IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re HOUSE SPIRITS DISTILLERY LLC, Debtor.[1]	Chapter 11 Case No. 25-10660 (KBO) (Subchapter V)

SUBCHAPTER V DEBTOR'S PLAN OF REORGANIZATION

PASHMAN STEIN WALDER HAYDEN, P.C.
Joseph C. Barsalona II (No. 6102)
Richard W. Riley (No. 4052)
824 North Market Street, Suite 800
Wilmington, DE 19801
Telephone: (302) 592-6496
Email: jbarsalona@pashmanstein.com
rriley@pashmanstein.com

-and-

Amy M. Oden (admitted *pro hac vice*)
Court Plaza South, East Wing
21 Main Street, Suite 200
Hackensack, NJ 07601
Telephone: (201) 488-8200
Email: aoden@pashmanstein.com

Counsel to the Debtor and Debtor in Possession

Dated: July 7, 2025

[1] The last four digits of the Debtor's federal tax identification number are 2069. The Debtor's mailing address is 65 SE Washington Street, Portland, OR 97214.

INTRODUCTION

House Spirits Distillery LLC (the "Debtor" or "Westward") proposes the following plan of reorganization (this "Plan") for the resolution of outstanding Claims against and Interests in the Debtor. Subject to certain restrictions and requirements set forth in section 1193 of the Bankruptcy Code and Bankruptcy Rule 3019, the Debtors reserve the right to alter, amend, modify, revoke, or withdraw this Plan prior to its substantial consummation.

You are encouraged to carefully review the full text of this document, including all exhibits and attachments. To assist you in your review, please note that a list of definitions and a section of frequently asked questions are at the end of this document. **Capitalized terms used in this Plan and not otherwise defined are defined in Article 9 of this Plan.**

A HEARING ON THE CONFIRMATION OF THIS PLAN IS SCHEDULED FOR AUGUST 14, 2025 AT 10:30 A.M. (EASTERN TIME) IN COURTROOM NO. 3, 6th FLOOR, AT THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE, 824 N. MARKET STREET, WILMINGTON, DELAWARE 19801. Parties wishing to participate must make arrangements with the Bankruptcy Court in advance. Please consult the Bankruptcy Court's website for details.

Your rights may be affected by this Plan. You should consider discussing this document with an attorney.

Dated: July 7, 2025

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824 North Market Street, Suite 800
Wilmington, DE 19801
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Counsel to the Debtor and Debtor in Possession

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SUMMARY OF THIS PLAN AND DISTRIBUTIONS TO CREDITORS

Under this Plan, the Debtor will devote all of its projected Disposable Income over a period of four (4) years towards the payment of Creditors, specifically to Holders of Allowed General Unsecured Claims. As shown in the Financial Projections, while the Debtor does not project any Disposable Income in the first three (3) years of the Plan, with the consent of the DIP Lenders, the Debtor will commit to making ordinary payments to Holders of Allowed General Unsecured Claims during the life of the Plan.

This Plan will be funded with funds that are not for the payment of expenditures necessary for the continuation, preservation, or operation of the business of the Debtor. As of the Effective Date and consistent with the DIP Orders and the DIP Term Sheet, the DIP Lenders will convert their DIP Claims into 100% of the equity interests of NewCo, with the ability to commit further amounts up to the estimated enterprise value of the Debtor at the time of confirmation of the Plan. Allowed Other Secured Claims will be Unimpaired and paid over the course of this Plan consistent with section 1129(b)(2)(A) of the Bankruptcy Code, and will be paid prior to calculating projected Disposable Income consistent with section 1191(c) of the Bankruptcy Code. This Plan provides for payment of Administrative Expense Claims and Priority Tax Claims in full in accordance with the Bankruptcy Code, and projects payment to Allowed General Unsecured Claims through the life of the Plan. All Equity Interests in the Debtor will be cancelled.

ARTICLE 1

HISTORY OF THE BUSINESS OPERATIONS OF THE DEBTOR

1.1 Nature and History of the Debtor's Business.

Westward is a Portland, Oregon-based distillery that produces, markets, sells, and distributes premium American single malt whiskeys. When Westward was founded in 2004, it was one of only three dozen craft distilleries in the United States. Today, Westward is one of the most iconic, respected U.S. craft distilleries and a pioneer of the emerging Premium American Whiskey segment. Westward is the leading independent American single malt brand, and behind only Stranahan's, Bulleit Single Malt, and Clermont Steep in that category.

Currently, Westward produces four whiskeys as part of its core range, as well as quarterly releases for club members and retailers across the country. Nearly all Westward expressions are produced from locally sourced malted barley and brewed and fermented in the American craft brewing style using live ale yeast for flavor. Each whiskey is then double pot distilled in the Scottish single malt tradition and matured in new American oak barrels. After initial maturation, Westward selects some casks for secondary maturation from its pinot noir and stout cask finishes, or to create special editions.

Westward's whiskeys are distributed nationwide and sold in liquor stores as well as directly to consumers through Westward's tasting room, club, and e-commerce platform. Westward also distributes certain of its whiskeys internationally, including to Australia and Taiwan.

Westward's current annual production capacity is equivalent to approximately 50,000 nine-liter cases of finished whiskey, or over $25 million of net future sales value at current prices.

Westward's current inventory exceeds 6,800 barrels, sufficient for over 170,000 nine-liter cases of whiskey in the future, supporting a Compound Annual Growth Rate (CAGR) of over 60% over the next five years.

A selection of Westward's award-winning whiskeys is pictured below.



Despite wider category deceleration in whiskey sales, the Ultra-Premium American Whiskey (priced at or above $60/bottle) segment continues to show exceptional resilience in a fast-changing industry and community environment that has seen many categories and more mainstream price points suffer declines.

In addition to producing whiskeys, Westward has additional capacity at its distillery to produce other spirits as a contract manufacturer, and currently produces vodka, rum, and aquavit. Westward's production capacity is over 100,000 9-liter cases a year for gin or other clear spirits. Because Westward created Aviation American Gin, Westward is the go-to producer for anyone looking to develop a new gin brand.

1.2 Filing of the Debtor's Chapter 11 Case.

On April 6, 2025, the Debtor commenced a voluntary case under chapter 11 (the "Chapter 11 Case") of the Bankruptcy Code as a debtor defined in Bankruptcy Code section 1182(1) and the Debtor elected to proceed under Subchapter V of chapter 11 of the Bankruptcy Code pursuant to the Small Business Debtor Reorganization Act, as amended. On April 8, 2025, the United States Trustee appointed Natasha Songonuga to serve as the Subchapter V trustee (the "Subchapter V Trustee") in this case pursuant to Bankruptcy Code section 1183(a). No other official committee has been appointed in this Chapter 11 Case.

1.3. Legal Structure and Ownership.

The Debtor is a limited liability company organized under the laws of Delaware.

There are (i) 40,245,822 Westward common membership units consisting of Class A Units and Class B Units (collectively, the "Common Equity Interests") and (ii) 5,102,720 non-voting preferred membership units (the "Preferred Equity Interests," and together with the Common Equity Interests, the "Equity Interests").

In 2018, Liquor Investment LLC ("Diageo") made a significant investment in Westward, and it compelled Westward to participate in Diageo's "Distill Ventures" program, which focuses on supervising Diageo's investments and also nurturing and scaling emerging spirits brands in exchange for a fee of 5% of capital raised in each round. Diageo currently holds 100% of the Preferred Equity Interests and 32.5% of the Class A Units. The majority of Class A Units is held by Astoria LLC, and a small minority by Christian Krogstad.

1.4 Debtor's Assets.

The Debtor filed detailed Schedules with the Bankruptcy Court on May 5, 2025. The Schedules set forth all of the Debtor's assets and liabilities as of the Petition Date. The Debtor's assets include cash, deposits, prepayments, accounts receivable, inventory, equipment, machinery, and intellectual property. *See* D.I. 104.

1.5 Debtor's Liabilities.

The General Claims Bar Date passed on June 5, 2025 and the Governmental Claims Bar Date is October 3, 2025.

As of the Petition Date, Westward's only secured creditors are (a) First Insurance Funding in the amount of $27,160.20, secured by a financed insurance policy; (b) Keybank National Association in the amount of $220,000, a security for the Debtor's Corporate Purchase Cards (as defined below); and (c) Tokiomarine HCC Surety Group in the amount of $210,000, a bond for excise tax payable to US TTB. As of the Petition Date, the Debtor had no secured creditors with liens on cash collateral, inventory, or operating assets.

The Debtor has approximately $1,293,851.68 in unsecured debt of non-Insiders,[1] consisting of amounts owed to contractors, landlords, and vendors, among other others (the "Unsecured Debt"), which are subject in all respects to the Debtor's rights to dispute.

1.6. Debtor's Financial Condition.

The Debtor's financial condition is reflected in the Debtor's most recent monthly operating report, which was filed with the Bankruptcy Court on June 24, 2025. Future iterations of this Plan (if any) will include the most recently filed monthly operating report as **Exhibit A** hereto.

[1] Creditor Volstead Brands, LLC is an Insider of the Debtor that holds a General Unsecured Claim in the amount of $11,240.47.

1.7. Events Leading to Filing the Chapter 11 Case.

As a result of Diageo's investment in Westward, Diageo obtained significant control over Westward's operations and was granted the exclusive right to provide additional funding under certain conditions. As structured following Diageo's investment, the Debtor was no longer a standalone business (*i.e.*, the Debtor relied on Diageo's funding to sustain its operations).

Diageo's actions over the past few years directly contributed to the Debtor's liquidity challenges. As early as 2021, Westward management shared concerns with the company's board, including representatives from Diageo and Astoria LLC, that its largest distributor, Southern Glazer's Wine & Spirits ("SGWS"), was not the right fit for it moving forward. Westward's contract with SGWS expired in 2023, and the company chose not to renew it. However, Diageo encouraged Westward to enter into a new agreement with SGWS, and an employee of a Diageo affiliate negotiated the new agreement with SGWS on behalf of Westward. When the final draft was delivered, Westward CEO Thomas Mooney described the proposed agreement as "a poison pill" with change of control provisions that would make it impossible to: (1) raise capital from anyone other than Diageo, or (2) sell the company to anyone other than Diageo. In the end, Westward signed the onerous agreement because the board, including representatives from both Diageo and Astoria, decided that it would be best to keep Westward's distributor network affiliated with Diageo's since "we are all working together in good faith and with alignment amongst all of us of at some point having Westward being incorporated into Diageo's fold." Sales declined continuously after the new distributor agreement went into effect, and eventually Diageo decided against acquiring Westward, leaving the company with no way out of the distribution agreement.

As the Debtor was already facing a general decline and softening of demand for alcohol and spirits products post-COVID and increased cost and inflation stemming from the overall global economy, Diageo exacerbated the Debtor's financial conditions by requiring that the Debtor invest heavily in expanding production capacity, hiring, and renting a large warehouse. Westward was then compelled to increase production of its whiskeys, leading to a buildup in unsold inventory, followed by a pause in new whiskey production that made its expanded capacity sit mostly idle. The Debtor could not perform under the expensive large warehouse lease and other burdensome contracts absent funding from Diageo.

Furthermore, over the past year, Diageo refused to provide additional much-needed funding while simultaneously preventing the Debtor from seeking alternative forms of financing. On June 4, 2024, Distill Ventures provided written notice to the Debtor that Diageo would not be willing to provide any additional funding to the Debtor. However, pursuant to the Debtor's operating agreement, the Debtor was required to make two consecutive funding requests to Diageo at least ninety (90) days apart before the Debtor could seek alternative financing. On October 14, 2024, the Debtor requested funding from Diageo in the amount of $4 million. That request was declined. Ninety (90) days later, on January 12, 2025, the Debtor again requested funding in the amount of $13.3 million. That request was also declined on February 7, 2025, resulting in termination of Diageo's funding right. This process consumed precious time, leaving the Debtor with no viable financing options once Diageo's funding right had terminated.

Faced with these issues, the Debtor's current leadership and management teams acted diligently and aggressively and did everything they could to address the Debtor's liquidity

challenges. However, despite management's efforts to address operational issues and implement cost savings initiatives (which lowered Westward's cash used per month by over $1 million to less than $300,000), the Debtor's financial situation continued to worsen.

The Debtor explored all possible financing options, but had very little runway to do so before it would need to file for bankruptcy. The Debtor's existing investors decided against providing funding internally, and Diageo's continued presence as an equity holder and member of the board of directors made outside funding difficult to attract. Several prospective buyers and investors asked to see Diageo exit before initiating talks. Ultimately, the Debtor was unable to obtain the necessary liquidity to continue to run its business, and determined that filing the Chapter 11 Case was in the best interests of the Debtor, its creditors, and all stakeholders.

1.8. Significant Events During the Chapter 11 Case.

The Debtor has taken a number of steps in this Chapter 11 Case to implement its restructuring. Upon commencing the Chapter 11 Case, the Debtor sought approval of orders from the Bankruptcy Court to ensure a smooth transition of its operations into Chapter 11 and facilitate the administration of the Chapter 11 Case. Certain of these motions are briefly summarized below.

i. *Debtor's Motion for Entry of Interim and Final Orders (I) Prohibiting Utility Providers from Altering, Refusing or Discontinuing Utility Services, (II) Approving Proposed Adequate Assurance of Payment to Utility Providers and Authorizing Debtor to Provide Additional Assurance, (III) Establishing Procedures to Resolve Requests for Additional Assurance and (IV) Granting Related Relief* [D.I. 5] (the "Utilities Motion"). The Court entered an interim order [D.I. 32] approving the Utilities Motion on April 10, 2025, and a final order [D.I. 94] approving the Utilities Motion on April 30, 2025 (such orders, together, the "Utilities Orders").

   The Utilities Orders (a) prohibit utility providers from altering, refusing, or discontinuing services or discriminating against the Debtor, (b) determined that adequate assurance of payment for postpetition utility services have been furnished by the Debtor, and (c) established procedures for resolving requests for additional adequate assurance.

ii. *Debtor's Motion for Entry of Interim and Final Orders (I) Authorizing the Debtor to Honor and Continue Certain Customer Programs and (II) Granting Related Relief* [D.I. 10] (the "Customer Programs Motion"). The Court entered an interim order [D.I. 35] approving the Customer Programs Motion on April 10, 2025, and a final order [D.I. 88] approving the Customer Programs Motion on April 30, 2025 (such orders, together, the "Customer Program Orders").

   The Customer Programs Orders authorized the Debtor to honor certain customer programs in the ordinary course of business and in a manner consistent with past practice.

iii. *Debtor's Motion for Entry of Interim and Final Orders (I) Authorizing Payment of Prepetition Claims of Certain Critical Vendors and (II) Granting Related Relief*

[D.I. 12] (the "Critical Vendor Motion"). The Court entered an interim order [D.I. 31] approving the Critical Vendor Motion on April 10, 2025, and a final order [D.I. 87] approving the Critical Vendor Motion on April 30, 2025 (such orders, together, the "Critical Vendor Orders").

The Critical Vendor Orders authorized the Debtor to make payments toward the prepetition fixed, liquidated, and undisputed claims of certain critical vendors.

iv. *Debtor's Motion for Entry of Interim and Final Orders Authorizing, But Not Directing, the Debtor to Pay Certain Taxe and Fees* [D.I. 8] (the "Taxes Motion"). The Court entered an interim order [D.I. 36] approving the Taxes Motion on April 10, 2025, and a final order [D.I. 85] approving the Taxes Motion on April 30, 2025 (such orders, together, the "Taxes Orders").

The Taxes Orders authorized the Debtor to pay certain taxes and fees in the ordinary course of business.

v. *Debtor's Motion for Entry of Interim and Final Orders (I) Authorizing the Debtor to (A) Continue Insurance Policies and Agreements Relating Thereto Entered Into Prepetition and Pay Prepetition Obligations in Respect Thereof, (B) Renew, Revise, Extend, Supplement, Change or Enter Into New Insurance Coverage as Needed in Its Business Judgment, (C) Honor Prepetition Premium Financing Agreements, (D) Renew and Enter Into New Insurance Premium Financing Agreements in the Ordinary Course of Business, (E) Maintain Bonds, and (F) Continue To Pay Broker Fees; (II) Authorizing Banks to Honor And Process Check and Electronic Transfer Requests Related Thereto; and (III) Granting Related Relief* [D.I. 9] (the "Insurance Motion"). The Court entered an interim order [D.I. 38] approving the Insurance Motion on April 10, 2025, and a final order [D.I. 90] approving the Insurance Motion on April 30, 2025 (such orders, together, the "Insurance Orders").

The Insurance Orders authorized the Debtor to continue insurance policies, honor certain prepetition obligations in respect thereof, and renew, revise, extend, supplement, change, or enter into new insurance coverage as needed in its business judgment.

vi. *Debtor's Motion for Entry of Interim and Final Orders (I) Authorizing the Debtor to Pay Certain Prepetition Wages, Benefits, and Other Compensation Obligations, (II) Authorizing Financial Institutions to Honor All Obligations Related Thereto, and (III) Granting Related Relief* [D.I. 7] (the "Wages Motion"). The Court entered an interim order [D.I. 34] approving the Wages Motion on April 10, 2025, and a final order [D.I. 86] approving the Wages Motion on April 30, 2025 (such orders, together, the "Wages Orders").

The Wages Orders authorized the Debtor to pay and honor certain prepetition wages, benefits, and other compensation obligations to the Employees and Independent Contractors.

vii. *Debtor's Motion for Entry of Interim and Final Orders (I) Authorizing the Debtor to (A) Continue to Use the Cash Management System, (B) Continue to Use Existing Payment Methods and (C) Continue to Use Corporate Purchase Cards; (II) Authorizing the Debtor to Maintain and Continue to Use Existing Business Forms Without Reference to Its Status as Debtor in Possession; (III) Scheduling a Final Hearing; and (IV) Granting Related Relief* [D.I. 6] (the "Cash Management Motion"). The Court entered an interim order [D.I. 22] approving the Cash Management Motion on April 10, 2025, and a final order [D.I. 95] approving the Cash Management Motion on April 30, 2025 (such orders, together, the "Cash Management Orders").

The Cash Management Orders authorized the Debtor to continue using its cash management system and bank accounts and business forms. The Cash Management Orders also waived certain operating guidelines related to the Debtor's bank accounts.

viii. *Debtor's Motion for Entry of Interim and Final Orders (I) Authorizing the Payment of Certain Prepetition Shippers and Warehousemen Claims and (II) Granting Related Relief* [D.I. 11] (the "Warehouseman Motion"). The Court entered an interim order [D.I. 33] approving the Warehouseman Motion on April 10, 2025, and a final order [D.I. 96] approving the Warehouseman Motion on April 30, 2025 (such orders, together, the "Warehouseman Orders").

The Warehouseman Orders authorized the Debtor to make payments toward the prepetition fixed, liquidated, and undisputed claims of certain shippers and warehousemen.

ix. *Motion of Debtor for Entry of Interim and Final Orders Authorizing Debtor to Redact Certain Professional Information* [D.I. 4] (the "Redaction Motion"). The Court entered an interim order [D.I. 37] approving the Redaction Motion on April 10, 2025, and a final order [D.I. 89] approving the Redaction Motion on April 30, 2025 (such orders, together, the "Redaction Orders").

The Redaction Orders authorized the Debtor to redact certain personal information in its creditor matrix.

Also, at the beginning of the Chapter 11 Case, the Debtor retained certain professionals to implement its restructuring. To that end the Debtor filed the following applications:

i. *Debtor's Application for Entry of an Order Under Sections 327(a), 328(a), and 1184 of the Bankruptcy Code, Bankruptcy Rules 2014 and 2016, and Local Rules 2014-1 and 2016-1 Authorizing Retention and Employment of Pashman Stein Walder Hayden, P.C. as Counsel for the Debtor Nunc Pro Tunc to the Petition Date* [D.I. 57]. The Court entered an order approving the retention of Pashman Walder Hayden, P.C. ("Pashman") on April 30, 2025. *See* D.I. 84.

ii. *Application of Debtor for Entry of an Order (I) Approving the Retention and Appointment of Epiq Corporate Restructuring, LLC as the Claims and Noticing*

Agent to the Debtor, Effective as of the Petition Date, and (II) Granting Related Relief [D.I. 3] (the "Epiq Claims and Noticing Agent Application"), seeking the appointment of Epiq Corporate Restructuring, LLC ("Epiq") as the Debtor's Claims and Noticing Agent. The Court entered an order approving the Epiq Claims and Noticing Agent Application on April 9, 2025 [D.I. 23]. Additionally, the Debtor filed the *Application of Debtor for Entry of an Order (I) Approving the Retention and Appointment of Epiq Corporate Restructuring, LLC as Administrative Agent to the Debtor, Effective as of the Petition Date, and (II) Granting Related Relief* [D.I.60] (the "Epiq Administrative Advisor Retention Application"). The Court entered the order approving the Epiq Administrative Advisor Retention Application on April 30, 2025 [D.I. 93].

Additionally, on April 21, 2025, the Debtor filed the *Debtor's Motion for Entry of an Order Approving Procedures for the Retention and Compensation of Ordinary Course Professionals* [D.I. 61] (the "OCP Motion"). The Court entered an order approving the OCP Motion on April 30, 2025 [D.I. 92] (the "OCP Order"). The OCP Order approved procedures for the retention and compensation of certain professionals that the Debtor employs in the ordinary course of business.

On April 21, 2025, the Debtor filed the *Motion for Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [D.I. 64] (the "Interim Compensation Motion"). The Court entered an order approving the Interim Compensation Motion May 1, 2025 (the "Interim Compensation Order"). *See* D.I. 97. The Interim Compensation Order establishes procedures for paying professionals' fees and reimbursing expenses.

On April 14, 2025, the Debtor filed the *Debtor's Motion to Pursuant to 11 U.S.C. §§ 363 and 105(a) for an Order (I) Authorizing and Approving Procedures for the Sale, Transfer, or Acquisition of Certain De Minimis Assets, and (II) Granting Related Relief* [D.I. 58]. The Court entered the *Order Establishing Certain Procedures for the Sale of Whiskey Barrels Pursuant to Sections 105(a) and 363 of the Bankruptcy Code and Bankruptcy Rules 2002 and 2004* [D.I. 91] approving the De Minimis Asset Sale Motion on April 30, 2025 (the "De Minimis Asset Sale Order"). The De Minimis Asset Sale Order establishes procedures for the sale and transfer of whiskey barrels (under $1,500,000).

After conducting a review of its Executory Contracts, the Debtor filed the *First Omnibus Motion of Debtor Pursuant to 11 U.S.C. §§ 105(a), 365(a), and 554(a) and Fed. R. Bankr. P. 6006 and 6007 (I) Authorizing the Debtor to (A) Reject Certain Executory Contracts and Unexpired Leases of Nonresidential Real Property Effective as of the Rejection Date and (B) Abandon De Minimis Property in Connection Therewith, and (II) Granting Related Relief* [D.I. 63] (the "First Rejection Motion") to reject certain contracts and leases that no longer provided any benefit to the estate. The Court entered the order approving the First Rejection Motion on May 1, 2025 [D.I. 98]. On June 27, 2025, the Debtor filed the *Second Omnibus Motion of Debtor Pursuant to 11 U.S.C. §§ 105(a), 365(a), and 554(a) and Fed. R. Bankr. P. 6006 and 6007 (I) Authorizing the Debtor to (A) Reject Certain Executory Contracts and Unexpired Leases of Nonresidential Real Property Effective as of the Rejection Date and (B Abandon De Minimis Property in Connection Therewith, and (II) Granting Related Relief* [D.I. 163] (the "Second Rejection Motion").

After determining that the Debtor did not have sufficient liquidity to fund its liquidity needs and operate its business, on May 15, 2025, the Debtor filed the *Debtor's Emergency Motion for Entry of an Order Pursuant to 11 U.S.C. §§ 105, 361, 362, 363, 364, 503, 506, and 507, (I) Authorizing the Debtor to Obtain Secured Priming Postpetition Financing, (II) Granting Liens and Superpriority Administrative Expense Claims, (III) Authorizing the Use of Cash Collateral, (IV) Modifying the Automatic Stay, (V) Scheduling a Final Hearing, and (VI) Granting Related Relief* [D.I. 109] (the "DIP Motion"), which sought approval of a secured superpriority priming debtor-in-possession credit facility comprised of a new money term loan in an aggregate principal amount up to $1,550,000 (the "DIP Credit Facility," and the loan provided thereunder, the "DIP Loan") from the lenders identified on Annex A to the DIP Term Sheet (as defined below) (collectively; the "DIP Lenders"). As an insider loan, the DIP Motion and corresponding documents extensively disclosed the terms of the DIP Loan and the process for selection of the DIP Lenders. In that regard, the Debtor's chief executive officer, Thomas Mooney, submitted his *Declaration of Thomas Mooney in Support of Debtor's Emergency Motion for Entry of an Order Pursuant to 11 U.S.C. §§ 105, 361, 362, 363, 364, 503, 506, and 507, (I) Authorizing the Debtor to Obtain Secured Priming Postpetition Financing, (II) Granting Liens and Superpriority Administrative Expense Claims, (III) Authorizing the Use of Cash Collateral, (IV) Modifying the Automatic Stay, (V) Scheduling a Final Hearing, and (VI) Granting Related Relief* [D.I. 140], outlining the need for the DIP Loan and the reasons why the DIP Lenders were selected. On May 23, 2025, the Court entered an order approving the DIP Motion and DIP Loan on an interim basis [D.I. 129] (the "Interim DIP Order"), and on June 3, 2025, the Court entered an order approving the DIP Motion and DIP Loan on a final basis [D.I. 140] (the "Final DIP Order" and together with the Interim DIP Order, the "DIP Orders"). Except as otherwise set forth in the DIP Motion, pursuant to the DIP Order and the terms of that certain Superpriority Secured Debtor-in-Possession Credit Facility Term Sheet, dated as of May 20, 2025 (as amended, supplemented, or otherwise modified from time to time, the "DIP Term Sheet") between the Debtor and the DIP Lender, the DIP Loan is secured by a first-priority perfected senior priming lien on substantially all of the Debtor's assets. Under the terms of the DIP Term Sheet, the DIP Lenders have the option to convert the DIP Lenders' claim against the Debtor under the DIP Credit Facility (the "DIP Claims") to equity of the Reorganized Debtor based on the estimated enterprise value of the Debtor at the time of Confirmation (the "Equity Conversion Option").

To assist the Debtor in preparing a valuation analysis of its business in connection with the preparation, confirmation, and consummation of this Plan, the Debtor has engaged (subject to Bankruptcy Court approval) CRS Capstone Partners LLC ("Capstone") as its financial advisor, effective as of June 17, 2025. *See* [D.I. 164].

1.9. Projected Recovery of Avoidable Transfers.

The Debtor has not yet performed an analysis of any potential recovery with respect to preference, fraudulent conveyance, or other Avoidance Actions. To the extent any such actions are pursued, the Reorganized Debtor will make such determination. All rights with respect to such Avoidance Actions are fully reserved.

ARTICLE 2

CLASSIFICATION AND TREATMENT OF CLAIMS AND EQUITY INTERESTS

As required by the Code, this Plan places Claims and Equity Interests in various classes and describes the treatment each class will receive. This Plan also states whether each class of Claims or Equity Interests is Impaired or Unimpaired. A Claim or Equity Interest can be Impaired if this Plan alters the legal, equitable, or contractual rights to which the Holders of such Claims or Equity Interests are otherwise entitled. If this Plan is confirmed, each Creditor's recovery is limited to the amount provided in this Plan.

2.1 Unclassified Claims.

Certain types of Claims are automatically entitled to specific treatment under the Bankruptcy Code. For example, Administrative Expense Claims and Priority Tax Claims are not classified. They are not considered Impaired, and Holders of such Claims do not vote on this Plan. They may, however, object if, in their view, their treatment under this Plan does not comply with that required by the Code. As such, this Plan does not place the following Claims in any Class:

A. Administrative Expenses

The Debtor must pay all Administrative Expense Claims in full, unless the Holder of the Administrative Expense Claim agrees to a different treatment. If an Administrative Expense Claim is disputed, the Bankruptcy Court must determine the validity and amount of the Administrative Claim or, in other words, "allow" the Administrative Expense. Any Administrative Expense Claim that is undisputed and is due and owing on the Confirmation Date must be paid in accordance with this Plan, or upon such other terms as agreed upon by the Debtor and the Holder of such Administrative Claim or court order. If the Administrative Expense Claim is disputed, payment will be made after the Administrative Expense Claim is allowed by the Bankruptcy Court. Under section 1191(e) of the Bankruptcy Code, notwithstanding section 1129(a)(9)(A) of the Bankruptcy Code, a plan that provides for the payment through a plan of a claim of a kind specified in paragraph (2) or (3) of section 507(a) of the Bankruptcy Code may be confirmed under section 1191(b) of the Bankruptcy Code.

There are several types of Administrative Expense Claims, including the following:

1. If the Debtor trades in the ordinary course of business following its filing of the Chapter 11 Case, such Creditors are entitled to be paid in full for the goods or services provided. This ordinary trade debt incurred by the Debtor after the Commencement Date will be paid on an ongoing basis in accordance with the ordinary business practices and terms between the Debtor and its trade creditors.

2. If the Debtor received goods they have purchased in the ordinary course of business within twenty (20) days before the Petition Date, the value of the goods received is an Administrative Expense Claim.

3. Administrative Expense Claims also include any postpetition fees and expenses allowed to Professionals, including the Allowed Claim for the Subchapter V Trustee for fees and expenses, and for attorneys and accountants employed upon Bankruptcy Court authority to render services to the Debtor during the course of the Chapter 11 Case. These fees and expenses must be noticed to Creditors and approved by the Bankruptcy Court prior to payment.

The following chart lists the Debtor's estimated Administrative Expense Claims and their proposed treatment under this Plan:

Type	Estimated Amount Owed	Proposed Treatment
Administrative Expense Claims arising in the ordinary course of business after the Petition Date	Estimated to be $0	To be paid in full on the Effective Date.
The value of goods received in the ordinary course of business within 20 days before the Petition Date	Estimated to be $0	To be paid in full on the Effective Date.
Professional Fees, as approved by the Bankruptcy Court	Estimated to be $200,000	Each Professional who holds a Professional Fee Claim shall be required to File with the Bankruptcy Court, and to serve on all parties required to receive notice, a Final Fee Application on or before the Professional Fee Bar Date. A Professional Fee Claim with respect to which a Fee Application has been properly and timely filed pursuant to this Article 2 shall be paid only to the extent Allowed by Final Order. Once all Professional Fee Claims have been considered and Allowed by the Bankruptcy Court, the Debtor or the Reorganized Debtor, as the case may be, shall pay, after the application of any retainer amounts held by such Professional, such

Type	Estimated Amount Owed	Proposed Treatment
		Allowed Professional Fee Claims as soon as practicable.
Subchapter V Trustee	Estimated to be $25,000	To be paid in full as soon as practicable on or after the Effective Date.
TOTAL	**$225,000**	

B. Priority Tax Claims.

Priority Tax Claims are unsecured income, employment, and other taxes described by section 507(a)(8) of the Code. Unless the Holder of such Allowed Priority Tax Claim agrees otherwise, it must receive the present value of such Claim, in regular installments paid over a period not exceeding five (5) years from the order of relief.

Each Holder of a Priority Tax Claim will be paid as set forth in the chart below.

Type	Estimated Amount Owed	Proposed Treatment
Priority Tax Claims	Approximately $3,323.35	Except to the extent that a Holder of an Allowed Priority Tax Claim agrees to less favorable treatment, all Allowed Priority Tax Claims shall be paid in full as soon as reasonably practicable on or after the Effective Date.

2.2 Classes of Claims and Equity Interests.

The classification of Claims against and Equity Interests in the Debtor pursuant to this Plan are as follows and are discussed in more detail below:

Class	Description	Treatment	Impairment	Entitled to Vote
1	DIP Claims	As of the Effective Date, and consistent with the DIP Orders and the DIP Term Sheet, the DIP Lenders will convert their DIP Claims into 100% of the equity interests of NewCo, with the ability to commit further amounts up to the the estimated enterprise value of the Debtor at the time of confirmation of the Plan.	Unimpaired[2]	No (Presumed to Accept)
2	Other Secured Claims	Except to the extent that a Holder of an Allowed Other Secured Claim agrees to less favorable treatment, on or as soon as reasonably practicable after (A) the Effective Date if such Other Secured Claim is an Allowed Other Secured Claim on the Effective Date or (B) the date on which such Other Secured Claim becomes an Allowed Other Secured Claim, such Allowed Other Secured Claim shall be Reinstated.	Unimpaired	No (Presumed to Accept)
3	Other Priority Claims	Except to the extent that a Holder of an Allowed Other Priority Claim agrees to less favorable treatment, all Allowed Other Priority Claims shall be paid in full on the Effective Date.	Unimpaired	No (Presumed to Accept)
4	General Unsecured Claims	Except to the extent that a Holder of an Allowed General Unsecured Claim agrees to a different treatment, all Allowed General Unsecured Claims shall be paid pro rata in quarterly installments from Disposable Income commencing in Q3	Impaired	Yes

[2] The DIP Lenders have given express consent for DIP Claims to be treated as Unimpaired for purposes of this Plan.

Class	Description	Treatment	Impairment	Entitled to Vote
		2025 and ending on the Last Distribution Date.		
5	Preferred Equity Interests	No Distribution shall be made under this Plan in respect of Preferred Equity Interests. All Preferred Equity Interests will be cancelled on the Effective Date.	Impaired	No (Deemed to Reject)
6	Common Equity Interests	No distributions shall be made under this Plan in respect of Common Equity Interests. All Common Equity Interests will be cancelled on the Effective Date.	Impaired	No (Deemed to Reject)

The following is a more complete discussion of the Classes of Claims set forth in this Plan and the proposed treatment such Classes will receive under this Plan.

A. Class of DIP Claims

The DIP Loan is secured by substantially all of the Debtor's assets and is entitled to a first-priority priming lien.

Each Holder of a DIP Claim will be paid as set forth below:

Class	Description	Treatment	Impairment	Entitled to Vote
1	DIP Claims	As of the Effective Date, and consistent with the DIP Orders and the DIP Term Sheet, the DIP Lenders will convert their DIP Claims into 100% of the equity interests of NewCo, with the ability to commit further amounts up to the the estimated enterprise value of the Debtor at the time of confirmation of the Plan.	Unimpaired[3]	No (Presumed to Accept)

[3] The DIP Lenders have given express consent for DIP Claims to be treated as Unimpaired for purposes of this Plan.

B. Class of Other Secured Claims.

The Debtor has approximately $457,160.20 in Other Secured Claim(s): (a) First Insurance Funding in the amount of $27,160.20, secured by a financed insurance policy; (b) Keybank National Association in the amount of $220,000, a security for the Debtor's Corporate Purchase Cards (as defined in the Cash Management Motion); and (c) Tokiomarine HCC Surety Group in the amount of $210,000, a bond for excise tax payable to US TTB.

Each holder of an Other Secured Claim will be paid as set forth below:

Class	Description	Treatment	Impairment	Entitled to Vote
2	Other Secured Claims Estimated amount of Other Secured Claims: $457,160.20	Except to the extent that a Holder of an Allowed Other Secured Claim agrees to less favorable treatment, on or as soon as reasonably practicable after (A) the Effective Date if such Other Secured Claim is an Allowed Other Secured Claim on the Effective Date or (B) the date on which such Other Secured Claim becomes an Allowed Other Secured Claim, such Allowed Other Secured Claim shall be Reinstated.	Unimpaired	No (Presumed to Accept)

C. Class of Other Priority Claims

Other Priority Claims are unsecured claims accorded priority in right of payment under section 507(a)(4) of the Bankruptcy Code, other than an Administrative Claim or a Priority Tax Claim.

Each Holder of an Other Priority Claim will be paid as set forth below:

Class	Description	Treatment	Impairment	Entitled to Vote
3	Other Priority Claims Estimated amount of Other Priority Claims: $0[4]	Except to the extent that a Holder of an Allowed Secured Claim agrees to less favorable treatment, Allowed Other Priority Claims shall be paid in full on the Effective Date.	Unimpaired	No (Presumed to Accept)

D. Class of General Unsecured Claims

General Unsecured Claims are not secured by property of the estate and are not entitled to priority under section 507(a) of the Code.

The following chart identifies this Plan's proposed treatment of General Unsecured Claims against the Debtor:

Class	Description	Treatment	Impairment	Entitled to Vote
4	General Unsecured Claims Estimated amount of General Unsecured Claims: $1,305,092.15	Except to the extent that a Holder of an Allowed General Unsecured Claim agrees to a different treatment, all Allowed General Unsecured Claims shall be paid pro rata in quarterly installments from Disposable Income commencing in Q3 2025 and ending on the Last Distribution Date.	Impaired	Yes

E. Class of Holders of Preferred Equity Interests

Preferred Equity Interest Holders are parties who hold an ownership interest (*i.e.*, an equity interest) in the Debtor's preferred membership units as of the Petition Date. In a Delaware limited liability company, entities holding units are Equity Interest Holders. For the avoidance of doubt, this Class refers to Preferred Equity Interests in House Spirits Distillery, LLC and no other entity.

The following chart sets forth this Plan's proposed treatment of the Class of Preferred Equity Interests:

[4] The Debtor is not aware of any Other Priority Claims asserted against the Debtor. This Class is included out of an abundance of caution. If there are no Allowed Other Priority Claims, Class 3 will be deemed eliminated from this Plan pursuant to Article 2.4 of this Plan.

Class	Description	Treatment	Impairment	Entitled to Vote
5	Preferred Equity Interests	No distributions shall be made under this Plan in respect of Preferred Equity Interests. All Preferred Equity Interests will be cancelled on the Effective Date.	Impaired	No (Deemed to Reject)

F. Class of Holders of Common Equity Interests

Holders of Common Equity Interest are parties who hold an ownership interest (*i.e.*, an equity interest) in the Debtor's common membership units as of the Petition Date. In a Delaware limited liability company, entities holding units areHolders of Common Equity Interests. For the avoidance of doubt, this Class refers to Common Equity Interests in House Spirits Distillery, LLC and no other entity.

The following chart sets forth this Plan's proposed treatment of the Class of Common Equity Interests:

Class #	Description	Treatment	Impairment	Entitled to Vote
6	Common Equity Interests	No distributions shall be made under this Plan in respect of Common Equity Interests. All Common Equity Interests will be cancelled on the Effective Date.	Impaired	No (Deemed to Reject)

2.3 Acceptance by Class Entitled to Vote

Class 4 is the only Class of Claims of the Debtor that is entitled to vote to accept or reject this Plan. Class 4 shall have accepted this Plan if (a) the Holders of at least two-thirds in amount of the Allowed Claims actually voting in each Class have voted to accept this Plan and (b) the Holders of more than one-half in number of the Allowed Claims actually voting in each Class have voted to accept this Plan, not counting the vote of any Holder designated under section 1126(e) of the Bankruptcy Code. If there are no votes cast in a particular Class that is entitled to vote on this Plan, then this Plan shall be deemed accepted by such Class.

2.4 Elimination of Classes

To the extent applicable, any Class that does not contain any Allowed Claims or any Claims temporarily allowed for voting purposes under Bankruptcy Rule 3018, as of the date of the commencement of the Confirmation Hearing, shall be deemed to have been deleted from this Plan for purposes of (a) voting to accept or reject this Plan and (b) determining whether it has accepted or rejected this Plan under section 1129(a)(8) of the Bankruptcy Code.

2.5 Claim Objections

The Debtor or the Reorganized Debtor, as applicable, may object to the amount or validity of any Claim within 180 days of the Confirmation Date (the "Claims Objection Deadline") by filing an objection with the Bankruptcy Court and serving a copy of the objection on the Holder of the Claim. The Claim objected to will be treated as a Disputed Claim under this Plan. If and when a Disputed Claim is finally resolved by the allowance of the Claim in whole or in part, the Debtor or the Reorganized Debtor, as applicable, will pay the Allowed Claim in accordance with this Plan. The Reorganized Debtor may seek to extend the Claims Objection Deadline by motion.

2.6 Treatment of Executory Contracts and Unexpired Leases

Executory Contracts are contracts where significant performance of the contract remains for both the Debtor and another party to the contract. The Debtor has the right to reject, assume (*i.e.,* accept), or assume and assign these types of contracts to another party, subject to the Bankruptcy Court's approval. The paragraphs below explain the Debtor's intentions regarding its Executory Contracts (which includes its unexpired leases) and the impact such intentions would have on the other parties to the Executory Contracts.

The Debtor will reject any Executory Contract that is identified on the Rejected Contracts List or that has previously been rejected under section 365 of the Bankruptcy Code by an order of the Bankruptcy Court. The Debtor will also assume any Executory Contract that is identified on the Assumed Contracts List.

2.7 Means for Implementation of this Plan.

On the Effective Date, and consistent with the DIP Orders and the DIP Term Sheet, the DIP Lenders will convert their DIP Claims into 100% of the equity interests of NewCo, with the ability to commit further amounts up to the the estimated enterprise value of the Debtor at the time of confirmation of the Plan. The Plan will be funded by the proceeds realized from cash on hand, revenue, any proceeds of DIP Loans not yet utilized, and from future amounts committed by the DIP Lenders. On Confirmation of this Plan, all property of the Debtor, tangible and intangible, including, without limitation, all Causes of Action, will transfer, free and clear of all Claims and Equity Interests except as provided in this Plan, to the Reorganized Debtor.

On and after the Effective Date, the Reorganized Debtor may pursue Causes of Action in its own discretion. No Entity may rely on the absence of a specific reference in this Plan to any Cause of Action against them as any indication that the Debtor or the Reorganized Debtor, as applicable, will not pursue any and all available Causes of Action against them. The failure of the Debtor to specifically list any claim, right of action, suit, or proceeding in this Plan, the Plan Supplement, or otherwise, does not, and will not, be deemed to constitute a waiver or release by the Debtor or the Reorganized Debtor, as applicable, of such claims, rights of action, suits, or proceedings.

2.8 Payments

If this Plan is confirmed under section 1191(a) of the Bankruptcy Code, payments to Creditors provided for in this Plan will be made by the Reorganized Debtor.

If this Plan is confirmed under section 1191(b) of the Bankruptcy Code, payments to Creditors provided for in this Plan will be made by the Reorganized Debtor.

2.9 Post-Confirmation Management

The officers of the Debtor immediately prior to the Effective Date shall serve as the initial officers of the Reorganized Debtor on and after the Effective Date. The directors of the Reorganized Debtor shall be named in the Plan Supplement. Each officer and director shall serve in accordance with applicable nonbankruptcy law and the Reorganized Debtor's corporate governance documents, as each of the same may be amended from time to time.

2.10 Operating Reports

If this Plan is confirmed under section 1191(a) of the Bankruptcy Code, the Reorganized Debtor shall have no further reporting obligations after the filing of the monthly operating report for the month ending through the Effective Date.

If this Plan is confirmed under section 1191(b) of the Bankruptcy Code, the Debtor or Reorganized Debtor, as applicable, shall file quarterly post-confirmation reports, served on the U.S. Trustee and the Subchapter V Trustee, on or before the 20th day after the end of the calendar quarter. The reporting shall include, at a minimum, the following information:

a) the bank name and account type of the Debtor's bank accounts;
b) the name of the person with signatory authority over the accounts;
c) any investments (general type), if any, and where those investments are located;
d) Plan disbursements during the reporting period (by class); and
e) cumulative Plan disbursements to date.

2.11 Tax Consequences of this Plan

Creditors and Holders of Equity Interests concerned with how this Plan may affect their tax liability should consult with their own accountants, attorneys, and/or advisors.

2.12 Projections in Support of Debtor's Ability to Make Payments Under the Proposed Plan

The Debtor has provided projected financial information through Q4 2029. Those Financial Projections are attached in **Exhibit B**

ARTICLE 3

FEASIBILITY OF PLAN

The Bankruptcy Court must find that Confirmation of this Plan is not likely to be followed by the liquidation, or need for further financial reorganization, of the Debtor or any successor to the Debtor, unless such liquidation or reorganization is proposed in this Plan.

As will be shown in the valuation analysis completed by Capstone, and attached hereto as

Exhibit D (the "Valuation Analysis") or included in the Plan Supplement, as applicable, the Debtor is estimated to have a going concern value of approximately $3 million as of the Effective Date.

3.1 Ability to Initially Fund Plan

The Debtor believes that the Reorganized Debtor will have enough cash on hand on the Effective Date of this Plan to pay all the Claims and expenses that are entitled to be paid on that date, whether by revenue, the DIP Loans or additional funds provided by the DIP Lenders. The Financial Projections attached hereto as **Exhibit B** demonstrate the Debtor's ability to make all of the payments due on the Effective Date, the applicable Distribution Date, and thereafter. Please refer to Article 2.7 for further detail on the means of implementation of the Debtor's business plan post-confirmation.

3.2 Ability to Make Further Plan Payments and Operate Without Further Reorganization

The Debtor must submit all or such portion of the future earnings or other future income of the Debtor to the supervision and control of the Subchapter V Trustee as is necessary for the execution of this Plan, unless the Subchapter V Trustee agrees otherwise.

The Debtor's financial projections, attached hereto as **Exhibit B** (the "Financial Projections"), show that the Debtor will have cash flow after paying operating expenses and post-confirmation taxes sufficient to meet its obligations under the Plan. All Disposable Income is devoted to paying Allowed General Unsecured Claims under the Plan. As shown in the Financial Projections, the Debtor does not project to have Disposable Income until 2029. However, with the consent of the DIP Lenders, the Debtor will be making quarterly payments to Holders of Allowed General Unsecured Claims through the life of the Plan, with the total amount equaling the total amount expected to be available in 2029.

YOU SHOULD CONSULT WITH YOUR ACCOUNTANT OR OTHER FINANCIAL ADVISOR IF YOU HAVE ANY QUESTIONS PERTAINING TO THESE PROJECTIONS.

ARTICLE 4

LIQUIDATION ANALYSIS

To confirm this Plan, the Bankruptcy Court must find that Holders of Claims who do not accept this Plan will receive at least as much under this Plan as such Holders of Claims would receive in a liquidation under chapter 7 of the Bankruptcy Code. The liquidation analysis is attached hereto as **Exhibit C** (the "Liquidation Analysis"). After discussions with Capstone, the Debtor is believed to have a forced liquidation value of approximately $2 million.

ARTICLE 5

DISCHARGE

5.1 Discharge.

If this Plan is confirmed under § 1191(a), on the Confirmation Date of this Plan, the Debtor will be discharged from any debt that arose before Confirmation of this Plan, subject to the occurrence of the Effective Date, to the extent specified in § 1141(d) of the Bankruptcy Code; or

If this Plan is confirmed under § 1191(b), as soon as practicable after completion by the Debtor of all payments due under this Plan, unless the Bankruptcy Court approves a written waiver of discharge executed by the Debtor after the order for relief under this chapter, the Bankruptcy Court shall grant the Debtor a discharge of all debts provided in § 1141(d)(1)(A) of this title, and all other debts allowed under § 503 of the Bankruptcy Code provided for in this Plan, except any debt-

1. on which the last payment is due after the first three years of this Plan, or such other time not to exceed five years fixed by the Court; or

2. if applicable, of the kind specified in § 523(a) of the Bankruptcy Code.

This Plan constitutes the Debtor's request that if this Plan is confirmed under § 1191(b), the discharge applies to all debts on which the last payment is due on or before the applicable Distribution Date.

ARTICLE 6

GENERAL PROVISIONS

6.1 Title to Assets

If this Plan is Confirmed under section 1191(a) of the Bankruptcy Code, except as otherwise provided in this Plan or in the Confirmation Order, (i) Confirmation of this Plan vests all of the property of the Estate in the Reorganized Debtor, and (ii) after Confirmation of this Plan, the property dealt with by this Plan is free and clear of all Claims and Equity Interests.

If this Plan is confirmed under section 1191(b) of the Bankruptcy Code, property of the Estate includes, in addition to the property specified in section 541 of the Bankruptcy Code, all property of the kind specified in that section that the Debtor or Reorganized Debtor, as applicable, acquires, as well as earnings from services performed by the Debtor or the Reorganized Debtor, as applicable, after the date of commencement of the Chapter Case but before the case is closed, dismissed, or converted to a case under chapter 7, 12, or 13 of the Bankruptcy Code, whichever occurs first. Except as provided in section 1185 of the Bankruptcy Code, this Plan, or the Confirmation Order, the Debtor shall remain in possession of all property of the Estate.

6.2 Binding Effect

Notwithstanding Bankruptcy Rules 3020(e), 6004(h), or 7062, or any other Bankruptcy Rule, upon the occurrence of the Effective Date, the terms of this Plan shall be immediately effective and enforceable and deemed binding upon the Debtor and Reorganized Debtor, as applicable, any and all Holders of Claims or Equity Interests (irrespective of whether such Claims or Equity Interests are deemed to have accepted this Plan), all persons that are parties to or are subject to the settlements, compromises, releases, discharges and injunctions described in this Plan, each person acquiring property under this Plan, and any and all non-Debtor parties to Executory Contracts with the Debtor.

6.3 Severability.

If any provision in this Plan is determined to be unenforceable, the determination will in no way limit or affect the enforceability and operative effect of any other provision of this Plan.

6.4 Retention of Subject Matter Jurisdiction.

If the Plan is Confirmed under section 1191(a) of the Bankruptcy Code, the proposed Confirmation Order will provide that the Bankruptcy Court shall retain jurisdiction of these cases with regard to the following matters: (i) to make such orders as are necessary or appropriate to implement the provisions of this Plan and to resolve any disputes arising from implementation of this Plan; (ii) to rule on any modification of this Plan proposed under section 1193 of the Bankruptcy Code; (iii) to hear and allow all applications for compensation to Professionals and other Administrative Expense Claims; (iv) to resolve all issues regarding Claims objections, and issues arising from the assumption/rejection of the Executory Contracts; (v) to adjudicate any cause of action which may exist in favor of the Debtor or the Reorganized Debtor, as applicable, including Avoidance Actions; and (vi) to hear any other matter not inconsistent with the provisions of the Bankruptcy Code.

If the Plan is Confirmed under section 1191(b) of the Bankruptcy Code, the Bankruptcy Court will continue to maintain subject matter jurisdiction as it existed before the Effective Date.

6.5 Captions

The headings contained in this Plan are for convenience of reference only and do not affect the meanings or interpretation of this Plan.

6.6 Modification of Plan.

The Debtor may modify this Plan at any time before Confirmation of this Plan pursuant to § 1193(a). However, the Bankruptcy Court may require additional items including revoting on this Plan.

If this Plan is Confirmed under § 1191(a), the Debtor may also seek to modify this Plan at any time after Confirmation only if (1) this Plan has not been substantially consummated *and* (2) the Bankruptcy Court authorizes the proposed modifications after notice and a hearing.

If this Plan is Confirmed under § 1191(b), the Reorganized Debtor may seek to modify this Plan at any time only if (1) it is within three years of the Confirmation Date, or such longer time not to exceed five years as fixed by the court *and* (2) the Bankruptcy Court authorizes the proposed modifications after notice and a hearing. This Plan represents the Debtor's request that the Court enter an order permitting the Debtor or Reorganized Debtor, as applicable, to seek to modify this Plan under such circumstances within four years of the Confirmation Date, since this Plan payments go out four years.

6.7 Final Decree.

Once the Estate has been fully administered, as provided in Rule 3022 of the Federal Rules of Bankruptcy Procedure, the Reorganized Debtor, or such other party as the Bankruptcy Court shall designate in the Confirmation Order, shall file a motion with the Bankruptcy Court to obtain a final decree to close the Case. Alternatively, the Bankruptcy Court may enter such a final decree on its own motion.

6.8 Default; Accelerated Judgment

In the event of a post-Effective Date payment default by the Reorganized Debtor under Articles 2.1 or 2.2 of this Plan, the affected Creditor may give notice to the Reorganized Debtor of the default; and if the default is not cured and remains unresolved twenty-one (21) days after such notice has been given, the Court may enter judgment in favor of the affected creditor and against the Reorganized Debtor on motion of the affected creditor supported by an affidavit attesting as to the Reorganized Debtor's payment default, the Reorganized Debtor's failure to timely cure the same and the giving of notice to the Reorganized Debtor as provided herein.

6.9 Compromise and Settlement of Claims and Controversies

Pursuant to sections 363 and 1123(b) of the Bankruptcy Code and in consideration for the Distributions and other benefits provided pursuant to this Plan, the provisions of this Plan shall constitute a good faith compromise of all Claims and controversies relating to the contractual, legal and subordination rights that a Holder of a Claim or Equity Interest may have with respect to any Allowed Claim or Equity Interest, or any Distribution to be made on account of such Allowed Claim or Equity Interest. The entry of the Confirmation Order shall constitute the Bankruptcy Court's approval of the compromise or settlement of all such Claims and controversies, as well as a finding by the Bankruptcy Court that such compromise or settlement is in the best interests of the Debtor, its Estate and Holders of Claims and Equity Interests and is fair, equitable and reasonable.

6.10 Releases by the Debtor

Except as otherwise provided herein, as of the Effective Date, for good and valuable consideration, including the obligations of the Debtor under this Plan and the contributions of the Released Parties to facilitate and implement this Plan, on and after the Effective Date, each Released Party is, and is deemed to be, hereby conclusively, absolutely, unconditionally, generally, individually, collectively, irrevocably, and forever released and discharged by the Debtor and its Estate, including any of their successors and assigns, and any and all other Entities who may purport to assert any Causes of Action, directly or derivatively, by, through, for, or because of the

Debtor or its Estate from any and all Causes of Action whatsoever, including any derivative claims, asserted or assertable on behalf of the Debtor or its Estate, as applicable, whether known or unknown, foreseen or unforeseen, matured or unmatured, existing or hereafter arising, contingent or noncontingent, in law, equity, contract, tort ,or otherwise, that the Debtor or its Estate would have been legally entitled to assert in its own right or on behalf of the holder of any Claim against, or Equity Interest in, the Debtor, the Estate, or other Entity, based on or relating to, or in any manner arising from, in whole or in part, the Debtor, the Debtor's in- and out-of-court restructuring efforts, the Chapter 11 Case, this Plan Documents, or any other instrument, contract, or document related to the foregoing, the subject matter of, or the transactions or events giving rise to, any Claim or Equity Interest that is treated in this Plan, the business or contractual arrangements between the Debtor and any Released Party, the restructuring of Claims and Equity Interests before or during the Chapter 11 Case, the formulation, preparation, dissemination, negotiation, filing, pursuit, performance, administration, implementation, or consummation of the Chapter 11 Case (including any payments, distributions or transfers in connection therewith), this Plan Documents, or any other instrument, contract, or document related to the foregoing, or any other act or omission, transaction, agreement, event, or other occurrence taking place on or before the Effective Date.

For the avoidance of doubt and notwithstanding anything to the contrary in this Plan, the Confirmation Order, or any prior order of the Bankruptcy Court, the releases set forth in this Article 6.10 do **not** release: (i) any Released Party from any Causes of Action arising from or related to any act or omission by such Released Party that is determined in a Final Order to have constituted intentional fraud, willful misconduct, or gross negligence; (ii) any obligations of any party or Entity under this Plan or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement this Plan; or (iii) any Causes of Action against any Entity that is not a Released Party.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval of the Debtor Release, which includes by reference each of the related provisions and definitions contained herein, and further, shall constitute the Bankruptcy Court's finding that the Debtor Release is: (a) in exchange for the good and valuable consideration provided by the Released Parties; (b) in the best interests of the Debtor and all Holders of Claims and Interests; (c) fair, equitable, and reasonable; (d) given and made after due notice and opportunity for hearing; and (e) a bar to any of the Debtor or the Estate asserting any Claim or Cause of Action released pursuant to the Debtor Release.

6.11 Releases by Holders of Claims and Equity Interests

Except as otherwise provided in this Plan, as of (i) the Effective Date if this Plan is confirmed under section 1191(a) of the Bankruptcy Code or (ii) as of the Last Distribution Date if this Plan is confirmed under section 1191(b) of the Bankruptcy Code, as applicable, and to the fullest extent authorized by applicable law, for good and valuable consideration, including the obligations of the Debtor under this Plan and the contributions of the Released Parties to facilitate and implement this Plan, each Releasing Party conclusively, absolutely, unconditionally, generally, individually, collectively, irrevocably, and forever releases and discharges the Released Parties from any and all Causes of Action whatsoever (including any derivative claims purportedly asserted or assertable by any Releasing Party against any Released Party), whether known or unknown, foreseen or unforeseen, matured or unmatured, existing or hereafter arising, contingent

or noncontingent, in law, equity, contract, tort or otherwise, that such Releasing Party would have been legally entitled to assert in its own right (whether individually or collectively) or on behalf of the holder of any Claim against, or Equity Interest in, the Debtor, the Estate, or other Entity, based on or relating to, or in any manner arising from, in whole or in part, the Debtor, the Debtor's in- and out-of-court restructuring efforts, the Chapter 11 Case, this Plan Documents, or any other instrument, contract, or document related to the foregoing, the subject matter of, or the transactions or events giving rise to, any Claim or Equity Interest that is treated in this Plan, the business or contractual arrangements between the Debtor and any Released Party, the restructuring of Claims and Equity Interests before or during the Chapter 11 Case, the formulation, preparation, dissemination, negotiation, filing, pursuit, performance, administration, implementation, or consummation of the Chapter 11 Case (including any payments, distributions or transfers in connection therewith), this Plan Documents, or any other instrument, contract, or document related to the foregoing.

For the avoidance of doubt and notwithstanding anything to the contrary in this Plan, the Confirmation Order, or any prior order of the Bankruptcy Court, the releases set forth in this Article 6.11 do **not** release: (i) any Released Party from any Causes of Action arising from or related to any act or omission by such Released Party that is determined in a Final Order to have constituted intentional fraud, willful misconduct, or gross negligence; (ii) any obligations of any party or Entity under this Plan or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement this Plan; or (iii) any Causes of Action against any Entity that is not a Released Party.

6.12 Exculpation

As of the Effective Date, none of the Debtor, its Professionals, or the Subchapter V Trustee (collectively, the "Exculpated Parties") shall have or incur any liability to any Holder of a Claim or Equity Interest, or other party in interest, or any of their respective members, officers, directors, employees, advisors, professionals, attorneys or agents or any of their successors and assigns, with respect to any Exculpated Claim, including, without limitation, any act or omission in connection with, related to, or arising out of, in whole or in part, the Debtor's Chapter 11 Case, except for willful misconduct, gross negligence, fraud, or criminal misconduct as determined by a Final Order of a court of competent jurisdiction, and, in all respects, the Exculpated Parties shall be entitled to rely upon the advice of counsel with respect to their duties and responsibilities under this Plan.

6.13 Plan Injunction

Except as otherwise provided in this Plan or the Confirmation Order, as of the Confirmation Date, but subject to the occurrence of the Effective Date, all Entities who have held, hold or may hold Causes of Action, Claims, or Equity Interests in the Debtor or the Estate that have been released or are subject to exculpation are, with respect to any such Causes of Action, Claims, or Equity Interests, permanently enjoined, from and after the Effective Date, from: (i) commencing, conducting or continuing in any manner, directly or indirectly, any demand (informal or formal), suit, action, or other proceeding of any kind (including any proceeding in a judicial, arbitral, administrative, or other forum) against or affecting the Debtor, the Estate, or any of its assets, the Released Parties, the Exculpated Parties, or any direct or indirect transferee of any property of, or direct or indirect successor in interest to any of the foregoing Entities or any property of any such

transferee or successor; (ii) enforcing, levying, attaching (including any pre-judgment attachment), collecting or otherwise recovering by any manner or means, whether directly or indirectly, any judgment, award, decree, or order against the Debtor, the Estate, or any of its assets, the Released Parties, the Exculpated Parties, or any direct or indirect transferee of any property of, or direct or indirect successor in interest to, any of the foregoing Entities, or any property of any such transferee or successor; (iii) creating, perfecting, or otherwise enforcing in any manner, directly or indirectly, any encumbrance of any kind against the Debtor, the Estate, or any of its assets, the Released Parties, the Exculpated Parties, or any direct or indirect transferee of any property of, or direct or indirect successor in interest to, any of the foregoing Entities, or any property of any such transferee or successor; (iv) commencing or continuing in any manner or in any place, any suit, action, or other proceeding on account of or respecting any Claim, demand, liability, obligation, debt, right, Cause of Action, interest, or remedy released or to be released pursuant to this Plan or the Confirmation Order, including the releases and exculpations provided under Articles 6.10, 6.11, and 6.12 of this Plan; (v) acting or proceeding in any manner, in any place whatsoever, that does not conform to or comply with the provisions of this Plan to the fullest extent permitted by applicable law; and (vi) commencing or continuing, in any manner or in any place, any action that does not comply with or is inconsistent with the provisions of this Plan; *provided, however*, that nothing contained herein shall preclude such persons from exercising their rights pursuant to and consistent with the terms of this Plan. Each holder of an Allowed Claim or Allowed Equity Interest shall be deemed to have specifically consented to the injunctions set forth herein. For the avoidance of doubt, the foregoing provisions of this Article 6.13 shall not operate to waive or release the rights of the Debtor or other parties in interest to enforce this Plan and the contracts, instruments, releases, and other agreements or documents delivered under or in connection with this Plan and Plan Supplement or assumed pursuant to this Plan or assumed pursuant to Final Order of the Bankruptcy Court.

6.14 Term of Injunctions or Stays

Unless otherwise provided in this Plan or Confirmation Order, if this Plan is confirmed under section 1191(a) of the Bankruptcy Code, all injunctions or stays provided for under this Plan and ordered in the Confirmation Order or pursuant to sections 105 or 362 of the Bankruptcy Code arising under or entered during the Chapter 11 Case, or otherwise, and in existence on the Confirmation Date, shall remain in full force and effect until the later of the Effective Date and the date indicated in the order providing for such injunction or stay and to the extent consistent with the terms and provisions of this Plan or the Confirmation Order, as applicable.

If this Plan is confirmed under section 1191(b) of the Bankruptcy Code, all injunctions or stays provided for under this Plan and ordered in the Confirmation Order or pursuant to sections 105 or 362 of the Bankruptcy Code arising under or entered during the Chapter 11 Case, or otherwise, and in existence on the Confirmation Date, shall remain in full force and effect until the Last Distribution Date. For the avoidance of doubt, the Reorganized Debtor may utilize its rights with respect to the plan injunction contained in Article 6.13 of this Plan in addition to and supplemental to the injunctions and stays provided in this Article 6.14.

ARTICLE 7

ATTACHMENTS

The following documents are deemed to be part of this Plan:

Exhibit A: Most recently filed Monthly Operating Report (if available)

Exhibit B: Financial Projections

Exhibit C: Liquidation Analysis

Exhibit D: Valuation Analysis

The Assumed Contracts List and Rejected Contracts List, to be included in the Plan Supplement.

ARTICLE 8

FREQUENTLY ASKED QUESTIONS

What Is the Debtor Attempting to Do in Chapter 11? Chapter 11 is the principal reorganization chapter of the Bankruptcy Code. Under Chapter 11, a debtor attempts to restructure the claims held against it. Formulation and confirmation of a plan of reorganization is the primary goal of Chapter 11. When reorganization is not feasible, however, a debtor may propose a liquidating plan under Chapter 11. This Plan is the legal document that sets forth the manner and the means by which holders of claims against a debtor will be treated.

Why Am I Receiving This Plan? In order to confirm a plan of reorganization, the Bankruptcy Code requires that a debtor solicit acceptances of a proposed plan, which it is doing with this Plan. If the creditors are satisfied with the information provided in this Plan and the terms of this Plan as proposed, and have voted for this Plan and returned the requisite number of ballots to counsel for the Debtor, the Bankruptcy Court may confirm this Plan as proposed by the Debtor.

How Do I Determine Which Class I Am In? To determine the Class of your Claim or Equity Interest, you must first determine whether your claim is secured or unsecured. Your claim is secured if you have a validly perfected security interest in collateral owned by the Debtor. If you do not have any collateral, your claim is unsecured. The Table of Contents will direct you to the treatment provided to the Class in which you are grouped. The pertinent section of this Plan dealing with that Class will explain, among other things, who is in that Class, what is the size of the Class, what you will receive if this Plan is Confirmed, and when you will receive what this Plan has provided for you if this Plan is confirmed. Article 2.2 lists Classes of Claimants and their types of Claims.

Why Is Confirmation of a Plan of Reorganization Important? Confirmation of this Plan is necessary because if this Plan is confirmed, the Debtor and all of its creditors are bound by

the terms of this Plan. If this Plan is not confirmed, the Debtor may not pay creditors as proposed in this Plan while the Debtor remains in bankruptcy.

What Is Necessary to Confirm a Plan of Reorganization? Confirmation of this Plan requires, among other things, the vote in favor of this Plan of two- thirds in total dollar amount and a majority in number of claims actually voting in each voting class. If the vote is insufficient, the Bankruptcy Court can still confirm this Plan, but only if certain additional elements are shown including that this Plan does not discriminate unfairly, and is fair and equitable, with respect to each class of claims or interests that is impaired under, and has not accepted, this Plan.

Am I Entitled to Vote on this Plan? Any creditor of the Debtor whose Claim is Impaired under this Plan is entitled to vote, if either (i) the creditor's Claim has been scheduled by the Debtor and such claim is not scheduled as disputed, contingent, or unliquidated, or (ii) the creditor has filed a Proof of Claim on or before the last date set by the Bankruptcy Court for such filings. Any Claim to which an objection has been filed (and such objection is still pending) is not entitled to vote, unless the Bankruptcy Court temporarily allows the creditor to vote upon the creditor's motion. Such motion must be heard and determined by the Bankruptcy Court prior to the date established by the Bankruptcy Court to confirm this Plan.

How Do I Determine Whether I Am in an Impaired Class? The chart in Article 2.2 identifies the Classes of creditors and indicates which Classes are Impaired and entitled to vote. If your Claim is Impaired, your vote will be considered by the Bankruptcy Court.

When Is the Deadline by Which I Need to Return My Ballot? This Plan is being distributed to Claim Holders for their review, consideration, and approval. The deadline by which Ballots must be returned is **August 7, 2025 at 5:00 P.M. (ET)**. Ballots should be delivered to the following address:

House Spirits Distillery LLC Ballot Processing
c/o Epiq Corporate Restructuring, LLC
10300 SW Allen Blvd.
Beaverton, OR 97005

or

Via the online voting portal at https://dm.epiq11.com/westwardwhiskey

(Click on the "E-Ballot" link under the Case Actions section of the website and follow the instructions to submit your Ballot.)

How Do I Determine When and How Much I Will Be Paid? In Article 2 of this Plan, the Debtor has provided both written and financial summaries of what it anticipates each class of creditors will receive under this Plan.

ARTICLE 9

DEFINITIONS

A. Scope of Definitions

For purposes of this Plan, unless the context otherwise requires, all capitalized terms not otherwise defined shall have the meanings ascribed to them in Article 9 of this Plan. The definitions and rules of construction set forth in sections 101 and 102 of the Bankruptcy Code shall apply when terms defined or construed in the Code are used in this Plan. The definitions that follow that are found in the Code are for convenience of reference only, and are superseded by the definition found in the Bankruptcy Code.

B. Definitions

9.1 "**Administrative Expense Bar Date**" shall apply to Administrative Expense Claims and means the first Business Day that is thirty (30) days after the Effective Date or such other date as established by Final Order of the Bankruptcy Court.

9.2 "**Administrative Expense Claim**" or "**Administrative Claim**" means any right to payment constituting a cost or expense of administration of the Chapter 11 Case under sections 503(b) and 507(a)(2) of the Bankruptcy Code, including without limitation: (a) any actual and necessary costs and expenses incurred on or after the Commencement Date of preserving the Estate and operating the Debtor's business; (b) Claims that have been determined by a Final Order to constitute an administrative expense of the Estate; (c) Professional Fee Claims; and (d) any fees or charges assessed against and payable by the Debtor under section 1930 of title 28 of the United States Code.

9.3 "**Allowed Claim**" means (a) any Claim against the Debtor, proof of which is timely filed or by order of the Bankruptcy Court is not or will not be required to be filed, (b) any Claim that has been or is hereafter listed in the Schedules as neither disputed, contingent or unliquidated, and for which no timely filed Proof of Claim has been filed, or (c) any Claim allowed pursuant to this Plan and, in each such case in (a) and (b) above, as to which either (i) no objection to the allowance thereof has been filed within the applicable period of time fixed by this Plan, the Bankruptcy Code, the Bankruptcy Rules or the Bankruptcy Court, or (ii) such an objection is so filed and the Claim shall have been allowed pursuant to a Final Order (but only to the extent so allowed).

9.4 "**Allowed Priority Tax Claim**" means a Priority Tax Claim to the extent that it is or has become an Allowed Claim, which in any event shall be reduced by the amount of any offsets, credits, or refunds to which the Debtor or Debtor-in-Possession shall be entitled on the Confirmation Date.

9.5 "**Allowed General Unsecured Claim**" means an unsecured claim to the extent it is, or has become, an Allowed Claim, which in any event shall be reduced by the amount of any offsets, credits, or refunds to which the Debtor or Debtor-in-Possession shall be entitled on the Confirmation Date.

9.6 "**Assets**" means all assets and property of the Estate of the Debtor, regardless of whether reflected in the financial records of the Debtor, including but not limited to: Cash, deposits, refunds, rebates, abatements, fixtures, equipment, inventory, contractual interests, intangibles, claims, Cause of Action, suits, setoffs, recoupments, equitable or legal rights, interests, and remedies.

9.7 "**Assumed Contracts**" means an Executory Contract deemed assumed effective as of the Effective Date or such other date as may be agreed to by the parties to the Executory Contract or as ordered by the Bankruptcy Court.

9.8 "**Assumed Contracts List**" means the list of Assumed Contracts the Debtor intends to assume pursuant to section 365 of the Bankruptcy Code as of the Effective Date to be included with the Plan Supplement.

9.9 "**Avoidance Actions**" means the Causes of Action under sections 502(d), 542, 544, 545, 547, 548, 549, 550, and 553 of the Bankruptcy Code and any other avoidance actions under the Bankruptcy Code. These may also be referred to as the "Chapter 5 Causes of Action."

9.10 "**Ballot**" **or** "**Ballots**" means the ballots accompanying this Plan upon which Holders of Impaired Claims entitled to vote shall, among other things, indicate their acceptance or rejection of this Plan in accordance with this Plan and the procedures governing the solicitation process, and which must be actually received on or before the Voting Deadline.

9.11 "**Bankruptcy Code**" **or** "**Code**" means title 11 of the United States Code, as amended and in effect on the Commencement Date.

9.12 "**Bankruptcy Court**" means the United States Bankruptcy Court for District of Delaware having jurisdiction over the Chapter 11 Case.

9.13 "**Bankruptcy Rules**" means (a) the Federal Rules of Bankruptcy Procedure as promulgated by the United States Supreme Court under Section 2075 of title 28 of the United States Code, and (b) the Local Rules, in each case, as in effect on the Commencement Date.

9.14 "**Bar Date**" means the deadline set by the Bankruptcy Court, pursuant to a Final Order or otherwise, for filing Proofs of Claim in the Case, as the context may require, which includes the Administrative Expense Bar Date, the General Claims Bar Date, and the Governmental Claims Bar Date.

9.15 "**Business Day**" means any day other than: (a) a Saturday, (b) a Sunday, and (c) a "legal holiday" as defined in Bankruptcy Rule 9006(a).

9.16 "**Capstone**" shall have the meaning set forth in Article 1.8 of this Plan.

9.17 "**Case**" has the same meaning as the term "Chapter 11 Case."

9.18 "**Cash**" means legal tender of the United States of America.

9.19 "**Cash Equivalents**" means equivalents of Cash in the form of readily marketable securities or instruments issued by an Entity, including readily marketable direct obligations of, or obligations guaranteed by, the United States of America, commercial paper of domestic corporations carrying a Moody's rating of "P2" or better, or equivalent rating of any other nationally recognized rating service, or interest bearing certificates of deposit or other similar obligations of domestic banks or other financial institutions having a shareholders' equity or capital of not less than five hundred million dollars ($500,000,000) having maturities of not more than one year, at the then generally prevailing rates of interest for like amounts and like periods.

9.20 "**Cash Management Motion**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.21 "**Cash Management Orders**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.22 "**Causes of Action**" means any and all actions, causes of action, rights, suits, debts, sums of money, damages, judgments, claims, and demands whatsoever, whether known or unknown, existing or hereafter arising, in law, equity, or otherwise, including but not limited to the Avoidance Actions, based in whole or in part upon any act or omission or other event occurring prior to the Commencement Date or during the course of the Case, including through the Effective Date, that belong to the Debtor, the Debtor-in-Possession, or the Estate.

9.23 "**Chapter 11 Case**" means these cases under Subchapter V of chapter 11 of the Bankruptcy Code in which House Spirits Distillery LLC is the Debtor-in-Possession.

9.24 "**Claim**" means any "right to payment from the Debtor whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured or unsecured; or any right to an equitable remedy for future performance if such breach gives rise to a right of payment from the Debtor, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, disputed, undisputed, secured or unsecured." 11 U.S.C. § 101(5).

9.25 "**Claims Objection Deadline**" shall have the meaning ascribed to it in Article 2.3 of this Plan.

9.26 "**Class**" means any group of substantially similar Claims or Equity Interests classified by this Plan pursuant to section 1122 of the Bankruptcy Code.

9.27 "**Commencement Date**" means April 6, 2025, the date the chapter 11 petition for relief was filed.

9.28 "**Common Equity Interest**" shall have the meaning ascribed to it in Article 1.3 of this Plan.

9.29 "**Confirmation**" means the entry by the Bankruptcy Court of the Confirmation Order confirming this Plan.

9.30 "**Confirmation Date**" means the date upon which the Bankruptcy Court shall enter the Confirmation Order; *provided*, *however*, that if on motion, the Confirmation Order or consummation of this Plan is stayed pending appeal, then the Confirmation Date shall be the entry of the Final Order vacating such day or the date on which such stay expires and is no longer in effect.

9.31 "**Confirmation Hearing**" means the hearing held by the Court to consider the confirmation of this Plan, as it may be adjourned or continued from time to time, which is presently scheduled for August 14, 2025 at 10:30 a.m. (Eastern Time).

9.32 "**Confirmation Order**" means an order of the Court or any amendment thereto confirming this Plan in accordance with the provisions of chapter 11 of the Bankruptcy Code.

9.33 "**Creditor**" has the meaning ascribed to such term in section 101(10) of the Bankruptcy Code.

9.34 "**Critical Vendor Motion**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.35 "**Critical Vendor Orders**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.36 "**Cure**" means the payment or other honoring of all obligations required to be paid or honored in connection with the assumption of an Executory Contract pursuant to section 365 of the Bankruptcy Code, including (a) the cure of any non-monetary defaults to the extent required, if it all, pursuant to section 365 of the Bankruptcy Code, and (b) with respect to monetary defaults, the distribution, within a reasonable period of time following the Effective Date, of Cash, or such other property as may be agreed upon by the parties or ordered by the Bankruptcy Court, with respect to the assumption (or assumption and assignment) of an Executory Contract, pursuant to section 365(b) of the Bankruptcy Code, in an amount equal to all unpaid monetary obligations or such other amount as may be agreed upon by the parties, under such Executory Contract, to the extent such obligations are enforceable under the Bankruptcy Code and applicable nonbankruptcy law.

9.37 "**Customer Programs Motion**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.38 "**Customer Programs Orders**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.39 "**Debtor and Debtor-in-Possession**" means House Spirits Distillery LLC, the debtor and debtor in possession in this case.

9.40 "**Debtor Release**" shall have the meaning ascribed to it in Article 6.10 of this Plan.

9.41 "**Diageo**" shall have the meaning ascribed to it in Article 1.3 of this Plan.

9.42 "**DIP Claims**" shall have the meaning ascribed to it in Article 1.8 of this Plan. For the avoidance of doubt, all DIP Claims are Allowed.

9.43 "**DIP Credit Facility**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.44 "**DIP Lenders**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.45 "**DIP Loan**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.46 "**DIP Motion**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.47 "**DIP Orders**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.48 "**DIP Term Sheet**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.49 "**Disallowed**" means a (a) Claim, or any portion thereof, that has been disallowed by a Final Order or a settlement, or as provided in this Plan, (b) Claim or any portion thereof that is Scheduled at zero or as an unknown amount, or as contingent, disputed, and/or unliquidated, and as to which a Bar Date has been established but no Proof of Claim has been timely filed or deemed timely filed with the Bankruptcy Court pursuant to either the Bankruptcy Code or any Final Order of the Bankruptcy Court or otherwise deemed timely filed under applicable law, or (c) Claim or any portion thereof that is not Scheduled and as to which a Bar Date has been established but no Proof of Claim has been timely filed or deemed timely filed with the Bankruptcy Court pursuant to either the Bankruptcy Code or any Final Order of the Bankruptcy Court or otherwise deemed timely filed under applicable law.

9.50 "**Disposable Income**" shall have the meaning ascribed to it in section 1191(d) of the Bankruptcy Code.

9.51 "**Disputed Claim**" means any Claim against the Debtor pursuant to section 502 of the Bankruptcy Code which the Debtor has in any way objected to, challenged, or otherwise disputed.

9.52 "**Distribution**" means a distribution of Cash or other Assets of the Estate made in accordance with this Plan to Holders of Allowed Claims.

9.53 "**Distribution Date**" means the date on which the Reorganized Debtor shall make a Distribution, which shall be a date or dates selected by the Reorganized Debtor in accordance with the terms of this Plan.

9.54 "**Effective Date**" means a Business Day the Confirmation Order becomes a Final Order.

9.55 "**Employees**" shall have the meaning ascribed to it in Article 1.1 of this Plan.

9.56 "**Entity**" means an entity as defined in section 101(15) of the Bankruptcy Code.

9.57 "**Epiq**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.58 "**Epiq Administrative Advisor Retention**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.59 "**Epiq Claims and Noticing Agent Application**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.60 "**Equity Conversion Option**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.61 "**Estate**" means the estate created in the Debtor's Chapter 11 Case containing all assets of the Debtor pursuant to Bankruptcy Code section 541.

9.62 "**Equity Interests**" shall have the meaning ascribed to it in Article 1.3 of this Plan. For the avoidance of doubt the term Equity Interests refers only to such Equity Interests in House Spirits Distillery, LLC, and such defined term does not refer to the equity interests of NewCo.

9.63 "**Exculpated Claim**" means any Claim or Causes of Action whatsoever related to any act taken or omitted after the Commencement Date and on or before the Effective Date arising out of the Chapter 11 Case related to the Debtor, including, without limitation, (i) the negotiation of any settlements entered into, with, or by the Debtor or any Estate representative, (ii) the formulation, preparation, dissemination, negotiation, filing, prosecution, approval, or administration of this Plan and/or any financing, investment, or sale agreement with respect to the Debtor, (iii) any valuation reports or appraisals produced in support of this Plan, and/or (iv) any contract, instrument, release, assignment, or other agreement or document created or entered into in connection with any such negotiations or settlements of the Chapter 11 Case, or any financing agreement or settlement agreement in connection therewith, the filing of the Chapter 11 Case, the pursuit of Confirmation, and the administration implementation of this Plan.

9.64 "**Exculpated Party**" **or** "**Exculpated Parties**" shall have the meaning ascribed to it in Article 6.12 of this Plan.

9.65 "**Executory Contract**" means all unexpired leases and executory contracts as described in section 365 of the Bankruptcy Code.

9.66 "**Final DIP Order**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.67 "**Final Order**" means an order or judgment of the Bankruptcy Court that has not been reversed, stayed, modified, or amended and as to which (a) any appeal that has been taken has been finally determined or dismissed, or (b) the time for appeal has expired and no notice of appeal has been filed.

9.68 **"Financial Projections"** shall have the meaning ascribed to it in Article 3.2 of this Plan.

9.69 **"First Distribution Date"** means the date identified in any notice of Effective Date which shall be the first date of monthly installment payments under this Plan. The First

Distribution Date shall fall no later than the last Business Day of the month preceding the month of the Effective Date.

9.70 "**First Rejection Motion**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.71 "**General Claims Bar Date**" means June 5, 2025.

9.72 "**General Unsecured Claim**" means any Claim against a Debtor that is not (i) a Secured Claim; (ii) entitled to priority under sections 503 or 507 of the Bankruptcy Code; (iii) an Administrative Expense Claim, or (iv) a Priority Tax Claim.

9.73 "**Governmental Claims Bar Date**" means October 3, 2025.

9.74 "**Holder**" means the beneficial holder of any Claim or Equity Interest, in its capacity as such.

9.75 "**Impaired**" shall have the meaning ascribed to it in section 1124 of the Bankruptcy Code.

9.76 "**Independent Contractors**" shall have the meaning ascribed to it in Article 1.1 of this Plan.

9.77 "**Insiders**" shall have the meaning ascribed to it in section 101(31) of the Bankruptcy Code.

9.78 "**Insurance Motion**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.79 "**Insurance Orders**" shall have the meaning ascribed to it in Article 1.8 of this

9.80 "**Interim Compensation Motion**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.81 "**Interim Compensation Order**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.82 "**Interim DIP Order**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.83 **"Last Distribution Date**" means December 31, 2029.

9.84 "**Liabilities**" means the liabilities of the Estate, whether or not reflected in the financial records of the Debtor.

9.85 "**Lien**" shall have the meaning ascribed to it in section 101(37) of the Bankruptcy Code, except that a lien that has been or may be avoided or void shall not constitute a Lien for the purposes of this Plan.

9.86 "**Liquidation Analysis**" shall have the meaning ascribed to it in Article 4 of this Plan.

9.87 "**Local Rules**" means the Local Rules of Bankruptcy Practice and Procedures of the United States Bankruptcy Court for the District of Delaware.

9.88 "**NewCo**" means the newly established limited liability company organized under the laws of the State of Delaware as of the Effective Date.

9.89 "**OCP Motion**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.90 "**OCP Order**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.91 "**Other Secured Claims**" means Secured Claims that are not DIP Claims.

9.92 "**Pashman**" shall have the meaning set forth in Article 1.8 of this Plan.

9.93 "**Person**" means a person as defined in section 101(41) of the Bankruptcy Code.

9.94 "**Petition Date**" means the Commencement Date, or April 6, 2025.

9.95 "**Plan**" means this plan of reorganization for the resolution of outstanding Claims and Interests in the Case, as may be modified, amended, or supplemented at any time in accordance with the Bankruptcy Code, Bankruptcy Rules, and the terms hereof, including all exhibits, supplements, appendices, and schedules hereto.

9.96 "**Plan Proponent**" means the Debtor.

9.97 "**Plan Supplement**" means the compilation of documents and forms of documents, schedules, and exhibits to this Plan, to be filed at least seven (7) calendar days before the deadline to object to this Plan, and any additional documents or schedules filed before the Effective Date as supplements or amendments to the Plan Supplement. The Debtor shall have the right to amend the documents contained in, and exhibits to, the Plan Supplement through, on, or after the Effective Date, subject to any applicable contractual consent requirements.

9.98 "**Preferred Equity Interes**t" shall have the meaning ascribed to it in Article 1.3 of this Plan.

9.99 "**Priority Tax Claim**" means any Claim of a governmental unit (as that term is defined in the Bankruptcy Code) of the kind entitled to priority in payment as specified in sections 502(i) and 507(a)(8) of the Bankruptcy Code.

9.100 "**Professional**" means any person or Entity employed by the Debtor in accordance with sections 327, 328, or 1103 of the Bankruptcy Code, and who shall be compensated for services rendered prior to and including the Effective Date pursuant to sections 327, 328, 329, 330, or 331 of the Bankruptcy Code.

9.101 "**Professional Fee Bar Date**" shall apply to Professional Fee Claims and means the first Business Day that is sixty (60) days after the Effective Date or such other date established by Final Order of the Bankruptcy Court.

9.102 "**Professional Fee Claims**" means an Administrative Claim for reasonable compensation of a Professional for services rendered or expenses incurred in the Chapter 11 Case on or prior to the Effective Date.

9.103 "**Proof of Claim**" means a Claim filed against the Debtor in the Chapter 11 Case.

9.104 "**Record Date**" means the record date for determining the entitlement to vote on this Plan, which date is July 8, 2025.

9.105 "**Redaction Motion**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.106 "**Redaction Orders**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.107 "**Reinstated**" means, with respect to any Claim or Interest, the treatment provided for in section 1124 of the Bankruptcy Code.

9.108 "**Rejected Contract**" means an Executory Contract deemed rejected effective as of the Effective Date or such other date as may be agreed to by the parties to the Executory Contract or as ordered by the Bankruptcy Court.

9.109 "**Rejected Contracts List**" means the list of Rejected Contracts the Debtor intends to reject pursuant to section 365 of the Bankruptcy Code as of the Effective Date.

9.110 "**Rejection Claim**" means any Claim arising from a Rejected Contract, which is a General Unsecured Claim.

9.111 "**Rejection Bar Date**" means the deadline to file a Proof of Claim for damages under a Rejected Contract and such deadline is the earliest to occur of (i) thirty (30) days after the entry of an order by the Bankruptcy Court rejecting such contract or (ii) with respect to Executory Contracts on the Rejected Contracts List, thirty (30) days after the Effective Date.

9.112 "**Released Party**" means each of the following: (a) the; (b) the Debtor's current officers and directors; (c) the Debtor's prepetition attorneys, consultants, accountants, and professionals; (d) the Debtor's Professionals; and (e) the Releasing Parties.

9.113 "**Releasing Party**" means each of the following: (a) the DIP Lenders and (b) each person (i) who voted on this Plan and affirmatively marked the box on the Ballot to opt in to granting the releases provided under this Plan whether or not such person voted to accept or reject this Plan, and (ii) who did not vote on this Plan but affirmatively marked the box on the Ballot to opt in to granting the releases provided under this Plan.

9.114 "**Reorganized Debtor**" means the Debtor after the Effective Date, which shall be NewCo. Where the context requires, the term "Debtor" will mean the Reorganized Debtor.

9.115 "**Schedules**" means the schedule of assets and liabilities and the statement of financial affairs filed by the Debtor pursuant to section 521 of the Bankruptcy Code, as such schedule and statement have been or may be supplemented or amended from time to time.

9.116 "**Second Rejection Motion**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.117 "**Secured Claim**" means a Claim that is secured by a Lien (which is valid, perfected, and enforceable under applicable law or by reason of a Final Order) on the property in which the Estate has an interest or that is subject to a set off under section 553 of the Bankruptcy Code, to the extent of the value of the collateral, as determined in accordance with section 506(a) of the Bankruptcy Code, or to the extent of the amount subject to setoff. For the avoidance of doubt, Secured Claims include DIP Claims and Other Secured Claims.

9.118 "**Subchapter V Trustee**" **or** "**Trustee**" means Natasha Songonuga, the trustee appointed pursuant to section 1183(a) of the Bankruptcy Code and whose duties are prescribed under section 1183(b) of the Bankruptcy Code, this Plan, or the order confirming this Plan.

9.119 "**Unclaimed Property**" means any Distributions that are returned to the Reorganized Debtor as: (i) undeliverable to a Creditor or (ii) unclaimed by a Creditor or Holder of an Equity Interest.

9.120 "**Unimpaired**" means an Allowed Claim or Equity Interest that is not Impaired.

9.121 "**Unsecured Debt**" shall have the meaning ascribed to it in Article 1.5 of this Plan.

9.122 "**United States Trustee**" **or** "**U.S. Trustee**" means the United States Trustee appointed under section 591 of title 28 of the United States Code to serve in the District of Delaware.

9.123 "**Utilities Motion**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.124 "**Utilities Orders**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.125 "**Taxes Motion**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.126 "**Taxes Orders**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.127 "**Third-Party Release**" shall have the meaning ascribed to it in Article 6.11 of this Plan.

9.128 "Valuation Analysis" shall have the meaning ascribed to it in Article 3 of this Plan.

9.129 "**Wages Motion**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.130 "**Wages Orders**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.131 "**Warehouseman Motion**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

9.132 "**Warehouseman Orders**" shall have the meaning ascribed to it in Article 1.8 of this Plan.

[Signature Page Follows]

Dated: July 7, 2025

Respectfully submitted,

DEBTOR
House Spirits Distillery LLC

By: /s/ *Thomas Mooney*
Name: Thomas Mooney

Exhibit A

Monthly Operating Report

Fill in this information to identify the case:

Debtor Name House Spirits Distillery LLC

United States Bankruptcy Court for the: _____ District of Delaware

Case number: 25-10660-KBO

☐ Check if this is an amended filing

Official Form 425C

Monthly Operating Report for Small Business Under Chapter 11

12/17

Month: May 2025

Date report filed: 06/24/2025
MM / DD / YYYY

Line of business: Beer, Wine and Distilled Alcholic Beverage Merchant Wholesalers

NAISC code: 4248

In accordance with title 28, section 1746, of the United States Code, I declare under penalty of perjury that I have examined the following small business monthly operating report and the accompanying attachments and, to the best of my knowledge, these documents are true, correct, and complete.

Responsible party: Chief Financial Officer

Original signature of responsible party /s/ Tyee Carr

Printed name of responsible party Tyee Carr

1. Questionnaire

Answer all questions on behalf of the debtor for the period covered by this report, unless otherwise indicated.

		Yes	No	N/A
	If you answer *No* to any of the questions in lines 1-9, attach an explanation and label it *Exhibit A*.			
1.	Did the business operate during the entire reporting period?	☒	☐	☐
2.	Do you plan to continue to operate the business next month?	☒	☐	☐
3.	Have you paid all of your bills on time?	☒	☐	☐
4.	Did you pay your employees on time?	☒	☐	☐
5.	Have you deposited all the receipts for your business into debtor in possession (DIP) accounts?	☒	☐	☐
6.	Have you timely filed your tax returns and paid all of your taxes?	☒	☐	☐
7.	Have you timely filed all other required government filings?	☒	☐	☐
8.	Are you current on your quarterly fee payments to the U.S. Trustee or Bankruptcy Administrator?	☒	☐	☐
9.	Have you timely paid all of your insurance premiums?	☒	☐	☐
	If you answer *Yes* to any of the questions in lines 10-18, attach an explanation and label it *Exhibit B*.			
10.	Do you have any bank accounts open other than the DIP accounts?	☐	☒	☐
11.	Have you sold any assets other than inventory?	☐	☒	☐
12.	Have you sold or transferred any assets or provided services to anyone related to the DIP in any way?	☒	☐	☐
13.	Did any insurance company cancel your policy?	☐	☒	☐
14.	Did you have any unusual or significant unanticipated expenses?	☐	☒	☐
15.	Have you borrowed money from anyone or has anyone made any payments on your behalf?	☐	☒	☐
16.	Has anyone made an investment in your business?	☐	☒	☐

Debtor Name House Spirits Distillery LLC Case number 25-10660-KBO

17. Have you paid any bills you owed before you filed bankruptcy?	☒	☐	☐
18. Have you allowed any checks to clear the bank that were issued before you filed bankruptcy?	☐	☒	☐

2. Summary of Cash Activity for All Accounts

19. **Total opening balance of all accounts**

$ 1,032,200

This amount must equal what you reported as the cash on hand at the end of the month in the previous month. If this is your first report, report the total cash on hand as of the date of the filing of this case.

20. **Total cash receipts**

Attach a listing of all cash received for the month and label it *Exhibit C.* Include all cash received even if you have not deposited it at the bank, collections on receivables, credit card deposits, cash received from other parties, or loans, gifts, or payments made by other parties on your behalf. Do not attach bank statements in lieu of *Exhibit C*.

Report the total from *Exhibit C* here. $ 1,036,463

21. **Total cash disbursements**

Attach a listing of all payments you made in the month and label it *Exhibit D.* List the date paid, payee, purpose, and amount. Include all cash payments, debit card transactions, checks issued even if they have not cleared the bank, outstanding checks issued before the bankruptcy was filed that were allowed to clear this month, and payments made by other parties on your behalf. Do not attach bank statements in lieu of *Exhibit D*.

- $ 754,076

Report the total from *Exhibit D* here.

22. **Net cash flow**

Subtract line 21 from line 20 and report the result here. + $ 282,387

This amount may be different from what you may have calculated as *net profit.*

23. **Cash on hand at the end of the month**

Add line 22 + line 19. Report the result here.

Report this figure as the *cash on hand at the beginning of the month* on your next operating report. = $ 1,314,587

This amount may not match your bank account balance because you may have outstanding checks that have not cleared the bank or deposits in transit.

3. Unpaid Bills

Attach a list of all debts (including taxes) which you have incurred since the date you filed bankruptcy but have not paid. Label it *Exhibit E*. Include the date the debt was incurred, who is owed the money, the purpose of the debt, and when the debt is due. Report the total from *Exhibit E* here.

24. **Total payables** $ 239,494

(Exhibit E)

Debtor Name House Spirits Distillery LLC Case number 25-10660-KBO

4. Money Owed to You

Attach a list of all amounts owed to you by your customers for work you have done or merchandise you have sold. Include amounts owed to you both before, and after you filed bankruptcy. Label it *Exhibit F*. Identify who owes you money, how much is owed, and when payment is due. Report the total from *Exhibit F* here.

25. **Total receivables** *(Exhibit F)* $ 298,049

5. Employees

26. What was the number of employees when the case was filed? 30

27. What is the number of employees as of the date of this monthly report? 25

6. Professional Fees

28. How much have you paid this month in professional fees related to this bankruptcy case? $ 113,246.20

29. How much have you paid in professional fees related to this bankruptcy case since the case was filed? $ 113,246.20

30. How much have you paid this month in other professional fees? $ 0

31. How much have you paid in total other professional fees since filing the case? $ 0

7. Projections

Compare your actual cash receipts and disbursements to what you projected in the previous month. Projected figures in the first month should match those provided at the initial debtor interview, if any.

	Column A **Projected** Copy lines 35-37 from the previous month's report.		Column B **Actual** Copy lines 20-22 of this report.	=	*Column C* **Difference** Subtract Column B from Column A.
32. **Cash receipts**	$ 634,675.00	–	$ 1,036,463	=	$ -404,788
33. **Cash disbursements**	$ 936,358.00	–	$ 754,076	=	$ 182,282
34. **Net cash flow**	$ -301,683.00	–	$ 282,387	=	$ -584,070

35. Total projected cash receipts for the next month: $ 506,994

36. Total projected cash disbursements for the next month: - $ 774,786

37. Total projected net cash flow for the next month: = $ -267,792

Debtor Name House Spirits Distillery LLC Case number 25-10660-KBO

8. Additional Information

If available, check the box to the left and attach copies of the following documents.

☒ 38. Bank statements for each open account (redact all but the last 4 digits of account numbers).

☐ 39. Bank reconciliation reports for each account.

☐ 40. Financial reports such as an income statement (profit & loss) and/or balance sheet.

☐ 41. Budget, projection, or forecast reports.

☐ 42. Project, job costing, or work-in-progress reports.

Bank Statements

CHASE

JPMorgan Chase Bank, N.A.
P O Box 182051
Columbus, OH 43218 - 2051

May 01, 2025 through May 30, 2025
Account Number: [redacted]0009

CUSTOMER SERVICE INFORMATION

Web site:	www.Chase.com
Service Center:	1-877-425-8100
Para Espanol:	1-888-622-4273
International Calls:	1-713-262-1679

We accept operator relay calls

00424927 DRE 703 210 15125 NNNNNNNNNNN 1 000000000 61 0000
HOUSE SPIRITS DISTILLERY LLC
65 SE WASHINGTON ST
PORTLAND OR 97214-2091

042492701C1000000021

SAVINGS SUMMARY

Chase Business Premier Savings

	INSTANCES	AMOUNT
Beginning Balance		$16,000.59
Deposits and Additions	1	0.13
Ending Balance	1	$16,000.72

Annual Percentage Yield Earned This Period	0.01%
Interest Paid This Period	$0.13
Interest Paid Year-to-Date	$1.53

The monthly service fee for this account was waived as an added feature of a linked Chase Platinum Business Checking account.

TRANSACTION DETAIL

DATE	DESCRIPTION	AMOUNT	BALANCE
	Beginning Balance		$16,000.59
05/30	Interest Payment	0.13	16,000.72
	Ending Balance		$16,000.72

30 deposited items are provided with your account each month. There is a $0.40 fee for each additional deposited item.

You could earn an even higher interest rate on your Chase Business Premier Savings account when you have activity on your primary checking account each month. Visit any of our branches for details or call us at the telephone number on your statement.

CHASE

May 01, 2025 through May 30, 2025
Account Number: [redacted]0009

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

Call us at 1-866-564-2262 or write us at the address on the front of this statement immediately if you think your statement or receipt is incorrect or if you need more information about a transfer listed on the statement or receipt.

For personal accounts only: We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared. Be prepared to give us the following information:

- Your name and account number;
- A description of the error or the transaction you are unsure about, and why you think it is an error or want more information; and
- The amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days (or 20 business days for new accounts) to do this, we will provide provisional credit to your account for the amount you think is in error so that you will have use of the money during the time it takes us to complete our investigation.

For business accounts, our practice is to follow the procedures described above as detailed in your Deposit Account Agreement or other applicable agreements, but we are not legally required to do so. For example, we require you to notify us no later than 30 days after we sent you the first statement on which the error appeared. We may require you to provide us with a written statement that the disputed transaction was unauthorized. We are also not required to give provisional credit.

IN CASE OF ERRORS OR QUESTIONS ABOUT NON-ELECTRONIC FUNDS TRANSFERS: Contact us immediately if your statement is incorrect or if you need more information about any non-electronic funds transfers on this statement. For more details, see your Deposit Account Agreement or other applicable agreements that govern your account.

JPMorgan Chase Bank, N.A. Member FDIC

CHASE

JPMorgan Chase Bank, N.A.
P O Box 182051
Columbus, OH 43218 - 2051

May 01, 2025 through May 30, 2025
Account Number: [redacted]1324

CUSTOMER SERVICE INFORMATION

Web site:	www.Chase.com
Service Center:	1-877-425-8100
Para Espanol:	1-888-622-4273
International Calls:	1-713-262-1679

We accept operator relay calls

00007898 DRE 702 210 15525 NNNNNNNNNNN 1 000000000 D2 0000
HOUSE SPIRITS DISTILLERY LLC
65 SE WASHINGTON ST
PORTLAND OR 97214-2091



CHECKING SUMMARY

Chase Platinum Business Checking

	INSTANCES	AMOUNT
Beginning Balance		$89,627.81
Electronic Withdrawals	1	-75,000.00
Ending Balance	1	$14,627.81

Your Chase Platinum Business Checking account provides:
- No transaction fees for unlimited electronic deposits (including ACH, ATM, wire, Chase Quick Deposit)
- 500 debits and non-electronic deposits (those made via check or cash in branches) per statement cycle
- $25,000 in cash deposits per statement cycle
- Unlimited return deposited items with no fee

There are additional fee waivers and benefits associated with your account – please refer to your Deposit Account Agreement for more information.

ELECTRONIC WITHDRAWALS

DATE	DESCRIPTION	AMOUNT
05/05	05/05 Online Domestic Wire Transfer Via: Key Bk Por/123002011 A/C: House Spirits Distillery LLC Portland OR 97214 US Imad: 0505Mmqfmp2N014353 Trn: 3397415125Es	$75,000.00
Total Electronic Withdrawals		$75,000.00

DAILY ENDING BALANCE

DATE	AMOUNT
05/05	$14,627.81

SERVICE CHARGE SUMMARY

Monthly Service Fee	$0.00
Other Service Charges	$0.00
Total Service Charges	$0.00

CHASE

May 01, 2025 through May 30, 2025
Account Number: [redacted]1324

SERVICE CHARGE DETAIL

DESCRIPTION	VOLUME	ALLOWED	CHARGED	PRICE/ UNIT	TOTAL
Monthly Service Fee					
Monthly Service Fee Waived	0			$95.00	$0.00
Other Service Charges:					
Credits					
Non-Electronic Transactions	1	500	0	$0.40	$0.00
Miscellaneous Fees					
Online Domestic Wire Fee	1	4	0	$25.00	$0.00
Cash Management Services					
Quick Deposit Single Feed Maint	1	0	1	$0.00	$0.00
Subtotal Other Service Charges					**$0.00**

ACCOUNT 000000958661324

Other Service Charges:	
Credits	
Non-Electronic Transactions	1
Miscellaneous Fees	
Online Domestic Wire Fee	1
Cash Management Services	
Quick Deposit Single Feed Maint	1

Reminder: Fees associated with ACH Payments, Real Time Payments, Same Day ACH, ACH Collections and Chase QuickDeposit℠ are based on previous month activity.

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

Call us at 1-866-564-2262 or write us at the address on the front of this statement immediately if you think your statement or receipt is incorrect or if you need more information about a transfer listed on the statement or receipt.

For personal accounts only: We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared. Be prepared to give us the following information:

- Your name and account number;
- A description of the error or the transaction you are unsure about, and why you think it is an error or want more information; and
- The amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days (or 20 business days for new accounts) to do this, we will provide provisional credit to your account for the amount you think is in error so that you will have use of the money during the time it takes us to complete our investigation.

For business accounts, our practice is to follow the procedures described above as detailed in your Deposit Account Agreement or other applicable agreements, but we are not legally required to do so. For example, we require you to notify us no later than 30 days after we sent you the first statement on which the error appeared. We may require you to provide us with a written statement that the disputed transaction was unauthorized. We are also not required to give provisional credit.

IN CASE OF ERRORS OR QUESTIONS ABOUT NON-ELECTRONIC FUNDS TRANSFERS: Contact us immediately if your statement is incorrect or if you need more information about any non-electronic funds transfers on this statement. For more details, see your Deposit Account Agreement or other applicable agreements that govern your account.

JPMorgan Chase Bank, N.A. Member FDIC

CHASE

May 01, 2025 through May 30, 2025
Account Number: [redacted]1324

STOP PAYMENT RENEWAL NOTICE

ACCOUNT NUMBER [redacted]1324

BANK NUMBER 702

The following Stop Payments will automatically renew for a 1-year period. You can revoke a current stop payment via your online channel (Chase.com or JPM ACCESS) or by calling the number on your statement or contacting your Customer Service Representative.

REVOKE STOP	SEQUENCE NUMBER	DATE ENTERED	RENEWAL DATE	LOW RANGE OR CHECK NUMBER	HIGH RANGE OR AMOUNT
☐	0000049-01	08/06/20	08/06/25	14400	$572.46

1007898520220000000621

House Spirits Distillery LLC
65 Se Washington St
Portland OR 97214-2091

JPMorgan Chase Bank, N.A.
P O Box 182051
Columbus OH 43218-2051

CHASE

May 01, 2025 through May 30, 2025
Account Number: [redacted]1324

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KeyBank
P.O. Box 93885
Cleveland, OH 44101-5885

Business Banking Statement
May 31, 2025

[redacted]6453

31 T 908 00000 R EM AO
HOUSE SPIRITS DISTILLERY LLC
KEY BANK RESTRICTED CASH COLLATERAL
DEBTOR-IN -POSSESSION, CASE 25-10660-KBO
65 SE WASHINGTON ST
PORTLAND OR 97214-2091

Questions or comments?
Call our Key Business Resource Center
1-888-KEY4BIZ (1-888-539-4249)

Enroll in Online Banking today at Key.com.
Access your available accounts, transfer funds and view your transactions right from your PC.

Key Business Gold Money Market Svgs [redacted]6453
HOUSE SPIRITS DISTILLERY LLC
KEY BANK RESTRICTED CASH COLLATERAL
DEBTOR-IN -POSSESSION, CASE 25-10660-KBO

Beginning balance 4-30-25	$219,592.48
Interest paid	+1.86
Net fees and charges	-18.00
Ending balance 5-31-25	**$219,576.34**

Interest earned

Annual percentage yield (APY) earned	0.01%
Number of days this statement period	31
Interest paid 5-30-25	$1.86
Interest earned this statement period	$1.86
Interest paid year-to-date	$9.08

Fees and charges

Date		*Quantity*	*Unit Charge*	
5-30-25	Maintenance Service Charge	1	18.00	-$18.00
	Fees and charges assessed this period			**-$18.00**

CUSTOMER ACCOUNT DISCLOSURES

The following disclosures apply only to accounts covered by the Federal Truth-in-Lending Act or the Federal Electronic Funds Transfer Act, as amended, or similar state laws.

IN CASE OF ERROR OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS:

Call us at the phone number indicated on the first page of this statement, OR write us at the address listed below, as soon as you can, if you think your statement or receipt is wrong or if you need more information about a transfer listed on the statement or receipt. We must hear from you no later than sixty (60) days after we sent you the FIRST statement on which the problem or error appeared.

KeyBank
Customer Disputes
NY-31-55-0228
555 Patroon Creek Blvd
Albany, NY 12206

- Tell us your name and Account number;
- Describe the error or transfer that you are unsure about, and explain as clearly as you can why you believe it is an error or why you need more information;
- Tell us the dollar amount of the suspected error.

If you tell us orally, we may require that you send us your complaint or question in writing within ten (10) business days.

We will investigate your complaint and will correct any error promptly. If we take more than ten (10) business days to do this, we will recredit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

COMMON ELECTRONIC TRANSACTION DESCRIPTIONS:

XFER TO SAV	- Transfer to Savings Account
XFER FROM SAV	- Transfer from Savings Account
XFER TO CKG	- Transfer to Checking Account
XFER FROM CKG	- Transfer from Checking Account
PMT TO CR CARD	- Payment to Credit Card
ADV CR CARD	- Advance from Credit Card

Preauthorized Credits: If you have arranged to have direct deposits made to your Account at least once every sixty (60) days from the same person or company, you can call us at the number indicated on the reverse side to find out whether or not the deposit has been made.

IMPORTANT LINE OF CREDIT INFORMATION

What To Do If You Think You Find A Mistake on Your Statement: If you think there is an error on your statement, write us at: KeyBank N.A., P.O Box 93885, Cleveland, OH 44101- 4825.

In your letter, give us the following information:

- Account Information : Your name and account number.
- Dollar Amount : The dollar amount of the suspected error.
- Description of the Problem : If you think there is an error on your bill, describe what you believe is wrong and why you believe it was a mistake.

You must contact us within 60 days after the error appeared on your statement. You must notify us of any potential errors in writing. You may call us, but if you do we are not required to investigate any potential errors and you may have to pay the amount in question.

While we investigate whether or not there has been an error, the following are true:

- We cannot try to collect the amount in question, or report you as delinquent on that amount.
- The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount.
- While you do not have to pay the amount in question, you are responsible for the remainder of your balance.
- We can apply any unpaid amount against your credit limit.

Explanation of Finance Charge: Your Finance Charge attributable to interest (hereinafter referred to as interest) is computed using the Average Daily Balance method.

Average Daily Balance method (Balance Subject to Interest Rate): Your interest is computed on all purchases and cash advances (collectively "advances") from the date each advance is posted until we receive payment in full (there is no grace period). We figure the interest on your line of credit by multiplying the daily periodic rate by the "Average Daily Balance" of your line of credit (including current transactions) and multiplying by the number of days in the billing cycle. To get the Average Daily Balance we take the beginning balance of your line of credit each day, add any new advances or debits, and subtract any payments and credits, any non-financed fees and unpaid interest. This gives us the daily balance. Then we add up all of your daily balances in the billing cycle and divide this total by the number of days in the billing cycle to get your Average Daily Balance.

CREDIT INFORMATION: If you believe we have reported inaccurate information about your account to a credit reporting agency, you may contact the credit reporting agency or write to us at:

Key Credit Research Department
P.O. Box 94518
Cleveland, Ohio 44101-4518

Please include your account number, a copy of your credit report reflecting the inaccurate information, name, address, city, state, and zip code, and an explanation of why you believe the information is inaccurate.

BALANCING YOUR ACCOUNT

Please examine your statement and paid check information upon receipt. Erasures, alterations or irregularities should be reported promptly in accordance with your account agreement. The suggested steps below will help you balance your account.

INSTRUCTIONS

❶ **Verify and check off in your check register each deposit, check or other transaction shown on this statement.**

Enter into your check register and SUBTRACT:

- Checks or other deductions shown on our statement that you have *not* already entered.
- The "Service charges", if any, shown on your statement.

Enter into your check register and ADD:

- Deposits or other credits shown on your statement that you have *not* already entered.
- The "Interest earned" shown on your statement, if any.

❹ **List from your check register any checks or other deductions that are *not* shown on your statement.**

Check # or Date	Amount	
TOTAL ➔	$	

❺ **List any deposits from your check register that are *not* shown on your statement.**

Date	Amount	
TOTAL ➔	$	

❻ **Enter ending balance shown on your statement.**

$

❼ **Add 5 and 6 and enter total here.**

$

❽ **Enter total from 4.**

$

❾ **Subtract 8 from 7 and enter difference here.**

$

This amount should agree with your check register balance.

KeyBank
P.O. Box 93885
Cleveland, OH 44101-5885

Corporate Banking Statement
May 31, 2025

[redacted]3591

1 31 T 908 00000 R EM AO
HOUSE SPIRITS DISTILLERY LLC
DEBTOR-IN -POSSESSION, CASE 25-10660-KBO
65 SE WASHINGTON ST
PORTLAND OR 97214-2091

Questions or comments?
Call 1-800-821-2829

Commercial Transaction Analysis Interest [redacted]3591
HOUSE SPIRITS DISTILLERY LLC
DEBTOR-IN -POSSESSION, CASE 25-10660-KBO

Beginning balance 4-30-25	$549,879.92
57 Additions	+961,023.72
148 Subtractions	-790,456.81
Net fees and charges	-414.88
Ending balance 5-31-25	**$720,031.95**

Additions

Deposits	*Date*	*Serial #*	*Source*	
	5-1		Westward Whiskeytransfer	$2,696.63
	5-2		Westward Whiskeytransfer	2,576.42
	5-2		ACH,Shopify Transfer Westward Whiske	413.95
	5-5	591499	Wire Deposit House Spirits Di 1324	75,000.00
	5-5		Speedersolutionsorrent0525	28,342.57
	5-5		Westward Whiskeytransfer	2,010.88
	5-5		ACH,Shopify Transfer Westward Whiske	194.80
	5-6		Westward Whiskeytransfer	14,301.89
	5-7		Customer Deposit	5,950.00
	5-7		Westward Whiskeytransfer	2,237.32
	5-7		ACH,Shopify Transfer Westward Whiske	692.27
	5-7		Anyroad Inc Anyroadach51124 Usd 250505 2505	547.44
	5-8		Deposit Branch 0093 Oregon	3,194.96
	5-8		Westward Whiskeytransfer	2,057.85
	5-9		Olcc Payment Vil04399 001 122801 0	15,573.18
	5-9		Westward Whiskeytransfer	2,412.64
	5-12		Westward Whiskeytransfer	3,349.98
	5-12		ACH,Shopify Transfer Westward Whiske	243.65
	5-12		ACH,Shopify Transfer Westward Whiske	146.00
	5-12		ACH,Shopify Transfer Westward Whiske	97.25
	5-13		Westward Whiskeytransfer	12,307.30
	5-13		ACH,Shopify Transfer Westward Whiske	292.30
	5-14		Westward Whiskeytransfer	3,054.81
	5-14		Braintree Funding	96.77

[redacted]3591

Additions
(con't)

Deposits	Date	Serial #	Source	
	5-14		Anyroad Inc Anyroadach51124 Usd 250512 2505	70.40
	5-15		Westward Whiskeytransfer	2,152.75
	5-16		Westward Whiskeytransfer	2,585.93
	5-16		Priority Pass Inpayments Ref*Hsd12575\	1,892.00
	5-16		Braintree Funding	104.39
	5-19		Westward Whiskeytransfer	3,421.72
	5-19		ACH,Shopify Transfer Westward Whiske	97.25
	5-20		Westward Whiskeytransfer	13,996.80
	5-20		Braintree Funding	1,065.92
	5-21		Westward Whiskeytransfer	8,185.19
	5-21		Braintree Funding	5,826.63
	5-21		Anyroad Inc Anyroadach51124 Usd 250519 2505	374.48
	5-21		ACH,Shopify Transfer Westward Whiske	146.10
	5-22		Deposit Branch 0093 Oregon	30,775.40
	5-22		Westward Whiskeytransfer	2,994.10
	5-22		Braintree Funding	484.43
	5-23		Westward Whiskeytransfer	2,003.45
	5-23		Braintree Funding	601.48
	5-23		ACH,Shopify Transfer Westward Whiske	126.53
	5-27		Westward Whiskeytransfer	2,840.28
	5-27		Braintree Funding	201.16
	5-28		Westward Whiskeytransfer	22,516.75
	5-28		Olcc Payment Vil04634 001 123038 0	14,106.21
	5-28		Braintree Funding	2,630.32
	5-28		Anyroad Inc Anyroadach51124 Usd 250526 2505	955.44
	5-28		ACH,Shopify Transfer Westward Whiske	194.80
	5-29		Speakeasy CO. Cm250228Wecm250228Wewinv Cm2502	7,819.13
	5-29		Westward Whiskeytransfer	2,761.14
	5-29		Braintree Funding	184.12
	5-30		Westward Whiskeytransfer	1,730.90
	5-30		Braintree Funding	387.66

Transfers	Date	Serial #	Source	
	5-5		Trf Fr DDA [redacted] 3251 3720	$150,000.00
	5-27		Trf Fr DDA [redacted] 3251 3720	500,000.00
			Total additions	**$961,023.72**

Subtractions

Paper Checks ** check missing from sequence*

Check	Date	Amount
2081	5-23	$973.60

Paper Checks Paid **$973.60**

[redacted]3591

Withdrawals	Date	Serial #	Location	
	5-1		Foreign Exchange Debit 3815963. 0	$236.07
	5-1	543824	Wire Withdrawal Anyroad Inc 5956	2,400.00
	5-1		Whitfields Unitepayments	77,249.50
	5-1		Lasko Printing Payables Lasko Printing Bill.C	1,436.00
	5-1		Kandice Force Expensify	75.07
	5-2		Tyee Carr Payables Tyee Carr Bill.Com P2	59,000.00
	5-2		Paycor Inc. Dd - Fund	57,450.57
	5-2		Paycor Inc. Tax Fund	33,162.81
	5-2		Distribution Funpayables Distribution Funding,	26,502.31
	5-2		Northwest Distripayables Northwest Distributio	4,779.01
	5-2		Five X 5 Five X 5	2,079.00
	5-2		Stumptown Coffeepayables Stumptown Coffee Roas	280.51
	5-2		Wcp Solutions Payables Wcp Solutions Bill.CO	266.10
	5-2		Wcp Solutions Payables Wcp Solutions Bill.CO	135.50
	5-2		North West Handlpayables North West Handling S	110.25
	5-2		Wineco, Llc Payables Wineco, Llc Bill.Com	77.78
	5-2		Chard Snyder Debcardtx	75.00
	5-2		Cintas Payables Cintas Bill.Com P2504	35.40
	5-5		Foreign Exchange Debit 3818923. 0	8,865.06
	5-5		Foreign Exchange Debit 3818905. 0	62.77
	5-5		Foreign Exchange Debit 3818908. 0	9.80
	5-5		Schnitzer Properrental	27,697.00
	5-5		Wcp Solutions Payables Wcp Solutions Bill.CO	650.10
	5-5		Portland Soda Wopayables Portland Soda Works,	470.04
	5-5		Bitter Housewifepayables Bitter Housewife Bill	249.00
	5-5		Clackamas Garbagpreauthpmt	214.78
	5-5		Comcast Cable	169.84
	5-5		Chard Snyder Debcardtx	50.00
	5-6		Foreign Exchange Debit 3819622. 0	65.79
	5-6		First Insurance Insurance	5,323.40
	5-6		Thomas Mooney Expensify	2,628.22
	5-6		C. H. Robinson Payables C. H. Robinson Bill.C	1,750.00
	5-6		Portlanddisposalwebpayment	726.55
	5-6		Chard Snyder Claim Fund	686.35
	5-6		Paycor Inc. Dd - Fund	400.50
	5-6		John Tice Expensify	301.59
	5-6		Paycor Inc. Tax Fund	271.92
	5-6		Woodblock Chocolpayables Woodblock Chocolate B	100.00
	5-6		Colleen Brawley Expensify	96.19
	5-6		Chard Snyder Debcardtx	50.00
	5-6		Federal Express Debit	33.14
	5-7		House Spirits Diolcc 328	3,403.35
	5-7		House Spirits Diolcc 328	3,102.75
	5-7		Fidelity 92341 Cfprs Key Op	9,305.62
	5-7		Paragraph Publispayables Paragraph Publishing	6,575.00
	5-7		Paycor Inc. Paycorfees	1,227.46
	5-7		Blank Rome Llp Payables Blank Rome Llp Bill.C	796.50
	5-7		Miles Munroe Expensify	788.22
	5-7		Vermont Informatpayables Vermont Information P	733.00
	5-7		Rajiv Doshi Expensify	195.35
	5-7		Hsa Bank Plan Fund	130.00
	5-7		Fidelity 92341 Cfprs Key Op	125.17

[redacted]3591

Subtractions

(con't)

Withdrawals	*Date*	*Serial #*	*Location*	
	5-7		Braintree Funding	99.95
	5-7		Loomis Payables Loomis Bill.Com P2505	90.50
	5-7		Upsbillctr Payment Log In To The Ups Bil	67.24
	5-7		Cintas Payables Cintas Bill.Com P2505	44.85
	5-8		Excise Tax Returpayment	2,723.07
	5-8		Scd Corporation Payables Scd Corporation Bill.	531.25
	5-8		Lasko Printing Payables Lasko Printing Bill.C	55.00
	5-9		Excise Tax Returpayment	11,165.33
	5-9		Mitchell Mcdonalexpensify	1,944.37
	5-9		Paycor Inc. Dd - Fund	489.75
	5-9		Port of Portlandpayables Port of Portland Bill	475.00
	5-9		Jonathan Lewis Expensify	332.69
	5-9		Control States Cpayables Control States Consul	300.00
	5-9		Paycor Inc. Tax Fund	151.34
	5-9		Sprague Pest Solpayables Sprague Pest Solution	119.64
	5-9		A Claire Cramer-Expensify	65.00
	5-12		Foreign Exchange Debit 3823305. 0	64.47
	5-12	682206	Wire Withdrawal Epiq Corporate R 2437	48,024.22
	5-12		KeyBank Auto Pymt	4,215.99
	5-12		Level 3 Communicauto Pay	254.75
	5-12		Chard Snyder Debcardtx	50.00
	5-13		House Spirits Diolcc 328	5,890.01
	5-13		Multnomah Countypayables Multnomah County Oreg	27,143.60
	5-13		Port of Portlandpayables Port of Portland Bill	6,115.73
	5-13		Fidelity 92341 Cfprs Key Op	3,570.51
	5-13		Avp Wine Collectpayables Avp Wine Collective B	1,575.00
	5-13		Northwest Distripayables Northwest Distributio	1,194.75
	5-13		Jonathan Lewis Expensify	118.64
	5-13		International Lapayables International Laser S	115.54
	5-13		Braintree Funding	99.95
	5-13		Lauren Wildman Expensify	90.21
	5-13		Chard Snyder Debcardtx	50.00
	5-13		Hrpro Payables Hrpro Bill.Com P25051	47.17
	5-13		Federal Express Debit	34.27
	5-13		Wcp Solutions Payables Wcp Solutions Bill.CO	29.00
	5-13		Chard Snyder Debcardtx	15.00
	5-14		Port of Portlandpayables Port of Portland Bill	472.01
	5-14		Upsbillctr Payment Log In To The Ups Bil	121.20
	5-15		Thomas Mooney Expensify	2,605.70
	5-15		Northwest Naturabillpay	965.59
	5-16		Chard,Snyder Corp Coll	100.00
	5-19		Foreign Exchange Debit 3828425. 0	2,775.16
	5-19		Foreign Exchange Debit 3828422. 0	65.14
	5-19		Paycor Inc. Dd - Fund	56,149.52
	5-19		Paycor Inc. Tax Fund	32,013.78
	5-19		Chard Snyder Debcardtx	50.00
	5-20		Cigna Edge Transcollection	25,156.05
	5-20		Northwest Staffipayables Northwest Staffing Re	2,995.20
	5-20		Pacific Office Apayables Pacific Office Automa	1,163.95

[redacted]3591

Subtractions

(con't)

Withdrawals	*Date*	*Serial #*	*Location*	
	5-20		C. H. Robinson Payables C. H. Robinson Bill.C	655.00
	5-20		Sip Ventures Llcpayables Sip Ventures Llc Bill	550.00
	5-20		Speakeasy Commer6175380705	328.99
	5-20		Gs1 US, Inc Payables Gs1 US, Inc Bill.Com	150.00
	5-20		Oregon Oils Payables Oregon Oils Bill.Com	150.00
	5-20		Industrial Sourcpayables Industrial Source/Nat	131.05
	5-20		Cintas Payables Cintas Bill.Com P2505	120.00
	5-20		Lyric Payables Lyric Bill.Com P25051	115.00
	5-20		Tonkon Torp Llp Payables Tonkon Torp Llp Bill.	75.00
	5-20		Chard Snyder Debcardtx	75.00
	5-20		Wineco, Llc Payables Wineco, Llc Bill.Com	50.23
	5-20		Chard Snyder Debcardtx	50.00
	5-20		Federal Express Debit	38.31
	5-21		Fidelity 92341 Cfprs Key Op	9,038.82
	5-21		Thomas Mooney Expensify	3,161.41
	5-21		Jonathan Lewis Expensify	423.76
	5-21		Fidelity 92341 Cfprs Key Op	125.17
	5-21		Fidelity 92341 Cfprs Key Op	80.10
	5-21		Fidelity 92341 Cfprs Key Op	50.24
	5-21		Fidelity 92341 Cfprs Key Op	37.30
	5-21		Upsbillctr Payment Log In To The Ups Bil	12.39
	5-22		House Spirits Diolcc 328	8,623.40
	5-22		Speakeasy Commer6175380705	4,048.94
	5-22		Hsa Bank Plan Fund	130.00
	5-23		Lionbert Llc Payables Lionbert Llc Bill.Com	280.00
	5-23		Wcp Solutions Payables Wcp Solutions Bill.CO	203.00
	5-27		Foreign Exchange Debit 3832852. 0	65.72
	5-27	858125	Wire Withdrawal Rule 1.15A Attor 1498	113,246.20
	5-27		Northwest Distripayables Northwest Distributio	44,922.82
	5-27		Northwest Staffipayables Northwest Staffing Re	5,099.06
	5-27		Port of Portlandpayables Port of Portland Bill	2,109.62
	5-27		Clackamas Countypayables Clackamas County Sher	75.00
	5-27		Chard Snyder Debcardtx	50.00
	5-28		House Spirits Diolcc 328	6,840.52
	5-28		Paycor Inc. Dd - Fund	1,539.02
	5-28		Paycor Inc. Tax Fund	645.89
	5-28		Excise Tax Returpayment	494.36
	5-28		Ds Waters of Amemsinvoice	118.91
	5-28		Ds Waters of Amemsinvoice	100.92
	5-28		Federal Express Debit	65.89
	5-28		Melissa Kromer Expensify	52.60
	5-28		Chard Snyder Debcardtx	50.00
	5-28		Upsbillctr Payment Log In To The Ups Bil	12.39
	5-29		Foreign Exchange Debit 3834255. 0	22.72
	5-29		Foreign Exchange Debit 3834254. 0	19.46
	5-29		Northwest Distripayables Northwest Distributio	656.57
			Total subtractions	**$790,456.81**

[redacted]3591

Interest earned

Current Interest Rate	variable
Number of days this statement period	31
Interest paid year-to-date	$2,980.27

Fees and charges

Date		*Quantity*	*Unit Charge*	
5-8-25	Apr Analysis Service Chg	1	414.88	-$414.88
	Fees and charges assessed this period			**-$414.88**

See your Account Analysis statement for details.

CUSTOMER ACCOUNT DISCLOSURES

The following disclosures apply only to accounts covered by the Federal Truth-in-Lending Act or the Federal Electronic Funds Transfer Act, as amended, or similar state laws.

IN CASE OF ERROR OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS:

Call us at the phone number indicated on the first page of this statement, OR write us at the address listed below, as soon as you can, if you think your statement or receipt is wrong or if you need more information about a transfer listed on the statement or receipt. We must hear from you no later than sixty (60) days after we sent you the FIRST statement on which the problem or error appeared.

KeyBank
Customer Disputes
NY-31-55-0228
555 Patroon Creek Blvd
Albany, NY 12206

- Tell us your name and Account number;
- Describe the error or transfer that you are unsure about, and explain as clearly as you can why you believe it is an error or why you need more information;
- Tell us the dollar amount of the suspected error.

If you tell us orally, we may require that you send us your complaint or question in writing within ten (10) business days.

We will investigate your complaint and will correct any error promptly. If we take more than ten (10) business days to do this, we will recredit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

COMMON ELECTRONIC TRANSACTION DESCRIPTIONS:

XFER TO SAV	- Transfer to Savings Account
XFER FROM SAV	- Transfer from Savings Account
XFER TO CKG	- Transfer to Checking Account
XFER FROM CKG	- Transfer from Checking Account
PMT TO CR CARD	- Payment to Credit Card
ADV CR CARD	- Advance from Credit Card

Preauthorized Credits: If you have arranged to have direct deposits made to your Account at least once every sixty (60) days from the same person or company, you can call us at the number indicated on the reverse side to find out whether or not the deposit has been made.

IMPORTANT LINE OF CREDIT INFORMATION

What To Do If You Think You Find A Mistake on Your Statement: If you think there is an error on your statement, write us at: KeyBank N.A., P.O Box 93885, Cleveland, OH 44101- 4825.

In your letter, give us the following information:

- Account Information : Your name and account number.
- Dollar Amount : The dollar amount of the suspected error.
- Description of the Problem : If you think there is an error on your bill, describe what you believe is wrong and why you believe it was a mistake.

You must contact us within 60 days after the error appeared on your statement. You must notify us of any potential errors in writing. You may call us, but if you do we are not required to investigate any potential errors and you may have to pay the amount in question.

While we investigate whether or not there has been an error, the following are true:

- We cannot try to collect the amount in question, or report you as delinquent on that amount.
- The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount.
- While you do not have to pay the amount in question, you are responsible for the remainder of your balance.
- We can apply any unpaid amount against your credit limit.

Explanation of Finance Charge: Your Finance Charge attributable to interest (hereinafter referred to as interest) is computed using the Average Daily Balance method.

Average Daily Balance method (Balance Subject to Interest Rate): Your interest is computed on all purchases and cash advances (collectively "advances") from the date each advance is posted until we receive payment in full (there is no grace period). We figure the interest on your line of credit by multiplying the daily periodic rate by the "Average Daily Balance" of your line of credit (including current transactions) and multiplying by the number of days in the billing cycle. To get the Average Daily Balance we take the beginning balance of your line of credit each day, add any new advances or debits, and subtract any payments and credits, any non-financed fees and unpaid interest. This gives us the daily balance. Then we add up all of your daily balances in the billing cycle and divide this total by the number of days in the billing cycle to get your Average Daily Balance.

CREDIT INFORMATION: If you believe we have reported inaccurate information about your account to a credit reporting agency, you may contact the credit reporting agency or write to us at:

Key Credit Research Department
P.O. Box 94518
Cleveland, Ohio 44101-4518

Please include your account number, a copy of your credit report reflecting the inaccurate information, name, address, city, state, and zip code, and an explanation of why you believe the information is inaccurate.

BALANCING YOUR ACCOUNT

Please examine your statement and paid check information upon receipt. Erasures, alterations or irregularities should be reported promptly in accordance with your account agreement. The suggested steps below will help you balance your account.

INSTRUCTIONS

❶ **Verify and check off in your check register each deposit, check or other transaction shown on this statement.**

Enter into your check register and SUBTRACT:

- Checks or other deductions shown on our statement that you have *not* already entered.
- The "Service charges", if any, shown on your statement.

Enter into your check register and ADD:

- Deposits or other credits shown on your statement that you have *not* already entered.
- The "Interest earned" shown on your statement, if any.

❹ **List from your check register any checks or other deductions that are *not* shown on your statement.**

Check # or Date	Amount	
TOTAL ➔	$	

❺ **List any deposits from your check register that are *not* shown on your statement.**

Date	Amount	
TOTAL ➔	$	

❻ **Enter ending balance shown on your statement.**

$

❼ **Add 5 and 6 and enter total here.**

$

❽ **Enter total from 4.**

$

❾ **Subtract 8 from 7 and enter difference here.**

$

This amount should agree with your check register balance.

KeyBank
P.O. Box 93885
Cleveland, OH 44101-5885

Corporate Banking Statement
May 31, 2025

[redacted]3251

31 T 908 00000 R EM AO
HOUSE SPIRITS DISTILLERY LLC
DEBTOR-IN -POSSESSION, CASE 25-10660-KBO
65 SE WASHINGTON ST
PORTLAND OR 97214-2091

Questions or comments?
Call 1-800-821-2829

Commercial Transaction Analysis Interest [redacted]3251
HOUSE SPIRITS DISTILLERY LLC
DEBTOR-IN -POSSESSION, CASE 25-10660-KBO

Beginning balance 4-30-25	$200,000.00
4 Additions	+501,000.67
2 Subtractions	-650,000.00
Ending balance 5-31-25	**$51,000.67**

Additions

Deposits	*Date*	*Serial #*	*Source*	
	5-23	833137	Internat Wire Dp Themiscyra Sa 7727	$167,666.67
	5-23	833187	Wire Deposit Endurance Invest 4710	129,032.00
	5-23	832665	Wire Deposit Maria Isabel Lea 3478	129,032.00
	5-27	849944	Internat Wire Dp Trillo San Carlo 0776	75,270.00
			Total additions	**$501,000.67**

Subtractions

Transfers	*Date*	*Serial #*	*Destination*				
	5-5		Trf To	DDA	[redacted]	3591 3720	$150,000.00
	5-27		Trf To	DDA	[redacted]	3591 3720	500,000.00
			Total subtractions				**$650,000.00**

Interest earned

Current Interest Rate	variable
Number of days this statement period	31

Fees and charges

See your Account Analysis statement for details.

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KeyBank
Customer Disputes
NY-31-55-0228
555 Patroon Creek Blvd
Albany, NY 12206

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- Describe the error or transfer that you are unsure about, and explain as clearly as you can why you believe it is an error or why you need more information;
- Tell us the dollar amount of the suspected error.

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Key Credit Research Department
P.O. Box 94518
Cleveland, Ohio 44101-4518

Please include your account number, a copy of your credit report reflecting the inaccurate information, name, address, city, state, and zip code, and an explanation of why you believe the information is inaccurate.

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- The "Service charges", if any, shown on your statement.

Enter into your check register and ADD:

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Check # or Date	Amount	
TOTAL ➔	$	

❺ **List any deposits from your check register that are *not* shown on your statement.**

Date	Amount	
TOTAL ➔	$	

❻ **Enter ending balance shown on your statement.**

$

❼ **Add 5 and 6 and enter total here.**

$

❽ **Enter total from 4.**

$

❾ **Subtract 8 from 7 and enter difference here.**

$

This amount should agree with your check register balance.

PayPal

Merchant Account ID: [redacted]FEQ4 PayPal ID: tyee@westwardwhiskey.com 5/1/25 - 5/31/25

You could be missing out on cash back
Did you know you can earn 1.0% cash back on eligible business purchases when you use the PayPal Business Debit Mastercard® to access your balance with PayPal?

Request your card or learn more.
Terms Apply.

Statement for May 2025

House Spirits Distillery LLC
65 SE Washington St
97214 Portland

Balance Summary (5/1/25 - 5/31/25)

	Available beginning	Available ending	Withheld beginning	Withheld ending
USD	2,717.97	17,349.76	0.00	0.00

PayPal

Merchant Account ID: [redacted]FEQ4 PayPal ID: tyee@westwardwhiskey.com 5/1/25 - 5/31/25

Activity Summary (5/1/25 - 5/31/25)

	USD
Beginning Available Balance	**2,717.97**
Payments received	15,525.32
Payments sent	0.00
Withdrawals and Debits	-299.85
Deposits and Credits	0.00
Fees	-593.68
Chargeback	0.00
Ending Available Balance	**17,349.76**

PayPal

Merchant Account ID: [redacted]FEQ4 PayPal ID: tyee@westwardwhiskey.com 5/1/25 - 5/31/25

Payments received

Description	USD
Payment Bill User Payment	14,763.67
Express Checkout Payment	761.65
Total	**15,525.32**

Withdrawals and Debits

Description	USD
Payment Refund	-299.85
Total	**-299.85**

Fees

Description	USD
Payment Fee	-593.68
Total	**-593.68**

Chargeback

Description	USD
Chargeback Hold	-299.00
Chargeback Releases	299.00
Total	**0.00**

PayPal

Merchant Account ID: [redacted]FEQ4 PayPal ID: tyee@westwardwhiskey.com 5/1/25 - 5/31/25

Transaction History - USD

Date	Description	Name \ Email	Gross	Fee	Net
5/3/25	Express Checkout Payment ID: 3TH65664T4541280T	Rebecca Kovach becki.luvs.andy@gmail.com	74.95	-3.11	71.84
5/14/25	Express Checkout Payment ID: 77W347800E8845709	adam lobb adamlobb@gmail.com	299.85	-10.95	288.90
5/16/25	PreApproved Payment Bill User Payment ID: 54554715PS858684V	zachary kinavey kinaveyzack@yahoo.com	99.95	-3.98	95.97
5/16/25	PreApproved Payment Bill User Payment ID: 7VE037116A3734519	Angelique Holm holm.angel@comcast.net	299.85	-10.95	288.90
5/16/25	Express Checkout Payment ID: 1GR91253BJ4235047	Nicholas Tock ntock@hotmail.com	236.95	-8.76	228.19
5/17/25	PreApproved Payment Bill User Payment ID: 1413765763462345K	Peter Carrillo carrillo.pw@gmail.com	299.85	-10.95	288.90
5/19/25	PreApproved Payment Bill User Payment ID: 70A28528435249908	Ben Johnston ben_johnston_@hotmail.com	623.24	-22.24	601.00
5/19/25	PreApproved Payment Bill User Payment ID: 6GJ15490LR922732X	brian cross crossclan4@hotmail.com	207.75	-7.74	200.01
5/19/25	PreApproved Payment Bill User Payment ID: 6DU02519GN520683J	Paul Marafelias paulmaraf@icloud.com	197.75	-7.39	190.36
5/19/25	PreApproved Payment Bill User Payment ID: 29C28291AW599180E	Ronald Wright rrwright02@hotmail.com	207.75	-7.74	200.01
5/19/25	PreApproved Payment Bill User Payment ID: 8V220031DE372525U	Stryceelyn Jolly stryceelyn+personal@gmail.com	107.80	-4.25	103.55
5/19/25	PreApproved Payment Bill User Payment ID: 0VR18236YN055103A	scott peterson spkp95@gmail.com	107.80	-4.25	103.55
5/23/25	PreApproved Payment Bill User Payment ID: 8AD37493TF434151E	Della Graham dellagraham84@gmail.com	199.90	-7.47	192.43
5/24/25	Express Checkout Payment ID: 3G876130EH5409908	William Hughes wahughes47@gmail.com	149.90	-5.72	144.18
5/29/25	PreApproved Payment Bill User Payment ID: 3NK74396Y65237705	Juan Zambrano juan_zambrano_2000@yahoo.com	323.39	-11.78	311.61

PayPal

Merchant Account ID: [redacted]FEQ4 PayPal ID: tyee@westwardwhiskey.com 5/1/25 - 5/31/25

Transaction History - USD

Date	Description	Name \ Email	Gross	Fee	Net
5/29/25	PreApproved Payment Bill User Payment ID: 7TR069364S357921M	Levi Fetherolf fetherolf13@gmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 3GG04943TE600981R	Allen Falk falkallen@gmail.com	289.85	-10.61	279.24
5/29/25	PreApproved Payment Bill User Payment ID: 24151698YM0922440	Lowell Houser jarhead_h@yahoo.com	299.85	-10.95	288.90
5/29/25	PreApproved Payment Bill User Payment ID: 6PR297510U415223W	Nijimaru Ohno nijimaru.ohno@gmail.com	99.95	-3.98	95.97
5/29/25	PreApproved Payment Bill User Payment ID: 7B395506L71857844	Monte Wiley wiley692@hotmail.com	323.39	-11.78	311.61
5/29/25	PreApproved Payment Bill User Payment ID: 05B02302FJ285302N	John Blackmon lumberman_johnblackmon@hotmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 23477238LM925082Y	Stephen Armijo starmijo19@gmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 23H74379JR474801E	Lacey Young chris.esselborn@gmail.com	99.95	-3.98	95.97
5/29/25	PreApproved Payment Bill User Payment ID: 1AN80347P42433635	3changes cj.3changes@gmail.com	323.39	-11.78	311.61
5/29/25	PreApproved Payment Bill User Payment ID: 7SS77229CD207121X	M T mqtran@gmail.com	299.85	-10.95	288.90
5/29/25	PreApproved Payment Bill User Payment ID: 4EL5818717774644T	Christina Timmons chrissa29@yahoo.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 6LX281652D096950T	Nicholas Warren nwarren7777777@yahoo.com	99.95	-3.98	95.97
5/29/25	PreApproved Payment Bill User Payment ID: 775168192X986782Y	Adam Ryding aryding@gmail.com	99.95	-3.98	95.97

PayPal

Merchant Account ID: [redacted]FEQ4 PayPal ID: tyee@westwardwhiskey.com 5/1/25 - 5/31/25

Transaction History - USD

Date	Description	Name \ Email	Gross	Fee	Net
5/29/25	PreApproved Payment Bill User Payment ID: 5XR93374T8933744T	Mark Haisch mark.haisch@comcast.net	323.39	-11.78	311.61
5/29/25	PreApproved Payment Bill User Payment ID: 3X0417719V4839355	Devin McKeon devinci333@gmail.com	99.95	-3.98	95.97
5/29/25	PreApproved Payment Bill User Payment ID: 42Y59088AN9708211	Mark DiPietro stoneze@gmail.com	99.95	-3.98	95.97
5/29/25	PreApproved Payment Bill User Payment ID: 5JM368328P724371K	House of Wiggs LLC harleigh@gmail.com	299.85	-10.95	288.90
5/29/25	PreApproved Payment Bill User Payment ID: 3U140594YT5533947	Shawn Hull hulls747@gmail.com	323.39	-11.78	311.61
5/29/25	PreApproved Payment Bill User Payment ID: 1C314461R1809440M	Michael Mikitiuk mmikitiuk@yahoo.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 6NJ45101FL7802428	Richard Simon twistrap@comcast.net	299.85	-10.95	288.90
5/29/25	PreApproved Payment Bill User Payment ID: 80S06168EH415825E	Jared Ensey jmensey@comcast.net	307.70	-11.23	296.47
5/29/25	PreApproved Payment Bill User Payment ID: 46463064WH1021904	James Reichel jerjr1@hotmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 3TH96323DV072301U	Dave Hamilton davepattihamilton@gmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 83C734688T0760909	James Graff james.a.graff@gmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 4VP27916S4584480L	David Young david.a.young@comcast.net	99.95	-3.98	95.97
5/29/25	PreApproved Payment Bill User Payment ID: 5VB00967HT617435S	Austin Hyatt austin120120@yahoo.com	107.80	-4.25	103.55

PayPal

Merchant Account ID: [redacted]FEQ4 PayPal ID: tyee@westwardwhiskey.com 5/1/25 - 5/31/25

Transaction History - USD

Date	Description	Name \ Email	Gross	Fee	Net
5/29/25	PreApproved Payment Bill User Payment ID: 0PA727153D125201Y	Jose Salazar jcsalazar1657@gmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 4X676592RS287105W	Griffin Cox griffincx@gmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 71D04573S8306942X	Shawn Stewart umstewpot@gmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 7XE09365SC388044K	Kenneth Haraldson III nacat78@gmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 82M89468AW2817838	Brian Hollingshead bholling26@gmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 09915618DB891022T	Bill McGee beracing115@gmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 7DL25711NH963872H	Mario Samora marioksig@gmail.com	99.95	-3.98	95.97
5/29/25	PreApproved Payment Bill User Payment ID: 7E2904736T218371P	Jeran Dahl jeran.dahl@gmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 9NY540255J276831V	Richard Cheney Campbell rickccjr@yahoo.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 7UV42284EC177584U	Alan Lockwood jotolo@sbcglobal.net	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 9HG00462S77306038	John Herr johnherr48@yahoo.com	99.95	-3.98	95.97
5/29/25	PreApproved Payment Bill User Payment ID: 740142340T686432D	Jeffrey Robinson jeffrob1249@yahoo.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 72302163T23958219	Next Chapter mrossvandenberg@aol.com	107.80	-4.25	103.55

PayPal

Merchant Account ID: [redacted]FEQ4 PayPal ID: tyee@westwardwhiskey.com 5/1/25 - 5/31/25

Transaction History - USD

Date	Description	Name \ Email	Gross	Fee	Net
5/29/25	PreApproved Payment Bill User Payment ID: 0UG52901J6496802N	Edwards Sportscards lsu72tigers@gmail.com	99.95	-3.98	95.97
5/29/25	PreApproved Payment Bill User Payment ID: 4J039931FB744242R	Jodi Young jodicyoung@gmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 0T494435NK5964141	MATTHEW MARPLE puskit@hotmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 7UN09621GC715144X	Frederic Milliken III roadrunner75088@msn.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 8FF65996RG094903F	Nathanael Blake aure.entuluva@gmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 61W55499MP0001932	Fritzi Lara fritzibear@gmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 51D56790K4965903T	John Badinger drjohn.familyhealth@midconetwork.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 65U392549P181432Y	Daedra Buntin daedraault@comcast.net	99.95	-3.98	95.97
5/29/25	PreApproved Payment Bill User Payment ID: 1V916815JL739324P	Andrew Chabolla alshberk@hotmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 0XJ29775XY821262K	Paul Cardone plciv@yahoo.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 6TP5290905892902V	Olivia HenryDorr oliviadorr@yahoo.com	99.95	-3.98	95.97
5/29/25	PreApproved Payment Bill User Payment ID: 3C778014EJ763393A	jennifer hartley jennyh528@gmail.com	99.95	-3.98	95.97
5/29/25	PreApproved Payment Bill User Payment ID: 0FR762757W412554W	BYGONE HARDWARE, INC. cody@cbcattle.com	107.80	-4.25	103.55

PayPal

Merchant Account ID: [redacted]FEQ4 PayPal ID: tyee@westwardwhiskey.com 5/1/25 - 5/31/25

Transaction History - USD

Date	Description	Name \ Email	Gross	Fee	Net
5/29/25	PreApproved Payment Bill User Payment ID: 48284506JW860453F	Paul Wheeler pdwheelerjr@gmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 3U022401TR204142V	Matt Lindell misterphoton@gmail.com	99.95	-3.98	95.97
5/29/25	PreApproved Payment Bill User Payment ID: 17011328T9149272T	Jason Hamilton jhamilton.wbu@gmail.com	99.95	-3.98	95.97
5/29/25	PreApproved Payment Bill User Payment ID: 71L52757JT263080D	Mark Wolf krowton@gmail.com	99.95	-3.98	95.97
5/29/25	PreApproved Payment Bill User Payment ID: 39887557P2594164F	dan messenger dmessengermessenger@hotmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 69B43060JW7913011	Troy Jensen jentzinvestments@gmail.com	99.95	-3.98	95.97
5/29/25	PreApproved Payment Bill User Payment ID: 53847394BM862635H	Todd DAiuto tdaiuto@comcast.net	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 0AK256718C410105P	Brandi Janssen brandijanssen3@gmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 5WF79484UP736245W	Judson Tucker, Jr judd@jtuckerlawfirm.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 09A29339T89134242	chad duplechin chadduplechin@gmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 1A859890NG805135C	Timothy Trone trtrone66@gmail.com	7.85	-0.76	7.09
5/29/25	PreApproved Payment Bill User Payment ID: 37T18578HV190300R	Samuel Buckner rockdmuscle@hotmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 9H1473623X544921R	Tim Himmelberger timhimmel@hotmail.com	207.75	-7.74	200.01

PayPal

Merchant Account ID: [redacted]FEQ4 PayPal ID: tyee@westwardwhiskey.com 5/1/25 - 5/31/25

Transaction History - USD

Date	Description	Name \ Email	Gross	Fee	Net
5/29/25	PreApproved Payment Bill User Payment ID: 1FG38051JC000530L	Belgium Maza belgiummaza15@yahoo.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 60W475462P334790K	Troy Salyers troysalyers@yahoo.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 08G39533AF728784E	laurie simmons laurie.simmons@yahoo.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 4KT19495AL3897208	beth dufault beth.dufault@gmail.com	99.95	-3.98	95.97
5/29/25	PreApproved Payment Bill User Payment ID: 9RY869964G993141H	Eric Damko emdamko@hotmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 8GV43986EG7887630	Thomas Brad Burwell bburwell612@gmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 4KA75700GM7740156	Timothy Schaefer hpbrowning@outlook.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 9WW705405M204931V	Steven Rinard steven.rinard@gmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 5DH81987C4643625P	Rodney Pedraza pedraz8811@aol.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 0LN43152RM576782W	Richard Harris iamsorak@msn.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 3KL32214ME428015C	David Chuha dchuha@gmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 6U105442M9027152B	abraham rodriguez jr60651@yahoo.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 7FT879032Y860164A	Dan Francis danvikfan@comcast.net	99.95	-3.98	95.97

PayPal

Merchant Account ID: [redacted]FEQ4 PayPal ID: tyee@westwardwhiskey.com 5/1/25 - 5/31/25

Transaction History - USD

Date	Description	Name \ Email	Gross	Fee	Net
5/29/25	PreApproved Payment Bill User Payment ID: 2HA0451782326753V	Justin Replogle jcreplogle@outlook.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 8SP62394GU725963C	Aaron Armstrong aaron1cog@gmail.com	99.95	-3.98	95.97
5/29/25	PreApproved Payment Bill User Payment ID: 02T97489EN4393508	Robert Kuchlbauer robert.margaret15@yahoo.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 1D9445012X9999345	Amber Arndt arndt_amber@yahoo.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 17R27099EJ247211T	Chris Shoup swoupy1@msn.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 4BA73231UN178971S	Marty Tlascala cmtlascala@yahoo.com	99.95	-3.98	95.97
5/29/25	PreApproved Payment Bill User Payment ID: 5DE87093W4033990U	Marian Gitlin mariangit@gmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 06439786DG5929040	Jeff Jenkins mcss406@hotmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 59G73469B56839807	Brian Shirk brianshirk57@gmail.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 00359880DT7654533	Greg Shepard gshepard91@yahoo.com	323.39	-11.78	311.61
5/29/25	PreApproved Payment Bill User Payment ID: 0D153405Y02687838	Kevin Palma kaldack2007@yahoo.com	107.80	-4.25	103.55
5/29/25	PreApproved Payment Bill User Payment ID: 3SR23219GS369550V	Michael Huven michaelhuven@hotmail.com	323.39	-11.78	311.61
5/29/25	PreApproved Payment Bill User Payment ID: 5ET49475UR219915Y	Jordan Geary jordan30million@gmail.com	107.80	-4.25	103.55

PayPal

Merchant Account ID: [redacted]FEQ4 PayPal ID: tyee@westwardwhiskey.com 5/1/25 - 5/31/25

Transaction History - USD

Date	Description	Name \ Email	Gross	Fee	Net
5/30/25	Hold on Balance for Dispute Investigation ID: 4BM15188C4278483M	M T mqtran@gmail.com	-299.00	0.00	-299.00
5/30/25	Payment Refund ID: 8WV221871G9894644	M T mqtran@gmail.com	-299.85	0.00	-299.85
5/30/25	Cancellation of Hold for Dispute Resolution ID: 4BM15188C4278483M	M T mqtran@gmail.com	299.00	0.00	299.00

To report an unauthorized transaction or other error NOT involving your debit card: call (402-938-3614) or write to us (Attn: Error Resolution Department, P.O. Box 45950, Omaha, NE 68145-0950).

To report an unauthorized transaction or other error concerning your debit card: call (402-938-3614), fax (303-395-2855) or write to us (PayPal Debit Card Department, P.O. Box 45950, Omaha, NE 68145-0950).

To cancel a pre-authorized or recurring payment or determine whether a pre-authorized or recurring transfer has been made: call us at 1-877-896-6383 (please note that only calls pertaining to pre-authorized or recurring payments will be accepted at this number).

Balance Account

Gross Balance (05/31/25)		Net Balance (05/31/25)		Expenses (05/01/25-05/31/25)		Deposits/Credits (05/01/25-05/31/25)	
Gross Balance	$12,889.55	Adj. Balance	$10,389.55	Bills	($6,268.01)	Deposits	$7,943.34
Reserve	($2,500.00)	Accounts Payable	($13,302.52)	Checks	$0.00	Credits	$0.00
Adj. Balance	$10,389.55	**Net Balance**	($2,912.97)	**Total**	($6,268.01)	**Total**	$7,943.34

Search

47 Results Filter

Payment Date

05/01/2025 - 05/31/2025

Apply Clear

Ref #	Type	Posted	Txn	Paid	Vendor	Summary Account	Indv Account	Memo	Txn Amount	Balance
Case05-25HOU	Bill	06/04/25	05/31/25	05/31/25	Park Street Software Solutions, LLC	General & Administrative	Software Licensing Fee	--	-$2,300.00	$12,889.55
HOU22232	Deposit$	06/03/25	05/30/25	05/30/25	--	--	--	Invoice Payment HOU...	$123.24	$15,189.55
HOU22232-001	Deposit$	06/03/25	05/30/25	05/30/25	House Spirits Distillery Inc	--	--	Invoice Payment HOU...	$369.73	$15,066.31
HOU22235	Deposit$	06/03/25	05/30/25	05/30/25	--	--	--	Invoice Payment HOU...	$152.52	$14,696.58
HOU22235-001	Deposit$	06/03/25	05/30/25	05/30/25	House Spirits Distillery Inc	--	--	Invoice Payment HOU...	$457.55	$14,544.06
HOU22227	Deposit$	06/02/25	05/30/25	05/30/25	--	--	--	Invoice Payment HOU...	$107.50	$14,086.51
HOU22227-001	Deposit$	06/02/25	05/30/25	05/30/25	House Spirits Distillery Inc	--	--	Invoice Payment HOU...	$322.50	$13,979.01
HOU22226	Deposit$	05/30/25	05/29/25	05/29/25	--	--	--	Invoice Payment HOU...	$81.47	$13,656.51
HOU22226-001	Deposit$	05/30/25	05/29/25	05/29/25	House Spirits Distillery Inc	--	--	Invoice Payment HOU...	$206.93	$13,575.04
Amex04-25C	Bill	05/28/25	05/28/25	05/28/25	Fed Ex	Multiple	Multiple	Multiple	-$235.47	$13,368.11
1150823041HOU	Bill	05/19/25	05/19/25	05/27/25	Pine State	Multiple	Multiple	Multiple	-$202.24	$13,603.58
HOU22218	Deposit$	05/21/25	05/19/25	05/19/25	--	--	--	Invoice Payment HOU...	$19.74	$13,805.82
HOU22218-001	Deposit$	05/21/25	05/19/25	05/19/25	House Spirits Distillery Inc	--	--	Invoice Payment HOU...	$59.23	$13,786.08
HOU22213	Deposit$	05/21/25	05/19/25	05/19/25	--	--	--	Invoice Payment HOU...	$287.00	$13,726.85

Exhibit B

Q 12: Have you sold or transferred any assets or provided services to anyone related to the DIP in any way?

Answer: The Debtor does contract manufacturing and distribution management services for Volstead Brands, LLC which is owned by Astoria LLC and Christian Krogstad. The Debtor also does contract manufacturing and distribution management services for Krogstad Aquavit which is owned by Christian Krogstad

Exhibit C

House Spirits Distillery LLC dba Westward Whiskey

SCHEDULE C Total Cash Receipts

As of May 31, 2025

	Type	Date	Num	Name	Memo	Debit
10000 · Cash on Hand						
10040 · KeyBank MM Savings 6453						
	Deposit	05/31/2025			Interest	1.86
						1.86
10045 · KeyBank Checking 3591						
	Payment	05/01/2025		Ager	Customer Sales	1,555.00
	Payment	05/05/2025		Speeder Solutions, LLC	Subtenant Rent	28,342.57
	Deposit	05/08/2025		Credit Card Receipts	Customer Sales	1,639.96
	Payment	05/09/2025		OLCC	Customer Sales	15,573.18
	Payment	05/16/2025		Priority Pass Inc.	Customer Sales	1,892.00
	Payment	05/22/2025	1024	American Single Cask	Customer Sales	7,400.00
	Deposit	05/22/2025		Credit Card Receipts	Customer Sales	23,375.40
	Payment	05/28/2025		OLCC	Customer Sales	14,106.21
	Deposit	05/31/2025		Credit Card Receipts	Customer Sales	1,947.76
	Deposit	05/31/2025		Credit Card Receipts	Customer Sales	11,382.98
	Deposit	05/31/2025		Credit Card Receipts	Customer Sales	108,892.53
	Deposit	05/31/2025		Credit Card Receipts	Customer Sales	136,845.77
	Deposit	05/31/2025		Credit Card Receipts	Customer Sales	155,214.77
						508,168.13
10047 · KeyBank Savings 3251						
	Deposit	05/23/2025			DIP LOAN PROCEEDS	167,666.67
	Deposit	05/23/2025			DIP LOAN PROCEEDS	129,032.00
	Deposit	05/23/2025			DIP LOAN PROCEEDS	129,032.00
	Deposit	05/27/2025			DIP LOAN PROCEEDS	75,270.00
						501,000.67
10205 · PayPal Cash						
	Deposit	05/31/2025			Customer Sales	14,631.79
						14,631.79
Cash on Hand						
	Deposit	05/31/2025			Customer Sales	4,499.70
	Deposit	05/31/2025			Refund of Fees	65.00
	General Journal	05/31/2025	GJ-000008		Customer Sales	153.00
						4,717.70
10410 · Park Street Bank					**Invoice #s**	
	Payment	05/01/2025	HOU22197	Michigan Liquor Control Comm. - MI	HOU22197	337.16
	Payment	05/05/2025	HOU22224	North Carolina ABC Board-NC	HOU22224	555.77
	Payment	05/05/2025	HOU22233	Montana Liquor Control Division	HOU22233	116.86
	Payment	05/05/2025	HOU22237	LB&B Associates Inc. (Clayton).	HOU22237	1,177.44
	Payment	05/08/2025	HOU22200	Breakthru Beverage-Illinois	HOU22200	1,266.00
	Payment	05/09/2025	HOU22210	Orange County ABC Board - NC	HOU22210	78.97
	Payment	05/12/2025	HOU22222	Idaho State Liquor Division	HOU22222	267.90
	Payment	05/14/2025	HOU22217	Franklinton ABC Board 33 - NC	HOU22217	318.13
	Payment	05/15/2025	HOU22221	Maine Beverage Company	HOU22221	337.50
	Payment	05/15/2025	HOU22223	Virginia ABC Board - VA	HOU22223	439.20
	Payment	05/19/2025	HOU22213	Fedway	HOU22213	1,148.00
	Payment	05/19/2025	HOU22218	Orange County ABC Board - NC	HOU22218	78.97
	Payment	05/29/2025	HOU22226	Michigan Liquor Control Comm. - MI	HOU22226	288.40
	Payment	05/30/2025	HOU22227	Fedway	HOU22227	430.00
	Payment	05/30/2025	HOU22232	Maine Beverage Company	HOU22232	492.97
	Payment	05/30/2025	HOU22235	Virginia ABC Board - VA	HOU22235	610.07
						7,943.34
				TOTAL CASH RECEIPTS		**$ 1,036,463**

Exhibit D

House Spirits Distillery LLC dba Westward Whiskey

SCHEDULE D TOTAL CASH DISBURSEMENTS

As of May 31, 2025

Type	Date	Num	Name	Purpose	Credit
10040 · KeyBank MM Savings 6453					
Check	05/31/2025			Service Charge	18.00
10045 · KeyBank Checking 3591					
Bill Pmt -Check	05/01/2025	N/A	AnyRoad, Inc.	Subscription	2,400.00
Bill Pmt -Check	05/01/2025	Bill.com	Lasko Printing Inc.	Marketing	1,436.00
Bill Pmt -Check	05/01/2025	N/A	Portland Disposal & Recycling, Inc	utilities	726.55
Bill Pmt -Check	05/01/2025	N/A	Schnitzer Properties LLC	Rent	27,697.00
Bill Pmt -Check	05/02/2025	Bill.com	Cintas	PPE	35.40
Bill Pmt -Check	05/02/2025	N/A	Clackamas Garbage Company Inc.	garbage	214.78
Bill Pmt -Check	05/02/2025	N/A	Five X 5 Solutions	Subsription	2,079.00
Bill Pmt -Check	05/02/2025	Bill.com	Northwest Distribution	Warehouse	4,779.01
Bill Pmt -Check	05/02/2025	Bill.com	Northwest Handling Systems, Inc	Repairs	110.25
Check	05/02/2025	Auto	PayCor Inc	Payroll taxes	33,162.81
Check	05/02/2025	Auto	PayCor Inc	Payroll	57,450.57
Bill Pmt -Check	05/02/2025	Bill.com	Prologis	Rent	26,502.31
Bill Pmt -Check	05/02/2025	Bill.com	Stumptown Coffee Roasters	Supplies	280.51
Bill Pmt -Check	05/02/2025	Bill.com	TCA	Contractors	12,000.00
Bill Pmt -Check	05/02/2025	Bill.com	TCA	Contractors	19,000.00
Bill Pmt -Check	05/02/2025	Bill.com	TCA	Contractors	28,000.00
Bill Pmt -Check	05/02/2025	Bill.com	WCP Solutions	Packaging	49.10
Bill Pmt -Check	05/02/2025	Bill.com	WCP Solutions	Packaging	86.40
Bill Pmt -Check	05/02/2025	Bill.com	WCP Solutions	Packaging	266.10
Bill Pmt -Check	05/02/2025	Bill.com	Wineco, LLC	Warehouse	26.82
Bill Pmt -Check	05/02/2025	Bill.com	Wineco, LLC	Warehouse	50.96
Check	05/04/2025	Expensify	Colleen Brawley	Expense Reimbursement	96.19
Check	05/04/2025	Expensify	Thomas Mooney	Expense Reimbursement	2,628.22
Check	05/05/2025	Auto	Chard Snyder & Associates	FSA claim funding	50.00
Bill Pmt -Check	05/05/2025	N/A	Comcast - 224 #5919	utilities	169.84
Bill Pmt -Check	05/05/2025	N/A	First Insurance Funding	Insurance	5,323.40
Check	05/05/2025	Expensify	John Andrew Tice	Expense Reimbursement	301.59
Check	05/05/2025	Auto	Key Bank	Bank Fees	9.80
Check	05/05/2025	Auto	Key Bank	Bank Fees	62.77
Bill Pmt -Check	05/05/2025	N/A	Narich Pty Ltd	Sales Contractor	8,865.06
Bill Pmt -Check	05/05/2025	Bill.com	Portland Soda Works	Supplies	470.04
Bill Pmt -Check	05/05/2025	Bill.com	The Bitter Housewife	Supplies	249.00
Bill Pmt -Check	05/05/2025	N/A	UPS	# 000038459V175	67.24
Bill Pmt -Check	05/05/2025	Bill.com	WCP Solutions	Packaging	235.20
Bill Pmt -Check	05/05/2025	Bill.com	WCP Solutions	Packaging	414.90
Bill Pmt -Check	05/06/2025	N/A	Amsterdam Warehouse Company	Warehouse	65.79
Bill Pmt -Check	05/06/2025	Bill.com	C.H. Robinson Company	Shipping	325.00
Bill Pmt -Check	05/06/2025	Bill.com	C.H. Robinson Company	Shipping	1,165.00
Check	05/06/2025	Auto	Chard Snyder & Associates	FSA claim funding	50.00
Check	05/06/2025	Auto	Chard Snyder & Associates	FSA claim funding	686.35
Check	05/06/2025	Expensify	Miles Munroe	Expense Reimbursement	788.22
Check	05/06/2025	Auto	PayCor Inc	Payroll taxes	271.92
Check	05/06/2025	Auto	PayCor Inc	Payroll	400.50
Check	05/06/2025	Expensify	Rajiv Doshi	Expense Reimbursement	195.35
Bill Pmt -Check	05/06/2025	Bill.com	Woodblock Chocolate	Supplies	100.00
Bill Pmt -Check	05/07/2025	Bill.com	Blank Rome Llp Payables	Services	796.50
Bill Pmt -Check	05/07/2025	Bill.com	Cintas	PPE	44.85
Check	05/07/2025	Auto	Fidelity	401(k) Funding	125.17
Check	05/07/2025	Auto	Fidelity	401(k) Funding	9,305.62
Check	05/07/2025	Auto	HSA Bank	HSA Bank Funding	130.00
Bill Pmt -Check	05/07/2025	Bill.com	Loomis Armored US, LLC - C-Corp	Bank Fees	90.50
Bill Pmt -Check	05/07/2025	N/A	OLCC - vendor	Oregon Fees	3,102.75
Bill Pmt -Check	05/07/2025	N/A	OLCC - vendor	Oregon Fees	3,403.35
Bill Pmt -Check	05/07/2025	Bill.com	Paragraph Publishing Inc.	Marketing	6,575.00
Check	05/07/2025	Auto	PayCor Inc	Payroll processing fees	1,227.46
Bill Pmt -Check	05/07/2025	Bill.com	Vermont Information Processing	Subsription	733.00
Bill Pmt -Check	05/08/2025	Bill.com	AVP Wine Collective	Warehouse	260.00
Check	05/08/2025	Expensify	Claire Cramer-Ture	Expense Reimbursement	65.00
Check	05/08/2025	Expensify	Jon Lewis DeMarquez	Expense Reimbursement	332.69
Check	05/08/2025	Auto	Key Bank	Bank Fees	414.88
Bill Pmt -Check	05/08/2025	Bill.com	Lasko Printing Inc.	Marketing	55.00
Check	05/08/2025	Expensify	Mitch McDonald	Expense Reimbursement	1,944.37
Bill Pmt -Check	05/08/2025	Bill.com	SCD Corporation	Marketing Services	531.25
Bill Pmt -Check	05/08/2025	N/A	TTB	Excise Taxes	2,723.07
Bill Pmt -Check	05/08/2025	N/A	TTB	Excise Taxes	11,165.33
Bill Pmt -Check	05/09/2025	Bill.com	Control States Consulting Partners	consulting	300.00
Bill Pmt -Check	05/09/2025	N/A	FedEx	Shipping	33.14
Check	05/09/2025	Auto	PayCor Inc	Payroll taxes	151.34
Check	05/09/2025	Auto	PayCor Inc	Payroll	489.75
Bill Pmt -Check	05/09/2025	Bill.com	Port of Portland	Rent	160.00
Bill Pmt -Check	05/09/2025	Bill.com	Port of Portland	Rent	315.00
Bill Pmt -Check	05/09/2025	Bill.com	Sprague Pest Solutions	utilities	119.64
Bill Pmt -Check	05/09/2025	N/A	UPS	# 000038459V185	121.20
Bill Pmt -Check	05/12/2025	N/A	Amsterdam Warehouse Company	Warehouse	64.47
Check	05/12/2025	Auto	Chard Snyder & Associates	FSA claim funding	50.00
Bill Pmt -Check	05/12/2025	N/A	Epiq Corporate Restructuring LLC	admin services	48,024.22
Check	05/12/2025	Expensify	Jon Lewis DeMarquez	Expense Reimbursement	118.64
Check	05/12/2025	Expensify	Lauren Wildman	Expense Reimbursement	90.21
Bill Pmt -Check	05/13/2025	Bill.com	AVP Wine Collective	Warehouse	1,575.00
Check	05/13/2025	Auto	Chard Snyder & Associates	FSA claim funding	15.00
Check	05/13/2025	Auto	Chard Snyder & Associates	FSA claim funding	50.00
Check	05/13/2025	Auto	Fidelity	401(k) Funding	3,570.51
Bill Pmt -Check	05/13/2025	Bill.com	HRPRO	Benefits	47.17
Bill Pmt -Check	05/13/2025	Bill.com	International Laser Solutions	Packaging	115.54
Bill Pmt -Check	05/13/2025	Bill.com	Multnomah County Oregon	Property tax	8,848.13
Bill Pmt -Check	05/13/2025	Bill.com	Multnomah County Oregon	Property tax	18,295.47
Bill Pmt -Check	05/13/2025	Bill.com	Northwest Distribution	Warehouse	1,194.75
Bill Pmt -Check	05/13/2025	N/A	OLCC - vendor	Oregon Fees	5,890.01
Bill Pmt -Check	05/13/2025	Bill.com	Port of Portland	Rent	150.00
Bill Pmt -Check	05/13/2025	Bill.com	Port of Portland	Rent	5,965.73
Bill Pmt -Check	05/13/2025	Bill.com	WCP Solutions	Packaging	29.00
Bill Pmt -Check	05/14/2025	N/A	Chard Snyder & Associates	FSA claim funding	100.00
Bill Pmt -Check	05/14/2025	N/A	NW Natural - #31896913	utilities	965.59
Bill Pmt -Check	05/14/2025	Bill.com	Port of Portland	Rent	472.01
Check	05/14/2025	Expensify	Thomas Mooney	Expense Reimbursement	2,605.70
Bill Pmt -Check	05/16/2025	N/A	FedEx	Shipping	34.27
Bill Pmt -Check	05/16/2025	N/A	Speakeasy Co. - Vendor	Marketing	328.99
Bill Pmt -Check	05/19/2025	N/A	Amsterdam Warehouse Company	Warehouse	65.14
Check	05/19/2025	Auto	Chard Snyder & Associates	FSA claim funding	50.00

Type	Date	Num	Name	Purpose	Credit
Bill Pmt -Check	05/19/2025	N/A	Narich Pty Ltd	Sales Contractor	2,775.16
Check	05/19/2025	Auto	PayCor Inc	Payroll taxes	32,013.78
Check	05/19/2025	Auto	PayCor Inc	Payroll	56,149.52
Bill Pmt -Check	05/19/2025	N/A	Tonkon Torp Llp Payables	Services	75.00
Bill Pmt -Check	05/19/2025	N/A	UPS	Shipping	494.36
Bill Pmt -Check	05/19/2025	N/A	UPS	Shipping	12.39
Bill Pmt -Check	05/20/2025	Bill.com	C.H. Robinson Company	Shipping	655.00
Check	05/20/2025	Auto	Chard Snyder & Associates	FSA claim funding	50.00
Check	05/20/2025	Auto	Chard Snyder & Associates	FSA claim funding	75.00
Bill Pmt -Check	05/20/2025	N/A	Cigna Healthcare	Benefits	25,156.05
Bill Pmt -Check	05/20/2025	Bill.com	Cintas	PPE	120.00
Bill Pmt -Check	05/20/2025	Bill.com	GS1 US, Inc	Subsription	150.00
Bill Pmt -Check	05/20/2025	Bill.com	Industrial Source/National Fire Fighter	PPE	131.05
Check	05/20/2025	Expensify	Jon Lewis DeMarquez	Expense Reimbursement	423.76
Bill Pmt -Check	05/20/2025	N/A	Lumen	utilities	254.75
Bill Pmt -Check	05/20/2025	Bill.com	Lyric	Benefits	115.00
Bill Pmt -Check	05/20/2025	Bill.com	NORTHWEST STAFFING RESOURCES INC	Temp labor	2,995.20
Bill Pmt -Check	05/20/2025	Bill.com	Oregon Oils	Supplies	150.00
Bill Pmt -Check	05/20/2025	Bill.com	Pacific Office Automation Inc.	Supplies	1,163.95
Bill Pmt -Check	05/20/2025	Bill.com	Sip Ventures LLC	Marketing	550.00
Bill Pmt -Check	05/20/2025	N/A	Speakeasy Co. - Vendor	Marketing	4,048.94
Check	05/20/2025	Expensify	Thomas Mooney	Expense Reimbursement	3,161.41
Bill Pmt -Check	05/20/2025	Bill.com	Wineco, LLC	Warehouse	50.23
Check	05/21/2025	Auto	Fidelity	401(k) Funding	37.30
Check	05/21/2025	Auto	Fidelity	401(k) Funding	50.24
Check	05/21/2025	Auto	Fidelity	401(k) Funding	80.10
Check	05/21/2025	Auto	Fidelity	401(k) Funding	125.17
Check	05/21/2025	Auto	Fidelity	401(k) Funding	9,038.82
Check	05/22/2025	Auto	HSA Bank	HSA Bank Funding	130.00
Bill Pmt -Check	05/22/2025	N/A	OLCC - vendor	Oregon Fees	8,623.40
Bill Pmt -Check	05/23/2025	N/A	FedEx	Shipping	38.31
Bill Pmt -Check	05/23/2025	Bill.com	Lionbert LLC	Packaging	280.00
Bill Pmt -Check	05/23/2025	Bill.com	WCP Solutions	Packaging	86.40
Bill Pmt -Check	05/23/2025	Bill.com	WCP Solutions	Packaging	116.60
Bill Pmt -Check	05/26/2025	N/A	UPS	# 000038459V205	12.39
Bill Pmt -Check	05/27/2025	N/A	Amsterdam Warehouse Company	Warehouse	65.72
Check	05/27/2025	Auto	Chard Snyder & Associates	FSA claim funding	50.00
Check	05/27/2025	Auto	Chard Snyder & Associates	FSA claim funding	50.00
Bill Pmt -Check	05/27/2025	Bill.com	Clackamas County Sheriff - Alarm Unit	alarm system	75.00
Check	05/27/2025	Expensify	Mel Kromer	Expense Reimbursement	52.60
Bill Pmt -Check	05/27/2025	Bill.com	Northwest Distribution	Warehouse	260.53
Bill Pmt -Check	05/27/2025	Bill.com	Northwest Distribution	Warehouse	430.00
Bill Pmt -Check	05/27/2025	Bill.com	Northwest Distribution	Warehouse	44,232.29
Bill Pmt -Check	05/27/2025	Bill.com	NORTHWEST STAFFING RESOURCES INC	Temp labor	5,099.06
Bill Pmt -Check	05/27/2025	N/A	Pashman Stein Walder Hayden P.C.	Legal	113,246.20
Bill Pmt -Check	05/27/2025	Bill.com	Port of Portland	Rent	2,109.62
Bill Pmt -Check	05/27/2025	N/A	Sierra Springs	utilities	219.83
Check	05/28/2025	Auto	PayCor Inc	Payroll taxes	645.89
Check	05/28/2025	Auto	PayCor Inc	Payroll	1,539.02
Check	05/29/2025	Auto	Key Bank	Bank Fees	19.46
Check	05/29/2025	Auto	Key Bank	Bank Fees	22.72
Bill Pmt -Check	05/29/2025	Bill.com	Northwest Distribution	Warehouse	71.36
Bill Pmt -Check	05/29/2025	Bill.com	Northwest Distribution	Warehouse	585.21
Bill Pmt -Check	05/29/2025	N/A	OLCC - vendor	Oregon Fees	6,840.52
Check	05/30/2025	Expensify	Anna Mantheakis	Expense Reimbursement	17.55
Bill Pmt -Check	05/30/2025	N/A	FedEx	Shipping	65.89
Bill Pmt -Check	05/30/2025	Bill.com	PGE - #2024100000	utilities	1,881.04
Check	05/31/2025	Expensify	Kandice Force	Expense Reimbursement	77.46
					709,822.61

10047 · KeyBank Savings 3251

Cash on Hand

	05/31/2025			FM Stall Fees	65.00
					65.00

10410 · Park Street Bank

Date	Ref #	Vendor	Purpose	Amount
5/2/2025	CalRecycleBMC	CalRecycle	Miscellaneous Compliance	51.41
5/5/2025	IN 00229372H(	Western Wine Services - CA	Storage	471.29
5/5/2025	DELV 87752H(	General Wine & Liquor Company	Control States Logistics	28.50
5/5/2025	IN 00229249H(	Western Wine Services - CA	Misc Logistic Expenses	23.25
5/8/2025	595710HOU	Western Carriers - NJ	Misc Logistic Expenses	382.65
5/9/2025	595771HOU	Western Carriers - NJ	Storage	737.14
5/15/2025	05-25PI-HOU	Property Insurance, MMA	Insurance G&A	549.84
5/16/2025	CA Tax(Spirits)	California Franchise Tax Board	State Excise Taxes	1,243.58
5/16/2025	122323184 R1	Muse Freight	Control States Logistics	13.85
5/19/2025	04-25SS-HOU	Park Street	Misc Logistic Expenses	28.79
5/27/2025	1150823041H(	Pine State	Control States Logistics	202.24
5/28/2025	Amex04-25C	Fed Ex	Shipping	235.47
5/31/2025	Case05-25HOL	Park Street Software Solutions, LLC	Software Licensing Fee	2,300.00
				6,268.01

Purchase Cards

Type	Date	Num	Name	Purpose	Credit
	5/1/2025		EXPENSIFY, INC. SAN FRANCISCO CA	60052 · Dues, Subscriptions & Fees	360.00
	5/1/2025		LOCAL LOCKER STORAGE BROOKLYN NY	60052 · Dues, Subscriptions & Fees	172.00
	5/1/2025		MASTERCARD PURCHASE SQ LA CUCHARA	60012 · Meals & Entertainment	65.00
	5/1/2025		MASTERCARD PURCHASE ULINE SHIP SUPPLIES	80050 · Supplies - Production	239.99
	5/1/2025		MASTERCARD PURCHASE DHL PDXI000406574	80051 · Intersite Shipping - Production	45.24
	5/2/2025		SLACK TJHLGQMK9 SAN FRANCISCO CA	60052 · Dues, Subscriptions & Fees	317.05
	5/2/2025		AMAZON MKTPL	80050 · Supplies - Production	29.99
	5/2/2025		MASTERCARD PURCHASE CTY CTR PARKNG 0610115 CLIENT MEETING	65047 · Parking & Mileage	8.00
	5/2/2025		MASTERCARD PURCHASE OLCC COMBINED LICENSE	65046 · Fees - Markets, SED, Events	40.00
	5/2/2025		MASTERCARD PURCHASE OLCC COMBINED LICENSE	65046 · Fees - Markets, SED, Events	20.00
	5/2/2025		MASTERCARD PURCHASE DD DOORDASH MCDONALDS REVERSED THIS ON MY EXPENSIFY REPORT ...	65046 · Fees - Markets, SED, Events	46.00
	5/2/2025		MASTERCARD PURCHASE CPP HOT LIPS PIZZA HAW	60012 · Meals & Entertainment	95.50
	5/2/2025		MASTERCARD PURCHASE AUTOZONE 2219	80050 · Supplies - Production	9.99
	5/2/2025		MASTERCARD PURCHASE DHL PDX0000856881	80051 · Intersite Shipping - Production	95.88
	5/5/2025		SHOPIFY	A008 · Website Development & Running	1,032.91
	5/5/2025		MASTERCARD PURCHASE MARKET OF CHOICE 3	65045 · Supplies	49.90
	5/5/2025		MASTERCARD PURCHASE AMAZON MKTPL NB8J37NB1	65045 · Supplies	99.99
	5/5/2025		SHELL OIL 574431489QPS PORTLAND OR	65048 · Meals & Entertainment	51.37
	5/5/2025		MASTERCARD PURCHASE MICROSOFT G089930500	60052 · Dues, Subscriptions & Fees	10.00
	5/5/2025		MASTERCARD PURCHASE AUTOZONE 2219	80050 · Supplies - Production	9.99
	5/5/2025		MASTERCARD PURCHASE DELICIOUS DONUTS	60012 · Meals & Entertainment	23.65
	5/6/2025		OLCC COMBINED LICENSE PORTLAND OR	90185 · Licenses & Permits	200.00

Type	Date	Num	Name	Purpose	Credit
	5/6/2025		MASTERCARD PURCHASE SOUTHWES 5264275843612 KROMER MELISSA LYNN ANUHE SOUTHWES W...	65046 · Fees - Markets, SED, Events	55.00
	5/6/2025		SMF MANGO TACO 6401523 SACRAMENTO CA	14125 · Prepaid Expenses	39.66
	5/7/2025		NEW SYSTEM LAUNDRY LLC PORTLAND OR	65045 · Supplies	422.38
	5/7/2025		KLAVIYO INC. SOFTWARE BOSTON MA	B015 · Subscriptions	900.00
	5/7/2025		MASTERCARD PURCHASE PORTLAND PARKING KITTY	65047 · Parking & Mileage	5.40
	5/7/2025		MASTERCARD PURCHASE CTY CTR PARKNG 0610115	65047 · Parking & Mileage	8.00
	5/7/2025		MASTERCARD PURCHASE SQ PRINCE COFFEE CLIENT MEETING	65048 · Meals & Entertainment	32.40
	5/7/2025		MASTERCARD PURCHASE AMAZON MKTPL NI6RP9642	80050 · Supplies - Production	7.95
	5/8/2025		Canva	B015 · Subscriptions	45.37
	5/8/2025		FACEBK	A002 · Media Costs Airing - Digital	58.00
	5/8/2025		MASTERCARD PURCHASE AMAZON COM NB7ZF0IW0	80050 · Supplies - Production	38.22
	5/8/2025		MASTERCARD PURCHASE FRED MEYER 0375 CLUB SODA AND ICE FOR DRO	65045 · Supplies	64.95
	5/8/2025		MASTERCARD PURCHASE AMAZON MKTPL NI9NC9RM2 NEW REPLACEMENT DECOR BROKEN FM SUPP...	65045 · Supplies	94.15
	5/8/2025		MASTERCARD PURCHASE VTG VENDOR FEE	65046 · Fees - Markets, SED, Events	49.95
	5/8/2025		MASTERCARD PURCHASE AMAZON COM NB9KW6RM1	80050 · Supplies - Production	49.98
	5/9/2025		DNH	60052 · Dues, Subscriptions & Fees	49.97
	5/9/2025		EASYDMARC INC DOVER DE	60052 · Dues, Subscriptions & Fees	39.99
	5/9/2025		MASTERCARD PURCHASE SHERIDAN FRUIT ICE FOR DRO	65045 · Supplies	19.41
	5/9/2025		MASTERCARD PURCHASE CTY CTR PARKNG 0610115 CLIENT MEETING	65047 · Parking & Mileage	4.00
	5/9/2025		MASTERCARD PURCHASE OLCC COMBINED LICENSE	65046 · Fees - Markets, SED, Events	50.00
	5/9/2025		MASTERCARD PURCHASE AMAZON MKTPL NI00A4WK2 NEW REPLACEMENT DECOR BROKEN FM SUPP...	65045 · Supplies	23.87
	5/12/2025		DNH	60052 · Dues, Subscriptions & Fees	49.98
	5/12/2025		MASTERCARD PURCHASE MARKET OF CHOICE 3	65045 · Supplies	23.98
	5/12/2025		MASTERCARD PURCHASE AUCTANE SHIPSTATION	65026 · Shipping	59.99
	5/12/2025		WESTWARD TAB	65048 · Meals & Entertainment	90.00
	5/12/2025		WESTWARD TAB	65048 · Meals & Entertainment	50.50
	5/12/2025		MASTERCARD PURCHASE TST STEEPLEJACK BREWI BAR TAB	65048 · Meals & Entertainment	32.94
	5/12/2025		MASTERCARD PURCHASE MULTNOMAH COUNTY ENV H SED	65046 · Fees - Markets, SED, Events	10.00
	5/12/2025		MASTERCARD PURCHASE OR LIQUOR STORE 181 LIQUOR FOR THE EVENT COCKTAIL	65045 · Supplies	62.90
	5/12/2025		MASTERCARD PURCHASE PORTLAND PARKING KITTY CLIENT MEETING	65047 · Parking & Mileage	7.20
	5/12/2025		MASTERCARD PURCHASE PORTLAND PARKING KITTY CLIENT MEETING	65047 · Parking & Mileage	12.60
	5/12/2025		FRIDAY PIZZA FOR TEMPS AND BOTTLING CREW	60012 · Meals & Entertainment	164.50
	5/12/2025		MASTERCARD PURCHASE CULT CLASSICS WESTWARD ORDER BEFORE IT WAS LISTED ON MENU	60012 · Meals & Entertainment	25.00
	5/13/2025		USPS STAMPS ENDICIA 888-4340055 DC	60075 · Postage & Shipping	500.00
	5/13/2025		ODG MEMBER	60052 · Dues, Subscriptions & Fees	1,200.00
	5/13/2025		MASTERCARD PURCHASE TBH THE BITTER HOUSEW	50225 · Merchandise COGS	2,235.10
	5/13/2025		MASTERCARD PURCHASE MARKET OF CHOICE 3 ICE DRO SNACKS FOR EVENT CLUB SODA	65045 · Supplies	94.18
	5/13/2025		MASTERCARD PURCHASE PORTLAND PARKING KITTY CLIENT MEETING	65047 · Parking & Mileage	1.20
	5/14/2025		GITHUB, INC. SAN FRANCISCO CA	B015 · Subscriptions	42.00
	5/14/2025		PADDLE.NET	60052 · Dues, Subscriptions & Fees	12.00
	5/14/2025		MASTERCARD PURCHASE OLCC COMBINED LICENSE	65046 · Fees - Markets, SED, Events	10.00
	5/14/2025		MASTERCARD PURCHASE PORTLAND PARKING KITTY CLIENT MEETING	65047 · Parking & Mileage	5.40
	5/14/2025		MASTERCARD PURCHASE BEERANDBREWING COM	60094 · Supplies	59.99
	5/14/2025		MASTERCARD PURCHASE CSI NEWSLETTER	60052 · Dues, Subscriptions & Fees	13.00
	5/14/2025		FOREIGN TRANSACTION FEE	90045 · Bank Service Charges	0.36
	5/15/2025		MASTERCARD PURCHASE CTY CTR PARKNG 0610115 CLIENT MEETING	65047 · Parking & Mileage	8.00
	5/15/2025		MASTERCARD PURCHASE FACTORS IN PDX VENDOR FEE	65046 · Fees - Markets, SED, Events	117.15
	5/15/2025		MASTERCARD PURCHASE LUCKY DEVIL LOUNGE WESTWARD DRINKS	60012 · Meals & Entertainment	65.50
	5/15/2025		MASTERCARD PURCHASE LUCKY DEVIL LOUNGE WESTWARD DRINKS W BARTENDERS	60012 · Meals & Entertainment	100.00
	5/15/2025		STORAGE FOR NEW CAMERAS	60052 · Dues, Subscriptions & Fees	26.99
	5/15/2025		FOREIGN TRANSACTION FEE	90045 · Bank Service Charges	0.76
	5/15/2025		CLUB ORDER PROCESSED THROUGH RECHARGE MASTERCARD PURCHASE SPEAKEASY CO	21075 · Other Accrued Expenses	99.95
	5/15/2025		Sales taxes for Speakeasy orders	90050 · Taxes	7.85
	5/16/2025		MASTERCARD PURCHASE FRED MEYER 0600	65045 · Supplies	26.19
	5/16/2025		MASTERCARD PURCHASE YSI HAVEN AT GC FARMERS MARKET FEE	65046 · Fees - Markets, SED, Events	45.00
	5/16/2025		MASTERCARD PURCHASE OFFICE DEPOT 832	80050 · Supplies - Production	26.99
	5/19/2025		INTUIT	60052 · Dues, Subscriptions & Fees	438.00
	5/19/2025		DROPBOX	60052 · Dues, Subscriptions & Fees	666.00
	5/19/2025		HEROKU	60052 · Dues, Subscriptions & Fees	107.00
	5/19/2025		CLUB EVENT COCKTAIL	65045 · Supplies	149.70
	5/19/2025		MASTERCARD PURCHASE PORTLAND PARKING KITTY	65047 · Parking & Mileage	5.40
	5/19/2025		MASTERCARD PURCHASE PORTLAND PARKING KITTY	65047 · Parking & Mileage	1.80
	5/19/2025		MASTERCARD PURCHASE CTY CTR PARKNG 0610115	65047 · Parking & Mileage	4.00
	5/19/2025		MASTERCARD PURCHASE PORTLAND PARKING KITTY	65047 · Parking & Mileage	5.40
	5/19/2025		MASTERCARD PURCHASE AMAZON MKTPL NW9V161W0 CLUB RELEASE	B017 · Whiskey Club	14.98
	5/19/2025		MASTERCARD PURCHASE AMAZON MKTPL NZ7F77HK2 CLUB RELEASE	B017 · Whiskey Club	78.59
	5/19/2025		MASTERCARD PURCHASE AMAZON MKTPL NW44H22M1 DRO	65045 · Supplies	37.55
	5/19/2025		SQ	65047 · Parking & Mileage	29.95
	5/19/2025		MASTERCARD PURCHASE MICROSOFT MICROSOFT 36 BASIC	60052 · Dues, Subscriptions & Fees	19.99
	5/19/2025		MASTERCARD PURCHASE SQ LA CUCHARA	60012 · Meals & Entertainment	124.20
	5/20/2025		MASTERCARD PURCHASE PORTLAND PARKING KITTY CLIENT MEETING	65047 · Parking & Mileage	2.10
	5/20/2025		MASTERCARD PURCHASE PORTLAND PARKING KITTY CLIENT MEETING	65047 · Parking & Mileage	1.20
	5/20/2025		MASTERCARD PURCHASE PORTLAND PARKING KITTY CLIENT MEETING	65047 · Parking & Mileage	2.40
	5/20/2025		MASTERCARD PURCHASE WASH MAN HILLSBORO SED FEE	65046 · Fees - Markets, SED, Events	95.00
	5/20/2025		MASTERCARD PURCHASE DD DOORDASH NEWSEASON CLUB SODA CITRUS FOR DRO COFFEE FOR D...	65045 · Supplies	97.84
	5/20/2025		CLUB ORDERS PROCESSED THROUGH RECHARGE MASTERCARD PURCHASE SPEAKEASY CO	21075 · Other Accrued Expenses	10,544.70
	5/20/2025		Sales taxes for Speakeasy orders	90050 · Taxes	817.24
	5/21/2025		NEW SYSTEM LAUNDRY LLC PORTLAND OR	80050 · Supplies - Production	499.38
	5/21/2025		ZOOM.COM 888-799-9666 SAN JOSE CA	60052 · Dues, Subscriptions & Fees	381.81
	5/21/2025		MASTERCARD PURCHASE AMAZON MKTPL NZ55D9FI0	65045 · Supplies	84.98
	5/21/2025		MASTERCARD PURCHASE TST ELEPHANTS DELICAT	65048 · Meals & Entertainment	37.22
	5/21/2025		MASTERCARD PURCHASE PORTLAND PARKING KITTY CLIENT MEETING	65047 · Parking & Mileage	3.60
	5/21/2025		MASTERCARD PURCHASE OREGON LIQUOR STORE 17 CLUB RELEASE	B017 · Whiskey Club	99.80
	5/21/2025		MASTERCARD PURCHASE VINOPOLIS WINE SHOP CLUB RELEASE	B017 · Whiskey Club	686.00
	5/21/2025		MASTERCARD PURCHASE VINOPOLIS WINE SHOP CLUB RELEASE	B017 · Whiskey Club	49.00
	5/21/2025		MASTERCARD PURCHASE ETT OR0012ORORENT SED	65045 · Supplies	20.80
	5/21/2025		MASTERCARD PURCHASE ETT OR0012ORORENT SED	65045 · Supplies	20.80
	5/21/2025		FILINGS FOR OUTSTANDING PRIOR PERIODS FOR MA W H OR UI	90050 · Taxes	25.24
	5/21/2025		FILINGS FOR OUTSTANDING PRIOR PERIODS FOR MA W H OR UI	90050 · Taxes	80.43
	5/21/2025		MASTERCARD PURCHASE SIMPLISAFE	60052 · Dues, Subscriptions & Fees	29.97
	5/21/2025		SNACKS SUPPLIES FOR CLUB RELEASE EVENT MASTERCARD PURCHASE AMAZON MKTPL NW2...	B017 · Whiskey Club	34.97
	5/21/2025		SNACKS SUPPLIES FOR CLUB EVENT MASTERCARD PURCHASE AMAZON MARK NZ4259C91	B017 · Whiskey Club	9.99
	5/22/2025		MASTERCARD PURCHASE MARKET OF CHOICE 3	65045 · Supplies	19.87
	5/22/2025		MASTERCARD PURCHASE CANVA 04524 5512136 CLUB RELEASE	B017 · Whiskey Club	30.00
	5/22/2025		MASTERCARD PURCHASE CTLP CSC SERVICEWORKS CLIENT MEETING	65047 · Parking & Mileage	2.50
	5/22/2025		MASTERCARD PURCHASE PACIFIC WOODS DENTAL	65046 · Fees - Markets, SED, Events	23.00
	5/22/2025		MASTERCARD PURCHASE MICROSOFT G093227441	60052 · Dues, Subscriptions & Fees	21.00
	5/22/2025		MASTERCARD PURCHASE ADOBE ADOBE	60052 · Dues, Subscriptions & Fees	23.88
	5/22/2025		MASTERCARD PURCHASE ADOBE ADOBE	60052 · Dues, Subscriptions & Fees	19.99
	5/22/2025		SNACKS SUPPLIES FOR CLUB EVENT MASTERCARD PURCHASE AMAZON RETA NZ18L8JY0	B017 · Whiskey Club	12.14
	5/23/2025		MASTERCARD PURCHASE SQ SALEM COMMUNITY MA	65046 · Fees - Markets, SED, Events	125.00
	5/23/2025		MASTERCARD PURCHASE ARDEN EVENT COLLECTIVE CLUB RELEASE	B017 · Whiskey Club	1,879.70

Type	Date	Num	Name	Purpose	Credit
	5/23/2025		MASTERCARD PURCHASE DD DOSHERMANOS	60012 · Meals & Entertainment	137.00
	5/23/2025		PRINTED CARDS FOR CLUB EVENT MASTERCARD PURCHASE CANVA 04524 82935704	B017 · Whiskey Club	85.50
	5/23/2025		SNACKS SUPPLIES FOR CLUB EVENT MASTERCARD PURCHASE AMAZON MKTPL NZ1815GY1	B017 · Whiskey Club	113.88
	5/27/2025		BILL	60052 · Dues, Subscriptions & Fees	430.71
	5/27/2025		GODADDY.COM 480-505-8855 AZ	60052 · Dues, Subscriptions & Fees	34.97
	5/27/2025		RIGHT NETWORKS HUDSON NH	60052 · Dues, Subscriptions & Fees	182.00
	5/27/2025		LATER.COM VANCOUVER BC	B015 · Subscriptions	30.00
	5/27/2025		GORGIAS INC SAN FRANCISCO CA	60052 · Dues, Subscriptions & Fees	116.00
	5/27/2025		FOREIGN TRANSACTION FEE	90045 · Bank Service Charges	0.84
	5/27/2025		MASTERCARD PURCHASE MARKET OF CHOICE 3	65045 · Supplies	93.32
	5/27/2025		MASTERCARD PURCHASE CITY OF LAKE OSWEGO STALL FEE	65046 · Fees - Markets, SED, Events	48.00
	5/27/2025		MASTERCARD PURCHASE AMAZON MKTPL NZ6SP8RA0 SUPPLIES	B017 · Whiskey Club	139.23
	5/27/2025		MASTERCARD PURCHASE CCSI EFAX	60052 · Dues, Subscriptions & Fees	18.99
	5/27/2025		SNACKS SUPPLIES FOR CLUB EVENT MASTERCARD PURCHASE AMAZON MKTPL NZ2BI3XN0	B017 · Whiskey Club	351.89
	5/27/2025		CLUB ORDERS PROCESSED THROUGH RECHARGE MASTERCARD PURCHASE SPEAKEASY CO	21075 · Other Accrued Expenses	3,268.35
	5/27/2025		Sales taxes for Speakeasy orders	90050 · Taxes	253.30
	5/27/2025		SNACKS SUPPLIES FOR CLUB EVENT MASTERCARD PURCHASE AMAZON MARK NN52Z6BA2	B017 · Whiskey Club	1,193.18
	5/28/2025		USPS STAMPS ENDICIA 888-4340055 DC	60075 · Postage & Shipping	500.00
	5/28/2025		CENTURYLINK LUMEN 800-244-1111 LA	65056 · Utilities	70.00
	5/28/2025		MASTERCARD PURCHASE PORTLAND PARKING KITTY	65047 · Parking & Mileage	1.20
	5/28/2025		MASTERCARD PURCHASE PORTLAND PARKING KITTY	65047 · Parking & Mileage	1.10
	5/28/2025		MASTERCARD PURCHASE CITY OF PORTLAND DEPT	65047 · Parking & Mileage	2.30
	5/28/2025		MASTERCARD PURCHASE CITY OF PORTLAND DEPT	65047 · Parking & Mileage	1.70
	5/28/2025		MASTERCARD PURCHASE CTY CTR PARKNG 0610115 CLIENT MEETING	65047 · Parking & Mileage	4.00
	5/29/2025		GODADDY.COM 480-505-8855 AZ	60052 · Dues, Subscriptions & Fees	190.65
	5/29/2025		WHENIWORK.COM MINNEAPOLIS MN	60052 · Dues, Subscriptions & Fees	63.20
	5/29/2025		MASTERCARD PURCHASE AMAZON COM NN38K9VW1	80050 · Supplies - Production	37.00
	5/29/2025		BLITZ WESTWARD DRINKS	60012 · Meals & Entertainment	51.90
	5/29/2025		FACTOR75 18885735727 IL	14125 · Prepaid Expenses	117.15
	5/29/2025		FOUND HEALTH MIAMI FL	14125 · Prepaid Expenses	129.00
	5/29/2025		FOUND HEALTH MIAMI FL	14125 · Prepaid Expenses	189.00
	5/29/2025		SNACKS SUPPLIES FOR CLUB EVENT MASTERCARD PURCHASE AMAZON MARK N676I1FA2	B017 · Whiskey Club	458.89
	5/29/2025		CLUB ORDERS PROCESSED THROUGH RECHARGE MASTERCARD PURCHASE SPEAKEASY CO	21075 · Other Accrued Expenses	1,289.35
	5/29/2025		Sales taxes for Speakeasy orders	90050 · Taxes	99.93
	5/30/2025		GODADDY.COM 480-505-8855 AZ	60052 · Dues, Subscriptions & Fees	58.96
	5/30/2025		CTY CTR PARKNG 0610115 PORTLAND OR	65047 · Parking & Mileage	4.00
	5/30/2025		SNACKS SUPPLIES FOR CLUB EVENT MASTERCARD PURCHASE AMAZON MARK NN1L48HO0	B017 · Whiskey Club	303.50
					37,902.40
			TOTAL CASH DISBURSEMENTS		**$ 754,076.0**

Exhibit E

House Spirits Distillery LLC dba Westward Whiskey

A/P Aging Detail

As of May 31, 2025

	Type	Date	Num	Name	Due Date	Aging	Open Balance
Current							
	Bill	05/31/2025	17947A	Chard Snyder & Associates	05/31/2025		100.00
	Bill	05/31/2025	05/31/25 Period 5	OLCC - vendor	05/31/2025		58,923.97
	Bill	05/31/2025	0002432118	Industrial Source/National Fire Fighter	05/31/2025		131.05
	Bill	05/31/2025	2025-10	TTB	05/31/2025		702.80
	Credit	05/31/2025	8600CM	Portland Water Bureau #8600			-78.22
	Bill	05/31/2025	20250531	Volstead Brands, LLC	05/31/2025		1,838.45
	Bill	05/31/2025	05.2025 - 2016011	Port of Portland	05/31/2025		5,937.50
	Bill	05/31/2025	20250531	Krogstad Aquavit, LLC	05/31/2025		2,588.42
	Bill	05/31/2025	20250531	State Compensation Insurance Fund	05/31/2025		1,504.96
	Bill	05/31/2025	90980033	Epiq Corporate Restructuring LLC	05/31/2025		19,215.87
	Bill	05/31/2025	2285004	Blank Rome	05/31/2025		5,890.00
	Bill	05/25/2025	DR138188	Wineco, LLC	06/04/2025		417.32
	Bill	05/08/2025	6112990786	Verizon Wireless	06/07/2025		393.40
	Bill	05/25/2025	4146635	NORTHWEST STAFFING RESOURCES INC	06/09/2025		5,861.90
	Bill	05/31/2025	000038459V225	UPS	06/09/2025		12.50
	Bill	05/31/2025	DR138397	Wineco, LLC	06/09/2025		50.23
	Bill	05/11/2025	DR137897	Northwest Distribution	06/10/2025		437.71
	Bill	05/11/2025	DR137918	Northwest Distribution	06/10/2025		218.87
	Bill	05/12/2025	10504267	Portland Fire & Rescue	06/11/2025		57.00
	Bill	05/30/2025	20250501	Portland Disposal & Recycling, Inc	06/14/2025		806.55
	Bill	05/16/2025	5813393	Sprague Pest Solutions	06/15/2025		119.64
	Bill	05/31/2025	13738992	Loomis Armored US, LLC - C-Corp	06/15/2025		90.17
	Bill	05/31/2025	04/21/25-06/04/25	NW Natural - #31896913	06/15/2025		969.32
	Bill	05/18/2025	DR138080	Northwest Distribution	06/17/2025		1,613.17
	Bill	05/20/2025	736761351	Lumen	06/19/2025		254.75
	Bill	05/23/2025	8407509000	Cintas	06/22/2025		140.73
	Bill	05/23/2025	805995	Vermont Information Processing	06/22/2025		657.75
	Bill	05/23/2025	25-24458	International Laser Solutions	06/22/2025		332.58
	Bill	05/25/2025	DR138246	Northwest Distribution	06/24/2025		691.44
	Bill	05/26/2025	22811	Portland Soda Works	06/25/2025		160.68
	Bill	05/28/2025	102688	Lasko Printing Inc.	06/27/2025		60.00
	Bill	05/30/2025	1297277	Port of Portland	06/29/2025		160.00
	Bill	05/31/2025	1210	SCD Corporation	06/30/2025		446.25
	Bill	05/31/2025	DR138733	Northwest Distribution	06/30/2025		771.16
	Bill	05/01/2025	1297001	Port of Portland	07/02/2025		100.00
	Bill	05/30/2025	1296913	Port of Portland	07/02/2025		280.00
	Bill	05/31/2025	1297505	Port of Portland	07/04/2025		476.88
Total Current							112,334.80
1 - 30							
	Bill	04/01/2025	22066	Portland Soda Works	05/01/2025	30	364.44
	Bill	03/31/2025	1294388	Port of Portland	05/02/2025	29	200.00
	Bill	05/02/2025	03/27/25-04/23/25	Portland Water Bureau #8900	05/02/2025	29	1,816.16
	Bill	05/14/2025	001313	Lionbert LLC	05/14/2025	17	3,100.00
	Bill	05/27/2025	WWHI71003-1	North Drinkware	05/27/2025	4	252.00
	Bill	05/18/2025	DR137975	Wineco, LLC	05/28/2025	3	26.82
	Bill	05/28/2025	1027528541	Pitney Bowes - #5281	05/28/2025	3	94.47
	Bill	05/30/2025	505395	Amsterdam Warehouse Company	05/30/2025	1	66.26
	Bill	05/30/2025	DR138141	Northwest Distribution	05/30/2025	1	130.59
	Credit	05/30/2025	8900CM	Portland Water Bureau #8900			-3,100.79
	Bill	05/30/2025	25-10660-KBO	Archer & Greiner, P.C	05/30/2025	1	2,674.40
	Bill	05/30/2025	20250530	State Compensation Insurance Fund	05/30/2025	1	572.66
Total 1 - 30							6,197.01
31 - 60							
	Bill	03/11/2025	INV-20955	The Bitter Housewife	04/10/2025	51	676.50
	Bill	03/31/2025	JFM2025	Volstead Brands, LLC	04/10/2025	51	11,240.47
	Bill	03/21/2025	801980	Vermont Information Processing	04/20/2025	41	733.00
	Bill	03/24/2025	6336	Prologis	04/23/2025	38	915.99
	Bill	04/01/2025	1294023	Port of Portland	04/25/2025	36	150.00
	Bill	04/30/2025	20250430	Volstead Brands, LLC	04/30/2025	31	15,044.15
	Bill	04/30/2025	20250430	Krogstad Aquavit, LLC	04/30/2025	31	863.01
	Bill	04/30/2025	001224A	Lionbert LLC	04/30/2025	31	91,340.00
Total 31 - 60							120,963.12
TOTAL							**239,494.93**

Exhibit F

House Spirits Distillery LLC dba Westward Whiskey

A/R Aging Detail

As of May 31, 2025

8:57 AM

06/17/2025

	Type	Date	Num	P. O. #	Name	Terms	Due Date	Class	Aging	Open Balance
Current										
	Invoice	04/29/2025	HOU22231	MI WEEK NO.30	Michigan Liquor Control Comm. - MI	Net 39 (Michigan Only)	06/07/2025			337.15
	Invoice	05/14/2025	HOU22236	WEW050625	Coronado Tasting Room Warehouse - CA	Net 30	06/13/2025			42,000.00
	Invoice	04/30/2025	HSD12586	Apr 2025	Priority Pass Inc.	Net 45	06/14/2025	DTC:PDX		1,254.00
	Invoice	05/16/2025	HOU22238	483-37944	Idaho State Liquor Division	Net 30	06/15/2025			231.12
	Invoice	05/19/2025	HOU22239	ME 250515010380	Maine Beverage Company	Net 30	06/18/2025			189.00
	Invoice	05/21/2025	HOU22245	VA P3098408	Virginia ABC Board - VA	Net 30	06/20/2025			4,400.62
	Invoice	05/23/2025	HSD12590		Speeder Solutions, LLC	Net 30	06/22/2025			75.00
	Invoice	05/20/2025	HOU22241	MI WEEK NO.33	Michigan Liquor Control Comm. - MI	Net 39 (Michigan Only)	06/28/2025			544.36
	Invoice	05/31/2025	HSD12591	123264	OLCC	Net 30	06/30/2025			10,447.33
	Invoice	05/31/2025	HSD12592	May 2025	Priority Pass Inc.	Net 45	07/15/2025	DTC:PDX		572.00
Total Current										60,050.58
1 - 30										
	Invoice	04/01/2025	HOU22195	4163560	Southern Glazer's:SWS NY Metro	Net 30	05/01/2025		30	1,163.00
	Invoice	04/11/2025	HOU22212	4176129	Southern Glazer's:SWS NY Metro	Net 30	05/11/2025		20	425.00
	Invoice	04/16/2025	HOU22198	4166488	Southern Glazer's:SWS - Pacific NW	Net 30	05/16/2025		15	2,387.50
	Invoice	04/21/2025	HOU22215	4178538	Southern Glazer's:SWS CA South	Net 30	05/21/2025		10	2,540.00
	Invoice	04/21/2025	HOU22219	4180164	Southern Glazer's:SWS CA North	Net 30	05/21/2025		10	3,288.00
	Invoice	04/21/2025	HOU22202	4169987	Southern Glazer's:SWS CA North	Net 30	05/21/2025		10	2,467.20
	Invoice	04/29/2025	HOU22230	WEW042425	Coronado Tasting Room Warehouse - CA	Net 30	05/29/2025		2	126,264.00
Total 1 - 30										138,534.70
31 - 60										
	Invoice	12/10/2024	HSD12540	518	Iconic Beverages	Net 120 from B/L	04/11/2025		50	31,140.00
	Invoice	03/14/2025	HOU22189	9900040488	Southern Glazer's:SWS PA	Net 30	04/13/2025		48	282.00
	Invoice	03/20/2025	HOU22190	4156329	Southern Glazer's:SWS CA North	Net 30	04/19/2025		42	1,370.00
	Invoice	03/20/2025	HOU22183	4150196	Southern Glazer's:SWS CA North	Net 30	04/19/2025		42	4,640.00
	Invoice	03/20/2025	HOU22184	4150204	Southern Glazer's:SWS CA South	Net 30	04/19/2025		42	4,110.00
	Payment	04/24/2025	250424424240		Grand Cru Wines & Spirits, Inc.					-16,416.00
	Invoice	03/26/2025	HOU22169	4138104	Southern Glazer's:SWS - Pacific NW	Net 30	04/25/2025		36	3,780.00
Total 31 - 60										28,906.00
61 - 90										
	Invoice	11/22/2024	HSD12523	517	Iconic Beverages	Net 120 from B/L	03/22/2025		70	56,160.00
	Invoice	11/27/2024	HSD12544	522	Iconic Beverages	Net 120 from B/L	03/27/2025		65	1,302.00
Total 61 - 90										57,462.00
> 90										
	Invoice	10/11/2024	HOU22021	4017861	Southern Glazer's:SWS NY Syracuse	Net 30	11/10/2024		202	245.94
	Invoice	12/17/2024	HSD12550	024-1127	EUROVINOS, S.A.	Prepay	12/17/2024		165	12,850.00
Total > 90										13,095.94
TOTAL										**298,049.22**

Exhibit B

Financial Projections

WESTWARD WHISKEY
Restructuring Plan

	2025 FORECAST Sep	2025 FORECAST Oct	2025 FORECAST Nov	2025 FORECAST Dec	2025 FORECAST Sept - Dec	2026 FORECAST Q1	2026 FORECAST Q2	2026 FORECAST Q3	2026 FORECAST Q4	2026 FORECAST ANNUAL	2027 FORECAST Q1	2027 FORECAST Q2	2027 FORECAST Q3	2027 FORECAST Q4	2027 FORECAST ANNUAL	2028 FORECAST Q1	2028 FORECAST Q2	2028 FORECAST Q3	2028 FORECAST Q4	2028 FORECAST ANNUAL	2029 FORECAST Q1	2029 FORECAST Q2	2029 FORECAST Q3	2029 FORECAST Q4	2029 FORECAST ANNUAL
Direct to Consumer (DTC) Revenue Received	$ 121,867	$ 206,920	$ 460,908	$ 105,305	895,000	$ 939,553	$ 822,109	$ 469,777	$ 704,665	2,936,103	$ 1,084,904	$ 949,291	$ 542,452	$ 813,678	3,390,326	$ 1,258,847	$ 1,101,491	$ 629,424	$ 944,135	3,933,897	$ 1,624,970	$ 1,553,099	$ 1,037,485	$ 1,331,228	5,546,783
OLCC Fees on DTC	(30,467)	(51,730)	(115,227)	(26,326)	(223,750)	(234,888)	(205,527)	(117,444)	(176,166)	(734,026)	(271,226)	(237,323)	(135,613)	(203,420)	(847,581)	(314,712)	(275,373)	(157,356)	(236,034)	(983,474)	(406,243)	(388,275)	(259,371)	(332,807)	(1,386,696)
CC Processing Fees	(4,265)	(7,242)	(16,132)	(3,686)	(31,325)	(32,884)	(28,774)	(16,442)	(24,663)	(102,764)	(37,972)	(33,225)	(18,986)	(28,479)	(118,661)	(44,060)	(38,552)	(22,030)	(33,045)	(137,686)	(56,874)	(54,358)	(36,312)	(46,593)	(194,137)
Wholesale	464,950	88,840	39,405	39,405	632,600	212,754	113,469	177,295	205,662	709,179	282,679	150,762	235,566	273,256	942,263	260,947	215,838	259,122	300,582	1,036,489	242,041	282,422	335,034	280,640	1,140,138
From Contract Manufacturing					-	250,000	250,000	250,000	250,000	1,000,000	375,000	375,000	375,000	375,000	1,500,000	500,000	500,000	500,000	500,000	2,000,000	505,000	505,000	505,000	505,000	2,020,000
TOTAL CASH RECEIPTS	**$ 552,085**	**$ 236,788**	**$ 368,954**	**$ 114,698**	**$ 1,272,525**	**$ 1,134,534**	**$ 951,277**	**$ 763,185**	**$ 959,497**	**$ 3,808,493**	**$ 1,433,385**	**$ 1,204,505**	**$ 998,419**	**$ 1,230,036**	**$ 4,866,346**	**$ 1,661,022**	**$ 1,503,404**	**$ 1,209,160**	**$ 1,475,638**	**$ 5,849,225**	**$ 1,908,895**	**$ 1,897,888**	**$ 1,581,836**	**$ 1,737,468**	**$ 7,126,087**
Employee Payroll + Payroll Taxes	171,315	199,170	149,608	149,608	$ 669,701	451,703	451,703	451,703	451,703	1,806,814	462,288	462,288	462,288	462,288	$ 1,849,153	473,191	473,191	473,191	473,191	$ 1,892,763	484,420	484,420	484,420	484,420	$ 1,937,681
Retirement Contributions	5,378	6,252	4,696	4,696	$ 21,022	14,179	14,179	14,179	14,179	56,716	14,511	14,511	14,511	14,511	$ 58,045	14,854	14,854	14,854	14,854	$ 59,414	15,206	15,206	15,206	15,206	$ 60,824
Health Insurance	13,230	24,570	7,560	7,560	$ 52,920	22,850	22,850	22,850	22,850	91,400	23,190	23,190	23,190	23,190	$ 92,761	23,716	23,716	23,716	23,716	$ 94,864	24,257	24,257	24,257	24,257	$ 97,029
HSA & FSA	2,600	2,600	2,600	2,600	$ 10,400	2,600	2,600	2,600	2,600	10,400	2,600	2,600	2,600	2,600	$ 10,400	2,600	2,600	2,600	2,600	$ 10,400	2,600	2,600	2,600	2,600	$ 10,400
Contractors	59,000	59,000	59,000	59,000	$ 236,000	177,000	177,000	177,000	177,000	708,000	182,310	182,310	182,310	182,310	$ 729,240	187,779	187,779	187,779	187,779	$ 751,117	193,413	193,413	193,413	193,413	$ 773,651
Total Payroll & Contractors	**$ 251,523**	**$ 291,592**	**$ 223,464**	**$ 223,464**	**$ 990,043**	**$ 668,333**	**$ 668,333**	**$ 668,333**	**$ 668,333**	**$ 2,673,330**	**$ 684,900**	**$ 684,900**	**$ 684,900**	**$ 684,900**	**$ 2,739,600**	**$ 702,140**	**$ 702,140**	**$ 702,140**	**$ 702,140**	**$ 2,808,558**	**$ 719,896**	**$ 719,896**	**$ 719,896**	**$ 719,896**	**$ 2,879,585**
Travel Costs	**$ 22,375**	**$ 22,375**	**$ 22,375**	**$ 22,375**	**$ 89,500**	**$ 43,125**	**$ 43,125**	**$ 43,125**	**$ 43,125**	**$ 172,500**	**$ 45,964**	**$ 45,964**	**$ 45,964**	**$ 45,964**	**$ 183,855**	**$ 47,343**	**$ 47,343**	**$ 47,343**	**$ 47,343**	**$ 189,371**	**$ 48,763**	**$ 48,763**	**$ 48,763**	**$ 48,763**	**$ 195,052**
Advertising and Promotion	**$ 26,401**	**$ 26,383**	**$ 46,182**	**$ 50,917**	**$ 149,882**	**$ 66,134**	**$ 66,134**	**$ 66,134**	**$ 66,134**	**$ 264,534**	**$ 75,598**	**$ 75,598**	**$ 75,598**	**$ 75,598**	**$ 302,393**	**$ 86,863**	**$ 86,863**	**$ 86,863**	**$ 86,863**	**$ 347,451**	**$ 110,470**	**$ 110,470**	**$ 110,470**	**$ 110,470**	**$ 441,878**
OTHER OPERATING EXPENSES																									
Postage & Shipping	10,988	12,328	40,200	6,030	69,546	82,716	72,376	41,358	62,037	258,486	99,259	86,851	49,629	74,444	310,183	119,110	104,222	59,555	89,333	372,220	178,667	156,333	89,333	134,000	558,333
Supplies (DTC events, Janitor, water, PPE)	24,000				24,000	9,000	9,000	9,000	9,000	36,000	9,000	9,000	9,000	9,000	36,000	9,000	9,000	9,000	9,000	36,000	9,000	9,000	9,000	9,000	36,000
Parking & Mileage	1,500	1,500	1,500	1,500	6,000	1,500	1,500	1,500	1,500	6,000	1,500	1,500	1,500	1,500	6,000	1,500	1,500	1,500	1,500	6,000	1,500	1,500	1,500	1,500	6,000
Telephone	2,400	2,400	2,400	2,400	9,600	2,800	2,800	2,800	2,800	11,200	2,800	2,800	2,800	2,800	11,200	2,800	2,800	2,800	2,800	11,200	2,800	2,800	2,800	2,800	11,200
Dues, Subscriptions & Fees	14,980	14,980	14,980	14,980	59,920	39,900	39,900	39,900	39,900	159,600	39,900	39,900	39,900	39,900	159,600	39,900	39,900	39,900	39,900	159,600	39,900	39,900	39,900	39,900	159,600
StkThruPut Insurance	5,700	5,700	5,700	5,700	22,800	17,100	17,100	17,100	17,100	68,400	17,613	17,613	17,613	17,613	70,452	18,141	18,141	18,141	18,141	72,566	18,686	18,686	18,686	18,686	74,743
Prop & Casualty Insurance	-	-	-	-	-		70,000	30,000		100,000		73,000	30,000		103,000		76,090	30,000		106,090		79,273	30,000		109,273
Workers Comp	-	-	-	-	-		61,600			61,600		63,448			63,448		65,351			65,351		67,312			67,312
Taxes	8,136				8,136	6,102	6,102	6,102	6,102	24,408	6,285	6,285	6,285	6,285	25,140	6,474	6,474	6,474	6,474	25,894	6,668	6,668	6,668	6,668	26,671
Legal Fees	5,000	5,000	5,000	5,000	20,000	15,000	15,000	15,000	15,000	60,000	15,450	15,450	15,450	15,450	61,800	15,914	15,914	15,914	15,914	63,654	16,391	16,391	16,391	16,391	65,564
Bank Fees	500	500	500	500	2,000	500	500	500	500	2,000	500	500	500	500	2,000	500	500	500	500	2,000	500	500	500	500	2,000
Other					-					-					-					-					-
Total Other Operating Expenses	**$ 73,204**	**$ 42,408**	**$ 70,280**	**$ 36,110**	**$ 222,002**	**$ 174,618**	**$ 295,878**	**$ 163,260**	**$ 153,939**	**$ 787,694**	**$ 192,307**	**$ 316,347**	**$ 172,677**	**$ 167,492**	**$ 848,823**	**$ 213,339**	**$ 339,891**	**$ 183,784**	**$ 183,561**	**$ 920,575**	**$ 274,111**	**$ 398,363**	**$ 214,778**	**$ 229,444**	**$ 1,116,696**
OTHER PRODUCT SUPPLY & CM																									
Purchase of Packaging	38,806				38,806	174,852	87,426		87,426	349,705	204,104	102,052		102,052	408,208	275,318	137,659		137,659	550,636	257,210	128,605		128,605	514,419
Facilities Rent																									
Barrell Storage	25,000	25,000	25,000	25,000	100,000	70,000	70,000	70,000	70,000	280,000	70,000	70,000	70,000	70,000	280,000	70,000	70,000	70,000	70,000	280,000	70,000	70,000	70,000	70,000	280,000
Distillery Rent	27,697	27,697	27,697	27,697	110,788	83,091	83,091	83,091	83,091	332,364	85,584	85,584	85,584	85,584	342,335	88,151	88,151	88,151	88,151	352,605	90,796	90,796	90,796	90,796	363,183
Dry Goods storage	7,000	7,000	7,000	7,000	28,000	21,000	21,000	21,000	21,000	84,000	21,630	21,630	21,630	21,630	86,520	22,279	22,279	22,279	22,279	89,116	22,947	22,947	22,947	22,947	91,789
Storage (AWC…)	2,300	2,300	2,300	2,300	9,200	6,900	6,900	6,900	6,900	27,600	7,107	7,107	7,107	7,107	28,428	7,320	7,320	7,320	7,320	29,281	7,540	7,540	7,540	7,540	30,159
Production Utilities	9,200	9,200	9,200	9,200	36,800	27,600	27,600	27,600	27,600	110,400	28,428	28,428	28,428	28,428	113,712	29,281	29,281	29,281	29,281	117,123	30,159	30,159	30,159	30,159	120,637
Property Tax	40,120				40,120	30,090	30,090	30,090	30,090	120,360	30,993	30,993	30,993	30,993	123,971	31,922	31,922	31,922	31,922	127,690	32,880	32,880	32,880	32,880	131,521
Equipment (Rent, repairs & maintenance)	18,000	18,000	18,000	28,000	82,000	36,500	36,500	36,500	36,500	146,000	37,220	37,220	37,220	37,220	148,880	37,962	37,962	37,962	37,962	151,846	38,725	38,725	38,725	38,725	154,902
Logistics (Shipping, storage, other)	6,100	6,100	6,100	6,100	24,400	18,300	18,300	18,300	18,300	73,200	18,849	18,849	18,849	18,849	75,396	19,414	19,414	19,414	19,414	77,658	19,997	19,997	19,997	19,997	79,988
Contract Labor for Packaging	-	4,600	-	-	4,600	29,999	29,999	29,999	29,999	119,997	86,118	86,118	86,118	86,118	344,473	119,510	119,510	119,510	119,510	478,038	121,748	121,748	121,748	121,748	486,992
Other Supply & CM	14,400				14,400	8,150	8,150	8,150	8,150	32,600	8,150	8,150	8,150	8,150	32,600	8,150	8,150	8,150	8,150	32,600	8,150	8,150	8,150	8,150	32,600
Product Supply & CM Total	**$ 188,623**	**$ 99,897**	**$ 95,297**	**$ 105,297**	**$ 489,114**	**$ 506,483**	**$ 419,057**	**$ 331,630**	**$ 419,057**	**$ 1,676,226**	**$ 598,183**	**$ 496,131**	**$ 394,079**	**$ 496,131**	**$ 1,984,523**	**$ 709,307**	**$ 571,648**	**$ 433,989**	**$ 571,648**	**$ 2,286,593**	**$ 700,152**	**$ 571,547**	**$ 442,943**	**$ 571,547**	**$ 2,286,190**
TOTAL CASH DISBURSEMENTS	**$ 562,126**	**$ 482,654**	**$ 457,598**	**$ 438,163**	**$ 1,940,541**	**$ 1,458,691**	**$ 1,492,526**	**$ 1,272,481**	**$ 1,350,586**	**$ 5,574,285**	**$ 1,596,951**	**$ 1,618,940**	**$ 1,373,218**	**$ 1,470,085**	**$ 6,059,194**	**$ 1,758,991**	**$ 1,747,884**	**$ 1,454,118**	**$ 1,591,554**	**$ 6,552,548**	**$ 1,853,392**	**$ 1,849,039**	**$ 1,536,849**	**$ 1,680,121**	**$ 6,919,401**
TOTAL DISPOSABLE INCOME	**$ (10,041)**	**$ (245,866)**	**$ (88,644)**	**$ (323,465)**	**$ (668,016)**	**$ (324,157)**	**$ (541,249)**	**$ (509,296)**	**$ (391,089)**	**$ (1,765,791)**	**$ (163,566)**	**$ (414,435)**	**$ (374,799)**	**$ (240,048)**	**$ (1,192,848)**	**$ (97,969)**	**$ (244,480)**	**$ (244,958)**	**$ (115,916)**	**$ (703,322)**	**$ 55,503**	**$ 48,849**	**$ 44,987**	**$ 57,347**	**$ 206,687**
GUC DISTRIBUTION	**$ 5,000**			**$ 5,000**	**$ 10,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 20,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 20,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 20,000**	**$ 38,003**	**$ 31,349**	**$ 27,487**	**$ 39,847**	**$ 136,687**
Cumulative Disposable Income					**$ (668,016)**					**$ (2,433,808)**					**$ (3,626,656)**					**$ (4,329,978)**					**$ (4,123,291)**
TOTAL GUC DISTRIBUTIONS CREDITED					**$ 10,000**					**$ 30,000**					**$ 50,000**					**$ 70,000**					**$ 206,687**

Exhibit C

Liquidation Analysis

Liquidation Analysis

Assets:

Forced Liquidation Value of Assets	**$2,000,000**[1]
- Less secured creditors claims (DIP)	$1,598,548.00
- Less other secured claims	$457,160.20
- Less Ch. 7 Trustee fees and expenses	$100,000.00
- Less Ch. 11 Admin fees	$225,000.00
- Less Priority Tax Claims	$3,323.35
- Balance for unsecured claims	**($384,031.55)**
- Total dollar amounts for unsecured claims	$**1,305,092**

% Claims Paid	Chapter 7	Plan
Unsecured	**0%**	**15.84%**

[1] As determined by the analysis of Capstone.

Exhibit D

Valuation Analysis

[To be filed in Plan Supplement;
Later iterations of this Plan (if any) filed after the Plan Supplenent will attach the Valuation Analysis]