

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

QLESS, INC.,

Debtor.¹

Chapter 11, Subchapter V

Case No. 24-11395 (BLS)

CERTIFICATE OF SERVICE

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

On September 13, 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 A**; and via Overnight Mail upon the service list attached hereto as **Exhibit B**:

- **Notice of Hearing on Ruling of Confirmation Hearing** [Docket No. 159]

Dated: September 17, 2024

/s/ Michael Villa

Michael Villa

Verita

222 N Pacific Coast Highway, Suite 300

El Segundo, CA 90245

Tel. 310.823.9000

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



Exhibit A

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 Corporation | Ashby & Geddes, P.A. | Ricardo Palacio | RPalacio@ashbygeddes.com |
| Counsel to Alex Backer | Ballard Spahr LLP | Matthew G. Summers, Esquire, Laurel D. Roglen, Esquire | summersm@ballardspahr.com; roglenl@ballardspahr.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@celticbank.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; attorney.general@delaware.gov |
| 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 for Palisades Growth Capital II, L.P. | Hogan Lovells US LLP | Jon M. Talotta | jon.talotta@hoganlovells.com |
| Counsel to DIP Lender Palisades Growth Capital Fund II, L.P. | Hogan Lovells US LLP | Richar L. Wynne, Kaitlyn A. Hittelman | richard.wynne@hoganlovells.com; kaitlyn.hittelman@hoganlovells.com |
| Top 20 | Insivia Technologies, LLC | | customerservice@jmbiz.com; katy@insivia.com |
| IRS | Internal Revenue Service | Attn Susanne Larson | SBSE.Insolvency.Balt@irs.gov |
| Top 20 | KBB Capital LLC | | kbb@kbbcapital.io |
| Top 20 | Mark Wood | | Email on File |
| Counsel for Defendant QLess, Inc. (C.A. No. 2023-1279-JTL) | Morris Nichols Arsht & Tunnell LLP | S Mark Hurd | shurd@morrisnichols.com |
| 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 |
| Counsel for Palisades Growth Capital II, L.P. | Potter Anderson & Corroon LLP | Christopher M. Samis | csamis@potteranderson.com |
| Top 20 | Potter Anderson & Corroon LLP | | fleavengood@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; nyrobankruptcy@sec.gov |
| SEC Regional Office | Securities & Exchange Commission | PA Regional Office | philadelphia@sec.gov; secbankruptcy@sec.gov |
| SEC Headquarters | Securities & Exchange Commission | Secretary of the Treasury | SECBankruptcy-OGC-ADO@SEC.GOV; secbankruptcy@sec.gov |
| Counsel to Litigant Alex Backer | Spiro Harrison & Nelson | Thomas M. Kenny | tkenny@shnlegal.com; alexbacker@gmail.com |
| State Attorney General | State of California Attorney General | Attn: Bankruptcy Department | bankruptcy@coag.gov |
| Top 20 | Stubbs Alderton & Markiles, LLP | | salderton@stubbsalderton.com |
| Lender | TABLE Holdings, L.P | William A. Ackman | deals@tablegmt.com |
| Top 20 | Tom Mitchell | | Email on File |
| U.S. Attorney for the District of Delaware | U.S. Attorney for Delaware | Attn: David C. Weiss & Ellen Slights | usade.ecfbankruptcy@usdoj.gov |
| Counsel to Providence Partners, LLC | Wadsworth, Garber, Warner and Conrardy, P.C. | Aaron A. Garber, Esq. | agarber@wgwc-law.com |
| State Attorney General | Washington DC Attorney General | Attn: Bankruptcy Department | oag@dc.gov |
| Top 20 | Wilks Law LLC | | sczerwonka@wilks.law |
| Top 20 | Wolfflick Khachaturian & Bouayad APC | | greg@wolfsim.com |

Exhibit B

Exhibit B

Core/2002 Service List
Served via Overnight 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 | |
| Top 20 | 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 | |
| IRS | Internal Revenue Service | Centralized Insolvency Operation | 2970 Market St | | Philadelphia | PA | 19104 | |
| 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 | National Association of Attorneys General | Attn: Karen Cordry | 1850 M St., NW 12th Floor | | Washington | DC | 20036 | |
| 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 | | | | | |