

ENTERED

July 18, 2022

Nathan Ochsner, Clerk

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re: §
§ **Chapter 11**
§
SPEEDCAST INTERNATIONAL §
LIMITED, et al., § **Case No. 20-32243 (MI)**
§
Reorganized Debtors.¹ § **(Jointly Administered)**
§

**ORDER SUSTAINING REORGANIZED
DEBTORS' OBJECTION TO PROOF OF CLAIM NO. 1422
FILED BY DEPARTMENT OF TREASURY - INTERNAL REVENUE SERVICE**

Upon the objection, dated June 9, 2022 (the "**Objection**"),² of SpeedCast International Limited and its affiliates in the above-captioned chapter 11 cases (collectively, the "**Debtors**" and, as reorganized, the "**Reorganized Debtors**"), seeking entry of an order (this "**Order**") disallowing the Proof of Claim No. 1422 filed by Department of Treasury - Internal Revenue Service (the "**IRS Claim**") and granting related relief, all as more fully set forth in the Objection, and upon the *Declaration of Michael Healy in Support of the Reorganized Debtors' Objection to Proof of Claim No. 1422 Filed by Department of Treasury - Internal Revenue Service*; and after due deliberation,

¹ A complete list of the Reorganized Debtors in these chapter 11 cases may be obtained on the website of the Reorganized Debtors' claims and noticing agent at <http://www.kccllc.net/speedcast>. The Reorganized Debtors' service address for the purposes of these chapter 11 cases is 4400 S. Sam Houston Parkway East, Houston, Texas 77048.

² All capitalized terms used, but not otherwise defined, herein shall have the meanings ascribed to such terms in the Objection.



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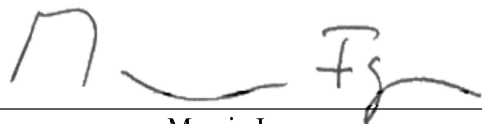
IT IS HEREBY ORDERED THAT:

1. Proof of Claim No. 1422 filed by Department of Treasury - Internal Revenue Service is disallowed.

2. Kurtzman Carson Consultants LLC, as claims, noticing and solicitation agent, is authorized and directed to update the claims register maintained in these chapter 11 cases to reflect the relief granted in this Order.

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

Signed: July 18, 2022

A handwritten signature in black ink, appearing to read 'M Isgur', is written over a horizontal line.

Marvin Isgur
United States Bankruptcy Judge

United States Bankruptcy Court
Southern District of Texas

In re:
SpeedCast International Limited
The Official Committee of Unsecured Cred
Debtors

Case No. 20-32243-mi
Chapter 11

CERTIFICATE OF NOTICE

District/off: 0541-4
Date Rcvd: Jul 18, 2022

User: ADIuser
Form ID: pdf002

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Total Noticed: 73

The following symbols are used throughout this certificate:

Symbol	Definition
+	Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.
^	Addresses marked '^' were sent via mandatory electronic bankruptcy noticing pursuant to Fed. R. Bank. P. 9036.
#	Addresses marked '#' were identified by the USPS National Change of Address system as requiring an update. While the notice was still deliverable, the notice recipient was advised to update its address with the court immediately.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Jul 20, 2022:

Recip ID	Recipient Name and Address
db	+ CCI Services Corp., 4400 S. Sam Houston Parkway E., Houston, TX 77048-5902
db	CapRock Communications (Australia) Pty Ltd, 44 Clavering Road, Bayswater, WA 6053, AUSTRALIA
db	CapRock Communications Pte. Ltd., 5A Toh Guan Road East #0601 CWT, Jurong East Logistics Ce, SINGAPORE
db	CapRock Comunicacoes do Brasil Ltda., Av Prefeito Aristeu Ferreira da Silva, 2600, Granja dos Cavaleiros, Maca, RJ, 27.930070, BRAZIL
db	CapRock Participacoes do Brasil Ltda., Av Presidente Wilson, 321, 27, Andar Sala 2704 Parte, Centro, 20.030021, Rio de Janeiro, RJ BRAZIL
db	CapRock UK Limited, Caprock Building, Denmore Road, Bridge of Don Aberdeen, UNITED KINGDOM
db	+ Cosmos Holdings Acquisition Corp., 45 Oser Avenue, Hauppauge, NY 11788-3808
db	+ Evolution Communications Group Limited, 45 Oser Avenue, Hauppauge, NY 11788-3808
db	Globecomm Europe B.V., Plantweg 52, 8256 SH Biddinghuizen, THE NETHERLANDS
db	+ Globecomm Network Services Corporation, 45 Oser Avenue, Hauppauge, NY 11788-3808
db	+ HCT Acquisition, LLC, 45 Oser Avenue, Hauppauge, ny 11788-3808
db	Hermes Datacommunications International Limited, Hermes House Holsworth Park, Oxon Business Park, Bitcon Heath, SY3 5HJ, Shrewsbury Shropshire UNITED KINGDOM
db	+ Maritime Communication Services, Inc., 4400 S. Sam Houston Parkway E., Houston, TX 77048-5902
db	+ NewCom International, Inc., 15590 NW 15th Avenue, Miami, FL 33169-5645
db	Oceanic Broadband Solutions Pty Ltd, Unit 4F Level 1, 12 Lord Street, Botany, NSW 2019, AUSTRALIA
db	Satellite Communications Australia Pty Ltd, Unit 5, 21 Flinders Parade, North Lakes QLD 4509, AUSTRALIA
db	+ SpaceLink Systems II, LLC, 4400 S. Sam Houston Parkway E., Houston, TX 77048-5902
db	+ SpaceLink Systems, LLC, 4400 S. Sam Houston Parkway E., Houston, TX 77048-5902
db	+ SpeedCast Americas, Inc., 4400 S. Sam Houston Parkway E., Houston, TX 77048-5902
db	SpeedCast Australia Pty Limited, 49 Port Road, Thebarton, SA 5031, AUSTRALIA
db	+ SpeedCast Communications, Inc., 4400 S. Sam Houston Parkway E., Houston, TX 77048-5902
db	SpeedCast France SAS, 38 Rue Breguet, Paris, 75011, FRANCE
db	SpeedCast Group Holdings Pty Ltd, Lakes Business Park, Unit 4F Level 1, 12 Lord Street, Botany, NSW 2019 AUSTRALIA
db	SpeedCast International Limited, Unit 4F, Level 1, 12 Lord Street, Botany NSW 2019, AUSTRALIA
db	SpeedCast Limited, 2401 & 0811 Dorset House, Quarry Bay, Taikoo Place, 979 Kings, HONG KONG
db	SpeedCast Managed Services Pty Limited, Level 8, 432 St Kilda Road, Melbourne, VIC 3004, AUSTRALIA
db	SpeedCast Norway AS, Roynebergsletta 29, 4033 Stavanger, NORWAY
db	SpeedCast Singapore Pte. Ltd., 5A Toh Guan Road, East #0601 CWT, Jurong East Logistics Centre, Singapore 608830, SINGAPORE
db	SpeedCast UK Holdings Limited, First Floor Templeback 10, Temple Back Bristol BS1, UNITED KINGDOM
db	Speedcast Canada Limited, Suite 2600, Three Bentall Centre, 595 Burrard Street, P.O. Box 49314, Vancouver BC V7X 1L3 CANADA
db	Speedcast Cyprus Ltd., 86 Fragklinou Rousvelt, Petra Business, 4th Floor, 3031 Limassol, CYPRUS
db	Speedcast Netherlands B.V., 1/F Coolingsingel 6, 3011 AD Rotterdam, THE NETHERLANDS
db	#+ Telaurus Communications LLC, 210 Malapardis Road, Suite 202, Knolls, NJ 07927-1121
cr	Apache Corporation, 2000 Post Oak Boulevard, Suite 100, Houston, TX 77056-4400
intp	+ Brad Rogers, The Auxisi Group, Inc., 5205 Broadway #549, Pearland, TX 77581-3942
cr	+ Brazoria County Tax Office, c/o Owen M. Sonik, PBFMC, LLP, 1235 N. Loop W., Ste 600, Houston, TX 77008-1772
cr	+ Cooke County, c/o Perdue, Brandon, Fielder, et al, P.O. Box 8188, Wichita Falls, TX 76307-8188
cr	Crown Ocean Capital, Columbia Palace, 11 Ave Princesse Grace, Monaco, MC 98000
cr	+ Gerard Johnston, 10 Columbus Avenue, Kings Park, NY 11754-4903
intp	+ Hunton Andrews Kurth LLP, 600 Travis Street, Suite 4200, Houston, TX 77002, UNITED STATES 77002-2929

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intp + ITC Global, c/o Squire Patton Boggs (US) LLP, 475 Sansome St., 16th Fl, San Francisco, CA 94111-3165
 cr + Intelstat US LLC, Matthew D. Cavanaugh, Jackson Walker LLP, 1401 McKinney Street, Suite 1900 Houston, TX 77010-1900
 cns + LMI Advisors LLC, Carlos M. Nalda, 2550 M Street NW, Washington, DC 20037-1301
 cr + Microsoft Corporation and Microsoft Licensing, c/o David Papiez, Fox Rothschild LLP, 1001 4th Ave., Suite 4500 Seattle, WA 98154-1192
 cr + Midland County, c/o Laura J. Monroe, Perdue, Brandon, Fielder, Collins & Mott, PO Box 817, Lubbock, TX 79408-0817
 intp + Office of Unemployment Compensation Tax Services, c/o Deb Secrest, 651 Boas Street, Room 702, Harrisburg, PA 17121-0751
 cr + Oklahoma County Treasurer, 320 Robert S. Kerr, Room 307, Oklahomca City, OK 73102-3441
 intp + Panasonic Avionics Corporation, c/o Squire Patton Boggs (US) LLP, 475 Sansome St., 16th Fl, San Francisco, CA 94111-3165
 cr + Tampnet, Inc., 24275 Katy Freeway, Suite 525, Katy, TX 77494-7270
 cr + Telesat Canada, c/o Garry M. Graber, Hodgson Russ LLP, 140 Pearl Street, Suite 100 Buffalo, NY 14202-4040
 cr + Telesat International Limited, c/o Garry M. Graber, Hodgson Russ LLP, 140 Pearl Street, Suite 100 Buffalo, NY 14202-4040
 cr + Telesat Network Services, Inc., c/o Garry M. Graber, Hodgson Russ LLP, 140 Pearl Street, Suite 100 Buffalo, NY 14202-4040
 cr + Texas Taxing Authorities, Linbarger, Goggan, Blair & Sampson LLP, PO Box 3064, Houston, TX 77253-3064
 cr + The Burchell Group, Inc., 10223 Broadway Suite P #243, Pearland, TX 77584-8417
 crcm + The Official Committee of Unsecured Creditors, c/o Randall A. Rios, Husch Blackwell LLP, 600 Travis Street, Suite 2350, Houston, TX 77002-2629

TOTAL: 55

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.

Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI). Electronic transmission is in Eastern Standard Time.

Recip ID	Notice Type: Email Address	Date/Time	Recipient Name and Address
cr	+ Email/Text: bnkatty@aldineisd.org	Jul 18 2022 20:05:00	Aldine ISD, Legal Department, 2520 WWThorne Dr., Houston, TX 77073-3406
cr	+ Email/Text: rminkoff@cedargladecapital.com	Jul 18 2022 20:04:00	Badami Sdn Bhd, c/o Cedar Glade LP, 600 Madison Ave, 17th Fl, Attn: Robert K Minkoff, President, New York, NY 10022-1680
cr	Email/Text: rminkoff@cedargladecapital.com	Jul 18 2022 20:04:00	Cedar Glade LP, Attn Robert, Attn Robert K Minkoff, 600 Madison Ave., 17th Floor, New York, NY 10022
cr	+ Email/Text: bankruptcy@abernathy-law.com	Jul 18 2022 20:04:00	COLLIN COUNTY TAX ASSESSOR/COLLECTOR, Abernathy, Roeder, Boyd & Hullett, P.C., 1700 Redbud Blvd., Suite 300, McKinney, TX 75069-3276
cr	Email/Text: houston_bankruptcy@LGBS.com	Jul 18 2022 20:05:00	Cleveland ISD, Linebarger Goggan Blair & Sampson LLP, c/o Tara L. Grundemeier, P.O. Box 3064, Houston, TX 77253-3064
cr	Email/Text: houston_bankruptcy@LGBS.com	Jul 18 2022 20:05:00	Cypress-Fairbanks ISD, Linebarger Goggan Blair & Sampson LLP, C/O Tara L. Grundemeier, P.O. Box 3064, Houston, TX 77253-3064
cr	+ Email/Text: dallas.bankruptcy@LGBS.com	Jul 18 2022 20:05:00	Dallas County, Linebarger Goggan Blair & Sampson, LLP, c/o Elizabeth Weller, 2777 N Stemmons Frwy Ste 1000, Dallas, TX 75207-2328
cr	Email/Text: houston_bankruptcy@LGBS.com	Jul 18 2022 20:05:00	Fort Bend County, Linebarger Goggan Blair & Sampson LLP, C/O Tara L. Grundemeier, P.O. Box 3064, Houston, TX 77253-3064
cr	+ Email/Text: houston_bankruptcy@LGBS.com	Jul 18 2022 20:05:00	Harris County, Linebarger Goggan Blair & Sampson LLP, c/o Tara L. Grundemeier, P.O. Box 3064, Houston, TX 77253-3064
cr	+ Email/Text: houston_bankruptcy@LGBS.com	Jul 18 2022 20:05:00	Jasper County, Linebarger Goggan Blair & Sampson LLP, c/o Tara L. Grundemeier, P.O. Box 3064, Houston, TX 77253-3064
cr	Email/Text: houston_bankruptcy@LGBS.com	Jul 18 2022 20:05:00	Jefferson County, Linebarger Goggan Blair & Sampson LLP, c/o Tara L. Grundemeier, Post Office Box 3064, Houston, TX 77253-3064
cr	Email/Text: sanantonio.bankruptcy@publicans.com	Jul 18 2022 20:04:00	Bexar County, 112 E. Pecan St., Suite 2200, San Antonio, TX 78205
cr	+ Email/Text: MarcsBankruptcyUnit@michigan.gov	Jul 18 2022 20:04:00	Michigan Department of Treasury, P.O. Box

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			30754, Lansing, MI 48909-8254
cr	+ Email/Text: schristianson@buchalter.com	Jul 18 2022 20:04:00	Oracle America, Inc., Buchalter, A Professional Corporation, c/o Shawn M. Christianson, 55 2nd St. 17th Fl., San Francisco, CA 94105-3493
cr	+ Email/Text: dallas.bankruptcy@LGBS.com	Jul 18 2022 20:05:00	Smith County, Linebarger Goggan Blair & Sampson, LLP, c/o Elizabeth Weller, 2777 N. Stemmons Frwy Ste 1000, Dallas, TX 75207-2328
cr	+ Email/Text: dallas.bankruptcy@LGBS.com	Jul 18 2022 20:05:00	Tarrant County, Linebarger, Goggan, Blair & Sampson, LLP, c/o Elizabeth Weller, 2777 N. Stemmons Frwy Ste 1000, Dallas, TX 75207, UNITED STATES 75207-2328
cr	^ MEBN	Jul 18 2022 20:04:41	Texas Comptroller of Public Accounts, Christopher S. Murphy, P.O. Box 12548, Austin, TX 78711-2548
cr	Email/Text: tleday@mvbalaw.com	Jul 18 2022 20:04:00	Texas Taxing Jurisdictions, c/o Tara LeDay, PO Box 1269, Round Rock, TX 78680-1269

TOTAL: 18

BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, *duplicate of an address listed above, *P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

Recip ID	Bypass Reason	Name and Address
cr		ADP Total Source Inc
intp		Ad Hoc Group of Secured Lenders
cr		Airbus Defence and Space
cr		Apache Deepwater, LLC
cr		Apache Suriname 8 Corporation LDC
cr		Asia Satellite Telecommunications Co. Ltd.
cr		AsiaSat Satellite Telecommunications Co. Ltd.
intp		Black Diamond Capital Management, LLC
intp		Black Diamond Commercial Finance, L.L.C.
cr		CB Hermes Holdings, L.P.
cr		CCP III Credit Acquisition Holdings, LLC
intp		Centerbridge Partners, L.P. and certain of its aff
asee		Cirenroh, LLC
cr		Cobham Limited
cr		Credit Agricole Corporate and Investment Bank
cr		Credit Suisse AG, Cayman Islands Branch
cr		Crown Castle Fiber LLC
cr		Culberson Co Allamoore ISD
cr		Culberson County
cr		DeWitt County
intp		Eutelsat SA and its affiliates
cr		GSL Partners SUB TEN, LP, US
cr		Gleamray Maritime, Inc.
cr		Globalstar Inc.
cr		Hidalgo County
cr		Inmarsat Global Limited
cr		Intellian Technologies Inc.
intp		Iridium Satellite LLC
cr		Jim Wells CAD
cr		Johnson County, Alvarado ISD
op		Kurtzman Carson Consultants LLC
cr		Lloredo Camacho & Co.
cr		Nueces County
intp		Oceaneering International Inc.
intp		Peter Shaper
stkhld		Portsea Asset Management LLP
intp		Proposed Conflicts Counsel to Debtors
cr		Royal Caribbean Cruises, Ltd

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cr	San Patricio County
cr	Seadrill Management Limited
cr	Seatel Inc.
cr	Taikoo Place Holdings Limited
cr	Telstra Incorporated
intp	The Goldman Sachs Group, Inc.
crmc	The Official Committee of Unsecured Creditors
cr	Thrane & Thrane A/S
intp	UltiSat, Inc.
cr	Victoria County
cr	nbn co limited

TOTAL: 49 Undeliverable, 0 Duplicate, 0 Out of date forwarding address

NOTICE CERTIFICATION

I, Gustava Winters, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Jul 20, 2022

Signature: /s/Gustava Winters

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on July 18, 2022 at the address(es) listed below:

Name	Email Address
Adam G. Young	on behalf of Creditor Globalstar Inc. agy@meadeyoung.com
Alexander F Berk	on behalf of Creditor Taikoo Place Holdings Limited aberk@mayerbrown.com courtnotification@mayerbrown.com
Alfredo R Perez	on behalf of Debtor SpeedCast Limited alfredo.perez@weil.com alfredo-perez-1218@ecf.pacerpro.com;erin.choi@weil.com;clifford.carlson@weil.com;rene.olvera@weil.com;christopher.jalomo@weil.com;jake.rutherford@weil.com;theodore.heckel@weil.com
Alfredo R Perez	on behalf of Debtor Cosmos Holdings Acquisition Corp. alfredo.perez@weil.com alfredo-perez-1218@ecf.pacerpro.com;erin.choi@weil.com;clifford.carlson@weil.com;rene.olvera@weil.com;christopher.jalomo@weil.com;jake.rutherford@weil.com;theodore.heckel@weil.com
Alfredo R Perez	on behalf of Debtor Globecomm Europe B.V. alfredo.perez@weil.com alfredo-perez-1218@ecf.pacerpro.com;erin.choi@weil.com;clifford.carlson@weil.com;rene.olvera@weil.com;christopher.jalomo@weil.com;jake.rutherford@weil.com;theodore.heckel@weil.com
Alfredo R Perez	on behalf of Debtor CapRock Communications Pte. Ltd. alfredo.perez@weil.com alfredo-perez-1218@ecf.pacerpro.com;erin.choi@weil.com;clifford.carlson@weil.com;rene.olvera@weil.com;christopher.jalomo@weil.com;jake.rutherford@weil.com;theodore.heckel@weil.com
Alfredo R Perez	on behalf of Debtor SpeedCast Singapore Pte. Ltd. alfredo.perez@weil.com alfredo-perez-1218@ecf.pacerpro.com;erin.choi@weil.com;clifford.carlson@weil.com;rene.olvera@weil.com;christopher.jalomo@weil.com;jake.rutherford@weil.com;theodore.heckel@weil.com
Alfredo R Perez	on behalf of Debtor SpeedCast Communications Inc. alfredo.perez@weil.com, alfredo-perez-1218@ecf.pacerpro.com;erin.choi@weil.com;clifford.carlson@weil.com;rene.olvera@weil.com;christopher.jalomo@weil.com;jake.rutherford@weil.com;theodore.heckel@weil.com
Alfredo R Perez	

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alfredo-perez-1218@ecf.pacerpro.com;erin.choi@weil.com;clifford.carlson@weil.com;rene.olvera@weil.com;christopher.jalomo@weil.com;jake.rutherford@weil.com;theodore.heckel@weil.com

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alfredo-perez-1218@ecf.pacerpro.com;erin.choi@weil.com;clifford.carlson@weil.com;rene.olvera@weil.com;christopher.jalomo@weil.com;jake.rutherford@weil.com;theodore.heckel@weil.com

Alfredo R Perez

on behalf of Debtor Evolution Communications Group Limited alfredo.perez@weil.com
alfredo-perez-1218@ecf.pacerpro.com;erin.choi@weil.com;clifford.carlson@weil.com;rene.olvera@weil.com;christopher.jalomo@weil.com;jake.rutherford@weil.com;theodore.heckel@weil.com

Alfredo R Perez

on behalf of Debtor SpaceLink Systems II LLC alfredo.perez@weil.com,
alfredo-perez-1218@ecf.pacerpro.com;erin.choi@weil.com;clifford.carlson@weil.com;rene.olvera@weil.com;christopher.jalomo@weil.com;jake.rutherford@weil.com;theodore.heckel@weil.com

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on behalf of Debtor SpeedCast Norway AS alfredo.perez@weil.com
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Alfredo R Perez

on behalf of Debtor Globecomm Network Services Corporation alfredo.perez@weil.com
alfredo-perez-1218@ecf.pacerpro.com;erin.choi@weil.com;clifford.carlson@weil.com;rene.olvera@weil.com;christopher.jalomo@weil.com;jake.rutherford@weil.com;theodore.heckel@weil.com

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on behalf of Debtor SpeedCast Managed Services Pty Limited alfredo.perez@weil.com
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Alfredo R Perez

on behalf of Debtor SpeedCast UK Holdings Limited alfredo.perez@weil.com
alfredo-perez-1218@ecf.pacerpro.com;erin.choi@weil.com;clifford.carlson@weil.com;rene.olvera@weil.com;christopher.jalomo@weil.com;jake.rutherford@weil.com;theodore.heckel@weil.com

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on behalf of Debtor CapRock UK Limited alfredo.perez@weil.com
alfredo-perez-1218@ecf.pacerpro.com;erin.choi@weil.com;clifford.carlson@weil.com;rene.olvera@weil.com;christopher.jalomo@weil.com;jake.rutherford@weil.com;theodore.heckel@weil.com

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on behalf of Debtor Maritime Communication Services Inc. alfredo.perez@weil.com,
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TOTAL: 190