IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

In re:	§	Chapter 7
SPICEY PARTNERS REAL ESTATE HOLDINGS, LLC, *et al.*,[1]	§	Case No. 24-90572 (CML)
	§	(Jointly Administered)
Debtors.	§	

FINAL REPORT OF DEBTORS AS DEBTORS IN POSSESSION UPON CONVERSION OF CASES TO CHAPTER 7 PURSUANT TO BANKRUPTCY RULE 1019(e)(1)(B)

I. Cash

(a) Cash balance on hand at date of conversion: **$156,746.52**.

(b) List the bank name and last four digits of account numbers where all cash on hand was held for the above-captioned debtors (collectively, the "Debtors"). *See* **Attachment 1**.

(c) Is the cash balance on hand stated above subject to a security interest?

- Except as provided below, the cash balance on hand is subject to the liens of the following parties: (a) Zimmer Inc., as DIP lender, pursuant to the DIP Orders,[2] (b) Cosmed Group of Dominican Republic, Inc. ("Cosmed Group of DR"), as assignee of The Washington Trust Company prepetition secured debt, (c) Michael L. Howe, and (d) Cosmed Group of DR in relation to a loan it provided Cosmed Group, Inc. prior to the chapter 11 cases (the "Cosmed of DR Loan").

- $17,458.13 of the cash balance on hand is not subject to the liens described above. These amounts represent collections from customers of Lynx Medical Holdings, LLC ("Lynx"), which is included in the bank account at Washington Trust Bank, account ending #2540. These collections are the property of Lynx pursuant to the

[1] The Debtors in these chapter 7 cases, along with the last four digits of each Debtor's federal tax identification number, are Spicey Partners Real Estate Holdings, LLC (6459) and Cosmed Group, Inc. (8781). The location of the Debtors' service address is 28 Narragansett Ave., Jamestown, RI 02835.

[2] "DIP Orders" means the *Interim Order (I) Authorizing Debtors to Obtain Postpetition Financing, (II) Granting Priming Liens and Providing Superpriority Administrative Expense Claims, and (III) Modifying the Automatic Stay, (IV) Scheduling Final Hearing, and (V) Granting Related Relief* dated as of December 10, 2024 [Docket No. 121] and the *Final Order (I) Authorizing Debtors to Obtain Postpetition Financing, (II) Granting Priming Liens and Providing Superpriority Administrative Expense Claims, (III) Modifying the Automatic Stay, and (IV) Granting Related Relief* dated as of January 7, 2025 [Docket No. 182].

Order (I) Authorizing the Sale of Debtors' Assets Free and Clear of Liens, Claims, Encumbrances, and other Interests (II) Approving the Assumption and Assignment of Certain Executory Contracts and Unexpired Leases and (III) Granting Related Relief [Docket No. 420] (the "Lynx Sale Order").

(d) If so, state the name and address of the secured creditor and the amount unpaid on the security agreement as of the date of conversion:

Name	Address	Amount Unpaid
Zimmer, Inc.	345 E Main Street Warsaw, Indiana 46580 Attention: General Counsel	$593,710.00
Cosmed of DR, as assignee of The Washington Trust Company prepetition secured debt	28 Narragansett Ave. Jamestown, RI 02835	$4,450,260.89
Michael L. Howe	28 Narragansett Ave. Jamestown, RI 02835	$262,938.13
Cosmed of DR	28 Narragansett Ave. Jamestown, RI 02835	$1,018,822.13

II. Accounts Receivable

(a) Total amount due to the Debtors from other entities or individuals at date of conversion: **$149,215.55**.

- The amount reflected above only relates to accounts receivable at the Debtors' facility in Linden, New Jersey.

(b) Is the account receivable balance stated above subject to a security interest? **Yes**.

(c) If so, state the name and address of the secured creditor and the amount unpaid on the date of conversion on the security agreement:

Name	Address	Amount Unpaid
Zimmer, Inc.	345 E Main Street Warsaw, Indiana 46580 Attention: General Counsel	$593,710.00
Cosmed of DR, as assignee of The Washington Trust Company prepetition secured debt	28 Narragansett Ave. Jamestown, RI 02835	$4,450,260.89
Michael L. Howe	28 Narragansett Ave. Jamestown, RI 02835	$262,938.13
Cosmed of DR	28 Narragansett Ave. Jamestown, RI 02835	$1,018,822.13

(d) Itemize below all accounts receivable due to the Debtors from other entities or individuals on the date that the case was converted to a chapter 7 case: *See* **Attachment 2**.

III. Accounts Payable

(a) Total unpaid debts incurred during chapter 11 cases: **$122,927.97**.

- Of the total amount of unpaid debts, $119,607.22 was assumed by Lynx pursuant to the Lynx Sale Order.
- On August 19, 2025, Vapos, LLC ("Vapos") paid the obligations of two creditors in full totaling $13,767.93.

(b) Itemize below all unpaid debts incurred during the chapter 11 cases including unsecured debts, secured debts, taxes, wages, administrative expenses, etc, but not including any prepetition debts: *See* **Attachment 3**.

(c) Due to Non-Debtor Affiliates – Post Petition:

From November 14, 2024 (the "Petition Date") through and including August 7, 2025 (the "Post-Petition Period"), the Debtors incurred debts owed to certain non-debtor affiliates in the amount of:

- $60,260.89 relating to interest on the prepetition secured claim held by Cosmed of DR, as assignee of the Washington Trust Company prepetition secured claim.
- $12,938.13 relating to interest on the prepetition secured claim held by Michael Howe.
- $46,856.83 relating to interest on the prepetition secured claim held by Cosmed of DR for the Cosmed of DR Loan.
- $61,965.00 relating to rent expenses for Cosmed Group Inc.'s corporate office in Jamestown, Rhode Island for the Post-Petition Period, owed to NA Ventures LLC.

IV. Date the Matrix of Unpaid Creditors during the chapter 11 cases was filed: August 22, 2025.

Not later than 14 days after conversion of the cases, a schedule of unpaid debts is to be filed. This schedule should be an appropriate matrix for mailing purposes containing the names and address of all unpaid entities since the Petition Date.

V. Original Chapter 11 Assets

Itemize below the assets of the Debtors other than cash or accounts receivable on the Petition Date that were disposed of during the chapter 11 cases or that were retained but had a reduced or increased value on the date of conversion:

- *See* **Attachment 4** for summary of assets disposed of during the chapter 11 cases. For detailed information regarding the Debtors' assets as of the Petition Date, please refer to the Debtors' schedules of assets and liabilities and statements of financial affairs [Docket Nos. 163-166, 374].

VI. New Chapter 11 Assets

Itemize below the assets of the Debtors other than cash or accounts receivable that were acquired by the Debtors during the chapter 11 cases and that were disposed of during the chapter 11 cases or that were retained as assets on the date of conversion to a chapter 7 case. (Note: For individual debtors, this must include post-petition earnings. See 11 U.S.C. § 1115(a)(2)).

Description of Asset	Price Paid for Asset	If Disposed of, Explain Disposition	If Retained, Value on Date of Conversion
Refunds from Prepaid Insurance Premiums	Unknown	N/A	TBD

VII. Executory Contracts and Unexpired Leases

(a) Rejected: List below the unexpired leases and other executory contracts that were rejected during the chapter 11 cases, including the name and address of every other party to each contract, the obligations of each party under the contract and the description and value of property covered by the contract:

- Pursuant to Paragraph 17 of the Lynx Sale Order, all executory contracts and unexpired leases not assigned to Lynx or Vapos (as described below), were deemed rejected as of the first business day following the closing of the sale to Lynx.

(b) New, assumed, or not rejected: List below the unexpired leases and other executory contracts that were assumed or not rejected and the new executor contracts including leases that were entered into during the chapter 11 cases, including the name and address of every other party to each contract, the obligations of each party under the contract and the description and value of property covered by the contract:

- The executory contracts and unexpired leases assigned to Lynx are identified on Exhibit A to the *Corrected Notice of Assumption and Assignment of Executory Contracts and Unexpired Leases in Connection with the Sale of the Lynx Assets* [Docket No. 480].

- The executory contracts and unexpired leases assigned to Vapos are identified on Schedule C to that certain Asset Purchase Agreement, by and between Vapos and Cosmed Group, Inc. [*see* Docket No. 399, Exhibit 1].

VIII. Payments to Insiders during the Post-Petition Period

See **Attachment 5**.

[*Remainder of page intentionally left blank.*]

The Debtors has reviewed this Final Report, consisting of five pages and five exhibits and declare under penalty of perjury that the statements contained therein are true and correct to the best of my knowledge, information and belief.

COSMED GROUP, INC.

SPICEY PARTNERS REAL ESTATE HOLDINGS, LLC

Executed on: September 5, 2025

Signed: /s/ David G. Howe
Print name: David G. Howe
Title: Chief Operating Officer

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SPICEY PARTNERS REAL ESTATE HOLDINGS, LLC, *et al.*,[1]	§	Case No. 24-90572 (CML)
	§	(Jointly Administered)
Debtors.	§	

DISCLOSURE AND ACCOUNTING NOTES REGARDING FINAL REPORT OF DEBTORS AS DEBTORS IN POSSESSION UPON CONVERSION OF CASES TO CHAPTER 7 PURSUANT TO BANKRUPTCY RULE 1019(e)(1)(B)

On November 14, 2024 (the "Petition Date"), debtors Cosmed Group, Inc. ("Cosmed Group") and Spicey Partners Real Estate Holdings, LLC ("Spicey," and together with Cosmed Group, the "Debtors") each filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of Texas (the "Bankruptcy Court").

Pursuant to Orders entered by the Bankruptcy Court [Docket Nos. 439 and 449], the Debtors' cases were converted to chapter 7 effective August 8, 2025. Accordingly, the *Final Report of Debtors as Debtors in Possession upon Conversion of Cases to Chapter 7 pursuant to Bankruptcy Rule 1019(e)(1)(B)* ("Final Report") includes activity through August 7, 2025.

Additional information regarding the Debtors is set forth in detail in the *Declaration of David G. Howe, of the Debtors, in Support of Chapter 11 Petitions and First Day Motions* [Docket No. 30] (the "First Day Declaration"), which is fully incorporated herein by reference. Capitalized terms used but not defined herein have the meanings ascribed to them in the First Day Declaration.

Basis of Presentation. The Final Report is limited in scope, covers a limited time period, and has been prepared solely by the Debtors for the purpose of complying with the Rule 1019(e)(1)(B) of the Federal Rules of Bankruptcy Procedure and the Bankruptcy Court. The information contained herein is unaudited and based on the Debtors' books and records as of the date of the Final Report and is subject to material changes as the Debtors have not finalized their financial statements. The information presented herein has not been subjected to procedures typically applied to financial information presented in accordance with Generally Accepted Accounting Principles ("GAAP"). Upon the application of such procedures, the Debtors believe

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that the financial information could be subject to changes, and these changes could be material. The information furnished in this Final Report includes normal recurring adjustments, but does not include all of the adjustments that would typically be made in accordance with GAAP. Additionally, the Debtors have not finalized their 2023 audit, which may impact the Debtors' 2024 and 2025 balance sheets. Any adjustments to the Debtors' 2024 balance sheet may result in adjustments to figures provided in the Final Report.

Reservation of Rights. The Debtors reserve all rights to amend or supplement the Final Report in all respects, as may be necessary or appropriate. Nothing contained in this Final Report shall constitute a waiver of any of the Debtors' rights or an admission with respect to their cases.

Sales of Debtors' Assets:

***Vapos Sale*:** On June 6, 2025, the Bankruptcy Court entered the *Sale Order (I) Authorizing the Sale of Debtor's Assets Free and Clear of Liens, Claims, Encumbrances, and other Interests (II) Approving the Assumption and Assignment of Certain Executory Contracts and Unexpired Leases and (III) Granting Related Relief*, entered June 6, 2025 [Docket No. 399] (the "Vapos Sale Order") approving the sale of certain assets to Vapos, LLC ("Vapos"). On June 13, 2025, the sale to Vapos closed, and the Debtors ceased operations at the facility in Linden, New Jersey.

Lynx Sale: On June 12, 2025, the Bankruptcy Court entered the *Order (I) Authorizing the Sale of Debtors' Assets Free and Clear of Liens, Claims, Encumbrances, and Other interests, (II) Approving the Assumption and Assignment of Certain Executory Contracts and Unexpired Leases and (III) Granting Related Relief* [Docket No. 420] (the "Lynx Sale Order," and with the Vapos Sale Order, the "Sale Orders") approving the sale of certain assets and assumption of certain liabilities, and other transfers as defined in the purchase agreement signed by Lynx Medical Holdings, LLC ('Lynx"). On August 1, 2025, the sale to Lynx closed, and as more fully described in the purchase agreement, the Debtors transferred to Lynx the assets at the Erie, Pennsylvania and Franklin, New Jersey locations. As part of the purchase price, Lynx assumed $2,685,000 of the DIP loan balance with Zimmer, Inc. ("DIP Lender") and assumed certain liabilities incurred on or after the Petition Date, including, without limitation, all accounts payable and accrued expenses and all accrued employee paid time off relating to the Erie, Pennsylvania and Franklin, New Jersey locations. Finally, the Debtors remitted to Lynx $209,677 in available cash that the Debtors had on balance as of August 1, 2025. That amount was paid to Lynx on August 1, 2025 and August 6, 2025.

Subsequent to the Lynx closing on August 1, 2025, the Debtors continued to receive collections from customers that were deposited with bank accounts at Washington Trust (Accounts ending in #5980 and 2540). The amounts received and deposited into those accounts totaled approximately $99,370.08 for the period from August 1, 2025 through August 6, 2025. That amount was remitted to Lynx on August 6, 2025. On August 7, 2025, the Debtors received collections from customers relating to the sold assets totaling $17,458.13. That amount has been reflected on the Debtors' balance sheet entitled "Due to Buyer" as of August 7, 2025.

Due to the limited resources available to the Debtors, the Debtors' books and records do not include all the entries that may be required to record the sales of the Vapos and Lynx transactions.

Such entries would require extensive research into the cost basis and recorded amounts in the Debtor's books and records. Further, such entries may have tax implications to the Debtors' estates and additional tax analysis would be warranted to ensure the entries are recorded properly.

Bank Accounts. Cosmed Group holds certain accounts with Washington Trust Bank. In accordance with Paragraph 5 of the *Final Order (I) Authorizing Debtors to (A) Continue Existing Cash Management System, (B) Maintain Existing Check Stock, and (C) Pay Related Prepetition Obligations and (II) Granting Related Relief* [Docket No. 181], Cosmed Group attached to its monthly operating reports activity obtained from the Washington Trust bank online banking system for each account during the applicable reporting period.

Accounts Receivable. Historically, the Debtors have not recorded an allowance for doubtful accounts. As a result, the Debtors did not reflect any reserve against the accounts receivable. Pursuant to the Vapos Sale Order, the remaining accounts receivable owned by the Debtors as of August 7, 2025 relates to the Linden facility in the amount of approximately $149,000. Pursuant to the Lynx Sale Order, all accounts receivable relating to the Erie, Pennsylvania and Franklin, New Jersey locations were sold to Lynx and are not reported herein.

Refundable Premiums on Life Insurance. The Debtors pay life insurance premiums on behalf of certain key employees. The Debtors executed split-dollar agreements in connection with these life insurance policies, whereby the cumulative premiums paid by the Debtors are to be repaid to the Debtors from either the insurance proceeds upon settlement of the policy or from the cash surrender value of the policy should the policy be terminated prior to settlement. The Debtors have not ascertained the stated value of this amount.

Post-Petition Accounts Payable. Pursuant to the Lynx Sale Order, all post-petition accounts payable as of August 7, 2025 (totaling approximately $120,000) relating to the Erie, Pennsylvania and Franklin, New Jersey locations were assumed by Lynx. Of this amount, approximately $11,700 was paid by Vapos after the cases converted. The remaining post-petition accounts payable as if August 7, 2025, relating to the Linden, New Jersey and Jamestown, Rhode Island locations total approximately $3,000. In addition, of amounts owed as of August 7, 2025, approximately $2,100 was paid by Vapos after the cases converted.

Secured Loans Payable – Prepetition. Prior to the Petition Date, the Debtors entered into secured lending facilities with three lenders: Washington Trust Company ("WTC"), Michael L. Howe, and Cosmed Group of Dominican Republic, Inc. ("Cosmed Group of DR"). The secured claims of WTC against each Debtor (the "WTC Secured Claims") were transferred and assigned to Michael L. Howe on December 11, 2024 as reflected in the *Notice of Transfer of Claim Pursuant to Bankruptcy Rule 3001(E)(1)* [Docket No. 120]. The outstanding balance of the WTC Secured Claims is reflected in the Debtors' balance sheet under "Liabilities Subject to Compromise: Loan Payable-M. Howe (secured-first lienholder)." On February 25, 2025, Cosmed Group of DR purchased from Michael L. Howe the WTC Secured Claims.

Due to Non-Debtor Affiliates – Post Petition. From the Petition Date through and including August 7, 2025, the Debtors accrued interest relating to the WTC Secured Claims in the amount of $231,359.09. Of this amount, $60,260.89 was paid to Michael L. Howe in March 2025 for amounts due and owing up to the date of transfer of his claim to Cosmed Group of DR in accordance with

Paragraph 5 of the *Final Order (I) Authorizing Postpetition Use of Cash Collateral, (II) Granting Adequate Protection, (III) Modifying the Automatic Stay, and (IV) Granting Related Relief* [Docket No. 111] (the "Final Cash Collateral Order"). From the date of transfer of the WTC Secured Claims to Cosmed Group of DR through and including August 7, the amounts due to Cosmed Group of DR were $150,510.49. The Debtors have paid Cosmed Group of DR $ 90,249.60 of interest in accordance with Paragraph 5 of the Final Cash Collateral Order. The total amounts due and owing to non-Debtor affiliates for debts the Debtors incurred from the Petition Date through August 7, 2025 is $122,226.00.

In addition, Cosmed Group has accrued $61,965.00 relating to rent expenses for its corporate office in Jamestown, Rhode Island for the period from the Petition Date through August 7, 2025, owed to NA Ventures LLC.

Debtor-in-Possession Financing. As of the date hereof, pursuant to the Orders authorizing the Debtors to obtain post-petition financing [Docket Nos. 112 and 182], Cosmed Group borrowed:

- $1,200,000.00 on December 10, 2024,
- $1,000,000.00 on January 31,2025,
- $850,000 on February 21, 2025, and
- $250,000.00 on April 7, 2025.

In accordance with the terms of the DIP financing agreement, the Debtors owe a commitment fee of $112,500 and an additional exit fee of $112,500. As of August 7, 2025, after taking into account any loan paydowns during the chapter 11 cases, the assumption of $2,685,000 of the DIP loan by Lynx, and accruals for the DIP Lender's fees and interest, the Debtors have calculated that $593,710 is due and owing to the DIP Lender. The DIP Lender has agreed to this amount as a final payoff obligation.

ATTACHMENT 1

In re: Cosmed Group, Inc. **Case No.** **24-90573**
Bank Account Summary **Reporting Period** **8/7/2025**

Bank Name	Account Type	Account Number (Last 4 digits	Bank Balance 8/7/2025	Outstanding Items	Book Balance 8/7/2025
Citizens Bank	Operating Account	XXXX3699	$ 15,224	$ (14,426)	$ 798
Citizens Bank	Operating Account	XXXX2012	1,314	(1,314)	-
Citizens Bank	Operating Account	XXXX3850	7,136	(5,902)	1,234
Citizens Bank	Operating Account	XXXX5253	28	(28)	-
Citizens Bank	Professional Fees Reserve A/C	XXXX9642	75,600	-	75,600
Washington Trust	Operating Account	XXXX2790	25	-	25
Washington Trust	Operating Account	XXXX7650	-	-	-
Washington Trust	Operating Account	XXXX6020	-	-	-
Washington Trust	Utilities Adequate Assurance	XXXX0770	61,531	-	61,531
Washington Trust	Operating Account	XXXX0170	-	-	-
Washington Trust	Operating Account	XXXX5980	238	(188)	50
Washington Trust	Operating Account	XXXX2540	17,508	-	17,508
Bank of America	Operating Account	XXXX1442 (1)	*N/A*	*N/A*	*N/A*
Bank of America	Operating Account	XXXX1450 (1)	*N/A*	*N/A*	*N/A*
Total All Accounts			**$ 178,604**	**$ (21,858)**	**156,747**

(1) Account closed in July 2025

Note: All information contained herein is unaudited and subject to future adjustment.
See Disclosure and Accounting Notes.

Cosmed Group, Inc.
AR Aging - ETO

ATTACHMENT 2
As of 8/7/25

A/R Aged Trial Balance by Due Date (ARTBAL01)

Customer Number/Name/ Document Type/Number		Doc. Date	Due Date or Check/Recpt. No.	Current	1 to 30 Days	31 to 60 Days	61 to 90 Days	Over 90 Days	Total
370-ETO	McCORMICK SPICE MILL								
CR	CN0000351	3/9/2022	3/9/2022	-10,098.50					-10,098.50
IN	IN0045400	3/9/2022	4/8/2022					10,098.50	10,098.50
IN	IN0054472	1/31/2025	3/2/2025					32,218.29	32,218.29
IN	IN0054939	5/20/2025	6/19/2025			20,692.00			20,692.00
IN	IN0054995	6/9/2025	7/9/2025		21,280.12				21,280.12
IN	IN0055006	6/12/2025	7/12/2025		9,838.78				9,838.78
	Customer Total:			-10,098.50	31,118.90	20,692.00	0.00	42,316.79	84,029.19
479-ETO	SOLVAY USA INC.								
IN	IN0054815	4/9/2025	5/9/2025				230.10		230.10
	Customer Total:			0.00	0.00	0.00	230.10	0.00	230.10
493-ETO	HUDSON TRADING GROUP LLC								
IN	IN0054955	5/27/2025	6/26/2025			65.00			65.00
	Customer Total:			0.00	0.00	65.00	0.00	0.00	65.00
543-ETO	FLAGSTONE FOODS LLC								
IN	IN0053969	11/18/2024	12/18/2024					8,160.00	8,160.00
IN	IN0054141	12/5/2024	1/4/2025					430.40	430.40
IN	IN0054243	12/16/2024	1/15/2025					35.20	35.20
	Customer Total:			0.00	0.00	0.00	0.00	8,625.60	8,625.60
68-ETO	SCHIFF FOOD PRODUCTS CO.								
PY	PY0006680	4/27/2022	CK 69105	-35.98					-35.98
	Customer Total:			-35.98	0.00	0.00	0.00	0.00	-35.98
734-ETO	Medline Industries, LP								
WO	AD0000325	11/17/2020	CN0000223						
WO	AD0000326	11/17/2020	IN0038504						
IN	IN0052805	6/20/2024	7/20/2024					8,150.00	8,150.00
IN	IN0052809	6/20/2024	7/20/2024					1,235.00	1,235.00
	Customer Total:			0.00	0.00	0.00	0.00	9,385.00	9,385.00
804-ETO	CLORDISYS SOLUTIONS, INC								
IN	IN0054369	1/9/2025	2/8/2025					32,812.50	32,812.50
	Customer Total:			0.00	0.00	0.00	0.00	32,812.50	32,812.50
827-ETO	BAY STATE MILLING								
IN	IN0054937	5/20/2025	6/19/2025			12,779.14			12,779.14
	Customer Total:			0.00	0.00	12,779.14	0.00	0.00	12,779.14
91-ETO	KALUSTYAN CORP.								
WO	AD0000011	7/18/2019	IN0034905						
IN	IN0054994	6/9/2025	7/9/2025		1,325.00				1,325.00
	Customer Total:			0.00	1,325.00	0.00	0.00	0.00	1,325.00
	Report Total:			-10,134.48	32,443.90	33,536.14	230.10	93,139.89	149,215.55
				-6.79%	21.74%	22.47%	0.15%	62.42%	100.00%

ATTACHMENT 3

In re: Cosmed Group, Inc. **Case No. 24-90573**
Summary of Post Petition Unpaid Payables **Reporting Period 8/7/2025**

Creditor	Address	Amount	
AIRGAS USA, LLC	PO Box 734445, Chicago, II 60673-4445	$ 3,297.52	*
ASSOCIATED FIRE PROTECTION	100 Jackson Street, Paterson, NJ 07501	$ 1,257.11	
BLUE CROSS & BLUE SHIELD OF RHODE ISLAND	50 EXCHANGE STREET, PROVIDENCE, RI 02903-2699	$ 11,704.29	* *(1)*
BLUE DIAMOND DISPOSAL	PO Box 267, Succasunna, NJ 07876	$ 1,160.00	*
BLUE TOWER TECHNICAL, INC.	1099 Jay Street, Rochester, NY 14611	$ 125.00	*
BOLDYN NETWORKS INFRASTRUCTURE US LLC	1400 Broadway, Floor 17, New York, NY 10018	$ 1,066.25	*
BRIGHTSPEED	PO Box 6102, Carol Stream, IL 60197-6102	$ 883.68	*
BSI GROUP AMERICA INC.	PO Box 23425, New York, NY 10087-3425	$ 6,706.80	*
EATON	180 John Glenn Drive, Amherst, NY 14228	$ 593.07	*
ELLAB INC.	303 E. 17th Ave., Suite 10, Denver, CO 80203	$ 1,740.00	*
FEDEX	Po Box 371461, Pittsburgh, PA 15250-7461	$ 227.47	*
FRANKLIN BOARD OF PUBLIC WORKS	46 Main Street, Franklin, NJ 07416	$ 667.47	*
GERLACH'S PROPERTY MAINTENANCE	2727 W 18th St, Erie, PA 16505	$ 1,163.86	*
INDUSTRIAL PROCESS MEASUREMENT	3910 Park Avenue - Unit 7, Edison, NJ 08820	$ 4,767.21	*
JANITORS SUPPLY INC.	P.O.Box 1027, Erie, PA 16512-1027	$ 578.78	*
JEEPER SWEEPERS SERVICES	111 7th Street, Corry, PA 16407	$ 954.00	*
JOHNSON CONTROLS SECURITY SOLUTIONS	19625 62nd Ave S, Kent, WA 98032	$ 2,712.27	*
LEXAMED	705 Front Street, Toledo, OH 43605	$ 520.00	*
LEXAMED	705 Front Street, Toledo, OH 43605	$ 1,449.50	*
LINDE GAS & EQUIPMENT INC.	10 Riverview Drive, Danbury, CT 06810	$ 3,303.63	*
Linde Inc.	Po Box 417518, Boston, MA 02241-7518	$ 7,922.88	*
MATHESON TRI-GAS	909 Lake Carolyn Pkwy, Irving, TX 75039	$ 19,766.69	*
MATHESON TRI-GAS INC.	909 Lake Carolyn Pkwy, Irving, TX 75039	$ 981.01	*
MICROBAC LABORATORIES, INC.	c/o Dollar Bank, PO Box 3510, Pittsburgh, PA 15230-3510	$ 2,342.75	*
NEAL SYSTEMS INCORPORATED	122 Terry Drive, Newtown, PA 18940	$ 882.72	*
NEXT GEN DELIVERY, INC.	2448 Union Road, Cheektowaga, NY 14227	$ 8,800.00	*
PENELEC	2800 Pottsville Pike, Akron, OH 44308	$ 25,459.48	*
RINGCENTRAL, INC.	PO BOX 734232, DALLAS, TX 75373-4232	$ 2,063.64	*(1)*
SAFETY-KLEEN	PO Box 975201, Dallas, TX 75397-5201	$ 2,944.97	*
Staples business Credit	Attn: FSSC, 500 Staples Drive, Framingham, MA 07102	$ 474.40	*
STERICYCLE, INC.	2355 Waukegan Road, Bannockburn, IL 60015	$ 66.14	*
TRANSCAT	35 Vantage Point Drive, Rochester, Ny 14624	$ 569.83	*
TULPEHOCKEN MOUNTAIN SPRING WATER	200 N. 1st Street- Ste E, Stroudsburg, PA 18360-2539	$ 15.00	*
UPS	55 Glenlake Parkway, Ne, Atlanta GA 30328	$ 36.23	*
UPS	55 Glenlake Parkway, Ne, Atlanta GA 30328	$ 4.40	*
VERNON LAWN CARE LLC	Po Box 57, Highland Lakes, NJ07422	$ 597.12	*
WASTE MANAGEMENT	P.O. Box 13648, Philadelphia, PA 19101-3648	$ 3,696.90	*
WELLS FARGO VENDOR FINANCIAL SERVICES, LLC	801 Walnut Street, Mac F0006-052, Des Moines, IA 50309	$ 654.50	*
WESTERN PEST SERVICES	905 State Route 10, Randolph, NJ 07869	$ 430.08	*
WM. T. SPAEDER CO., INC.	1602 E 18th St, Erie, PA 16510	$ 341.32	*

Total post petition payables as of 8/7/25 **$ 122,927.97**

*** Obligation assumed by Lynx Medical Holdings, LLC pursuant to that certain Asset Purchase Agreement.dated June 12,2025.**
(1) Paid in full by Vapos, LLC on 8/19/25

ATTACHMENT 4

In re: Cosmed Group, Inc. **Case No.** **24-90573**
Final Report **Reporting Period** **7/1/25 to 8/7/25**
Assets Sold of Transferred

Transferred Assets (1)	Location	Date Sold	Gross Proceeds	Assumed Debt	Cash Paid to Buer
Listed assets as defined in the Asset Purchase Agreement included in the Sale Order [Dkt 420]	Erie, PA and Franklin, NJ	8/1/2025	$0		
Assumed liabilities, as defined in the Sale Order and Purchase Agreement, related to the Erie, PA and Franklin, NJ locations	Erie, PA and Franklin, NJ	8/1/2025		*TBD (2)*	
Assumed portion of DIP Financing amount	Erie, PA and Franklin, NJ	8/1/2025		$ 2,685,000	
Cash paid to buyer related to closing	Erie, PA and Franklin, NJ	8/1/2025			$ 209,677

(1) As of 12:01 am (ET) on August 1, 2025, the Debtor closed its sale to Lynx, pursuant to the Order entered by the Court on June 12, 2025 (I) authorizing the sale of Debtors' Assets Free and Clear of Liens, Claims, Encumbrances, and Other Interests, (II) Approving the Assumption and Assignment of Certain Executory Contracts and Unexpired Leases and (III) Graning Related Relief [Dkt 420)

(2) Pursuant to all assumed liabilities as defined in section 2.3 of the Asset Purchase agreement.

ATTACHMENT 4

In re: Cosmed Group, Inc.
Final Report
Assets Sold of Transferred

Case No. **24-90573**

Transferred Assets (1)	Location	Date Sold	Gross Proceeds	Credit Bid
Specified purchase orders related to chamber business; licenses; supply agreements; office furniture, Equipment, computer equipment and communication systems equipment and software	Linden, NJ	6/13/2025	$ 100,000.00	$ 300,000.00
Office Furniture, art, equipment, computer equipment, communication systems and software located at corporate headquarters	Jamestown, RI	6/13/2025	15,000.00	35,000
total			**$ 115,000.00**	**$ 335,000.00**

(1) On June 13, 2025, Vapos, LLC purchased certain assets of the Debtors pursuant to the Sale Order (I) Authorizing the Sale of Debtor's Assets Free and Clear of Liens, Claims, Encumbrances, and other Interests, (II) Approving the Assumption and Assignment of Certain Executory Contracts And Unexpired Leases and (III) Granting Related Relief, entered 6/6/25 [Dkt 399] (the "Sale Order"). Further detail of the assets transferred and terms of the sale are included in the Sale Order.

ATTACHMENT 5

In re: Cosmed Group, Inc. **Case No.** **24-90573**

Schedule of Payments to Insiders **Reporting Period** **11/14/24 to 8/7/25**

Payee	Title	Item		Amount
David Howe	Chief Operating Officer	Salary	$	413,580.85
David Howe	Chief Operating Officer	Automobile loan payments	$	11,070.93
David Howe	Chief Operating Officer	Life Insurance	$	14,412.00
Frances Sordellini	Chief Financial Officer	Salary	$	215,253.43
Frances Sordellini	Chief Financial Officer	Automobile lease payments	$	16,987.13
Frances Sordellini	Chief Financial Officer	Life Insurance	$	1,469.96
Cosmed Sterilization & Fumigation Services, Inc.		401K deferred Employee Contribution (1)	$	4,360.00
Vapos, LLC		401K deferred Employee Contribution (1)	$	1,820.00
BrightArc Manufacturing, LLC		401K deferred Employee Contribution (1)	$	240.00
Michael Howe	Non-Debtor Affiliate	Monthly Principal & Interest Payment (2)	$	80,848.60
Cosmed Group of DR	Non-Debtor Affiliate	Monthly Principal & Interest Payment (2)	$	90,249.60

(1) Employees of Non-debtor affiliates [Cosmed Sterilzation & Fumigation Services, Inc, Vapos, LLC, and BrightArc Manufacturing, LLC] participated in the Cosmed Group Inc. 401K Plan. The payment amounts represent the employees' deductions from their paychecks for their contribution to the Cosmed 401K Plan. These non-debtor affiliates advanced the funds to Cosmed Group each month for their respective employee contributions and then Cosmed Group made one payment to the TPA for all the participants in the 401K Plan. Cosmed did not match or contribute to this plan.

(2) The secured claim of Washington Trust Company ("WTC Secured Claim") was transferred and assigned to Michael L. Howe on December 11,2024 [Dkt 120]. On February 25, 2025, Cosmed Group of DR purchased from Michael L. Howe the Washington Trust Company secured claim. Amounts reported herein represent the interest payments made under the WTC secured claim. See Disclosure and Accounting Notes Regarding The Monthly Operating Report of Cosmed Group, Inc.