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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.	:	

APPELLEE ELETSON HOLDINGS INC.'S DESIGNATION OF ADDITIONAL ITEMS TO BE INCLUDED IN THE RECORD ON APPEAL

Pursuant to Rule 8009 of the Federal Rules of Bankruptcy Procedure, appellee Eletson Holdings Inc. ("Appellee") submits this designation of additional items to be included in the record on appeal[2] with respect to the appeal by Reed Smith LLP ("Appellant") of this Court's September 15, 2026, *Order (I) Authorizing Turnover of the Eletson Client Files and (II) Confirming Transfer of the Attorney-Client Privilege* [Docket No. 2117] (the "Turnover Order"), which has been

[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.

[2] Appellee reserves all rights to move to strike Appellant's designation of items on appeal that have been improperly included in the record. *See* Federal Rule of Bankruptcy Procedure 8009(e).

docketed in the United States District Court for the Southern District of New York as Civil Action No. 26-cv-08897.

Specifically, Appellee designates the following additional items to be included in the record on appeal:[3]

In re Eletson Holdings Inc.*, No. 23-bk-10322 *(Bankr. S.D.N.Y.)			
Designation No.	**Date**	**ECF No.**	**Description**
1.	03/17/2023	23	Stipulation and Order By and Among the Alleged Debtors, Petitioning Creditors, and Levona Regarding Contested Bankruptcy Proceedings, Arbitration, and Stay Motion.
2.	10/25/2023	235	Application to Employ Reed Smith LLP as Counsel to the Debtors and the Debtors-In-Possession, Nunc Pro Tunc as of the Conversion Date, Pursuant to 11 U.S.C. Section 327 (a) and Federal Rule of Bankruptcy Procedure 2014.
3.	01/23/2024	370	First Joint Plan of Reorganization of Debtors Under Chapter 11 of the United States Bankruptcy Code.
4.	04/26/2024	621	Amended Disclosure Statement / Notice of Filing of Disclosure Statement in Support of First Amended Joint Chapter 11 Plan of Reorganization of Debtors Under Chapter 11 of the United States Bankruptcy Code.
5.	05/13/2024	672	Amended Disclosure Statement / Notice of Filing of Disclosure Statement in Support of Second Amended Joint Plan of Reorganization of Debtors Under Chapter 11 of the United States Bankruptcy Code.
6.	09/19/2024	1132	Petitioning Creditors' Amended Joint Chapter 11 Plan of Reorganization of Eletson Holdings Inc. and its Affiliated Debtors.
7.	10/25/2024	1212	Memorandum Opinion and Order Confirming Petitioning Creditors' Amended Joint Chapter 11

[3] The items designated herein include all exhibits and attachments to such items.

			Plan of Reorganization of Eletson Holdings Inc. And Its Affiliated Debtors, Sustaining Objections to Competing Plans, and Denying Motion In Limine.
8.	11/19/2024	1258	Statement */Notice of (I) The Occurrence of the Effective Date and (II) Final Deadlines for Filing Certain Claims*.
9.	11/25/2024	1268	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.
10.	12/10/2024	1287	Reed Smith LLP's Opposition to Emergency Motion of "Reorganized Eletson Holdings Inc for an Order Imposing Sanctions"
11.	12/19/2025	1325	Notice of Fourth Interim and Final Fee Application of Reed Smith LLP, Counsel to the Debtors and Debtors in Possession, for Compensation and Reimbursement of Expenses for the Period September 25, 2023 Through November 19, 2024.
12.	12/23/2024	1344	Transcript Regarding Hearing Held 12/16/2024.
13.	01/13/25	1355	Eletson Holdings Inc.'s Proposed Findings of Fact and Conclusions of Law Approving Pending Motion for Contempt and Other Relief Against, *Inter Alia*, Reed Smith, Eletson Holding's Address of Record and Former Shareholders, Officers, and Directors
14.	01/29/2025	1402	Order in Support of Confirmation and ConsummationCourt-Approved Plan of Reorganization
15.	01/28/2025	1405	Transcript Regarding Hearing Held on 1/24/2025.
16.	01/28/2025	1416	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.
17.	01/30/2025	1425	Transcript Regarding Hearing Held on 1/29/2025.

18.	2/17/2025	1448	Transcript Regarding Hearing Held on 2/14/2025.
19.	2/21/2025	1468	Transcript Regarding Hearing Held on 2/20/2025.
20.	02/27/2025	1495	Order in Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization and Imposing Sanctions on Certain Parties.
21.	3/13/2025	1536	Transcript Regarding Hearing Held on 3/12/2025.
22.	03/13/2025	1537	Order in Further Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization.
23.	04/16/2025	1607	Eletson Holdings Inc.'s Motion for Entry of an Order Compelling Reed Smith to Implement the Plan and Imposing Sanctions.
24.	04/16/2025	1608	Declaration of Bryan M. Kotliar, Esq. in Support of Eletson Holdings Inc.'s Motion for Entry of an Order Compelling Reed Smith to Help Implement the Plan and Imposing Sanctions.
25.	05/06/2025	1645	Reed Smith LLP's Objection to Reorganized Eletson Holdings Inc.'s Motion for Entry of an Order Compelling Reed Smith to Implement the Plan and Imposing Sanctions.
26.	05/16/2025	1662	Transcript Regarding Hearing Held on 5/15/2025.
27.	06/06/2025	1687	Letter to Honorable John P. Mastando re: June 6, 2025 Greek Decision Filed by Kyle J. Ortiz on behalf of Reorganized Eletson Holdings Inc.
28.	06/09/2025	1688	Letter to the Honorable John P. Mastando re: Motion for Entry of an Order Compelling Reed Smith to Implement the Plan and Imposing Sanctions [Docket No. 1607] Filed by Kyle J. Ortiz on behalf of Reorganized Eletson Holdings Inc.
29.	06/11/2025	1692	Letter to the Honorable John P. Mastando in Response to the June 9, 2025 Letter Concerning Continued Participation in this Proceeding filed by Louis M. Solomon on behalf of Reed Smith LLP.
30.	06/13/2025	1696	Notice of Filing of Transcript Related to the Court's Ruling on May 15, 2025 Relating to

			Eletson Holdings Inc.'s Motion for Entry of an Order Awarding Attorneys' Fees and Costs [Docket No. 1597].
31.	06/15/2025	1697	Letter to the Honorable John P. Mastando re: June 6, 2025 Greek Decision.
32.	06/26/2025	1707	Letter to the Honorable John P. Mastando in Response to Reorganized Holdings' Letter on Second Circuit Court Decision Filed By Louis M. Solomon on behalf of Provisional Eletson Holdings, Reed Smith LLP.
33.	07/02/2025	1712	Order Awarding Attorneys' Fees and Costs.
34.	07/07/2025	1713	Notice of Filing of Transcript of July 2, 2025 Status Conference.
35.	07/08/2025	1716	Order in Further Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization.
36.	07/16/2025	1729	Eletson Holdings Inc.'s Application for Attorneys' Fees and Costs.
37.	07/18/2025	1740	Transcript Regarding Hearing Held on 6/18/2025.
38.	07/31/2025	1754	Letter *to the Honorable John P. Mastando In Response to the Reorganized Eletson Holdings, Inc.'s July 28, 2025 Letter*.
39.	08/01/2025	1759	Memorandum Opinion and Order Granting, In Part, Levona Holdings Ltd.'s Motion to Enforce the Stipulated Stay Relief Order and for Sanctions Against the Purported Preferred Nominees Pursuant to Section 105(a) of the Bankruptcy Code.
40.	08/28/2025	1800	Eletson Holdings Inc.'s Motion for Extension of Deadline to File Avoidance Actions Governed by 11 U.S.C. § 546(a).
41.	08/29/2025	1803	Declaration of Andrew J. Citron in Support of Eletson Holdings Inc.'s Motion for Extension of Deadline to File Avoidance Actions Governed by 11 U.S.C. § 546(a).

42.	09/11/2025	1816	Letter to the Honorable John P. Mastando in Connection with Motion of Eletson Holdings Inc. for Entry of an Order Directing Floyd Zadkovich LLP to Disclose Submissions in Foreign Arbitrations.
43.	09/15/2025	1822	Eletson Holdings Inc.'s Reply to Reed Smith LLP's Response to the Motion for Entry of an Order Directing Floyd Zadkovich LLP to Disclose Submissions in Foreign Arbitrations.
44.	09/16/2025	1830	Order Approving Eletson Holdings Inc.'s Motion for Extension of Deadline to File Avoidance Actions Governed by 11 U.S.C. § 546(a).
45.	09/23/2025	1838	Letter to the Honorable John P. Mastando III re: Reed Smith Disqualification Filed by Kyle J. Ortiz on Behalf of Eletson Holdings Inc.
46.	09/24/2025	1840	Order Approving Eletson Holdings Inc.'s Application for Attorneys' Fees and Costs.
47.	09/19/2025	1841	Transcript Regarding Hearing Held on 9/18/2025.
48.	10/06/2025	1847	Letter to the Honorable John P. Mastando Regarding Transfer of Gas Assets Filed by Louis M. Solomon on Behalf of Provisional Eletson Holdings.
49.	10/14/2025	1855	Letter to the Honorable John P. Mastando Regarding the Reed Smith October 6, 2025 Letter Filed by Kyle J. Ortiz on Behalf of Eletson Holdings Inc.
50.	10/14/2025	1856	Eletson Holdings Inc.'s Motion for an Order Extending Time to Object to Claims.
51.	10/28/2025	1867	Transcript Regarding Hearing Held on 10/16/2025.
52.	10/31/2025	1873	Order Extending Time For Eletson Holdings Inc. to Object to Claims.
53.	04/15/2026	1990	Supplement in Support of the Fourth Interim and Final Fee Application of Reed Smith LLP, Counsel to the Debtors and Debtors in Possession, For Compensation and Reimbursement of Expenses for

			the Period September 25, 2023 Through November 19, 2024.
54.	04/15/2026	1991	Supplement to Eletson Holdings Inc.'s Motion for Entry of an Order Compelling Reed Smith to Implement the Plan and Imposing Sanctions [ECF 1607].
55.	04/24/2026	1997	Complaint against Eletson Holdings, Inc., Eletson Corp., Apargo Limited, Fentalon Limited, Desimusco Trading Limited, Vassilis Kertsikoff, Vasilis Hadjieleftheriadis, Lascarina Karastamati, Reed Smith LLP, Charles G. Weller, and Louis M. Solomon.
56.	04/30/2026	2002	Reed Smith LLP's Response to "Supplement to Eletson Holdings, Inc.'s Motion for Entry of an Order Compelling Reed Smith to Implement the Plan and Imposing Sanctions."
57.	04/30/2026	2003	Eletson Holdings Inc.'s Response to Supplement In Support of the Fourth Interim and Final Fee Application of Reed Smith LLP.
58.	05/12/2026	2015	Eletson Holdings Inc.'s Motion for an Order Extending Time to Object to Claims.
59.	05/13/2026	2018	Reply in Further Support of the Fourth Interim and Final Fee Application of Reed Smith LLP, Counsel to the Debtors and Debtors in Possession, for Compensation and Reimbursement of Expenses for the Period September 25, 2023 Through November 19, 2024.
60.	05/29/2026	2054	Order Extending Time for Eletson Holdings Inc. to Object to Claims.
61.	06/08/2026	2067	Letter to Judge Mastando re Status of Withdrawal Filed by Marshall R. King on Behalf of Reed Smith LLP.
62.	06/24/2026	2072	Eletson Holdings Inc.'s Motion for an Order Extending Deadline to File Avoidance Actions Governed by 11 U.S.C. § 546(a).
63.	08/28/2026	2105	Notice of Filing of Revised Proposed Order With Respect to Eletson Holdings Inc.'s Motion for an

			Order Authorizing Turnover Under § 542(e) of the Bankruptcy Code and Confirming Transfer of Attorney-Client Privilege.
64.	09/02/2026	2115	Transcript Regarding Hearing Held on 9/1/2026.
65.	10/19/2026	2136	Letter Regarding Revised Turnover Order Filed by Kyle J. Ortiz on Behalf of Eletson Holdings Inc.
66.	10/20/2026	2137	Amended Order signed on 10/20/2026 (I) Authorizing Turnover of the Eletson Client Files and (II) Confirming Transfer of Attorney-Client Privilege.

***In re Eletson Holdings Inc., et al. v. Kertsikoff*, No. 25-cv-01120 (JPM) (Bankr. S.D.N.Y.)**			
Designation No.	**Date**	**ECF No.**	**Description**
1.	05/01/2026	94	Transcript Regarding Hearing Held on 4/30/2026.

***Levona Holdings Ltd. et al v. Eletson Holdings, Inc. et al*, No. 26-03620-LJL (S.D.N.Y.)**			
Designation No.	**Date**	**ECF No.**	**Description**
1.	05/27/2026	14	Memorandum of Law of Reed Smith LLP, Charles G. Weller and Louis M. Solomon in Opposition to Plaintiffs' Motion to Withdraw the Bankruptcy Reference.
2.	06/17/2026	19	Opinion and Order re Motion to Withdraw the Bankruptcy Reference Signed by Judge Lewis J. Liman.

***In re Eletson Holdings Inc*., No. 25-cv-05753-LJL (S.D.N.Y.)**			
Designation No.	**Date**	**ECF No.**	**Description**
1.	10/01/2025	16	Appellee's Brief.
2.	10/14/2025	24	Memorandum and Order Granting Holdings' Motion to Dismiss Appeal.

***Eletson Holdings Inc., et al. v. Levona Holdings Ltd.*, No. 23-cv-07331 (S.D.N.Y.)**			
Designation No.	**Date**	**ECF No.**	**Description**
1.	07/03/2024	123	Levona Holdings Ltd.'s Motion for Leave to File Amended Answer to Operative Petition to Confirm the Arbitral Award and Second Amended Cross-

			Petition to Vacate Arbitral Award and for Discovery.
2.	09/06/2024	162	Opinion and Order re: Motion for Leave to File Amended Answer to Operative Petition.
3.	12/30/2024	236	Letter Motion to Compel Reed Smith LLP to Produce the Complete Client File Addressed to Judge Lewis J. Liman from Jennifer B. Furey on behalf of Eletson Holdings Inc.
4.	01/03/2025	237	Letter Response in Opposition to Motion Addressed to Judge Lewis J. Liman from Louis M. Solomon dated January 3, 2025.
5.	01/03/2025	238	Transcript of Conference Held on 12/23/2024.
6.	01/07/2025	270	Transcript of Hearing Held 2/14/2025.
7.	02/24/2025	273	Notice of Motion for Reed Smith LLP's Request for a Stay Pending Appeal or to Extend Time to Comply With ECF 269 and ECF 270.
8.	02/24/2025	274	Memorandum in Support of Motion for Stay Pending Appeal and for Extension of Time to Comply with Turnover Order.
9.	03/03/2025	275	Levona Holdings Ltd.'s Memorandum in Opposition to Reed Smith LLP's Motion for Stay Pending Appeal and for Extension of Time to Comly with Turnover Order.
10.	03/03/2025	276	Declaration of Isaac Nesser.
11.	03/03/2025	277	Opposition to Reed Smith LLP's Motion to Stay Pending Appeal and For Extension of Time to Comply with Turnover Order.
12.	03/03/2025	278	Declaration of Jennifer B. Furey in Connection with Eletson Holdings Inc. and Eletson Corp.'s Opposition to Reed Smith LLP's Motion to Stay Pending Appeal and For Extension of Time to Comply with Turnover Order.
13.	03/05/2025	280	Reply Memorandum in Support of Motion for Stay Pending Appeal and For Extension of Time to Comply with Turnover Order.
14.	03/05/2025	281	Reply Memorandum of Law in Support of Motion to Stay / Reply to ECF 275.
15.	03/05/2025	282	Declaration of Louis M. Solomon in Support of Motion to Stay / Reply to ECF 275.
16.	03/24/2025	295	Opinion and Order Denying Reed Smith LLP's Motion to Stay.
17.	08/20/2025	556	Declaration of Jennifer B. Furey in Support of Cross-Respondents' Joinder and Memorandum of

			Law in Support of Levona Holdings Ltd.'s Pending Amended Cross-Petition to Vacate the Arbitration Award.
18.	08/20/2025	559	Declaration of Isaac Nesser.
19.	11/18/2025	646	Order denying Motion to Intervene.
20.	12/03/2025	652	Order Signed by Judge Lewis J. Liman on 12/3/2025.
21.	12/08/2025	655	Declaration of Isaac Nesser in Support of Levona's Response to December 3, 2025 Order (ECF 652).
22.	12/10/2025	657	Order Signed by Judge Lewis J. Liman on 12/10/2025.
23.	01/12/2026	678	Opinion and Order Vacating the Arbitral Award.
24.	01/20/2026	681	Levona's Motion for Sanctions Against Reed Smith, Greenberg Traurig, Certain of Their Respective Lawyers, and Their Respective Actual or Putative Clients.
25.	01/20/2026	682	Levona's Memorandum of Law in Support of its Motion for Sanctions Against Louis M. Solomon, Hal S. Shaftel, Reed Smith LLP, and Greenberg Traurig, LLP.
26.	06/17/2026	746	Order Signed by Judge Lewis J. Liman on 6/17/2026.
27.	06/29/2026	748	Order Signed by Judge Lewis J. Liman on 6/29/2026.
28.	07/21/2026	752	Memorandum & Order Granting Motion to Compel the Production of Privilege Logs.

***In re Eletson Holdings Inc.*, No. 25-0176 (2d Cir.)**			
Designation No.	**Date**	**ECF No.**	**Description**
1.	7/18/2025	72.1	Motion Order, referring motion for injunction, at docket entry 68, on behalf of Appellant Eletson Holdings Inc.
2.	10/09/2026	153.1	FRAP 28(j) Letter, dated 10/09/2026, filed by Kyle J. Ortiz.
3.	10/14/2026	154.1	FRAP 28(j) Letter, dated 10/14/2026, filed by Louis M. Solomon.

***Eletson Holdings Inc., et al. v. Levona Holdings Ltd.*, No. 25-445 (2d Cir.)**			
Designation No.	**Date**	**ECF No.**	**Description**
1.	04/07/2025	46.1	Reply Memorandum in Further Support of Petitioners-Appellees' Motion to Dismiss.

2.	07/14/2025	74.1	Motion, for injunction.
3.	08/27/2025	86.1	Motion, to stay order granting motion to compel on behalf of Appellant Reed Smith LLP.
4.	10/31/2025	105.1	Motion Order, denying motion for injunction relief at docket entry 74.
5.	10/31/2025	106.1	Certified Order Dated 10/31/2025.
6.	10/21/2026	150.1	Emergency Motion of Reed Smith LLP to Stay the Bankruptcy Turnover Order Pending Appeals.
7.	10/26/2026	151.1	Response in Opposition to Appellant's Emergency Motion to Stay the Bankruptcy Turnover Order Pending Appeal.

***Reed Smith LLP v. Eletson Holdings Inc.*, No. 26-2979 (2d Cir.)**			
Designation No.	**Date**	**ECF No.**	**Description**
1.	10/21/2026	6.1	Emergency Motion of Reed Smith LLP to Stay the Bankruptcy Turnover Order Pending Appeals.
2.	10/26/2026	11.1	Response in Opposition to Appellant's Emergency Motion to Stay the Bankruptcy Turnover Order Pending Appeal.

Appellee reserves the right to designate additional items for inclusion in the record on appeal.

DATED: October 27, 2026
New York, New York

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By:

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