IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE

In re: Noble Supply & Logistics, LLC et al.	Chapter 11 Case No. 23-11369 (CTG)
United States of America, Appellant, v. Noble Supply & Logistics, LLC, et al., Appellees.	Civil Action No. 26-cv-01279-JLH

APPELLANT'S STATEMENT OF THE ISSUES
TO BE PRESENTED ON APPEAL

Pursuant to the Standing Order dated November 9, 2015, of the United States District Court for the District of Delaware, Rule 8009 of the Federal Rules of Bankruptcy Procedure, and Rule 8009-1 of the Local Rules of the United States Bankruptcy Court for the District of Delaware, Appellant United States of America, on behalf of the Defense Logistics Agency ("DLA"), intends to present the following issues in its appeal from the *Order*, *In re Noble Supply & Logistics, LLC, et al.*, No. 26-11369 (CTG) (Bankr. D. Del. Sept. 18, 2026), ECF No. 151, entered by the United States Bankruptcy Court for the District of Delaware, Honorable Craig T. Goldblatt, on September 18, 2026:

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1. Whether the Bankruptcy Court erred in ordering DLA to turn over $6,434,434.37 pursuant to § 542 of the Bankruptcy Code[1] based upon the Debtors' emergency motion to compel performance under 11 U.S.C. §§ 362, 365.
2. Whether the Bankruptcy Court erred in finding that the Debtors' failure to pursue turnover relief under § 542 of the Bankruptcy Code through an adversary proceeding as required by Federal Rule of Bankruptcy Procedure 7001(a) did not affect any of the United States' substantive rights.
3. Whether the Bankruptcy Court erred in concluding DLA's setoff rights were adequately protected by disputed, unmatured, contingent payables to the Debtors.
4. Whether the Bankruptcy Court erred in concluding DLA exercised setoff against $6,972,618 by imposing an administrative freeze on those amounts.
5. Whether the Bankruptcy Court erred in concluding the administrative freeze imposed by DLA exceeded what is permitted under *Citizens Bank of Maryland v. Strumpf*, 516 U.S. 16 (1995).
6. Whether the Bankruptcy Court erred in precluding DLA from protecting its setoff rights through temporary administrative freezes without first obtaining relief from the court.
7. Any issues arising from (or related to) the above-stated issues.

[1] The Bankruptcy Code refers to Title 11 of the United States Code.

RESERVATION OF RIGHTS

The Appellant United States of America reserves and does not waive its right to supplement the foregoing *Statement of the Issues to be Presented on Appeal* and/or to incorporate by reference, object to, or otherwise supplement, counter-designate, or move to strike or modify, any additional statements of issues on appeal by other parties. This filing is made subject to, and without waiver of, any rights, remedies, challenges, and objections.

Dated: October 16, 2026

Respectfully submitted,

BRETT A. SHUMATE
Assistant Attorney General

MARC S. SACKS
Deputy Director

MARY S. SCHMERGEL
Assistant Director

Louisa A. Soulard
Trial Attorney
Ryan W. Lamb
Trial Attorney
/s/ Alastair M. Gesmundo
Alastair M. Gesmundo
Trial Attorney
U.S. Department of Justice
Civil Division
Commercial Litigation Branch
Corporate/Financial Litigation Section
P.O. Box 875
Washington, DC 20044
(202) 305-4659
Email: Louisa.Soulard@usdoj.gov
Email: Ryan.Lamb@usdoj.gov
Email: Alastair.M.Gesmundo@usdoj.gov

Attorneys for the United States