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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:

Eletson Holdings Inc., [1]

Debtors.

Chapter 11

Case No. 23-10322 (JPM)

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NON-PARTY VASSILIS KERTSIKOFF'S STATEMENT OF ISSUES TO BE PRESENTED AND DESIGNATION OF ITEMS TO BE INCLUDED IN THE RECORD ON APPEAL OF THE AUGUST 3, 2026 MEMORANDUM OPINION AND ORDER

In accordance with Federal Rule of Bankruptcy Procedure 8009, Appellant Vassilis Kertsikoff ("Appellant") respectfully submits (1) the statement of issues to be tried on appeal; (2) the designation of the items to be included in the record on appeal; and (3) the certification regarding transcripts in connection with the Appellant's Notice of Appeal (ECF Dkt. 2091). As set forth in the Notice of Appeal, Appellant appeals from the United States Bankruptcy Court for the Southern District of New York's Memorandum Opinion And Order signed on 8/3/2026 Denying Motion: (I) To Vacate The Default Orders And Judgments; (II) For A Temporary Restraining Order Staying Further Enforcement Of The Default Orders And Judgments And Ordering Any

[1] The mailing address for debtor Eletson Holdings Inc. ("Eletson") is c/o Herbert Smith Freehills Kramer (US) LLP, 1177 Avenue of the Americas, New York, New York 10036. In March 2023, three creditors of Eletson commenced involuntary bankruptcy proceedings against Eletson and two affiliates (Eletson Finance (US) LLC and Agathonissos Finance LLC). However, the only entity currently in bankruptcy is Eletson.

Entity In Possession Of The Subject Funds To Hold Same In Escrow; (III) Setting Emergency Hearing Date On Motion; And (IV) Fixing The Form And Manner Of Notice.

I. Statement of Issues on Appeal

1. Whether the Bankruptcy Court erred by denying Appellant's motion to vacate the the October 31, 2025 order, Dkt. No. 1874; the November 19, 2025 order, Dkt. No. 1885; the December 30, 2025 judgment, Dkt. No. 1933; the May 4, 2026 orders, Dkt. Nos. 2005, 2006; the May 11, 2026 judgment, Dkt. No. 2009; the May 28, 2026 order, Dkt. No. 2051; and the June 11, 2026 order, Dkt. No. 2069 (collectively, the "Default Orders and Judgments") pursuant to Fed. R. Civ. P. 60(b)(4).

2. Whether the Bankruptcy Court erred in holding that Appellant did not need to be personally served pursuant to Article 10 of the Hague Convention before being held in contempt of prior orders.

3. Whether the Bankruptcy Court erred by denying Appellant's motion to vacate the Default Orders and Judgments pursuant to Fed. R. Civ. P. 55(c), 60(b)(1) and/or 60(b)(6), without any analysis or addressing, *inter alia*, Appellant's purported contempt.

4. Whether the Bankruptcy Court erred by denying Appellant's motion for a temporary restraining order staying further enforcement of the Default Orders and Judgments and ordering any entity in possession of certain funds belonging to, *inter alia*, Appellant, to hold same in escrow.

5. Whether the Bankruptcy Court erred in holding that Appellant had the burden of proof to demonstrate that the Court lacked personal jurisdiction over Appellant.

6. Whether the Bankruptcy Court erred in holding that Appellant, in his individual capacity, consented to the Bankruptcy Court's jurisdiction.

II. Designation of the Record on Appeal

Appellant respectfully designates the following items to be included in the appellate record under Bankruptcy Rule 8009(a). Each designated item includes all exhibits and/or attachments to such items. The list of designated items includes materials filed on the Bankruptcy Court's docket, as set forth in the following table:

Bankruptcy Court Docket Entries (Case No. 23-10322)

ECF Number	Date Filed	Description
1	March 7, 2023	Involuntary Petition Against A Non-Individual (Chapter 7)
123	July 16, 2023	Declaration *of Vassilis E. Kertsikoff in Support of Alleged Debtors' Supplement to the Memorandum in Support of the Motion to Dismiss to Address the Joinder of New Agathonissos Finance LLC in Petition*
161	August 16, 2023	Declaration *of Vassilis Kertsikoff in Further Support of the Alleged Debtor's Motion to Dismiss*
201	September 13, 2023	Motion to Convert Chapter 7 Case to Chapter 11
215	September 25, 2023	Order signed on 9/25/2023 Converting Chapter 7 Case to Chapter 11
236	October 25, 2023	Declaration *of Vassilis E. Kertsikoff in Support of the Bankruptcy Cases*
329	December 21, 2023	Statement */Notice of Establishment of Independent Committee*
515	March 22, 2024	*Notice of Appearance and Request for Service* filed by William E Curtin on behalf of Family Unity Trust Company, Glafkos Trust Company, Lassia Investment Company
518	March 22, 2024	*Omnibus Objection of the Majority Shareholders of*

		Eletson Holdings Inc. to the Trustee Motions
548	April 2, 2024	*Declaration of Jared C. Borriello In Support of Petitioning Creditors' Reply In Support of Motions for Entry of an Order Appointing a Chapter 11 Trustee*
558	April 5, 2024	*Witness and Exhibit List of the Majority Shareholders of Eletson Holdings Inc. in Connection with the April 9, 2024 Hearing*
1020	August 26, 2024	Declaration *of Vassilis Kertsikoff in Support of the Second Amended Joint Plan of Reorganization of Debtors Under Chapter 11 of the United States Bankruptcy Code*
1021	August 26, 2024	Declaration *of Vasilis Hadjieleftheriadis in Support of the Second Amended Joint Plan of Reorganization of Debtors Under Chapter 11 of the United States Bankruptcy Code*
1130	September 12, 2024	Transcript regarding Hearing Held on 9/11/2024
1132	September 19, 2024	*Notice of Filing of Petitioning Creditors' Revised Joint Chapter 11 Plan of Reorganization of Eletson Holdings Inc. and Its Affiliated Debtors*
1144	September 20, 2024	Joinder of the Majority Shareholders of Eletson Holdings Inc. to the Debtors' Post Confirmation Hearing Brief in Support of Debtors' Second Amended
1212	October 25, 2024	Memorandum Opinion And Order signed on 10/25/2024 Confirming Petitioning Creditors' Amended Joint Chapter 11 Plan Of Reorganization Of Eletson Holdings Inc. And Its Afilliated

		[*sic*] Debtors, Sustaining Objections To Competing Plan, And Denying Motion In Limine.
1223	November 4, 2024	Order signed on 11/4/2024 Findings of Fact, Conclusions of Law, and Order Confirming Petitioning Creditors' Amended Joint Chapter 11 Plan of Eletson Holdings Inc.
1258	November 19, 2024	*Notice of (I) The Occurrence of the Effective Date and (II) Final Deadlines for Filing Certain Claims*
1267	November 25, 2024	*Reorganized Eletson Holdings Inc.'s Motion to Shorten Notice and Hearing with Respect to Emergency Motion of Reorganized Eletson Holdings Inc. for an Order Imposing Sanctions on Eletson Holdings' (A) Existing Person of Record and (B) Former Shareholders, Officers, Directors, and Counsel, Including Reed Smith LLP*
1268	November 25, 2024	*Emergency Motion of Reorganized Eletson Holdings Inc. for an Order Imposing Sanctions on Eletson Holdings' (A) Existing Person of Record and (B) Former Shareholders, Officers, Directiors* [*sic*]*, and Counsel, Including Reed Smith LLP*
1281	December 3, 2024	Affidavit of Service *Documents Served on November 25, 2024* (related documents 1269, 1275, 1268, 1274, 1267)
1283	December 5, 2024	*Supplemental Affidavit of Service* (related documents 1277, 1268)
1330	December 27, 2024	*Notice of Filing of Revised Proposed Order Imposing Sanctions on Eletson Holdings' (A) Existing Person of Record*

		and (B) Former Shareholders, Officers, Directors, and Counsel, Including Reed Smith LLP
1344	December 17, 2024	Transcript regarding Hearing Held on 12/16/2024
1367	January 16, 2025	Motion to Authorize / *Enforce The Stipulated Stay Relief Order And For Sanctions Against (A) The Purported Preferred Nominees And (B) Reed Smith LLP*
1370	January 17, 2025	Affidavit of Service (related document(s)1367, 1369)
1382	January 9, 2025	Transcript regarding Hearing Held on 1/6/2025
1402	January 29, 2025	Order signed on 1/29/2025 In Support Of Confirmation And Consummation Of The Court-Approved Plan Of Reorganization.
1405	January 28, 2025	Transcript regarding Hearing Held on 1/24/2025
1406	February 3, 2025	Affidavit of Service *of Order in Support Of Confirmation And Consummation Of The Court-Approved Plan Of Reorganization* (related document(s) 1402)
1408	February 4, 2025	Affidavit of Service *re: Order in Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization* (related document(s) 1402)
1414	February 5, 2025	Statement *Joinder of the Majority Shareholders of Eletson Holdings Inc. to Motion for Stay of Enforcement of January 29, 2025 Order Pending Appeal*
1416	February 6, 2025	*Emergency Motion of Eletson Holdings Inc. for Entry of a Further Order In Support of Confirmation and Consummation of the Court-*

		Approved Plan of Reorganization
1417	February 6, 2025	*Motion to Shorten Notice with Respect to Emergency Motion of Eletson Holdings Inc. for Entry of a Further Order In Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization*
1426	February 11, 2025	Letter *to the Honorable John P. Mastando Regarding Improper Parties on Sanctions*
1427	February 11, 2025	Affidavit of Service (related document(s)1417, 1416)
1428	February 11, 2025	Affidavit of Service (related document(s) 1417, 1421, 1420, 1416)
1429	February 11, 2025	Affidavit of Service *re: Documents Served on February 7, 2025* (related document(s) 1417, 1421, 1420, 1416)
1431	February 13, 2025	Supplemental Memorandum of Law *in Support of Levonas Motion to Enforce the Stipulated Relief Order and for Sanctions Against (A) The Purported Preferred Nominees and (B) Reed Smith.*
1432	February 13, 2025	Declaration *of Isaac Nesser in support of Levona's Supplemental Memorandum of Law In Support Of Its Motion To Enforce The Stipulated Stay Relief Order And For Sanctions Against (A) The Purported Preferred Nominees And (B) Reed Smith.*
1438	February 14, 2025	Affidavit of Service (related document(s)1431, 1432)
1455	February 19, 2026	Response */Eletson Holdings Inc.'s Omnibus Reply to Objections to Emergency Motion of Eletson Holdings Inc for Entry of a Further Order In Support of Confirmation and*

		Consummation of the Court-Approved Plan of Reorganization
1457	February 19, 2025	Declaration */Supplemental Declaration of Bryan M. Kotliar, Esq. In Support of Eletson Holdings Inc.'s Omnibus Reply to Objections to Emergency Motion of Eletson Holdings Inc for Entry of a Further Order In Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization*
1459	February 19, 2025	*Emergency Motion of Eletson Holdings Inc. for Entry of A Further Order In Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization*
1460	February 19, 2025	Motion to Shorten Time */Motion to Shorten Notice with Respect to Emergency Motion of Eletson Holdings Inc. for Entry of a Further Order In Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization*
1468	February 21, 2025	Statement */Notice of Filing of Transcript Related to the Court's February 20, 2025 Deceision* [*sic*] *Regarding Emergency Motion of Eletson Holdings Inc. for Entry of a Further Order In Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization*
1473	February 24, 2025	Statement *Family Unity Trust Company Certification to the Court*

1475	February 24, 2025	Statement *Certification of Reed Smith LLP*
1476	February 24, 2025	*Reply in Support Of Levona's Motion To Enforce The Stipulated Stay Relief Order And For Sanctions Against (A) The Purported Preferred Nominees And (B) Reed Smith LLP*
1482	February 24, 2025	*Email dated 2/24/2025* Filed by John Markianos-Daniolos on behalf of Vasilis Kertsikoff, Vasilis Hadjieleftheriadis, Laskarina Karastamati
1484	February 25, 2025	Certificate of Service (related document(s) 1476, 1480, 1478, 1479)
1495	February 27, 2025	Order Signed on 2/27/2025 In Support Of Confirmation And Consummation Of The Court-Approved Plan Of Reorganization And Imposing Sanctions On Certain Parties
1501	March 4, 2025	Affidavit of Service (related document(s) 1459, 1455, 1460, 1461, 1457)
1522	March 7, 2025	*Eletson Holdings Inc.'s Omnibus Reply In Support of Its Foreign Opposition Sanctions Motion*
1535	March 12, 2025	Affidavit of Service *re: 1) Eletson Holdings Inc.'s Omnibus Reply in Support of its Foreign Opposition Sanctions Motion; and 2) Declaration of Jared C. Borriello, Esq. in Support of Eletson Holdings Inc.'s Omnibus Reply in Support of its Foreign Opposition Sanctions Motion* (related document(s) 1523, 1522)
1537	March 13, 2025	Order signed on 3/13/2025 In Further Support of Confirmation And Consummation Of The Court-

		Approved Plan of Reorganization
1602	April 16, 2025	*Notice of Hearing and Eletson Holdings Inc.'s Motion to Amend the Court's Foreign Opposition Sanctions Order [Docket No. 1537] to (A) Increase the Sanctions Amount and (B) Impose Sanctions on Laskarina Karastamati*
1603	April 16, 2025	*Declaration of Kyle J. Ortiz, Esq. In Support of the April 16 Motions*
1605	April 16, 2025	*Notice of Hearing and Eletson Holdings Inc.'s Motion for Entry of a Further Order In Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization*
1606	April 16, 2025	*Declaration of Bryan M. Kotliar, Esq. In Support of Eletson Holdings Inc.'s Motion for Entry of a Further Order In Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization*
1621	April 23, 2025	Affidavit of Service *re: Documents Served on April 16, 2025* (related document(s) 1608, 1602, 1601, 1606, 1599, 1605, 1597, 1609, 1600, 1598, 1607, 1603, 1596)
1653	May 12, 2025	Affidavit of Service *re: Documents Served on April 29, 2025* (related document(s) 1630, 1628, 1627, 1629)
1686	June 3, 2025	Affidavit of Service *re: 1) Order to Show Cause for Entry of an Order Authorizing and Directing Microsoft Corporation to (I) Suspend Existing Account Access for Accounts Maintained by Eletson Corporation and (II)*

		Provide Administrator Level Account Access to Eletson Holdings, Inc. and Its Designees; 2) Memorandum of Law in Support of the Entry of an Order Authorizing and Directing Microsoft Corporation to (I) Suspend Existing Account Access for Accounts Maintained by Eletson Corporation and (II) Provide Administrator Level Account Access to Eletson Holdings, Inc. and Its Designees; and 3) Declaration of Kyle J. Ortiz, Esq. Pursuant to Local Bankruptcy Rule 9077-1 (related document(s)1674, 1673, 1675)
1713	July 7, 2025	*Notice of Filing of Transcript of July 2, 2025 Status Conference*
1715	July 7, 2025	Motion for Protective Order */To Quash the Rule 2004 Subpoenas*
1716	July 8, 2025	Order signed on 7/8/2025 In Further Support Of Confirmation And Consummation Of The Court-Approved Plan Of Reorganization
1721	July 3, 2025	Transcript regarding Hearing Held on 7/2/2025
1759	August 1, 2025	Memorandum And Opinion Order signed on 8/1/2025 Granting, In Part, Levona Holdings LTD.'s Motion To Enforce The Stipulation Stay Relief Order And For Sanctions Against The Purported Preferred Nominees
1782	August 13, 2025	*Joinder of Majority Shareholders and Elafonissos Shipping Corporation in Opposition to Eletson Holdings Inc.'s Application for Attorneys' Fees and Costs*

1794	August 20, 2025	Notice of Appearance filed by Justin Harris on behalf of Elafonissos Shipping Corporation, Family Unity Trust Company, Glafkos Trust Company, Lassia Investment Company
1809	September 8, 2025	*Holdings' and Levona's Joint Motion for Sanctions Against the Cypriot Entities and Vassilis Kertsikoff and Laskarina Karastamati*
1810	September 8, 2025	*Declaration of Kyle J. Ortiz in Support of the Joint Motion for Sanctions*
1811	September 8, 2025	*Declaration of Isaac Nesser in Support of the Joint Motion for Sanctions*
1812	September 8, 2025	*Notice of Hearing regarding Holding's and Levona's Joint Motion for Sanctions*
1824	September 15, 2025	Affidavit of Service (related document(s) 1809, 1810, 1811, 1812)
1843	October 1, 2025	*Eletson Holdings Inc.'s Motion for an Order Imposing and Increasing Sanctions Against the Violating Parties*
1844	October 1, 2025	*Declaration of Jennifer Sharret in Support of Eletson Holdings Inc.'s Motion for an Order Imposing and Increasing Sanctions Against the Violating Parties*
1850	October 7, 2025	Opposition *to Holdings' and Levona's Joint Motion for Sanctions Against the Cypriot Entities and Vassilis Kertsikoff and Laskarina Karastamati*
1851	October 7, 2025	Declaration *of Hal Shaftel in Support of Opposition to Motion (1850)*
1853	October 9, 2025	Affidavit of Service (related document(s)1844, 1843)
1863	October 23, 2025	*Eletson Holdings Inc.'s and Levona Holdings Ltd.'s Reply*

		to the Cypriot Entities' Opposition to the Motion For an Order (I) Imposing and Increasing Sanctions on the Violating Parties and (II) Enjoining the Violating Parties from Exercising Control Over Eletson Gas
1874	October 31, 2025	Order signed on 10/31/2025 Imposing And Increasing Sanctions Against The Violating Parties
1885	November 19, 2025	Memorandum Opinion And Order signed on 11/19/2025 Granting Eletson Holding Inc's And Levona Holdings LTD.'s Joint Motion For Sanctions Against The Cypriot Entities, Vassilis Kertsikoff And Laskarina Karastamati
1887	November 4, 2025	Transcript regarding Hearing Held on 11/3/2025
1933	December 30, 2025	Judgment signed on 12/30/2025 Against Vassilis Kertsikoff
1975	March 26, 2026	Letter *Requesting Leave to File Motion to Compel Vassilis Kertsikoff to Respond to Written Discovery Requests*
1980	April 1, 2026	*Notice of Withdrawal of Motion Without Prejudice* (related document(s) 1605)
1981	April 6, 2026	Motion to Compel *Vassilis Kertsikoff's Deposition in Aid of Judgment Enforcement*
1982	April 6, 2026	*Declaration of Nathaniel R.B. Koslof in Support of Motion to Compel Vassilis Kertsikoff's Deposition in Aid of Judgment Enforcement*
1983	April 6, 2026	Notice of Hearing *Motion to Compel Vassilis Kertsikoff's Deposition in Aid of Judgment Enforcement*

1984	April 6, 2026	Motion to Compel *Motion to Compel Vassilis Kertsikoff to Respond to Written Discovery Requests*
1985	April 6, 2026	*Declaration of Nathaniel R.B. Koslof in Support of Motion to Compel Vassilis Kertsikoff to Respond to Written Discovery Requests*
1986	April 6, 2026	Notice of Hearing *Motion to Compel Vassilis Kertsikoff to Respond to Written Discovery Requests*
1987	April 9, 2026	Affidavit of Service (related document(s)1981)
1988	April 9, 2026	Affidavit of Service (related document(s)1984)
1995	April 23, 2026	Letter *to the Court in response to April 17 Email*
2005	May 4, 2026	Order signed on 5/4/2026 Granting Eletson Holdings Inc.'s Motion to Compel Vassilis Kertsikoff Compliance With Post-Judgment Interrogatories And Document Requests In Aid Of Judgment Enforcement
2006	May 4, 2026	Order signed on 5/4/2026 Granting Eletson Holdings Inc.'s Motion to Compel Vassilis Kertsikoff Deposition In Aid Of Judgment Enforcement
2009	May 11, 2026	Supplemental Judgment signed on 5/11/26 Against Vassilis Kertsikoff
2010	May 11, 2026	Order to Show Cause signed on 5/11/2026. With Hearing to be held on 5/27/2026
2011	May 11, 2026	Memorandum of Law *in Support of Entry of a Turnover Order Pursuant to Fed. R. Bankr. Proc. 7069, Fed. R. Civ. P. 69, N.Y. CPLR §§ 403(d) and 5225(b), and 11 U.S.C. § 105(a) in aid of Enforcement of*

		Judgment Against Vassilis Kertsikoff
2012	May 11, 2026	Declaration filed by Nathaniel R.B. Koslof on behalf of Eletson Holdings Inc.
2013	May 12, 2026	Affidavit of Service (related document(s)2005, 2006)
2014	May 12, 2026	Affidavit of Service (related document(s)2011, 2012, 2010)
2045	May 21, 2026	Motion for Contempt *Motion for Finding of Contempt and Application for Bench Warrant for Arrest as to Vassilis Kertsikoff*
2046	May 21, 2026	Notice of Motion to Set Hearing
2047	May 21, 2026	*Declaration of Nathaniel R.B. Koslof in Support of Motion for Finding of Contempt and Application for Bench Warrant for Arrest as to Vassilis Kertsikoff*
2048	May 21, 2026	Notice of Hearing *Motion for Finding of Contempt and Application for Bench Warrant for Arrest as to Vassilis Kertsikoff*
2051	May 28, 2026	Order signed on 5/28/2026 Granting Eletson Holdings Inc.'s Application For Turnover Order In Aid Of Enforcement Of The Judgment And Supplemental Judgment Against Vassilis Kertsikoff
2061	June 3, 2026	Affidavit of Service (related document(s) 2046, 2047, 2045, 2048)
2065	Jun 8, 2026	Amended Notice of Hearing *Regarding Motion for Findings of Contempt and Application for Bench Warrant for Arrest as to Vassilis Kertsikoff*
2069	June 11, 2026	Order signed on 6/11/2026 Granting Eletson Holdings Inc's Motion For Findings Of

		Contempt and Application for Bench Warrant for Arrest
2070	June 17, 2026	Affidavit of Service (related document(s)2069)
2073	June 11, 2026	Transcript regarding Hearing Held on 6/10/2026
2077	July 1, 2026	Motion to Vacate *Order to Show Cause to Vacate Default Orders and Judgements With Temporary Stay of Enforcement Thereof*
2078	July 1, 2026	Memorandum Endorsed Order signed on 7/1/2026
2079	July 2, 2026	Affidavit of Service (related document(s) 2077)
2083	July 16, 2026	*Eletson Holdings Response in Opposition to Vassilis Kertsikoffs Motion to Vacate Various Orders and Judgments*
2084	July 16, 2026	*Declaration of Nathaniel R.B. Koslof in Support of Eletson Holdings Inc.s Response in Opposition to Vassilis Kertsikoffs Motion to Vacate Various Orders and Judgments*
2085	July 16, 2025	Affidavit of Service (related document(s)2083, 2084)
2087	July 23, 2026	Reply to Motion - *Reply Memorandum of Law*
2088	July 27, 2026	Affidavit of Service *of Reply Memorandum* (related document(s)2087)
2090	August 3, 2026	Memorandum Opinion And Order signed on 8/3/2026 Denying Motion: (I) To Vacate The Default Orders And Judgments; (II) For A Temporary Restraining Order Staying Further Enforcement Of The Default Orders And Judgments And Ordering Any Entity In Possession Of The Subject Funds To Hold Same In Escrow; (III) Setting Emergency Hearing Date On

		Motion; And (IV) Fixing The Form And Manner Of Notice

Adversary Proceeding Docket Entries (Case No. 25-01120)

ECF Number	Date Filed	Description
39	September 16, 2025	*Memorandum of Law in Support*
112	July 9, 2026	Certificate of Service *of Amended Summons and Amended Complaint Upon Defendant Vassilis Kertsikoff Under the Hague Convention for Service Abroad of Judicial or Extrajudicial Documents*

III. Certification Regarding Transcripts

Pursuant to Bankruptcy Rule 8009(b)(1), Appellant hereby certifies that he is not ordering any transcripts. All transcripts have been prepared, are available on the docket, and are designated in the foregoing designation of the record.

IV. Reservation of Rights

Appellant reserves the right and do not waive any of their rights to supplement this statement of issues for appeal and the designation of the record for appeal contained herein. This filing is made expressly subject to, and without waiver of, any and all rights, remedies, challenges and objections.

Dated: August 13, 2026

Respectfully submitted,

By: */s/ Danielle B. Gatto*

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