UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re:	)	
	)	
West Marine, Inc.,	)	**No. 26-10794 KBO**
	)	***Lead Case***
	)	
Debtors.	)	**Chapter 11**
	)	

NOTICE OF WITHDRAWAL OF CLAIM

Pursuant to Fed. R. Bankr. P. 3006, the Tennessee Dept. of Revenue withdraws the following claim:

Jointly Administered Case Name:	West Marine Products, Inc.
Jointly Administered Case Number:	26-10801 KBO
Amount of Claim:	$5,480.40
Date Claim Filed:	June 12, 2026
Verita (KCC) Claims Agent Number:	266

Respectfully submitted,

JONATHAN SKRMITTI
Tennessee Attorney General

/s/ Laura L. McCloud
Laura L. McCloud, BPR #16206
Senior Counsel
Office of the Attorney General
P.O. Box 20207
Nashville, Tennessee 37202
ph: (615) 532-8933
fax: (615) 741-3334
Email: agbankdelaware@ag.tn.gov
Attorney for the TDOR

CERTIFICATE OF SERVICE

I do hereby certify that, on October 19, 2026, a true and exact copy of the foregoing Withdrawal of TDOR Claim was duly served upon all parties of record who receive notice electronically via the U.S. Bankruptcy Court's CM/ECF system.

/s/ Laura L. McCloud
Laura L. McCloud

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Fill in this information to identify the case:

Debtor 1 WEST MARINE PRODUCTS, INC.

Debtor 2 (Spouse, if filing)

Untied States Bankruptcy Court for Wilmington District of DE (State)

Case number 26-10801

Pre-Petition Claim

Official Form 410

Proof of Claim

12/24

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.
Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.
A person who files a fraudulent claim could be fined up to $500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.
Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) **that you received.**

Part 1: Identify the Claim

1. **Who is the current creditor?**
Tennessee Department of Revenue
Name of the creditor (the person or entity to be paid for this claim)
Other names the creditor used with the debtor

2. **Has this claim been acquired from someone else?**
☒ No.
☐ Yes. From whom?

3. **Where should notices and payments to the creditor be sent?**
Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

Where should notices to the creditor be sent?	**Where should payments to the creditor be sent?** (if different)
TDOR c/o Attorney General (Name)	TDOR c/o Bankruptcy Unit (Name)
PO Box 20207 (Number Street)	PO Box 190665 (Number Street)
Nashville TN 37202-0207 (City State ZIP Code)	Nashville TN 37219-0665 (City State ZIP Code)
Contact phone	Contact phone
Contact email	Contact email TDOR.Bankruptcy@tn.gov

Uniform claim identifier for electronic payments in chapter 13 (if you use one):

4. **Does this claim amend one already filed?**
☒ No.
☐ Yes. Claim number on court claims registry (if known) Filed on MM / DD / YYYY

5. **Do you know if anyone else has filed a proof of claim for this claim?**
☒ No.
☐ Yes. Who made the earlier filing?

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. **Do you have any number you use the identify the debtor?**

☐ No.

☒ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: **-***4523

7. **How much is the claim?**

$ 5,480.40 . **Does this amount include interest or other charges?**

☐ No.

☒ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. **What is the basis of the claim?**

Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.

Attach redacted copies of any document supporting the claim required by Bankruptcy Rule 3001(c).

Limit disclosed information that is entitled to privacy, such as healthcare information.

Taxes

9. **Is all of part of the claim secured?**

☒ No.

☐ Yes. The claim is secured by a lien on property.

Nature of property:

☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.

☐ Motor vehicle

☐ Other. Describe: _____

Basis for perfection: _____

Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

Value of property: $_____

Amount of the claim that is secured: $_____

Amount of the claim that is unsecured: $_____ (The sum of the secured and unsecured amounts should match the amount in line 7.)

Amount necessary to cure any default as of the date of the petition: $_____

Annual Interest Rate (when case was filed) _____%

☐ Fixed

☐ Variable

10. **Is this claim based on a lease?**

☒ No.

☐ Yes. **Amount necessary to cure any default as of the date of petition.** $_____

11. **Is this claim subject to a right of setoff?**

☒ No.

☐ Yes. Identify the property: _____

12. **Is all of part of the claim entitled to priority under 11 U.S.C § 507(a)?**

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ No.

☒ Yes. *Check all that apply:*

	Amount entitled to priority
☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	$ 0.00
☐ Up to $3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).	$ 0.00
☐ Wages, salaries, or commissions (up to $15,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).	$ 0.00
☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	$ 4,987.40
☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	$ 0.00
☐ Other. Specify subsection of 11 U.S.C. § 507(a)(__) that applies.	$ 0.00

* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(3) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to $500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157 and 3571.

Check the appropriate box:

☒ I am the creditor.
☐ I am the creditor's attorney or authorized agent.
☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgement that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty or perjury that the foregoing is true and correct.

Executed on date 03-Jun-2026
MM / DD / YYYY

x /s/Jaleesa Johnson
Signature

Print the name of the person who is completing and signing this claim:

Name: Jaleesa (First Name) Johnson (Last Name)

Title: Revenue Collection Specialist 2

Company: Tennessee Department of Revenue
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address: 500 Deaderick St
Number Street

Nashville (City) TN (State) 37242 (ZIP Code)

Contact phone (615) 253-1471 Email Jaleesa.Johnson@tn.gov

STATE OF TENNESSEE
DEPARTMENT OF REVENUE

Legal Claims Summary Sheet

WEST MARINE PRODUCTS, INC. TAXPAYER'S NAME	26-10801 CASE NUMBER
WEST MARINE PRODUCTS, INC. BUSINESS NAME	Chapter 11 CHAPTER #
May 17, 2026 DATE PENALTY & INTEREST THROUGH	May 17, 2026 DATE PETITION FILED
	1ST CREDITORS MEETING

TAX TYPE	ACCT NUMBER	PERIOD END	RTN OR EST	TAX	PENALTY	INTEREST	BALANCE
Franchise & Excise	0317025895-FAE	12/31/2025	Estimate	$4,930.00	$493.00	$57.40	$5,480.40
Total				$4,930.00	$ 493.00	$ 57.40	$5,480.40