlstrom
3444 Appaloosa Way
Eagle Mountain, UT 84005-4398

Jon Burrows
3711 Jones Bridge Road
Chevy Chase, MD 20815-5726

Jon Marlinga
1162 W Horseshoe Ave
Gilbert, AZ 85233-5266

Jon Mogford
714 Plum Hollow Dr
College Station, TX 77845-4475

Jonathan Buckendorf
470 S 1300 E
Apt. 404
Salt Lake City, UT 84102-4400

Jorge Zalasara
2423 West 6200 South
Taylorsville, UT 84129-2051

Joshua Johnson
4768 West 5905 South
Salt Lake City, UT 84118-6077

Julie Barber
1434 East Noelle Road
Sandy, UT 84092-5783

Justin Nelson
2942 Glenmare Street
Salt Lake City, UT 84106-3467

KLS Martin, L.P.
1 Kls Martin Platz, Tuttlingen
Baden-Wuerttemberg, Germany,

Kaajal Mathuria
2238 Jones Street
Santa Clara, CA 95051

Karen Galey
108 Hawthorne Road
Pittsburgh, PA 15238-2322

Karen Mata
2528 Wilshire Circle
Salt Lake City, UT 84109-1629

Katherine Abdo
4239 S. Lincoln Pines Ct.
Salt Lake City, UT 84124-2767

Kathlene Castillo
6331 Traveler Lane
West Jordan, UT 84081-3211

Katrina Ross
522 Dunkirk Rd
Baltimore, MD 21212-2013

Kendall Stauffer
1151 S. 2000 E.
Salt Lake City, UT 84108-1971

(p)KENT STATE UNIVERSITY
PO BOX 5190
KENT OHIO 44242-0001

Kirk Miller
2399 Field Stone Way
Layton, UT 84041-4856

Kolby Day
1348 E. Winderbrook Way
Millcreek, UT 84124-4141

Kolby Day
1348 E. Winderbrook Way
Salt Lake City, UT 84124-4141

Krishna Harendra Maradapu
350 South 200 West
APT C109
Salt Lake City, UT 84101-1828

Kurtzman Carson Consultants, LLC
222 N Pacific Coast Highway
3rd Floor
El Segundo, CA 90245-5648

Kymber Nichols
5942 S Jonquil Drive
Taylorsville, UT 84129-2777

Latteier, McKenna
1417 S Emery St
Salt Lake City, UT 84104-2108

Lauri Coladonato
29 COURTLAND DRIVE
Hazlet, NJ 07730-1614

Lee-Ann Pullar
455 S 700 E
Apt 4302
Salt Lake City, UT 84102-3885

Life Science Compliance Consulting, LLC
122 Steeplechase Dr,
Elverson, PA 19520-9256

LifeSprout Bio
101 W. Dickman St
STE 900
Baltimore, MD 21230-5025

Limb Preservation Platform, Inc.
6215 Fresno St.
Unit 108
Fresno, CA 93710-5267

Lincoln Clark
2937 Evergreen Avenue
Salt Lake City, UT 84109-3129

Lincoln Financial Disability Insurance
1300 S Clinton Street
Fort Wayne, IN 46802-3506

Lincoln Financial Employee Assistance Progra
1300 S Clinton Street
Fort Wayne, IN 46802-3506

Lincoln Financial Life Insurance and Acciden
1300 S Clinton Street
Fort Wayne, IN 46802-3506

Lincoln National
8801 Indian Hills Drive
Omaha, NE 68114-4066

Lincoln National - Group Long-Term Disabilit
8801 Indian Hills Drive,
Omaha, NE 68114-4059

Linda McFarland
3798-A Flora Vista Avenue
Santa Clara, CA 95051-4316

LinkSqaures, Inc.,
60 State St
Boston, MA 02109-1800

Litho Flexo Grafics (formerly Ingenious Pack
555 9000 S
Sandy, UT 84070-2548

Lloyd's of London
280 Park Avenue
East Tower - Entire 25th Floor
New York, NY 10017-1274

Lon Tracy
1243 E Brickyard Rd
Apt 145
Salt Lake City, UT 84106-5624

Denver, Lough
c/o Clyde Snow and Sessions
Landon S. Troester
201 S. Main Street
Suite 2200
Salt Lake City, UT 84111-2268

Lough, Mary
1287 E 530 N
Orem, UT 84097-5439

Lower Extremity Institute for Research and T
5480 Mission Hills Dr.
Canfield, OH 44406-8210

Lynze Lenio
1609 West Alpenglow Circle
Farmington, UT 84025-1401

Lyssa Lambert
2386 BLAINE AVENUE
Salt Lake City, UT 84108-3035

MARYTHERESA IFEDIBA
Springville, UT 84663

Malvern Instruments Inc
3400 Computer Dr
STE 2100
Westborough, MA 01581-1771

Marc Sconzo
1 WILLOW TERRACE
Verona, NJ 07044-1915

Mark Babb
1232 S 200 E
Lehi, UT 84043-5758

Mark Burrell
3881 Dunhagan Rd
Greenville, NC 27858-6634

Mark Edgell
4125 W 2550 S
Ogden, UT 84401-9010

Mark Lehman
660 Evesham Dr.
Salt Lake City, UT 84107-6534

Martin, Dana
7568 S San Savino Way
Midvale, UT 84047-5761

Martin, Jeremy
3778 SOUTH 600 WEST
Syracuse, UT 84075-8966

Martin, Stacey
421 Wyndham Crest
Fort Worth, TX 76114-4120

David F. Marx
Dorsey & Whitney, LLP
111 South Main Street
21st Floor
Salt Lake City, UT 84111-2176

Mary Bram
41 Storage Drive
Nashua, NH 03062-2921

Mary Sanok
4571 S Ebony Avenue
Salt Lake City, UT 84123-3263

Maryland Department of Health, Office of Hea
7120 Samuel Morse Dr.
Second Floor
Columbia, MD 21046-3419

Massachusetts Department of Revenue
Mass. Dept. of Revenue
Attn. Bankruptcy Unit
PO Box 7090
Boston, MA 02204-7090

MasterControl
6350 S 3000 E
Salt Lake City, UT 84121-5963

Mathis, Jenna
8103 COURTYARD LOOP #7
Park City, UT 84098-4753

Matthew Clegg
817 East 2075 South
Bountiful, UT 84010-4272

Matthew Keathley
9 Fleuti Dr
Moraga, CA 94556-1904

Matthew Kemp
25 Daphne
Irvine, CA 92606-4509

Matthew Lawrence
107 Chariot Court
Cary, NC 27519-8332

Matthew Petney
7118 Sagebrush Way
Salt Lake City, UT 84121-4321

Matthew Pheysey
7372 N Locust Avenue
Eagle Mountain, UT 84005-5413

Matthew Rignell
102 W MISTY BROOK LANE
Tooele, UT 84074-7426

Matthew Sluetz
8632 Sweetgum Dr
Magna, UT 84044-2737

Matthew Vela
4561 Grainland Ct.
Fort Worth, TX 76179-8158

McKenna Latteier
1417 S Emery St
Salt Lake City, UT 84104-2108

McMaster-Carr Supply Company
600 N County Line Rd
Elmhurst, IL 60126-2081

Medical Minds, Inc.
7923 Modern Oasis Dr.
San Diego, CA 92108-2622

Medline Industries, Inc
1820 S 5200 W
Salt Lake City, UT 84104-4706

Melodie Blakely
719 Lake Highland Drive
Orlando, FL 32803-2509

Melody Sieverts
9518 S Mumford Drive
Sandy, UT 84094-3710

Michael DiPlacido
2994 Yarling CT
Falls Church, VA 22042-4476

Michael Schramm
350 W 2000 S
Brigham City, UT 84302-4510

Michaela Larson
PO BOX 446
Mendon, UT 84325-0446

MicroCures, Inc.
1300 Morris Park Ave
RM 726
Bronx, NY 10461-1900

Microsoft
One Microsoft Way
Redmond, WA 98052-8300

Microtrac MRB
3230 N. Susquehanna Trail
York, PA 17406-9716

Millipore Sigma
400 Summit Dr
Burlington, MA 01803-5258

Mohamed Mostafa
6880 S 700 W, APT H102
Midvale, UT 84047-4535

Molecular Devices Product
3860 N. First Street
San Jose, CA 95134-1702

Elaine A. Monson
Ray Quinney & Nebeker
36 South State Street
14th Floor
P.O. Box 45385
Salt Lake City, UT 84145-0385

Murgitroyd & Company
1231 Franklin Square,
Suite #300,
Santa Clara, CA 95050-4806

My Receptionist, Inc.
800 Wisconsin St.
STE 410
Eau Claire, WI 54703-3613

N-able Solutions ULC
30 Corporate Dr.
STE 400
Burlington, MA 01803-4252

Nancy Bennett
9057 S Quarry Bend Drive
Sandy, UT 84094-7723

Natalie Kirk
790 West 900 North
Apt 1127
North Salt Lake, UT 84054-2819

Natalie Salinas
3725 Arpent Street
Saint Charles, MO 63301-8078

Nationwide Pet Insurance
1800 E Imperial Highway
STE 145
Brea, CA 92821-6002

Naveen Krishnan
345 Harrison Ave
Apt 506
Boston, MA 02118-3065

Navex Global, Inc.
5500 Meadows Rd
Lake Oswego, OR 97035-3626

Neil Draper
15630 South Wood Hollow Drive
Riverton, UT 84065-4974

Darren B. Neilson
Parsons Behle & Latimer
201 S. Main Street
Suite 1800
Salt Lake City, UT 84111-2218

Nelson Laboratories, LLC
6280 S. Redwood Rd
Salt Lake City, UT 84123-6600

Nelson Labs
6280 S Redwood Rd
Salt Lake City, UT 84123-6600

NetWork, Inc.
575 8th Ave
New York, NY 10018-3060

Netwrix Corporation
300 Spectrum Center Dr
STE 200
Irvine, CA 92618-4987

Netwrix Corporation
6160 Warren Pkwy
STE 100
Frisco, TX 75034-9415

New England Medical Specialties
21 Commerce Dr.
North Branford, CT 06471-3204

New Hope Podiatry Group
3616 1st St.
Los Angeles, CA 90063-2326

New York State Department of Health, Facilit
66 John St
New York, NY 10038-3735

Nicholas Baetz
1792 East Auburn Ridge Lane
Draper, UT 84020-5514

Nicholas Elvis
306 McQueen Avenue
Mobile, AL 36609-2426

Nicole Rausch
PO Box 1381
Riverton, UT 84065-1381

Nicolosi, Ian
7118 Sagebrush Way
Salt Lake City, UT 84121-4321

Nikoai Sopko
4776 Mile High Drive
Salt Lake City, UT 84124-4753

Nikolai Sopko
4776 Mile High Drive
Salt Lake City, UT 84124-4753

Nikolai Sopko
4776 South Mile High Drive
Salt Lake City Utah 84124-4753

Norwell Health, Inc.
463 Willis Ave
Williston Park, NY 11596-1724

Olive Evans
701 W Jackson Blvd
204D
Chicago, IL 60661-5300

Olsen, Mike
4390 N 125 W
Ogden, UT 84414

Ellen E. Ostrow
Foley & Lardner LLP
95 South State St
Ste 2500
Salt Lake City, UT 84111-1760

Pacific Office Automation
1325 W 2200 S
Salt Lake City, UT 84119-7228

Pacira Pharmaceuticals, Inc.
5 Sylvan Way
Parsippany, NJ 07054-3818

Panitch Schwarze
2001 Market St
Philadelphia, PA 19103-7086

Patrick Robinson
4310 126th Street CT NW
Gig Harbor, WA 98332-7844

Paul Bryson
807 E Molasses Mill Dr.
Draper, UT 84020-7577

Paul Mann
1108 SE Strathmore Drive
Port Saint Lucie, FL 34952-5921

Paul Smaldone
3070 Monmouth Rd
Cleveland, OH 44118-4122

Paylocity Dependent Care Flexible Spending A
2107 Livingston Street
STE C
Oakland, CA 94606-5218

PeriShip, LLC
265 E Main St
Branford, CT 06405-3133

Pharmakon Medical Research
342 Van Buren Road
Barnesville, GA 30204

Philip Stone
2258 West 1300 South
Lehi, UT 84043-7484

Pierce, Jan
1762 SUNRISE PARK DRIVE
Sandy, UT 84093-2449

Pitney Bowes
3001 Summer Street
Stamford, CT 06926-0001

PolarityTE Inc.
1960 South 4250 West
Salt Lake City, UT 84104-4836

PolarityTE MD, Inc.
1960 S 4250 W
Salt Lake City, UT 84104-4836

PolarityTE, Inc.
1960 S. 4250 W.
Salt Lake City, UT 84104-4836

PolyMedics Innovations
15D Heerweg 73770
Denkendorf, Germany,

Poretta & Orr, Inc.
450 East Street
Doylestown, PA 18901-3800

(c)PRATIMA LABROO
10125 W DARTMOUTH PL UNIT 107
DENVER CO 80227-5644

PricewaterhouseCoopers LLP
800 Ottawa Ave NW
STE 320
Grand Rapids, MI 49503-1430

ProcessWeaver, Inc.
2600 N Central Expy
Richardson, TX 75080-2055

Protective Industries, Inc.
28 Liberty Street
New York, NY New York 10005-1400

ProtoLabs
5540 Pioneer Creek Dr
Maple Plain, MN 55359-9003

Qiagen, LLC
19300 Germantown Rd
Germantown, MD 20874-1415

Racheal Pickens
9000 Macauley Ln
Nolensville, TN 37135-4014

Rachel Decker-Male
7265 South 2870 East
Salt Lake City, UT 84121-4213

Randall Carson
3151 Blackstock Way
The Villages, FL 32163-4130

Randy Jensen
2681 W 13220 S
Riverton, UT 84065-2279

Resonetics, LLC
26 Whipple St.
Nashua, NH 03060-3044

Ricardo Wells
904, W. Meadowmere
Austin, TX 78758-5824

Richard Biro
457 Millbrook Street
Canfield, OH 44406-9663

Richard Haerle
265 E Houston St, Unit 3
Unit 3
New York, NY 10002-5398

Richard Hague
1614 Channelside Place
Parrish, FL 34219-2108

Richard Mortensen
4728 W Emmons Dr
West Jordan, UT 84088-7826

Rick Gaykowski
1260 Gilmer Drive
Salt Lake City, UT 84105-1527

Rick Mower
104510 SE 27TH CIR
Vancouver, WA 98683

Rickey Kallicharan
11409 Ocean Ridge Way
San Diego, CA 92130-8643

RiseSmart, Inc.
55 S. Almaden Blvd
San Jose, CA 95113-1612

Robert Patterson
601 Tesoro Ave
Olmito, TX 78575-9540

Rocky Mountain Advisory, LLC
15 W South Temple
Ste 500
Salt Lake City, UT 84101-1500

Roseanne Johnson
2635 W Everettwood Drive
Taylorsville, UT 84129-7240

Brian M. Rothschild
Parsons Behle & Latimer
201 S. Main St. Suite 1800
Salt Lake City, UT 84111-2218

Roy Prasad
5077 W. WOOD RANCH DRIVE
South Jordan, UT 84009-1548

Royal Research Corp.
3911 Hollywood Blvd
STE 105
Hollywood, FL 33021-6795

Rugg, Grant
5943 W Kidd Cabin Circle
Herriman, UT 84096-7465

Rugg, Sandy
5943 W Kidd Cabin Circle
Herriman 84096-7465

Ryan Creek
2568 West Meadow Ridge Dr
West Jordan, UT 84088-8547

Ryan Mathis
400 Ravenscliff Dr.
Media, PA 19063-1457

Ryan Mathis
Alexander J. Nassar
101 W Elm Street, Suite 400
Coshohocken, PA 19428-2075

RyanTech
3324 E Ray Rd
Higley, AZ 85236-4605

STERIS
9120 South 150 East
Sandy, UT 84070-2734

Sai Spandana Nakkireddy
233 N Redwood Road
Apt #332
Salt Lake City, UT 84116-3923

Saloni Kalsekar
4912 136TH PL SE
Bellevue, WA 98006-3459

Salt Lake City Corporation
451 S State St
Salt Lake City, UT 84111-3102

Sandra Phipps
593 La Sata Dr
Brentwood, CA 94513-7015

Sarah Wood
146 East 550 North
Farmington, UT 84025-2520

Scott ,Tamie
4830 SOUTH 4580 WEST
Salt Lake City, UT 84118-5308

Scott Addington
4441 E Saint John Rd.
Phoenix, AZ 85032-9246

Scott Jensen
8496 N. Lakeshore Dr.
Tooele, UT 84074-3369

Sean McOmie
1874 E Garland Way
Apt 207
Sandy, UT 84092-1236

Sergio Juarez
2234 W Capitol Reef Drive
Taylorsville, UT 84129-1765

Shamus Wilson
13528 Minnehaha Road
Wilmot, SD 57279-8204

Sharon Whalen
13 Mill Creek
Irvine, CA 92603-3416

Sheena Dietz
599 W Spacerama Dr
Salt Lake City, UT 84123-5749

Sherry Plantholt
4572 South 1725 West
Roy, UT 84067-3026

Sieverts, Michael
10475 S. Dimple Dell Road
Sandy, UT 84092-6521

Smith, Courtney
345 N BELMONT PLACE, APT 139
Provo, UT 84606-7601

Smith, Rhonda
5991 SW CR 791
Lake Butler, FL 32054-7937

Sonyia Espino
5166 W Cobble Cir
West Jordan, UT 84081-2723

Sophia Rogers
1230 COLVIN MEADOWS LANE
Great Falls, VA 22066-1801

Sophos Limited
The Pentagon, Abingdon Science Park
Abingdon, OX14 3YP, United Kingdom,

Nikolai Sopko
4776 S. Mile High Drive
Salt Lake City, UT 84124-4753

Specialty Manufacturing, Inc.
12875 Minuteman Dr.
Draper, UT 84020-9205

Srinivas M. Susarla, DMS, MD
4800 Sand Point Way NE
Seattle, WA 98105-3901

Stacy Reel
1442 Tanglewood Drive W
Lindale, TX 75771-5136

StarStone National Insurance Company (Policy
185 Hudson St
Jersey City, NJ 07311-1215

State Of California
Franchise Tax Board
PO Box 2952
Sacramento CA 95812-2952

State of California Department of Public Hea
3701 N Freeway Blvd
Sacramento, CA 95834-1926

Stemson Therapeutics Corp.
3550 General Atomics Ct.
San Diego, CA 92121-1122

Stephanie Gamonet
200 Biscayne Blvd Way 4213
Miami, FL 33131-2163

Stephanie Roth
1576 E. Palo Verde Way, #12
Salt Lake City, UT 84121-6499

Stephen Milner
123 N Wright Brothers Drive
Salt Lake City, UT 84116-2838

Rachel A. Sternlieb
Nelson Mullins Riley & Scarborough, LLP
1400 Wewatta Street
Suite 500
80202
Denver, CO 80202-5549

Stetson, John
68 FIESTA WAY
Fort Lauderdale, FL 33301-1415

Steve Somchith
4172 WEST RED ORCHARD WAY
West Jordan, UT 84084-5643

(p)SUBURBAN PROPANE LP
ATTN CREDIT & COLLECTIONS
240 ROUTE 10 WEST
WHIPPANY NJ 07981-2105

Sultan Bin Abdulaziz Humanitarian City
13571 King Fahd Rd
Banban, Saudi Arabia,

Susan Payne
4453 Castlegate Blvd
Uniontown, OH 44685-6928

TN Dept of Revenue
c/o TN Attorney General's Office
Bankruptcy Division
PO Box 20207
Nashville, Tennessee 37202-4015

Tamie Scott
4830 SOUTH 4580 WEST
Salt Lake City, UT 84118-5308

Targeted Attack Protection
925 W Maude Ave
Sunnyvale, CA 94085-2802

Tenable.io
6100 Merriweather Dr.
12th Floor
Melbourne, Australia,

Tennessee Department of Revenue
TDOR c/o Attorney General
PO Box 20207
Nashville, TN 37202-4015

Tennessee Secretary of State
State Capitol
Nashville, TN 37243-0001

The Henry M. Jackson Foundation for the Adva
3720A Rockledge Dr.
Bethesda, MD 20817

The Lincoln National Life Insurance Company
8801 Indian Hills Drive,
Omaha, NE 68114-4059

The U.S. Department of Veterans Affairs, a F
617 Chemeketa St. NE
Salem, OR 97301-3701

Timothy Myers
5516 Oak Field Lane
Buffalo, NY 14221-2893

TokBox, Inc.
501 2nd St
San Francisco, CA 94107-1469

Tony Medina
5326 W COSMO PLACE
West Jordan, UT 84081-3856

Tracy Gasior
81 Norfolk Ave
Clarendon Hills, IL 60514-1242

Tracy Morrison
248 Senior Circle
Lompoc, CA 93436-1491

TransAmerica Group Accident Insurance
6400 C Street SW
Cedar Rapids, IA 52499-0003

Transamerica Group Hospital Indemnity Insura
Document Page 22 of 25
6400 C Street SW
Cedar Rapids, IA 52499-0003

Transamerica Life Insurance Company
6400 C Street SW
Cedar Rapids, IA 52499-0003

Treigh Pedroche
3063 S Willow Creek Dr
Saratoga Springs, UT 84045-4816

Trilogy Med Waste
2500 Decker Lake Blvd #12
West Valley City, UT 84119-7675

Landon S. Troester
Clyde Snow & Sessions
201 South Main Street
Ste 2200
Salt Lake City, UT 84111-2268

Tyler Katon
6475 Mapleton Ave
Cincinnati, OH 45233-4531

Tyler Shackelford
612 Glen Arbor Court
Seven Valleys, PA 17360-8984

U.S. Department of Veterans Affairs, a Feder
4500 S. Lancaster Road
Dallas, TX 75216-7167

U.S. Securities and Exchange Commission
Attn: Bankruptcy Counsel
444 South Flower Street, Suite 900
Los Angeles, CA 90071-2934

US Foot and Ankle Specialists
199 E. Montgomery Ave
STE 100
Rockville, MD 20850-2361

USA Couriers, Inc.
1320 Centre St #202
Newton, MA 02459-2400

(c)UNITED HEALTHCARE INSURANCE COMPANY (PPO)
1 OPTUM CIR
EDEN PRAIRIE MN 55344-2956

United States Trustee
Washington Federal Bank Bldg.
405 South Main Street
Suite 300
Salt Lake City, UT 84111-3402

(c)UNITEDHEALTHCARE - CHOICE PLUS
1 OPTUM CIR
EDEN PRAIRIE MN 55344-2956

(c)UNITEDHEALTHCARE - OPTIONS PPO
1 OPTUM CIR
EDEN PRAIRIE MN 55344-2956
UnitedHealthcare Insurance Company; Certific
P.O. Box 1459
Minneapolis, MN 55440-1459

(c)UNITEDHEALTHCARE INSURANCE COMPANY
1 OPTUM CIR
EDEN PRAIRIE MN 55344-2956
UnitedHealthcare Insurance Company; Group Po
P.O. Box 1459
Minneapolis, MN 55440-1459

(c)UNITEDHEALTHCARE INSURANCE COMPANY GROUP (P
1 OPTUM CIR
EDEN PRAIRIE MN 55344-2956
University of Texas System
210 W 7th Street
Austin, TX 78701-2903

Utah CRO Services, Inc
1960 S 4250 W
Salt Lake City, UT 84104-4836

Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134-9000

VMWare Workspace ONE
3401 Hillview Ave
Palo Alto, CA 94304-1320

ValCom
5614 Hollins Road
Roanoke, VA 24019-5056

Velocity Clinical Research, Inc.
3590 9000 S
West Jordan, UT 84088-8865

Verizon Wireless
1095 Avenue of the Americans
New York, NY 10036-6704

Verizon Wireless
PO Box 660 108
Dallas, TX 75266-0108

Vicente Planelles
1931 S. Wyoming St
Salt Lake City, UT 84108-3237

Vignya Devaraju
607 W 2660 N
Lehi, UT 84043-3462

Russell S. Walker
Pearson Butler, PLLC
1802 W. South Jordan Parkway

Wendy Twardzik
321 W 22nd Street, Apt 3A
New York, NY 10011-2610

West Publishing Company
610 Opperman Dr.
Saint Paul, MN 55123-1340

Melinda Willden tr
US Trustees Office
Washington Federal Bank Building
405 South Main Street
Suite 300
Salt Lake City, UT 84111-3402

Willie Bogan
1943 Rosecrest Dr.
Oakland, CA 94602-2038

Wirick, Emily
3549 E Kings Cove Way
Salt Lake City, UT 84121-6007

Workiva Inc.
100 Court Ave
Des Moines, IA 50309-2256

Xpediant Solutions Group, Ltd.
5444 Westtheimer Rd
STE 1000
Houston, TX 77056-5318

Zachary Fisher
2391 E 6895 S #21
Salt Lake City, UT 84121-3368

Zerto
27-43 Wormwood St
STE 530
Boston, MA 02210-1619

Zift Interactive LLC
1989 East 2nd Street
Brooklyn, NY 11223-2944

Zoom Video Communications Inc.
55 Almaden Blvd
6th Floor
San Jose, CA 95113-1612

bioMerieux, Inc.
100 Rofolphe St.
Durham, NC 27712-9402

nScript Inc.
12151 Research Pkwy
Orlando, FL 32826-2934

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified
by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g) (4).

Kent State University
800 E. Summit St
Kent, OH 44240

Suburban Propane
3245 2100 S
Salt Lake City, UT 84119

Addresses marked (c) above for the following entity/entities were corrected
as required by the USPS Locatable Address Conversion System (LACS).

Pratima Labroo
10125 W Dartmouth Place
Unit 7-107
Denver, CO 80227

United Healthcare Insurance Company (PPO)
11000 Optum Circle
Eden Prairie, MN 55344

UnitedHealthcare - Choice Plus
11000 Optum Circle
Eden Prairie, MN 55344

UnitedHealthcare - Options PPO
11000 Optum Circle
Eden Prairie, MN 55344

UnitedHealthcare Insurance Company
11000 Optum Circle
Eden Prairie, MN 55344

UnitedHealthcare Insurance Company Group (Ch
11000 Optum Circle
Eden Prairie, MN 55344

(u)Anderson, Nicholas

(u)Anderson, Nicole

(d)BCG Acquisitions LLC
537 W 600 S
STE 400
Salt Lake City, UT 84101-2253

(u)Blum, Anthony

(u)Brandy Hill

(u)China Smart IP
1414, 14FL-1st Office Building , Henders
Jianguomennei Ave. Dongheng District
Beijing, PRC, 100005,

(u)Chris Mismash

(u)Connor Group

(u)Cunningham

(u)DJB Gas Services, Inc.

(u)David Wellman

(u)Devin OBrien-Coon

(u)Dorsey & Whitney LLP

(u)EisnerAmper

(u)Frampton, Chad

(u)Grander Acquisition, LLC

(u)Hashimoto, Peter

(u)Haxhikadria

(u)Jacob Rothwell

(d)Jennifer Burdman
32 Shipcarpenter Sq.
Lewes, DE 19958-1246

(u)Jessica Shen

(u)Mark Lehman

(u)Matt Wunderli

(d)Medline Industries, Inc.,
1820 S 5200 W
Salt Lake City, UT 84104-4706

(u)Minnie Baylor-Henry

(u)Murgitroyd

(u)Nelson Mullins Riley & Scarborough LLP
2 South Biscayne Blvd., 21st Floor
Attention: John F. Haley

(u)Panitch Schwarze Belisario & Nadel LLP

(u)Paul Dishman, MD

(u)Peter Cohen

(u)Phil Bunker

(u)Raymond Jessen
1407 E CHANDLER DRIVE

(u)Ryan Mathis

(u)Sanchez-DeVanny Eseverri, S.C.
Jse Clemente, Nmero 335, piso 4,
Colonia Valle Oriente,
66269 San Pedro Garza Garca, N.L., Mex

(u)Scalar LLC

(u)Ned Swanson

(u)Swanson, Edward

(u)UnitedHealthcare Insurance Company; Group

(d)Utah CRO Services, Inc.
1960 S 4250 W
Salt Lake City, UT 84104-4836

(u)VanWagoner, Brett

(u)VanWagoner, Casey

(u)Volume Submitter Defined Contribution Plan

(u)Wirick, Ryan

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Mailable recipients 493
Bypassed recipients 43
Total 536