Docket #0647 Date Filed: 10/28/2026

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MAINE

In re:	Chapter 11
WEST MARINE, LLC,[1]	Case No. 26-10794 (KBO)
Reorganized Debtor.	(Jointly Administered)

NOTICE OF APPEARANCE AND REQUEST FOR SERVICE OF PAPERS

PLEASE TAKE NOTICE that the undersigned hereby appears as counsel for Jerome D. Gerard, the State Tax Assessor of the State of Maine Bureau of Revenue Services ("MRS"), a party in interest in the above-captioned Chapter 11 case, and requests that copies of all notices, papers, and orders served or given, or required to be served or given, be given to and served upon the undersigned counsel via ECF or at the address set forth below for non-ECF materials.

Dated: October 28, 2026
Augusta, Maine

Respectfully submitted,

/s/John P. Burke, Jr.
John P. Burke, Jr.
Assistant Attorney General
Attorney for State Tax Assessor
Office of Attorney General
6 State House Station
Augusta, Maine 04333
(207) 626-8846
John.Burke@maine.gov

[1] The Reorganized Debtor in this chapter 11 case, along with the last four digits of the Reorganized Debtor's federal tax identification number, is West Marine, LLC (5502). The Reorganized Debtor's mailing address for purposes of this case is 1 East Broward Blvd., Suite 200, Fort Lauderdale, FL 33301. The chapter 11 cases of the Reorganized Debtor's affiliates, 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), were closed as of September 16, 2026. All motions and contested matters that remained open as of the closing of such cases, or that are opened after the date thereof, are administered in the remaining chapter 11 case of West Marine, LLC, Case No. 26-10794 (KBO).

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CERTIFICATE OF SERVICE

I certify that on October 28, 2026, all parties listed on the Notice of Electronic Filing were served electronically with a copy of the above Objection. Additionally, the following parties (if any) were served vis First Class Mail, Postage Pre-Paid at the indicated addresses:

N/A

Dated: October 28, 2026

/s/John P. Burke, Jr.
John P. Burke, Jr.
Attorney for Maine Revenue Services

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MAINE

In re:	Chapter 11
WEST MARINE, LLC,	Case No. 26-10794 (KBO)
Reorganized Debtor.	(Jointly Administered)

GOVERNMENT ATTORNEY CERTIFICATION

Pursuant to the requirement of Local Rule 9010-1(e) for admittance of Government counsel to represent the United States of America (or any officer or agency thereof) or any state or local government (or any officer or agency thereof), the undersigned counsel hereby certifies the following in order to satisfy the requirement to appear to represent the State of Maine, Maine Revenue Services in this action: I am admitted to practice law in the State of Maine, including the District of Maine; I am in good standing in all jurisdictions to which I have been admitted; and, further, I consent to be bound by the Local Rules of the Bankruptcy Court-District of Delaware and submit to the jurisdiction of this court for disciplinary purposes.

Respectfully submitted this 28th day of October, 2026,

/s/ John P. Burke, Jr.
John P. Burke, Jr., Assistant Attorney General
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