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)

CERTIFICATE OF SERVICE

I, Esmeralda Aguayo, depose and say that I am employed by Kurtzman Carson Consultants, LLC dba Verita Global ("Verita"), the claims and noticing agent for the Debtors in the above-captioned case.

On June 5, 2026, at my direction and under my supervision, employees of Verita caused to be served the following documents via Electronic Mail upon the service list attached hereto as **Exhibit A**; and via First Class Mail upon the service list attached hereto as **Exhibit B**:

- **Notice of Adjournment of Hearing on Certain Matters** [Docket No. 169]
- **Notice of Filing of (I) Liquidation Analysis and (II) Financial Projections as Exhibits to the Disclosure Statement for the Joint Plan of Reorganization of West Marine, Inc. and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code** [Docket No. 170]

Furthermore, on June 5, 2026, at my direction and under my supervision, employees of Verita caused to be served the following document via Electronic Mail upon the service list attached hereto as **Exhibit C**; and via First Class Mail upon the service list attached hereto as **Exhibit D**:

[Remainder of page intentionally left blank]

[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.

- **Notice of Adjournment of Hearing on Certain Matters** [Docket No. 169]

Dated: June 19, 2026

/s/ Esmeralda Aguayo
Esmeralda Aguayo
Verita
222 N Pacific Coast Highway,
3rd Floor
El Segundo, CA 90245
Tel 310.823.9000

Exhibit A

Exhibit A
Core/2002 Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
Top 30	3M Company	Eylin Lobo	3m.CBGcustomercollections.US@mmm.com
Top 30	ACR Electronics, Inc.	Linnea Green	linnea.green@acrartex.com
Top 30	Akzo Nobel Inc.	Ligia Miyoshi	ligia.miyoshi@akzonobel.com
Alabama Attorney General	Alabama Attorney General	Attn Bankruptcy Department	consumerinterest@Alabamaag.gov
Alaska Attorney General	Alaska Attorney General	Attn Bankruptcy Department	attorney.general@alaska.gov
Counsel to Wilmington Savings Fund Society, FSB, as administrative agent and collateral agent (solely in such capacity, the Prepetition Term Loan Agent)	ArentFox Schiff LLP	Jeffrey R. Gleit, Matthew R. Bentley	jeffrey.gleit@afslaw.com; matthew.bentley@afslaw.com
Counsel to Wilmington Savings Fund Society, FSB, as administrative agent and collateral agent (solely in such capacity, the Prepetition Term Loan Agent)	ArentFox Schiff LLP	Justin A. Kesselman	justin.kesselman@afslaw.com
Counsel to Wilmington Savings Fund Society, FSB, as Term Loan Agent	ArentFox Schiff LLP	Matthew R. Bentley	matthew.bentley@afslaw.com
Arizona Attorney General	Arizona Attorney General - CSS	Attn Bankruptcy Department	BCEIntake@azag.gov
Arkansas Attorney General	Arkansas Attorney General	Attn Bankruptcy Department	OAG@ArkansasAG.gov
Local Counsel to Eclipse, as Prepetition ABL Agent and FILO Agent	Ashby & Geddes, P.A.	Attn Gregory A. Taylor	gtaylor@ashbygeddes.com
Counsel to Realty Income Corporation	Ballard Spahr LLP	Craig S. Ganz, Michael S. Myers	ganzc@ballardspahr.com; myersm@ballardspahr.com
Counsel to Landlords Columbiana Station (E&A), LLC, GG REIF I Sea Turtle, LLC and Marin GRF3 LLC	Ballard Spahr LLP	Dustin P. Branch, Nahal Zarnighian	branchd@ballardspahr.com; zarnighiann@ballardspahr.com
Counsel to Landlords Realty Income Corporation, Columbiana Station (E&A), LLC, GG REIF I Sea Turtle, LLC and Marin GRF3 LLC	Ballard Spahr LLP	Leslie C. Heilman, Laurel D. Roglen, Margaret A. Vesper, Erin L. Williamson	heilmanl@ballardspahr.com; roglenl@ballardspahr.com; vesperm@ballardspahr.com; williamsone@ballardspahr.com
Counsel to BRE Mariner Marco Town Center LLC, Brixmor SPE 4 LP, Brixmor Naples SC, LLC, and Rivercrest Realty Associates LLC	Barclay Damon LLP	Scott L. Fleischer	sfleischer@barclaydamon.com
Counsel to Counsel for LC9 Marine One Aggregator LP	Burr & Forman LLP	J. Cory Falgowski	jfalgowski@burr.com
Counsel to DP 120, LLC, DP 121, LLC and Sono Square Associates, LLC	Carmody Torrance Sandak & Hennessey LLP	Marc J. Kurzman	MKurzman@carmodylaw.com
Counsel to Clear Creek Independent School District	Clear Creek Independent School District	c/o Melissa E. Valdez	mvaldez@pbfcm.com
Top 30	CMP Group Ltd.	Thea Page	tpage@cmpgroup.net
Colorado Attorney General	Colorado Attorney General	Attn Bankruptcy Department	attorney.general@coag.gov
Connecticut Attorney General	Connecticut Attorney General	Attn Bankruptcy Department	attorney.general@ct.gov
Counsel to Facility Solutions Group, Inc.	Cooch and Taylor, P.A	R. Grant Dick IV, Kevin D. Levitsky	gdick@coochtaylor.com; klevitsky@coochtaylor.com
Counsel to Teufelberger Fiber Rope Corp.	Cross & Simon, LLC	Christopher P. Simon, Kevin S. Mann	csimon@crosslaw.com; kmann@crosslaw.com
Delaware Attorney General	Delaware Attorney General	Attn Bankruptcy Department	attorney.general@state.de.us
Delaware State AG and DOJ	Delaware Dept of Justice	Attorney General	attorney.general@state.de.us; attorney.general@delaware.gov
DE Secretary of State	Delaware Secretary of State	Division of Corporations	dosdoc_bankruptcy@state.de.us
DE State Treasury	Delaware State Treasury		statetreasurer@state.de.us
Top 30 and Committee of Unsecured Creditors	East Penn Manufacturing Co.	Clint Dissinger	cdissinger@dekabatteries.com
Top 30 and Committee of Unsecured Creditors	East Penn Manufacturing Co., Inc.	Chris Pedersen	cpedersen@dekabatteries.com
Top 30	Enersys Energy Products Inc.	Tom Distefano	tom.distefano@enersys.com
Top 30 and Committee of Unsecured Creditors	Facility Solutions Group, Inc.	Chris Wemmert, Sam Lewis	chris.wemmert@fsgi.com; sam.lewis@fsgi.com
Florida Attorney General	Florida Attorney General	Attn Bankruptcy Department	citizenservices@myfloridalegal.com; oag.civil.eserve@myfloridalegal.com
Counsel to Facility Solutions Group, Inc.	Foley & Lardner, LLP	Mark J. Wolfson	mwolfson@foley.com
Top 30	Garmin International, Inc.	Jessica Owens	jessica.owens@garmin.com
Committee of Unsecured Creditors	Garmin USA, Inc.	Dylan Fehl	dylan.fehl@garmin.com
Georgia Attorney General	Georgia Attorney General	Attn Bankruptcy Department	Agcarr@law.ga.gov
Top 30	Gross Mechanical Laboratories, Inc.	Beth Chavez	bchavez@groco.net
Counsel to Gates of Fernandina, LLC and Gates of St. Johns Plaza, LLC	Hakimian Holdings, Inc.	Adina L. Pollan	Adina@Hakimian.us; Rachel@Hakimian.us

Exhibit A
Core/2002 Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
Hawaii Attorney General	Hawaii Attorney General	Attn Bankruptcy Department	hawaiiag@hawaii.gov
Proposed Counsel for the Official Committee of Unsecured Creditors	Ice Miller LLP	Christopher M. Samis, Aaron H. Stulman, Sarah R. Gladieux	christopher.samis@icemiller.com; aaron.stulman@icemiller.com; sarah.gladieux@icemiller.com
Idaho Attorney General	Idaho Attorney General	Attn Bankruptcy Department	bankruptcy@ag.idaho.gov
Illinois Attorney General	Illinois Attorney General	Attn Bankruptcy Department	bankruptcy_notices@ilag.gov
Indiana Attorney General	Indiana Attorney General	Attn Bankruptcy Department	info@atg.in.gov
IRS	Internal Revenue Service	Attn Susanne Larson	SBSE.Insolvency.Balt@irs.gov
Iowa Attorney General	Iowa Attorney General	Attn Bankruptcy Department	IDR.Bankruptcy@ag.iowa.gov
Proposed Counsel for the Official Committee of Unsecured Creditors	Kelley Drye & Warren LLP	Eric R. Wilson, Jason R. Adams, Maeghan J. McLoughlin, Andres Barajas, Connie Y. Choe	mmcloughlin@kelleydrye.com; abarajas@kelleydrye.com; cchoe@kelleydrye.com; KDWBankruptcyDepartment@kelleydrye.com
Top 30	Kent Water Sports, LLC	Brian Zaletel	ar@kentoutdoors.com
Kentucky Attorney General	Kentucky Attorney General	Attn Bankruptcy Department	attorney.general@ag.ky.gov
Counsel to HP Salmon Run, LLC	Kurtzman Steady, LLC	Jeffrey Kurtzman	kurtzman@kurtzmansteady.com
Counsel to Propspeed USA, Inc.	Law Office of Susan E. Kaufman, LLC	Susan E. Kaufman	skaufman@skaufmanlaw.com
Counsel to Nueces County	Linebarger Goggan Blair & Sampson, LLP	Diane W. Sanders	austin.bankruptcy@lgbs.com
Counsel to Lewisville ISD, Dallas County	Linebarger Goggan Blair & Sampson, LLP	John K. Turner	dallas.bankruptcy@lgbs.com
Counsel to Galveston County	Linebarger Goggan Blair & Sampson, LLP	Tara L. Grundemeier	houston_bankruptcy@lgbs.com
Top 30 and Committee of Unsecured Creditors	Lippert Components Manufacturing, Inc.	Hilary Johnson	hjohnson@lci1.com
Top 30 and Committee of Unsecured Creditors	Lippert Components Manufacturing, Inc.	Sara Nidiffer	snidiffer@lci1.com
Louisiana Attorney General	Louisiana Attorney General	Attn Bankruptcy Department	Executive@ag.louisiana.gov; ConstituentServices@ag.louisiana.gov
Top 30	Lumitec, LLC	Tamara Miller	tmiller@lumiteclighting.com
Top 30	Luxottica of America Inc.	Ofelia Roth	oroth@us.luxottica.com
Top 30	Magma Products, LLC	Norma Ramirez	NormaR@MagmaProducts.com
Maine Attorney General	Maine Attorney General	Attn Bankruptcy Department	attorney.general@maine.gov
Maryland Attorney General	Maryland Attorney General	Attn Bankruptcy Department	oag@oag.state.md.us
Massachusetts Attorney General	Massachusetts Attorney General	Attn Bankruptcy Department	maura.healey@mass.gov
Counsel to the County of Denton, Texas	McCreary, Veselka, Bragg, & Allen, P.C.	Julie Anne Parsons	jparsons@mvbalaw.com
Michigan Attorney General	Michigan Attorney General	Attn Bankruptcy Department	miag@michigan.gov
Counsel to the Consenting Stakeholders, Counsel to Ad Hoc Group of Consenting Stakeholders	Milbank LLP	Matthew L Brod, James Eland, Benjamin M Schak	mbrod@milbank.com; jeland@milbank.com; bschak@milbank.com
Minnesota Attorney General	Minnesota Attorney General	Attn Bankruptcy Department	ag.replies@ag.state.mn.us
Missouri Attorney General	Missouri Attorney General	Attn Bankruptcy Department	attorney.general@ago.mo.gov
Top 30 and Committee of Unsecured Creditors	Modern Recreational Technologies, Inc.	Jack Brown	jbrown@rpmspg.com
Top 30 and Committee of Unsecured Creditors	Modern Recreational Technologies, Inc.		stownsend@mrtproducts.com
Counsel to Wilmington Savings Fund Society, FSB, as administrative agent and collateral agent (solely in such capacity, the Prepetition Term Loan Agent)	Morris James LLP	Eric J. Monzo, Jason S. Levin	emonzo@morrisjames.com; jlevin@morrisjames.com
Top 30	Navico, Inc.	Brad Crossman	brad.crossman@mercmarine.com
Nevada Attorney General	Nevada Attorney General	Attn Bankruptcy Department	nvagbk@ag.nv.gov
New Hampshire Attorney General	New Hampshire Attorney General	Attn Bankruptcy Department	attorneygeneral@doj.nh.gov
New Jersey Attorney General	New Jersey Attorney General	Attn Bankruptcy Department	Heather.Anderson@law.njoag.gov; NJAG.ElectronicService.CivilMatters@law.njoag.gov
Top 30	New Nautical Coatings, Inc.	Adam Alloway	adam.alloway@akzonobel.com
New York Attorney General	New York Attorney General	Attn Bankruptcy Department	letitia.james@ag.ny.gov
Counsel to Teufelberger Fiber Rope Corp.	Nixon Peabody LLP	Christopher Fong	cfong@nixonpeabody.com
Counsel to Teufelberger Fiber Rope Corp.	Nixon Peabody LLP	Richard C. Pedone	rpedone@nixonpeabody.com
North Carolina Attorney General	North Carolina Attorney General	Attn Bankruptcy Department	ncago@ncdoj.gov
US Trustee for District of DE	Office of the United States Trustee Delaware	Linda Casey	linda.casey@usdoj.gov
Counsel to Town Center 2478, LLC, Jantzen Beach Center 1767, LLC and St. Andrews Center 254, LLC	Offit Kurman, P.A.	Brian J. McLaughlin	brian.mclaughlin@offitkurman.com

Exhibit A
Core/2002 Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
Ohio Attorney General	Ohio Attorney General	Attn Bankruptcy Department	Kristin.Radwanick@OhioAGO.gov
Oklahoma Attorney General	Oklahoma Attorney General	Attn Bankruptcy Department	cpu-bankruptcy@oag.ok.gov
Oregon Attorney General	Oregon Attorney General	Attn Bankruptcy Department	AttorneyGeneral@doj.state.or.us
Counsel to Counsel for LC9 Marine One Aggregator LP	Otterbourg P.C.	Daniel F. Fiorillo, Matthew Stockl	dfiorillo@otterbourg.com; mstockl@otterbourg.com
Counsel to the Consenting Stakeholders	Otterbourg P.C.	Daniel F. Fiorillo, Nicholas Palazzolo	dfiorillo@otterbourg.com; npalazzolo@otterbourg.com
Top 30	Pan Jack Industrial Co., Ltd.	Cody Adams	Cody@panjack.com
Top 30	Pelagic Inc.	Beth Kawaja	beth@pelagicgear.com
Pennsylvania Attorney General	Pennsylvania Attorney General	Attn Bankruptcy Department	info@attorneygeneral.gov
Top 30	Pentair Flow Technologies, LLC	Aubrey Asmund	aubrey.Asmund@Pentair.com
Puerto Rico Attorney General	Puerto Rico Attorney General		fernando.figueroa@justicia.pr.gov
Top 30	Pure Fishing, Inc.	Marcus Raven, Margo Whitener	Marcus.Raven@purefishing.com; Margo.whitener@purefishing.com
Top 30	Raymarine, Inc.	Karen Root	karen.root@teledyne.com
Committee of Unsecured Creditors	Realty Income Corporation	Attn: Michael DiGiacomo	mdigiacomo@realtyincome.com
Rhode Island Attorney General	Rhode Island Attorney General	Attn Bankruptcy Department	ag@riag.ri.gov
Local Counsel to OakTree, Counsel to Ad Hoc Group of Consenting Stakeholders	Richards, Layton, & Finger, P.A.	Attn Michael J. Merchant, Brendan J. Schlauch, Zachary J. Javorsky	merchant@rlf.com; schlauch@rlf.com; javorsky@rlf.com
Counsel to Eclipse, as Prepetition ABL Agent and FILO Agent	Riemer Braunstein LLP	Lyle Stein, Emily Lustbader, Steven Fox, Janine M. Figueiredo	lstein@riemerlaw.com; elustbader@riemerlaw.com; sfox@riemerlaw.com; JFigueiredo@riemerlaw.com
Top 30	Rocky Brands US, LLC	Cassidy Washington	cassidy.washington@rockybrands.com
Counsel to Garmin International, Inc.	Sandberg Phoenix & von Gontard P.C.	Sharon L. Stolte	sstolte@sandbergphoenix.com
Top 30	SEAFLO Marine & RV North America LLC	Marc Swiatek	sales@seaflousa.com
Top 30	Sierra International, Inc.	Doug Spitzer	doug.spitzer@dometic.com
South Carolina Attorney General	South Carolina Attorney General	Attn Bankruptcy Department	bankruptcy@scag.gov
Top 30	Star brite, Inc.	Meghan Douglass	mdouglass@starbrite.com
Counsel to East Penn Manufacturing Co.	Stevens & Lee, P.C.	Gregory T. Donilon	gregory.donilon@stevenslee.com
Counsel to East Penn Manufacturing Co.	Stevens & Lee, P.C.	Robert Lapowsky	robert.lapowsky@stevenslee.com
Tennessee Attorney General	Tennessee Attorney General	Attn Bankruptcy Department	agattorneys@ag.tn.gov; tdor.bankruptcy@tn.gov
Top 30	Teufelberger Fiber Rope Corporation	Peter Phelan	peter.phelan@teufelberger.com
Texas Attorney General	Texas Attorney General	Attn Bankruptcy Department	bankruptcytax@oag.texas.gov; communications@oag.texas.gov
US Attorney for District of Delaware	US Attorney for District of Delaware	US Attorney for Delaware	usade.ecfbankruptcy@usdoj.gov
Utah Attorney General	Utah Attorney General	Attn Bankruptcy Department	bankruptcy@agutah.gov
Vermont Attorney General	Vermont Attorney General	Attn Bankruptcy Department	ago.info@vermont.gov
Virginia Attorney General	Virginia Attorney General	Attn Bankruptcy Department	mailoag@oag.state.va.us
Top 30 and Committee of Unsecured Creditors	Virtual Supply, Inc.	Carin Schroeder, Emily Peterson	cschroeder@virtualsupply.com; epeterson@virtualsupply.com
West Virginia Attorney General	West Virginia Attorney General	Attn Bankruptcy Department	consumer@wvago.gov
Wisconsin Attorney General	Wisconsin Attorney General	Attn Bankruptcy Department	dojbankruptcynoticegroup@doj.state.wi.us
Counsel to Hilco Merchant Resources, LLC and Hilco Real Estate, LLC	Womble Bond Dickinson (US) LLP	Marcy J. McLaughlin Smith	marcy.smith@wbd-us.com
Top 30	Xylem Inc.	Neil Armitage and Rosa Farraris	neil.armitage@xylem.com; rosa.ferraris@xylem.com
Top 30	Yaesu USA, Inc.	Lucy Vunileva	l.vunileva@yaesu-us.com

Exhibit B

Exhibit B
Core/2002 Service List
Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Top 30	3M Company	Eylin Lobo	6023 S.Garfield Ave	P.O. Box 54019		Los Angeles	CA	90040	
Top 30	ACR Electronics, Inc.	Linnea Green	5757 Ravenswood Road			Fort Lauderdale	FL	33312-5247	
Top 30	Akzo Nobel Inc.	Ligia Miyoshi	6001 Antoine Drive			Houston	TX	77091	
Alabama Attorney General	Alabama Attorney General	Attn Bankruptcy Department	501 Washington Ave	PO Box 300152		Montgomery	AL	36104-0152	
Alaska Attorney General	Alaska Attorney General	Attn Bankruptcy Department	1031 West 4th Avenue, Suite 200			Anchorage	AK	99501-1994	
Counsel to Wilmington Savings Fund Society, FSB, as Term Loan Agent	ArentFox Schiff LLP	Matthew R. Bentley	233 South Wacker Drive, Suite 7100			Chicago	IL	60606	
Arizona Attorney General	Arizona Attorney General	Attn Bankruptcy Department	2005 N Central Ave			Phoenix	AZ	85004-2926	
Arizona Attorney General	Arizona Attorney General - CSS	Attn Bankruptcy Department	PO Box 6123	MD 7611		Phoenix	AZ	85005-6123	
Arkansas Attorney General	Arkansas Attorney General	Attn Bankruptcy Department	323 Center St. Ste 200			Little Rock	AR	72201-2610	
California Attorney General	California Attorney General	Attn Bankruptcy Department	1300 I St., Ste. 1740			Sacramento	CA	95814-2919	
Top 30	CMP Group Ltd.	Thea Page	7733 Progress Way			Delta	BC	V4G1A3	Canada
Colorado Attorney General	Colorado Attorney General	Attn Bankruptcy Department	Ralph L Carr Colorado Judicial Building	1300 Broadway, 10th Fl		Denver	CO	80203	
Connecticut Attorney General	Connecticut Attorney General	Attn Bankruptcy Department	165 Capitol Avenue			Hartford	CT	06106	
Delaware Attorney General	Delaware Attorney General	Attn Bankruptcy Department	Carvel State Office Bldg.	820 N. French St.		Wilmington	DE	19801	
Delaware State AG and DOJ	Delaware Dept of Justice	Attorney General	Attn Bankruptcy Department	Carvel State Building	820 N French St	Wilmington	DE	19801	
DE Secretary of State	Delaware Secretary of State	Division of Corporations	Franchise Tax	PO Box 898		Dover	DE	19903	
DE State Treasury	Delaware State Treasury		820 Silver Lake Blvd, Suite 100			Dover	DE	19904	
Top 30 and Committee of Unsecured Creditors	East Penn Manufacturing Co.	Clint Dissinger	02 Deka Road			Lyon Station	PA	19536	
Top 30 and Committee of Unsecured Creditors	East Penn Manufacturing Co., Inc.	Chris Pedersen	P.O. Box 147	Deka Road		Lyon Station	PA	19536-0147	
Top 30	Enersys Energy Products Inc.	Tom Distefano	617 North Ridgeview Drive			Warrensburg	MO	64093	
Top 30 and Committee of Unsecured Creditors	Facility Solutions Group, Inc.	Chris Wemmert, Sam Lewis	4401 Westgate Blvd	Suite 310		Austin	TX	78745	
Florida Attorney General	Florida Attorney General	Attn Bankruptcy Department	PL-01 The Capitol			Tallahassee	FL	32399-1050	
Top 30	Garmin International, Inc.	Jessica Owens	1100 E 151st Street	Building 5		Olathe	KS	66062	
Committee of Unsecured Creditors	Garmin USA, Inc.	Dylan Fehl	1200 E. 151st St.			Olathe	KS	66062	
Georgia Attorney General	Georgia Attorney General	Attn Bankruptcy Department	40 Capital Square, SW			Atlanta	GA	30334-1300	
Top 30	Gross Mechanical Laboratories, Inc.	Beth Chavez	450 Marion Quimby Drive			Stevensville	MD	21666	
Hawaii Attorney General	Hawaii Attorney General	Attn Bankruptcy Department	425 Queen Street			Honolulu	HI	96813	
Idaho Attorney General	Idaho Attorney General	Attn Bankruptcy Department	700 W. Jefferson Street Suite 210	PO Box 83720		Boise	ID	83720-0010	
Illinois Attorney General	Illinois Attorney General	Attn Bankruptcy Department	James R. Thompson Ctr	100 W. Randolph St.		Chicago	IL	60601	
Indiana Attorney General	Indiana Attorney General	Attn Bankruptcy Department	Indiana Govt Center South	302 West Washington St 5th Fl		Indianapolis	IN	46204	
IRS	Internal Revenue Service	Attn Susanne Larson	31 Hopkins Plz Rm 1150			Baltimore	MD	21201	
IRS	Internal Revenue Service	Centralized Insolvency Operation	PO Box 7346			Philadelphia	PA	19101-7346	
Iowa Attorney General	Iowa Attorney General	Attn Bankruptcy Department	Hoover State Office Bldg	1305 E. Walnut Street		Des Moines	IA	50319	
Top 30	Kent Water Sports, LLC	Brian Zaletel	330 Hwy 10 South	Suite 4		St. Cloud	MN	56304	
Kentucky Attorney General	Kentucky Attorney General	Attn Bankruptcy Department	700 Capitol Avenue	Capitol Building, Suite 118		Frankfort	KY	40601-3449	
Top 30 and Committee of Unsecured Creditors	Lippert Components Manufacturing, Inc.	Hilary Johnson	3501 CR6			Elkhart	IN	46514	
Top 30 and Committee of Unsecured Creditors	Lippert Components Manufacturing, Inc.	Sara Nidiffer	408 S Byrkit Ave			Mishawaka	IN	46544	
Louisiana Attorney General	Louisiana Attorney General	Attn Bankruptcy Department	PO Box Box 94005			Baton Rouge	LA	70804	
Top 30	Lumitec, LLC	Tamara Miller	1405 Poinsettia Drive	Suite 10		Delray Beach	FL	33444	
Top 30	Luxottica of America Inc.	Ofelia Roth	12 Harbor Park Drive			Port Washington	NY	11050	

Exhibit B
Core/2002 Service List
Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Top 30	Magma Products, LLC	Norma Ramirez	3940 Pixie Ave			Lakewood	CA	90712	
Maine Attorney General	Maine Attorney General	Attn Bankruptcy Department	6 State House Station			Augusta	ME	04333	
Maryland Attorney General	Maryland Attorney General	Attn Bankruptcy Department	200 St. Paul Place			Baltimore	MD	21202-2202	
Massachusetts Attorney General	Massachusetts Attorney General	Attn Bankruptcy Department	One Ashburton Place	20th Floor		Boston	MA	02108-1518	
Michigan Attorney General	Michigan Attorney General	Attn Bankruptcy Department	G. Mennen Williams Building	525 W. Ottawa St.	P.O. Box 30212	Lansing	MI	48909	
Minnesota Attorney General	Minnesota Attorney General	Attn Bankruptcy Department	445 Minnesota St Suite 1400			St Paul	MN	55101-2131	
Mississippi Attorney General	Mississippi Attorney General	Attn Bankruptcy Department	Walter Sillers Building	550 High St Ste 1200		Jackson	MS	39201	
Missouri Attorney General	Missouri Attorney General	Attn Bankruptcy Department	Supreme Court Bldg	207 W. High St.	P.O. Box 899	Jefferson City	MO	65101	
Top 30 and Committee of Unsecured Creditors	Modern Recreational Technologies, Inc.	Jack Brown	2220 US Highway 70 SE	Suite 100		Hickory	NC	28602	
Top 30 and Committee of Unsecured Creditors	Modern Recreational Technologies, Inc.		7625 Thorndike Road			Greensboro	NC	27409	
Top 30	Navico, Inc.	Brad Crossman	4500 S 129th East Avenue	Suite 200		Tulsa	OK	74134	
Nevada Attorney General	Nevada Attorney General	Attn Bankruptcy Department	Old Supreme Ct. Bldg.	100 N. Carson St		Carson City	NV	89701	
New Hampshire Attorney General	New Hampshire Attorney General	Attn Bankruptcy Department	33 Capitol St.			Concord	NH	03301	
New Jersey Attorney General	New Jersey Attorney General	Attn Bankruptcy Department	Richard J. Hughes Justice Complex	25 Market St	PO Box 080	Trenton	NJ	08625-0080	
New Mexico Attorney General	New Mexico Attorney General	Attn Bankruptcy Department	408 Galisteo St	Villagra Building		Santa Fe	NM	87501	
Top 30	New Nautical Coatings, Inc.	Adam Alloway	14805 49th Street North			Clearwater	FL	33762	
New York Attorney General	New York Attorney General	Attn Bankruptcy Department	Office of the Attorney General	The Capitol, 2nd Fl.		Albany	NY	12224-0341	
North Carolina Attorney General	North Carolina Attorney General	Attn Bankruptcy Department	9001 Mail Service Center			Raleigh	NC	27699-9001	
US Trustee for District of DE	Office of the United States Trustee Delaware	Linda Casey	844 King St Ste 2207	Lockbox 35		Wilmington	DE	19801	
Ohio Attorney General	Ohio Attorney General	Attn Bankruptcy Department	50 E. Broad Street 17th Fl			Columbus	OH	43215	
Oklahoma Attorney General	Oklahoma Attorney General	Attn Bankruptcy Department	313 NE 21st St			Oklahoma City	OK	73105	
Oregon Attorney General	Oregon Attorney General	Attn Bankruptcy Department	1162 Court St. NE			Salem	OR	97301-4096	
Counsel to the Consenting Stakeholders	Otterbourg P.C.	Daniel F. Fiorillo, Nicholas Palazzolo	230 Park Avenue			New York	NY	10169	
Top 30	Pan Jack Industrial Co., Ltd.	Cody Adams	Bvdg.C,9F-3,No.202,Sec.3 Da-Tong Rd	Hsi-Chih Cheng		Taipei Hsien	R.O.C.		Taiwan
Top 30	Pelagic Inc.	Beth Kawaja	1660 Placentia Avenue			Costa Mesa	CA	92627	
Pennsylvania Attorney General	Pennsylvania Attorney General	Attn Bankruptcy Department	16th Floor, Strawberry Square			Harrisburg	PA	17120	
Top 30	Pentair Flow Technologies, LLC	Aubrey Asmund	5900 Katella Avenue	Ste A, B, or C		Cypress	CA	90630	
Puerto Rico Attorney General	Puerto Rico Attorney General		PO Box 9020192			San Juan	PR	00902-0192	
Top 30	Pure Fishing, Inc.	Marcus Raven, Margo Whitener	1489 Paysphere Circle			Chicago	IL	60674	
Top 30	Raymarine, Inc.	Karen Root	110 Lowell Road			Hudson	NH	03051	
Committee of Unsecured Creditors	Realty Income Corporation	Attn: Michael DiGiacomo	11995 El Camino Real			San Diego	CA	92130	
Rhode Island Attorney General	Rhode Island Attorney General	Attn Bankruptcy Department	150 S. Main St.			Providence	RI	02903	
Top 30	Rocky Brands US, LLC	Cassidy Washington	39 East Canal Street			Nelsonville	OH	45764	
Top 30	SEAFLO Marine & RV North America LLC	Marc Swiatek	3602 West Sample Street			South Bend	IN	46619	
Top 30	Sierra International, Inc.	Doug Spitzer	2672 Collection Center Drive			Chicago	IL	60693	
South Carolina Attorney General	South Carolina Attorney General	Attn Bankruptcy Department	P.O. Box 11549			Columbia	SC	29211	
Top 30	Star brite, Inc.	Meghan Douglass	2780 Gunter Park Drive East			Montgomery	AL	36109	
Tennessee Attorney General	Tennessee Attorney General	Attn Bankruptcy Department	P.O. Box 20207			Nashville	TN	37202-0207	
Top 30	Teufelberger Fiber Rope Corporation	Peter Phelan	848 Airport Road			Fall River	MA	02720	
Texas Attorney General	Texas Attorney General	Attn Bankruptcy Department	300 W. 15th St			Austin	TX	78701	
US Attorney for District of Delaware	US Attorney for District of Delaware	US Attorney for Delaware	1313 N Market Street	Hercules Building		Wilmington	DE	19801	
Utah Attorney General	Utah Attorney General	Attn Bankruptcy Department	Utah State Capitol Complex	350 North State Street, Suite 230		Salt Lake City	UT	84114-2320	
Vermont Attorney General	Vermont Attorney General	Attn Bankruptcy Department	109 State St.			Montpelier	VT	05609-1001	
Virginia Attorney General	Virginia Attorney General	Attn Bankruptcy Department	202 North Ninth St			Richmond	VA	23219	

Exhibit B
Core/2002 Service List
Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Top 30 and Committee of Unsecured Creditors	Virtual Supply, Inc.	Carin Schroeder, Emily Peterson	5825 SW Arctic Drive			Beaverton	OR	97005	
Washington Attorney General	Washington Attorney General	Attn Bankruptcy Department	1125 Washington St SE	PO Box 40100		Olympia	WA	98504-0100	
West Virginia Attorney General	West Virginia Attorney General	Attn Bankruptcy Department	State Capitol Bldg 1 Rm E-26	1900 Kanawha Blvd., East		Charleston	WV	25305	
Wisconsin Attorney General	Wisconsin Attorney General	Attn Bankruptcy Department	Wisconsin Dept. of Justice	114 East, State Capitol	PO Box 7857	Madison	WI	53707-7857	
Top 30	Xylem Inc.	Neil Armitage and Rosa Farraris	301 Water St. SE	Suite 200		Washington	DC	20003	
Top 30	Yaesu USA, Inc.	Lucy Vunileva	6125 Phyllis Drive			Cypress	CA	90630	

Exhibit C

Exhibit C

Lienholder Service List

Served via Electronic Mail

CreditorName	Email
CORPORATION SERVICE COMPANY, AS REPRESENTATIVE	UCCSPREP@CSCINFO.COM

Exhibit D

Exhibit D

Lienholders Service List

Served via First Class Mail

CreditorName	Address1	Address2	City	State	Zip
BARCLAYS BANK PLC, AS AGENT / COLLATERAL AGENT	745 SEVENTH AVENUE		NEW YORK	NY	10019
CIT BANK NA	10201 CENTURION PARKWAY NORTH		JACKSONVILLE	FL	32256
CORPORATION SERVICE COMPANY, AS REPRESENTATIVE	PO BOX 2576		SPRINGFIELD	IL	62708
ECLIPSE BUSINESS CAPITAL LLC	333 W. WACKER DRIVE, SUITE 950		CHICAGO	IL	60606
MERIDIAN LEASING CORPORATION	NINE PARKWAY NORTH	SUITE 500	DEERFIELD	IL	60015
WILMINGTON SAVINGS FUND SOCIETY, FSB	500 DELAWARE AVENUE		WILMINGTON	DE	19801
WILMINGTON SAVINGS FUND SOCIETY, FSB, AS COLLATERAL AGENT	500 DELAWARE AVENUE		WILMINGTON	DE	19801