Docket #2111 Date Filed: 09/09/2026

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	
ELETSON HOLDINGS INC.,[1]	Chapter 11
	Case No. 23-10322 (JPM)
Debtor.	

DECLARATION OF C. LEE WILSON IN SUPPORT OF REED SMITH LLP'S OBJECTION TO MOTION PURSUANT TO BANKRUPTCY RULE 2004

I, C. Lee Wilson, hereby declare under penalty of perjury pursuant to 28 U.S.C. § 1746 that the following is true and correct:

1. I am an attorney licensed to practice law in the State of New York and before this Court. I am a partner in the law firm of Gibson, Dunn & Crutcher LLP, counsel of record for Reed Smith LLP.

2. I respectfully submit this Declaration in support of Reed Smith LLP's objection to Eletson Holdings Inc.'s Motion Pursuant to Bankruptcy Rule 2004 for an Order Authorizing the Issuance of Subpoenas for the Production of Documents and Deposition Testimony.

3. Attached hereto as Exhibit A is a true and correct copy of Plaintiffs' First Set of Requests for Production to Reed Smith LLP, dated July 22, 2026, in *Eletson Holdings Inc., et al. v. Kertsikoff, et al.*, Adv. Pro. No. 25-01120-JPM (Bankr. S.D.N.Y.).

Dated: September 9, 2026

/s/ C. Lee Wilson
C. Lee Wilson

[1] The Debtors in these cases were: Eletson Holdings Inc., Eletson Finance (US) LLC, and Agathonissos Finance LLC.

2310322260909000000000002

Exhibit A

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re: ELETSON HOLDINGS INC.,	:	Chapter 11
	:	Case No. 23-10322 (JPM)
Debtor.[1]	:	
ELETSON HOLDINGS INC., et al.,	:	
Plaintiffs,	:	
v.	:	
	:	Adv. Pro. No. 25-01120-jpm
REED SMITH LLP, et al.,	:	
Defendants.	:	

PLAINTIFFS' FIRST SET OF REQUESTS FOR PRODUCTION OF DOCUMENTS TO DEFENDANT REED SMITH LLP

TO: **Reed Smith LLP**, by and through its attorneys, Gibson, Dunn & Crutcher LLP, Attn: Marshall R. King, 200 Park Avenue, New York, NY 10166, mking@gibsondunn.com

In accordance with Rules 7026 and 7034 of the Federal Rules of Bankruptcy Procedure, and Rules 26 and 34 of the Federal Rules of Civil Procedure, Plaintiffs request that Defendant Reed Smith LLP produce the documents, tangible items, and electronically stored information ("ESI") identified below in its possession, custody, or control for inspection and copying at the offices of Goulston & Storrs PC, One Post Office Square, Boston, MA within 30 days from the service hereof.

DEFINITIONS

1. All definitions contained in the Federal Rules of Civil Procedure (the "Federal Rules") and the Local Rules of the United States Bankruptcy Court for the Southern District of New York ("Local Bankruptcy Rules"), including but not limited to the uniform definitions

[1] The Debtors in these Chapter 11 Cases were: Eletson Holdings Inc., Eletson Finance (US) LLC, and Agathonissos Finance LLC (collectively, the "Debtors"). References to the "Debtors" with respect to conduct that occurred prior to the Effective Date of the Plan (described below) are to the pre-effective date Debtors. References to the "Debtors" with respect to conduct that occurred following the Effective Date of the Plan are to the post-effective date Debtors.

identified in Local Civil Rule 26.3 of the Local Rules for the United States District Court for the Southern District of New York ("Local District Rules"), are incorporated by reference.

2. The terms "concerning," "reflecting," "relating to" or "referring to" shall mean pertains to, refers to, contains, reflects, relates to, concerns, describes, embodies, mentions, constitutes, constituting, supports, corroborates, demonstrates, proves, evidences, shows, refutes, disputes, rebuts, controverts, and contradicts.

3. The conjunctions "and" and "or" shall be interpreted in each instance as meaning "and/or" so as to encompass the broader of the two possible constructions, and shall not be interpreted disjunctively so as to exclude any information or Documents otherwise within the scope of any request.

4. "**AOR**" means Holdings' address of record.

5. "**Bankruptcy Case**" means the bankruptcy case *In re Eletson Holdings Inc.*, No 23-10322-jpm in the Bankruptcy Court for the Southern District of New York, and its associated cases *In re Agathonissos Finance LLC*, No. 23-10321-jpm and *In re Eletson Finance (US) LLC*, No 23-10323-jpm.

6. "**Charter Agreements**" mean the Kastos-Oaktree Charterparty, the Fourni-Oaktree Charterparty, the Kinaros-Oaktree Charterparty, and the Kimolos-Oaktree Charterparty as defined in the Amended Complaint.

7. "**Communication**" means the transmittal of information (in the form of facts, ideas, inquiries, or otherwise).

8. "**Cypriot Entities**" means Defendants Fentalon Limited, Desimusco Trading Limited, and/or Apargo Limited and any of their parents, subsidiaries, employees, agents, or other persons acting their behalf.

9. "**Defendant**" or "**Defendants**" means, individually and collectively, defendant Vassilis Kertsikoff, Vasilis Hadjieleftheriadis, Lascarina Karastamati, Konstantinos Hadjieleftheriadis, Ioannis Zilakos, Emmanuel Andreoulakis, Adrianos Psomadakis, Panos Paxinos, Eleni Giannakopoulou, Niki Zilakou, Lassia Investment Company, Glafkos Trust Company, Family Unity Trust Company, Elafonissos Shipping Corporation, Keros Shipping Corporation, Reed Smith, Louis M. Solomon, Fentalon Limited, Apargo Limited, and Desimusco Trading Limited, including any of their respective employees, agents, affiliates, wholly-owned subsidiaries, or other persons acting on their behalf.

10. "**Document**" is defined to be synonymous in meaning and equal in scope to the usage of the term "documents or electronically stored information" in Fed. R. Civ. P. 34(a)(1)(A). A draft or non-identical copy is a separate document within the meaning of this term.

11. "**Effective Date**" means November 19, 2024.

12. "**Eletson**" means Plaintiffs, Gas, and each of their direct and indirect subsidiaries (whether wholly-owned, partially-owned, or otherwise controlled), parent entities, sister entities under common ultimate control, joint ventures, affiliates, special purpose vehicles, vessel-owning entities, treasury or finance entities, holding-tier entities, and any predecessor or successor entities of any of the foregoing, in each case whether organized in any jurisdiction of the United States or in any foreign jurisdiction, including without limitation, Liberia, the United Kingdom, the Marshall Islands, Cyprus, Greece, the British Virgin Islands, the Cayman Islands, Bermuda, the Bahamas, Panama, or any other jurisdiction, and each of their directors, officers, managers, employees, agents, trustees, and other persons acting in such capacity for each such entity.

13. "**Escrow Agreement**" means that certain escrow agreement dated on or about August 19, 2025 involving Reed Smith, Vassilis Kertsikoff, Lascarina Karastamati and OCM Maritime Yangtze LLC.

14. "**Gas**" means Eletson Gas LLC and any of its subsidiaries, sub-tier affiliates, vessel-owning entities, joint ventures, other entities controlled by or beneath Gas in the corporate structure, employees, agents, or other persons acting on its behalf.

15. "**LISCR**" means the Liberian International Ship & Corporate Registry.

16. "**Novum**" means Novum Energy Trading Corp. and its employees, agents, and other persons acting or purporting to act on its behalf.

17. "**Oaktree**" means Oaktree Capital Management, Inc. and its affiliates, subsidiaries, funds, managed vehicles, employees, agents, and other persons acting or purporting to act on its behalf.

18. "**Oaktree Parties**" or "**OCM Parties**" mean OCM Maritime Thames LLC, OCM Maritime Autumn LLC, OCM Maritime Rhine LLC, OCM Maritime Yukon LLC, OCM Maritime Yangtze LLC, OCM Maritime Gas 4, and any other Oaktree-affiliated vessel owner, lessor, lender, financing party, escrow party, counterparty, employee, affiliate, agent, or person acting or purporting to act on their behalf.

19. "**Payment"** means the transfer of money, goods, services, or other value, including any related undertaking, guarantee, retainer payment, or escrow arrangement.

20. "**Plan**" means the Chapter 11 Plan in the Bankruptcy Case.

21. "**Plaintiff**" or "**Plaintiffs**" means any plaintiff in the above-captioned adversary proceeding, including any of their employees, affiliates, agents, wholly-owned subsidiaries,

partially-owned subsidiaries, joint ventures, dormant holding-tier entities, special purpose entities, or other persons acting on their behalf.

22. "**Purported Provisional Board**" means the association of the persons Vassilis Chatzieleftheriadis (a/k/a Vasilis Hadjieleftheriadis), Konstantinos Chatzieleftheriadis, Ionnis Zilakos, Niki Zilakos, Adrianos Psomadakis-Karastamatis, Eleni Giannakopoulous, Panos Paxinoz, and Emmanuel Andreoulakis who claimed to be the board of directors of a post-reorganized Eletson entity bearing the name, including but not limited to, "Holdings (Greece)," "Unreorganized Holdings," "Provisional Holdings," or "Old Eletson," and each of those persons individually.

23. "**Reed Smith**" means Reed Smith LLP, a limited liability partnership under the laws of the State of Delaware; Reed Smith LLP, a limited liability partnership registered in England and Wales; Reed Smith, Poulopoulos, Underhill & Partners Law Firm, a Greek law firm; any other entity authorized to use the name "Reed Smith"; any of their affiliates; and the partners, professionals, employees, timekeepers, agents, or other persons acting on behalf of each of the foregoing partnerships or entities or their affiliates, including for the avoidance of doubt Louis M. Solomon, Charles Weller, and other person who provided legal services to any of the Plaintiffs on behalf of Reed Smith.

24. "**Vessels**" means all vessels owned or operated by Eletson, including but not limited to the vessels bearing the following names: Fourni (Sifnos), Kastos (Arion), Kimolos (Zevulun), Kinaros, Antikithira, Ithacki (Satmar), Kalolimnos, Kithira (Curious Joel), Anafi (Anivus I), Nisyros (Admar), Tilos (Andover), Astipalea, Dilos, Kithnos, Othoni, Paros.

25. "**You**" or "**Your**" means Reed Smith and its agents, representatives, accountants, attorneys, affiliates, and all other persons or entities acting or purporting to act for or on its behalf.

INSTRUCTIONS

1. All objections to the production of Documents requested herein shall be made in writing and delivered to the office of Goulston & Storrs PC, Attn: Jennifer B. Furey and Nathaniel R.B. Koslof, One Post Office Square, Boston, MA 02109, on or before the date set for production.

2. All information is to be produced as it is kept in the usual course of business including any labels, file markings, or similar identifying features, or shall be organized and labeled to correspond to the categories requested herein. If there is no information in response to a particular request, or if you withhold any responsive Documents or categories of Documents based on any objections, you shall state so in writing.

3. All Documents shall be produced in accordance with the production specifications attached hereto as **Exhibit A**.

4. These requests call for the production of all responsive Documents in your possession, custody or control, or in the possession, custody or control of your employees, predecessors, successors, parents, subsidiaries, divisions, affiliates, partners, joint venturers, brokers, accountants, financial advisors, representatives, and agents or other persons acting on your behalf, without regard to the physical location of such Documents.

5. In responding to these requests, include Documents obtained on your behalf by your counsel, employees, agents, or any other persons acting on your behalf. If your response is that the Documents are not within your possession or custody, describe in detail the unsuccessful efforts you made to locate each such Document. If your response is that Documents are not under your control, identify who has control and the location of the Documents.

6. If any Document was, but no longer is, in your possession, subject to your control, or in existence, include a statement: (a) identifying the Document; (b) describing where the

Document is now; (c) identifying who has control of the Document; (d) describing how the Document became lost or destroyed or was transferred; and (e) identifying each of those persons responsible for or having knowledge of the loss, destruction, or transfer of the Document from your possession, custody, or control.

7. Each request contemplates production of all Documents in their entirety. If only a portion of a Document is responsive to one or more requests, the Document shall be produced in its entirety.

8. If any Document is withheld in whole or in part for any reason including but not limited to, a claim of privilege or other protection from disclosure such as the work product doctrine or other business confidentiality or trade secret protection, set out separately with respect to each withheld Document: (a) the ground of privilege or protection claimed; (b) every basis for the privilege or protection claimed; (c) the type of Document; (d) its general subject matter; (e) the Document's date; and (f) other information sufficient to enable a full assessment of the applicability of the privilege or protection claimed, including any sender(s) and recipient(s) of the withheld Document.

9. If you object to any Document request on any ground other than privilege, you must specify: (a) the part of the request that is objectionable and respond and allow inspection of materials responsive to the remainder of the request; and (b) whether any responsive materials are being withheld on the basis of an objection.

10. To the extent you assert that a Document contains information that should be protected from disclosure (based on the attorney-client privilege, work product doctrine, or another protection) and non-privileged information, the non-privileged portions of the Document must be produced. For each such Document, indicate the portion of the Document withheld by stamping

the words "MATERIAL REDACTED AS [BASIS FOR PROTECTION]" on the Document in an appropriate location that does not obscure the remaining text.

11. If there are no Documents in response to any particular request, you shall state so in writing.

12. Unless otherwise stated herein, all Documents requested cover the period between January 1, 2021, and the present.

13. Examples of responsive items set out in any request should not be construed to limit the scope of the request.

14. These requests are continuing, and your response to these requests must be promptly supplemented when appropriate or necessary.

DOCUMENTS REQUESTED

Request No. 1: All Documents sufficient to show any written authorization, engagement, communication or instruction from any person or entity purporting to authorize Reed Smith to act on behalf of Holdings or Corp. on or after the Effective Date, including any written consent, corporate resolution, or board authorization.

Request No. 2: All Communications concerning the Purported Provisional Board.

Request No. 3: All Documents and Communications since September 1, 2024 concerning the Vessels.

Request No. 4: All Communications with the Oaktree Parties since September 1, 2024 concerning Eletson, any Vessels, any of the Plaintiffs, any of the Defendants, the Purported Provisional Board, or any Cypriot Entity.

Request No. 5: All Documents and Communications since September 1, 2024 with any charterers, financing parties, lenders, brokers, registries, banks, or other third parties concerning

Eletson, any of the Plaintiffs, any of the Defendants, the Purported Provisional Board, or any Cypriot Entity, or any Documents concerning such Communications.

Request No. 6: All Documents and Communications since September 1, 2024 concerning the Charter Agreements.

Request No. 7: All Documents and Communications since September 1, 2024 concerning bank accounts used or controlled by Reed Smith or any of the other Defendants to receive or hold funds from any charterers, financing parties, lenders, brokers, registries, banks, or other third parties concerning Eletson or the Vessels.

Request No. 8: All Documents and Communications concerning the Escrow Agreement, including (i) any drafts, amendments, supplements, or modifications thereof, (ii) any negotiations, discussions, or Communications related thereto, and (iii) any amounts deposited into or withdrawn from any accounts related thereto.

Request No. 9: All Documents and Communications concerning LISCR or the AOR, including internal Reed Smith Documents and Communications concerning LISCR or the AOR, Documents and Communications between Reed Smith and any other Defendant concerning LISCR or the AOR, and Documents and Communications between Reed Smith and LISCR or the AOR.

Request No. 10: All Documents and Communications concerning any Defendant's attempts to transfer any ship or vessel, including the *Antikithira*, *Ithacki*, *Kalolimnos*, *Kithira*, or any other Vessel once owned or controlled by any Plaintiff, outside the control of any Plaintiff from September 1, 2024 to the present.

Request No. 11: All Documents and Communications concerning any Defendant's attempt to purchase any ship or vessel from Tufton Corporate Services Limited, or its affiliates, before or after the Effective Date.

Request No. 12: All Documents and Communications concerning any Payments received by Reed Smith from any third party, including Novum, Oaktree, any Oaktree Party, Berenberg, ABN AMRO, Hellenic Bank, Bank of America, DNB Bank ASA, or any charterer of any Eletson vessel, concerning Eletson or any Vessel, including Documents that reflect the amounts of any such Payments.

Request No. 13: All Documents and Communications concerning any valuation or refinancing (completed or attempted) of any ship or vessel owned or controlled by any Plaintiff or any Defendant since January 1, 2021, including Communications with any investor, financier, or banker regarding the same.

Request No. 14: Documents sufficient to show all insurance policies covering or potentially covering the matters at issue in this adversary proceeding including lawyers' professional liability, directors and officers, errors and omissions, fiduciary liability, fidelity, escrow-agent professional or surety coverage, cyber, umbrella, and excess layers, with all endorsements and side letters.

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Dated: July 22, 2026

/s/ Jennifer B. Furey

Jennifer B. Furey
Nathaniel R.B. Koslof
GOULSTON & STORRS PC
One Post Office Square, 28th Floor
Boston, MA 02109
jfurey@goulstonstorrs.com
nkoslof@goulstonstorrs.com
Tel: (617) 574-3575

Rae Berger
GOULSTON & STORRS PC
730 Third Avenue, 12th Floor
New York, New York 10017
rberger@goulstonstorrs.com
Tel: (212) 878-5053

Attorneys for Plaintiffs

To: Marshall R. King
Gibson, Dunn & Crutcher LLP
200 Park Avenue
New York, NY 10166
mking@gibsondunn.com

CERTIFICATE OF SERVICE

In accordance with Rules 7026 and 7034 of the Federal Rules of Bankruptcy Procedure, and Rules 26 and 34 of the Federal Rules of Civil Procedure, the undersigned hereby certifies that on July 22, 2026, true and accurate copies of this Request for Production were caused to be served via electronic mail and first class mail on counsel of record for all parties to this adversary proceeding.

/s/ Nathaniel R.B. Koslof
Nathaniel R.B. Koslof

Exhibit A

ELECTRONICALLY STORED INFORMATION PRODUCTION FORMAT

All ESI is to be produced in an "imaged" file with the corresponding "image load/unitization files," "OCR or Extracted text files," and the "associated delimited metadata database." Additionally, select files should be produced in their native file format where an image file does not adequately represent the files as maintained in the ordinary course. The key concepts are outlined below.

1. **Native Files**: Microsoft Access files, Excel files, .CSV files, other similar databases and spreadsheet files, and media files shall be produced in the format which the electronically stored information was originally created. Native Files will be produced together with a placeholder TIFF image. Each TIFF placeholder will contain language indicating that the document is being produced in native format. A relative file path to the native file shall be provided in the metadata data file as described in item 5. To the extent the requesting party obtains through discovery a file or document that it believes is not adequately represented in an image file format, it may request that file or document be produced in native format, the production of which may not unreasonably be withheld.

2. **Image Files**:

a. Images files shall be 300 DPI Group IV single-page TIFF files (color images must be produced in JPEG format);

b. Hidden content, tracked changes or edits, comments, notes, and other similar information viewable within the native file shall also be imaged so that such content is viewable on the image;

c. Images must be endorsed with sequential Bates numbers in the lower right corner of each page and the file name of each image file shall be the Bates number.

d. AUTOCAD/photograph files should be produced as a single page JPEG file.

3. **Image Cross-Reference File**:

The image cross-reference file (.LOG or .OPT) links the images to the database records. It should be a comma-delimited file consisting of seven fields per line with a line in the cross-reference file for every image in the database with the following format:

ImageID,VolumeLabel,ImageFilePath,DocumentBreak,FolderBreak,BoxBreak,PageCount

Sample Image Cross-Reference File:
IMG0000001,,E:\001\IMG0000001.TIF,Y,,,
IMG0000002,,E:\001\IMG0000002.TIF,,,,
IMG0000003,,E:\001\IMG0000003.TIF,,,,
IMG0000004,,E:\001\IMG0000004.TIF,Y,,,
IMG0000005,,E:\001\IMG0000005.TIF,Y,,,
IMG0000006,,E:\001\IMG0000006.TIF,,,,

4. **Text File**: An OCR or Extracted text file which corresponds to each produced document shall be provided for each document in the production as follows:

a. Text must be produced as separate text files, not as fields within the .DAT file. The full path to the text file (OCRPATH) should be included in the .DAT file.

b. The text file name shall be the same name of the first image page for the document, followed by .txt.

c. An OCR or Extracted text file containing the produced document's content will be provided for all documents whether it is produced as an image file or native).

5. **Data File**: A data file shall be provided in a .DAT file format that extracts metadata into fields in a delimited text load file. The parties should use Concordance standard delimiters (ASCII 020 corresponding to a comma, ASCII 254 corresponding to a quote, ASCII 174

corresponding to a new line, and a semicolon used to separate values). The fielded data should include all the below metadata fields for a file/document. The first line of the data load file should contain the field headers indicating the contents of each field, and each subsequent line should contain the fielded data for each document.

FIELD NAME	FIELD DESCRIPTION	APPLICABLE FILE TYPE(S)
BEGBATES	Beginning production number for a given file/document	Email, E-Doc and Other[1]
ENDBATES	Ending production number for a given file/document	Email, E-Doc and Other
BEGATTACH	Production number of first page of parent	Email, E-Doc and Other
ENDATTACH	Production number of last page of last attachment	Email, E-Doc and Other
CUSTODIANS	All custodians whose files contained a particular document that was produced or eliminated through de-duplication	Email, E-Doc and Other
CONFIDENTIALITY	Identifies the confidentiality designation of the document.	Email, E-Doc and Other
REDACTED	Identifies if the document contains redactions	Email, E-Doc and Other
FILEEXT	File extension	Email and E-Doc
HASH	MD5 Hash Value	E-mail and E-Doc
SUBJECT	Subject	E-mail
FROM	Sender	E-mail
TO	Recipient	E-mail
CC	Copyee	E-mail
BCC	Blind Copyee	E-mail
DATESENT	Date Sent & Time (MM/DD/YYYY HH:MM)	E-mail

[1] Other is defined as documents for which internal metadata is not exchanged, including but not limited to, scanned documents and documents obtained from the internets.

DATERECEIVED	Date Received & Time (MM/DD/YYYY HH:MM)	E-mail
AUTHOR	Author	E-Doc
LASTSAVEDBY	Name of user to last save the file	E-Doc
PAGECOUNT	Number of pages in a document	E-Doc
FILESIZE	Size of native file document/email in bytes	E-Doc
DATELASTMOD	Date modified & Time (MM/DD/YYYY HH:MM)	E-Doc
DATECREATED	Date created & Time (MM/DD/YYYY HH:MM)	E-Doc
DATEACCESSED	Date accessed & Time (MM/DD/YYYY HH:MM)	E-Doc
ITEMTYPE	Identifies whether the file is an email, attachment to email, or loose edoc	E-mail and E-Doc
FILENAME	Original file name	E-Doc
FILEPATH	Original file path to the file or e-mailbox folder structure	E-mail and E-Doc
ATTACHMENTNAMES	Names of attachments embed in email	E-mail
MESSAGEID	Message number created by email application	E-mail
CONVERSATIONINDEX	E-mail thread identifier created by email system	E-mail
NATIVEFILE	Path to native file as produced	Native
TEXTPATH	Path to OCR or extracted text file	E-mail, E-Doc and Other