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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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

DECLARATION OF SERVICE

I, Jared C. Borriello, hereby declare pursuant to 28 U.S.C. § 1746 that:

1. I am a member in good standing of this Court and an associate with the law firm Herbert Smith Freehills Kramer (US) LLP.

2. On September 24, 2026, I caused to be served a true and correct copy of the following documents by certified first-class mail upon each of the parties listed on the service list annexed hereto as **Exhibit A** and by CM/ECF upon each of the parties listed on the service list annexed hereto as **Exhibit B**:

[1] Prior to November 19, 2024, the Debtors in these cases were: Eletson Holdings Inc., Eletson Finance (US) LLC, and Agathonissos Finance LLC. On March 5, 2025, the Court entered a final decree and order closing the chapter 11 cases of Eletson Finance (US) LLC and Agathonissos Finance LLC. Commencing on March 5, 2025, all motions, notices, and other pleadings relating to any of the Debtors shall be filed in the chapter 11 case of Eletson Holdings Inc. The Debtor's mailing address is c/o Herbert Smith Freehills Kramer (US) LLP, 1177 Avenue of the Americas, New York, New York 10036.

Eletson Holdings Inc.'s Reply in Further Support of its Motion Pursuant to Bankruptcy Rule 2004 for an Order Authorizing the Issuance of Subpoenas for the Production of Documents and Deposition Testimony and in Response to the Reed Smith Objection [Docket No. 2122];

I declare under penalty of perjury that the forgoing statements are true and correct

Executed in New York, New York on September 25, 2026.

/s/ *Jared C. Borriello*
Jared C. Borriello

Exhibit A – Service List (Certified First Class Mail)

Party	Service Address
Proskauer Rose LLP	Eleven Times Square New York, New York 10036-8299

Exhibit B – Service List (CM/ECF)

Name	Email Address
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