

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

In re:	Chapter 11
Liquidating Supply, Inc., <i>et al.</i> , ¹	Case No. 24-11054 (BLS)
Debtors.	(Jointly Administered)
	Re: Docket Nos. 65 & 125
	Objection Deadline: October 8, 2024 at 4:00 p.m. (ET)

**NOTICE OF FILING OF SUPPLEMENTAL
ORDINARY COURSE PROFESSIONAL LIST**

PLEASE TAKE NOTICE that on May 28, 2024, the above-captioned debtors and debtors in possession (the “Debtors”) filed the *Debtors’ Motion for Entry of an Order (I) Authorizing Debtors to Employ Professionals Utilized in the Ordinary Course of Business, (II) Waiving Certain Information Requirements of Local Rule 2016-2, and (III) Granting Related Relief* [Docket No. 65] (the “Motion”)² with the United States Bankruptcy Court for the District of Delaware (the “Court”).

PLEASE TAKE FURTHER NOTICE that on June 13, 2024, the Court entered the *Order (I) Authorizing Debtors to Employ Professionals Utilized in the Ordinary Course of Business, (II) Waiving Certain Information Requirements of Local Rule 2016-2, and (III) Granting Related Relief* [Docket No. 125] (the “Order”) approving the Motion. Attached to the Order as Exhibit 1 was the OCP List.

¹ The Debtors in these chapter 11 proceedings, together with the last four digits of each Debtor’s federal tax identification number, are: Liquidating Supply, Inc. (f/k/a Supply Source Enterprises, Inc.) (0842); SSE Intermediate, Inc. (1772); SSE Buyer, Inc. (5901); Liquidating Impact, LLC (f/k/a Impact Products, LLC) (7450); and Liquidating SZ, LLC (f/k/a The Safety Zone, LLC) (4597). The Debtors’ headquarters are located at 2840 Centennial Drive, Toledo, Ohio 43617.

² Capitalized terms used, but not defined herein, shall have the meanings ascribed to them in the Motion.



PLEASE TAKE FURTHER NOTICE that, pursuant to paragraph 2(f) of the Order, the Debtors seek to supplement the OCP list (the “Supplemental OCP List”) to include BDO USA, P.C. (“BDO”) as an ordinary course professional. Attached hereto as **Exhibit A** is the Supplemental OCP List. Consistent with the Order, the OCP Declaration for BDO is attached to the Supplemental OCP List as Exhibit 1.

PLEASE TAKE FURTHER NOTICE that objections to the Supplemental OCP List, if any, must be in writing, filed with the Court no later than **October 8, 2024 at 4:00 p.m. (ET)** (the “Objection Deadline”) and served upon and received by: (i) counsel to the Debtors, Potter Anderson & Corroon LLP, 1313 North Market Street, 6th Floor, Wilmington, Delaware 19801 (Attn: M. Blake Cleary (bcleary@potteranderson.com), R. Stephen McNeill (rmcneill@potteranderson.com), and Katelin A. Morales (kmorales@potteranderson.com)); (ii) Office of the United States Trustee for the District of Delaware, J. Caleb Boggs Federal Building, 844 King Street, Suite 2207, Lockbox 35, Wilmington, DE 19801 (Attn: Benjamin A. Hackman (benjamin.a.hackman@usdoj.gov) and Malcolm M. Bates (malcolm.m.bates@usdoj.gov)); (iii) counsel for the DIP Lender and the Prepetition Secured Parties, (a) Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Ray C. Schrock, Esq. (ray.schrock@weil.com) and Kevin Bostel, Esq. (kevin.bostel@weil.com)) and (b) Richards, Layton & Finger, P.A., One Rodney Square, 920 North King Street, Wilmington, Delaware 19801 (Attn: Zachary I. Shapiro, Esq. (shapiro@rlf.com) and Daniel J. DeFranceschi, Esq. (defranceschi@rlf.com)); and (iv) counsel to the Official Committee of Unsecured Creditors, (a) Orrick, Herrington & Sutcliffe LLP, 51 West 52nd Street, New York, NY 10019-6142 (Attn: Raniero D’Aversa (rdaversa@orrick.com), Xiang Wang (xiangwang@orrick.com), Nicholas A. Poli (npoli@orrick.com), Mark Franke (mfranke@orrick.com) and Brandon Batzel (bbatzel@orrick.com)) and (b) Klehr Harrison Harvey Branzburg LLP, 919 Market Street, Suite

1000, Wilmington, DE 19801 (Attn: Domenic E. Pacitti (dpacitti@klehr.com), Richard M. Beck (rbeck@klehr.com) and Sally E. Veghte (sveghte@klehr.com)).

IF NO OBJECTIONS TO THE SUPPLEMENTAL OCP LIST ARE TIMELY FILED, SERVED AND RECEIVED IN ACCORDANCE WITH THIS NOTICE, THE SUPPLEMENTAL OCP LIST SHALL BE DEEMED APPROVED BY THE COURT WITHOUT THE NEED FOR A HEARING OR FURTHER NOTICE OR ORDER OF THE COURT.

Dated: September 24, 2024
Wilmington, Delaware

Respectfully submitted,

/s/ Katelin A. Morales

M. Blake Cleary (No. 3614)

R. Stephen McNeill (No. 5210)

Katelin A. Morales (No. 6683)

Shannon A. Forshay (No. 7293)

POTTER ANDERSON & CORROON LLP

1313 N. Market Street, 6th Floor

Wilmington, Delaware 19801

Telephone: (302) 984-6000

Facsimile: (302) 658-1192

Email: bcleary@potteranderson.com

rmcneill@potteranderson.com

kmorales@potteranderson.com

sforshay@potteranderson.com

-and-

Felicia Gerber Perlman (admitted *pro hac vice*)

Bradley Thomas Giordano (admitted *pro hac vice*)

Carole M. Wurzelbacher (admitted *pro hac vice*)

McDERMOTT WILL & EMERY LLP

444 West Lake Street

Chicago, IL 60606-0029

Telephone: (312) 372-2000

Facsimile: (312) 984-7700

Email: fperlman@mwe.com

bgiordano@mwe.com

cwurzelbacher@mwe.com

Counsel to the Debtors and Debtors in Possession

EXHIBIT A

Supplemental OCP List

Professional	Services Provided	Monthly Fee Cap
BDO USA, P.C.	Professional Tax Services	\$50,000

Exhibit 1

OCP Declaration

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

In re:

Liquidating Supply, Inc., *et al.*,¹

Debtors.

Chapter 11

Case No. 24-11054 (BLS)

(Jointly Administered)

Re: Docket No. 125

Objection Deadline: October 8, 2024 at 4:00 p.m. (ET)

DISCLOSURE DECLARATION OF ORDINARY COURSE PROFESSIONAL

I, Nick DiJulio, hereby declare that the following is true to the best of my knowledge, information, and belief:

1. I am a tax principal of BDO USA, P.C. (the “Firm”) which maintains offices at 8401, Suite 400, Greensboro Drive, McLean, VA 22102.

2. This Declaration is submitted in connection with the order (the “OCP Order”) entered by the United States Bankruptcy Court for the District of Delaware dated June 13, 2024, authorizing the above-captioned debtors and debtors in possession (collectively, the “Debtors”) to retain certain professionals in the ordinary course of business during the pendency of the Debtors’ chapter 11 cases.

3. The Firm has represented and advised the Debtors as its professional tax services provider with respect to income tax services, since August 31, 2024.

4. The Firm is not a legal services firm.

¹ The Debtors in these chapter 11 proceedings, together with the last four digits of each Debtor’s federal tax identification number, are: Liquidating Supply, Inc. (f/k/a Supply Source Enterprises, Inc.) (0842); SSE Intermediate, Inc. (1772); SSE Buyer, Inc. (5901); Liquidating Impact, LLC (f/k/a Impact Products, LLC) (7450); and Liquidating SZ, LLC (f/k/a The Safety Zone, LLC) (4597). The Debtors’ headquarters are located at 2840 Centennial Drive, Toledo, Ohio 43617.

5. The Firm has not provided services to the Debtors prior to May 21, 2024 (the “Petition Date”).

6. The Debtors have requested, and the Firm has agreed, to continue to provide services to the Debtors pursuant to section 327 of title 11 of the United States Code (the “Bankruptcy Code”) with respect to such matters. Additionally, the Debtors have requested, and the Firm proposes to render, the following services to the Debtors: preparation of 2023 income tax returns, including other related tax work, as requested by the Debtors.

7. The Firm’s current customary rates vary by the experience and level of the professionals involved, subject to change from time to time. Generally, our services for the work proposed herein are fixed fee arrangements as stipulated in Statement(s) of Work. The fixed fee arrangement for this matter is \$50,000. In the normal course of business, the Firm revises its regular rates and advises that, effective on August 1st of each year, the aforementioned rates will be revised to the regular rates that will be in effect at that time.

8. The Firm does not keep time records in one-tenth-of-an-hour increments in the ordinary course of business. Normal practice for the Firm is to keep time records in half-hour increments.

9. To the best of my knowledge, formed after due inquiry, neither I nor any professional employed by the Firm is a relative of the United States Bankruptcy Judge assigned to these chapter 11 cases, and the Firm does not have any connection with the United States Bankruptcy Judge, the Office of the United States Trustee, or any person employed by the Office of the United States Trustee that would render the Firm’s retention in these chapter 11 cases improper.

10. To the best of my knowledge, formed after due inquiry, neither I, the Firm, nor any professional thereof has any connection with, or currently represents, any of the Debtors' creditors or other parties in interest with respect to the matters upon which it is to be engaged.

11. In addition, although unascertainable at this time after due inquiry, by virtue of the magnitude of the Debtors' potential universe of creditors and the Firm's clients, the Firm may have in the past represented, currently represent, and may in the future represent entities and individuals that are creditors of the Debtors in matters entirely unrelated to the Debtors and their estates. The Firm does not and will not represent any such entity in connection with these pending chapter 11 cases and does not have any relationship with any creditor that would be adverse to the Debtors or their estates. I believe that the Firm's representation of such entities in matters entirely unrelated to the Debtors is not adverse to the Debtors' interests, or the interests of its creditors or estates in respect of the matters for which the Firm will be engaged, nor will such representation impair the Firm's ability to represent the Debtors in these chapter 11 cases.

12. Pursuant to Federal Rule of Bankruptcy Procedure 2014(a), I obtained a list of interested parties (the "Interested Parties List") attached hereto as **Exhibit 1** from counsel to the Debtors which includes the Debtors, their creditors, other parties in interest, and certain professionals employed in the Chapter 11 Cases (the "Interested Parties") and undertook a search for any connections between the Firm and the Interested Parties. The Firm's review of such Interested Parties identified connections with the following Interested Parties, including current and prior representations: as more fully set forth in the attached **Exhibit 2**.

13. In light of the foregoing, I believe that the Firm does not hold or represent any interest materially adverse to the Debtors, their estates, creditors, or equity interest holders, as

identified to the Firm, with respect to the matter in which the Firm will be engaged. The Firm is a 'disinterested person' as that term is defined in section 101(14) of the Bankruptcy Code.

14. In the past year, the Firm has been paid \$0 by the Debtors in respect of services rendered to the Debtors. In addition, the Firm has not rendered services that have not yet been billed nor are there any outstanding invoices. The Firm is currently owed \$0 on account of prepetition services, the payment of which is subject to the limitations contained in the Bankruptcy Code. The Firm has waived, or will waive, any prepetition claims against the Debtors' estates.

15. As of the Petition Date, the Firm held a retainer in the amount of \$0.

16. I also understand the limitations on compensation and reimbursement of expenses under the OCP Order. Specifically, the Firm understands that in the event its fees and expenses exceed a total of \$16,666.68 per month, on average, over a rolling three-month period, the Firm will be required to file with the Court a fee application for approval of its fees and expenses for such month in accordance with Bankruptcy Code sections 330 and 331, the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Rules"), and any applicable procedures or orders of the Court.

17. Except as set forth herein, no promises have been received by the Firm or any partner, associate, or other professional thereof as to compensation in connection with these chapter 11 cases other than in accordance with the provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Rules, and orders of the Court.

18. The Firm further states that it has not shared, nor agreed to share any compensation received in connection with these chapter 11 cases with another party or person, other than as permitted by section 504(b) of the Bankruptcy Code and Bankruptcy Rule 2016.

19. The foregoing constitutes the statement of the Firm pursuant to sections 329 and 504 of the Bankruptcy Code and Bankruptcy Rules 2014 and 2016(b).

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

A handwritten signature in blue ink, appearing to read "Nick DiJulio".

Nick DiJulio, Principal
8401 Greensboro Drive, Suite 800
McLean, VA 22102

Exhibit 1
List of Interested Parties

Bankruptcy Judges & Clerks

Barksdale, Nikita
Batts, Cacia
Bello, Rachel
Brady, Claire
Capp, Laurie
Cavello, Robert
Chief Judge Laurie Selber Silverstein
Farrell, Catherine
Gadson, Danielle
Haney, Laura
Hrycak, Amanda
Johnson, Lora
Judge Ashely M. Chan
Judge Brendan L. Shannon
Judge Craig T. Goldblatt
Judge J. Kate Stickle
Judge John T. Dorsey
Judge Karen B. Owens
Judge Mary F. Walrath
Judge Thomas M. Horan
Lopez, Marquietta
Lugano, Al
O'Boyle, Una
Ranieri, Joan
Subda, Paula
Walker, Jill
Yeager, Demitra

Bankruptcy Professionals

Houlihan Lokey, Inc.
KCC LLC
McDermott Will & Emery
Paladin Management
Potter Anderson & Corroon LLP
PricewaterhouseCoopers
Proskauer Rose LLP
Ropes & Gray LLP
Triple P RTS, LLC (d/b/a Portage Point Partners)
Weil, Gotshal & Manges LLP

Banks

Citizens Bank
Fifth Third Bank
JP Morgan Chase & Co.

Chief Deputy Clerk for the United States District Court for the District of Delaware

Randall C. Lohan

Current & Former Directors & Officers

Jain, Vivek
Kozhimala, Steven
Marcero, Laura
Rochat, Troy
Schultz, Steve
Vinnakota, Rahul

Current Shareholders

Ares Commercial Finance, L.P.
Ares Credit Strategies Insurance Dedicated Fund Series Interests of SALI Multi-Series Fund, L.P.
Ares Direct Finance I LP
Ares Jasper Fund, L.P.
Ares ND Credit Strategies Fund LLC
Ares Senior Direct Lending Master Fund Designated Activity Company
Ares Senior Direct Lending Parallel Fund (L), L.P.
Ares Senior Direct Lending Parallel Fund (U) B, L.P.
Ares Senior Direct Lending Parallel Fund (U), L.P.
Ares SFERS Credit Strategies Fund LLC
Barringer, Christine
Borgen, Robb
Bowhead IMC LP
Bretschneider, Sebastian
Brown, Treg
Carey, Duane
Carmack, Tim
Chimney Tops Loan Fund, LLC
Ciancioli, Jason
CION Ares Diversified Credit Fund
Diversified Loan Fund - Private Debt A S.a.r.l
Grummon, Sharling
H.I.G. Advantage Buyout Fund, L.P.
H.I.G. Whitehorse Equity Side-Car, L.P.
Haddad, Paul

Helsel, Eric
James P. Knechtges IRA
Kibbe, Bob
Knechtges, James P.
Leopard, Vernon Nicholas
Little, Todd
Lynn, Chris
Manion, Wendie
Pacific Premier Trust Custodian FBO Larry Tate, Roth IRA
Renz, Charles
Rochat, Troy
Russo, Tom
SA Real Assets 20
Schultz, Steve
Sebastian Bretschneider Trust, under trust dated May 31st, 2016
Shanghai Soro Industrial Supply Co. Ltd.
Tate, Larry
Tricozzi, Chris

Debtors

Impact Products, LLC
SSE Buyer, Inc.
SSE Intermediate, Inc.
Supply Source Enterprises, Inc.
The Safety Zone, LLC

Insurance

American Casualty Company of Reading, PA
Arch Insurance Company
Continental Insurance Company
Endurance American Insurance Company
Great American Insurance Company
Hartford Insurance Company of the Midwest
National Fire Insurance of Hartford
Sirius International Insurance Corp.
The Continental Casualty Company
The Continental Insurance Company
Twin City Fire Insurance Company
Underwriters at Lloyd's, London, Kiln KLN 510
Underwriters at Lloyd's, London, TMK 1880
Valley Forge Insurance Company
Westchester Fire Insurance Co.
Westchester Surplus Lines Insurance Company

Judges

The Honorable Colm F. Connolly
The Honorable Gregory B. Williams
The Honorable Jennifer L. Hall
The Honorable Joseph J. Longobardi
The Honorable Maryellen Noreika
The Honorable Richard G. Andrews

Landlords

All Coast Logistics & Warehouse
Cpt Caballero Industrial II
Espaces-Nations
LBA Logistics
Malt Properties
Richmond Warehouse, LLC
S. Seidman Realty LLC
Sandy Seidman Warehouse LLC
Seidman Essex Realty LLC
Seidman Guilford Realty LLC
Unico Properties

Litigation Parties

Aquino, Adam R.
Brison, Megan IX
Bunis, Evan J.
Decker, Martha
Eastman and Smith Ltd
Fresh Products
Hill, Kertscher & Wharton
Hill, Steven G.
Knobbe, Martens, Olson & Bear, LLP
Paul Haddad and Access Partners
Pinckney, Weidinger, Urban & Joyce LLC
Schlatter, Edward A.
Shope, Rebecca E.
Shumaker, Loop & Kendrick, LLP
Silk, Jr., James P.
Spengler Nathanson P.L.L.
Urrutia, Carrie L.
Vassar, Emilie K.
Wagoner, Gregory H.
Weidinger, Michael A.

Magistrate Judges

Christopher J. Burke
Laura D. Hatcher
Sherry R. Fallon

Members of the Official Committee of Unsecured Creditors

Hiten Nonwoven Healthcare Products (Hubei) Ltd.
Jiangsu Bytech Medical Supplies Co., Ltd.
Xiantao Crosscare Protective Products Co., Ltd.
Xiantao Deming Healthcare Products Co., Ltd.
Xiantao Yilin Protective Products Co., Ltd.

Ordinary Course Professionals

ADP Screening & Selection Service
Aktion Associates Inc.
BCS Search LLC
Blue Ridge Partners Management
Bridgestreet Financial
Buck Global, LLC
DPO Consulting Investing LLC
Erudio LLC
Hill Kertscher and Wharton LLP
Kim, Jin
Logility Inc.
Magnitude Software, Inc.
Marshall & Melhorn
Martenson, Hasbrouck & Simon
McDonald Hopkins LLC
Metlife Legal Plans Inc.
Munroe Design Group Inc.
Partnership Employment
PricewaterhouseCoopers LLP
SCM Talent Group LLC
Shumaker Loop & Kendrick
The Woodbury Group
TI Parcel Solutions, Inc.
Tierpoint LLC
Varsity Logistics Inc.
Well Advised LLC

Prepetition Asset Backed Loan Agent

ACF Finco I LP

Prospective Buyer

Peak Rock Capital
The Tranzonic Companies
TZ SSE Buyer LLC

Secured Creditors/Lenders

Ares Capital Corporation
Ares Commercial Finance LP
JPMorgan Chase & Co

Significant Customers

Bradyifs
Bunzl
Diken
Dot Foods Inc.
Envoy
Essendant
Hantover Inc.
Hillyard
Home Depot Pro
Imperial Dade
Memco
Office Depot Max
Regal Distributing
SP Richards
Staples
Stauffer Glove
The Home Depot
Trimark
Uline
Veritiv

Significant Vendors

20/20 Custom Molded
Aegon
Albaad Fem II
Anhui Bytech Medical Supplies
Avision Sales Group
B & B Molded Products Inc
Blue Cross Blue Shield of Tennessee
Bytech Dongtai Co., Ltd.
Capstone Logistics

Comfort Rubber Gloves Industries
Cpt Caballero Industrial II
Dipped Products Ltd.
FedEx - Small Parcel
Fengcheng Zhonghe Paper Prod
Fujian Wilton Industries Co Ltd.
Hebei Astro Medical Supply Co
Heng Yuan Plastic Products Ltd
Hubei Qifu Protective Products
Hurricane - Rent
Innovative Integrated Solution
Jiangsu Bytech
Jiangsu Bytech Medical Supplies
Jiangsu Dingjie Medical Equipment
Jiangxi Jaysun Medcare Co., Ltd.
Laufer Group International, Ltd.
Liaoning Shangwei Medical Products
Network Services Company
Ningbo Homelink Eco-Itech Co.
Pa Tin Da Group Co Ltd.
Palmer Logistics
Pt Universal Gloves
Rayen Healthcare Products Ltd.
Riveron Management Services, LP
Roadone Intermodalogistics
Seidman Guilford Realty LLC
Shamrock Molded Products
Shandong Shangwei
Shijiazhuang Hongray Group
Transnet Inc
Tricorbraun Inc
U. S. Customs
UPS
Virtual Transportation Management
Wuhan Careland Protection Co
Xiantao Crosscare Products
Xiantao Deming Healthcare
Xiantao Yilin Protective Products
Zhangjiagang Jiawen Plastic
Zhonghong Pulin

Taxing & Regulatory Authorities

Arizona Department of Revenue
California Department of Tax and Fee
California Franchise Tax Board
City of Toledo
Comptroller of Maryland
CT Corporation System
Delaware Secretary of State
Florida Department of Revenue
Food & Drug Administration
Franchise Tax Board
Georgia Department of Revenue
Indiana BMV
Indiana Department of Revenue
Indiana Department of Revenue
Indiana Secretary of State
Infotrac Inc
Internal Revenue Service
J J Keller & Associates Inc
Jay County Treasurer
Kentucky Department of Revenue
KY Secretary of State
Lamar County Tax Collector
Louisiana Department of Revenue
Massachusetts Department of Revenue
Mississippi Department of Revenue
New York State
North Carolina Department of Revenue
North Dakota State Government
Ohio Attorney General
Ohio Department of Taxation
Shelby County Clerk
South Dakota
State of Connecticut
State of Connecticut Department of Consumer Protection
State of NJ Division of Taxation
State of Washington
Tennessee Department of Revenue
Texas Department of Revenue
Treasurer - State of New Jersey
Treasurer City of Memphis
Treasurer of Lucas County
Vermont Department of Taxes

Wyoming Department of Revenue

Top 30 Unsecured Creditors

Anhui Bytech Medical Supplies
B&B Molded Products Inc
Bytech Dongtai Co., Ltd
Capstone Logistics
Dipped Products Limited
Fujian Cashion Garment Co., Lt
Guangdong Kingfa Science and Tech
Hebei Astro Medical Supply Co
Heng Yuan Plastic Products Ltd.
Hiten Nonwoven Healthcare Products
Hubei Qifu Protective Products
Intco Medical International
Jiangsu Bytech Medical Supplies
Laufer Group International, Ltd.
Liaoning Shangwei Medical Prod
Palmer Logistics
Probbax Commercial Prod Ltd.
Pt Universal Gloves
Rayen Healthcare Products Ltd
Shamrock Molded Products
Shandong Hengshen Hairun Medic
Shandong Shangwei
Shijiazhuang Hongray Group
Taicang Union Clean Co., Ltd
Virtual Transportation Management
Xiantao Crosscare Products
Xiantao Deming Healthcare
Xiantao Yilin Protective Prod
Zhangjiagang Jiawen Plastic
Zhonghong Pulin

United States Trustee's Office

Attix, Lauren
Bates, Malcolm M.
Bu, Fang
Casey, Linda
Cudia, Joseph
Dice, Holly
Dortch, Shakima L.
Dugan, Dianne P.

Fox, Jr., Timothy J.
Giordano, Diane
Girello, Michael
Green, Christine
Hackman, Benjamin
Jones, Nyanquoi
Leamy, Jane
Lipshie, Jonathan
McCollum, Hannah M.
McMahon, Joseph
Nyaku, Jonathan
O'Malley, James R.
Richenderfer, Linda
Schepacarter, Richard
Serrano, Edith A.
Sierra-Fox, Rosa
Thomas, Elizabeth
Vara, Andrew R.
Wynn, Dion

Utility Providers

All Coast Logistics & Warehouse
AT & T
Bambora
Blossman Gas Inc.
C Spire Wireless
Carey, Duane M.
Centerpoint Energy
Chem-Aqua
City of New London
City of New London - Utilities
City of Purvis
City of Riverside
Columbia Gas of Ohio
Comcast Cable
Constellation New Energy
Dawn Condren
Denette, Brian
Department of Public Utilities Ohio Building
East River Energy
Edi Options
Eversource
Firstcomm

Frontier
Gomez, Olga
GXS Inc.
Helsel, Eric
Hronek, Aubrey
IBM
Indiana American Water Co, Inc.
International Business Machine
Kaufman Container Company
Odell Corporation
Open Text, Inc.
Paraco Gas
Parallax System
Pax8, Inc.
Payan, Mario
Pearl River Valley EPA
Pennywise Oil Co., Inc.
Penske Truck Leasing Co. L.P.
Recycling Center, Inc.
Richmond Power & Light
Richmond Sanitary District
So Calgas Company
Southern California Edison
Southern Connecticut Gas Company
Spectrotel
State Paper & Metal Co. Inc.
Sweitzer Waste Removal
The Connecticut Water Co.
Toledo Edison
TPX Communications
Verizon
Waste Pro
Western Municipal Water District

Exhibit 2

BDO Schedule of Relationships with Parties-in-Interest

Bankruptcy Professionals

Houlihan Lokey, Inc.

KCC LLC

McDermott Will & Emery

Proskauer Rose LLP

Ropes & Gray LLP

Insurance

Continental Insurance Company

Great American Insurance Company

Secured Creditors/Lenders

JPMorgan Chase & Co

Significant Customers

Bunzl

Essendant

Staples

Trimark

Veritiv

Significant Vendors

Tricorbraun Inc

Utility Providers

Comcast Cable

Constellation New Energy

International Business Machines

Paraco Gas