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Ronald J. Friedman
Brian Powers
Haley Trust

Hearing Date: February 10, 2026
Time: 10:00 a.m.

Objection Deadline: February 3, 2026
Time: 4:00 p.m.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:

COLD SPRING ACQUISITION, LLC.,
d/b/a COLD SPRING HILLS CENTER
FOR NURSING & REHABILITATION,

Debtor.

----------x

Chapter 11

Case No.: 25-22002 (SHL)

NOTICE OF HEARING ON THE OFFICIAL COMMITTEE OF UNSECURED CREDITOR'S FIRST OMNIBUS MOTION SEEKING ENTRY OF AN ORDER (I) COMPELLING DOCUMENT PRODUCTION FROM AND ATTENDANCE AT AN EXAMINATION BY CERTAIN WITNESSES SUBJECT TO A BANKRUPTCY RULE 2004 ORDER AND SUBPOENA, AND (II) ADJUDGING CERTAIN WITNESSES IN CIVIL CONTEMPT FOR FAILURE TO COMPLY WITH A BANKRUPTCY RULE 2004 ORDER AND SUBPOENA

PLEASE TAKE NOTICE, that on **February 10, 2026** at **10:00 a.m.**, or as soon thereafter as counsel can be heard, a virtual hearing (the "Hearing") will be held, *via* Zoom for Government, before the Honorable Sean H. Lane, United States Bankruptcy Judge, for the United States Bankruptcy Court of the Southern District of New York (the "Motion") of Ronald J. Friedman, Esq., counsel to the Official Committee of Unsecured Creditors (the "Committee") of Cold Spring Acquisition, LLC *d/b/a* Cold Spring Hills Center for Nursing and Rehabilitation (the "Debtor") pursuant to 11 U.S.C. § 105 (the "Bankruptcy Code") and Rules 9016 and 9020 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 45 of the Federal Rules of Civil Procedure (the "Federal Rules") made applicable through Bankruptcy Rule 9016: (a)

directing (i) David Zahler ("D. Zahler"), (ii) Cheskel Berkowitz ("Berkowitz"), (iii) Chaim Zahler ("C. Zahler"), (iv) Rochel David ("David"), (v) Leah Friedman ("Friedman"), (vi) Jacob Zahler ("J. Zahler"), (vii) Phillipson Family LLC ("Philipson Family LLC"), (viii) Bent Philipson ("B. Philipson"); and (ix) Avi Philipson ("A. Philipson"), and together with D. Zahler, Berkowitz, C. Zahler, David, Friedman, J. Zahler, the Philipson Family LLC, B. Philipson, and A. Philipson, collectively the ("Witnesses"), to produce the documents demanded pursuant to Bankruptcy Rule 2004 orders of this Court and subpoenas issued in compliance with said orders, (b) compelling the Witnesses to attend examinations at the offices of Rimon P.C., (c) adjudging the Witnesses in civil contempt for their failure to comply with the Bankruptcy Rule 2004 orders of this court and subpoenas issued in compliance with said orders, (d) awarding costs and expenses to the Committee and their counsel, and (e) such other, further and different relief as this Court deems just and proper.

PLEASE TAKE FURTHER NOTICE, that, prior to the Hearing, all parties interested in participating in the Hearing, including clients and pro se parties, must register their appearance(s) for remote hearings (i.e., hearings held via Zoom or telephone) using eCourt Appearances at https://ecf.nysb.uscourts.gov/cgi-bin/nysbAppearances.pl, after which they will receive instructions on how to access the Hearing via email. Once on the Hearing, all phones must be placed on mute until your case is called and the following instructions are to be followed for the telephonic appearance:

1. Announce who you are each time you speak.
2. Avoid the use of a speaker phone and/or cell phone. Use a landline if possible.
3. All persons not speaking should mute their phones.

PLEASE TAKE FURTHER NOTICE, that the Hearing may be adjourned without further notice other than the announcement of such adjournment in open Court or the filing of a notice of adjournment on the docket of the Debtor's case.

Dated: Jericho, New York
January 23, 2026

RIMON P.C.
Attorneys for the Official Committee of Unsecured Creditors

By: *s/ Ronald J. Friedman*
Ronald J. Friedman
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Chapter 11

Case No.: 25-22002 (SHL)

THE OFFICIAL COMMITTEE OF UNSECURED CREDITOR'S FIRST OMNIBUS MOTION SEEKING ENTRY OF AN ORDER (I) COMPELLING DOCUMENT PRODUCTION FROM AND ATTENDANCE AT AN EXAMINATION BY CERTAIN WITNESSES SUBJECT TO A BANKRUPTCY RULE 2004 ORDER AND SUBPOENA, AND (II) ADJUDGING CERTAIN WITNESSES IN CIVIL CONTEMPT FOR FAILURE TO COMPLY WITH A BANKRUPTCY RULE 2004 ORDER AND SUBPOENA

The Official Committee of Unsecured Creditors (the "Committee") of Cold Spring Acquisition, LLC d/b/a Cold Spring Hills Center for Nursing and Rehabilitation (the "Debtor"), by its counsel, Rimon P.C., hereby submits this motion for the entry of an Order, substantially in the form annexed hereto as **Exhibit 1**, pursuant to 11 U.S.C. § 105 (the "Bankruptcy Code") and Rules 9016 and 9020 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 45 of the Federal Rules of Civil Procedure (the "Federal Rules") made applicable through Bankruptcy Rule 9016: (a) directing (i) David Zahler ("D. Zahler"), (ii) Cheskel Berkowitz ("Berkowitz"), (iii) Chaim Zahler ("C. Zahler"), (iv) Rochel David ("David"), (v) Leah Friedman ("Friedman"), (vi) Jacob Zahler ("J. Zahler"), (vii) Phillipson Family LLC ("Philipson Family LLC"), (viii) Bent Philipson ("B. Philipson"); and (ix) Avi Philipson ("A. Philipson"), and together

with D. Zahler, Berkowitz, C. Zahler, David, Friedman, J. Zahler, the Philipson Family LLC, B. Philipson, and A. Philipson, collectively the ("Witnesses"), to produce the documents demanded pursuant to Bankruptcy Rule 2004 orders of this Court and subpoenas issued in compliance with said orders, (b) compelling the Witnesses to attend examinations at the offices of Rimon P.C., (c) adjudging the Witnesses in civil contempt for their failure to comply with the Bankruptcy Rule 2004 orders of this court and subpoenas issued in compliance with said orders, (d) awarding costs and expenses to the Committee and their counsel, and (e) such other, further and different relief as this Court deems just and proper (the "Motion"). The Committee respectfully sets forth and represents as follows:

PRELIMINARY STATEMENT

1. The instant Motion is necessitated by the failure of the Witnesses to comply with the Rule 2004 Orders (as defined herein) entered by this Court and the subpoenas issued in connection therewith.

BACKGROUND

The Bankruptcy

2. On January 2, 2025 (the "Petition Date"), the Debtor commenced this case (the "Bankruptcy Case") by filing a voluntary petition for relief under chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").

3. On January 23, 2025, the Office of the United States Trustee (the "US Trustee") filed a *Notice of Appointment of Creditors' Committee* (ECF Doc. No. 73) appointing 1199 SEIU Benefit and Pension Funds, Reliable Health Systems, LLC and Five Star Staffing, Inc. to the Committee.

4. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. §§ 157(b)(2)(A) and (O).

The Debtor's Business and Assets

5. The Debtor is a limited liability company formed in July 2014 which operated a skilled nursing and rehabilitation center in Woodbury, New York (the "Senior Care Facility"). The Senior Care Facility provides long-term care and rehabilitative services such as hospice, dementia care, medical needs, as well as short- and long-term rehabilitation care. The Senior Care Facility also operates a senior day program. As of the Petition Date, the Senior Care Facility had 588 beds and employed approximately 500 people. In 2023 the Senior Care Facility had approximately $75.5 million of annual gross revenue.

Appointment of the Examiner

6. On January 16, 2025, the US Trustee filed its *Motion Pursuant to 11 U.S.C. § 1104 For An Order Directing the Appointment of a Chapter 11 Trustee* (ECF Doc. No. 59). Thereafter, the Debtor and the US Trustee entered into a stipulation resolving the US Trustee's motion and appointing an examiner (ECF Doc. No. 74). The US Trustee appointed Leslie A. Berkoff, Esq., as the examiner (the "Examiner"), charged with the obligation to investigate any pre-petition causes of action with respect to: (a) the facts and circumstances underlying and leading to the filing of this chapter 11 case; and (b) all aspects of the Debtor's financial condition, including without limitation, (i) all leases and agreements, loans, vendor agreements, insurance agreements and trusts, federal and state agency agreements administering Medicare and Medicaid benefits, collective bargaining agreements, and (ii) the conduct of the Debtor, its owners and affiliates, without limitation to include Cold Spring Realty, LLC, the DIP Lender, and Graph MGA LLC and

all "Graph" entities (including current and former members, owners, managers, and their respective professionals) in connection therewith and all aspects of the ownership and operations of the Debtor (the "Examiner Investigation"); and (c) otherwise perform the duties of an examiner set forth in Bankruptcy Code § 1106(a)(4).

The Debtor's Prepetition Litigation with New York State

7. On December 16, 2022, the New York State Office of the Attorney General filed a Verified Petition (the "AG's Complaint") in the Supreme Court of the State of New York County of Nassau against the Debtor and twenty-seven other respondents at Index No. 617709/2022 (the "State Court Action").

8. The AG's Complaint sets forth allegations of rampant fraud, financial loss to the taxpayer-funded New York Medicaid and federal Medicare programs, and repeated and persistent violation of laws designed to protect vulnerable people who live in New York nursing homes. The AG's Complaint further highlights its findings of resident neglect, harm and suffering, and the persistent fraud and illegality of the Debtor and its insiders' operations of the Senior Care Facility.

9. The AG's Complaint sought "restitution, disgorgement, and injunctive relief to expose and stop the repeated and persistent fraud and illegality by the Debtor and others, including (1) repeated neglect and inhumane treatment of the Debtor's residents who have suffered while in the Debtor's charge and (2) a long history of insufficient staffing and poor quality of care that began well before the COVID-19 pandemic, in violation of and in reckless disregard of numerous New York State and federal laws, rules, and regulations." *See* AG's Complaint, ¶3.

10. Further, the AG's Complaint highlights that its allegations of egregious conduct of the Debtor and its insiders are directly traceable to their unconscionable fraudulent conversion of

many millions of dollars in "up-front profit"[1] taken from the Debtor. The AG's Complaint also alleges the Debtor and its insiders further enriched themselves by flagrantly disregarding their legal and fiduciary duties, and diverted, through related-party transactions, over $22.6 million from the Debtor. The AG's Complaint elucidates an intricate web of the Debtor, its insiders, and its affiliates, and how they were able to exercise control over the Debtor's facility and to orchestrate multiple deceptive schemes to extract funds for their personal financial benefit. For example, the AG's Complaint illustrated three primary fraudulent schemes through which the Debtor and other respondents illegal converted over $22.6 million in Medicaid and Medicare funds from Cold Spring Hills from 2016 through 2021, including: (1) their fraudulent rent scheme through Cold Spring Realty Acquisition, LLC; (2) their fraudulent promissory note scheme through Lending Partners, LLC; and (3) their fraudulent management/consulting company scheme through Ventura, Highview Management, Inc. and Roswell Associates, LLC.[2]

11. During the pendency of the chapter 11 case, the Committee and the Examiner have each been conducting investigations into the significant allegations made by the New York State Office of the Attorney General as set forth in the AG's Complaint (together, the "Insider Investigations"). That investigation remains ongoing,[3] but the Committee believes that, if the allegations are true, there will be substantial claims of the estate against the Debtor's insiders and other third parties that should be prosecuted for the benefit of creditors (the "Estate Claims").

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[1] As set forth in the AG's Complaint, "up-front profit" refers to the practice of making payments from the nursing home to the Debtor and other respondents under the guise of pre-determined and self-negotiated "expenses" and other transfers of funds, as a priority over, and without regard to, ensuring that the nursing home has used the public funds it received to meet the nursing home's duty to provide required care, with sufficient staffing to render such care, to its residents.

[2] These schemes only depict a fraction of the allegations raised against the Debtor and other respondents included in the State Court Action.

[3] The Examiner's time to complete her report was extended through and including January 31, 2026.

THE RULE 2004 ORDERS AND SUBPOENAS

The Philipson Family LLC Rule 2004 Order and Subpoena

12. On October 31, 2025, the Committee filed a motion (the "Philipson Family LLC Motion") at ECF Doc. No. 441 seeking entry of an order directing the examination of a representative of the Philipson Family LLC with knowledge of the Debtor's financials and the production of documents from the Philipson Family LLC under Bankruptcy Rule 2004 (the "Philipson Family LLC Rule 2004 Order").

13. On November 4, 2025, the Committee filed an affidavit evidencing service of the Philipson Family LLC Motion at ECF Doc. No. 456.

14. On December 9, 2025, the Court entered the Philipson Family LLC Rule 2004 Order at ECF Doc. No. 497. A copy of the Philipson Family LLC Rule 2004 Order is annexed hereto as **Exhibit 2**.

15. On December 12, 2025, the Committee served a subpoena (the "Philipson Family LLC Subpoena" and together with the Philipson Family LLC Rule 2004 Order, the "Philipson Family LLC Order and Subpoena") in accordance with the Philipson Family LLC Rule 2004 Order, on the Philipson Family LLC. A copy of the Philipson Family LLC Subpoena and the affidavit attesting to the service of the Philipson Family LLC Rule 2004 Order and the Philipson Family LLC Subpoena (ECF Doc. No. 525) are annexed hereto as **Exhibits 3 and 4**, respectively.

16. Despite proper service of the Philipson Family LLC Order and Subpoena, the Philipson Family LLC did not produce any of the documentation requested or appear for an examination.

17. As of the date hereof, the Philipson Family LLC has failed to produce any documents or appear for an examination. The Philipson Family LLC's immediate production of

documents and attendance at an examination remains essential to the Committee's investigation into the Debtor's financial affairs, potential assets, possible claims against the Philipson Family LLC and/or other third parties, and the effective administration of the Debtor's estate.

The D. Zahler Rule 2004 Order and Subpoena

18. On October 31, 2025, the Committee filed a motion (the "D. Zahler Motion") at ECF Doc. No. 442 seeking entry of an order directing the examination of D. Zahler and the production of documents from D. Zahler under Bankruptcy Rule 2004 (the "D. Zahler Rule 2004 Order").

19. On November 4, 2025, the Committee filed an affidavit evidencing service of the D. Zahler Motion at ECF Doc. No. 453.

20. On December 9, 2025, the Court entered the D. Zahler Rule 2004 Order at ECF Doc. No. 496. A copy of the D. Zahler Rule 2004 Order is annexed hereto as **Exhibit 5**.

21. On December 12, 2025, the Committee served a subpoena (the "D. Zahler Subpoena" and together with the D. Zahler Rule 2004 Order, the "D. Zahler Order and Subpoena") in accordance with the D. Zahler Rule 2004 Order, on D. Zahler. A copy of the D. Zahler Subpoena and the affidavit attesting to the service of the D. Zahler Rule 2004 Order and the D. Zahler Subpoena (ECF Doc. No. 517) are annexed hereto as **Exhibits 6 and 7**, respectively.

22. Despite proper service of the D. Zahler Order and Subpoena, D. Zahler did not produce any of the documentation requested or appear for an examination.

23. As of the date hereof, D. Zahler has failed to produce any documents or appear for an examination. D. Zahler's immediate production of documents and attendance at an examination remains essential to the Committee's investigation into the Debtor's financial affairs, potential

assets, possible claims against D. Zahler and/or other third parties, and the effective administration of the Debtor's estate.

The Rochel David Rule 2004 Order and Subpoena

24. On October 31, 2025, the Committee filed a motion (the "David Motion") at ECF Doc. No. 443 seeking entry of an order directing the examination of David and the production of documents from David under Bankruptcy Rule 2004 (the "David Rule 2004 Order").

25. On November 4, 2025, the Committee filed an affidavit evidencing service of the David Motion at ECF Doc. No. 458.

26. On December 9, 2025, the Court entered the David Rule 2004 Order at ECF Doc. No. 494. A copy of the David Rule 2004 Order is annexed hereto as **Exhibit 8**.

27. On December 12, 2025, the Committee served a subpoena (the "David Subpoena" and together with the David Rule 2004 Order, the "David Order and Subpoena") in accordance with the David Rule 2004 Order, on David. A copy of the David Subpoena and the affidavit attesting to the service of the David Rule 2004 Order and the David Subpoena (ECF Doc. No. 526) are annexed hereto as **Exhibits 9 and 10**, respectively.

28. Despite proper service of the David Order and Subpoena, David did not produce any of the documentation requested or appear for an examination.

29. As of the date hereof, David has failed to produce any documents or appear for an examination. David's immediate production of documents and attendance at an examination remains essential to the Committee's investigation into the Debtor's financial affairs, potential assets, possible claims against David and/or other third parties, and the effective administration of the Debtor's estate.

The Leah Friedman Rule 2004 Order and Subpoena

30. On October 31, 2025, the Committee filed a motion (the "Friedman Motion") at ECF Doc. No. 444 seeking entry of an order directing the examination of Friedman and the production of documents from Friedman under Bankruptcy Rule 2004 (the "Friedman Rule 2004 Order").

31. On November 4, 2025, the Committee filed an affidavit evidencing service of the Friedman Motion at ECF Doc. No. 455.

32. On December 9, 2025, the Court entered the Friedman Rule 2004 Order at ECF Doc. No. 495. A copy of the Friedman Rule 2004 Order is annexed hereto as **Exhibit 11**.

33. On December 12, 2025, the Committee served a subpoena (the "Friedman Subpoena" and together with the Friedman Rule 2004 Order, the "Friedman Order and Subpoena") in accordance with the Friedman Rule 2004 Order, on Friedman. A copy of the Friedman Subpoena and the affidavit attesting to the service of the Friedman Rule 2004 Order and the Friedman Subpoena (ECF Doc. No. 523) are annexed hereto as **Exhibits 12 and 13**, respectively.

34. Despite proper service of the Friedman Order and Subpoena, Friedman did not produce any of the documentation requested or appear for an examination.

35. As of the date hereof, Friedman has failed to produce any documents or appear for an examination. Friedman's immediate production of documents and attendance at an examination remains essential to the Committee's investigation into the Debtor's financial affairs, potential assets, possible claims against Friedman and/or other third parties, and the effective administration of the Debtor's estate.

The J. Zahler Rule 2004 Order and Subpoena

36. On October 31, 2025, the Committee filed a motion (the "J. Zahler Motion") at ECF Doc. No. 445 seeking entry of an order directing the examination of J. Zahler and the

production of documents from J. Zahler under Bankruptcy Rule 2004 (the "J. Zahler Rule 2004 Order").

37. On November 4, 2025, the Committee filed an affidavit evidencing service of the J. Zahler Motion at ECF Doc. No. 454.

38. On December 9, 2025, the Court entered the J. Zahler Rule 2004 Order at ECF Doc. No. 493. A copy of the J. Zahler Rule 2004 Order is annexed hereto as **Exhibit 14**.

39. On December 12, 2025, the Committee served a subpoena (the "J. Zahler Subpoena" and together with the J. Zahler Rule 2004 Order, the "J. Zahler Order and Subpoena") in accordance with the J. Zahler Rule 2004 Order, on J. Zahler. A copy of the J. Zahler Subpoena and the affidavit attesting to the service of the J. Zahler Rule 2004 Order and the J. Zahler Subpoena (ECF Doc. No. 522) are annexed hereto as **Exhibits 15 and 16**, respectively.

40. Despite proper service of the J. Zahler Order and Subpoena, J. Zahler did not produce any of the documentation requested or appear for an examination.

41. As of the date hereof, J. Zahler has failed to produce any documents or appear for an examination. J. Zahler's immediate production of documents and attendance at an examination remains essential to the Committee's investigation into the Debtor's financial affairs, potential assets, possible claims against J. Zahler and/or other third parties, and the effective administration of the Debtor's estate.

The C. Zahler Rule 2004 Order and Subpoena

42. On October 31, 2025, the Committee filed a motion (the "C. Zahler Motion") at ECF Doc. No. 446 seeking entry of an order directing the examination of C. Zahler and the production of documents from C. Zahler under Bankruptcy Rule 2004 (the "C. Zahler Rule 2004 Order").

43. On November 4, 2025, the Committee filed an affidavit evidencing service of the C. Zahler Motion at ECF Doc. No. 450.

44. On December 10, 2025, the Court entered the C. Zahler Rule 2004 Order at ECF Doc. No. 508. A copy of the C. Zahler Rule 2004 Order is annexed hereto as **Exhibit 17**.

45. On December 12, 2025, the Committee served a subpoena (the "C. Zahler Subpoena" and together with the C. Zahler Rule 2004 Order, the "C. Zahler Order and Subpoena") in accordance with the C. Zahler Rule 2004 Order, on C. Zahler. A copy of the C. Zahler Subpoena and the affidavit attesting to the service of the C. Zahler Rule 2004 Order and the C. Zahler Subpoena (ECF Doc. No. 515) are annexed hereto as **Exhibits 18 and 19**, respectively.

46. Despite proper service of the C. Zahler Order and Subpoena, C. Zahler did not produce any of the documentation requested or appear for an examination.

47. As of the date hereof, C. Zahler has failed to produce any documents or appear for an examination. C. Zahler's immediate production of documents and attendance at an examination remains essential to the Committee's investigation into the Debtor's financial affairs, potential assets, possible claims against C. Zahler and/or other third parties, and the effective administration of the Debtor's estate.

The Berkowitz Rule 2004 Order and Subpoena

48. On October 31, 2025, the Committee filed a motion (the "Berkowitz Motion") at ECF Doc. No. 447 seeking entry of an order directing the examination of Berkowitz and the production of documents from Berkowitz under Bankruptcy Rule 2004 (the "Berkowitz Rule 2004 Order").

49. On November 4, 2025, the Committee filed an affidavit evidencing service of the Berkowitz Motion at ECF Doc. No. 451.

50. On December 10, 2025, the Court entered the Berkowitz Rule 2004 Order at ECF Doc. No. 491. A copy of the Berkowitz Rule 2004 Order is annexed hereto as **Exhibit 20**.

51. On December 12, 2025, the Committee served a subpoena (the "Berkowitz Subpoena" and together with the Berkowitz Rule 2004 Order, the "Berkowitz Order and Subpoena") in accordance with the Berkowitz Rule 2004 Order, on Berkowitz. A copy of the Berkowitz Subpoena and the affidavit attesting to the service of the Berkowitz Rule 2004 Order and the Berkowitz Subpoena (ECF Doc. No. 516) are annexed hereto as **Exhibits 21 and 22**, respectively.

52. Despite proper service of the Berkowitz Order and Subpoena, Berkowitz did not produce any of the documentation requested or appear for an examination.

53. As of the date hereof, Berkowitz has failed to produce any documents or appear for an examination. Berkowitz's immediate production of documents and attendance at an examination remains essential to the Committee's investigation into the Debtor's financial affairs, potential assets, possible claims against Berkowitz and/or other third parties, and the effective administration of the Debtor's estate.

The B. Philipson Rule 2004 Order and Subpoena

54. On November 13, 2025, the Committee filed a motion (the "B. Philipson Motion") at ECF Doc. No. 460 seeking entry of an order directing the examination of B. Philipson and the production of documents from B. Philipson under Bankruptcy Rule 2004 (the "B. Philipson Rule 2004 Order").

55. On November 13, 2025, the Committee filed an affidavit evidencing service of the B. Philipson Motion at ECF Doc. No. 472.

56. On December 10, 2025, the Court entered the B. Philipson Rule 2004 Order at ECF Doc. No. 507. A copy of the B. Philipson Rule 2004 Order is annexed hereto as **Exhibit 23**.

57. On December 12, 2025, the Committee served a subpoena (the "B. Philipson Subpoena" and together with the B. Philipson Rule 2004 Order, the "B. Philipson Order and Subpoena") in accordance with the B. Philipson Rule 2004 Order, on B. Philipson. A copy of the B. Philipson Subpoena and the affidavit attesting to the service of the B. Philipson Rule 2004 Order and the B. Philipson Subpoena (ECF Doc. No. 514) are annexed hereto as **Exhibits 24 and 25**, respectively.

58. Despite proper service of the B. Philipson Order and Subpoena, B. Philipson did not produce any of the documentation requested or appear for an examination.

59. As of the date hereof, B. Philipson has failed to produce any documents or appear for an examination. B. Philipson's immediate production of documents and attendance at an examination remains essential to the Committee's investigation into the Debtor's financial affairs, potential assets, possible claims against B. Philipson and/or other third parties, and the effective administration of the Debtor's estate.

The A. Philipson Rule 2004 Order and Subpoena

60. On November 13, 2025, the Committee filed a motion (the "A. Philipson Motion") at ECF Doc. No. 461 seeking entry of an order directing the examination of A. Philipson and the production of documents from A. Philipson under Bankruptcy Rule 2004 (the "A. Philipson Rule 2004 Order").

61. On November 13, 2025, the Committee filed an affidavit evidencing service of the A. Philipson Motion at ECF Doc. No. 473.

62. On December 10, 2025, the Court entered the A. Philipson Rule 2004 Order at ECF Doc. No. 499. A copy of the A. Philipson Rule 2004 Order is annexed hereto as **Exhibit 26**.

63. On December 12, 2025, the Committee served a subpoena (the "A. Philipson Subpoena" and together with the A. Philipson Rule 2004 Order, the "A. Philipson Order and Subpoena") in accordance with the A. Philipson Rule 2004 Order, on A. Philipson. A copy of the A. Philipson Subpoena and the affidavit attesting to the service of the A. Philipson Rule 2004 Order and the A. Philipson Subpoena (ECF Doc. No. 513) are annexed hereto as **Exhibits 27 and 28**, respectively.

64. Despite proper service of the A. Philipson Order and Subpoena, A. Philipson did not produce any of the documentation requested or appear for an examination.

65. As of the date hereof, A. Philipson has failed to produce any documents or appear for an examination. A. Philipson's immediate production of documents and attendance at an examination remains essential to the Committee's investigation into the Debtor's financial affairs, potential assets, possible claims against A. Philipson and/or other third parties, and the effective administration of the Debtor's estate.

THE WITNESSES ARE IN CONTEMPT OF THE RULE 2004 ORDERS

66. The Witnesses have willfully and successfully delayed the Committee's attempts to obtain documents and information as directed by the Court in the Rule 2004 Orders. The Witnesses non-compliance can only be perceived as a calculated attempt to thwart the Committee's investigation in and to the Witnesses' dealings with the Debtor, its officers, directors, agents, employees, affiliates, assignees or transferees. Absent the Witnesses' essential and timely compliance with the Rule 2004 Orders, the Committee and the Examiner, and their respective counsel have been, and will continue to be, severely hampered in their attempts to continue Insider

Investigations in order to assist with the administration of the Debtor's estate, marshal assets of the estate, and assert claims for the benefit of the Debtor's creditors.

67. In light of the foregoing, the Committee has no choice but to make the instant Motion pursuant to Bankruptcy Code §105 and Bankruptcy Rules 9016 and 9020 for an order (a) directing the Witnesses' production of documents; (b) directing the Witnesses', or a representative of a Witness with knowledge of the Debtor's financials, to appear for an examination; (c) adjudging the Witnesses in civil contempt of this Court for failing to comply with the Rule 2004 Order; and (d) awarding costs and expenses to the Committee and their counsel incurred in seeking the Witnesses' compliance with the Rule 2004 Orders and Subpoenas.

BASIS FOR RELIEF

68. Rule 9020 of the Federal Rules of Bankruptcy Procedure provides that "Rule 9014 [of the Federal Rules of Bankruptcy Procedure] governs a motion for an order of contempt made by the United States trustee or a party in interest." Fed. R. Bankr. P. 9020.

69. 25. This Court, pursuant to Bankruptcy Code §105, is vested with the power to enforce its own orders by virtue of its contempt powers and there is nothing unconstitutional about this exercise. See *Gibbons v. Haddad (In re Haddad)*, 68 B.R. 944 (Bankr.D.Mass. 1987); *In re Johns Manville Corp.*, 26 B.R. 919 (Bankr. S.D.N.Y. 1983). Civil contempt power is necessary to protect "the due and orderly administration of justice and in maintaining the authority and dignity of the court." *Railway Express, Inc. v. Piper*, 447 U.S. 752, 763-64 (1980).

70. 26. In order to hold a party in civil contempt, the movant must establish a knowing violation of a sufficient, specific and precise order and knowledge of such order. See *Fidelity Mortg. Investors v. Camelia Builders, Inc.*, 550 F.2d 47, 51 (2d Cir. 1976), cert. denied, 429 U.S. 1093 (1977). "Willfulness is not required and intent is irrelevant because of the remedial

and coercive nature of civil contempt." *Shillitani v. United States of America,* 384 U.S. 364, 368 (1966); *In re Damon*, 40 B.R. 367, 374 (Bankr. S.D.N.Y. 1984).

71. Bankruptcy Rule 9016 governs subpoenas and makes Federal Rule 45 applicable in bankruptcy cases.

72. Federal Rule 45(g) provides, in pertinent part:

> **Contempt.** The court for the district where compliance is required – and also, after a motion is transferred, the issuing court – may hold in contempt a person who, having been served, fails without adequate excuse to obey the subpoena or an order related to it.

See Fed. R. Civ. P. 45(g) (emphasis added). Accordingly, under Bankruptcy Rule 9016, a person's noncompliance with a subpoena served upon him in a bankruptcy case is deemed a civil contempt of court.

73. The standard to apply to determine if there is contemptuous activity is clear:

> In order to hold the alleged contemnor in contempt, the court need only (1) have entered a clear and unambiguous order, (2) find it established by clear and convincing evidence that that order was not complied with, and (3) find that the alleged contemnor has not clearly established his inability to comply with the terms of the Order.

Huber v. Marine Midland Bank, 51 F.3d 5 (2d Cir. 1995).

74. Here, this Court entered clear and unambiguous orders requiring the Witnesses to produce documents and appear for examinations. The subpoenas, on their face, provides that the Witnesses are required to appear for an examination and references each of the Rule 2004 Orders, which were served with the Subponeas, and for the production of documents that the Witnesses were required to produce for inspection. The Witnesses failed to turn over any documents or appear of examination and has, thereby, impeded the Committee and the Examiner in the Insider Investigations.

75. It is respectfully requested that the obligation to prepare and file an accompanying memorandum of law pursuant to Local Bankruptcy Rule 9013-1 be dispensed with and waived because the law has been generally briefed within the body of the Motion.

76. No prior application for the relief sought herein has been made to this or any other Court.

WHEREFORE, the Committee respectfully requests that this Court enter the proposed order, substantially in the same form annexed hereto as Exhibit A, (a) directing the Witnesses' to produce the documents demanded pursuant to Bankruptcy Rule 2004 orders of this Court and subpoenas issued in compliance with said orders, (b) compelling the Witnesses to attend examinations at the offices of Rimon P.C., (c) adjudging the Witnesses in civil contempt for their failure to comply with the Bankruptcy Rule 2004 orders of this court and subpoenas issued in compliance with said orders, (d) awarding costs and expenses to the Committee and their counsel, and (e) and such other, further and different relief as this Court deems just and proper.

Dated: Jericho, New York
January 23, 2026

RIMON P.C.
Attorneys for the Official Committee of
Unsecured Creditors

By: *s/ Ronald J. Friedman*
Ronald J. Friedman
Partner
100 Jericho Quadrangle, Suite 300
Jericho, New York 11753
(516) 479-6300

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----------x

In re:

COLD SPRING ACQUISITION, LLC.,
d/b/a COLD SPRING HILLS CENTER
FOR NURSING & REHABILITATION,

Debtor.

----------x

Chapter 11

Case No.: 25-22002 (SHL)

ORDER (I) COMPELLING DOCUMENT PRODUCTION FROM AND ATTENDANCE AT AN EXAMINATION BY CERTAIN WITNESSES SUBJECT TO A BANKRUPTCY RULE 2004 ORDER AND SUBPOENA, AND (II) ADJUDGING CERTAIN WITNESSES IN CIVIL CONTEMPT FOR FAILURE TO COMPLY WITH A BANKRUPTCY RULE 2004 ORDER AND SUBPOENA

Upon the first omnibus motion dated January 22, 2026 (the "Motion") of the Official Committee of Unsecured Creditors (the "Committee") of Cold Spring Acquisition, LLC d/b/a Cold Spring Hills Center for Nursing and Rehabilitation (the "Debtor"), by its counsel, Rimon P.C., seeking entry of an order pursuant to 11 U.S.C. § 105 (the "Bankruptcy Code") and Rules 9016 and 9020 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 45 of the Federal Rules of Civil Procedure (the "Federal Rules") made applicable through Bankruptcy Rule 9016: (a) directing (i) David Zahler ("D. Zahler"), (ii) Cheskel Berkowitz ("Berkowitz"), (iii) Chaim Zahler ("C. Zahler"), (iv) Rochel David ("David"), (v) Leah Friedman ("Friedman"), (vi) Jacob Zahler ("J. Zahler"), (vii) Phillipson Family LLC ("Philipson Family LLC"), (viii) Bent Philipson ("B. Philipson"); and (ix) Avi Philipson ("A. Philipson" and together with D. Zahler, Berkowitz, C. Zahler, David, Friedman, J. Zahler, the Philipson Family LLC, and B. Philipson, collectively the ("Witnesses")), to produce the documents demanded pursuant to Bankruptcy Rule 2004 orders of this Court and subpoenas issued in compliance with said orders, (b) compelling the Witnesses to attend examinations at the offices of Rimon P.C., (c) adjudging the Witnesses in civil

contempt for their failure to comply with the Bankruptcy Rule 2004 orders of this court and subpoenas issued in compliance with said orders, (d) awarding costs and expenses to the Committee and their counsel, and (e) such other, further and different relief as this Court deems just and proper; and upon a hearing on the Motion having been held on February 10, 2026 (the "Hearing"), the transcript and record of which is incorporated herein by reference; and this Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §1334; and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. §157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§1408 and 1409; and this Court having determined that the relief requested in the Motion is in the best interests of the Debtor's estate, creditors and other parties-in-interest; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefore; it is

ORDERED, that the Witnesses are directed to produce for examination and inspection at the offices of Rimon P.C., within ten (10) days of this Order, the documents set forth in each of the Court's prior Rule 2004 Orders (ECF Doc. Nos. 497, 496, 494, 495, 493, 508, 491, 507, and 499) and annexed to the Subpoenas; and it is further

ORDERED, that the Witnesses are directed to appear for examinations to be determined by the Committee at the offices of Rimon P.C.; and it is further

ORDERED, that a service copy of this Order by overnight delivery upon the Witnesses at the addresses upon which the Rule 2004 Orders and Subpoenas were served, shall be deemed good and sufficient notice and service of this Order.

Dated: White Plains, New York
_____, 2026

THE HONORABLE SEAN H. LANE
UNITED STATES BANKRUPTCY JUDGE

Exhibit 2

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----------x

In re: Chapter 11

COLD SPRING ACQUISITION, LLC., d/b/a COLD SPRING HILLS CENTER FOR NURSING & REHABILITATION, Case No.: 25-22002 (SHL)

Debtor.

----------x

ORDER GRANTING APPLICATION FOR ENTRY OF AN ORDER DIRECTING EXAMINATION OF PHILIPSON FAMILY LLC BY AN AUTHORIZED PERSON WITH KNOWLEDGE OF THE DEBTOR'S BUSINESS TRANSACTIONS AND PRODUCTION OF DOCUMENTS PURSUANT TO RULE 2004 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE

Upon the *ex parte* motion, dated October 31, 2025 (the "Motion"), of Official Committee of Unsecured Creditors (the "Committee") of Cold Spring Acquisition, LLC d/b/a Cold Spring Hills Center for Nursing and Rehabilitation (the "Debtor"), pursuant to Bankruptcy Rules 2004 and 9016 for an order authorizing the Committee to issue subpoenas for the production of documents and to examine Philipson Family LLC (the "Witness"), by an authorized person with knowledge of the Debtor's business transactions, as more fully set forth in the Motion; and this Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §1334; and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. §157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§1408 and 1409; and this Court having determined that the relief requested in the Motion is in the best interests of the Debtor's estate, creditors and other parties-in-interest; and the Court having determined that the legal and factual basis set forth in the Motion establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefore; it is

ORDERED, that the Motion is granted on the terms set forth herein; and it is further

ORDERED, that the Committee is authorized under Bankruptcy Rules 2004 and 9016, to issue such subpoenas as may be necessary to compel the production of documents and the testimony of the Witnesses in connection with the administration of this Chapter 11 case; and it is further

ORDERED, that unless otherwise agreed to by the Committee, the Witness shall have twenty (20) days from the service of such subpoena, the Motion and a copy of this Order to either (1) produce to the Committee all responsive documents requested in the Committee's subpoena (including electronically stored information), other than those documents withheld under a claim of privilege or (2) file with this Court an objection or response to the subpoena with a hearing promptly scheduled; and it is further

ORDERED, that unless otherwise agreed to by the Committee, if the Witness withholds any documents from the production based upon a claim of privilege, the Witness is directed to provide counsel for the Committee with a privilege log, containing the information required under Bankruptcy Rule 7026 and S.D.N.Y. L.B.R. 7026-1, at the time of document production hereunder; and it is further

ORDERED, that the Witness is directed to submit to oral examination upon reasonable notice and, absent other agreement with the Committee, in no event less than thirty (30) days from the date of the service of a deposition subpoena upon the Witness; and it is further

ORDERED, that the Committee shall have the exclusive right, absent good cause shown, to determine if the examination shall be in person or conducted via remote video conferencing; and it is further

ORDERED, that nothing herein shall limit the rights of the Witness under applicable law to object to or oppose any subpoena the Committee may serve upon the Witness; and it is further

ORDERED, that such Witness shall, prior to conducting an electronic search utilizing search terms, meet and confer with the Committee's counsel to attempt to agree on appropriate search terms; and it is further

ORDERED, that all disputes concerning such subpoenas issued pursuant to this Order, including objections thereto, that are not resolved by agreement of the parties may be raised only by letter brief to the Court not exceeding five (5) pages, single spaced. The other party shall file a responsive letter brief within three (3) business days, which shall not exceed five (5) pages, single spaced. Copies of such letter briefs shall also be emailed to the Court's chambers; and it is further

ORDERED, that in accordance with Bankruptcy Rules 2004 and 9016, (i) the Clerk of this Court shall issue subpoenas, signed, but otherwise in-blank, as requested by the Committee, or (ii) provided that counsel for the Committee is authorized to practice in this Court, counsel may issue and sign the subpoenas; and it is further

ORDERED, that the Committee shall file with the Court an affidavit or declaration of service for each subpoena the Committee serves; and it is further

ORDERED, that this Order is without prejudice to the Committee's right to file further motions seeking additional documents and testimony pursuant to Bankruptcy Rule 2004(a) or any other applicable law; and it is further

ORDERED, that this Court shall retain jurisdiction to resolve any disputes arising or related to this Order including any discovery disputes that may arise between or among the parties and to interpret, implement and enforce the provisions of this Order.

Dated: White Plains, New York
December 9, 2025

/s/ Sean H. Lane
THE HONORABLE SEAN H. LANE
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

Document List

1. For the time period of January 1, 2019 to the present, copies of any and all of the following documents related to all accounts of Cold Spring Hills Realty, including but not limited to the account ending in 99332:

   a. Copies of any and all account opening documents;
   b. Copies of any and all account statements;
   c. Copies of all data transaction files (in Excel format);
   d. Copies of any and all deposit items; and
   e. Copies of any and all withdrawal items, including but not limited to checks, ACH details and wire transfer details.

2. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Ventura Services, LLC, including but not limited to:

   a. Any and all correspondence by and between or relating to Ventura Services, LLC and the Debtor or any of its owners, officers, agents, employees, or affiliates.
   b. Any correspondence and/or documents relating to any and all accounts of Ventura Services, LLC, including but not limited to account number 42071860;
   c. Account opening documents;
   d. Account statements;
   e. Data transaction files (in Excel);
   f. Deposit items; and
   g. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

3. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Graph Insurance, including but not limited to:

   a. Any and all correspondence by and between or relating to Graph Insurance and the Debtor or any of its owners, officers, agents, employees, or affiliates.
   b. Any correspondence and/or documents relating to any and all accounts of Graph Insurance;
   c. Account opening documents;
   d. Account statements;
   e. Data transaction files (in Excel);
   f. Deposit items; and
   g. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

4. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Graph Insurance Group, including but not limited to:

   a. Any and all correspondence by and between or relating to Graph Insurance Group and the Debtor or any of its owners, officers, agents, employees, or affiliates.

b. Any correspondence and/or documents relating to any and all accounts of Graph Insurance Group;
c. Account opening documents;
d. Account statements;
e. Data transaction files (in Excel);
f. Deposit items; and
g. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

5. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Graph Management, including but not limited to:

a. Any and all correspondence by and between or relating to Graph Management and the Debtor or any of its owners, officers, agents, employees, or affiliates.
b. Any correspondence and/or documents relating to any and all accounts of Graph Management;
c. Account opening documents;
d. Account statements;
e. Data transaction files (in Excel);
f. Deposit items; and
g. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

6. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Highview Management Inc., including but not limited to:

a. Any and all correspondence by and between or relating to Highview Management Inc. and the Debtor or any of its owners, officers, agents, employees, or affiliates.
b. Any correspondence and/or documents relating to any and all accounts of Highview Management Inc.;
c. Account opening documents;
d. Account statements;
e. Data transaction files (in Excel);
f. Deposit items; and
g. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

7. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Philipson Family LLC, including but not limited to:

a. Any and all correspondence by and between or relating to Philipson Family LLC and the Debtor or any of its owners, officers, agents, employees, or affiliates.
b. Any correspondence and/or documents relating to any and all accounts of Philipson Family LLC;
c. Account opening documents;
d. Account statements;
e. Data transaction files (in Excel);
f. Deposit items; and

g. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

8. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Standard & Preferred Insurance Co., including but not limited to:

a. Any and all correspondence by and between or relating to Standard & Preferred Insurance Co. and the Debtor or any of its owners, officers, agents, employees, or affiliates.
b. Any correspondence and/or documents relating to any and all accounts of Standard & Preferred Insurance Co.;
c. Account opening documents;
d. Account statements;
e. Data transaction files (in Excel);
f. Deposit items; and
g. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

9. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Melenia IPA LLC, including but not limited to:

a. Any and all correspondence by and between or relating to Melenia IPA LLC and the Debtor or any of its owners, officers, agents, employees, or affiliates.
b. Any correspondence and/or documents relating to any and all accounts of Melenia IPA LLC;
c. Account opening documents;
d. Account statements;
e. Data transaction files (in Excel);
f. Deposit items; and
g. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

10. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Flatiron Agency, including but not limited to:

a. Any and all correspondence by and between or relating to Flatiron Agency and the Debtor or any of its owners, officers, agents, employees, or affiliates.
b. Any correspondence and/or documents relating to any and all accounts of Flatiron Agency;
c. Account opening documents;
d. Account statements;
e. Data transaction files (in Excel);
f. Deposit items; and
g. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

11. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of RAP 118 LLC, including but not limited to:

a. Any and all correspondence by and between or relating to RAP 118 LLC and the Debtor or any of its owners, officers, agents, employees, or affiliates.
b. Any correspondence and/or documents relating to any and all accounts of RAP 118 LLC;
c. Account opening documents;
d. Account statements;
e. Data transaction files (in Excel);
f. Deposit items; and
g. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

12. For the time period of January 1, 2019 to the present, copies of any and all agreements, contracts, and books and records related to or entered into with the Debtor.

13. For the time period of January 1, 2019 to the present, copies of any and all invoices related to, issued from or to, and/or received on behalf of the Debtor.

14. For the time period of January 1, 2019 to the present, any and all documents and communications relating to the Debtor or Cold Spring Hills Realty not otherwise produced in response to the above requests.

15. Any and all documents and communications relating to the formation and ownership in Cold Spring Realty.

16. Any and all documents and communications relating to Lending Partners, LLC.

17. Any and all documents and communications relating to the promissory note in which Lending Partners, LLC loaned Cold Spring Hills Realty money.

18. Any and all documents and communications relating to confessions of judgment in connection with the Debtor.

19. Any and all documents and communications relating to any Blocked Account Control Agreements entered into by Cold Spring Hills Realty.

Exhibit 3

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK

SUBPOENA FOR RULE 2004 EXAMINATION

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----------x

In re:

COLD SPRING ACQUISITION, LLC.,
d/b/a COLD SPRING HILLS CENTER
FOR NURSING & REHABILITATION,

Debtor.

----------x

Chapter 11

Case No.: 25-22002 (SHL)

To: Philipson Family LLC
22 Pleasant Ridge Road
Spring Valley, NY 10977
Attn: Managing Officer or Director

☒ YOU ARE COMMANDED to appear and testify at an examination under Rule 2004, Federal Rules of Bankruptcy Procedure, at the place, date, and time specified below. A copy of the court order authorizing examination is attached.

PLACE OF TESTIMONY	**DATE AND TIME**
Rimon P.C. 100 Jericho Quadrangle, Suite 300 Jericho, New York 11753 (516) 479-6300	**TBD**

☒ YOU ARE COMMANDED to produce and permit inspection and copying of the following documents or objects at the place, date and time specified below (list documents or objects):

All documents specified in the Order annexed hereto, entered December 9, 2025

PLACE	**DATE AND TIME**
Rimon P.C. 100 Jericho Quadrangle, Suite 300 Jericho, New York 11753 (516) 479-6300	**December 30, 2025** **10:00 a.m.**

ISSUING OFFICER SIGNATURE AND TITLE	**DATE**
s/ Ronald J. Friedman	**December 10, 2025**

ISSUING OFFICER'S NAME, ADDRESS, AND PHONE NUMBER
Ronald J. Friedman, Esq.
RIMON P.C.
100 Jericho Quadrangle, Suite 300
Jericho, New York 11753
(516) 479-6300

*If the bankruptcy case is pending in a district other than the district in which the subpoena is issued, state the district under the case number.

B254 (Form 254 – Subpoena for Rule 2004 Examination) (12/07)

PROOF OF SERVICE

SERVED	DATE	**PLACE**
SERVED ON (PRINT NAME)		MANNER OF SERVICE
SERVED BY (PRINT NAME)		TITLE

DECLARATION OF SERVER

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Proof of Service is true and correct.

Executed on _____
DATE

_____
SIGNATURE OF SERVER

_____
ADDRESS OF SERVER

Rule 45, Federal Rules of Civil Procedure, Subdivisions (c), (d), and (e), as amended on December 1, 2007, made applicable in cases under the Bankruptcy Code by Rule 9016, Federal Rules of Bankruptcy Procedure:

(c) Protecting a Person Subject to a Subpoena.

(1) Avoiding Undue burden or Expense; Sanctions. A party or attorney responsible for issuing and serving a subpoena must take reasonable steps to avoid imposing undue burden or expense on a person subject to the subpoena. The issuing court must enforce this duty and impose an appropriate sanction—which may include lost earnings and reasonable attorney's fees—on a party or attorney who fails to comply.

(2) Command to Produce Materials or Permit Inspection.

(A) Appearance Not Required. A person commanded to produce documents, electronically stored information, or tangible things, or to permit the inspection of premises, need not appear in person at the place of production or inspection unless also commanded to appear for a deposition, hearing, or trial.

(B) Objections. A person commanded to produce documents or tangible things or to permit inspection may serve on the party or attorney designated in the subpoena a written objection to inspecting, copying, testing or sampling any or all of the materials or to inspecting the premises—or to producing electronically stored information in the form or forms requested. The objection must be served before the earlier of the time specified for compliance or 14 days after the subpoena is served. If an objection is made, the following rules apply:

(i) At any time, on notice to the commanded person, the serving party may move the issuing court for an order compelling production or inspection.

(ii) These acts may be required only as directed in the order, and the order must protect a person who is neither a party nor a party's officer from significant expense resulting from compliance.

(3) Quashing or Modifying a Subpoena.

(A) When Required. On timely motion, the issuing court must quash or modify a subpoena that:

(i) fails to allow a reasonable time to comply;

(ii) requires a person who is neither a party nor a party's officer to travel more than 100 miles from where that person resides, is employed, or regularly transacts business in person—except that, subject to Rule 45(c)(3)(B)(iii), the person may be commanded to attend a trial by traveling from such place within the state where the trial is held;

(iii) requires disclosure of privileged or other protected matter, if no exception or waiver applies; or

(iv) subjects a person to undue burden.

(B) When Permitted. To protect a person subject to or affected by a subpoena, the issuing court may, on motion, quash or modify the subpoena if it requires;

(i) disclosing a trade secret or other confidential research, development, or commercial information;

(ii) disclosing an unretained expert's opinion or information that does not describe specific occurrences in a dispute and results from the expert's study that was not requested by a party; or

(iii) a person who is neither a party nor a party's officer to incur substantial expense to travel more than 100 miles to attend trial.

(C) Specifying Conditions as an Alternative. In the circumstances described in Rule 45(c)(3)(B), the court may, instead of quashing or modifying a subpoena, order appearance or production under specified conditions if the serving party:

(i) shows a substantial need for the testimony or material that cannot be otherwise met without undue hardship; and

(ii) ensures that the subpoenaed person will be reasonably compensated.

(d) Duties in Responding to a Subpoena;

(1) Producing Documents or Electronically Stored Information. These procedures apply to producing documents or electronically stored information:

(A) Documents. A person responding to a subpoena to produce documents must produce them as they are kept in the ordinary course of business or must organize and label them to correspond to the categories in the demand.

(B) Form for Producing Electronically Stored Information Not Specified. If a subpoena does not specify a form for producing electronically stored information, the person responding must produce it in a form or forms in which it is ordinarily maintained or in a reasonably usable form or forms.

(C) Electronically Stored Information Produced in Only One Form. The person responding need not produce the same electronically stored information in more than one form.

(D) Inaccessible Electronically Stored Information. The person responding need not provide discovery of electronically stored information from sources that the person identifies as not reasonably accessible because of undue burden or cost. On motion to compel discovery or for a protective order, the person responding must show that the information is not reasonably accessible because of undue burden or cost. If that showing is made, the court may nonetheless order discovery from such sources if the requesting party shows good cause, considering the limitation of Rule 26(b)(2)(C). The court may specify conditions for the discovery.

(2) Claiming Privilege or Protection.

(A) Information Withheld. A person withholding subpoenaed information under a claim that is privileged or subject to protection as trial-preparation material must:

(i) expressly make the claim; and

(ii) describe the nature of the withheld documents, communications, or tangible things in a manner that, without revealing information itself privileged or protected, will enable the parties to assess the claim.

(B) Information Produced. If information produced in response to a subpoena is subject to a claim of privilege or of protection as trial-preparation material, the person making the claim may notify any party that received the information of the claim and the basis for it. After being notified, a party must promptly return, sequester, or destroy the specified information and any copies it has; must not use or disclose the information until the claim is resolved; must take reasonable steps to retrieve the information if the party disclosed it before being notified; and may promptly present the information to the court under seal for a determination of the claim. The person who produced the information must preserve the information until the claim is resolved.

(e) Contempt.

The issuing court may hold in contempt a person who, having been served, fails without adequate excuse to obey the subpoena. A nonparty's failure to obey must be excused if the subpoena purports to require the nonparty to attend or produce at a place outside the limits of Rule 45(c)(3)(A)(ii).

Exhibit 4

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----------x

In re:

COLD SPRING ACQUISITION, LLC.,
d/b/a COLD SPRING HILLS CENTER
FOR NURSING & REHABILITATION,

Debtor.

----------x

Chapter 11

Case No.: 25-22002 (SHL)

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NASSAU)

I, **MELISSA COHEN,** being duly sworn, depose and say that I am not a party to this action. I am over 18 years of age and I am employed by Rimon P.C.

On December 10, 2025, deponent served the within:

- **SUBPOENA FOR RULE 2004 EXAMINATION, together with supporting Exhibit B – Document List;**
- **ORDER GRANTING APPLICATION FOR ENTRY OF AN ORDER DIRECTING EXAMINATION OF PHILIPSON FAMILY LLC BY AN AUTHORIZED PERSON WITH KNOWLEDGE OF THE DEBTOR'S BUSINESS TRANSACTIONS AND PRODUCTION OF DOCUMENTS PURSUANT TO RULE 2004 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE**

by **First Class Mail** delivery to the address listed below, said address designated for that purpose, by depositing a true copy of same enclosed in a properly addressed wrapper, in an official depository under the exclusive care and custody of the United States Postal Service within the State of New York.

TO: Philipson Family LLC
22 Pleasant Ridge Road
Spring Valley, NY 10977
Attn: Managing Officer or Director

s/ Melissa Cohen
MELISSA COHEN

Sworn to before me this
10th day of December, 2025.

s/ Haley L. Trust
Notary Public

Haley L. Trust
Notary Public, State of New York
No.: 02TR6368898
Qualified in Nassau County
Commission Expires December 26, 2027

Exhibit 5

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----------x

In re:

COLD SPRING ACQUISITION, LLC.,
d/b/a COLD SPRING HILLS CENTER
FOR NURSING & REHABILITATION,

Debtor.

----------x

Chapter 11

Case No.: 25-22002 (SHL)

ORDER GRANTING APPLICATION FOR ENTRY OF AN ORDER DIRECTING EXAMINATION OF DAVID ZAHLER, A PERSON WITH KNOWLEDGE OF THE DEBTOR'S BUSINESS TRANSACTIONS AND PRODUCTION OF DOCUMENTS PURSUANT TO RULE 2004 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE

Upon the *ex parte* motion, dated October 31, 2025 (the "Motion"), of Official Committee of Unsecured Creditors (the "Committee") of Cold Spring Acquisition, LLC d/b/a Cold Spring Hills Center for Nursing and Rehabilitation (the "Debtor"), pursuant to Bankruptcy Rules 2004 and 9016 for an order authorizing the Committee to issue subpoenas for the production of documents and to examine David Zahler (the "Witness"), a person with knowledge of the Debtor's business transactions, as more fully set forth in the Motion; and this Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §1334; and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. §157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§1408 and 1409; and this Court having determined that the relief requested in the Motion is in the best interests of the Debtor's estate, creditors and other parties-in-interest; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefore; it is

ORDERED, that the Motion is granted on the terms set forth herein; and it is further

ORDERED, that the Committee is authorized under Bankruptcy Rules 2004 and 9016, to issue such subpoenas as may be necessary to compel the production of documents and the testimony of the Witnesses in connection with the administration of this Chapter 11 case; and it is further

ORDERED, that unless otherwise agreed to by the Committee, the Witness shall have twenty (20) days from the service of such subpoena, the Motion and a copy of this Order to either (1) produce to the Committee all responsive documents requested in the Committee's subpoena (including electronically stored information), other than those documents withheld under a claim of privilege or (2) file with this Court an objection or response to the subpoena with a hearing promptly scheduled; and it is further

ORDERED, that unless otherwise agreed to by the Committee, if the Witness withholds any documents from the production based upon a claim of privilege, the Witness is directed to provide counsel for the Committee with a privilege log, containing the information required under Bankruptcy Rule 7026 and S.D.N.Y. L.B.R. 7026-1, at the time of document production hereunder; and it is further

ORDERED, that the Witness is directed to submit to oral examination upon reasonable notice and, absent other agreement with the Committee, in no event less than thirty (30) days from the date of the service of a deposition subpoena upon the Witness; and it is further

ORDERED, that the Committee shall have the exclusive right, absent good cause shown, to determine if the examination shall be in person or conducted via remote video conferencing; and it is further

ORDERED, that nothing herein shall limit the rights of the Witness under applicable law to object to or oppose any subpoena the Committee may serve upon the Witness; and it is further

ORDERED, that such Witness shall, prior to conducting an electronic search utilizing search terms, meet and confer with the Committee's counsel to attempt to agree on appropriate search terms; and it is further

ORDERED, that all disputes concerning such subpoenas issued pursuant to this Order, including objections thereto, that are not resolved by agreement of the parties may be raised only by letter brief to the Court not exceeding five (5) pages, single spaced. The other party shall file a responsive letter brief within three (3) business days, which shall not exceed five (5) pages, single spaced. Copies of such letter briefs shall also be emailed to the Court's chambers; and it is further

ORDERED, that in accordance with Bankruptcy Rules 2004 and 9016, (i) the Clerk of this Court shall issue subpoenas, signed, but otherwise in-blank, as requested by the Committee, or (ii) provided that counsel for the Committee is authorized to practice in this Court, counsel may issue and sign the subpoenas; and it is further

ORDERED, that the Committee shall file with the Court an affidavit or declaration of service for each subpoena the Committee serves; and it is further

ORDERED, that this Order is without prejudice to the Committee's right to file further motions seeking additional documents and testimony pursuant to Bankruptcy Rule 2004(a) or any other applicable law; and it is further

ORDERED, that this Court shall retain jurisdiction to resolve any disputes arising or related to this Order including any discovery disputes that may arise between or among the parties and to interpret, implement and enforce the provisions of this Order.

Dated: White Plains, New York
December 9, 2025

/s/ Sean H. Lane
THE HONORABLE SEAN H. LANE
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

Document List

1. For the time period of January 1, 2019 to the present, copies of any and all of the following documents related to all accounts of Cold Spring Hills Realty, including but not limited to the account ending in 99332:

   a. Copies of any and all account opening documents;
   b. Copies of any and all account statements;
   c. Copies of all data transaction files (in Excel format);
   d. Copies of any and all deposit items; and
   e. Copies of any and all withdrawal items, including but not limited to checks, ACH details and wire transfer details.

2. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Comprehensive Care Solutions, LLC, including but not limited to:

   a. Any and all correspondence by and between or relating to Comprehensive Care Solutions, LLC and the Debtor or any of its owners, officers, agents, employees, or affiliates.
   b. Any correspondence and/or documents relating to any and all accounts of Comprehensive Care Solutions, LLC;
   c. Account opening documents;
   d. Account statements;
   e. Data transaction files (in Excel);
   f. Deposit items; and
   g. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

3. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Santec Chemical, including but not limited to:

   a. Any and all correspondence by and between or relating to Santec Chemical and the Debtor or any of its owners, officers, agents, employees, or affiliates.
   b. Any correspondence and/or documents relating to any and all accounts of Santec Chemical;
   c. Account opening documents;
   d. Account statements;
   e. Data transaction files (in Excel);
   f. Deposit items; and
   g. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

4. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Lifestar Family Holdings, including but not limited to:

a. Any and all correspondence by and between or relating to Lifestar Family Holdings and the Debtor or any of its owners, officers, agents, employees, or affiliates.
b. Any correspondence and/or documents relating to any and all accounts of Lifestar Family Holdings l;
c. Account opening documents;
d. Account statements;
e. Data transaction files (in Excel);
f. Deposit items; and
g. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

5. For the time period of January 1, 2019 to the present, copies of any and all agreements, contracts, and books and records related to or entered into with the Debtor.

6. For the time period of January 1, 2019 to the present, copies of any and all invoices related to, issued from or to, and/or received on behalf of the Debtor.

7. For the time period of January 1, 2019 to the present, any and all documents and communications relating to the Debtor or Cold Spring Hills Realty not otherwise produced in response to the above requests.

8. Any and all documents and communications relating to the formation and ownership in Cold Spring Realty.

9. Any and all documents and communications relating to Lending Partners, LLC.

10. Any and all documents and communications relating to the promissory note in which Lending Partners, LLC loaned Cold Spring Hills Realty money.

11. Any and all documents and communications relating to confessions of judgment in connection with the Debtor.

12. Any and all documents and communications relating to any Blocked Account Control Agreements entered into by Cold Spring Hills Realty.

Exhibit 6

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK

SUBPOENA FOR RULE 2004 EXAMINATION

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----------x

In re:

COLD SPRING ACQUISITION, LLC.,
d/b/a COLD SPRING HILLS CENTER
FOR NURSING & REHABILITATION,

Debtor.

----------x

Chapter 11

Case No.: 25-22002 (SHL)

To: David Zahler
9 Jay Court
Monsey, NY 10952

☒ YOU ARE COMMANDED to appear and testify at an examination under Rule 2004, Federal Rules of Bankruptcy Procedure, at the place, date, and time specified below. A copy of the court order authorizing examination is attached.

PLACE OF TESTIMONY	**DATE AND TIME**
Rimon P.C. 100 Jericho Quadrangle, Suite 300 Jericho, New York 11753 (516) 479-6300	**TBD**

☒ YOU ARE COMMANDED to produce and permit inspection and copying of the following documents or objects at the place, date and time specified below (list documents or objects):

All documents specified in the Order annexed hereto, entered December 9, 2025

PLACE	**DATE AND TIME**
Rimon P.C. 100 Jericho Quadrangle, Suite 300 Jericho, New York 11753 (516) 479-6300	**December 30, 2025** **10:00 a.m.**

ISSUING OFFICER SIGNATURE AND TITLE	**DATE**
s/ Ronald J. Friedman	**December 10, 2025**

ISSUING OFFICER'S NAME, ADDRESS, AND PHONE NUMBER
Ronald J. Friedman, Esq.
RIMON P.C.
100 Jericho Quadrangle, Suite 300
Jericho, New York 11753
(516) 479-6300

*If the bankruptcy case is pending in a district other than the district in which the subpoena is issued, state the district under the case number.

PROOF OF SERVICE

SERVED	DATE	PLACE
SERVED ON (PRINT NAME)		MANNER OF SERVICE
SERVED BY (PRINT NAME)		TITLE

DECLARATION OF SERVER

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Proof of Service is true and correct.

Executed on _____ DATE

_____ SIGNATURE OF SERVER

_____ ADDRESS OF SERVER

Rule 45, Federal Rules of Civil Procedure, Subdivisions (c), (d), and (e), as amended on December 1, 2007, made applicable in cases under the Bankruptcy Code by Rule 9016, Federal Rules of Bankruptcy Procedure:

(c) Protecting a Person Subject to a Subpoena.

(1) Avoiding Undue burden or Expense; Sanctions. A party or attorney responsible for issuing and serving a subpoena must take reasonable steps to avoid imposing undue burden or expense on a person subject to the subpoena. The issuing court must enforce this duty and impose an appropriate sanction—which may include lost earnings and reasonable attorney's fees—on a party or attorney who fails to comply.

(2) Command to Produce Materials or Permit Inspection.

(A) Appearance Not Required. A person commanded to produce documents, electronically stored information, or tangible things, or to permit the inspection of premises, need not appear in person at the place of production or inspection unless also commanded to appear for a deposition, hearing, or trial.

(B) Objections. A person commanded to produce documents or tangible things or to permit inspection may serve on the party or attorney designated in the subpoena a written objection to inspecting, copying, testing or sampling any or all of the materials or to inspecting the premises—or to producing electronically stored information in the form or forms requested. The objection must be served before the earlier of the time specified for compliance or 14 days after the subpoena is served. If an objection is made, the following rules apply:

(i) At any time, on notice to the commanded person, the serving party may move the issuing court for an order compelling production or inspection.

(ii) These acts may be required only as directed in the order, and the order must protect a person who is neither a party nor a party's officer from significant expense resulting from compliance.

(3) Quashing or Modifying a Subpoena.

(A) When Required. On timely motion, the issuing court must quash or modify a subpoena that:

(i) fails to allow a reasonable time to comply;

(ii) requires a person who is neither a party nor a party's officer to travel more than 100 miles from where that person resides, is employed, or regularly transacts business in person—except that, subject to Rule 45(c)(3)(B)(iii), the person may be commanded to attend a trial by traveling from such place within the state where the trial is held;

(iii) requires disclosure of privileged or other protected matter, if no exception or waiver applies; or

(iv) subjects a person to undue burden.

(B) When Permitted. To protect a person subject to or affected by a subpoena, the issuing court may, on motion, quash or modify the subpoena if it requires;

(i) disclosing a trade secret or other confidential research, development, or commercial information;

(ii) disclosing an unretained expert's opinion or information that does not describe specific occurrences in a dispute and results from the expert's study that was not requested by a party; or

(iii) a person who is neither a party nor a party's officer to incur substantial expense to travel more than 100 miles to attend trial.

(C) Specifying Conditions as an Alternative. In the circumstances described in Rule 45(c)(3)(B), the court may, instead of quashing or modifying a subpoena, order appearance or production under specified conditions if the serving party:

(i) shows a substantial need for the testimony or material that cannot be otherwise met without undue hardship; and

(ii) ensures that the subpoenaed person will be reasonably compensated.

(d) Duties in Responding to a Subpoena;

(1) Producing Documents or Electronically Stored Information. These procedures apply to producing documents or electronically stored information:

(A) Documents. A person responding to a subpoena to produce documents must produce them as they are kept in the ordinary course of business or must organize and label them to correspond to the categories in the demand.

(B) Form for Producing Electronically Stored Information Not Specified. If a subpoena does not specify a form for producing electronically stored information, the person responding must produce it in a form or forms in which it is ordinarily maintained or in a reasonably usable form or forms.

(C) Electronically Stored Information Produced in Only One Form. The person responding need not produce the same electronically stored information in more than one form.

(D) Inaccessible Electronically Stored Information. The person responding need not provide discovery of electronically stored information from sources that the person identifies as not reasonably accessible because of undue burden or cost. On motion to compel discovery or for a protective order, the person responding must show that the information is not reasonably accessible because of undue burden or cost. If that showing is made, the court may nonetheless order discovery from such sources if the requesting party shows good cause, considering the limitation of Rule 26(b)(2)(C). The court may specify conditions for the discovery.

(2) Claiming Privilege or Protection.

(A) Information Withheld. A person withholding subpoenaed information under a claim that is privileged or subject to protection as trial-preparation material must:

(i) expressly make the claim; and

(ii) describe the nature of the withheld documents, communications, or tangible things in a manner that, without revealing information itself privileged or protected, will enable the parties to assess the claim.

(B) Information Produced. If information produced in response to a subpoena is subject to a claim of privilege or of protection as trial-preparation material, the person making the claim may notify any party that received the information of the claim and the basis for it. After being notified, a party must promptly return, sequester, or destroy the specified information and any copies it has; must not use or disclose the information until the claim is resolved; must take reasonable steps to retrieve the information if the party disclosed it before being notified; and may promptly present the information to the court under seal for a determination of the claim. The person who produced the information must preserve the information until the claim is resolved.

(e) Contempt.

The issuing court may hold in contempt a person who, having been served, fails without adequate excuse to obey the subpoena. A nonparty's failure to obey must be excused if the subpoena purports to require the nonparty to attend or produce at a place outside the limits of Rule 45(c)(3)(A)(ii).

Exhibit 7

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----------x

In re:

COLD SPRING ACQUISITION, LLC.,
d/b/a COLD SPRING HILLS CENTER
FOR NURSING & REHABILITATION,

Debtor.

----------x

Chapter 11

Case No.: 25-22002 (SHL)

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NASSAU)

I, **MELISSA COHEN,** being duly sworn, depose and say that I am not a party to this action. I am over 18 years of age and I am employed by Rimon P.C.

On December 10, 2025, deponent served the within:

- **SUBPOENA FOR RULE 2004 EXAMINATION, together with supporting Exhibit B – Document List;**
- **ORDER GRANTING APPLICATION FOR ENTRY OF AN ORDER DIRECTING EXAMINATION OF DAVID ZAHLER, A PERSON WITH KNOWLEDGE OF THE DEBTOR'S BUSINESS TRANSACTIONS AND PRODUCTION OF DOCUMENTS PURSUANT TO RULE 2004 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE**

by **First Class Mail** delivery to the address listed below, said address designated for that purpose, by depositing a true copy of same enclosed in a properly addressed wrapper, in an official depository under the exclusive care and custody of the United States Postal Service within the State of New York.

TO: David Zahler
9 Jay Court
Monsey, NY 10952

s/ Melissa Cohen
MELISSA COHEN

Sworn to before me this
10th day of December, 2025.

s/ Haley L. Trust
Notary Public

Haley L. Trust
Notary Public, State of New York
No.: 02TR6368898
Qualified in Nassau County
Commission Expires December 26, 2027

Exhibit 8

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

COLD SPRING ACQUISITION, LLC.,
d/b/a COLD SPRING HILLS CENTER
FOR NURSING & REHABILITATION,

Debtor.

Chapter 11

Case No.: 25-22002 (SHL)

ORDER GRANTING APPLICATION FOR ENTRY OF AN ORDER DIRECTING EXAMINATION OF ROCHEL DAVID, A PERSON WITH KNOWLEDGE OF THE DEBTOR'S BUSINESS TRANSACTIONS AND PRODUCTION OF DOCUMENTS PURSUANT TO RULE 2004 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE

Upon the *ex parte* motion, dated October 31, 2025 (the "Motion"), of Official Committee of Unsecured Creditors (the "Committee") of Cold Spring Acquisition, LLC d/b/a Cold Spring Hills Center for Nursing and Rehabilitation (the "Debtor"), pursuant to Bankruptcy Rules 2004 and 9016 for an order authorizing the Committee to issue subpoenas for the production of documents and to examine Rochel David (the "Witness"), a person with knowledge of the Debtor's business transactions, as more fully set forth in the Motion; and this Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §1334; and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. §157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§1408 and 1409; and this Court having determined that the relief requested in the Motion is in the best interests of the Debtor's estate, creditors and other parties-in-interest; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefore; it is

ORDERED, that the Motion is granted on the terms set forth herein; and it is further

ORDERED, that the Committee is authorized under Bankruptcy Rules 2004 and 9016, to issue such subpoenas as may be necessary to compel the production of documents and the testimony of the Witnesses in connection with the administration of this Chapter 11 case; and it is further

ORDERED, that unless otherwise agreed to by the Committee, the Witness shall have twenty (20) days from the service of such subpoena, the Motion and a copy of this Order to either (1) produce to the Committee all responsive documents requested in the Committee's subpoena (including electronically stored information), other than those documents withheld under a claim of privilege or (2) file with this Court an objection or response to the subpoena with a hearing promptly scheduled; and it is further

ORDERED, that unless otherwise agreed to by the Committee, if the Witness withholds any documents from the production based upon a claim of privilege, the Witness is directed to provide counsel for the Committee with a privilege log, containing the information required under Bankruptcy Rule 7026 and S.D.N.Y. L.B.R. 7026-1, at the time of document production hereunder; and it is further

ORDERED, that the Witness is directed to submit to oral examination upon reasonable notice and, absent other agreement with the Committee, in no event less than thirty (30) days from the date of the service of a deposition subpoena upon the Witness; and it is further

ORDERED, that the Committee shall have the exclusive right, absent good cause shown, to determine if the examination shall be in person or conducted via remote video conferencing; and it is further

ORDERED, that nothing herein shall limit the rights of the Witness under applicable law to object to or oppose any subpoena the Committee may serve upon the Witness; and it is further

ORDERED, that such Witness shall, prior to conducting an electronic search utilizing search terms, meet and confer with the Committee's counsel to attempt to agree on appropriate search terms; and it is further

ORDERED, that all disputes concerning such subpoenas issued pursuant to this Order, including objections thereto, that are not resolved by agreement of the parties may be raised only by letter brief to the Court not exceeding five (5) pages, single spaced. The other party shall file a responsive letter brief within three (3) business days, which shall not exceed five (5) pages, single spaced. Copies of such letter briefs shall also be emailed to the Court's chambers; and it is further

ORDERED, that in accordance with Bankruptcy Rules 2004 and 9016, (i) the Clerk of this Court shall issue subpoenas, signed, but otherwise in-blank, as requested by the Committee, or (ii) provided that counsel for the Committee is authorized to practice in this Court, counsel may issue and sign the subpoenas; and it is further

ORDERED, that the Committee shall file with the Court an affidavit or declaration of service for each subpoena the Committee serves; and it is further

ORDERED, that this Order is without prejudice to the Committee's right to file further motions seeking additional documents and testimony pursuant to Bankruptcy Rule 2004(a) or any other applicable law; and it is further

ORDERED, that this Court shall retain jurisdiction to resolve any disputes arising or related to this Order including any discovery disputes that may arise between or among the parties and to interpret, implement and enforce the provisions of this Order.

Dated: White Plains, New York
December 9, 2025

/s/ Sean H. Lane
THE HONORABLE SEAN H. LAN
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

Document List

1. For the time period of January 1, 2019 to the present, copies of any and all of the following documents related to all accounts of Cold Spring Hills Realty, including but not limited to the account ending in 99332:

    a. Copies of any and all account opening documents;
    b. Copies of any and all account statements;
    c. Copies of all data transaction files (in Excel format);
    d. Copies of any and all deposit items; and
    e. Copies of any and all withdrawal items, including but not limited to checks, ACH details and wire transfer details.

2. For the time period of January 1, 2019 to the present, copies of any and all agreements, contracts, and books and records related to or entered into with the Debtor.

3. For the time period of January 1, 2019 to the present, copies of any and all invoices related to, issued from or to, and/or received on behalf of the Debtor.

4. Any and all documents and communications relating to the formation and ownership in Cold Spring Realty.

5. Any and all documents and communications relating to Lending Partners, LLC.

6. Any and all documents and communications relating to the promissory note in which Lending Partners, LLC loaned Cold Spring Hills Realty money.

7. Any and all documents and communications relating to confessions of judgment in connection with the Debtor.

8. Any and all documents and communications relating to any Blocked Account Control Agreements entered into by Cold Spring Hills Realty.

Exhibit 9

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK

SUBPOENA FOR RULE 2004 EXAMINATION

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----------x

In re:

COLD SPRING ACQUISITION, LLC.,
d/b/a COLD SPRING HILLS CENTER
FOR NURSING & REHABILITATION,

Debtor.

----------x

Chapter 11

Case No.: 25-22002 (SHL)

To: Rochel David
10 Moccasin Place
Monsey, NY 10952

☒ YOU ARE COMMANDED to appear and testify at an examination under Rule 2004, Federal Rules of Bankruptcy Procedure, at the place, date, and time specified below. A copy of the court order authorizing examination is attached.

PLACE OF TESTIMONY	**DATE AND TIME**
Rimon P.C. 100 Jericho Quadrangle, Suite 300 Jericho, New York 11753 (516) 479-6300	**TBD**

☒ YOU ARE COMMANDED to produce and permit inspection and copying of the following documents or objects at the place, date and time specified below (list documents or objects):

All documents specified in the Order annexed hereto, entered December 9, 2025

PLACE	**DATE AND TIME**
Rimon P.C. 100 Jericho Quadrangle, Suite 300 Jericho, New York 11753 (516) 479-6300	**December 30, 2025** **10:00 a.m.**

ISSUING OFFICER SIGNATURE AND TITLE	**DATE**
s/ Ronald J. Friedman	**December 10, 2025**

ISSUING OFFICER'S NAME, ADDRESS, AND PHONE NUMBER
Ronald J. Friedman, Esq.
RIMON P.C.
100 Jericho Quadrangle, Suite 300
Jericho, New York 11753
(516) 479-6300

*If the bankruptcy case is pending in a district other than the district in which the subpoena is issued, state the district under the case number.

PROOF OF SERVICE

SERVED	DATE	**PLACE**
SERVED ON (PRINT NAME)		MANNER OF SERVICE
SERVED BY (PRINT NAME)		TITLE

DECLARATION OF SERVER

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Proof of Service is true and correct.

Executed on _____
DATE

_____
SIGNATURE OF SERVER

_____
ADDRESS OF SERVER

Rule 45, Federal Rules of Civil Procedure, Subdivisions (c), (d), and (e), as amended on December 1, 2007, made applicable in cases under the Bankruptcy Code by Rule 9016, Federal Rules of Bankruptcy Procedure:

(c) Protecting a Person Subject to a Subpoena.

(1) Avoiding Undue burden or Expense; Sanctions. A party or attorney responsible for issuing and serving a subpoena must take reasonable steps to avoid imposing undue burden or expense on a person subject to the subpoena. The issuing court must enforce this duty and impose an appropriate sanction—which may include lost earnings and reasonable attorney's fees—on a party or attorney who fails to comply.

(2) Command to Produce Materials or Permit Inspection.

(A) Appearance Not Required. A person commanded to produce documents, electronically stored information, or tangible things, or to permit the inspection of premises, need not appear in person at the place of production or inspection unless also commanded to appear for a deposition, hearing, or trial.

(B) Objections. A person commanded to produce documents or tangible things or to permit inspection may serve on the party or attorney designated in the subpoena a written objection to inspecting, copying, testing or sampling any or all of the materials or to inspecting the premises—or to producing electronically stored information in the form or forms requested. The objection must be served before the earlier of the time specified for compliance or 14 days after the subpoena is served. If an objection is made, the following rules apply:

(i) At any time, on notice to the commanded person, the serving party may move the issuing court for an order compelling production or inspection.

(ii) These acts may be required only as directed in the order, and the order must protect a person who is neither a party nor a party's officer from significant expense resulting from compliance.

(3) Quashing or Modifying a Subpoena.

(A) When Required. On timely motion, the issuing court must quash or modify a subpoena that:

(i) fails to allow a reasonable time to comply;

(ii) requires a person who is neither a party nor a party's officer to travel more than 100 miles from where that person resides, is employed, or regularly transacts business in person—except that, subject to Rule 45(c)(3)(B)(iii), the person may be commanded to attend a trial by traveling from such place within the state where the trial is held;

(iii) requires disclosure of privileged or other protected matter, if no exception or waiver applies; or

(iv) subjects a person to undue burden.

(B) When Permitted. To protect a person subject to or affected by a subpoena, the issuing court may, on motion, quash or modify the subpoena if it requires;

(i) disclosing a trade secret or other confidential research, development, or commercial information;

(ii) disclosing an unretained expert's opinion or information that does not describe specific occurrences in a dispute and results from the expert's study that was not requested by a party; or

(iii) a person who is neither a party nor a party's officer to incur substantial expense to travel more than 100 miles to attend trial.

(C) Specifying Conditions as an Alternative. In the circumstances described in Rule 45(c)(3)(B), the court may, instead of quashing or modifying a subpoena, order appearance or production under specified conditions if the serving party:

(i) shows a substantial need for the testimony or material that cannot be otherwise met without undue hardship; and

(ii) ensures that the subpoenaed person will be reasonably compensated.

(d) Duties in Responding to a Subpoena;

(1) Producing Documents or Electronically Stored Information. These procedures apply to producing documents or electronically stored information:

(A) Documents. A person responding to a subpoena to produce documents must produce them as they are kept in the ordinary course of business or must organize and label them to correspond to the categories in the demand.

(B) Form for Producing Electronically Stored Information Not Specified. If a subpoena does not specify a form for producing electronically stored information, the person responding must produce it in a form or forms in which it is ordinarily maintained or in a reasonably usable form or forms.

(C) Electronically Stored Information Produced in Only One Form. The person responding need not produce the same electronically stored information in more than one form.

(D) Inaccessible Electronically Stored Information. The person responding need not provide discovery of electronically stored information from sources that the person identifies as not reasonably accessible because of undue burden or cost. On motion to compel discovery or for a protective order, the person responding must show that the information is not reasonably accessible because of undue burden or cost. If that showing is made, the court may nonetheless order discovery from such sources if the requesting party shows good cause, considering the limitation of Rule 26(b)(2)(C). The court may specify conditions for the discovery.

(2) Claiming Privilege or Protection.

(A) Information Withheld. A person withholding subpoenaed information under a claim that is privileged or subject to protection as trial-preparation material must:

(i) expressly make the claim; and

(ii) describe the nature of the withheld documents, communications, or tangible things in a manner that, without revealing information itself privileged or protected, will enable the parties to assess the claim.

(B) Information Produced. If information produced in response to a subpoena is subject to a claim of privilege or of protection as trial-preparation material, the person making the claim may notify any party that received the information of the claim and the basis for it. After being notified, a party must promptly return, sequester, or destroy the specified information and any copies it has; must not use or disclose the information until the claim is resolved; must take reasonable steps to retrieve the information if the party disclosed it before being notified; and may promptly present the information to the court under seal for a determination of the claim. The person who produced the information must preserve the information until the claim is resolved.

(e) Contempt.

The issuing court may hold in contempt a person who, having been served, fails without adequate excuse to obey the subpoena. A nonparty's failure to obey must be excused if the subpoena purports to require the nonparty to attend or produce at a place outside the limits of Rule 45(c)(3)(A)(ii).

Exhibit 10

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----------x

In re:

COLD SPRING ACQUISITION, LLC.,
d/b/a COLD SPRING HILLS CENTER
FOR NURSING & REHABILITATION,

Debtor.

----------x

Chapter 11

Case No.: 25-22002 (SHL)

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NASSAU)

I, **MELISSA COHEN,** being duly sworn, depose and say that I am not a party to this action. I am over 18 years of age and I am employed by Rimon P.C.

On December 10, 2025, deponent served the within:

- **SUBPOENA FOR RULE 2004 EXAMINATION, together with supporting Exhibit B – Document List;**
- **ORDER GRANTING APPLICATION FOR ENTRY OF AN ORDER DIRECTING EXAMINATION OF ROCHEL DAVID, A PERSON WITH KNOWLEDGE OF THE DEBTOR'S BUSINESS TRANSACTIONS AND PRODUCTION OF DOCUMENTS PURSUANT TO RULE 2004 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE**

by **First Class Mail** delivery to the address listed below, said address designated for that purpose, by depositing a true copy of same enclosed in a properly addressed wrapper, in an official depository under the exclusive care and custody of the United States Postal Service within the State of New York.

TO: Rochel David
10 Moccasin Place
Monsey, Ny 10952

s/ Melissa Cohen
MELISSA COHEN

Sworn to before me this
10th day of December, 2025.

s/ Haley L. Trust
Notary Public

Haley L. Trust
Notary Public, State of New York
No.: 02TR6368898
Qualified in Nassau County
Commission Expires December 26, 2027

Exhibit 11

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----------x

In re: Chapter 11

COLD SPRING ACQUISITION, LLC., d/b/a COLD SPRING HILLS CENTER FOR NURSING & REHABILITATION, Case No.: 25-22002 (SHL)

Debtor.

----------x

ORDER GRANTING APPLICATION FOR ENTRY OF AN ORDER DIRECTING EXAMINATION OF LEAH FRIEDMAN, A PERSON WITH KNOWLEDGE OF THE DEBTOR'S BUSINESS TRANSACTIONS AND PRODUCTION OF DOCUMENTS PURSUANT TO RULE 2004 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE

Upon the *ex parte* motion, dated October 31, 2025 (the "Motion"), of Official Committee of Unsecured Creditors (the "Committee") of Cold Spring Acquisition, LLC d/b/a Cold Spring Hills Center for Nursing and Rehabilitation (the "Debtor"), pursuant to Bankruptcy Rules 2004 and 9016 for an order authorizing the Committee to issue subpoenas for the production of documents and to examine Leah Friedman (the "Witness"), a person with knowledge of the Debtor's business transactions, as more fully set forth in the Motion; and this Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §1334; and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. §157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§1408 and 1409; and this Court having determined that the relief requested in the Motion is in the best interests of the Debtor's estate, creditors and other parties-in-interest; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefore; it is

ORDERED, that the Motion is granted on the terms set forth herein; and it is further

ORDERED, that the Committee is authorized under Bankruptcy Rules 2004 and 9016, to issue such subpoenas as may be necessary to compel the production of documents and the testimony of the Witnesses in connection with the administration of this Chapter 11 case; and it is further

ORDERED, that unless otherwise agreed to by the Committee, the Witness shall have twenty (20) days from the service of such subpoena, the Motion and a copy of this Order to either (1) produce to the Committee all responsive documents requested in the Committee's subpoena (including electronically stored information), other than those documents withheld under a claim of privilege or (2) file with this Court an objection or response to the subpoena with a hearing promptly scheduled; and it is further

ORDERED, that unless otherwise agreed to by the Committee, if the Witness withholds any documents from the production based upon a claim of privilege, the Witness is directed to provide counsel for the Committee with a privilege log, containing the information required under Bankruptcy Rule 7026 and S.D.N.Y. L.B.R. 7026-1, at the time of document production hereunder; and it is further

ORDERED, that the Witness is directed to submit to oral examination upon reasonable notice and, absent other agreement with the Committee, in no event less than thirty (30) days from the date of the service of a deposition subpoena upon the Witness; and it is further

ORDERED, that the Committee shall have the exclusive right, absent good cause shown, to determine if the examination shall be in person or conducted via remote video conferencing; and it is further

ORDERED, that nothing herein shall limit the rights of the Witness under applicable law to object to or oppose any subpoena the Committee may serve upon the Witness; and it is further

ORDERED, that such Witness shall, prior to conducting an electronic search utilizing search terms, meet and confer with the Committee's counsel to attempt to agree on appropriate search terms; and it is further

ORDERED, that all disputes concerning such subpoenas issued pursuant to this Order, including objections thereto, that are not resolved by agreement of the parties may be raised only by letter brief to the Court not exceeding five (5) pages, single spaced. The other party shall file a responsive letter brief within three (3) business days, which shall not exceed five (5) pages, single spaced. Copies of such letter briefs shall also be emailed to the Court's chambers; and it is further

ORDERED, that in accordance with Bankruptcy Rules 2004 and 9016, (i) the Clerk of this Court shall issue subpoenas, signed, but otherwise in-blank, as requested by the Committee, or (ii) provided that counsel for the Committee is authorized to practice in this Court, counsel may issue and sign the subpoenas; and it is further

ORDERED, that the Committee shall file with the Court an affidavit or declaration of service for each subpoena the Committee serves; and it is further

ORDERED, that this Order is without prejudice to the Committee's right to file further motions seeking additional documents and testimony pursuant to Bankruptcy Rule 2004(a) or any other applicable law; and it is further

ORDERED, that this Court shall retain jurisdiction to resolve any disputes arising or related to this Order including any discovery disputes that may arise between or among the parties and to interpret, implement and enforce the provisions of this Order.

Dated: White Plains, New York
December 9, 2025

/s/ Sean H. Lane
THE HONORABLE SEAN H. LANE
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

Document List

1. For the time period of January 1, 2019 to the present, copies of any and all of the following documents related to all accounts of Cold Spring Hills Realty, including but not limited to the account ending in 99332:

    a. Copies of any and all account opening documents;
    b. Copies of any and all account statements;
    c. Copies of all data transaction files (in Excel format);
    d. Copies of any and all deposit items; and
    e. Copies of any and all withdrawal items, including but not limited to checks, ACH details and wire transfer details.

2. For the time period of January 1, 2019 to the present, copies of any and all agreements, contracts, and books and records related to or entered into with the Debtor.

3. For the time period of January 1, 2019 to the present, copies of any and all invoices related to, issued from or to, and/or received on behalf of the Debtor.

4. Any and all documents and communications relating to the formation and ownership in Cold Spring Realty.

5. Any and all documents and communications relating to Lending Partners, LLC.

6. Any and all documents and communications relating to the promissory note in which Lending Partners, LLC loaned Cold Spring Hills Realty money.

7. Any and all documents and communications relating to confessions of judgment in connection with the Debtor.

8. Any and all documents and communications relating to any Blocked Account Control Agreements entered into by Cold Spring Hills Realty.

Exhibit 12

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK

SUBPOENA FOR RULE 2004 EXAMINATION

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----------x

In re:

COLD SPRING ACQUISITION, LLC.,
d/b/a COLD SPRING HILLS CENTER
FOR NURSING & REHABILITATION,

Debtor.

----------x

Chapter 11

Case No.: 25-22002 (SHL)

To: Leah Friedman
21 Moccasin Pl
Monsey, NY 10952

☒ YOU ARE COMMANDED to appear and testify at an examination under Rule 2004, Federal Rules of Bankruptcy Procedure, at the place, date, and time specified below. A copy of the court order authorizing examination is attached.

PLACE OF TESTIMONY	**DATE AND TIME**
Rimon P.C. 100 Jericho Quadrangle, Suite 300 Jericho, New York 11753 (516) 479-6300	**TBD**

☒ YOU ARE COMMANDED to produce and permit inspection and copying of the following documents or objects at the place, date and time specified below (list documents or objects):

All documents specified in the Order annexed hereto, entered December 9, 2025

PLACE	**DATE AND TIME**
Rimon P.C. 100 Jericho Quadrangle, Suite 300 Jericho, New York 11753 (516) 479-6300	**December 30, 2025** **10:00 a.m.**

ISSUING OFFICER SIGNATURE AND TITLE	**DATE**
s/ Ronald J. Friedman	**December 10, 2025**

ISSUING OFFICER'S NAME, ADDRESS, AND PHONE NUMBER
Ronald J. Friedman, Esq.
RIMON P.C.
100 Jericho Quadrangle, Suite 300
Jericho, New York 11753
(516) 479-6300

*If the bankruptcy case is pending in a district other than the district in which the subpoena is issued, state the district under the case number.

PROOF OF SERVICE

SERVED	DATE	**PLACE**
SERVED ON (PRINT NAME)		MANNER OF SERVICE
SERVED BY (PRINT NAME)		TITLE

DECLARATION OF SERVER

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Proof of Service is true and correct.

Executed on _____
DATE

_____
SIGNATURE OF SERVER

_____
ADDRESS OF SERVER

Rule 45, Federal Rules of Civil Procedure, Subdivisions (c), (d), and (e), as amended on December 1, 2007, made applicable in cases under the Bankruptcy Code by Rule 9016, Federal Rules of Bankruptcy Procedure:

(c) Protecting a Person Subject to a Subpoena.

(1) Avoiding Undue burden or Expense; Sanctions. A party or attorney responsible for issuing and serving a subpoena must take reasonable steps to avoid imposing undue burden or expense on a person subject to the subpoena. The issuing court must enforce this duty and impose an appropriate sanction—which may include lost earnings and reasonable attorney's fees—on a party or attorney who fails to comply.

(2) Command to Produce Materials or Permit Inspection.

(A) Appearance Not Required. A person commanded to produce documents, electronically stored information, or tangible things, or to permit the inspection of premises, need not appear in person at the place of production or inspection unless also commanded to appear for a deposition, hearing, or trial.

(B) Objections. A person commanded to produce documents or tangible things or to permit inspection may serve on the party or attorney designated in the subpoena a written objection to inspecting, copying, testing or sampling any or all of the materials or to inspecting the premises—or to producing electronically stored information in the form or forms requested. The objection must be served before the earlier of the time specified for compliance or 14 days after the subpoena is served. If an objection is made, the following rules apply:

(i) At any time, on notice to the commanded person, the serving party may move the issuing court for an order compelling production or inspection.

(ii) These acts may be required only as directed in the order, and the order must protect a person who is neither a party nor a party's officer from significant expense resulting from compliance.

(3) Quashing or Modifying a Subpoena.

(A) When Required. On timely motion, the issuing court must quash or modify a subpoena that:

(i) fails to allow a reasonable time to comply;

(ii) requires a person who is neither a party nor a party's officer to travel more than 100 miles from where that person resides, is employed, or regularly transacts business in person—except that, subject to Rule 45(c)(3)(B)(iii), the person may be commanded to attend a trial by traveling from such place within the state where the trial is held;

(iii) requires disclosure of privileged or other protected matter, if no exception or waiver applies; or

(iv) subjects a person to undue burden.

(B) When Permitted. To protect a person subject to or affected by a subpoena, the issuing court may, on motion, quash or modify the subpoena if it requires;

(i) disclosing a trade secret or other confidential research, development, or commercial information;

(ii) disclosing an unretained expert's opinion or information that does not describe specific occurrences in a dispute and results from the expert's study that was not requested by a party; or

(iii) a person who is neither a party nor a party's officer to incur substantial expense to travel more than 100 miles to attend trial.

(C) Specifying Conditions as an Alternative. In the circumstances described in Rule 45(c)(3)(B), the court may, instead of quashing or modifying a subpoena, order appearance or production under specified conditions if the serving party:

(i) shows a substantial need for the testimony or material that cannot be otherwise met without undue hardship; and

(ii) ensures that the subpoenaed person will be reasonably compensated.

(d) Duties in Responding to a Subpoena;

(1) Producing Documents or Electronically Stored Information. These procedures apply to producing documents or electronically stored information:

(A) Documents. A person responding to a subpoena to produce documents must produce them as they are kept in the ordinary course of business or must organize and label them to correspond to the categories in the demand.

(B) Form for Producing Electronically Stored Information Not Specified. If a subpoena does not specify a form for producing electronically stored information, the person responding must produce it in a form or forms in which it is ordinarily maintained or in a reasonably usable form or forms.

(C) Electronically Stored Information Produced in Only One Form. The person responding need not produce the same electronically stored information in more than one form.

(D) Inaccessible Electronically Stored Information. The person responding need not provide discovery of electronically stored information from sources that the person identifies as not reasonably accessible because of undue burden or cost. On motion to compel discovery or for a protective order, the person responding must show that the information is not reasonably accessible because of undue burden or cost. If that showing is made, the court may nonetheless order discovery from such sources if the requesting party shows good cause, considering the limitation of Rule 26(b)(2)(C). The court may specify conditions for the discovery.

(2) Claiming Privilege or Protection.

(A) Information Withheld. A person withholding subpoenaed information under a claim that is privileged or subject to protection as trial-preparation material must:

(i) expressly make the claim; and

(ii) describe the nature of the withheld documents, communications, or tangible things in a manner that, without revealing information itself privileged or protected, will enable the parties to assess the claim.

(B) Information Produced. If information produced in response to a subpoena is subject to a claim of privilege or of protection as trial-preparation material, the person making the claim may notify any party that received the information of the claim and the basis for it. After being notified, a party must promptly return, sequester, or destroy the specified information and any copies it has; must not use or disclose the information until the claim is resolved; must take reasonable steps to retrieve the information if the party disclosed it before being notified; and may promptly present the information to the court under seal for a determination of the claim. The person who produced the information must preserve the information until the claim is resolved.

(e) Contempt.

The issuing court may hold in contempt a person who, having been served, fails without adequate excuse to obey the subpoena. A nonparty's failure to obey must be excused if the subpoena purports to require the nonparty to attend or produce at a place outside the limits of Rule 45(c)(3)(A)(ii).

Exhibit 13

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----------x

In re:

COLD SPRING ACQUISITION, LLC.,
d/b/a COLD SPRING HILLS CENTER
FOR NURSING & REHABILITATION,

Debtor.

----------x

Chapter 11

Case No.: 25-22002 (SHL)

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NASSAU)

I, **MELISSA COHEN,** being duly sworn, depose and say that I am not a party to this action. I am over 18 years of age and I am employed by Rimon P.C.

On December 10, 2025, deponent served the within:

- **SUBPOENA FOR RULE 2004 EXAMINATION, together with supporting Exhibit B – Document List;**
- **ORDER GRANTING APPLICATION FOR ENTRY OF AN ORDER DIRECTING EXAMINATION OF LEAH FRIEDMAN, A PERSON WITH KNOWLEDGE OF THE DEBTOR'S BUSINESS TRANSACTIONS AND PRODUCTION OF DOCUMENTS PURSUANT TO RULE 2004 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE**

by **First Class Mail** delivery to the address listed below, said address designated for that purpose, by depositing a true copy of same enclosed in a properly addressed wrapper, in an official depository under the exclusive care and custody of the United States Postal Service within the State of New York.

TO: Leah Friedman
21 Moccasin Pl
Monsey, NY 10952

s/ Melissa Cohen
MELISSA COHEN

Sworn to before me this
10th day of December, 2025.

s/ Haley L. Trust
Notary Public

Haley L. Trust
Notary Public, State of New York
No.: 02TR6368898
Qualified in Nassau County
Commission Expires December 26, 2027

Exhibit 14

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

---x

In re:

COLD SPRING ACQUISITION, LLC.,
d/b/a COLD SPRING HILLS CENTER
FOR NURSING & REHABILITATION,

Debtor.

---x

Chapter 11

Case No.: 25-22002 (SHL)

ORDER GRANTING APPLICATION FOR ENTRY OF AN ORDER DIRECTING EXAMINATION OF JACOB ZAHLER, A PERSON WITH KNOWLEDGE OF THE DEBTOR'S BUSINESS TRANSACTIONS AND PRODUCTION OF DOCUMENTS PURSUANT TO RULE 2004 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE

Upon the *ex parte* motion, dated October 31, 2025 (the "Motion"), of Official Committee of Unsecured Creditors (the "Committee") of Cold Spring Acquisition, LLC d/b/a Cold Spring Hills Center for Nursing and Rehabilitation (the "Debtor"), pursuant to Bankruptcy Rules 2004 and 9016 for an order authorizing the Committee to issue subpoenas for the production of documents and to examine Jacob Zahler (the "Witness"), a person with knowledge of the Debtor's business transactions, as more fully set forth in the Motion; and this Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §1334; and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. §157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§1408 and 1409; and this Court having determined that the relief requested in the Motion is in the best interests of the Debtor's estate, creditors and other parties-in-interest; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefore; it is

ORDERED, that the Motion is granted on the terms set forth herein; and it is further

ORDERED, that the Committee is authorized under Bankruptcy Rules 2004 and 9016, to issue such subpoenas as may be necessary to compel the production of documents and the testimony of the Witnesses in connection with the administration of this Chapter 11 case; and it is further

ORDERED, that unless otherwise agreed to by the Committee, the Witness shall have twenty (20) days from the service of such subpoena, the Motion and a copy of this Order to either (1) produce to the Committee all responsive documents requested in the Committee's subpoena (including electronically stored information), other than those documents withheld under a claim of privilege or (2) file with this Court an objection or response to the subpoena with a hearing promptly scheduled; and it is further

ORDERED, that unless otherwise agreed to by the Committee, if the Witness withholds any documents from the production based upon a claim of privilege, the Witness is directed to provide counsel for the Committee with a privilege log, containing the information required under Bankruptcy Rule 7026 and S.D.N.Y. L.B.R. 7026-1, at the time of document production hereunder; and it is further

ORDERED, that the Witness is directed to submit to oral examination upon reasonable notice and, absent other agreement with the Committee, in no event less than thirty (30) days from the date of the service of a deposition subpoena upon the Witness; and it is further

ORDERED, that the Committee shall have the exclusive right, absent good cause shown, to determine if the examination shall be in person or conducted via remote video conferencing; and it is further

ORDERED, that nothing herein shall limit the rights of the Witness under applicable law to object to or oppose any subpoena the Committee may serve upon the Witness; and it is further

ORDERED, that such Witness shall, prior to conducting an electronic search utilizing search terms, meet and confer with the Committee's counsel to attempt to agree on appropriate search terms; and it is further

ORDERED, that all disputes concerning such subpoenas issued pursuant to this Order, including objections thereto, that are not resolved by agreement of the parties may be raised only by letter brief to the Court not exceeding five (5) pages, single spaced. The other party shall file a responsive letter brief within three (3) business days, which shall not exceed five (5) pages, single spaced. Copies of such letter briefs shall also be emailed to the Court's chambers; and it is further

ORDERED, that in accordance with Bankruptcy Rules 2004 and 9016, (i) the Clerk of this Court shall issue subpoenas, signed, but otherwise in-blank, as requested by the Committee, or (ii) provided that counsel for the Committee is authorized to practice in this Court, counsel may issue and sign the subpoenas; and it is further

ORDERED, that the Committee shall file with the Court an affidavit or declaration of service for each subpoena the Committee serves; and it is further

ORDERED, that this Order is without prejudice to the Committee's right to file further motions seeking additional documents and testimony pursuant to Bankruptcy Rule 2004(a) or any other applicable law; and it is further

ORDERED, that this Court shall retain jurisdiction to resolve any disputes arising or related to this Order including any discovery disputes that may arise between or among the parties and to interpret, implement and enforce the provisions of this Order.

Dated: White Plains, New York
December 9, 2025

/s/ Sean H. Lane
THE HONORABLE SEAN H. LANE
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

Document List

1. For the time period of January 1, 2019 to the present, copies of any and all of the following documents related to all accounts of Cold Spring Hills Realty, including but not limited to the account ending in 99332:

    a. Copies of any and all account opening documents;
    b. Copies of any and all account statements;
    c. Copies of all data transaction files (in Excel format);
    d. Copies of any and all deposit items; and
    e. Copies of any and all withdrawal items, including but not limited to checks, ACH details and wire transfer details.

2. For the time period of January 1, 2019 to the present, copies of any and all agreements, contracts, and books and records related to or entered into with the Debtor.

3. For the time period of January 1, 2019 to the present, copies of any and all invoices related to, issued from or to, and/or received on behalf of the Debtor.

4. Any and all documents and communications relating to the formation and ownership in Cold Spring Realty.

5. Any and all documents and communications relating to Lending Partners, LLC.

6. Any and all documents and communications relating to the promissory note in which Lending Partners, LLC loaned Cold Spring Hills Realty money.

7. Any and all documents and communications relating to confessions of judgment in connection with the Debtor.

8. Any and all documents and communications relating to any Blocked Account Control Agreements entered into by Cold Spring Hills Realty.

Exhibit 15

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK

SUBPOENA FOR RULE 2004 EXAMINATION

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----------x

In re:

COLD SPRING ACQUISITION, LLC.,
d/b/a COLD SPRING HILLS CENTER
FOR NURSING & REHABILITATION,

Debtor.

----------x

Chapter 11

Case No.: 25-22002 (SHL)

To: Jacob Zahler
22 Dike Drive
Monsey, NY 10952

☒ YOU ARE COMMANDED to appear and testify at an examination under Rule 2004, Federal Rules of Bankruptcy Procedure, at the place, date, and time specified below. A copy of the court order authorizing examination is attached.

PLACE OF TESTIMONY	**DATE AND TIME**
Rimon P.C. 100 Jericho Quadrangle, Suite 300 Jericho, New York 11753 (516) 479-6300	**TBD**

☒ YOU ARE COMMANDED to produce and permit inspection and copying of the following documents or objects at the place, date and time specified below (list documents or objects):

All documents specified in the Order annexed hereto, entered December 9, 2025

PLACE	**DATE AND TIME**
Rimon P.C. 100 Jericho Quadrangle, Suite 300 Jericho, New York 11753 (516) 479-6300	**December 30, 2025** **10:00 a.m.**

ISSUING OFFICER SIGNATURE AND TITLE	**DATE**
s/ Ronald J. Friedman	**December 10, 2025**

ISSUING OFFICER'S NAME, ADDRESS, AND PHONE NUMBER
Ronald J. Friedman, Esq.
RIMON P.C.
100 Jericho Quadrangle, Suite 300
Jericho, New York 11753
(516) 479-6300

*If the bankruptcy case is pending in a district other than the district in which the subpoena is issued, state the district under the case number.

PROOF OF SERVICE

SERVED	DATE	**PLACE**
SERVED ON (PRINT NAME)		MANNER OF SERVICE
SERVED BY (PRINT NAME)		TITLE

DECLARATION OF SERVER

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Proof of Service is true and correct.

Executed on _____
DATE

_____
SIGNATURE OF SERVER

_____
ADDRESS OF SERVER

Rule 45, Federal Rules of Civil Procedure, Subdivisions (c), (d), and (e), as amended on December 1, 2007, made applicable in cases under the Bankruptcy Code by Rule 9016, Federal Rules of Bankruptcy Procedure:

(c) Protecting a Person Subject to a Subpoena.

(1) Avoiding Undue burden or Expense; Sanctions. A party or attorney responsible for issuing and serving a subpoena must take reasonable steps to avoid imposing undue burden or expense on a person subject to the subpoena. The issuing court must enforce this duty and impose an appropriate sanction—which may include lost earnings and reasonable attorney's fees—on a party or attorney who fails to comply.

(2) Command to Produce Materials or Permit Inspection.

(A) Appearance Not Required. A person commanded to produce documents, electronically stored information, or tangible things, or to permit the inspection of premises, need not appear in person at the place of production or inspection unless also commanded to appear for a deposition, hearing, or trial.

(B) Objections. A person commanded to produce documents or tangible things or to permit inspection may serve on the party or attorney designated in the subpoena a written objection to inspecting, copying, testing or sampling any or all of the materials or to inspecting the premises—or to producing electronically stored information in the form or forms requested. The objection must be served before the earlier of the time specified for compliance or 14 days after the subpoena is served. If an objection is made, the following rules apply:

(i) At any time, on notice to the commanded person, the serving party may move the issuing court for an order compelling production or inspection.

(ii) These acts may be required only as directed in the order, and the order must protect a person who is neither a party nor a party's officer from significant expense resulting from compliance.

(3) Quashing or Modifying a Subpoena.

(A) When Required. On timely motion, the issuing court must quash or modify a subpoena that:

(i) fails to allow a reasonable time to comply;

(ii) requires a person who is neither a party nor a party's officer to travel more than 100 miles from where that person resides, is employed, or regularly transacts business in person—except that, subject to Rule 45(c)(3)(B)(iii), the person may be commanded to attend a trial by traveling from such place within the state where the trial is held;

(iii) requires disclosure of privileged or other protected matter, if no exception or waiver applies; or

(iv) subjects a person to undue burden.

(B) When Permitted. To protect a person subject to or affected by a subpoena, the issuing court may, on motion, quash or modify the subpoena if it requires;

(i) disclosing a trade secret or other confidential research, development, or commercial information;

(ii) disclosing an unretained expert's opinion or information that does not describe specific occurrences in a dispute and results from the expert's study that was not requested by a party; or

(iii) a person who is neither a party nor a party's officer to incur substantial expense to travel more than 100 miles to attend trial.

(C) Specifying Conditions as an Alternative. In the circumstances described in Rule 45(c)(3)(B), the court may, instead of quashing or modifying a subpoena, order appearance or production under specified conditions if the serving party:

(i) shows a substantial need for the testimony or material that cannot be otherwise met without undue hardship; and

(ii) ensures that the subpoenaed person will be reasonably compensated.

(d) Duties in Responding to a Subpoena;

(1) Producing Documents or Electronically Stored Information. These procedures apply to producing documents or electronically stored information:

(A) Documents. A person responding to a subpoena to produce documents must produce them as they are kept in the ordinary course of business or must organize and label them to correspond to the categories in the demand.

(B) Form for Producing Electronically Stored Information Not Specified. If a subpoena does not specify a form for producing electronically stored information, the person responding must produce it in a form or forms in which it is ordinarily maintained or in a reasonably usable form or forms.

(C) Electronically Stored Information Produced in Only One Form. The person responding need not produce the same electronically stored information in more than one form.

(D) Inaccessible Electronically Stored Information. The person responding need not provide discovery of electronically stored information from sources that the person identifies as not reasonably accessible because of undue burden or cost. On motion to compel discovery or for a protective order, the person responding must show that the information is not reasonably accessible because of undue burden or cost. If that showing is made, the court may nonetheless order discovery from such sources if the requesting party shows good cause, considering the limitation of Rule 26(b)(2)(C). The court may specify conditions for the discovery.

(2) Claiming Privilege or Protection.

(A) Information Withheld. A person withholding subpoenaed information under a claim that is privileged or subject to protection as trial-preparation material must:

(i) expressly make the claim; and

(ii) describe the nature of the withheld documents, communications, or tangible things in a manner that, without revealing information itself privileged or protected, will enable the parties to assess the claim.

(B) Information Produced. If information produced in response to a subpoena is subject to a claim of privilege or of protection as trial-preparation material, the person making the claim may notify any party that received the information of the claim and the basis for it. After being notified, a party must promptly return, sequester, or destroy the specified information and any copies it has; must not use or disclose the information until the claim is resolved; must take reasonable steps to retrieve the information if the party disclosed it before being notified; and may promptly present the information to the court under seal for a determination of the claim. The person who produced the information must preserve the information until the claim is resolved.

(e) Contempt.

The issuing court may hold in contempt a person who, having been served, fails without adequate excuse to obey the subpoena. A nonparty's failure to obey must be excused if the subpoena purports to require the nonparty to attend or produce at a place outside the limits of Rule 45(c)(3)(A)(ii).

Exhibit 16

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----------x

In re: Chapter 11

COLD SPRING ACQUISITION, LLC., d/b/a COLD SPRING HILLS CENTER FOR NURSING & REHABILITATION, Case No.: 25-22002 (SHL)

Debtor.

----------x

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NASSAU)

I, **MELISSA COHEN,** being duly sworn, depose and say that I am not a party to this action. I am over 18 years of age and I am employed by Rimon P.C.

On December 10, 2025, deponent served the within:

- **SUBPOENA FOR RULE 2004 EXAMINATION, together with supporting Exhibit B – Document List;**
- **ORDER GRANTING APPLICATION FOR ENTRY OF AN ORDER DIRECTING EXAMINATION OF JACOB ZAHLER, A PERSON WITH KNOWLEDGE OF THE DEBTOR'S BUSINESS TRANSACTIONS AND PRODUCTION OF DOCUMENTS PURSUANT TO RULE 2004 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE**

by **First Class Mail** delivery to the address listed below, said address designated for that purpose, by depositing a true copy of same enclosed in a properly addressed wrapper, in an official depository under the exclusive care and custody of the United States Postal Service within the State of New York.

TO: Jacob Zahler
22 Dike Drive
Monsey, NY 10952

s/ Melissa Cohen
MELISSA COHEN

Sworn to before me this
10th day of December, 2025.

s/ Haley L. Trust
Notary Public

Haley L. Trust
Notary Public, State of New York
No.: 02TR6368898
Qualified in Nassau County
Commission Expires December 26, 2027

Exhibit 17

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

---x

In re: Chapter 11

COLD SPRING ACQUISITION, LLC., d/b/a COLD SPRING HILLS CENTER FOR NURSING & REHABILITATION, Case No.: 25-22002 (SHL)

Debtor.

---x

ORDER GRANTING APPLICATION FOR ENTRY OF AN ORDER DIRECTING EXAMINATION OF CHAIM ZAHLER, A PERSON WITH KNOWLEDGE OF THE DEBTOR'S BUSINESS TRANSACTIONS AND PRODUCTION OF DOCUMENTS PURSUANT TO RULE 2004 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE

Upon the *ex parte* motion, dated October 31, 2025 (the "Motion"), of Official Committee of Unsecured Creditors (the "Committee") of Cold Spring Acquisition, LLC d/b/a Cold Spring Hills Center for Nursing and Rehabilitation (the "Debtor"), pursuant to Bankruptcy Rules 2004 and 9016 for an order authorizing the Committee to issue subpoenas for the production of documents and to examine Chaim Zahler (the "Witness"), a person with knowledge of the Debtor's business transactions, as more fully set forth in the Motion; and this Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §1334; and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. §157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§1408 and 1409; and this Court having determined that the relief requested in the Motion is in the best interests of the Debtor's estate, creditors and other parties-in-interest; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefore; it is

ORDERED, that the Motion is granted on the terms set forth herein; and it is further

ORDERED, that the Committee is authorized under Bankruptcy Rules 2004 and 9016, to issue such subpoenas as may be necessary to compel the production of documents and the testimony of the Witnesses in connection with the administration of this Chapter 11 case; and it is further

ORDERED, that unless otherwise agreed to by the Committee, the Witness shall have twenty (20) days from the service of such subpoena, the Motion and a copy of this Order to either (1) produce to the Committee all responsive documents requested in the Committee's subpoena (including electronically stored information), other than those documents withheld under a claim of privilege or (2) file with this Court an objection or response to the subpoena with a hearing promptly scheduled; and it is further

ORDERED, that unless otherwise agreed to by the Committee, if the Witness withholds any documents from the production based upon a claim of privilege, the Witness is directed to provide counsel for the Committee with a privilege log, containing the information required under Bankruptcy Rule 7026 and S.D.N.Y. L.B.R. 7026-1, at the time of document production hereunder; and it is further

ORDERED, that the Witness is directed to submit to oral examination upon reasonable notice and, absent other agreement with the Committee, in no event less than thirty (30) days from the date of the service of a deposition subpoena upon the Witness; and it is further

ORDERED, that the Committee shall have the exclusive right, absent good cause shown, to determine if the examination shall be in person or conducted via remote video conferencing; and it is further

ORDERED, that nothing herein shall limit the rights of the Witness under applicable law to object to or oppose any subpoena the Committee may serve upon the Witness; and it is further

ORDERED, that such Witness shall, prior to conducting an electronic search utilizing search terms, meet and confer with the Committee's counsel to attempt to agree on appropriate search terms; and it is further

ORDERED, that all disputes concerning such subpoenas issued pursuant to this Order, including objections thereto, that are not resolved by agreement of the parties may be raised only by letter brief to the Court not exceeding five (5) pages, single spaced. The other party shall file a responsive letter brief within three (3) business days, which shall not exceed five (5) pages, single spaced. Copies of such letter briefs shall also be emailed to the Court's chambers; and it is further

ORDERED, that in accordance with Bankruptcy Rules 2004 and 9016, (i) the Clerk of this Court shall issue subpoenas, signed, but otherwise in-blank, as requested by the Committee, or (ii) provided that counsel for the Committee is authorized to practice in this Court, counsel may issue and sign the subpoenas; and it is further

ORDERED, that the Committee shall file with the Court an affidavit or declaration of service for each subpoena the Committee serves; and it is further

ORDERED, that this Order is without prejudice to the Committee's right to file further motions seeking additional documents and testimony pursuant to Bankruptcy Rule 2004(a) or any other applicable law; and it is further

ORDERED, that this Court shall retain jurisdiction to resolve any disputes arising or related to this Order including any discovery disputes that may arise between or among the parties and to interpret, implement and enforce the provisions of this Order.

Dated: White Plains, New York
December 9, 2025

/s/ Sean H. Lane
THE HONORABLE SEAN H. LANE
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

Document List

1. For the time period of January 1, 2019 to the present, copies of any and all of the following documents related to all accounts of Cold Spring Hills Realty, including but not limited to the account ending in 99332:

    a. Copies of any and all account opening documents;
    b. Copies of any and all account statements;
    c. Copies of all data transaction files (in Excel format);
    d. Copies of any and all deposit items; and
    e. Copies of any and all withdrawal items, including but not limited to checks, ACH details and wire transfer details.

2. For the time period of January 1, 2019 to the present, copies of any and all agreements, contracts, and books and records related to or entered into with the Debtor.

3. For the time period of January 1, 2019 to the present, copies of any and all invoices related to, issued from or to, and/or received on behalf of the Debtor.

4. Any and all documents and communications relating to the formation and ownership in Cold Spring Realty.

5. Any and all documents and communications relating to Lending Partners, LLC.

6. Any and all documents and communications relating to the promissory note in which Lending Partners, LLC loaned Cold Spring Hills Realty money.

7. Any and all documents and communications relating to confessions of judgment in connection with the Debtor.

8. Any and all documents and communications relating to any Blocked Account Control Agreements entered into by Cold Spring Hills Realty.

Exhibit 18

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK

SUBPOENA FOR RULE 2004 EXAMINATION

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----------x

In re:

COLD SPRING ACQUISITION, LLC.,
d/b/a COLD SPRING HILLS CENTER
FOR NURSING & REHABILITATION,

Debtor.

----------x

Chapter 11

Case No.: 25-22002 (SHL)

To: Chaim Zahler
5 Thornbrook Lane
Suffern, NY 10901

☒ YOU ARE COMMANDED to appear and testify at an examination under Rule 2004, Federal Rules of Bankruptcy Procedure, at the place, date, and time specified below. A copy of the court order authorizing examination is attached.

PLACE OF TESTIMONY	**DATE AND TIME**
Rimon P.C. 100 Jericho Quadrangle, Suite 300 Jericho, New York 11753 (516) 479-6300	**TBD**

☒ YOU ARE COMMANDED to produce and permit inspection and copying of the following documents or objects at the place, date and time specified below (list documents or objects):

All documents specified in the Order annexed hereto, entered December 9, 2025

PLACE	**DATE AND TIME**
Rimon P.C. 100 Jericho Quadrangle, Suite 300 Jericho, New York 11753 (516) 479-6300	**December 30, 2025** **10:00 a.m.**

ISSUING OFFICER SIGNATURE AND TITLE	**DATE**
s/ Ronald J. Friedman	**December 10, 2025**

ISSUING OFFICER'S NAME, ADDRESS, AND PHONE NUMBER
Ronald J. Friedman, Esq.
RIMON P.C.
100 Jericho Quadrangle, Suite 300
Jericho, New York 11753
(516) 479-6300

*If the bankruptcy case is pending in a district other than the district in which the subpoena is issued, state the district under the case number.

PROOF OF SERVICE

	DATE	PLACE
SERVED		

SERVED ON (PRINT NAME)	MANNER OF SERVICE
SERVED BY (PRINT NAME)	TITLE

DECLARATION OF SERVER

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Proof of Service is true and correct.

Executed on _____ DATE

_____ SIGNATURE OF SERVER

_____ ADDRESS OF SERVER

Rule 45, Federal Rules of Civil Procedure, Subdivisions (c), (d), and (e), as amended on December 1, 2007, made applicable in cases under the Bankruptcy Code by Rule 9016, Federal Rules of Bankruptcy Procedure:

(c) Protecting a Person Subject to a Subpoena.

(1) Avoiding Undue burden or Expense; Sanctions. A party or attorney responsible for issuing and serving a subpoena must take reasonable steps to avoid imposing undue burden or expense on a person subject to the subpoena. The issuing court must enforce this duty and impose an appropriate sanction—which may include lost earnings and reasonable attorney's fees—on a party or attorney who fails to comply.

(2) Command to Produce Materials or Permit Inspection.

(A) Appearance Not Required. A person commanded to produce documents, electronically stored information, or tangible things, or to permit the inspection of premises, need not appear in person at the place of production or inspection unless also commanded to appear for a deposition, hearing, or trial.

(B) Objections. A person commanded to produce documents or tangible things or to permit inspection may serve on the party or attorney designated in the subpoena a written objection to inspecting, copying, testing or sampling any or all of the materials or to inspecting the premises—or to producing electronically stored information in the form or forms requested. The objection must be served before the earlier of the time specified for compliance or 14 days after the subpoena is served. If an objection is made, the following rules apply:

(i) At any time, on notice to the commanded person, the serving party may move the issuing court for an order compelling production or inspection.

(ii) These acts may be required only as directed in the order, and the order must protect a person who is neither a party nor a party's officer from significant expense resulting from compliance.

(3) Quashing or Modifying a Subpoena.

(A) When Required. On timely motion, the issuing court must quash or modify a subpoena that:

(i) fails to allow a reasonable time to comply;

(ii) requires a person who is neither a party nor a party's officer to travel more than 100 miles from where that person resides, is employed, or regularly transacts business in person—except that, subject to Rule 45(c)(3)(B)(iii), the person may be commanded to attend a trial by traveling from such place within the state where the trial is held;

(iii) requires disclosure of privileged or other protected matter, if no exception or waiver applies; or

(iv) subjects a person to undue burden.

(B) When Permitted. To protect a person subject to or affected by a subpoena, the issuing court may, on motion, quash or modify the subpoena if it requires;

(i) disclosing a trade secret or other confidential research, development, or commercial information;

(ii) disclosing an unretained expert's opinion or information that does not describe specific occurrences in a dispute and results from the expert's study that was not requested by a party; or

(iii) a person who is neither a party nor a party's officer to incur substantial expense to travel more than 100 miles to attend trial.

(C) Specifying Conditions as an Alternative. In the circumstances described in Rule 45(c)(3)(B), the court may, instead of quashing or modifying a subpoena, order appearance or production under specified conditions if the serving party:

(i) shows a substantial need for the testimony or material that cannot be otherwise met without undue hardship; and

(ii) ensures that the subpoenaed person will be reasonably compensated.

(d) Duties in Responding to a Subpoena;

(1) Producing Documents or Electronically Stored Information. These procedures apply to producing documents or electronically stored information:

(A) Documents. A person responding to a subpoena to produce documents must produce them as they are kept in the ordinary course of business or must organize and label them to correspond to the categories in the demand.

(B) Form for Producing Electronically Stored Information Not Specified. If a subpoena does not specify a form for producing electronically stored information, the person responding must produce it in a form or forms in which it is ordinarily maintained or in a reasonably usable form or forms.

(C) Electronically Stored Information Produced in Only One Form. The person responding need not produce the same electronically stored information in more than one form.

(D) Inaccessible Electronically Stored Information. The person responding need not provide discovery of electronically stored information from sources that the person identifies as not reasonably accessible because of undue burden or cost. On motion to compel discovery or for a protective order, the person responding must show that the information is not reasonably accessible because of undue burden or cost. If that showing is made, the court may nonetheless order discovery from such sources if the requesting party shows good cause, considering the limitation of Rule 26(b)(2)(C). The court may specify conditions for the discovery.

(2) Claiming Privilege or Protection.

(A) Information Withheld. A person withholding subpoenaed information under a claim that is privileged or subject to protection as trial-preparation material must:

(i) expressly make the claim; and

(ii) describe the nature of the withheld documents, communications, or tangible things in a manner that, without revealing information itself privileged or protected, will enable the parties to assess the claim.

(B) Information Produced. If information produced in response to a subpoena is subject to a claim of privilege or of protection as trial-preparation material, the person making the claim may notify any party that received the information of the claim and the basis for it. After being notified, a party must promptly return, sequester, or destroy the specified information and any copies it has; must not use or disclose the information until the claim is resolved; must take reasonable steps to retrieve the information if the party disclosed it before being notified; and may promptly present the information to the court under seal for a determination of the claim. The person who produced the information must preserve the information until the claim is resolved.

(e) Contempt.

The issuing court may hold in contempt a person who, having been served, fails without adequate excuse to obey the subpoena. A nonparty's failure to obey must be excused if the subpoena purports to require the nonparty to attend or produce at a place outside the limits of Rule 45(c)(3)(A)(ii).

Exhibit 19

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----------x

In re: Chapter 11

COLD SPRING ACQUISITION, LLC., d/b/a COLD SPRING HILLS CENTER FOR NURSING & REHABILITATION, Case No.: 25-22002 (SHL)

Debtor.

----------x

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NASSAU)

I, **MELISSA COHEN,** being duly sworn, depose and say that I am not a party to this action. I am over 18 years of age and I am employed by Rimon P.C.

On December 10, 2025, deponent served the within:

- **SUBPOENA FOR RULE 2004 EXAMINATION, together with supporting Exhibit B – Document List;**
- **ORDER GRANTING APPLICATION FOR ENTRY OF AN ORDER DIRECTING EXAMINATION OF CHAIM ZAHLER, A PERSON WITH KNOWLEDGE OF THE DEBTOR'S BUSINESS TRANSACTIONS AND PRODUCTION OF DOCUMENTS PURSUANT TO RULE 2004 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE**

by **First Class Mail** delivery to the address listed below, said address designated for that purpose, by depositing a true copy of same enclosed in a properly addressed wrapper, in an official depository under the exclusive care and custody of the United States Postal Service within the State of New York.

TO: Chaim Zahler
5 Thornbrook Lane
Suffern, NY 10901

s/ Melissa Cohen
MELISSA COHEN

Sworn to before me this
10th day of December, 2025.

s/ Haley L. Trust
Notary Public

Haley L. Trust
Notary Public, State of New York
No.: 02TR6368898
Qualified in Nassau County
Commission Expires December 26, 2027

Exhibit 20

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----------x

In re:

COLD SPRING ACQUISITION, LLC.,
d/b/a COLD SPRING HILLS CENTER
FOR NURSING & REHABILITATION,

Debtor.

----------x

Chapter 11

Case No.: 25-22002 (SHL)

ORDER GRANTING APPLICATION FOR ENTRY OF AN ORDER DIRECTING EXAMINATION OF CHESKEL BERKOWITZ, A PERSON WITH KNOWLEDGE OF THE DEBTOR'S BUSINESS TRANSACTIONS AND PRODUCTION OF DOCUMENTS PURSUANT TO RULE 2004 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE

Upon the *ex parte* motion, dated October 31, 2025 (the "Motion"), of Official Committee of Unsecured Creditors (the "Committee") of Cold Spring Acquisition, LLC d/b/a Cold Spring Hills Center for Nursing and Rehabilitation (the "Debtor"), pursuant to Bankruptcy Rules 2004 and 9016 for an order authorizing the Committee to issue subpoenas for the production of documents and to examine Cheskel Berkowitz (the "Witness"), a person with knowledge of the Debtor's business transactions, as more fully set forth in the Motion; and this Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §1334; and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. §157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§1408 and 1409; and this Court having determined that the relief requested in the Motion is in the best interests of the Debtor's estate, creditors and other parties-in-interest; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefore; it is

ORDERED, that the Motion is granted on the terms set forth herein; and it is further

ORDERED, that the Committee is authorized under Bankruptcy Rules 2004 and 9016, to issue such subpoenas as may be necessary to compel the production of documents and the testimony of the Witnesses in connection with the administration of this Chapter 11 case; and it is further

ORDERED, that unless otherwise agreed to by the Committee, the Witness shall have twenty (20) days from the service of such subpoena, the Motion and a copy of this Order to either (1) produce to the Committee all responsive documents requested in the Committee's subpoena (including electronically stored information), other than those documents withheld under a claim of privilege or (2) file with this Court an objection or response to the subpoena with a hearing promptly scheduled; and it is further

ORDERED, that unless otherwise agreed to by the Committee, if the Witness withholds any documents from the production based upon a claim of privilege, the Witness is directed to provide counsel for the Committee with a privilege log, containing the information required under Bankruptcy Rule 7026 and S.D.N.Y. L.B.R. 7026-1, at the time of document production hereunder; and it is further

ORDERED, that the Witness is directed to submit to oral examination upon reasonable notice and, absent other agreement with the Committee, in no event less than thirty (30) days from the date of the service of a deposition subpoena upon the Witness; and it is further

ORDERED, that the Committee shall have the exclusive right, absent good cause shown, to determine if the examination shall be in person or conducted via remote video conferencing; and it is further

ORDERED, that nothing herein shall limit the rights of the Witness under applicable law to object to or oppose any subpoena the Committee may serve upon the Witness; and it is further

ORDERED, that such Witness shall, prior to conducting an electronic search utilizing search terms, meet and confer with the Committee's counsel to attempt to agree on appropriate search terms; and it is further

ORDERED, that all disputes concerning such subpoenas issued pursuant to this Order, including objections thereto, that are not resolved by agreement of the parties may be raised only by letter brief to the Court not exceeding five (5) pages, single spaced. The other party shall file a responsive letter brief within three (3) business days, which shall not exceed five (5) pages, single spaced. Copies of such letter briefs shall also be emailed to the Court's chambers; and it is further

ORDERED, that in accordance with Bankruptcy Rules 2004 and 9016, (i) the Clerk of this Court shall issue subpoenas, signed, but otherwise in-blank, as requested by the Committee, or (ii) provided that counsel for the Committee is authorized to practice in this Court, counsel may issue and sign the subpoenas; and it is further

ORDERED, that the Committee shall file with the Court an affidavit or declaration of service for each subpoena the Committee serves; and it is further

ORDERED, that this Order is without prejudice to the Committee's right to file further motions seeking additional documents and testimony pursuant to Bankruptcy Rule 2004(a) or any other applicable law; and it is further

ORDERED, that this Court shall retain jurisdiction to resolve any disputes arising or related to this Order including any discovery disputes that may arise between or among the parties and to interpret, implement and enforce the provisions of this Order.

Dated: White Plains, New York
December 9, 2025

/s/ Sean H. Lane
THE HONORABLE SEAN H. LANE

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

Document List

1. For the time period of January 1, 2019 to the present, copies of any and all of the following documents related to all accounts of Cold Spring Hills Realty, including but not limited to the account ending in 99332:

    a. Copies of any and all account opening documents;
    b. Copies of any and all account statements;
    c. Copies of all data transaction files (in Excel format);
    d. Copies of any and all deposit items; and
    e. Copies of any and all withdrawal items, including but not limited to checks, ACH details and wire transfer details.

2. For the time period of January 1, 2019 to the present, copies of any and all agreements, contracts, and books and records related to or entered into with the Debtor.

3. For the time period of January 1, 2019 to the present, copies of any and all invoices related to, issued from or to, and/or received on behalf of the Debtor.

4. Any and all documents and communications relating to the formation and ownership in Cold Spring Realty.

5. Any and all documents and communications relating to Lending Partners, LLC.

6. Any and all documents and communications relating to the promissory note in which Lending Partners, LLC loaned Cold Spring Hills Realty money.

7. Any and all documents and communications relating to confessions of judgment in connection with the Debtor.

8. Any and all documents and communications relating to any Blocked Account Control Agreements entered into by Cold Spring Hills Realty.

Exhibit 21

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK

SUBPOENA FOR RULE 2004 EXAMINATION

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----------x

In re:

COLD SPRING ACQUISITION, LLC.,
d/b/a COLD SPRING HILLS CENTER
FOR NURSING & REHABILITATION,

Debtor.

----------x

Chapter 11

Case No.: 25-22002 (SHL)

To: Cheskel Berkowitz
70 Union Ave Apt 1
Brooklyn, Ny 11206

☒ YOU ARE COMMANDED to appear and testify at an examination under Rule 2004, Federal Rules of Bankruptcy Procedure, at the place, date, and time specified below. A copy of the court order authorizing examination is attached.

PLACE OF TESTIMONY	**DATE AND TIME**
Rimon P.C. 100 Jericho Quadrangle, Suite 300 Jericho, New York 11753 (516) 479-6300	**TBD**

☒ YOU ARE COMMANDED to produce and permit inspection and copying of the following documents or objects at the place, date and time specified below (list documents or objects):

All documents specified in the Order annexed hereto, entered December 9, 2025

PLACE	**DATE AND TIME**
Rimon P.C. 100 Jericho Quadrangle, Suite 300 Jericho, New York 11753 (516) 479-6300	**December 30, 2025** **10:00 a.m.**

ISSUING OFFICER SIGNATURE AND TITLE	**DATE**
s/ Ronald J. Friedman	**December 10, 2025**

ISSUING OFFICER'S NAME, ADDRESS, AND PHONE NUMBER
Ronald J. Friedman, Esq.
RIMON P.C.
100 Jericho Quadrangle, Suite 300
Jericho, New York 11753
(516) 479-6300

*If the bankruptcy case is pending in a district other than the district in which the subpoena is issued, state the district under the case number.

PROOF OF SERVICE

SERVED	DATE	**PLACE**
SERVED ON (PRINT NAME)		MANNER OF SERVICE
SERVED BY (PRINT NAME)		TITLE

DECLARATION OF SERVER

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Proof of Service is true and correct.

Executed on _____
DATE

_____
SIGNATURE OF SERVER

_____
ADDRESS OF SERVER

Rule 45, Federal Rules of Civil Procedure, Subdivisions (c), (d), and (e), as amended on December 1, 2007, made applicable in cases under the Bankruptcy Code by Rule 9016, Federal Rules of Bankruptcy Procedure:

(c) Protecting a Person Subject to a Subpoena.

(1) Avoiding Undue burden or Expense; Sanctions. A party or attorney responsible for issuing and serving a subpoena must take reasonable steps to avoid imposing undue burden or expense on a person subject to the subpoena. The issuing court must enforce this duty and impose an appropriate sanction—which may include lost earnings and reasonable attorney's fees—on a party or attorney who fails to comply.

(2) Command to Produce Materials or Permit Inspection.

(A) Appearance Not Required. A person commanded to produce documents, electronically stored information, or tangible things, or to permit the inspection of premises, need not appear in person at the place of production or inspection unless also commanded to appear for a deposition, hearing, or trial.

(B) Objections. A person commanded to produce documents or tangible things or to permit inspection may serve on the party or attorney designated in the subpoena a written objection to inspecting, copying, testing or sampling any or all of the materials or to inspecting the premises—or to producing electronically stored information in the form or forms requested. The objection must be served before the earlier of the time specified for compliance or 14 days after the subpoena is served. If an objection is made, the following rules apply:

(i) At any time, on notice to the commanded person, the serving party may move the issuing court for an order compelling production or inspection.

(ii) These acts may be required only as directed in the order, and the order must protect a person who is neither a party nor a party's officer from significant expense resulting from compliance.

(3) Quashing or Modifying a Subpoena.

(A) When Required. On timely motion, the issuing court must quash or modify a subpoena that:

(i) fails to allow a reasonable time to comply;

(ii) requires a person who is neither a party nor a party's officer to travel more than 100 miles from where that person resides, is employed, or regularly transacts business in person—except that, subject to Rule 45(c)(3)(B)(iii), the person may be commanded to attend a trial by traveling from such place within the state where the trial is held;

(iii) requires disclosure of privileged or other protected matter, if no exception or waiver applies; or

(iv) subjects a person to undue burden.

(B) When Permitted. To protect a person subject to or affected by a subpoena, the issuing court may, on motion, quash or modify the subpoena if it requires;

(i) disclosing a trade secret or other confidential research, development, or commercial information;

(ii) disclosing an unretained expert's opinion or information that does not describe specific occurrences in a dispute and results from the expert's study that was not requested by a party; or

(iii) a person who is neither a party nor a party's officer to incur substantial expense to travel more than 100 miles to attend trial.

(C) Specifying Conditions as an Alternative. In the circumstances described in Rule 45(c)(3)(B), the court may, instead of quashing or modifying a subpoena, order appearance or production under specified conditions if the serving party:

(i) shows a substantial need for the testimony or material that cannot be otherwise met without undue hardship; and

(ii) ensures that the subpoenaed person will be reasonably compensated.

(d) Duties in Responding to a Subpoena;

(1) Producing Documents or Electronically Stored Information. These procedures apply to producing documents or electronically stored information:

(A) Documents. A person responding to a subpoena to produce documents must produce them as they are kept in the ordinary course of business or must organize and label them to correspond to the categories in the demand.

(B) Form for Producing Electronically Stored Information Not Specified. If a subpoena does not specify a form for producing electronically stored information, the person responding must produce it in a form or forms in which it is ordinarily maintained or in a reasonably usable form or forms.

(C) Electronically Stored Information Produced in Only One Form. The person responding need not produce the same electronically stored information in more than one form.

(D) Inaccessible Electronically Stored Information. The person responding need not provide discovery of electronically stored information from sources that the person identifies as not reasonably accessible because of undue burden or cost. On motion to compel discovery or for a protective order, the person responding must show that the information is not reasonably accessible because of undue burden or cost. If that showing is made, the court may nonetheless order discovery from such sources if the requesting party shows good cause, considering the limitation of Rule 26(b)(2)(C). The court may specify conditions for the discovery.

(2) Claiming Privilege or Protection.

(A) Information Withheld. A person withholding subpoenaed information under a claim that is privileged or subject to protection as trial-preparation material must:

(i) expressly make the claim; and

(ii) describe the nature of the withheld documents, communications, or tangible things in a manner that, without revealing information itself privileged or protected, will enable the parties to assess the claim.

(B) Information Produced. If information produced in response to a subpoena is subject to a claim of privilege or of protection as trial-preparation material, the person making the claim may notify any party that received the information of the claim and the basis for it. After being notified, a party must promptly return, sequester, or destroy the specified information and any copies it has; must not use or disclose the information until the claim is resolved; must take reasonable steps to retrieve the information if the party disclosed it before being notified; and may promptly present the information to the court under seal for a determination of the claim. The person who produced the information must preserve the information until the claim is resolved.

(e) Contempt.

The issuing court may hold in contempt a person who, having been served, fails without adequate excuse to obey the subpoena. A nonparty's failure to obey must be excused if the subpoena purports to require the nonparty to attend or produce at a place outside the limits of Rule 45(c)(3)(A)(ii).

Exhibit 22

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----------x

In re: Chapter 11

COLD SPRING ACQUISITION, LLC., d/b/a COLD SPRING HILLS CENTER FOR NURSING & REHABILITATION, Case No.: 25-22002 (SHL)

Debtor.

----------x

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NASSAU)

I, **MELISSA COHEN,** being duly sworn, depose and say that I am not a party to this action. I am over 18 years of age and I am employed by Rimon P.C.

On December 10, 2025, deponent served the within:

- **SUBPOENA FOR RULE 2004 EXAMINATION, together with supporting Exhibit B – Document List;**
- **ORDER GRANTING APPLICATION FOR ENTRY OF AN ORDER DIRECTING EXAMINATION OF CHESKEL BERKOWITZ, A PERSON WITH KNOWLEDGE OF THE DEBTOR'S BUSINESS TRANSACTIONS AND PRODUCTION OF DOCUMENTS PURSUANT TO RULE 2004 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE**

by **First Class Mail** delivery to the address listed below, said address designated for that purpose, by depositing a true copy of same enclosed in a properly addressed wrapper, in an official depository under the exclusive care and custody of the United States Postal Service within the State of New York.

TO: Cheskel Berkowitz
70 Union Avenue, Apt. 1
Brooklyn, NY 11206

s/ Melissa Cohen
MELISSA COHEN

Sworn to before me this
10th day of December, 2025.

s/ Haley L. Trust
Notary Public

Haley L. Trust
Notary Public, State of New York
No.: 02TR6368898
Qualified in Nassau County
Commission Expires December 26, 2027

Exhibit 23

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----------x

In re:

COLD SPRING ACQUISITION, LLC.,
d/b/a COLD SPRING HILLS CENTER
FOR NURSING & REHABILITATION,

Debtor.

----------x

Chapter 11

Case No.: 25-22002 (SHL)

ORDER GRANTING APPLICATION FOR ENTRY OF AN ORDER DIRECTING EXAMINATION OF BENT PHILIPSON, A PERSON WITH KNOWLEDGE OF THE DEBTOR'S BUSINESS TRANSACTIONS AND PRODUCTION OF DOCUMENTS PURSUANT TO RULE 2004 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE

Upon the *ex parte* motion, dated November 13, 2025 (the "Motion"), of Official Committee of Unsecured Creditors (the "Committee") of Cold Spring Acquisition, LLC d/b/a Cold Spring Hills Center for Nursing and Rehabilitation (the "Debtor"), pursuant to Bankruptcy Rules 2004 and 9016 for an order authorizing the Committee to issue subpoenas for the production of documents and to examine Bent Philipson (the "Witness"), a person with knowledge of the Debtor's business transactions, as more fully set forth in the Motion; and this Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §1334; and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. §157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§1408 and 1409; and this Court having determined that the relief requested in the Motion is in the best interests of the Debtor's estate, creditors and other parties-in-interest; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefore; it is

ORDERED, that the Motion is granted on the terms set forth herein; and it is further

ORDERED, that the Committee is authorized under Bankruptcy Rules 2004 and 9016, to issue such subpoenas as may be necessary to compel the production of documents and the testimony of the Witnesses in connection with the administration of this Chapter 11 case; and it is further

ORDERED, that unless otherwise agreed to by the Committee, the Witness shall have twenty (20) days from the service of such subpoena, the Motion and a copy of this Order to either (1) produce to the Committee all responsive documents requested in the Committee's subpoena (including electronically stored information), other than those documents withheld under a claim of privilege or (2) file with this Court an objection or response to the subpoena with a hearing promptly scheduled; and it is further

ORDERED, that unless otherwise agreed to by the Committee, if the Witness withholds any documents from the production based upon a claim of privilege, the Witness is directed to provide counsel for the Committee with a privilege log, containing the information required under Bankruptcy Rule 7026 and S.D.N.Y. L.B.R. 7026-1, at the time of document production hereunder; and it is further

ORDERED, that the Witness is directed to submit to oral examination upon reasonable notice and, absent other agreement with the Committee, in no event less than thirty (30) days from the date of the service of a deposition subpoena upon the Witness; and it is further

ORDERED, that the Committee shall have the exclusive right, absent good cause shown, to determine if the examination shall be in person or conducted via remote video conferencing; and it is further

ORDERED, that nothing herein shall limit the rights of the Witness under applicable law to object to or oppose any subpoena the Committee may serve upon the Witness; and it is further

ORDERED, that such Witness shall, prior to conducting an electronic search utilizing search terms, meet and confer with the Committee's counsel to attempt to agree on appropriate search terms; and it is further

ORDERED, that all disputes concerning such subpoenas issued pursuant to this Order, including objections thereto, that are not resolved by agreement of the parties may be raised only by letter brief to the Court not exceeding five (5) pages, single spaced. The other party shall file a responsive letter brief within three (3) business days, which shall not exceed five (5) pages, single spaced. Copies of such letter briefs shall also be emailed to the Court's chambers; and it is further

ORDERED, that in accordance with Bankruptcy Rules 2004 and 9016, (i) the Clerk of this Court shall issue subpoenas, signed, but otherwise in-blank, as requested by the Committee, or (ii) provided that counsel for the Committee is authorized to practice in this Court, counsel may issue and sign the subpoenas; and it is further

ORDERED, that the Committee shall file with the Court an affidavit or declaration of service for each subpoena the Committee serves; and it is further

ORDERED, that this Order is without prejudice to the Committee's right to file further motions seeking additional documents and testimony pursuant to Bankruptcy Rule 2004(a) or any other applicable law; and it is further

ORDERED, that this Court shall retain jurisdiction to resolve any disputes arising or related to this Order including any discovery disputes that may arise between or among the parties and to interpret, implement and enforce the provisions of this Order.

Dated: White Plains New York
December 10, 2025

/s/ Sean H. Lane
THE HONORABLE SEAN H. LANE
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

Document List

1. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Ventura Services, LLC, including but not limited to:

    a. Any correspondence and/or documents relating to any and all accounts of Ventura Services, LLC, including but not limited to account number 42071860;
    b. Account opening documents;
    c. Account statements;
    d. Data transaction files (in Excel);
    e. Deposit items; and
    f. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

2. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Graph Insurance, including but not limited to:

    a. Any correspondence and/or documents relating to any and all accounts of Graph Insurance;
    b. Account opening documents;
    c. Account statements;
    d. Data transaction files (in Excel);
    e. Deposit items; and
    f. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

3. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Graph Insurance Group, including but not limited to:

    a. Any correspondence and/or documents relating to any and all accounts of Graph Insurance Group;
    b. Account opening documents;
    c. Account statements;
    d. Data transaction files (in Excel);
    e. Deposit items; and
    f. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

4. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Graph Management, including but not limited to:

    a. Any correspondence and/or documents relating to any and all accounts of Graph Management;
    b. Account opening documents;

c. Account statements;
d. Data transaction files (in Excel);
e. Deposit items; and
f. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

5. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Highview Management Inc., including but not limited to:

a. Any correspondence and/or documents relating to any and all accounts of Highview Management Inc.;
b. Account opening documents;
c. Account statements;
d. Data transaction files (in Excel);
e. Deposit items; and
f. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

6. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Philipson Family LLC, including but not limited to:

a. Any correspondence and/or documents relating to any and all accounts of Philipson Family LLC;
b. Account opening documents;
c. Account statements;
d. Data transaction files (in Excel);
e. Deposit items; and
f. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

7. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Standard & Preferred Insurance Co., including but not limited to:

a. Any correspondence and/or documents relating to any and all accounts of Standard & Preferred Insurance Co.;
b. Account opening documents;
c. Account statements;
d. Data transaction files (in Excel);
e. Deposit items; and
f. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

8. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Melenia IPA LLC, including but not limited to:

a. Any correspondence and/or documents relating to any and all accounts of Melenia IPA LLC;
b. Account opening documents;
c. Account statements;
d. Data transaction files (in Excel);
e. Deposit items; and
f. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

9. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Flatiron Agency, including but not limited to:

a. Any correspondence and/or documents relating to any and all accounts of Flatiron Agency;
b. Account opening documents;
c. Account statements;
d. Data transaction files (in Excel);
e. Deposit items; and
f. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

10. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of RAP 118 LLC, including but not limited to:

a. Any correspondence and/or documents relating to any and all accounts of RAP 118 LLC;
b. Account opening documents;
c. Account statements;
d. Data transaction files (in Excel);
e. Deposit items; and
f. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

11. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Standard and Preferred Insurance Co., including but not limited to:

a. Any correspondence and/or documents relating to any and all accounts of Standard and Preferred Insurance Co.;
b. Account opening documents;
c. Account statements;
d. Data transaction files (in Excel);
e. Deposit items; and
f. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

12. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Sentosa Care LLC, including but not limited to:

    a. Any correspondence and/or documents relating to any and all accounts of Sentosa Care LLC;
    b. Account opening documents;
    c. Account statements;
    d. Data transaction files (in Excel);
    e. Deposit items; and
    f. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

13. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Sentosa Care Health Benefit, including but not limited to:

    a. Any correspondence and/or documents relating to any and all accounts of Sentosa Care Health Benefit;
    b. Account opening documents;
    c. Account statements;
    d. Data transaction files (in Excel);
    e. Deposit items; and
    f. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

14. For the time period of January 1, 2019 to the present, copies of any and all agreements, contracts, and books and records related to or entered into with the Debtor.

15. For the time period of January 1, 2019 to the present, copies of any and all invoices related to, issued from or to, and/or received on behalf of the Debtor.

16. Any and all documents and communications relating to the formation and ownership in Cold Spring Realty.

17. Any and all documents and communications relating to Lending Partners, LLC.

18. Any and all documents and communications relating to the promissory note in which Lending Partners, LLC loaned Cold Spring Hills Realty money.

19. Any and all documents and communications relating to confessions of judgment in connection with the Debtor.

20. Any and all documents and communications relating to any Blocked Account Control Agreements entered into by Cold Spring Hills Realty.

Exhibit 24

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK

SUBPOENA FOR RULE 2004 EXAMINATION

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----------x

In re:

COLD SPRING ACQUISITION, LLC.,
d/b/a COLD SPRING HILLS CENTER
FOR NURSING & REHABILITATION,

Debtor.

----------x

Chapter 11

Case No.: 25-22002 (SHL)

To: Bent Philipson
22 Pleasant Ridge Road
Spring Valley, NY 10977-1609

☒ YOU ARE COMMANDED to appear and testify at an examination under Rule 2004, Federal Rules of Bankruptcy Procedure, at the place, date, and time specified below. A copy of the court order authorizing examination is attached.

PLACE OF TESTIMONY	**DATE AND TIME**
Rimon P.C. 100 Jericho Quadrangle, Suite 300 Jericho, New York 11753 (516) 479-6300	**TBD**

☒ YOU ARE COMMANDED to produce and permit inspection and copying of the following documents or objects at the place, date and time specified below (list documents or objects):

All documents specified in the Order annexed hereto, entered December 10, 2025

PLACE	**DATE AND TIME**
Rimon P.C. 100 Jericho Quadrangle, Suite 300 Jericho, New York 11753 (516) 479-6300	**December 31, 2025** **10:00 a.m.**

ISSUING OFFICER SIGNATURE AND TITLE	**DATE**
s/ Ronald J. Friedman	**December 11, 2025**

ISSUING OFFICER'S NAME, ADDRESS, AND PHONE NUMBER
Ronald J. Friedman, Esq.
RIMON P.C.
100 Jericho Quadrangle, Suite 300
Jericho, New York 11753
(516) 479-6300

*If the bankruptcy case is pending in a district other than the district in which the subpoena is issued, state the district under the case number.

PROOF OF SERVICE

SERVED	DATE	**PLACE**
SERVED ON (PRINT NAME)		MANNER OF SERVICE
SERVED BY (PRINT NAME)		TITLE

DECLARATION OF SERVER

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Proof of Service is true and correct.

Executed on _____ (DATE)

_____ SIGNATURE OF SERVER

_____ ADDRESS OF SERVER

Rule 45, Federal Rules of Civil Procedure, Subdivisions (c), (d), and (e), as amended on December 1, 2007, made applicable in cases under the Bankruptcy Code by Rule 9016, Federal Rules of Bankruptcy Procedure:

(c) Protecting a Person Subject to a Subpoena.

(1) Avoiding Undue burden or Expense; Sanctions. A party or attorney responsible for issuing and serving a subpoena must take reasonable steps to avoid imposing undue burden or expense on a person subject to the subpoena. The issuing court must enforce this duty and impose an appropriate sanction—which may include lost earnings and reasonable attorney's fees—on a party or attorney who fails to comply.

(2) Command to Produce Materials or Permit Inspection.

(A) Appearance Not Required. A person commanded to produce documents, electronically stored information, or tangible things, or to permit the inspection of premises, need not appear in person at the place of production or inspection unless also commanded to appear for a deposition, hearing, or trial.

(B) Objections. A person commanded to produce documents or tangible things or to permit inspection may serve on the party or attorney designated in the subpoena a written objection to inspecting, copying, testing or sampling any or all of the materials or to inspecting the premises—or to producing electronically stored information in the form or forms requested. The objection must be served before the earlier of the time specified for compliance or 14 days after the subpoena is served. If an objection is made, the following rules apply:

(i) At any time, on notice to the commanded person, the serving party may move the issuing court for an order compelling production or inspection.

(ii) These acts may be required only as directed in the order, and the order must protect a person who is neither a party nor a party's officer from significant expense resulting from compliance.

(3) Quashing or Modifying a Subpoena.

(A) When Required. On timely motion, the issuing court must quash or modify a subpoena that:

(i) fails to allow a reasonable time to comply;

(ii) requires a person who is neither a party nor a party's officer to travel more than 100 miles from where that person resides, is employed, or regularly transacts business in person—except that, subject to Rule 45(c)(3)(B)(iii), the person may be commanded to attend a trial by traveling from such place within the state where the trial is held;

(iii) requires disclosure of privileged or other protected matter, if no exception or waiver applies; or

(iv) subjects a person to undue burden.

(B) When Permitted. To protect a person subject to or affected by a subpoena, the issuing court may, on motion, quash or modify the subpoena if it requires;

(i) disclosing a trade secret or other confidential research, development, or commercial information;

(ii) disclosing an unretained expert's opinion or information that does not describe specific occurrences in a dispute and results from the expert's study that was not requested by a party; or

(iii) a person who is neither a party nor a party's officer to incur substantial expense to travel more than 100 miles to attend trial.

(C) Specifying Conditions as an Alternative. In the circumstances described in Rule 45(c)(3)(B), the court may, instead of quashing or modifying a subpoena, order appearance or production under specified conditions if the serving party:

(i) shows a substantial need for the testimony or material that cannot be otherwise met without undue hardship; and

(ii) ensures that the subpoenaed person will be reasonably compensated.

(d) Duties in Responding to a Subpoena;

(1) Producing Documents or Electronically Stored Information. These procedures apply to producing documents or electronically stored information:

(A) Documents. A person responding to a subpoena to produce documents must produce them as they are kept in the ordinary course of business or must organize and label them to correspond to the categories in the demand.

(B) Form for Producing Electronically Stored Information Not Specified. If a subpoena does not specify a form for producing electronically stored information, the person responding must produce it in a form or forms in which it is ordinarily maintained or in a reasonably usable form or forms.

(C) Electronically Stored Information Produced in Only One Form. The person responding need not produce the same electronically stored information in more than one form.

(D) Inaccessible Electronically Stored Information. The person responding need not provide discovery of electronically stored information from sources that the person identifies as not reasonably accessible because of undue burden or cost. On motion to compel discovery or for a protective order, the person responding must show that the information is not reasonably accessible because of undue burden or cost. If that showing is made, the court may nonetheless order discovery from such sources if the requesting party shows good cause, considering the limitation of Rule 26(b)(2)(C). The court may specify conditions for the discovery.

(2) Claiming Privilege or Protection.

(A) Information Withheld. A person withholding subpoenaed information under a claim that is privileged or subject to protection as trial-preparation material must:

(i) expressly make the claim; and

(ii) describe the nature of the withheld documents, communications, or tangible things in a manner that, without revealing information itself privileged or protected, will enable the parties to assess the claim.

(B) Information Produced. If information produced in response to a subpoena is subject to a claim of privilege or of protection as trial-preparation material, the person making the claim may notify any party that received the information of the claim and the basis for it. After being notified, a party must promptly return, sequester, or destroy the specified information and any copies it has; must not use or disclose the information until the claim is resolved; must take reasonable steps to retrieve the information if the party disclosed it before being notified; and may promptly present the information to the court under seal for a determination of the claim. The person who produced the information must preserve the information until the claim is resolved.

(e) Contempt.

The issuing court may hold in contempt a person who, having been served, fails without adequate excuse to obey the subpoena. A nonparty's failure to obey must be excused if the subpoena purports to require the nonparty to attend or produce at a place outside the limits of Rule 45(c)(3)(A)(ii).

Exhibit 25

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:

COLD SPRING ACQUISITION, LLC.,
d/b/a COLD SPRING HILLS CENTER
FOR NURSING & REHABILITATION,

Debtor.

----------x

Chapter 11

Case No.: 25-22002 (SHL)

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NASSAU)

I, **MELISSA COHEN,** being duly sworn, depose and say that I am not a party to this action. I am over 18 years of age and I am employed by Rimon P.C.

On December 11, 2025, deponent served the within:

- **SUBPOENA FOR RULE 2004 EXAMINATION, together with supporting Exhibit B – Document List;**
- **ORDER GRANTING APPLICATION FOR ENTRY OF AN ORDER DIRECTING EXAMINATION OF BENT PHILIPSON, A PERSON WITH KNOWLEDGE OF THE DEBTOR'S BUSINESS TRANSACTIONS AND PRODUCTION OF DOCUMENTS PURSUANT TO RULE 2004 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE**

by **First Class Mail** delivery to the address listed below, said address designated for that purpose, by depositing a true copy of same enclosed in a properly addressed wrapper, in an official depository under the exclusive care and custody of the United States Postal Service within the State of New York.

TO: Bent Philipson
22 Pleasant Ridge Road
Spring Valley, NY 10977-1609

s/ Melissa Cohen
MELISSA COHEN

Sworn to before me this
11th day of December, 2025.

s/ Haley L. Trust
Notary Public

Haley L. Trust
Notary Public, State of New York
No.: 02TR6368898
Qualified in Nassau County
Commission Expires December 26, 2027

Exhibit 26

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

---x

In re: Chapter 11

COLD SPRING ACQUISITION, LLC., d/b/a COLD SPRING HILLS CENTER FOR NURSING & REHABILITATION, Case No.: 25-22002 (SHL)

Debtor.

---x

ORDER GRANTING APPLICATION FOR ENTRY OF AN ORDER DIRECTING EXAMINATION OF AVI PHILIPSON, A PERSON WITH KNOWLEDGE OF THE DEBTOR'S BUSINESS TRANSACTIONS AND PRODUCTION OF DOCUMENTS PURSUANT TO RULE 2004 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE

Upon the *ex parte* motion, dated November 13, 2025 (the "Motion"), of Official Committee of Unsecured Creditors (the "Committee") of Cold Spring Acquisition, LLC d/b/a Cold Spring Hills Center for Nursing and Rehabilitation (the "Debtor"), pursuant to Bankruptcy Rules 2004 and 9016 for an order authorizing the Committee to issue subpoenas for the production of documents and to examine Avi Philipson (the "Witness"), a person with knowledge of the Debtor's business transactions, as more fully set forth in the Motion; and this Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §1334; and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. §157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§1408 and 1409; and this Court having determined that the relief requested in the Motion is in the best interests of the Debtor's estate, creditors and other parties-in-interest; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefore; it is

ORDERED, that the Motion is granted on the terms set forth herein; and it is further

ORDERED, that the Committee is authorized under Bankruptcy Rules 2004 and 9016, to issue such subpoenas as may be necessary to compel the production of documents and the testimony of the Witnesses in connection with the administration of this Chapter 11 case; and it is further

ORDERED, that unless otherwise agreed to by the Committee, the Witness shall have twenty (20) days from the service of such subpoena, the Motion and a copy of this Order to either (1) produce to the Committee all responsive documents requested in the Committee's subpoena (including electronically stored information), other than those documents withheld under a claim of privilege or (2) file with this Court an objection or response to the subpoena with a hearing promptly scheduled; and it is further

ORDERED, that unless otherwise agreed to by the Committee, if the Witness withholds any documents from the production based upon a claim of privilege, the Witness is directed to provide counsel for the Committee with a privilege log, containing the information required under Bankruptcy Rule 7026 and S.D.N.Y. L.B.R. 7026-1, at the time of document production hereunder; and it is further

ORDERED, that the Witness is directed to submit to oral examination upon reasonable notice and, absent other agreement with the Committee, in no event less than thirty (30) days from the date of the service of a deposition subpoena upon the Witness; and it is further

ORDERED, that the Committee shall have the exclusive right, absent good cause shown, to determine if the examination shall be in person or conducted via remote video conferencing; and it is further

ORDERED, that nothing herein shall limit the rights of the Witness under applicable law to object to or oppose any subpoena the Committee may serve upon the Witness; and it is further

ORDERED, that such Witness shall, prior to conducting an electronic search utilizing search terms, meet and confer with the Committee's counsel to attempt to agree on appropriate search terms; and it is further

ORDERED, that all disputes concerning such subpoenas issued pursuant to this Order, including objections thereto, that are not resolved by agreement of the parties may be raised only by letter brief to the Court not exceeding five (5) pages, single spaced. The other party shall file a responsive letter brief within three (3) business days, which shall not exceed five (5) pages, single spaced. Copies of such letter briefs shall also be emailed to the Court's chambers; and it is further

ORDERED, that in accordance with Bankruptcy Rules 2004 and 9016, (i) the Clerk of this Court shall issue subpoenas, signed, but otherwise in-blank, as requested by the Committee, or (ii) provided that counsel for the Committee is authorized to practice in this Court, counsel may issue and sign the subpoenas; and it is further

ORDERED, that the Committee shall file with the Court an affidavit or declaration of service for each subpoena the Committee serves; and it is further

ORDERED, that this Order is without prejudice to the Committee's right to file further motions seeking additional documents and testimony pursuant to Bankruptcy Rule 2004(a) or any other applicable law; and it is further

ORDERED, that this Court shall retain jurisdiction to resolve any disputes arising or related to this Order including any discovery disputes that may arise between or among the parties and to interpret, implement and enforce the provisions of this Order.

Dated: White Plains, New York
December 10, 2025

/s/ Sean H. Lane
THE HONORABLE SEAN H. LANE
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

Document List

1. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Ventura Services, LLC, including but not limited to:

    a. Any correspondence and/or documents relating to any and all accounts of Ventura Services, LLC, including but not limited to account number 42071860;
    b. Account opening documents;
    c. Account statements;
    d. Data transaction files (in Excel);
    e. Deposit items; and
    f. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

2. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Graph Insurance, including but not limited to:

    a. Any correspondence and/or documents relating to any and all accounts of Graph Insurance;
    b. Account opening documents;
    c. Account statements;
    d. Data transaction files (in Excel);
    e. Deposit items; and
    f. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

3. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Graph Insurance Group, including but not limited to:

    a. Any correspondence and/or documents relating to any and all accounts of Graph Insurance Group;
    b. Account opening documents;
    c. Account statements;
    d. Data transaction files (in Excel);
    e. Deposit items; and
    f. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

4. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Graph Management, including but not limited to:

    a. Any correspondence and/or documents relating to any and all accounts of Graph Management;
    b. Account opening documents;

c. Account statements;
d. Data transaction files (in Excel);
e. Deposit items; and
f. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

5. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Highview Management Inc., including but not limited to:

a. Any correspondence and/or documents relating to any and all accounts of Highview Management Inc.;
b. Account opening documents;
c. Account statements;
d. Data transaction files (in Excel);
e. Deposit items; and
f. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

6. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Philipson Family LLC, including but not limited to:

a. Any correspondence and/or documents relating to any and all accounts of Philipson Family LLC;
b. Account opening documents;
c. Account statements;
d. Data transaction files (in Excel);
e. Deposit items; and
f. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

7. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Standard & Preferred Insurance Co., including but not limited to:

a. Any correspondence and/or documents relating to any and all accounts of Standard & Preferred Insurance Co.;
b. Account opening documents;
c. Account statements;
d. Data transaction files (in Excel);
e. Deposit items; and
f. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

8. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Melenia IPA LLC, including but not limited to:

a. Any correspondence and/or documents relating to any and all accounts of Melenia IPA LLC;
b. Account opening documents;
c. Account statements;
d. Data transaction files (in Excel);
e. Deposit items; and
f. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

9. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Flatiron Agency, including but not limited to:

a. Any correspondence and/or documents relating to any and all accounts of Flatiron Agency;
b. Account opening documents;
c. Account statements;
d. Data transaction files (in Excel);
e. Deposit items; and
f. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

10. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of RAP 118 LLC, including but not limited to:

a. Any correspondence and/or documents relating to any and all accounts of RAP 118 LLC;
b. Account opening documents;
c. Account statements;
d. Data transaction files (in Excel);
e. Deposit items; and
f. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

11. Copies of any and all documents for the time period of January 1, 2019 to the present, relating to any and all accounts of Standard and Preferred Insurance Co., including but not limited to:

a. Any correspondence and/or documents relating to any and all accounts of Standard and Preferred Insurance Co.;
b. Account opening documents;
c. Account statements;
d. Data transaction files (in Excel);
e. Deposit items; and
f. Withdrawal items, including (i) checks, (ii) ACH details, and (iii) wire transfer details.

12. For the time period of January 1, 2019 to the present, copies of any and all agreements, contracts, and books and records related to or entered into with the Debtor.

13. For the time period of January 1, 2019 to the present, copies of any and all invoices related to, issued from or to, and/or received on behalf of the Debtor.

14. Any and all documents and communications relating to the formation and ownership in Cold Spring Realty.

15. Any and all documents and communications relating to Lending Partners, LLC.

16. Any and all documents and communications relating to the promissory note in which Lending Partners, LLC loaned Cold Spring Hills Realty money.

17. Any and all documents and communications relating to confessions of judgment in connection with the Debtor.

18. Any and all documents and communications relating to any Blocked Account Control Agreements entered into by Cold Spring Hills Realty.

Exhibit 27

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK

SUBPOENA FOR RULE 2004 EXAMINATION

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:

COLD SPRING ACQUISITION, LLC.,
d/b/a COLD SPRING HILLS CENTER
FOR NURSING & REHABILITATION,

Debtor.

----------x

Chapter 11

Case No.: 25-22002 (SHL)

To: Avi Philipson
22 Pleasant Ridge Road
Spring Valley, NY 10977-1609

☒ YOU ARE COMMANDED to appear and testify at an examination under Rule 2004, Federal Rules of Bankruptcy Procedure, at the place, date, and time specified below. A copy of the court order authorizing examination is attached.

PLACE OF TESTIMONY	**DATE AND TIME**
Rimon P.C. 100 Jericho Quadrangle, Suite 300 Jericho, New York 11753 (516) 479-6300	**TBD**

☒ YOU ARE COMMANDED to produce and permit inspection and copying of the following documents or objects at the place, date and time specified below (list documents or objects):

All documents specified in the Order annexed hereto, entered December 10, 2025

PLACE	**DATE AND TIME**
Rimon P.C. 100 Jericho Quadrangle, Suite 300 Jericho, New York 11753 (516) 479-6300	**December 31, 2025** **10:00 a.m.**

ISSUING OFFICER SIGNATURE AND TITLE	**DATE**
s/ Ronald J. Friedman	**December 11, 2025**

ISSUING OFFICER'S NAME, ADDRESS, AND PHONE NUMBER
Ronald J. Friedman, Esq.
RIMON P.C.
100 Jericho Quadrangle, Suite 300
Jericho, New York 11753
(516) 479-6300

*If the bankruptcy case is pending in a district other than the district in which the subpoena is issued, state the district under the case number.

PROOF OF SERVICE

SERVED	DATE	**PLACE**
SERVED ON (PRINT NAME)		MANNER OF SERVICE
SERVED BY (PRINT NAME)		TITLE

DECLARATION OF SERVER

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Proof of Service is true and correct.

Executed on _____ _____
DATE SIGNATURE OF SERVER

_____
ADDRESS OF SERVER

Rule 45, Federal Rules of Civil Procedure, Subdivisions (c), (d), and (e), as amended on December 1, 2007, made applicable in cases under the Bankruptcy Code by Rule 9016, Federal Rules of Bankruptcy Procedure:

(c) Protecting a Person Subject to a Subpoena.

(1) Avoiding Undue burden or Expense; Sanctions. A party or attorney responsible for issuing and serving a subpoena must take reasonable steps to avoid imposing undue burden or expense on a person subject to the subpoena. The issuing court must enforce this duty and impose an appropriate sanction—which may include lost earnings and reasonable attorney's fees—on a party or attorney who fails to comply.

(2) Command to Produce Materials or Permit Inspection.

(A) Appearance Not Required. A person commanded to produce documents, electronically stored information, or tangible things, or to permit the inspection of premises, need not appear in person at the place of production or inspection unless also commanded to appear for a deposition, hearing, or trial.

(B) Objections. A person commanded to produce documents or tangible things or to permit inspection may serve on the party or attorney designated in the subpoena a written objection to inspecting, copying, testing or sampling any or all of the materials or to inspecting the premises—or to producing electronically stored information in the form or forms requested. The objection must be served before the earlier of the time specified for compliance or 14 days after the subpoena is served. If an objection is made, the following rules apply:

(i) At any time, on notice to the commanded person, the serving party may move the issuing court for an order compelling production or inspection.

(ii) These acts may be required only as directed in the order, and the order must protect a person who is neither a party nor a party's officer from significant expense resulting from compliance.

(3) Quashing or Modifying a Subpoena.

(A) When Required. On timely motion, the issuing court must quash or modify a subpoena that:

(i) fails to allow a reasonable time to comply;

(ii) requires a person who is neither a party nor a party's officer to travel more than 100 miles from where that person resides, is employed, or regularly transacts business in person—except that, subject to Rule 45(c)(3)(B)(iii), the person may be commanded to attend a trial by traveling from such place within the state where the trial is held;

(iii) requires disclosure of privileged or other protected matter, if no exception or waiver applies; or

(iv) subjects a person to undue burden.

(B) When Permitted. To protect a person subject to or affected by a subpoena, the issuing court may, on motion, quash or modify the subpoena if it requires;

(i) disclosing a trade secret or other confidential research, development, or commercial information;

(ii) disclosing an unretained expert's opinion or information that does not describe specific occurrences in a dispute and results from the expert's study that was not requested by a party; or

(iii) a person who is neither a party nor a party's officer to incur substantial expense to travel more than 100 miles to attend trial.

(C) Specifying Conditions as an Alternative. In the circumstances described in Rule 45(c)(3)(B), the court may, instead of quashing or modifying a subpoena, order appearance or production under specified conditions if the serving party:

(i) shows a substantial need for the testimony or material that cannot be otherwise met without undue hardship; and

(ii) ensures that the subpoenaed person will be reasonably compensated.

(d) Duties in Responding to a Subpoena;

(1) Producing Documents or Electronically Stored Information. These procedures apply to producing documents or electronically stored information:

(A) Documents. A person responding to a subpoena to produce documents must produce them as they are kept in the ordinary course of business or must organize and label them to correspond to the categories in the demand.

(B) Form for Producing Electronically Stored Information Not Specified. If a subpoena does not specify a form for producing electronically stored information, the person responding must produce it in a form or forms in which it is ordinarily maintained or in a reasonably usable form or forms.

(C) Electronically Stored Information Produced in Only One Form. The person responding need not produce the same electronically stored information in more than one form.

(D) Inaccessible Electronically Stored Information. The person responding need not provide discovery of electronically stored information from sources that the person identifies as not reasonably accessible because of undue burden or cost. On motion to compel discovery or for a protective order, the person responding must show that the information is not reasonably accessible because of undue burden or cost. If that showing is made, the court may nonetheless order discovery from such sources if the requesting party shows good cause, considering the limitation of Rule 26(b)(2)(C). The court may specify conditions for the discovery.

(2) Claiming Privilege or Protection.

(A) Information Withheld. A person withholding subpoenaed information under a claim that is privileged or subject to protection as trial-preparation material must:

(i) expressly make the claim; and

(ii) describe the nature of the withheld documents, communications, or tangible things in a manner that, without revealing information itself privileged or protected, will enable the parties to assess the claim.

(B) Information Produced. If information produced in response to a subpoena is subject to a claim of privilege or of protection as trial-preparation material, the person making the claim may notify any party that received the information of the claim and the basis for it. After being notified, a party must promptly return, sequester, or destroy the specified information and any copies it has; must not use or disclose the information until the claim is resolved; must take reasonable steps to retrieve the information if the party disclosed it before being notified; and may promptly present the information to the court under seal for a determination of the claim. The person who produced the information must preserve the information until the claim is resolved.

(e) Contempt.

The issuing court may hold in contempt a person who, having been served, fails without adequate excuse to obey the subpoena. A nonparty's failure to obey must be excused if the subpoena purports to require the nonparty to attend or produce at a place outside the limits of Rule 45(c)(3)(A)(ii).

Exhibit 28

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:

COLD SPRING ACQUISITION, LLC.,
d/b/a COLD SPRING HILLS CENTER
FOR NURSING & REHABILITATION,

Debtor.

----------x

Chapter 11

Case No.: 25-22002 (SHL)

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NASSAU)

I, **MELISSA COHEN,** being duly sworn, depose and say that I am not a party to this action. I am over 18 years of age and I am employed by Rimon P.C.

On December 11, 2025, deponent served the within:

- **SUBPOENA FOR RULE 2004 EXAMINATION, together with supporting Exhibit B – Document List;**
- **ORDER GRANTING APPLICATION FOR ENTRY OF AN ORDER DIRECTING EXAMINATION OF AVI PHILIPSON, A PERSON WITH KNOWLEDGE OF THE DEBTOR'S BUSINESS TRANSACTIONS AND PRODUCTION OF DOCUMENTS PURSUANT TO RULE 2004 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE**

by **First Class Mail** delivery to the address listed below, said address designated for that purpose, by depositing a true copy of same enclosed in a properly addressed wrapper, in an official depository under the exclusive care and custody of the United States Postal Service within the State of New York.

TO: Avi Philipson
22 Pleasant Ridge Road
Spring Valley, NY 10977-1609

s/ Melissa Cohen
MELISSA COHEN

Sworn to before me this
11th day of December, 2025.

s/ Haley L. Trust
Notary Public

Haley L. Trust
Notary Public, State of New York
No.: 02TR6368898
Qualified in Nassau County
Commission Expires December 26, 2027