Docket #0259 Date Filed: 06/16/2026

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
WEST MARINE, INC., *et al*.,[1]	Case No. 26-10794 (KBO)
Debtors.	(Jointly Administered)
	Re: D.I. 80

SECOND SUPPLEMENTAL DECLARATION OF ERIC W. KAUP IN SUPPORT OF DEBTORS' MOTION FOR ENTRY OF AN ORDER (I) AUTHORIZING THE DEBTORS TO ASSUME CONSULTING AGREEMENT, (II) AUTHORIZING STORE CLOSING SALES AND APPROVING RELATED PROCEDURES, (III) AUTHORIZING CUSTOMARY COMPENSATION ENHANCEMENT, AND (IV) GRANTING RELATED RELIEF

I, Eric W. Kaup, hereby declare under penalty of perjury that the following is true to the best of my knowledge, information and belief:

1. I am Chief Commercial Officer, Head of Global Originations and Special Counsel of Hilco Trading, LLC (together with its subsidiaries, "Hilco Global"), the parent company of Hilco Merchant Resources, LLC ("Hilco"), which maintains an office at 5 Revere Drive, Suite 206, Northbrook, Illinois 60062.

2. On May 21, 2026, I filed a declaration (Docket Number 82) (the "Original Declaration") on behalf of Hilco in support of the *Debtors' Motion For Entry of an Order (I) Authorizing the Debtors to Assume Consulting Agreement, (II) Authorizing Store Closing Sales and Approving Related Procedures, (III) Authorizing Customary Compensation Enhancement, and (IV) Granting Related Relief* (D.I. 80) (the "Motion"). I have reviewed and am familiar with

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: West Marine, Inc. (5502); Marine One Holdco, LLC (2231); Marine One Parent, Inc. (0402); Rising Tide Holdings Inc. (2628); Rising Tide Parent Inc. (6153); Seascapes, Inc. (3739); W Marine Management Company, Inc. (4151); and West Marine Products, Inc. (4523). For purposes of these chapter 11 cases, the Debtors' service address is West Marine Headquarters, 1 East Broward Blvd., Suite 200, Fort Lauderdale, FL 33301.

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the Motion and the relief requested therein. Thereafter, on June 1, 2026, I filed a declaration (Docket Number 108) (the "First Supplemental Declaration") in support of the Motion and disclosed Hilco's connections to the Debtors and Parties in Interest (as defined below) in support thereof.

3. I submit this declaration (this "Second Supplemental Declaration") and disclose Hilco's connections to the Debtors and parties in Interest in support thereof. The facts set forth in this Second Supplemental Declaration are based upon my personal knowledge, information, and belief, and upon records kept in the ordinary course of business that were reviewed by me or other employees of Hilco under my supervision and direction. If called as a witness, I would testify to the facts set forth in this Second Supplemental Declaration.

4. After the Original and the First Supplemental Declarations were filed, the Debtors provided a second updated list of Parties in Interest (the "Second Updated Parties in Interest"), a copy of which is attached hereto as Schedule I. Based on Hilco's continued review of the Transaction Database for the Updated Parties in Interest, Hilco identified additional connections, which are disclosed on the attached Schedule II.

5. Hilco continues to review the Parties in Interest and will supplement this Second Supplemental Declaration, as necessary, with additional information or disclosures in the event that additional information is developed.

6. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: June 16, 2026

Hilco Merchant Resources, LLC

By: _____
Eric W. Kaup
Chief Commercial Officer, Head of
Global Originations and Special Counsel
Hilco Trading, LLC

SCHEDULE I

WEST MARINE – UPDATED PARTIES IN INTEREST

SCHEDULE I

WEST MARINE - PARTIES IN INTEREST

Marine One Holdco, LLC	Debtors
Marine One Parent, Inc.	Debtors
Rising Tide Holdings Inc.	Debtors
Rising Tide Parent Inc	Debtors
Seascapes, Inc.	Debtors
W Marine Management Company, Inc.	Debtors
West Marine Products, Inc.	Debtors
West Marine, Inc.	Debtors
Andrew West	Current and Recent Former Directors & Officers
David Heidecorn	Current and Recent Former Directors & Officers
Dean Mcphail	Current and Recent Former Directors & Officers
Derex Walker	Current and Recent Former Directors & Officers
Hugh Charvat	Current and Recent Former Directors & Officers
Marc Magliacano	Current and Recent Former Directors & Officers
Matt Lischick	Current and Recent Former Directors & Officers
Matthew Kahn	Current and Recent Former Directors & Officers
Michael Guarnieri	Current and Recent Former Directors & Officers
Paulee Day	Current and Recent Former Directors & Officers
Sahil Wadhwa	Current and Recent Former Directors & Officers
LC9 Marine One Aggregator, L.P.	Non-Debtor Affiliates
LC9 Marine One GP, LLC	Non-Debtor Affiliates
Amegy Bank of Texas	Depository Institutions/Banks
Banco Popular	Depository Institutions/Banks
Bank of America, N.A.	Depository Institutions/Banks
Capital One Bank N.A.	Depository Institutions/Banks
Centennial Bank	Depository Institutions/Banks
Central Bank Ozarks	Depository Institutions/Banks
Fifth Third Bank	Depository Institutions/Banks
First Citizens Bank	Depository Institutions/Banks
First Hawaiian Bank	Depository Institutions/Banks
First Nat'l Bank of Bar Harbor	Depository Institutions/Banks
Huntington Bank OH	Depository Institutions/Banks
JP Morgan Chase (Formerly Bank One)	Depository Institutions/Banks
Key Bank of Vermont	Depository Institutions/Banks
Peoples Bank	Depository Institutions/Banks
PNC Bank	Depository Institutions/Banks
Regions Bank	Depository Institutions/Banks
Truist Bank (Formerly BB&T Bank)	Depository Institutions/Banks
Wells Fargo Bank, N.A.	Depository Institutions/Banks

[Confidential]	Major Customers
[Confidential]	Major Customers
[Confidential]	Major Customers
[Confidential]	Major Customers
[Confidential]	Major Customers
[Confidential]	Major Customers
[Confidential]	Major Customers
[Confidential]	Major Customers
[Confidential]	Major Customers
[Confidential]	Major Customers
[Confidential]	Major Customers
[Confidential]	Major Customers
[Confidential]	Major Customers
[Confidential]	Major Customers
[Confidential]	Major Customers
[Confidential]	Major Customers
[Confidential]	Major Customers
[Confidential]	Major Customers
[Confidential]	Major Customers
[Confidential]	Major Customers
[Confidential]	Major Customers
Alabama Dept of Revenue	Taxing and Government Authorities
Alameda County	Taxing and Government Authorities
Arizona Dept of Revenue	Taxing and Government Authorities
Arkansas Dept of Finance & Administration	Taxing and Government Authorities
Baldwin County Revenue Commission	Taxing and Government Authorities
Beaufort County Sheriff's Office	Taxing and Government Authorities
Calcasieu Parish School Board	Taxing and Government Authorities
California Department of Tax and Fee Administration	Taxing and Government Authorities
California Franchise Tax Board	Taxing and Government Authorities
California State Board of Equalization	Taxing and Government Authorities
Central Collection Agency - Division of Taxation	Taxing and Government Authorities
City of Bellevue	Taxing and Government Authorities
City of Bellingham	Taxing and Government Authorities
City of Bellingham - Business Tax	Taxing and Government Authorities
City of Cleveland - Division of Taxation	Taxing and Government Authorities
City of Fort Walton Beach	Taxing and Government Authorities
City of Isle of Palms	Taxing and Government Authorities
City of Jacksonville	Taxing and Government Authorities
City of Mobile	Taxing and Government Authorities
City of New Orleans - Bureau of Revenue	Taxing and Government Authorities
City of Olympia	Taxing and Government Authorities
City of Orange Beach	Taxing and Government Authorities
City of Petersburg	Taxing and Government Authorities

City of Port Townsend	Taxing and Government Authorities
City of Rocklin	Taxing and Government Authorities
City of Seattle - Finance and Administrative Services	Taxing and Government Authorities
City of Seattle - Office of the City Treasurer	Taxing and Government Authorities
Colorado Dept of Revenue	Taxing and Government Authorities
Commonwealth of Pennsylvania - Department of Revenue	Taxing and Government Authorities
Connecticut Dept of Revenue	Taxing and Government Authorities
County of San Diego	Taxing and Government Authorities
County of Santa Barbara	Taxing and Government Authorities
Delaware Division of Revenue	Taxing and Government Authorities
Departamento de Hacienda de Puerto Rico	Taxing and Government Authorities
Florida Dept of Revenue	Taxing and Government Authorities
Georgia Dept of Revenue	Taxing and Government Authorities
Hawaii Department of Taxation	Taxing and Government Authorities
Idaho State Tax Commission	Taxing and Government Authorities
Illinois Department of Revenue	Taxing and Government Authorities
Illinois State Treasurer	Taxing and Government Authorities
Internal Revenue Service	Taxing and Government Authorities
Iowa Dept of Revenue	Taxing and Government Authorities
Kentucky Dept of Revenue	Taxing and Government Authorities
Kentucky State Treasurer	Taxing and Government Authorities
Lafayette Parish School Board	Taxing and Government Authorities
Lee County Sheriff's Office	Taxing and Government Authorities
Louisiana Dept of Revenue	Taxing and Government Authorities
Louisiana Parish Sales Tax Fund	Taxing and Government Authorities
Maine Dept of Revenue	Taxing and Government Authorities
Maryland Comptroller	Taxing and Government Authorities
Massachusetts Department of Revenue - Child Support Enforcement Division	Taxing and Government Authorities
Massachusetts Dept of Revenue	Taxing and Government Authorities
Minnesota Dept of Revenue	Taxing and Government Authorities
Mississippi Dept of Revenue	Taxing and Government Authorities
Missouri Dept of Revenue	Taxing and Government Authorities
Mobile County Revenue Commissioner	Taxing and Government Authorities
Monroe County Sheriff's Department	Taxing and Government Authorities
Monterey County Health Department	Taxing and Government Authorities
Municipio Autónomo de San Juan	Taxing and Government Authorities
Municipio de Fajardo	Taxing and Government Authorities
Nassau County Fire Commission	Taxing and Government Authorities
Nevada Dept of Taxation	Taxing and Government Authorities
New Hampshire Department of Revenue Administration	Taxing and Government Authorities
New Jersey Division of Taxation	Taxing and Government Authorities

New Mexico Dept of Revenue	Taxing and Government Authorities
New York Dept of Taxation & Finance	Taxing and Government Authorities
New York State Department of Tax and Finance	Taxing and Government Authorities
North Carolina Dept of Revenue	Taxing and Government Authorities
Ohio Dept of Taxation	Taxing and Government Authorities
Oklahoma Tax Commission	Taxing and Government Authorities
Orange County Treasurer	Taxing and Government Authorities
Pennsylvania Dept of Revenue	Taxing and Government Authorities
Rhode Island Division of Taxation	Taxing and Government Authorities
Riverside County Clerk	Taxing and Government Authorities
Sonoma County Regional Parks	Taxing and Government Authorities
South Carolina Department of Employment and Workforce	Taxing and Government Authorities
South Carolina Dept of Revenue	Taxing and Government Authorities
State of Hawaii	Taxing and Government Authorities
State of Michigan	Taxing and Government Authorities
Tennessee Dept of Revenue	Taxing and Government Authorities
Terrebonne Parish Sheriff's Office	Taxing and Government Authorities
Terrebonne Parish Sheriff's Office - Sales Tax Division	Taxing and Government Authorities
Texas Comptroller of Public Accounts	Taxing and Government Authorities
U.S. Customs and Border Protection	Taxing and Government Authorities
Utah Dept of Taxation	Taxing and Government Authorities
Utah State Tax Commission	Taxing and Government Authorities
Vermont Dept of Taxes	Taxing and Government Authorities
Virginia Dept of Taxation	Taxing and Government Authorities
Washington Department of Fish and Wildlife	Taxing and Government Authorities
Washington Dept of Revenue	Taxing and Government Authorities
West Virginia Dept of Revenue	Taxing and Government Authorities
West Virginia State Tax Department	Taxing and Government Authorities
West Virginia State Treasurer's Office	Taxing and Government Authorities
Wisconsin Dept of Revenue	Taxing and Government Authorities
American Express	Insurance / Benefits Administrators / Surety Providers
Anthem Actwise	Insurance / Benefits Administrators / Surety Providers
Anthem Blue Cross Blue Shield	Insurance / Benefits Administrators / Surety Providers
Aon PEP (Voya)	Insurance / Benefits Administrators / Surety Providers
Atlantic Specialty Insurance Company	Insurance / Benefits Administrators / Surety Providers
Century Surety Company	Insurance / Benefits Administrators / Surety Providers
Chubb	Insurance / Benefits Administrators / Surety Providers
Coalition Inc.	Insurance / Benefits Administrators / Surety Providers
Delta Dental	Insurance / Benefits Administrators / Surety Providers
Delta Dental (Vision) Puerto Rico	Insurance / Benefits Administrators / Surety Providers
Hartford Financial Services Group, Inc.	Insurance / Benefits Administrators / Surety Providers
Hartford Fire Insurance Company	Insurance / Benefits Administrators / Surety Providers

Kaiser Permanente	Insurance / Benefits Administrators / Surety Providers
Liberty Mutual Insurance Company	Insurance / Benefits Administrators / Surety Providers
Lloyd's of London	Insurance / Benefits Administrators / Surety Providers
Mercer Health & Benefits LLC	Insurance / Benefits Administrators / Surety Providers
Multinational Insurance Company	Insurance / Benefits Administrators / Surety Providers
Optum Rx	Insurance / Benefits Administrators / Surety Providers
RxBenefits	Insurance / Benefits Administrators / Surety Providers
Sun Life and Health Insurance Company	Insurance / Benefits Administrators / Surety Providers
Swiss Re Corporate Solutions America Insurance Corporation	Insurance / Benefits Administrators / Surety Providers
The Lincoln National Life Insurance Company	Insurance / Benefits Administrators / Surety Providers
The Travelers Indemnity Company	Insurance / Benefits Administrators / Surety Providers
Travelers Casualty & Surety Company	Insurance / Benefits Administrators / Surety Providers
Travelers Property Casualty Company of America	Insurance / Benefits Administrators / Surety Providers
Triple-S Salud	Insurance / Benefits Administrators / Surety Providers
UKG Inc.	Insurance / Benefits Administrators / Surety Providers
University Health Alliance	Insurance / Benefits Administrators / Surety Providers
VSP Vision	Insurance / Benefits Administrators / Surety Providers
Westchester Surplus Lines Insurance Company	Insurance / Benefits Administrators / Surety Providers
Zurich American Insurance Company	Insurance / Benefits Administrators / Surety Providers
Abramson Labor Group	Litigation Counterparties
Ackermann & Tilajef, P.C.	Litigation Counterparties
Adam Fietz	Litigation Counterparties
Andrew Krellenstein	Litigation Counterparties
Berger McDermott LLP	Litigation Counterparties
Bradley Potter	Litigation Counterparties
Brereton, Mohamed & Korte, LLP	Litigation Counterparties
Brian Burns	Litigation Counterparties
Brodsky Smith	Litigation Counterparties
Christian Johnson	Litigation Counterparties
Ema Bell	Litigation Counterparties
Enrique Alvear	Litigation Counterparties
Environmental Protection Agency	Litigation Counterparties
Frontier Law Firm	Litigation Counterparties
Guardsman US, LLC	Litigation Counterparties
Jacobs Law Firm PLLC	Litigation Counterparties
James Dobbs	Litigation Counterparties
JCL Law Firm, APC	Litigation Counterparties
Jeffrey Cogbill	Litigation Counterparties
Jeremy D. Kelley	Litigation Counterparties
Kased Law Group	Litigation Counterparties
Keeley Montoya	Litigation Counterparties
Kelley Sassard	Litigation Counterparties

Markus Mrakovich	Litigation Counterparties
Maune Raichle Hartley French & Mudd, LLC	Litigation Counterparties
Maurice Perez	Litigation Counterparties
Michael DiPirro	Litigation Counterparties
Michael Ginis	Litigation Counterparties
Michael Gunzburg	Litigation Counterparties
MVP Trial Lawyers	Litigation Counterparties
Nestor A. Proveyer	Litigation Counterparties
Nooney Roberts Hewett & Nowicki	Litigation Counterparties
Pierce, Sloan, Kennedy & Early, LLC	Litigation Counterparties
Precila Balabbo	Litigation Counterparties
Rick Torgerson	Litigation Counterparties
Roland Berger	Litigation Counterparties
Rosen Injury Law	Litigation Counterparties
Ryan Richey	Litigation Counterparties
Savannah Pendleton	Litigation Counterparties
State of California Department of Industrial Relations	Litigation Counterparties
Tauler Smith LLP	Litigation Counterparties
Tiffany Thiede	Litigation Counterparties
BMO Bank N.A.	ABL and Secured Credit Facilities Trustees / Agents
Eclipse Business Capital LLC	ABL and Secured Credit Facilities Trustees / Agents
Wilmington Savings Fund Society, FSB	ABL and Secured Credit Facilities Trustees / Agents
Constitution Capital Credit Partners LP	Lenders / UCC Lien Parties
Evolution Credit Partners Management LLC	Lenders / UCC Lien Parties
Golub Capital	Lenders / UCC Lien Parties
Jefferies LLC	Lenders / UCC Lien Parties
JFIN Asset Management LLC	Lenders / UCC Lien Parties
Oaktree Capital Management LP	Lenders / UCC Lien Parties
Pioneer Investment Management Inc.	Lenders / UCC Lien Parties
Prospect Capital Management	Lenders / UCC Lien Parties
Seix Investment Advisors LLC (aka Virtus Fixed Income Advisers LLC)	Lenders / UCC Lien Parties
Silver Rock Financial LP	Lenders / UCC Lien Parties
Sound Point Capital Management LP	Lenders / UCC Lien Parties
The Travelers Indemnity Company	Letter of Credit Parties
Yamaha Motor Corporation, U.S.A.	Letter of Credit Parties
FTI Consulting, Inc.	Restructuring Professionals
Hilco Merchant Resources, LLC	Restructuring Professionals
Hilco Real Estate, LLC	Restructuring Professionals
Kirkland & Ellis LLP	Restructuring Professionals
Kurtzman Caron Consultants, LLC dba Verita Global	Restructuring Professionals
Portage Point Partners, LLC	Restructuring Professionals
PWC US Tax, LLP	Restructuring Professionals

Young Conaway Stargatt & Taylor, LLP	Restructuring Professionals
Ogletree, Deakins, Nash, Smoak & Stewart P.C.	Ordinary Course Professionals
RSM International Limited	Ordinary Course Professionals
Transwestern Consultants, Inc	Ordinary Course Professionals
ArentFox Schiff LLP	Non-Debtor Bankruptcy Professionals
Ali Partners, LLP	Non-Debtor Bankruptcy Professionals
Ashby & Geddes, P.A.	Non-Debtor Bankruptcy Professionals
ArentFox Schiff	Non-Debtor Bankruptcy Professionals
Ice Miller LLP	Non-Debtor Bankruptcy Professionals
Kelley Dryre & Warren LLP	Non-Debtor Bankruptcy Professionals
Milbank LLP	Non-Debtor Bankruptcy Professionals
Otterbourg P.C.	Non-Debtor Bankruptcy Professionals
Province, LLC	Non-Debtor Bankruptcy Professionals
Richards, Layton, & Finger, P.A.	Non-Debtor Bankruptcy Professionals
Riemer Braunstein LLP	Non-Debtor Bankruptcy Professionals
AEA Middle Market Debt Fund III LP	Material Shareholders
AEA Middle Market Debt Fund IV LP	Material Shareholders
AEA Middle Market Debt V Funding LLC	Material Shareholders
Argonaut Insurance Company	Material Shareholders
Balboa Bay Loan Funding 2020-1 Ltd.	Material Shareholders
Balboa Bay Loan Funding 2021-1 Ltd.	Material Shareholders
Baloise Senior Secured Loan Fund III	Material Shareholders
Barclays Bank PLC	Material Shareholders
Barclays Capital Inc.	Material Shareholders
Blue Cross and Blue Shield of North Carolina	Material Shareholders
Boston Retirement System	Material Shareholders
City National Rochdale Fixed Income Opportunities Fund	Material Shareholders
City of New York Group Trust	Material Shareholders
Crescent Capital High Income Fund BLP	Material Shareholders
Crescent Senior Secured Floating Rate Loan Fund	Material Shareholders
Crescent Syndicated Credit Solutions Fund LP	Material Shareholders
Crown Point CLO 10 Ltd.	Material Shareholders
Desjardins Assurances Générales Inc.	Material Shareholders
Empower Multi-Sector Bond Fund	Material Shareholders
Evolution Credit Opportunity Masterfund II-A LP	Material Shareholders
Evolution Credit Partners I LP	Material Shareholders
FMAP SOC Limited	Material Shareholders
GGP Class E-P LLC	Material Shareholders
GoldenTree Loan Management US CLO 10 Ltd.	Material Shareholders
GoldenTree Loan Management US CLO 11 Ltd.	Material Shareholders
GoldenTree Loan Management US CLO 12 Ltd.	Material Shareholders
GoldenTree Loan Management US CLO 14 Ltd.	Material Shareholders

GoldenTree US Loan & Bond Fund	Material Shareholders
High Yield and Bank Loan Series Trust	Material Shareholders
ICG Rhinebeck CLO 2021-4 Ltd.	Material Shareholders
ICG US CLO 2014-1 Ltd.	Material Shareholders
ICG US CLO 2014-2 Ltd.	Material Shareholders
ICG US CLO 2014-3 Ltd.	Material Shareholders
ICG US CLO 2015-2R Ltd.	Material Shareholders
ICG US CLO 2016-1 Ltd.	Material Shareholders
ICG US CLO 2017-1 Ltd.	Material Shareholders
ICG US CLO 2018-1 Ltd.	Material Shareholders
ICG US CLO 2018-2 Ltd.	Material Shareholders
ICG US CLO 2018-3 Ltd.	Material Shareholders
ICG US CLO 2020-1 Ltd.	Material Shareholders
ICG US CLO 2021-1 Ltd.	Material Shareholders
ICG US CLO 2021-2 Ltd.	Material Shareholders
ICG US CLO 2021-3 Ltd.	Material Shareholders
ICG US CLO 2022-1(I) Ltd.	Material Shareholders
Ironsides Opportunities Annex Fund LP	Material Shareholders
Ivy Hill Asset Management LP	Material Shareholders
Ivy Hill Middle Market Credit Fund IX Ltd.	Material Shareholders
Ivy Hill Middle Market Credit Fund VII Ltd.	Material Shareholders
Ivy Hill Middle Market Credit Fund XII Ltd.	Material Shareholders
Jefferies LLC	Material Shareholders
LC9 Marine One Aggregator LP	Material Shareholders
Los Angeles County Employees Retirement Association	Material Shareholders
Monroe Capital MML CLO VII Ltd.	Material Shareholders
Monroe Capital MML CLO XII Ltd.	Material Shareholders
Mountain View CLO 2013-1 Ltd.	Material Shareholders
Mountain View CLO 2016-1 Ltd.	Material Shareholders
Mountain View CLO 2017-1 Ltd.	Material Shareholders
Mountain View CLO IX Ltd.	Material Shareholders
Mountain View CLO XV Ltd.	Material Shareholders
Mt. Whitney Securities LLC	Material Shareholders
National Electrical Benefit Fund	Material Shareholders
Nationwide Children's Hospital	Material Shareholders
Oaktree Investment Fund WM Holdings LP	Material Shareholders
Oaktree-Copley Investments LLC	Material Shareholders
OCP CLO 2014-5 Ltd.	Material Shareholders
OCP CLO 2016-11 Ltd.	Material Shareholders
OCP CLO 2017-13 Ltd.	Material Shareholders
OCP CLO 2017-14 Ltd.	Material Shareholders
OCP CLO 2018-15 Ltd.	Material Shareholders

OCP CLO 2019-16 Ltd.	Material Shareholders
OCP CLO 2019-17 Ltd.	Material Shareholders
OCP CLO 2020-18 Ltd.	Material Shareholders
OCP CLO 2020-19 Ltd.	Material Shareholders
OCP CLO 2020-20 Ltd.	Material Shareholders
OCP CLO 2020-8R Ltd.	Material Shareholders
OCP CLO 2021-21 Ltd.	Material Shareholders
Octagon 52 Ltd.	Material Shareholders
Octagon 53 Ltd.	Material Shareholders
Octagon 54 Ltd.	Material Shareholders
Octagon 55 Ltd.	Material Shareholders
Octagon 56 Ltd.	Material Shareholders
Octagon 57 Ltd.	Material Shareholders
Octagon 59 Ltd.	Material Shareholders
Octagon Credit Opportunities Masterfund LP	Material Shareholders
Octagon High Income Master Fund Ltd.	Material Shareholders
Octagon Investment Partners 26 Ltd.	Material Shareholders
Octagon Investment Partners 27 Ltd.	Material Shareholders
Octagon Investment Partners 29 Ltd.	Material Shareholders
Octagon Investment Partners 34 Ltd.	Material Shareholders
Octagon Investment Partners 40 Ltd.	Material Shareholders
Octagon Investment Partners 44 Ltd.	Material Shareholders
Octagon Investment Partners 45 Ltd.	Material Shareholders
Octagon Investment Partners 46 Ltd.	Material Shareholders
Octagon Investment Partners 50 Ltd.	Material Shareholders
Octagon Investment Partners XVI Ltd.	Material Shareholders
Octagon Senior Secured Credit Master Fund Ltd.	Material Shareholders
Park Avenue Institutional Advisers CLO Ltd. 2021-2	Material Shareholders
Park Avenue Institutional Advisers CLO Ltd. 2022-1	Material Shareholders
PCM Fund Inc.	Material Shareholders
PIF Offshore I Ltd.	Material Shareholders
PIMCO Access Income Fund	Material Shareholders
PIMCO Corporate & Income Opportunity Fund	Material Shareholders
PIMCO Corporate & Income Strategy Fund	Material Shareholders
PIMCO Dynamic Income Fund	Material Shareholders
PIMCO Flexible Credit Income Fund	Material Shareholders
PIMCO High Income Fund	Material Shareholders
PIMCO Income Strategy Fund	Material Shareholders
PIMCO Income Strategy Fund II	Material Shareholders
Prospect Capital Corporation	Material Shareholders
Prospect Flexible Funding LLC	Material Shareholders
Rockford Tower CLO 2017-1 Ltd.	Material Shareholders
Rockford Tower CLO 2017-2 Ltd.	Material Shareholders

Rockford Tower CLO 2017-3 Ltd.	Material Shareholders
Rockford Tower CLO 2018-1 Ltd.	Material Shareholders
Rockford Tower CLO 2018-2 Ltd.	Material Shareholders
Rockford Tower CLO 2019-1 Ltd.	Material Shareholders
Rockford Tower CLO 2019-2 Ltd.	Material Shareholders
Rockford Tower CLO 2020-1 Ltd.	Material Shareholders
Rockford Tower CLO 2021-1 Ltd.	Material Shareholders
Rockford Tower CLO 2021-2 Ltd.	Material Shareholders
Rockford Tower CLO 2021-3 Ltd.	Material Shareholders
Rockford Tower CLO 2022-1 Ltd.	Material Shareholders
Rockford Tower Credit Funding I Ltd.	Material Shareholders
Royal Mail Pension Plan	Material Shareholders
Ruby CS LLC	Material Shareholders
SHCOF II Holdings LP	Material Shareholders
Silver Rock CLO I Ltd.	Material Shareholders
Silver Rock CLO II Ltd.	Material Shareholders
Silver Rock Opportunistic Credit Fund LP	Material Shareholders
Silver Rock Opportunities Fund I LP	Material Shareholders
SLC Management MAC Investments LP	Material Shareholders
Sound Point CLO II Ltd.	Material Shareholders
Sound Point CLO IV-R Ltd.	Material Shareholders
Sound Point CLO IX Ltd.	Material Shareholders
Sound Point CLO VIII-R Ltd.	Material Shareholders
Sound Point CLO VII-R Ltd.	Material Shareholders
Sound Point CLO VI-R Ltd.	Material Shareholders
Sound Point CLO V-R Ltd.	Material Shareholders
Sound Point CLO XIX Ltd.	Material Shareholders
Sound Point CLO XVI Ltd.	Material Shareholders
Sound Point CLO XVII Ltd.	Material Shareholders
Sound Point CLO XVIII Ltd.	Material Shareholders
Sound Point CLO XX Ltd.	Material Shareholders
Sound Point CLO XXI Ltd.	Material Shareholders
Sound Point CLO XXII Ltd.	Material Shareholders
Sound Point CLO XXIII Ltd.	Material Shareholders
Sound Point CLO XXIV Ltd.	Material Shareholders
Sound Point CLO XXIX Ltd.	Material Shareholders
Sound Point CLO XXV Ltd.	Material Shareholders
Sound Point CLO XXVI Ltd.	Material Shareholders
Sound Point CLO XXVII Ltd.	Material Shareholders
Sound Point CLO XXVIII Ltd.	Material Shareholders
Sound Point CLO XXX Ltd.	Material Shareholders
Sound Point CLO XXXI Ltd.	Material Shareholders
Sound Point CLO XXXIII Ltd.	Material Shareholders

Sound Point Senior Floating Rate Master Fund LP	Material Shareholders
Sound Point Tactical Loan Opportunity Master Fund I Designated Activity Company	Material Shareholders
SRF Plan Assets Opportunistic Credit Fund LP	Material Shareholders
State of Wyoming	Material Shareholders
Strategic Value Capital Solutions II MF LP	Material Shareholders
Strategic Value Capital Solutions Master Fund LP	Material Shareholders
Strategic Value Excelsior Fund LP	Material Shareholders
Strategic Value Special Situations Master Fund V LP	Material Shareholders
Trustmark Insurance Company	Material Shareholders
Venture 28A CLO Limited	Material Shareholders
Venture 31 CLO Limited	Material Shareholders
Venture 32 CLO Limited	Material Shareholders
Venture 33 CLO Limited	Material Shareholders
Venture 34 CLO Limited	Material Shareholders
Venture 35 CLO Limited	Material Shareholders
Venture 36 CLO Limited	Material Shareholders
Venture 37 CLO Limited	Material Shareholders
Venture 38 CLO Limited	Material Shareholders
Venture 39 CLO Limited	Material Shareholders
Venture 41 CLO Limited	Material Shareholders
Venture 42 CLO Limited	Material Shareholders
Venture 43 CLO Limited	Material Shareholders
Venture 44 CLO Limited	Material Shareholders
Venture 45 CLO Limited	Material Shareholders
Venture XIII CLO Limited	Material Shareholders
Venture XIX CLO Limited	Material Shareholders
Venture XV CLO Limited	Material Shareholders
Venture XXII CLO Limited	Material Shareholders
Venture XXIII CLO Limited	Material Shareholders
Venture XXIX CLO Limited	Material Shareholders
Venture XXVII CLO Limited	Material Shareholders
Venture XXVIII CLO Limited	Material Shareholders
Venture XXX CLO Limited	Material Shareholders
Victory Floating Rate Fund	Material Shareholders
Virtus Newfleet Multi-Sector Bond ETF	Material Shareholders
Virtus Newfleet Multi-Sector Intermediate Bond Fund	Material Shareholders
Virtus Newfleet Senior Floating Rate Fund	Material Shareholders
Virtus Seix Floating Rate High Income Fund	Material Shareholders
Virtus Total Return Fund Inc.	Material Shareholders
VVIT Virtus Newfleet Multi-Sector Intermediate Bond Series	Material Shareholders
Wellwater LLC	Material Shareholders
West Bend Mutual Insurance Co.	Material Shareholders

XAI Octagon Floating Rate & Alternative Income Term Trust	Material Shareholders
ZAIS CLO 13 Subsidiary 2024 LLC	Material Shareholders
ZAIS CLO 17 Subsidiary 2024 LLC	Material Shareholders
3M Company	Top 30 Unsecured Creditors
ACR Electronics, Inc.	Top 30 Unsecured Creditors
Akzo Nobel Inc.	Top 30 Unsecured Creditors
CMP Group Ltd.	Top 30 Unsecured Creditors
East Penn Manufacturing Co., Inc.	Top 30 Unsecured Creditors
Enersys Energy Products Inc.	Top 30 Unsecured Creditors
Facility Solutions Group, Inc.	Top 30 Unsecured Creditors
Garmin International, Inc.	Top 30 Unsecured Creditors
Gross Mechanical Laboratories, Inc.	Top 30 Unsecured Creditors
Kent Water Sports, LLC	Top 30 Unsecured Creditors
Lippert Components Manufacturing, Inc.	Top 30 Unsecured Creditors
Lumitec, LLC	Top 30 Unsecured Creditors
Luxottica of America Inc.	Top 30 Unsecured Creditors
Magma Products, LLC	Top 30 Unsecured Creditors
Modern Recreational Technologies, Inc.	Top 30 Unsecured Creditors
Navico, Inc.	Top 30 Unsecured Creditors
New Nautical Coatings, Inc.	Top 30 Unsecured Creditors
Pan Jack Industrial Co., Ltd.	Top 30 Unsecured Creditors
Pelagic Inc.	Top 30 Unsecured Creditors
Pentair Flow Technologies, LLC	Top 30 Unsecured Creditors
Pure Fishing, Inc.	Top 30 Unsecured Creditors
Raymarine, Inc.	Top 30 Unsecured Creditors
Rocky Brands US, LLC	Top 30 Unsecured Creditors
SEAFLO Marine & RV North America LLC	Top 30 Unsecured Creditors
Sierra International, Inc.	Top 30 Unsecured Creditors
Star Brite, Inc.	Top 30 Unsecured Creditors
Teufelberger Fiber Rope Corporation	Top 30 Unsecured Creditors
Virtual Supply, Inc.	Top 30 Unsecured Creditors
Xylem Inc.	Top 30 Unsecured Creditors
Yaesu USA, Inc.	Top 30 Unsecured Creditors
100-14 Route 17 South Enterprises	Landlords
1099 Royal, LLC	Landlords
114 Huttleston Ave, LLC	Landlords
1340 East 9th Street Realty Corp.	Landlords
1850 E Ridge Rd, LLC	Landlords
24757 Lorain Road, LLC	Landlords
249 Route 37E Toms River, LLC	Landlords
2700 Lighthouse Point, LLC	Landlords
337 Lafayette Road, LLC	Landlords

3680, LLC	Landlords
409 Federal Street, LLC	Landlords
Acme Vineyard Haven MA, LLC	Landlords
Agree Limited Partnership	Landlords
Agree Stores, LLC	Landlords
Airport Associates	Landlords
Alrose Patchogue, LLC	Landlords
AM-GSR Exchange, LLC	Landlords
Andrew S. Messick	Landlords
Anse Berluchaud Land Co, LLC	Landlords
Aqua Partners, LLC	Landlords
ARG Management/North Hills, LLC	Landlords
AWMPR001, LLC	Landlords
B10 Mountain A WA, LLC	Landlords
Back Cove Company	Landlords
Bancap Marina Center, Inc.	Landlords
Bayshore Village (US), Inc.	Landlords
BC Exchange Salt Pond Master Tenant, LLC	Landlords
Beacon Square Shopping Center, LLC	Landlords
Bell - East Business Park I, LLC	Landlords
Ben Stones, LLC	Landlords
Block in Ballard II, LLC	Landlords
Bonita L, LLC	Landlords
Bornstu Limited Partnership	Landlords
Bradshaw Corporate Plaza, L.P.	Landlords
Branch Island Walk Associates, L.P.	Landlords
BRE Mariner Marco Town Center, LLC	Landlords
Brittan Corners Shopping Center, LLC	Landlords
Brixmor Naples SC, LLC	Landlords
Burlington Interstate Center, LLC	Landlords
Business Park Realty	Landlords
Capital Boulevard Shoppes, Inc.	Landlords
Century Plaza Commercial, LLC	Landlords
Charter Florida, LLC	Landlords
Christopher R. Francy Revocable Living Trust	Landlords
Circle Plaza Associates	Landlords
Circuit Investors #2, Ltd.	Landlords
City of Santa Barbara	Landlords
CL Roosevelt Plaza FL, LLC	Landlords
College Plaza Center, LLC	Landlords
Columbia-BBB Westchester Shop Ctr	Landlords
Columbiana Station (E&A), LLC	Landlords
Colvest/Old Saybrook, LLC	Landlords

Conch Harbor Retail Center, LLC	Landlords
Crazy Horse Properties, LLC	Landlords
CSM Investors, Inc.	Landlords
David Fiori Inc.	Landlords
Del Monte Ventures, LLC	Landlords
DeLeo Brothers, LLC	Landlords
Delray Plaza, LLC	Landlords
DIR US Management, L.P.	Landlords
DK North East Station, LLC	Landlords
Dog River Marina & Boat Works Inc.	Landlords
DoorDash Essentials, LLC	Landlords
Dover Holding, LLC	Landlords
DP 120, LLC, DP 121, LLC, and Sono Square Associates, LLC, as Tenants-in-Common	Landlords
Eastern Plaza Shopping Center	Landlords
Easton Investments Redux, LLC	Landlords
Edwaar Realty Trust	Landlords
Eiford Holdings, LLC	Landlords
Endicott Plaza, LLC	Landlords
Falmouth Retail, LLC	Landlords
Fargus, Inc.	Landlords
FL-Tarpon Square-HA, LLC	Landlords
Fox Lake Property Management, LLC	Landlords
Garten Family Partnership	Landlords
Gas Lite, LLC	Landlords
Gates of Fernandina, LLC	Landlords
Gates of St. Johns, LLC	Landlords
Gator Daytona Partners, Ltd.	Landlords
George H. Hocker, Jr., Trustee	Landlords
GG REIF I Sea Turtle, LLC	Landlords
Golden Ring II, LLC	Landlords
Golkar Enterprises	Landlords
Grace Business Holdings, LLC	Landlords
Grand Traverse Marketplace, LLC	Landlords
Great Harbor Marina, Inc.	Landlords
GSMS 2015-GS1 Loudon Road, LLC	Landlords
GTB Clearwater LP	Landlords
Hamilton, Kane, Martin Enterprises, Inc.	Landlords
Harbour Place, LLC	Landlords
Harlan D. Douglass Trust	Landlords
Harrison 801-827, LLC	Landlords
Herrington Partnership	Landlords
Himes Realty Associates, Inc.	Landlords

Hollister Equity Partners, LLC	Landlords
HP Salmon Run, LLC	Landlords
HRP Renaissance Market, LLC	Landlords
Inlet Trade, LLC	Landlords
Ishaan Lanier Plaza, LLC	Landlords
ITAC - 192, LLC	Landlords
Ivory Plaza Limited Partnership	Landlords
J & D Rentals	Landlords
Jackson-Amador Associates	Landlords
Jantzen Beach Center 1767, LLC	Landlords
K & N Falcon, LLC	Landlords
Kemet Corporation	Landlords
Kenneth Kirschenbaum	Landlords
Knoll Crest Investors, Ltd.	Landlords
Lafayette of Michigan, LLC	Landlords
Lantana Village Owner, LLC	Landlords
Latitude 35 Enterprises, LLC	Landlords
Lewenauer Investment Company	Landlords
Lewisville Towne Crossing, LLC	Landlords
Lido Partners	Landlords
Long76W, LLC	Landlords
Luria Plaza, LLC d/b/a Majestic Plaza	Landlords
Mahogany Partners I, LLC	Landlords
Mamath Properties, Ltd.	Landlords
Marin GRF3, LLC	Landlords
Marina Waterside, LLC	Landlords
Market Walk Station, LLC	Landlords
Markets at Town Center 2478, LLC	Landlords
MDC Coast 28, LLC	Landlords
MGP XII South Shore Center, LLC	Landlords
MMG Village Square, LLC	Landlords
MSRC, LLC	Landlords
Mt. Pleasant Square Assoc III, LLC	Landlords
Nags Head Company, LLC	Landlords
Naples Jensen, LLC	Landlords
NB1, LLC	Landlords
Nidami, LLC - Series 1	Landlords
Northwoods Limited Partnership	Landlords
NRP Parkside Marketplace, LLC	Landlords
Oliveira Plaza SPE, LLC	Landlords
One-Eleven, LLC	Landlords
Ordnance Associates, LLC	Landlords
Orlando Lee, LLC	Landlords

Osrock, LLC	Landlords
Pacific Realty Associates, L.P.	Landlords
Pacific Resources Associates, LLC	Landlords
Paramount Plaza at Brick, LLC	Landlords
Patuxent Plaza, LLC	Landlords
PEBB Soundview, LLC	Landlords
Pifer Erie Limited, Ltd.	Landlords
Pinecrest Plaza, LLC	Landlords
Pink Plaza, LLC	Landlords
Plymouth Plaza, LLC	Landlords
Point Shoppes, LLC	Landlords
Port Gardner Landing Commercial	Landlords
PP&G Windsor 5, LLC	Landlords
Primax Properties, LLC	Landlords
Prologis Targeted U.S. Logistics Fund, L.P.	Landlords
Protea Five, LLC	Landlords
R.B.D. Investments, LLC	Landlords
Real Sub, LLC	Landlords
Realty Income Corporation	Landlords
Red Apple Plaza, LLC	Landlords
Red Rock Regency, LLC	Landlords
Reef Investment Properties, LLC	Landlords
Rehoboth Mall Limited Partnership	Landlords
Royal Oaks, LLC	Landlords
RP Associates	Landlords
Russell Properties of Tequesta, LLC	Landlords
Santa Cruz Freeholders	Landlords
SC NMB Retail 3, LLC	Landlords
Schmalzried Properties, LLC	Landlords
Sea Mountain Ventures, LLC	Landlords
Selby of Florida, LLC	Landlords
Shoppes at City Centre, LLC	Landlords
Shoreline Walco, LLC	Landlords
Somers Point Builders, Inc.	Landlords
South Central Oil Co., Inc.	Landlords
South Towne Mall, LLC	Landlords
Southeast Partners	Landlords
Spencer Gulf, LLC	Landlords
St. Andrews Center 254, LLC	Landlords
Summit/Congress Plaza, LI	Landlords
SUSO 2 Uptown LP	Landlords
SVAP II Oceanside TC, LLC	Landlords
Tea-Land Marine, LLC	Landlords

Terminal Properties	Landlords
Thalia Wayside Associates, LLP	Landlords
The Harry & Jeanette Weinberg Foundation, Inc.	Landlords
The Harry Leiser Revocable Trust	Landlords
The Manzo Organization of Little Egg Harbor, LLC	Landlords
The Paul C.K. Sun and Alice T.H. Sun Family Trust	Landlords
The Rosemyr Corporation	Landlords
The Smith and Young Company	Landlords
The Sullivan Family Trust	Landlords
Trident St. Clair, LLC	Landlords
Troy Commons, LLC	Landlords
TSR Trifecta Hunt Owner, LLC	Landlords
UB Dockside, LLC	Landlords
Valhalla Property Holding, LLC	Landlords
Velvento Holdings, LLC	Landlords
Vereit Real Estate, L.P.	Landlords
Waite Family, LLC	Landlords
WC Partners, LLC	Landlords
West Marine Properties, Inc.	Landlords
West Town Point, LLC	Landlords
WFC Cape Coral, LLC	Landlords
WMR Group, LLC	Landlords
Woburn Plaza, LLC	Landlords
Alabama Power Company	Utility Providers
Alameda Municipal Power	Utility Providers
Alexandria Renew Enterprises	Utility Providers
Ameren Missouri	Utility Providers
AmeriGas	Utility Providers
Anchorage Water & Wastewater Utility	Utility Providers
Aqua Pennsylvania	Utility Providers
Aquarion Water Company of Connecticut	Utility Providers
Arizona Public Service	Utility Providers
AT&T	Utility Providers
Atlantic City Electric	Utility Providers
Atmos Energy Corp	Utility Providers
Autoridad de Acueductos y Alcantarillados	Utility Providers
Autoridad de Energía Eléctrica	Utility Providers
Avista	Utility Providers
Baldwin EMC	Utility Providers
Baltimore Gas and Electric (BGE)	Utility Providers
Bay City Treasurer	Utility Providers
Beaufort Jasper Water & Sanitation Authority	Utility Providers
Braintree Electric Light Department	Utility Providers

Braintree Water & Sewer Department	Utility Providers
Brick Township Municipal Utilities Authority	Utility Providers
Bucks County Water & Sewer Authority	Utility Providers
California Water Service	Utility Providers
Calvert County Treasurer	Utility Providers
Cape Fear Public Utility Authority	Utility Providers
Cascade Natural Gas	Utility Providers
CenterPoint Energy	Utility Providers
Central Maine Power	Utility Providers
CenturyLink	Utility Providers
Charleston Water System	Utility Providers
Charter Communications Enterprise	Utility Providers
Charter Township of Harrison	Utility Providers
Chesapeake Utilities	Utility Providers
Chugach Electric Association	Utility Providers
City and County of Honolulu	Utility Providers
City of Algonac	Utility Providers
City of Anacortes	Utility Providers
City of Austin	Utility Providers
City of Buford	Utility Providers
City of Calumet City	Utility Providers
City of Cape Coral	Utility Providers
City of Chicago	Utility Providers
City of Clearwater	Utility Providers
City of Cleveland Division of Water	Utility Providers
City of Cocoa	Utility Providers
City of Columbia, South Carolina	Utility Providers
City of Corpus Christi	Utility Providers
City of Crystal River	Utility Providers
City of Daytona Beach	Utility Providers
City of Deerfield Beach	Utility Providers
City of Fort Lauderdale	Utility Providers
City of Fort Walton Beach	Utility Providers
City of Gainesville	Utility Providers
City of Galveston Water Department	Utility Providers
City of Grand Haven	Utility Providers
City of Grand Rapids	Utility Providers
City of Hollister	Utility Providers
City of Lewisville	Utility Providers
City of Long Beach	Utility Providers
City of Mandeville	Utility Providers
City of Marco Island	Utility Providers
City of Muskegon Water & Sewer	Utility Providers

City of Naples	Utility Providers
City of New Bern	Utility Providers
City of Newport Beach	Utility Providers
City of North Miami Beach	Utility Providers
City of North Myrtle Beach	Utility Providers
City of Orange Beach	Utility Providers
City of Osage Beach	Utility Providers
City of Palm Coast	Utility Providers
City of Panama City	Utility Providers
City of Pensacola	Utility Providers
City of Petoskey	Utility Providers
City of Pittsburg, California	Utility Providers
City of Pompano Beach	Utility Providers
City of Port Hueneme	Utility Providers
City of Port Townsend	Utility Providers
City of Redding Utilities	Utility Providers
City of Reno Utilities	Utility Providers
City of Rock Hill	Utility Providers
City of San Diego Public Utilities	Utility Providers
City of Sandusky	Utility Providers
City of Santa Barbara	Utility Providers
City of Seattle	Utility Providers
City of St. Augustine	Utility Providers
City of St. Clair Shores	Utility Providers
City of St. Petersburg	Utility Providers
City of Tacoma	Utility Providers
City of Tampa Utilities	Utility Providers
City of Tarpon Springs	Utility Providers
City of Taylor Water Department	Utility Providers
City of Toledo Utilities	Utility Providers
City of Troy Water	Utility Providers
City of Vero Beach Utilities	Utility Providers
City of Washington	Utility Providers
City of West Melbourne	Utility Providers
City of Winter Park	Utility Providers
Clarke Mobile Counties Gas District	Utility Providers
Claro	Utility Providers
Cleco Power LLC	Utility Providers
Columbia Gas of Ohio	Utility Providers
Comcast Business	Utility Providers
Commonwealth Edison (ComEd)	Utility Providers
Comporium	Utility Providers
Consolidated Waterworks District 1	Utility Providers

Constellation NewEnergy Gas Division	Utility Providers
Constellation NewEnergy Inc	Utility Providers
Consumers Energy	Utility Providers
Corporate Services Consultants, LLC	Utility Providers
CoServ	Utility Providers
Cox Business	Utility Providers
DasiaNet LLC	Utility Providers
Dead River Company	Utility Providers
Delmarva Power	Utility Providers
Delta Utilities	Utility Providers
Destin Water Users Inc	Utility Providers
Direct Energy Business	Utility Providers
Dominion Energy South Carolina	Utility Providers
Dominion Energy Virginia	Utility Providers
DTE Energy	Utility Providers
Duke Energy Payment Processing	Utility Providers
Easton Utilities	Utility Providers
Elizabethtown Gas	Utility Providers
Emerald Coast Utilities Authority	Utility Providers
Enbridge Gas North Carolina	Utility Providers
Enbridge Gas Ohio	Utility Providers
Energy United	Utility Providers
ENGIE Resources LLC	Utility Providers
Enstar	Utility Providers
Entergy	Utility Providers
Entergy New Orleans Inc	Utility Providers
Eversource	Utility Providers
Ferrellgas	Utility Providers
Florida Keys Aqueduct Authority	Utility Providers
Florida Keys Electric Cooperative Association Inc	Utility Providers
Florida Power & Light	Utility Providers
Florida Power & Light Northwest Florida	Utility Providers
Fort Pierce Utilities Authority	Utility Providers
Frontier Communications	Utility Providers
Galveston County Water Control and Improvement District #12	Utility Providers
Georgia Power	Utility Providers
Grand Haven Board of Light & Power	Utility Providers
Grand Strand Water & Sewer Authority	Utility Providers
Granite Telecommunications	Utility Providers
Green Mountain Power	Utility Providers
Hampton Roads Sanitation District (HRSD)	Utility Providers
Hawaiian Electric Company	Utility Providers

Hernando County Utilities	Utility Providers
Hilton Head Public Service District	Utility Providers
Holland Charter Township	Utility Providers
Indian River County Utilities	Utility Providers
Jacksonville Electric Authority (JEA)	Utility Providers
Jefferson County PUD No. 1	Utility Providers
Jersey Central Power & Light	Utility Providers
Keys Energy Services	Utility Providers
Knoxville Utilities Board	Utility Providers
KW Resort Utilities Corp	Utility Providers
Lafayette Utilities System	Utility Providers
Lake Havasu City	Utility Providers
Lansing Board of Water & Light	Utility Providers
Lee County Electric Cooperative	Utility Providers
Lee County Utilities	Utility Providers
Los Angeles County Waterworks	Utility Providers
Los Angeles Department of Water and Power	Utility Providers
LUMA Energy	Utility Providers
Madison Gas and Electric	Utility Providers
Manatee County Utilities Department	Utility Providers
Marblehead Municipal Light Department	Utility Providers
Marin Municipal Water District	Utility Providers
Marin Water	Utility Providers
Martin County Utilities	Utility Providers
Masergy Cloud Communications, Inc.	Utility Providers
Miami-Dade Water and Sewer Department	Utility Providers
Michigan Gas Utilities	Utility Providers
Mid-Carolina Electric Cooperative	Utility Providers
Middlesex Water Company	Utility Providers
Mississippi Power Company	Utility Providers
Mobile Area Water & Sewer System	Utility Providers
Monona Water Utility	Utility Providers
Mount Pleasant Waterworks	Utility Providers
National Fuel	Utility Providers
National Grid	Utility Providers
New Jersey American Water	Utility Providers
New Jersey Natural Gas Company	Utility Providers
Newport News Waterworks	Utility Providers
Nicor Gas	Utility Providers
North Shore Gas	Utility Providers
North Shore Water Reclamation District	Utility Providers
Northeast Ohio Regional Sewer District	Utility Providers
NV Energy	Utility Providers

NW Natural	Utility Providers
Ohio Edison	Utility Providers
Orange Beach Water Authority	Utility Providers
Ottawa County Sanitary Engineer	Utility Providers
Pacific Gas and Electric (PG&E)	Utility Providers
Palmetto Electric Cooperative	Utility Providers
PECO Energy Company	Utility Providers
Peoples Gas	Utility Providers
PepUp	Utility Providers
Piedmont Natural Gas	Utility Providers
Poore's Propane	Utility Providers
Portland General Electric	Utility Providers
Prince William County Service Authority	Utility Providers
PSEG Long Island	Utility Providers
Public Service Electric and Gas (PSE&G)	Utility Providers
Puget Sound Energy	Utility Providers
Republic Services #172	Utility Providers
Rhode Island Energy	Utility Providers
Rochester Gas & Electric	Utility Providers
Sacramento Municipal Utility District	Utility Providers
San Diego Gas & Electric	Utility Providers
Sandpiper Energy Inc	Utility Providers
Santee Cooper	Utility Providers
Sarasota County Public Utilities	Utility Providers
SCANA Energy	Utility Providers
Seacoast Utility Authority	Utility Providers
SEMCO Energy Gas Company	Utility Providers
Sewerage & Water Board of New Orleans	Utility Providers
SmartestEnergy	Utility Providers
Snohomish County Public Utility District	Utility Providers
South Burlington Water Department	Utility Providers
South Coast Water District	Utility Providers
South Jersey Gas	Utility Providers
South Norwalk Electric & Water	Utility Providers
Southern California Edison	Utility Providers
Southern California Gas Company	Utility Providers
Southern Connecticut Gas Company	Utility Providers
Southern Maryland Electric Cooperative	Utility Providers
Southwest Harbor Water & Sewer District	Utility Providers
Spicer Gas Company	Utility Providers
Spokane County Water District #3	Utility Providers
St. Tammany Parish Department of Utilities	Utility Providers
Sturgeon Bay Utilities	Utility Providers

Suffolk County Water Authority	Utility Providers
Superior Plus Propane	Utility Providers
Tampa Electric	Utility Providers
TECO Energy Inc	Utility Providers
Texas Gas Service	Utility Providers
The Connecticut Water Company	Utility Providers
The Illuminating Company	Utility Providers
The United Illuminating Company	Utility Providers
Think Utility Services Inc	Utility Providers
T-Mobile	Utility Providers
Toledo Edison Co	Utility Providers
Town of Danvers	Utility Providers
Town of Fairhaven	Utility Providers
Town of Lantana	Utility Providers
Town of Morehead City	Utility Providers
Town of Rock Hall	Utility Providers
Town of Seabrook	Utility Providers
Town of Stonington, Connecticut	Utility Providers
Township of Middletown Sewerage Authority	Utility Providers
TXU Energy	Utility Providers
Unitil Corporation	Utility Providers
UNS Electric Inc	Utility Providers
Verizon Connect Fleet USA LLC	Utility Providers
Verizon My Business	Utility Providers
Verizon Wireless	Utility Providers
Vermont Gas Systems, Inc.	Utility Providers
Versant Power	Utility Providers
Village of Tequesta	Utility Providers
Village of Winthrop Harbor	Utility Providers
Virginia American Water	Utility Providers
Virginia Natural Gas	Utility Providers
Washington Gas	Utility Providers
Water Check Inc	Utility Providers
WE Energies	Utility Providers
Windstream	Utility Providers
Wisconsin Public Service	Utility Providers
Withlacoochee River Electric Cooperative	Utility Providers
WorldNet Telecommunications Inc	Utility Providers
Xcel Energy	Utility Providers
York County Natural Gas Authority	Utility Providers
York Electric Cooperative Inc	Utility Providers
3M Company	Major Vendors
ACR Electronics	Major Vendors

Cass Information Systems	Major Vendors
East Penn Manufacturing	Major Vendors
Enersys Energy Products Inc	Major Vendors
Garmin Communications & Navigation	Major Vendors
Google, LLC	Major Vendors
International Paint dba Interlux Paint	Major Vendors
Lippert Components Manufacturing	Major Vendors
Marinco	Major Vendors
Modern Recreational Tech	Major Vendors
Navico, Inc.	Major Vendors
Orion Safety Products	Major Vendors
Paypool LLC	Major Vendors
Raymarine, Inc.	Major Vendors
Sierra International LLC	Major Vendors
Starbrite	Major Vendors
Triumphpay	Major Vendors
Virtual Supply Inc	Major Vendors
Xylem Inc	Major Vendors
Al Lugano	Delaware Bankruptcy Court Staff
Amanda Hrycak	Delaware Bankruptcy Court Staff
Cacia Batts	Delaware Bankruptcy Court Staff
Claire Brady	Delaware Bankruptcy Court Staff
Danielle Gadson	Delaware Bankruptcy Court Staff
Demitra Yeager	Delaware Bankruptcy Court Staff
Jill Walker	Delaware Bankruptcy Court Staff
Laura Haney	Delaware Bankruptcy Court Staff
Laurie Capp	Delaware Bankruptcy Court Staff
Lora Johnson	Delaware Bankruptcy Court Staff
Marquietta Lopez	Delaware Bankruptcy Court Staff
Nickita Barksdale	Delaware Bankruptcy Court Staff
Nikki Washington	Delaware Bankruptcy Court Staff
Paula Subda	Delaware Bankruptcy Court Staff
Stephen Grant	Delaware Bankruptcy Court Staff
Rachel Bello	Delaware Bankruptcy Court Staff
Xavier Hurt	Delaware Bankruptcy Court Staff
Chief Judge Karen B. Owens	Delaware Bankruptcy Court Judges
Judge Brendan L. Shannon	Delaware Bankruptcy Court Judges
Judge Craig T. Goldblatt	Delaware Bankruptcy Court Judges
Judge J. Kate Stickles	Delaware Bankruptcy Court Judges
Judge Laurie Selber Silverstein	Delaware Bankruptcy Court Judges
Judge Mary F. Walrath	Delaware Bankruptcy Court Judges
Judge Thomas M. Horan	Delaware Bankruptcy Court Judges
Andrew R. Vara	Office of the United States Trustee

Benjamin Hackman	Office of the United States Trustee
Christine Green	Office of the United States Trustee
Diane Giordano	Office of the United States Trustee
Dion Wynn	Office of the United States Trustee
Edith A. Serrano	Office of the United States Trustee
Elizabeth Thomas	Office of the United States Trustee
Fang Bu	Office of the United States Trustee
Hannah M. Mccollum	Office of the United States Trustee
Hawa Konde	Office of the United States Trustee
Holly Dice	Office of the United States Trustee
James R. O'Malley	Office of the United States Trustee
Jane Leamy	Office of the United States Trustee
Jonathan Lipshie	Office of the United States Trustee
Jonathan Nyaku	Office of the United States Trustee
Joseph McMahon	Office of the United States Trustee
Lauren Attix	Office of the United States Trustee
Linda Casey	Office of the United States Trustee
Michael Girello	Office of the United States Trustee
Nyanquoi Jones	Office of the United States Trustee
Richard Schepacarter	Office of the United States Trustee
Rosa Sierra-Fox	Office of the United States Trustee
Shakima L. Dortch	Office of the United States Trustee
[Confidential]	Potential Sale Process Counterparties (CONFIDENTIAL)
[Confidential]	Potential Sale Process Counterparties (CONFIDENTIAL)

SCHEDULE II

WEST MARINE – HILCO SECOND SUPPLEMENTAL DISCLOSUIRES

SECOND SUPPLEMENTAL SCHEDULE II

WEST MARINE – SUPPLEMENTAL HILCO DISCLOSUIRES

a. In matters unrelated to the Debtors, from time to time, HMR and/or its affiliates have collaborated with or engaged the professional services of: (i) Ice Miller LLP, (ii) Kelley Drye & Warren LLP, and (iii) Province, LLC.

b. Because of the magnitude of the entire parties in interest list in these chapter 11 cases, it is possible that HMR and/or its affiliates may represent or may have represented other creditors of the Debtors but does not represent any such creditors in connection with these chapter 11 cases. HMR and/or its affiliates presently or in the past have served as a professional person in other matters, wholly unrelated to the Debtors or these chapter 11 cases, in which other attorneys, accountants and other professionals of the Debtors, creditors, or other parties in interest may have also served or serve as professional persons.