IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re: IMPAC MORTGAGE HOLDINGS, INC., *et al.*,[1] Debtors.	Chapter 11 Case No. 26-10593 (CTG) (Jointly Administered)

AFFIDAVIT OF PUBLICATION OF THE NOTICE OF FINAL ORDER GRANTING MOTION OF THE DEBTORS FOR ENTRY OF FINAL ORDER (I) ESTABLISHING NOTIFICATION PROCEDURES AND APPROVING RESTRICTIONS ON CERTAIN TRANSFERS OF AND DECLARATIONS OF WORTHLESSNESS WITH RESPECT TO INTERESTS IN THE DEBTORS AS OF THE PETITION DATE; (II) DIRECTING THAT ANY VIOLATIONS OF THE PROCEDURES ARE VOID *AB INITIO*; AND (III) GRANTING RELATED RELIEF

This Affidavit of Publication includes the sworn statements verifying that the Notice of Final Order Granting Motion of the Debtors for Entry of Final Order (I) Establishing Notification Procedures and Approving Restrictions on Certain Transfers of and Declarations of Worthlessness with Respect to Interests in the Debtors as of the Petition Date; (II) Directing That Any Violations of the Procedures Are Void *Ab Initio*; and (III) Granting Related Relief was Published and Incorporated by reference herein as follows:

1. In *The Wall Street Journal* on May 23, 2026, attached hereto as **Exhibit A**.

2. In *The Orange County Register* on May 27, 2026, attached hereto as **Exhibit B**.

Dated: June 30, 2026

/s/ Andrew Henchen
Andrew Henchen
Verita
222 N. Pacific Coast Highway, Suite 300
El Segundo, CA 90245
Tel 310.823.9000

[1] The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, are: Impac Mortgage Holdings, Inc. (5505); Copperfield Financial, LLC (7513); Copperfield Capital Corporation (4920); Impac Funding Corporation (4495); Impac Commercial Capital Corporation (0090); Impac Secured Assets Corp. (5871); IMH Assets Corp. (5301); Integrated Real Estate Service Corp. (2263); Impac Mortgage Corp. (3937); Impac Warehouse Lending, Inc. (0541); Synergy Capital Mortgage Corp. (9071); and Impac Warehouse Lending Group, Inc. (3488). The Debtors' mailing address is 19800 MacArthur Blvd., Suite 500, Irvine, CA 92612.

Exhibit A

AFFIDAVIT

STATE OF NEW JERSEY)
) ss:
CITY OF MONMOUTH JUNCTION, in the COUNTY OF MIDDLESEX)

I, Keith Oechsner, being duly sworn, depose and say that I am the Advertising Clerk of the Publisher of THE WALL STREET JOURNAL, a daily national newspaper of general circulation throughout the United States, and that the notice attached to this Affidavit has been regularly published in THE WALL STREET JOURNAL for National distribution for 1 insertion(s) on the following date(s):

MAY-23-2026;

ADVERTISER: IMPAC MORTGAGE HOLDINGS, INC;

and that the foregoing statements are true and correct to the best of my knowledge.

Keith Oechsner

Sworn to before me this
25 day of May 2026

Notary Public

IAN C. MARTIN
NOTARY PUBLIC
ID # 50086494
COMMISSION EXPIRES 07/18/2028
STATE OF NEW JERSEY

P2JW143000-4-B01000-1--------XA

BUSINESS & FINANCE

U,K. Lipstick Queen Derails Estée Lauder's Big Merger

Charlotte Tilbury's push to rework her buyout helped kill the deal with Puig

By Lauren Thomas And Ben Dummett



DIMITRIOS KAMBOURIS/GETTY IMAGES FOR THE MET MUSEUM/VOGUE

Puig acquired a controlling interest in Charlotte Tilbury's brand for $1 billion in 2020.

Charlotte Tilbury, the celebrity makeup artist and cosmetics entrepreneur, is famous for her Magic Cream, Pillow Talk lipsticks and Golden Goddess eye shadow. Now she has left her mark on Wall Street.

The British beauty queen has played a key role in derailing a multibillion-dollar deal that sought to add her eponymous brand and others to the **Estée Lauder** empire, according to people familiar with the matter.

Estée Lauder shares jumped 12% on Friday in U.S. trading, while its merger partner, Spanish beauty company **Puig Brands**, fell 13% in European trading after the two companies said they had called off their discussions.

The companies in March had acknowledged the merger talks, which were reported by The Wall Street Journal. Shares of Estée Lauder had slumped on the deal discussions, which surprised investors and came after a profit warning.

Tilbury inserted herself into the deal negotiations as discussions progressed and made financial demands that became increasingly complex and unreasonable, the people said.

Tilbury couldn't be reached for comment.

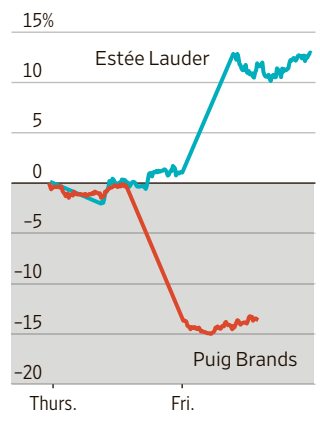
The businesswoman sold a controlling stake in her brand to Puig for more than $1 billion in 2020. Tilbury maintained a minority stake and Puig has said it was aiming to take total control in the coming years.

Tilbury sought a renegotiation of her buyout, and it became an issue for both Estée Lauder and Puig, the people said, because Tilbury's demands would have materially affected the transaction's economics.

Born in London, Tilbury has been a fixture in fashion and Hollywood circles for decades. She worked on Vogue covers and red-carpet looks for stars such as Kate Moss and Salma Hayek. In 2013, she started her own line of skin care and makeup that became bestsellers.

It isn't the first time that Tilbury and Estée Lauder have disagreed over the value of her business. In 2019, WWD reported that she was in talks to sell but the U.S. giant wasn't willing to meet a sale price of $1.4 billion. Tilbury and Estée Lauder declined to comment at the time.

Two-day share-price performance



Source: FactSet

Lenovo Targets Revenue Milestone As Growth Surges

By Sherry Qin

Lenovo Group recorded its fastest revenue growth in years, driven by demand for AI-enabled devices and infrastructure, and targets hitting the $100 billion sales milestone within the next two years.

The world's largest personal-computer maker said Friday revenue surged 27% to $21.60 billion for the three months ended March, with AI-related revenue accounting for 38% of the total. The growth—its strongest in five years—brought revenue for the full year to $83.1 billion, the company said.

Net profit rose nearly sixfold to $521 million, far above the $291 million analysts were looking for, according to a FactSet poll. Adjusted net profit doubled to $559 million, also topping expectations.

Building on the momentum, the company has set its sights on $100 billion in annual revenue—a goal it expects to achieve in the next two years.

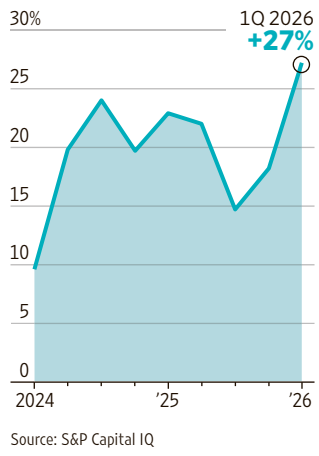
To get there, Lenovo plans to capture long-term opportunities in artificial-intelligence infrastructure, scale its service business and strengthen its leadership in the devices market, according to Chief Executive Yang Yuanqing, who outlined the strategy in an interview after the results.

Shares in the company rallied 20% in Hong Kong on the news, their highest close since listing in 1994.

Earlier Friday, Lenovo said its infrastructure-solutions business, which includes AI servers, delivered its highest-ever quarterly revenue and operating profit, citing a strengthened business model, the recent restructuring and robust AI demand. Calling it "an inflection point" for the business, the PC maker said it expects the infrastructure business to become another engine for growth and profitability.

Still, headwinds remain. The rapid AI infrastructure build-out is causing a global memory-chip shortage, driving up prices across the board and crowding out production capacity for other markets, including PCs and smartphones.

Lenovo quarterly revenue, change from a year earlier



Source: S&P Capital IQ

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PUBLIC NOTICES

BEFORE THE INSURANCE COMMISSIONER OF THE STATE OF IOWA

In the matter of the Application of Transamerica Life Insurance Company (TLIC) for Approval of Its Plan of Division and Simultaneous Merger of the Newly Formed Company with SCOR Global Life USA Reinsurance Company (SGLUSA)

NOTICE of Public Hearing and **ORDER**
(Iowa Code chapters 521 and 521I)

Pursuant to the provisions of Iowa Code chapters 17A, 521, and 521I, the Commissioner of Insurance for the State of Iowa will hold a public hearing regarding the application of Transamerica Life Insurance Company ("TLIC") for approval of its plan of division and simultaneous merger of the newly divided company, TLIC Division Insurance Company A ("TLIC-A") with and into SCOR Global Life USA Reinsurance Company ("SGLUSA"), a Delaware domiciled reinsurer.

1. **Date and Time:** June 18, 2026, at 9:00 a.m. CST.
2. **Location:** Insurance Division Office, 1963 Bell Avenue, Suite 100, Des Moines, IA 50315. The hearing will be held both in person and virtually. Individuals seeking to attend the hearing in person may appear at 1963 Bell Avenue on June 18 and request access to the hearing. Individuals seeking to participate via teleconference may request a link to the Microsoft Teams meeting by emailing Breanna Thacker at Breanna.thacker@iid.iowa.gov no later than 3:00 PM CST on June 17, 2026. Links to the Microsoft Teams meeting will be sent to TLIC and SGLUSA by the Iowa Insurance Division.
3. **Nature of Hearing:** TLIC has filed a Plan of Division with the Iowa Insurance Division pursuant to Iowa Code Chapter 521I. The Plan of Division seeks to allocate to a newly formed Iowa-domiciled stock insurance company (TLIC-A) certain reinsurance agreements that TLIC previously entered into with other insurance companies. Simultaneously with such allocation, TLIC-A would merge with and into SGLUSA. As a result of the transactions contemplated by the Plan of Division, SGLUSA would replace TLIC as reinsurer on the affected reinsurance agreements. Please note that all insurance policies issued by TLIC would remain with TLIC and are not subject to the Plan of Division. The hearing will be a public opportunity for TLIC, SGLUSA, and any other interested party to present evidence and argument relevant to TLIC's planned division and merger. Please note that any person seeking to intervene as a party in the proceeding must file with the Commissioner no later than May 29, 2026. Additional information about the hearing is available on the TLIC website at https://www.Transamerica.com/PoDHearing.
4. **Legal Authority:** The hearing will be held pursuant to Iowa Code chapters 521 and 521I. Applicable rules of evidence and procedure are found at Iowa Code sections 17A.12-17.
5. **Issues Presented:** The hearing will be held for the purpose of determining whether TLIC's planned division and merger fulfills the standards set forth in Iowa Code sections 521I.8, 521.8, and 521.19, which are set forth below.

The commissioner may approve the plan of division if:

a) *The interest of the policyholders, creditors, or shareholders of the dividing insurer (TLIC) will be adequately protected and the plan of division is not unfair or unreasonable to the policyholders of the dividing insurer and is not contrary to the public interest;*
b) *The financial condition of the resulting insurers will not jeopardize the financial stability of the dividing insurer (TLIC) or the resulting insurers or prejudice the policyholders of such insurers;*
c) *All resulting insurers created by the division will be qualified and eligible to receive a certificate of authority to transact the business of insurance in this state.*
d) *The proposed division does not violate a provision of Iowa Code chapter 684;*
e) *The proposed division is not being made for the purpose of hindering, delaying, or defrauding any policyholders or other creditors of the dividing insurer;*
f) *All resulting insurers will be solvent when the division becomes effective;*
g) *The remaining assets of a resulting insurer will not be unreasonably small in relation to the business and transactions such resulting insurer has been engaged in or will engage in after the completion of the division.*

A commission made up of the commissioner and the attorney general may approve the merger of TLIC-A, the insurance company resulting from the division of TLIC, with SGLUSA pursuant to Iowa Code chapter 521 if the following factors are met.

a) *The commissioner and the attorney general of Iowa are satisfied that the interests of the members, policyholders, or shareholders of the affected company are properly protected; and*
b) *No reasonable objection to the application and plan of merger exists.*

Iowa Code section 521.19 states that if provided in a plan of merger, the merger can be effective simultaneously with the effectiveness of a division pursuant to Iowa Code section 521I.10.

6. **Statutes and Rules Involved:** Iowa Code chapters 17A, 521, and 521I.
7. **ADA Notice:** If, due to a disability, you require the assistance of auxiliary aids or services to participate in or attend this hearing, please contact Breanna Thacker at the Iowa Insurance Division, (515) 654-6483. You may also contact Breanna Thacker if you need assistance with other issues. If you are hearing impaired, please call Relay Iowa TTY at (800) 735-2942.

IT IS HEREBY ORDERED.

DATED this 12th day of May, 2026.

DOUG OMMEN
Commissioner of Insurance

BANKRUPTCIES

IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

In re: IMPAC MORTGAGE HOLDINGS, INC., *et al.*,[1] Debtors. | Chapter 11 Case No. 26-10593 (CTG) (Jointly Administered)

NOTICE OF FINAL ORDER GRANTING MOTION OF THE DEBTORS FOR ENTRY OF FINAL ORDER (I) ESTABLISHING NOTIFICATION PROCEDURES AND APPROVING RESTRICTIONS ON CERTAIN TRANSFERS OF AND DECLARATIONS OF WORTHLESSNESS WITH RESPECT TO INTERESTS IN THE DEBTORS AS OF THE PETITION DATE; (II) DIRECTING THAT ANY VIOLATIONS OF THE PROCEDURES ARE VOID *AB INITIO*; AND (III) GRANTING RELATED RELIEF

ATTENTION DIRECT OR INDIRECT HOLDERS, AND PROSPECTIVE HOLDERS, OF STOCK ISSUED BY THE DEBTORS:

PLEASE TAKE NOTICE THAT upon consideration of the motion (the "Motion") of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"), having jurisdiction over the chapter 11 cases of the Debtors, captioned as *In re Impac Mortgage Holdings, Inc., et al.*, No. 26-10593 (CTG) (the "Chapter 11 Cases"), entered the *Final Order Granting Motion of the Debtors for Entry of Final Order (I) Establishing Notification Procedures and Approving Restrictions on Certain Transfers of and Declarations of Worthlessness with Respect to Interests in the Debtors as of the Petition Date; (II) Directing That Any Violations Of The Procedures are Void Ab Initio; and (III) Granting Related Relief* dated May 20, 2026 [Docket No. 123] (with all exhibits attached thereto, the "Final Order")[2] which established procedures (the "Procedures") with respect to transfers in the beneficial ownership (including direct and indirect) of the Common Stock and Options to acquire Beneficial Ownership of Common Stock.

PLEASE TAKE FURTHER NOTICE THAT in certain circumstances, the Procedures restrict transactions and declarations of worthlessness involving, and require notices of the holdings of and proposed transactions by, any person, group of persons, or entity that either (a) (i) is a Substantial Stockholder of the Common Stock, or (ii) as a result of such a transaction, would become a Substantial Stockholder of the Common Stock, or (b) is a 50-Percent Shareholder. For purposes of the Procedures, a "Substantial Stockholder" is any person or entity (within the meaning of applicable regulations promulgated by the U.S. Department of the Treasury, including certain persons making a coordinated acquisition of stock) that beneficially owns (including options to acquire, assuming full exercise thereof, and including direct or indirect ownership and ownership by a holder's family members) in total at least 1,645,000 shares of Common Stock (representing approximately 4.5%) of all issued and outstanding shares of Common Stock as of December 31, 2025); and "50-Percent Shareholder" is any person or entity that, at any time since December 31, 2025, has owned Beneficial Ownership of fifty percent (50%) or more of the Common Stock, as determined in accordance with § 382(g)(4)(D) of the Tax Code and the applicable Treasury Regulations thereunder. ***Any prohibited acquisition, disposition, trading in, transfer of, or declaration of worthlessness with respect to Common Stock (including Options to acquire Beneficial Ownership of Common Stock) will be null and void ab initio and may lead to contempt, compensatory damages, punitive damages, or sanctions being imposed by the Bankruptcy Court***.

PLEASE TAKE FURTHER NOTICE THAT the Procedures, as approved on a final basis, are available on the website of Kurtzman Carson Consultants LLC, dba Verita Global, the Debtors' claims agent, located at https://www.veritaglobal.net/ImpacMortgage, and on the docket of the Chapter 11 Cases, Docket No. 123, which can be accessed via PACER at https://www.pacer.gov.

PLEASE TAKE FURTHER NOTICE THAT a direct or indirect holder, or prospective holder, of Common Stock that may be or become a Substantial Stockholder or a 50-Percent Shareholder should consult the Procedures.

PLEASE TAKE FURTHER NOTICE THAT the requirements set forth in the Procedures are in addition to the requirements of applicable securities, corporate, and other laws and do not excuse non-compliance therewith.

Dated: May 20, 2026, Wilmington, DE, **PACHULSKI STANG ZIEHL & JONES LLP,** */s/ Laura Davis Jones* , Laura Davis Jones (DE Bar No. 2436), David M. Bertenthal, Timothy Cairns (DE Bar No. 4228), 919 North Market Street, 17th Floor, Wilmington, DE 19899, Tel: (302) 652-4100, Email: ljones@pszjlaw.com, debertenthal@pszjlaw.com, tcairns@pszjlaw.com -and- **DENTONS US LLP,** Tania M. Moyron (admitted *pro hac vice*), Van C. Durrer, II (DE Bar No. 3827), 601 S. Figueroa Street #2500, Los Angeles, CA 90017, Tel: (213) 623-9300, Email: tania.moyron@dentons.com, van.durrer@dentons.com -and- John D. Beck (admitted *pro hac vice*), Geoffrey M. Miller (admitted *pro hac vice*), 1221 Avenue of the Americas, New York, NY 10020, Tel: (212) 768-6700, Email: john.beck@dentons.com, geoffrey.miller@dentons.com, *Proposed Counsel for Debtors and Debtors in Possession*

[1] The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, are: Impac Mortgage Holdings, Inc. (5505); Copperfield Financial, LLC (7513); Copperfield Capital Corporation (4920); Impac Funding Corporation (4495); Impac Commercial Capital Corporation (0090); Impac Secured Assets Corp. (5871); IMH Assets Corp. (5301); Integrated Real Estate Service Corp. (2263); Impac Mortgage Corp. (3937); Impac Warehouse Lending, Inc. (0541); Synergy Capital Mortgage Corp. (9071); and Impac Warehouse Lending Group, Inc. (3488). The Debtors' mailing address is 19800 MacArthur Blvd., Suite 500, Irvine, CA 92612.

[2] Capitalized terms used but not otherwise defined herein have the same meanings ascribed to such terms in the Final Order or the Motion, as applicable.

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DOW JONES

BJ's Wholesale Revenue Rises On Growth in Membership

By Connor Hart



ANTHONY BEHAR/SIPAUSA/AP

Membership-fee income rose 9.9% to $132.4 million.

BJ's Wholesale Club logged higher sales in its fiscal first quarter, as inflation-weary consumers continued to flock to the warehouse club in search of value.

The company on Friday posted a profit of $142.7 million, or $1.10 a share, for its 13 weeks ended May 2. That compares with $149.8 million, or $1.13 a share, in last year's comparable quarter.

Stripping out one-time items, earnings still came in at $1.10 a share. Analysts polled by FactSet expected adjusted earnings of $1.03 a share.

Total revenue climbed 9.9% to $5.66 billion, ahead of Wall Street models for $5.44 billion.

Shares in the company, however, fell over 8% Friday.

Comparable-club sales, which includes locations open at least 13 months at the beginning of the quarter, increased by 6.3%, or by 1.5% excluding gasoline sales. Analysts were looking for a 1.6% gain.

Membership-fee income rose 9.9% to $132.4 million. The company attributed the increase primarily to strength in membership acquisition, retention and higher-tier membership penetration across both new and existing clubs.

Chief Executive Bob Eddy said the company's value proposition continued to resonate with consumers across both its clubs and its gas stations during the latest quarter. "Momentum in membership, fuel and digital sales reflects the disciplined execution of our teams," he said.

Looking ahead, BJ's reaffirmed its outlook for its current fiscal year, ending Jan. 30. It expects adjusted earnings of $4.40 to $4.60 a share, as well as comparable-club sales, excluding the impact of gasoline sales, to be up 2% to 3%.

Analysts are looking for adjusted earnings of $4.51 a share and comparable-club sales growth of 2.5%.

Standard Charter CEO Apologizes For AI in the Workplace Comment

By Joe Wallace

Standard Chartered CEO Bill Winters struggled to draw a line under comments that the bank would replace "lower-value human capital" with AI.

His attempt to contextualize his comments in a LinkedIn post Friday backfired. Three hours later, he posted an apology.

It is an example of the difficulties CEOs face in describing AI in the workplace.

Winters tried to douse the furor with an initial post on Friday that said Standard Chartered "will continue to speak honestly about the impact of technological change." He suggested he had been misunderstood, saying his point had been that employers have a responsibility to move workers from jobs that are more vulnerable to automation into "higher-value roles."

Soon he was back with an apology. "I have received a lot of support for the messages in my previous post but still get questions about my choice of words, which I know has caused upset to some colleagues. For that I am sorry," Winters said, appending a partial transcript of the meeting in which he made the comment.

The kerfuffle began Tuesday, when Winters was in Hong Kong to announce goals, which included a plan to reduce by 15% the lender's workforce of back-office jobs by 2030.

Speaking to a group of journalists, he used the example of a tech upgrade in Hong Kong that killed some jobs, and said the aim of automation wasn't to cut costs. "It is replacing in some cases lower-value human capital with the financial capital and the investment capital we're putting in," he said.

Standard Charter plans to reduce back-office jobs 15% by 2030.

London-based Standard Chartered specializes in emerging-markets lending, with a heavy focus on Asia and the Middle East.

Winters tried to walk back the comments Wednesday with a memo to employees in which he said "where roles do fall away, it reflects changes in the work, not the value of our people."

On Thursday, JPMorgan Chase boss Jamie Dimon attempted to defend Winters, a former protégé. "Bill's a friend of mine and all of us say something incorrectly," he told Bloomberg. "But I also think it will be all jobs. I don't think it will be higher level, lower level. I think it will be more than you think."

Winters was on a trip to Hong Kong with Georges Elhedery, chief executive of rival bank HSBC. Speaking to his own bank's investors after Winters, Elhedery was more cautious.

"AI will destroy certain jobs and will create new jobs," he said. "But I need 200,000 colleagues with us on this journey." Elhedery said the challenge was to make all employees feel empowered by AI so they don't resist it.

Exhibit B

The Orange County Register
1920 Main St., Suite 225
Irvine, Ca 92614
714-796-7000

FILE NO. R4300007

AFFIDAVIT OF PUBLICATION

STATE OF CALIFORNIA, } **SS.**

County of Orange

I am a citizen of the United States and a resident of the County aforesaid; I am over the age of eighteen years, and not a party to or interested in the above entitled matter. I am the principal clerk of The Orange County Register, a newspaper of general circulation, published in the city of Santa Ana, County of Orange, and which newspaper has been adjudged to be a newspaper of general circulation by the Superior Court of the County of Orange, State of California, under the date of November 19, 1905, Case No. A-21046, that the notice, of which the annexed is a true printed copy, has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates, to wit:

05/27/2026

I certify (or declare) under the penalty of perjury under the laws of the State of California that the foregoing is true and correct:

Executed at Anaheim, Orange County, California, on Date: May 27, 2026.

Sandra Campos

Signature

PROOF OF PUBLICATION

Legal No. **0011795325**

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re: IMPAC MORTGAGE HOLDINGS, INC., *et al.*,[1] Debtors.	Chapter 11 Case No. 26-10593 (CTG) (Jointly Administered)

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PLEASE TAKE FURTHER NOTICE THAT the requirements set forth in the Procedures are in addition to the requirements of applicable securities, corporate, and other laws and do not excuse non-compliance therewith.

Dated: May 20, 2026, Wilmington, DE, **PACHULSKI STANG ZIEHL & JONES LLP,** */s/ Laura Davis Jones* , Laura Davis Jones (DE Bar No. 2436), David M. Bertenthal, Timothy Cairns (DE Bar No. 4228), 919 North Market Street, 17th Floor, Wilmington, DE 19899, Tel: (302) 652-4100, Email: ljones@pszjlaw.com, debertenthal@pszjlaw.com, tcairns@pszjlaw.com -and- **DENTONS US LLP,** Tania M. Moyron (admitted *pro hac vice*), Van C. Durrer, II (DE Bar No. 3827), 601 S. Figueroa Street #2500, Los Angeles, CA 90017, Tel: (213) 623-9300, Email: tania.moyron@dentons.com, van.durrer@dentons.com -and- John D. Beck (admitted *pro hac vice*), Geoffrey M. Miller (admitted *pro hac vice*), 1221 Avenue of the Americas, New York, NY 10020, Tel: (212) 768-6700, Email: john.beck@dentons.com, geoffrey.miller@dentons.com, *Proposed Counsel for Debtors and Debtors in Possession*

[1] The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, are: Impac Mortgage Holdings, Inc. (5505); Copperfield Financial, LLC (7513); Copperfield Capital Corporation (4920); Impac Funding Corporation (4495); Impac Commercial Capital Corporation (0090); Impac Secured Assets Corp. (5871); IMH Assets Corp. (5301); Integrated Real Estate Service Corp. (2263); Impac Mortgage Corp. (3937); Impac Warehouse Lending, Inc. (0541); Synergy Capital Mortgage Corp. (9071); and Impac Warehouse Lending Group, Inc. (3488). The Debtors' mailing address is 19800 MacArthur Blvd., Suite 500, Irvine, CA 92612.

[2] Capitalized terms used but not otherwise defined herein have the same meanings ascribed to such terms in the Final Order or the Motion, as applicable.

Nation+World news feed

REFUGEE CAP RAISED ONLY FOR WHITE SOUTH AFRICANS

WASHINGTON — The Trump administration said Tuesday that it will admit an additional 10,000 White South Africans into the U.S. as refugees this year, increasing its historically low annual cap but still blocking people from other countries from entering through the program.

Trump suspended the refugee program on his first day in office and, since then, has turned it into a vehicle to allow Afrikaners — a group of White South Africans descended mainly from Dutch settlers — into the U.S. The administration says Afrikaners are subject to persecution in their home country, a charge the government in South Africa denies.

In the announcement Tuesday on the Federal Register, President Donald Trump said that because of "an unforeseen emergency refugee situation" he was raising the refugee cap. He blamed the South African government for "recent increases in the incitement of racially motivated violence" but gave no specific information.

— *The Associated Press*

BELGIUM



Emergency personnel work at a level crossing to move a van onto a flatbed truck after it collided with a train in Buggenhout, Belgium, on Tuesday. Four people, including two children, were killed in the crash between a train and a bus in northern Belgium, federal prosecutors said on Tuesday. Five children were taken to hospital in a serious condition, they said. **MARIUS BURGELMAN — THE ASSOCIATED PRESS**

WOMAN FIRED OVER CHARLIE KIRK POST GETS $225,000

A woman fired by an Indiana university over her Facebook post criticizing conservative activist Charlie Kirk after he was killed will receive $225,000 to settle a lawsuit that accused her former employer of violating her free-speech rights, the woman's attorneys said Tuesday.

The American Civil Liberties Union announced the settlement in a federal lawsuit it filed last year on behalf of Suzanne Swierc against Ball State University President Geoffrey Mearns.

Swierc worked as director of health promotion and advocacy at Ball State's campus in Muncie, Indiana, before she was fired in September. Ball State cited Swierc's private Facebook post about Kirk as the sole reason for her termination, saying it caused "significant disruption" to the campus. Swierc's firing violated her constitutional rights because she was "speaking as a private citizen on a matter of public concern," said Stevie Pactor, an ACLU attorney in Indiana. "The First Amendment does not allow government institutions to retaliate in those circumstances, and this settlement reflects that," Pactor said;

— *The Associated Press*

GROUP SEEKS DISMISSAL OF 'VINDICTIVE' CHARGES

WASHINGTON — A Justice Department indictment against the Southern Poverty Law Center is part of a "top-down" campaign of retribution against President Donald Trump's perceived political enemies and constitutes a vindictive prosecution that must be dismissed, lawyers for the nonprofit argued Tuesday in urging a judge to toss the case out.

The Alabama-based nonprofit was indicted in April on fraud and money laundering charges that accuse it of misleading donors by paying informants inside white supremacist and other extremist organizations to obtain inside information about their activities.

Lawyers for the SPLC have already argued that law enforcement agencies have long known that the nonprofit paid informants to report on the movements of hate groups. They have also said acting Attorney General Todd Blanche made a false statement at a news conference when he said the organization had not shared with law enforcement information it had learned from informants. Blanche later appeared to walk back that claim in a television interview.

— *The Associated Press*

NORTH KOREA TESTS WARHEADS, TECHNOLOGY

SEOUL, South Korea — North Korea said Wednesday its latest launches involved multiple weapons systems, including a nuclear-capable cruise missile that leader Kim Jong Un plans to deploy with front-line units facing South Korea, as he continues expanding his military capabilities.

The report by North Korean state media came a day after South Korea's military said it detected the North launching multiple projectiles, including at least one close-range ballistic missile, toward its western waters. South Korea's Joint Chiefs of Staff said the missile flew about 50 miles but didn't specify other types of weapons involved.

North Korea's official Korean Central News Agency said Kim supervised Tuesday's tests that featured ballistic missiles with new warheads designed for battlefield nuclear use, nuclear-capable cruise missiles guided by artificial-intelligence technology, and 240-millimeter rocket artillery equipped with "ultra-precision" navigation systems. South Korea's military did not immediately comment on the North Korean claims.

— *The Associated Press*

3 KILLED AFTER PASSENGER VAN HITS AN ELEPHANT

KAMPALA, Uganda — A passenger van struck an elephant in a Ugandan national park, killing three people and injuring four others, police said.

The crash happened on Sunday on a paved road inside Murchison Falls National Park, police said in a statement on Monday.

The van was transporting employees of the Uganda Revenue Authority traveling from a city in northern Uganda to Kampala, the capital.

After hitting the animal, the driver "subsequently lost control of the vehicle," the police statement said. "Motorists are strongly urged to exercise extreme caution while driving through national parks and wildlife-protected areas."

Footage from the scene showed people in the damaged car crying for help while the injured elephant struggled to get up in a nearby bush. It wasn't clear if the elephant survived the crash.

Although these incidents are rare, they illustrate what conservationists describe as the human-wildlife conflict that can emerge in protected areas accessible to people.

— *The Associated Press*

AUSSIE WOMEN, KIDS TIED TO ISLAMIC STATE GO BACK

MELBOURNE, Australia — A group of 19 Australian women and children linked to the Islamic State group have booked flights to return from Syria and some could face charges, Australia's government said on Tuesday.

The seven women and 12 children were expected to arrive on flights to Sydney and Melbourne on Tuesday, less than three weeks after a group of 13 people in similar situations returned to Australia's two largest cities.

Three of the four women on the earlier flights were charged with slavery and terrorism offenses and remain behind bars.

Home Affairs Minister Tony Burke said anyone among the 19 on their way to Australia who has committed crimes "can expect to face the full force of the law."

"The government has not and will not provide any assistance to this group," Burke said in a statement.

"These are people who have made the horrific choice to join a dangerous terrorist organisation and to place their children in an unspeakable situation," he added.

— *The Associated Press*

Online: For continual coverage of national and international news, go to our website.



A yellow block stands demarcating the "Yellow Line," which has separated the Gaza Strip's Israeli-held and Palestinian zones since the October ceasefire, on Tuesday in the central Gaza Strip, where fighting continues. **ARIEL SCHALIT — THE ASSOCIATED PRESS**

Israel's stated target: Hamas leader in Gaza

The Associated Press

DEIR AL-BALAH, Gaza Strip — Israel carried out a pair of airstrikes in Gaza City late Tuesday, killing at least three people and injuring 12, hospital officials said. The strike took place on the eve of Eid al-Adha, a major Muslim holiday.

In a joint statement, Israeli Prime Minister Benjamin Netanyahu and his defense minister, Israel Katz, said the strikes had targeted the new leader of Hamas' military wing. They identified him as Mohammed Odeh and called him "one of the architects" of the Oct. 7, 2023, attacks, which triggered over two years of war.

The strike came less than two weeks after Israel killed the previous head of Hamas' military wing, Izz al-Din al-Haddad.

There was no immediate comment from Hamas. The bodies of the dead were taken to Gaza's Shifa Hospital, which confirmed the deaths.

The attack came on the eve of Eid al-Adha, normally a joyous time of family gatherings and large meals.

The holiday once again is subdued this year in Gaza, where the vast majority of people remain displaced and live in tents or temporary shelters after a devastating war.

A ceasefire reached between Israel and Hamas last October remains fragile. Israeli attacks have killed more than 880 Palestinians since the ceasefire took effect. Israel says its attacks are in response to violations by Hamas or threats to its soldiers, but Palestinian health officials says scores of civilians have been among the dead. Four Israeli soldiers have also been killed during this period.

Israel launched its offensive in Gaza in response to the Hamas attacks in October 2023, which killed some 1,200 people and took 250 others hostage.

The Palestinian Health Ministry in Gaza says over 72,700 Palestinians have been killed by Israeli fire. The ministry, part of Gaza's Hamas government, does not give a breakdown of civilian and militant deaths.

Israel's military clashed with the Iran-backed militant Hezbollah group Tuesday along a strategic river in southern Lebanon as Israeli troops pushed farther north, days ahead of talks in Washington between Lebanese and Israeli delegations.

A U.S.-brokered ceasefire in the Israel-Hezbollah conflict appeared more nominal by the day, complicating efforts at a broader peace in the Iran war as Tehran wants an agreement to include an end to the fighting in Lebanon.

The Litani River has been a de facto boundary in Lebanon, with large areas to the south under Israeli military control despite the ceasefire that's been in place for over a month.

Israel's military said it struck more than 100 Hezbollah sites across southern Lebanon and the eastern Bekaa Valley area overnight, adding that it targeted storage facilities, command centers and observation points used to attack Israeli troops and residents in northern Israel.

1 dead, 9 missing in chemical tank implosion in Washington

By Claire Rush and Rebecca Boone
THE ASSOCIATED PRESS

LONGVIEW, Wash. — One person is dead and nine others remain unaccounted for after a chemical tank holding nearly a million gallons of a corrosive liquid imploded at a Washington paper mill, authorities said.

Nine others were injured in the spill, some severely. Emergency responders were still working on recovery efforts at Nippon Dynawave Packaging Co. in Longview, but hours after the implosion, some liquid remained in the collapsed tank, complicating efforts to reach victims, the Longview Fire Department said Tuesday evening.

"The tank remains unstable, creating hazardous conditions for emergency personnel," the fire department said in a written statement. "Responders are continuing efforts to structurally reinforce and stabilize the site before additional recovery operations can safely proceed."

Among those injured was a responding firefighter. Authorities said some victims had suffered burns or inhalation injuries, and that the severity of the injuries ranged from minor to critical. There was no immediate threat to the public, they said.

The Nippon Dynawave Packaging Co. facility is a pulp and paper mill and liquid packaging plant along the Columbia River in Longview, a city of about 38,000 that has had a relationship with the paper and lumber industries since its founding by a Kansas City timber baron in the 1920s.

The facility, which employs about 1,000 people and dates to 1953, makes material for tissues, printing paper, cups, plates, cartons and other goods. It is located in an industrial zone shared by other timber, paper and chemical businesses, and it remains central to the community.

The 900,000-gallon tank that imploded contained a chemical brew known as "white liquor," a corrosive substance that consists mainly of sodium hydroxide and sodium sulfide and is used to break down wood to make kraft paper, a durable paper used in packaging, shopping bags and other products.

It was too early to determine the cause of the implosion, Cowlitz Fire and Rescue Chief Scott Goldstein said.

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re: IMPAC MORTGAGE HOLDINGS, INC., *et al.*,[1] Debtors.	Chapter 11 Case No. 26-10593 (CTG) (Jointly Administered)

NOTICE OF FINAL ORDER GRANTING MOTION OF THE DEBTORS FOR ENTRY OF FINAL ORDER (I) ESTABLISHING NOTIFICATION PROCEDURES AND APPROVING RESTRICTIONS ON CERTAIN TRANSFERS OF AND DECLARATIONS OF WORTHLESSNESS WITH RESPECT TO INTERESTS IN THE DEBTORS AS OF THE PETITION DATE; (II) DIRECTING THAT ANY VIOLATIONS OF THE PROCEDURES ARE VOID *AB INITIO*; AND (III) GRANTING RELATED RELIEF

ATTENTION DIRECT OR INDIRECT HOLDERS, AND PROSPECTIVE HOLDERS, OF STOCK ISSUED BY THE DEBTORS:

PLEASE TAKE NOTICE THAT upon consideration of the motion (the "Motion") of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"), having jurisdiction over the chapter 11 cases of the Debtors, captioned as *In re Impac Mortgage Holdings, Inc., et al.*, No. 26-10593 (CTG) (the "Chapter 11 Cases"), entered the *Final Order Granting Motion of the Debtors for Entry of Final Order (I) Establishing Notification Procedures and Approving Restrictions on Certain Transfers of and Declarations of Worthlessness with Respect to Interests in the Debtors as of the Petition Date; (II) Directing That Any Violations Of The Procedures are Void Ab Initio; and (III) Granting Related Relief* dated May 20, 2026 [Docket No. 123] (with all exhibits attached thereto, the "Final Order")[2] which established procedures (the "Procedures") with respect to transfers in the beneficial ownership (including direct and indirect) of the Common Stock and Options to acquire Beneficial Ownership of Common Stock.

PLEASE TAKE FURTHER NOTICE THAT in certain circumstances, the Procedures restrict transactions and declarations of worthlessness involving, and require notices of the holdings of and proposed transactions by, any person, group of persons, or entity that either (a) (i) is a Substantial Stockholder of the Common Stock, or (ii) as a result of such a transaction, would become a Substantial Stockholder of the Common Stock, or (b) is a 50-Percent Shareholder. For purposes of the Procedures, a "Substantial Stockholder" is any person or entity (within the meaning of applicable regulations promulgated by the U.S. Department of the Treasury, including certain persons making a coordinated acquisition of stock) that beneficially owns (including options to acquire, assuming full exercise thereof, and including direct or indirect ownership and ownership by a holder's family members) in total at least 1,645,000 shares of Common Stock (representing approximately 4.5%) of all issued and outstanding shares of Common Stock as of December 31, 2025); and "50-Percent Shareholder" is any person or entity that, at any time since December 31, 2025, has owned Beneficial Ownership of fifty percent (50%) or more of the Common Stock, as determined in accordance with § 382(g)(4)(D) of the Tax Code and the applicable Treasury Regulations thereunder. ***Any prohibited acquisition, disposition, trading in, transfer of, or declaration of worthlessness with respect to Common Stock (including Options to acquire Beneficial Ownership of Common Stock) will be null and void ab initio and may lead to contempt, compensatory damages, punitive damages, or sanctions being imposed by the Bankruptcy Court.***

PLEASE TAKE FURTHER NOTICE THAT the Procedures, as approved on a final basis, are available on the website of Kurtzman Carson Consultants LLC, dba Verita Global, the Debtors' claims agent, located at https://www.veritaglobal.net/ImpacMortgage, and on the docket of the Chapter 11 Cases, Docket No. 123, which can be accessed via PACER at https://www.pacer.gov.

PLEASE TAKE FURTHER NOTICE THAT a direct or indirect holder, or prospective holder, of Common Stock that may be or become a Substantial Stockholder or a 50-Percent Shareholder should consult the Procedures.

PLEASE TAKE FURTHER NOTICE THAT the requirements set forth in the Procedures are in addition to the requirements of applicable securities, corporate, and other laws and do not excuse non-compliance therewith.

Dated: May 20, 2026, Wilmington, DE, **PACHULSKI STANG ZIEHL & JONES LLP,** */s/ Laura Davis Jones*, Laura Davis Jones (DE Bar No. 2436), David M. Bertenthal, Timothy Cairns (DE Bar No. 4228), 919 North Market Street, 17th Floor, Wilmington, DE 19899, Tel: (302) 652-4100, Email: ljones@pszjlaw.com, debertenthal@pszjlaw.com, tcairns@pszjlaw.com -and- **DENTONS US LLP,** Tania M. Moyron (admitted *pro hac vice*), Van C. Durrer, II (DE Bar No. 3827), 601 S. Figueroa Street #2500, Los Angeles, CA 90017, Tel: (213) 623-9300, Email: tania.moyron@dentons.com, van.durrer@dentons.com -and- John D. Beck (admitted *pro hac vice*), Geoffrey M. Miller (admitted *pro hac vice*), 1221 Avenue of the Americas, New York, NY 10020, Tel: (212) 768-6700, Email: john.beck@dentons.com, geoffrey.miller@dentons.com, *Proposed Counsel for Debtors and Debtors in Possession*

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