

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:

QLESS, INC.,

Debtor.<sup>1</sup>

Chapter 11, Subchapter V

Case No. 24-11395 (BLS)

**CERTIFICATE OF SERVICE**

I, Alejandro Guerra, depose and say that I am employed by Kurtzman Carson Consultants, LLC dba Verita Global (“Verita”), the proposed claims and noticing agent for the Debtor in the above-captioned case.

On June 21, 2024, at my direction and under my supervision, employees of Verita caused to be served the following documents via Electronic Mail upon the service list attached hereto as **Exhibit A**; and via First Class Mail upon the service list attached hereto as **Exhibit B**:

- **Order Authorizing the Debtor’s to Employ and Retain Kurtzman Carson Consultants, LLC dba Verita Global as Claims and Noticing Agent Effective as of the Petition Date** [Docket No. 23]
- **Interim Order: (I) Authorizing the Payment of Certain Taxes and Fees; and (II) Granting Related Relief** [Docket No. 24]
- **Interim Order (I) Authorizing, but Not Directing, the Debtor to (A) Pay Prepetition Employee Wages, Salaries, Other Compensation, and Reimbursable Employee Expenses and (B) Continue Employee Benefits Programs and (II) Granting Related Relief** [Docket No. 25]
- **Interim Order Authorizing: (I) Maintenance of Existing Bank Accounts; and (II) Continuance of Existing Cash Management System** [Docket No. 26]
- **Interim Order (I) Authorizing and Approving Debtor to (A) Obtain Debtor in Possession Financing on a Junior Secured Basis and (B) Use Cash Collateral of Pre-Petition Secured Lender; (II) Scheduling a Final Hearing; and (III) Granting Related Relief** [Docket No. 27]

<sup>1</sup> The Debtor’s principal place of business and service address is 21 Miller Alley, Suite 210, Pasadena CA 91105.



Furthermore, on June 21, 2024, at my direction and under my supervision, employees of Verita caused to be served the following document via Electronic Mail upon the service list attached hereto as **Exhibit C**; and via First Class Mail upon the service list attached hereto as **Exhibit D**:

- **Interim Order: (I) Authorizing the Payment of Certain Taxes and Fees; and (II) Granting Related Relief** [Docket No. 24]

Furthermore, on June 21, 2024, at my direction and under my supervision, employees of Verita caused to be served the following documents via Electronic Mail upon the service list attached hereto as **Exhibit E**; and via First Class Mail upon the service list attached hereto as **Exhibit F**:

- **Interim Order Authorizing: (I) Maintenance of Existing Bank Accounts; and (II) Continuance of Existing Cash Management System** [Docket No. 26]
- **Interim Order (I) Authorizing and Approving Debtor to (A) Obtain Debtor in Possession Financing on a Junior Secured Basis and (B) Use Cash Collateral of Pre-Petition Secured Lender; (II) Scheduling a Final Hearing; and (III) Granting Related Relief** [Docket No. 27]

Dated: June 28, 2024

/s/ Alejandro Guerra

Alejandro Guerra

Verita

222 N Pacific Coast Highway, Suite 300

El Segundo, CA 90245

Tel. 310.823.9000

# Exhibit A

Core/2002 Service List  
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
Top 20	AAA American Arbitration Association		daphnecrayne@adr.org
Counsel to Celtic Bank	Ashby & Geddes	Ricardo Palacio	RPalacio@ashbygeddes.com
Chapter V Trustee	Bielli & Klauder, LLC	David M. Klauder	dklauder@bk-legal.com
Lien Holder/ \$6.5M Loan	Celtic Bank Corporation	Daniel Godfrey, Senior VP	dgodfrey@ceticbank.com
Top 20	Cerocar Investment Trust		heliberto.cano@gmail.com
Top 20	Dailey LLP		asauder@daileyllp.com
Delaware State AG and DOJ	Delaware Attorney General	Attn: Bankruptcy Department	attorney.general@state.de.us
DE Secretary of State	Delaware Secretary of State	Division of Corporations	dosdoc_bankruptcy@state.de.us
DE State Treasury	Delaware State Treasury		statetreasurer@state.de.us
Counsel to DIP Lender Palisades Growth Capital Fund II, L.P.	Hogan Lovells	Richar L. Wynne	richard.wynne@hoganlovells.com
Top 20	Insivia Technologies, LLC		customerservice@jmcbiz.com
IRS	Internal Revenue Service	Attn Susanne Larson	katy@insivia.com
Top 20	KBB Capital LLC		SBSE.Insolvency.Balt@irs.gov
Top 20	Mark Wood		kbb@kbbcapital.io
Top 20	Mark Wood		Email on File
Counsel for Defendant QLess, Inc. (C.A. No. 2023-1279-JTL)	Morris Nichols Arsh & Tunnell LLP	S Mark Hurd	shurd@morrisnichols.com
State Attorney General	National Association of Attorneys General	Attn: Karen Cordry	kcordry@naag.org
US Trustee for District of DE	Office of the United States Trustee for the District of Delaware	Malcolm M Bates	malcolm.m.bates@usdoj.gov
DIP Lender	Palisades Growth Capital II, L.P.	Anders Richardson	anders@palisadesgrowth.com
Top 20	Potter Anderson & Corroon LLP		tleavengood@potteranderson.com
Top 20	Providence Partners LLC		crista@certus1.com
Lender	Qtech Acquisition LL	Nathaniel Hockman	nhhochman@gmail.com
Top 20	Ricardo Backer		Email on File
Top 20	Scherzer International		ar@scherzer.com
SEC Regional Office	Securities & Exchange Commission	NY Regional Office	bankruptcynoticeschr@sec.gov
SEC Regional Office	Securities & Exchange Commission	PA Regional Office	nyrobankruptcy@sec.gov
SEC Headquarters	Securities & Exchange Commission	Secretary of the Treasury	philadelphia@sec.gov
Counsel to Litigant Alex Backer	Spiro Harrison & Nelson	Thomas M. Kenny	secbankruptcy@sec.gov
State Attorney General	State of California Attorney General	Attn: Bankruptcy Department	SECBankruptcy-OGC-ADO@SEC.GOV
Top 20	Stubbs Alderton & Markiles, LLP		secbankruptcy@sec.gov
Lender	TABLE Holdings, L.P	William A. Ackman	tkenny@shnlegal.com
Top 20	Tom Mitchell		alexbacker@gmail.com
U.S. Attorney for the District of Delaware	U.S. Attorney for Delaware	Attn: David C. Weiss & Ellen Slights	bankruptcy@coag.gov
State Attorney General	Washington DC Attorney General	Attn: Bankruptcy Department	salderton@stubbsalderton.com
Top 20	Wilks Law LLC		deals@tablegmt.com
Top 20	Wolflick Khachaturian & Bouayad APC		deals@tablegmt.com
			Email on File
			usade.ecfbankruptcy@usdoj.gov
			oag@dc.gov
			sczerwonka@wilks.law
			greg@wolfsim.com

# Exhibit B

## Exhibit B

Core/2002 Service List  
Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip	Country
Lien Holder	Candian Imperial Bank of Commerce		199 Bay Street, 11th Floor		Toronto	ON	M5L 1A2	Canada
Top 20	Chipman Brown Cicero & Cole, LLP		1313 N. Market Street	Ste. 5400	Wilmington	DE	19801	
Top 20	Comcast		PO Box 37601		Philadelphia	PA	19101	
Federal Tax Lien	Internal Revenue Service	Attn Victor Contreras, Revenue Officer	P.O. Box 145595	Stop 8420G	Cincinnati	OH	45250-5585	
IRS	Internal Revenue Service	Centralized Insolvency Operation	PO Box 7346		Philadelphia	PA	19101-7346	
IRS Insolvency Section	Internal Revenue Service	Centralized Insolvency Operation	1111 Constitution Ave., NW		Washington	DC	20224	
Top 20	Internal Revenue Service		Centralized Insolvency Operation	PO Box 7346	Philadelphia	PA	19101-7346	
Tax Lien	Los Angeles County Tax Collector	Attn Joesph Kelly, Tax Collector	225 North Hill Street, Room 122		Los Angeles	CA	90012	
State Attorney General	United States of America Attorney General	Attn: Bankruptcy Department	US Dept of Justice	950 Pennsylvania Ave Nw	Washington	DC	20530-0001	
Top 20	US Small Business Administration	Office of the General Counsel	312 North Spring Street, 5th Floor		Los Angeles	CA	90012	
Lien Holder	Western Alliance Bank		2700 W. Sahara Avenue		Las Vegas	NV	89102	
Lien Holder	WF Fund V Limited Parntership		40 King S. West, Suite 5001		Toronto	ON	M5H 3Y2	Canada
Top 20	Xianzhong "Dave" Chen		Address on File					

# Exhibit C

**Taxing Authority Service List**  
**Served via Electronic Mail**

CreditorName	CreditorNoticeName	Email
Washington DC Office of Tax and Revenue	Bankruptcy Unit, Stephanie Jeterm Supervisory Revenue Officer	Stephanie.Jeter@dc.gov



# Exhibit D

**Taxing Authority Service List  
 Served via First Class Mail**

<b>CreditorName</b>	<b>CreditorNoticeName</b>	<b>Address1</b>	<b>Address2</b>	<b>City</b>	<b>State</b>	<b>Zip</b>
Texas Comptroller of Public Accounts	Attn Bankruptcy Section	Lyndon B Johnson State Office Building	111 East 17th St	Austin	TX	78774
Texas Comptroller of Public Accounts		PO Box 13528, Capitol Station		Austin	TX	78711-3528
Washington DC Office of Tax and Revenue	Bankruptcy Unit, Stephanie Jeterm Supervisory Revenue Officer	1101 4th Street SW		Washington	DC	20024
Washington Department of Revenue		PO Box 98504		Olympia	WA	98504
Washington Dept of Revenue	Attn: Bankruptcy Unit	2101 4th Ave, Suite 1400		Seattle	WA	98121

# Exhibit E

**Banks Service List**  
**Served via Electronic Mail**

<b>CreditorName</b>	<b>Email</b>
BridgeBank, a division of Western Alliance Bank	CSAspecialtygroup@westernalliancebank.com

# Exhibit F

**Banks Service List**  
**Served via First Class Mail**

<b>CreditorName</b>	<b>Address1</b>	<b>City</b>	<b>State</b>	<b>Zip</b>
Brex Treasury LLC	650 S 500 W, Ste 209	Salt Lake City	UT	84101
BridgeBank, a division of Western Alliance Bank	55 Almaden Blvd, Suite 100	San Jose	CA	95113
Celtic Bank, NA	268 S State St, Ste 300	Salt Lake City	UT	84111