

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

HDC HOLDINGS II, LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 24-12307 (TMH)

(Jointly Administered)

Hearing Date: November 7, 2024 at 11:00 a.m. (ET)

Objection Deadline: October 31, 2024 at 4:00 p.m. (ET)

**DEBTORS' MOTION FOR ENTRY OF AN ORDER
AUTHORIZING THE DEBTORS TO (A) EMPLOY AND RETAIN
MOSAIC GROWTH PARTNERS TO PROVIDE INTERIM MANAGEMENT
SERVICES AND (B) DESIGNATE JEFFREY MARTIN AS CHIEF RESTRUCTURING
OFFICER FOR THE DEBTORS, EFFECTIVE AS OF THE PETITION DATE**

HDC Holdings II, LLC and its affiliated debtors and debtors in possession (collectively, the “Debtors”) in the above-captioned chapter 11 cases (collectively, the “Chapter 11 Cases”) hereby submit this motion (this “Motion”) for entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Proposed Order”), pursuant to section 363(b) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2016-2 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), (a) authorizing the Debtors to (i) employ and retain Mosaic Growth Partners (“Mosaic”) to provide the Debtors with a chief restructuring officer

¹ The Debtors in these chapter 11 cases, together with the last four digits of each Debtor’s federal tax identification number, are: HDC Holdings II, LLC (2013); HDC Holdings III, LLC (3296); CCM Capital Assets, LLC (9451); Channel Control Merchants, LLC (3319); Dirt Cheap I, LLC (9433); CCM Support Services, LLC (2059); CCM Wholesale SE, LLC (7219); Channel Control Merchants of Texas, LLC (8091); Creative Sales Solutions, LLC (1691); Dirt Cheap Arkansas, LLC (0244); Dirt Cheap Building Supplies, LLC (0880); Dirt Cheap of Georgia, LLC (0269); Dirt Cheap of Louisiana, LLC (0067); Dirt Cheap SE, LLC (4928); Dirt Cheap Tennessee, LLC (1273); Treasure Hunt, LLC (9393); CCM Wholesale, LLC (7219); Channel Control Merchants of California, LLC (9011); and CAL Support Services, LLC (2859). The Debtors’ headquarters are located at 6892 US Hwy 49 North, Hattiesburg, Mississippi 39402.

(the “CRO”) and additional personnel to support the CRO (the “Additional Personnel”), and (ii) designate Jeffrey Martin as the Debtors’ CRO, effective as of the Petition Date (as defined below), each pursuant to the terms of the engagement agreement attached hereto as **Exhibit B** (as amended, the “Agreement”), and (b) granting related relief. In support of this Motion, the Debtors rely on the *Declaration of Jeffrey Martin in Support of Debtors’ Motion for Entry of an Order Authorizing the Debtors to (A) Employ and Retain Mosaic Growth Partners to Provide Interim Management Services and (B) Designate Jeffrey Martin as Chief Restructuring Officer for the Debtors, Effective as of the Petition Date* (the “Martin Declaration”), attached hereto as **Exhibit C**. In further support of this Motion, the Debtors respectfully represent as follows:

JURISDICTION AND VENUE

1. The United States Bankruptcy Court for the District of Delaware (the “Court”) has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334, and the Amended Standing Order of Reference from the United States District Court for the District of Delaware, dated February 29, 2012. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

2. Pursuant to Local Rule 9013-1(f), the Debtors consent to the entry of a final order by the Court in connection with this Motion if it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments consistent with Article III of the United States Constitution.

3. Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.9.

4. The statutory and legal predicates for the relief requested herein are section 363(b) of the Bankruptcy Code, Bankruptcy Rule 2016, and Local Rule 2016-2.

BACKGROUND

5. On October 10, 2024 (the “Petition Date”), each of the Debtors commenced a voluntary case under chapter 11 of the Bankruptcy Code. The Debtors continue to operate their business and manage their properties as debtors and debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. No official committee has been appointed in the Chapter 11 Cases, and no request has been made for the appointment of a trustee or an examiner.

7. Additional information regarding the Debtors’ business, capital structure, and the circumstances leading to the filing of the Chapter 11 Cases is set forth in the *Declaration of Jeffrey Martin in Support of Chapter 11 Petitions and Requests for First Day Relief* [Docket No. 2] (the “First Day Declaration”).²

RELIEF REQUESTED

8. By this Motion, the Debtors seek entry of the Proposed Order: (a) authorizing the Debtors to (i) employ and retain Mosaic to provide the Debtors with the CRO and additional personnel to support the CRO, and (ii) designate Mr. Martin as the Debtors’ CRO, effective as of the Petition Date, each pursuant to the terms of the Agreement; and (b) granting related relief.

RETENTION OF MOSAIC

9. The Debtors seek to retain Mosaic to provide interim management services because of Mosaic’s familiarity with the Debtors’ operations, expertise and experience in restructuring, capital raising, and financial management services. As set forth in the Martin Declaration, Mr. Martin is a Managing Director of Mosaic, and has more than 20 years of

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the First Day Declaration.

experience in the financial advisory industry. Mr. Martin has held and supported C-suite, vice president, and director roles for companies ranging from \$5 million to \$500 million in revenue. As outlined in the First Day Declaration, Mosaic has historically provided consulting services to the Debtors' non-debtor Canadian affiliate and, consequently, Mosaic and Mr. Martin, in particular, are familiar with the Debtors' business, operations, and wind down objectives.

SCOPE OF SERVICES

10. Effective as of September 12, 2024, the Debtors entered into the Agreement with Mosaic. Under the Agreement, Mosaic has provided and will continue to provide interim management and restructuring services to the Debtors (the "Services"), including: (i) directing the day-to-day management of the Debtors' store closing sales, liquidation, and wind-down related efforts (the "Wind-Down"), including any related financing and claims reconciliation or settlements related thereto and the negotiation and implementation of the foregoing; (ii) managing cash forecasting and liquidity management procedures in connection with the Wind-Down; (iii) marketing the Debtors' assets, as applicable;; and (iv) taking any and all actions necessary to fulfill the responsibilities set forth above.

11. Subject to entry of the Proposed Order, Mr. Martin and Mosaic will continue to provide interim management and restructuring services to the Debtors under the terms of the Agreement, which were negotiated between the Debtors and Mosaic at arms' length and in good faith, and reflect the parties' mutual agreement as to the substantial efforts that will be required to prepare for and prosecute the Chapter 11 Cases.

12. The Debtors believe that the retention of Mosaic to provide the Services is vital to the success of the Chapter 11 Cases because the Debtors require knowledgeable management to render such Services. Moreover, given their prepetition work with the Debtors

since September 2024, and familiarity with the Debtors' operations stemming from prior services provided to the Debtors' non-debtor Canadian affiliate, Mr. Martin and the additional personnel that support him possess extensive knowledge regarding the Debtors' businesses and stakeholders, which makes Mosaic and Mr. Martin uniquely qualified to assist the Debtors during the Chapter 11 Cases. Accordingly, the Debtors believe that Mosaic and Mr. Martin are well qualified and uniquely situated to perform the Services in the Chapter 11 Cases.

13. The services to be provided by the CRO and the Additional Personnel will complement, and not duplicate, the services to be rendered by the professionals retained in these Chapter 11 Cases. Further, Mosaic will coordinate with the Debtors' retained professionals to avoid unnecessary duplication of efforts. In light of Mosaic's, the CROs', and the Additional Personnel's substantial experience and the complex nature of the Debtors' business and financial affairs, the Debtors believe that Mosaic, the CRO, and the Additional Personnel are well qualified to advise them in these Chapter 11 Cases.

MOSAIC'S DISINTERESTEDNESS

14. Other than as set forth in the Martin Declaration, Mosaic believes that it: (a) has no connection with the Debtors, their creditors, other parties in interest, or the attorneys or accountants of any of the foregoing, the Office of the United States Trustee for the District of Delaware (the "U.S. Trustee") or any person employed by the U.S. Trustee; and (b) does not hold any interest adverse to the Debtors' estates.

15. Although the Debtors respectfully submit that the retention of Mosaic is not governed by section 327 of the Bankruptcy Code, the Martin Declaration discloses, among other things, any relationship that Mosaic and Mr. Martin have with the Debtors, their significant creditors, or other significant parties in interest known to Mosaic. Based upon such disclosures,

the Debtors submit that Mosaic is a “disinterested person,” as that term is defined by section 101(14) of the Bankruptcy Code.

16. In addition, as set forth in the Martin Declaration, if any new material facts or relationships are discovered or arise, Mosaic will provide the Court with a supplemental declaration disclosing, among other things, any relationships between the Debtors, Mosaic, Mr. Martin, or other significant parties in interest that were not disclosed in the Martin Declaration.

TERMS OF COMPENSATION

17. As set forth in the Agreement, Mosaic and Mr. Martin’s compensation shall consist of the following:

- (a) Mosaic shall receive the following flat monthly fees for its services:

Period	Rate
Month 1 (Sept 2024)	\$175,000 USD
Month 2 (Oct 2024)	\$150,000 USD
Month 3 (Nov 2024)	\$125,000 USD
Each month thereafter	\$100,000 USD

- (b) Additionally, Mosaic will be entitled to receive an additional fee of \$200,000, payable on January 1, 2025, upon successfully meeting the debt recovery target outlined in the Budget³ submitted to the Prepetition ABL Agent, plus 10% of any surplus debt recovery from that outlined in the Budget (collectively, the “Additional Fee”).⁴
- (c) Mosaic will be reimbursed for reasonable and documented out-of-pocket expenses incurred in connection with its engagement, such as travel, lodging, local transportation, reasonable working meals, duplication, messenger and other delivery fees.

18. The Debtors shall pay Mosaic the compensation set forth above based upon the submission to the Debtors of monthly invoices by Mosaic. Because Mosaic and Mr.

³ As described in the First Day Declaration, the Debtors developed the Budget in consultation with Mosaic and the Prepetition ABL Lenders.

⁴ Mosaic understands and agrees that the Additional Fee is not being pre-approved and remains subject to Court approval. While Mosaic is not seeking pre-approval of the Additional Fee, Mosaic wishes to advise the Court at this time that the Additional Fee was negotiated as part of the overall agreement.

Martin are not being employed as professionals under section 327 of the Bankruptcy Code, they will not submit fee applications pursuant to sections 330 and 331 of the Bankruptcy Code.

19. Instead, by the last day of each month, Mosaic shall file with the Court and provide notice to the U.S. Trustee and any statutory committee appointed in the Chapter 11 Cases reports of compensation earned and expenses incurred on a monthly basis related to the engagement for the previous month (each, a “Staffing Report”). Each Staffing Report shall contain summary charts that include a brief description of the time incurred and services provided, identify the compensation earned by the CRO and each staff employee provided, and itemize expenses incurred, if any, during the applicable time period. Mosaic will maintain records (in 0.5 hour increments) of its services rendered for the Debtors, which records will include reasonably detailed descriptions of such services and the individuals who provided such services. All compensation shall be subject to review by the Court in the event an objection is filed. The compensation provided for in the Agreement shall constitute full payment for the services to be rendered to the Debtors by Mosaic and Mr. Martin. Objections or responses to the Staffing Reports shall be filed and served within fourteen (14) days of filing of the Staffing Report.

20. Before the Petition Date, Mosaic received payments from the Debtors totaling \$375,000.00 (the “Retainer”). The Retainer covered prepetition expenses and fees, along with flat monthly fees for October 2024.

21. The Debtors believe that Mosaic and Mr. Martin’s fees and compensation, as set forth herein, are reasonable and justified under the circumstances.

INDEMNIFICATION PROVISIONS

22. As a material part of the consideration for which Mosaic has agreed to provide the services described herein, the Debtors have agreed that the CRO shall, at all times

during the Chapter 11 Cases, be indemnified on the same terms as provided to the Debtors' other officers under the corporate bylaws and applicable state law, along with insurance coverage under the Debtors' directors and officers liability policy (the "Mosaic Indemnification"). Mosaic has agreed to waive the indemnification set forth in the Agreement with respect to those Indemnified Parties (as defined in the Agreement) who do not serve as officers of the Debtors.

23. The Debtors and Mosaic believe that the indemnification provisions contained in the Agreement are customary and reasonable for Mosaic and comparable firms providing restructuring services for engagement of this type and should be approved.

24. The terms and conditions of the indemnification provisions were negotiated by the Debtors and Mosaic at arm's length and in good faith. The provisions contained in the Agreement, viewed in conjunction with the other terms of the Proposed Order, are reasonable and in the best interest of the Debtors, their estates, and creditors in light of the fact that the Debtors require Mosaic's services to successfully navigate the Chapter 11 Cases.

25. Notwithstanding any provisions of the Agreement to the Contrary, in accordance with the U.S. Trustee's protocol applicable to the retention of personnel to assist the Debtors under section 363 of the Bankruptcy Code (sometimes referred to as the "Jay Alix Protocol"), Mosaic has agreed otherwise, as set forth below:

- a. Notwithstanding anything to the contrary in the Agreement, the Debtors are permitted to indemnify those persons acting as executive officers only on the same terms as provided to the Debtors' other officers and directors under the corporate bylaws and applicable state law, in addition to insurance coverage under the Debtors' director and officer insurance policies.
- b. There will be no indemnification of Mosaic or its affiliates.
- c. Finally, notwithstanding any provision of the Agreement to the contrary, Mosaic has agreed not to raise or assert any defense based upon jurisdiction, venue, abstention, or otherwise to the jurisdiction and venue of the Court or (if the reference is withdrawn) the District Court for the District of Delaware to hear or determine any controversy or claims with respect to, in connection

with, arising out of, or in any way related to Mosaic's engagement on these Chapter 11 Cases.

BASIS FOR RELIEF

26. The Debtors seek to employ and retain Mosaic and appoint Mr. Martin as CRO pursuant to section 363 of the Bankruptcy Code, effective as of the Petition Date. Section 363(b)(1) of the Bankruptcy Code provides, in relevant part, that a debtor in possession, "after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate." 11 U.S.C. § 363(b)(1). Under section 363(b), courts require only that the debtor "show that a sound business purpose justifies such actions." *In re Montgomery Ward Holding Corp.*, 242 B.R. 147, 153 (D. Del. 1999) (internal citations omitted); *see also In re Elpida Memory, Inc.*, No. 12-10947 (CSS), 2012 WL 6090194, at *5 (Bankr. D. Del. Nov. 20, 2012) (noting that it is "well-settled" that a debtor may use its assets outside the ordinary course where such use "represents the sound exercise of business judgment"); *In re Phoenix Steel Corp.*, 82 B.R. 334, 335–36 (Bankr. D. Del. 1987) (stating that judicial approval under section 363 of the Bankruptcy Code requires a showing that the proposed action is fair and equitable, in good faith, and supported by a good business reason). Moreover, "[w]here the debtor articulates a reasonable basis for its business decisions (as distinct from a decision made arbitrarily or capriciously), courts will generally not entertain objections to the debtor's conduct." *In re Johns-Manville Corp.*, 60 B.R. 612, 616 (Bankr. S.D.N.Y. 1986) (citation omitted); *see also In re Tower Air, Inc.*, 416 F.3d 229, 238 (3d Cir. 2005) (stating that "[o]vercoming the presumptions of the business judgment rule on the merits is a near-Herculean task").

27. The Debtors submit that the relief requested herein is appropriate and warranted. The decision to retain Mosaic and appoint Mr. Martin as the CRO should be authorized because it is based on a sound exercise of the Debtors' business judgment.

28. First, as further described above, Mr. Martin is familiar with the Debtors' operations given his prior services rendered on behalf of the Debtors' non-debtor Canadian affiliate. The Debtors believe that Mr. Martin, in his capacity as the CRO, will provide services that benefit the Debtors' estates and creditors. Specifically, the retention of Mosaic and appointment of Mr. Martin as the CRO will provide the Debtors with the necessary leadership and direction and promote efficiency in the administration of the Chapter 11 Cases.

29. Second, Mr. Martin, working in conjunction with other representatives of the Debtors, has assisted the Debtors with respect to short-term cash management activities, evaluating strategic alternatives, and coordinating the Debtors' efforts to prepare for chapter 11.

30. Third, the Debtors and Mosaic negotiated the terms of the Agreement at arms' length, in good faith, and on economic terms that are fair, reasonable, and beneficial to the Debtors' estates.

31. In view of the foregoing, the Debtors submit that the retention of Mosaic and the employment of Mr. Martin as the CRO is a sound exercise of the Debtors' business judgment, and is in the best interests of all parties in interest in the Chapter 11 Cases. The Debtors additionally believe that Mosaic is well qualified and able to represent the Debtors in a cost effective, efficient, and timely manner.

32. Based upon the foregoing, the Debtors submit that the retention of Mosaic, and the designation of Jeffrey Martin as the Debtors' CRO on the terms set forth herein and in the Agreement, is a sound exercise of business judgment, necessary and appropriate, and in the

best interest of the Debtors' estates, creditors, and other parties in interest, and therefore should be granted in the Chapter 11 Cases.

NOTICE

33. Notice of this Motion has been or will be provided to (i) the Office of the United States Trustee for the District of Delaware; (ii) counsel for BMO Bank, N.A.; (iii) counsel for Hancock Whitney Bank; (iv) holders of the thirty (30) largest unsecured claims on a consolidated basis against the Debtors; and (v) all parties that have filed a notice of appearance and request for service of papers pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, the Debtors submit that no other or further notice need be given.

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CONCLUSION

WHEREFORE, the Debtors request entry of the Proposed Order, granting the relief requested herein and such other and further relief as is just and proper.

Dated: October 17, 2024
Wilmington, Delaware

YOUNG CONAWAY STARGATT & TAYLOR, LLP

/s/ S. Alexander Faris

Michael R. Nestor (No. 3526)
Andrew L. Magaziner (No. 5426)
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Proposed Counsel to the Debtors and Debtors in Possession

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

HDC HOLDINGS II, LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 24-12307 (TMH)

(Jointly Administered)

Hearing Date: November 7, 2024 at 11:00 a.m. (ET)

Objection Deadline: October 31, 2024 at 4:00 p.m. (ET)

NOTICE OF MOTION

PLEASE TAKE NOTICE that the above-captioned debtors and debtors in possession (collectively, the “Debtors”) have filed the *Debtors’ Motion for Entry of an Order Authorizing the Debtors to (A) Employ and Retain Mosaic Growth Partners to Provide Interim Management Services and (B) Designate Jeffrey Martin as Chief Restructuring Officer for the Debtors, Effective as of the Petition Date* (the “Motion”) with the United States Bankruptcy Court for the District of Delaware (the “Court”).

PLEASE TAKE FURTHER NOTICE that any objections to the Motion must be filed on or before **October 31, 2024 at 4:00 p.m. (ET)** (the “Objection Deadline”) with the United States Bankruptcy Court for the District of Delaware, 3rd Floor, 824 North Market Street, Wilmington, Delaware 19801. At the same time, you must serve a copy of any objection upon the undersigned proposed counsel to the Debtors so as to be received on or before the Objection Deadline.

PLEASE TAKE FURTHER NOTICE THAT A HEARING TO CONSIDER THE MOTION WILL BE HELD ON NOVEMBER 7, 2024 AT 11:00 A.M. (ET) BEFORE THE HONORABLE THOMAS M. HORAN IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE, 824 N. MARKET STREET, 5TH FLOOR, COURTROOM NO. 6, WILMINGTON, DELAWARE 19801.

¹ The Debtors in these chapter 11 cases, together with the last four digits of each Debtor’s federal tax identification number, are: HDC Holdings II, LLC (2013); HDC Holdings III, LLC (3296); CCM Capital Assets, LLC (9451); Channel Control Merchants, LLC (3319); Dirt Cheap I, LLC (9433); CCM Support Services, LLC (2059); CCM Wholesale SE, LLC (7219); Channel Control Merchants of Texas, LLC (8091); Creative Sales Solutions, LLC (1691); Dirt Cheap Arkansas, LLC (0244); Dirt Cheap Building Supplies, LLC (0880); Dirt Cheap of Georgia, LLC (0269); Dirt Cheap of Louisiana, LLC (0067); Dirt Cheap SE, LLC (4928); Dirt Cheap Tennessee, LLC (1273); Treasure Hunt, LLC (9393); CCM Wholesale, LLC (7219); Channel Control Merchants of California, LLC (9011); and CAL Support Services, LLC (2859). The Debtors’ headquarters are located at 6892 US Hwy 49 North, Hattiesburg, Mississippi 39402.

**PLEASE TAKE FURTHER NOTICE THAT, IF YOU FAIL TO RESPOND
IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF
REQUESTED IN THE MOTION WITHOUT FURTHER NOTICE OR A HEARING.**

Dated: October 17, 2024
Wilmington, Delaware

YOUNG CONAWAY STARGATT & TAYLOR, LLP

/s/ S. Alexander Faris

Michael R. Nestor (No. 3526)
Andrew L. Magaziner (No. 5426)
S. Alexander Faris (No. 6278)
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*Proposed Counsel to the Debtors and Debtors in
Possession*

EXHIBIT A

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

HDC HOLDINGS II, LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 24-12307 (TMH)

(Jointly Administered)

Ref. Docket No. ____

**ORDER AUTHORIZING THE DEBTORS TO (A) EMPLOY AND RETAIN
MOsaic GROWTH PARTNERS TO PROVIDE INTERIM MANAGEMENT
SERVICES AND (B) DESIGNATE JEFFREY MARTIN AS CHIEF RESTRUCTURING
OFFICER FOR THE DEBTORS, EFFECTIVE AS OF THE PETITION DATE**

Upon consideration of the motion (the “Motion”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of an order (this “Order”), pursuant to section 363(b) of the Bankruptcy Code, Bankruptcy Rule 2016, and Local Rule 2016-2, (a) authorizing the Debtors to (i) employ and retain Mosaic to provide the Debtors with a chief restructuring officer (the “CRO”) and additional support personnel, and (ii) designate Jeffrey Martin as the Debtors’ CRO, effective as of the Petition Date, each pursuant to the terms of the Agreement and (b) granting related relief; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware dated as of February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and

¹ The Debtors in these chapter 11 cases, together with the last four digits of each Debtor’s federal tax identification number, are: HDC Holdings II, LLC (2013); HDC Holdings III, LLC (3296); CCM Capital Assets, LLC (9451); Channel Control Merchants, LLC (3319); Dirt Cheap I, LLC (9433); CCM Support Services, LLC (2059); CCM Wholesale SE, LLC (7219); Channel Control Merchants of Texas, LLC (8091); Creative Sales Solutions, LLC (1691); Dirt Cheap Arkansas, LLC (0244); Dirt Cheap Building Supplies, LLC (0880); Dirt Cheap of Georgia, LLC (0269); Dirt Cheap of Louisiana, LLC (0067); Dirt Cheap SE, LLC (4928); Dirt Cheap Tennessee, LLC (1273); Treasure Hunt, LLC (9393); CCM Wholesale, LLC (7219); Channel Control Merchants of California, LLC (9011); and CAL Support Services, LLC (2859). The Debtors’ headquarters are located at 6892 US Hwy 49 North, Hattiesburg, Mississippi 39402.

² Capitalized terms used but not otherwise defined herein have the meaning ascribed to them in the Motion.

this Court having found that venue of this proceeding and the Motion in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and notice of the Motion being adequate and appropriate under the particular circumstances; and this Court being satisfied based on the representations made in the Motion and the Martin Declaration that Mosaic represents no interest adverse to the Debtors' estates, that apart from the employment of Mosaic, that Mosaic is disinterested and that Mosaic is not a "creditor" within the meaning of section 101(11) of the Bankruptcy Code; and upon consideration of the Martin Declaration; and this Court having found and determined that the relief sought in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest and an appropriate exercise of the Debtors' business judgment, and that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein, and any objections to the requested relief having been withdrawn or overruled on the merits; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Motion is granted as set forth herein.
2. The Debtors are hereby authorized to engage Mosaic to (a) provide the Debtors with the CRO and additional personnel to support the CRO, and (b) designate Jeffrey Martin as the Debtors' CRO, effective as of the Petition Date, subject to the following terms, which apply notwithstanding anything to the contrary in the Agreement or the Motion:
 - a) Mosaic and its affiliates shall not act in any other capacity (for example, and without limitation, as a claims agent/claims administrator, or investor/acquirer) in connection with the Chapter 11 Cases.
 - b) In the event that the Debtors seek to materially change the terms of Mosaic's engagement by either (i) modifying the functions of personnel, (ii) adding new personnel, or (iii) altering or expanding the scope of the such engagement or the Agreement, a motion to modify Mosaic's retention shall be filed;

- c) No principal, employee or independent contractor of Mosaic or its affiliates shall serve as a director or manager of the Debtors during the pendency of the Chapter 11 Cases.
- d) Mosaic shall not be required to submit fee applications pursuant to sections 330 and 331 of the Bankruptcy Code. Instead, Mosaic shall file with the Court and serve on the Debtors, the U.S. Trustee, and any statutory committee appointed in the Chapter 11 Cases a report (the “Staffing Report”) by the last day of each month covering the previous month, which Staffing Report will provide information on Mosaic’s compensation for such month and the names, job classifications, and functional areas of the professionals performing the engagement. Each Staffing Report will further summarize hours worked by activity category (e.g., financial management, operational management, hearings, etc.) and reimbursable expenses by expense category. Mosaic will maintain reasonably detailed time entry records in 0.5 hour increments. Parties in interest in the Chapter 11 Cases shall have the right to object to Mosaic’s compensation and expenses set forth in a Staffing Report within fourteen (14) days after Mosaic files such reports. Such compensation and expenses shall be subject to Court review in the event that an objection is filed. The Debtors are authorized to pay Mosaic the amounts due for services provided in accordance with the terms and conditions of the Agreement.
- e) Success fees (including the Additional Fee), transaction fees, or other back-end fees shall be approved by this Court at the conclusion of the Chapter 11 Cases on a reasonableness standard and are not being pre-approved by entry of this Order. No success fee, transaction fee or back-end fee shall be sought upon conversion of the Chapter 11 Cases, dismissal of the Chapter 11 Cases for cause, or appointment of a trustee.
- f) The Debtors are permitted to indemnify the CRO on the same terms as provided to the Debtors’ other officers under the corporate bylaws and applicable state law, along with insurance coverage under the Debtors’ directors and officers liability policy (the “CRO Indemnity”).
- g) There shall be no indemnification of Mosaic, its affiliates or non-officer employees of Mosaic.
- h) For a period of three years after the conclusion of the engagement, neither Mosaic, Mr. Martin, nor any affiliates of Mosaic shall make any investments in the Debtors or the reorganized debtors (if applicable).
- i) Mosaic shall disclose any and all facts that may have a bearing on whether the firm, its subsidiaries and/or any individuals working on the engagement hold or represent any interest adverse to the Debtors, their creditors, or other parties in interest. The obligation to disclose identified in this subparagraph is a continuing obligation.

- j) Notwithstanding anything in the Agreement to the contrary, Mr. Martin shall be subject to all duties and obligations pertaining to his status as an officer of the Debtors under applicable law.

3. Without prejudice to the CRO Indemnity, any limitation of liability under the terms of the Agreement is deemed to be of no force or effect during the Chapter 11 Cases.

4. Notwithstanding anything in paragraph 1(c) of the Agreement to the contrary, Mr. Martin shall be subject to all duties and obligations pertaining to his status as an officer of the Debtors under applicable law.

5. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order are immediately effective and enforceable upon its entry.

6. To the extent there is inconsistency between the terms of the Agreement, the Motion and this Order, the terms of this Order shall govern.

7. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order.

8. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

EXHIBIT B

Engagement Agreement



September 12, 2024

Channel Control Merchants LLC
6892 US 49
Hattiesburg, MS 39402

Attention: Ben Nortman (CCM LLC Board Member)

Dear Ben:

This letter confirms and sets forth the terms and conditions of the engagement between 8627690 CANADA INC. ("Mosaic Growth Partners") and the Channel Control Group of companies (collectively, the "Channel Control Group") listed at Schedule 'A' including the scope of the services to be performed and the basis of compensation for those services. Upon execution of this letter by each of the parties below, this letter will constitute an agreement between the Company and Mosaic Growth Partners (the "Agreement").

1. Background

Mosaic Growth Partners understands that the Channel Control Group is presently engaged in discussions with its creditors concerning its outstanding indebtedness and secured lending arrangements. Mosaic Growth Partners further understands that the Board of Directors of the Channel Control Group (the "**Board**") is presently reviewing all strategic alternatives to address the current financial circumstances of the Channel Control Group, including the possibility of a sale of certain businesses or assets of Channel Control Group and/or other refinancing, investment solicitation, restructuring and business improvement initiatives (a "**Restructuring**"). In connection with the Restructuring, Channel Control Group has identified the need for a qualified advisor (the "**Advisor**") and/or Chief Restructuring Officer ("**CRO**") to assist the Channel Control Group in managing its affairs in connection with its Restructuring efforts. As such the Channel Control Group seeks to retain Mosaic Growth Partners, and specifically Jeff Martin, to act as the Channel Control Group's Advisor and/or CRO in connection with its Restructuring efforts.

2. Description of Services

- a. Officers. In connection with this engagement, Mosaic Growth Partners shall make available to the Company:
 - i. Jeff Martin to serve as the Chief Restructuring Officer (the "**CRO**");
 - ii. Upon the mutual agreement of Mosaic Growth Partners and the Company, Mosaic Growth Partners will provide additional employees of Mosaic Growth Partners and/or its affiliates ("Additional Personnel") as required (collectively with the CRO, the "**Engagement Personnel**"), to assist the CRO in the execution of the duties set forth more fully herein.
- b. Duties.
 - i. The Engagement Personnel shall assist the Company with preparing the Statement and Schedules, Monthly Operating Reports and other requirements mandated by the Bankruptcy process;



- ii. The Engagement Personnel shall assist the Company in the development and maintenance of the Thirteen Week Cash Flow ("TWCF") as well as variance reporting;
 - iii. The CRO shall serve as the principal contact with the Company's creditors with respect to the Company's financial and operational matters; and
 - iv. The Engagement Personnel shall perform such other services as requested or directed by the board of the directors of the Company (the "Board") or other Company personnel as authorized by the Board, and agreed by Mosaic Growth Partners that is not duplicative of work others are performing for the Company.
 - c. The Engagement Personnel will report directly to the Board or other applicable officers, as directed by the Board and, at the request of the Board will make recommendations to and consult with the Board and such senior officers as the Board directs.
 - d. The Engagement personal will continue to be employed, by Mosaic Growth Partners and, while rendering services to the Company, will continue to work with other personnel at Mosaic Growth Partners in connection with unrelated matters that will not unduly interfere with the services rendered by the Engagement Personnel pursuant to this Agreement. With respect to the Company, however, the Engagement Personnel shall operate under the direction of the Board and Mosaic Growth Partners shall have no liability to the Company for any acts or omissions of the Engagement Personnel related to the performance or non-performance of services at the direction of the Board and consistent with the requirements of the Engagement and this Agreement.
 - e. In connection with the services to be provided hereunder, from time-to-time Mosaic Growth Partners may utilize the services of employees of its affiliates. For the purposes of this Agreement, "affiliate" means, with respect to any specified person, any other person directly or indirectly controlling, controlled by or under common control with such specified person. For purposes of this definition, the terms "controlling", "controlled by" or "under common control with" shall mean the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a person, whether through the ownership of voting securities, by contract or otherwise, or the power to elect at least 50% of the directors, managers, general partners, or persons exercising similar authority with respect to such person.
3. Information Provided by Company and Forward-Looking Statements. The Company shall use all reasonable efforts to: (i) provide the Engagement Personnel with access to management and other representatives of the Company; and (ii) to furnish all data, material, and other information concerning the business, assets, liabilities, operations, cash flows, properties, financial condition and prospects of the Company that engagement Personnel reasonably request in connection with the services to be provided by the Company. The Engagement Personnel shall rely, without further independent verification, on the accuracy and completeness of all publicly available information and information that is furnished by or on behalf of the Company and otherwise reviewed by Engagement Personnel in connection with the services performed for the Company. The Company acknowledges and agrees that the Engagement Personnel are not responsible for the accuracy or completeness of such information and shall not be responsible for any inaccuracies or omissions therein. Mosaic Growth Partners and Engagement Personnel are under no obligation to update data submitted to them or to review any other areas unless specifically requested by the Board to do so.

The Company understands that the services to be performed by Engagement Personnel may include the development of projections, recommendations, forward-looking statements, and other determinations and/or opinions, and that numerous factors beyond the control of Mosaic Growth Partners can affect the actual results of the Company's operations, which may materially and adversely differ from those projections, recommendations, forward-looking statements, and other determinations and/or opinions. In addition, Mosaic Growth Partners will be relying on information provided by the Company in the



preparation of those projections, recommendations, forward looking statements, and other determinations and/or opinions.

4. Limitation of Duties. Neither Mosaic Growth Partners, nor the Engagement Personnel make any representation or guarantee that, inter alia, (i) an appropriate restructuring proposal or strategic alternative can be formulated for the Company, (ii) any restructuring proposal or strategic alternative presented to the Company's management or the Board will be more successful than all other possible restructuring proposals or strategic alternatives, (iii) restructuring is the best course of action for the Company, or (iv) if formulated, that any proposed restructuring plan or strategic alternative will be accepted by any of the Company's creditors, shareholders, and other constituents. Further, neither Mosaic Growth Partners, nor the Engagement Personnel, assume any responsibility for the Company's decision to pursue, or not pursue any business strategy, or to effect, or not effect, any transaction. The Engagement Personnel shall be responsible for the implementation only of the restructuring proposal or alternative approved by the Board and only to the extent and in the manner authorized and directed by the Board.

5. Compensation.

- a. Mosaic Growth Partners will receive fees for the services of the Engagement Personnel based on the following rates:

Month 1 (Sept 2024)	-	\$175,000 USD
Month 2 (Oct 2024).	-	\$150,000 USD
Month 3 (Nov 2024)	-	\$125,000 USD
After Month 3	-	\$100,000 USD

Such rates shall be subject to adjustment annually at such time as Mosaic Growth Partners adjusts its rates generally. The monthly fees shall be payable in advance on the first of each month.

- b. In addition, Mosaic Growth Partners will be reimbursed for its reasonable out-of-pocket expenses incurred in connection with this assignment, such as travel, lodging, duplicating, messenger and telephone charges. All fees and expenses will be billed on a monthly basis or, at Mosaic Growth Partners' discretion, more frequently. Invoices are payable upon receipt.
- c. The Company hereby directs Mosaic Growth Partners to hold \$250,000 USD as a retainer under this Agreement, which retainer shall be credited against any amounts due at the termination of this engagement and returned upon the satisfaction of all obligations hereunder.
- d. In addition to the Fee set forth above, Mosaic Growth Partners shall also be entitled to receive an additional fee (the "Additional Fee") of \$200,000 USD, payable by on January 1, 2025, upon the successfully meeting the debt recovery target outlined in financial modelling submitted to the Company's banking partner (BMO), a copy of which is annexed as Schedule 'B'. In addition, Mosaic Growth Partners will receive 10% of any surplus debt recovery from that outlined in the model. The final model submitted to the Company's banking partner (BMO) will serve as the model that drives this target.

6. Termination.

- a. This Agreement will apply from the commencement of the services referred to in Section 1 and may be terminated with immediate effect by either party without cause by written notice to the other party.



- b. Mosaic Growth Partners normally does not withdraw from an engagement unless the Company misrepresents or fails to disclose material facts, fails to pay fees or expenses, or makes it unethical or unreasonably difficult for Mosaic Growth Partners to continue performance of the engagement, or other just cause exists.
 - c. On termination of the Agreement, any fees and expenses due to Mosaic Growth partners shall be remitted promptly.
 - d. The provisions of this Agreement that give the parties the rights and obligations beyond its termination shall survive and continue to bind the parties.
7. No Audit. Company acknowledges and agrees that Mosaic Growth Partners and Engagement Personnel are not being requested to perform an audit, review, or compilation, or any other type of financial statement reporting engagement that is subject to the rules of the AICPA, SEC, or other state or national professional or regulatory body.
8. No Third-Party Beneficiary. The Company acknowledges that all advice (written or oral) given by Mosaic Growth Partners to the Company in connection with this engagement is intended solely for the benefit and use of the Company (limited to its Board and management) in considering the matters to which this engagement relates. The Company agrees that no such advice shall be used for any other purpose or reproduced, disseminated, quoted or referred to at any time in any manner or for any purpose other than accomplishing the tasks referred to herein without Mosaic Growth Partners' prior approval (which shall not be unreasonably withheld), except as required by law.
9. Conflicts. Mosaic Growth Partners is not currently aware of any relationship that would create a conflict of interest with the Company or those parties-in-interest of which you made us aware. Because Mosaic Growth Partners and its affiliates and subsidiaries comprise a consulting firm (the "Firm") that serves clients on an international basis in numerous cases, both in and out of court, it is possible that Mosaic Growth Partners may have rendered or will render services to or have business associations with other entities or people which had or have or may have relationships with the Company, including creditors of the Company. The Firm will not be prevented or restricted by virtue of providing the services under this Agreement from providing services to other entities or individuals, including entities or individuals whose interests may be in competition or conflict with the Company's, provided the Firm makes appropriate arrangements to ensure that confidentiality of information is maintained. Each of the entities comprising the definition of Company (each, a "Company Entity") acknowledges and agrees that the services being provided on behalf of any other Company Entity. Each Company Entity represents that it has taken all corporate action necessary and is authorized to waive such potential conflicts. Without limiting the above, the Company acknowledges and agrees that Mosaic Growth Partners is entering or has entered an agreement similar to this agreement with the Canadian affiliates of the Company and the Company waives any conflict arising therefrom.
10. Confidentiality. Mosaic Growth Partners shall keep as confidential all non-public information received from the Company in conjunction with this engagement, except: (i) as requested by the Company or its legal counsel; (ii) as required by legal proceedings; or (iii) as reasonably required in the performance of this engagement. All obligations as to non-disclosure shall cease as to any part of such information to the extent that such information is or becomes public other than as a result of a breach of this provision.
11. Non-Solicitation. The Company, on behalf of itself, its affiliates and any person (as such term is defined under the *Canada Business Corporations Act*) which may acquire all or substantially all of its assets, agrees that, until two years subsequent to the termination of this Agreement, it will not solicit, recruit, hire or otherwise engage any employee of Mosaic Growth Partners or its affiliates who worked on this engagement while employed by Mosaic Growth Partners or its affiliates ("Solicited Person").
12. Indemnification. The indemnification provisions, attached hereto as Schedule C, are incorporated herein by reference and the termination of this Agreement or the engagement shall not affect those provisions, which shall survive termination. Furthermore, all those provisions contained in Schedule C are in addition to any protections or remedies afforded to Mosaic Growth Partners at law or by statute.



As to the services the Company has requested and Mosaic Growth Partners has agreed to provide as set forth in this Agreement, the total aggregate liability of Mosaic Growth Partners under this Agreement to the Company and its successors and assigns, shall be limited to the actual damages incurred by the Company or its successors or assigns, respectively. In no event will Mosaic Growth Partners or any of its affiliates be liable to the Company or their successors or assigns for consequential, special, or punitive damages, including loss of profit, data, business or goodwill. In no event shall the total aggregate liability of Mosaic Growth Partners under this Agreement to the Company and their successors and assigns exceed the total amount of fees received and retained by Mosaic Growth Partners hereunder.

13. Joint and Several Liability. Each Company Entity hereby acknowledges and agrees that they are each jointly and severally liable to Mosaic Growth Partners and its affiliates for all the Company's representations, warranties, covenants, liabilities, and obligations set forth in the Agreement. Any beneficiary of this agreement may seek to enforce any of its rights and remedies hereunder against any or all Company Entities in any order at any time in its sole discretion.
14. Miscellaneous. This Agreement (together with the attached indemnity provisions): (a) shall be governed and construed in accordance with the laws of the Province of Ontario applicable therein without giving effect to such province's rules concerning conflicts of laws that might provide for any other choice of law; (b) incorporates the entire understanding of the parties with respect to the subject matter hereof; (c) may not be amended or modified except in writing executed by each of the parties hereto; (d) may be executed by facsimile and in counterparts, each of which shall be deemed to be an original but all of which together shall constitute one and the same agreement; and (e) notwithstanding anything herein to the contrary, Mosaic Growth Partners may reference or list the Company's name and/or a general description of the services in Mosaic Growth Partners' marketing materials, including, without limitation, on Mosaic Growth Partners' website.

If the foregoing is acceptable to you, kindly sign the enclosed copy to acknowledge your agreement with its terms.

Very truly yours,
Mosaic Growth Partners

By: 

Jeff Martin
Managing Director

For consideration above, this agreement is accepted and agreed:
Channel Control Merchants LLC

By: 

Ben Nortman
Board Member, Channel Control Merchants LLC



SCHEDULE A
Channel Control Group

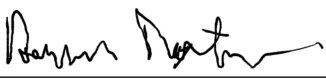
1. HDC Holdings II, LLC
2. HDC Holdings III, LLC
3. CCM Capital Assets, LLC
4. Channel Control Merchants, LLC
5. Dirt Cheap I, LLC
6. CCM Support Services, LLC
7. CCM Wholesale SE, LLC
8. Channel Control Merchants of Texas, LLC
9. Creative Sales Solutions, LLC
10. Dirt Cheap Arkansas, LLC
11. Dirt Cheap Building Supplies, LLC
12. Dirt Cheap of Georgia, LLC
13. Dirt Cheap of Louisiana, LLC
14. Dirt Cheap SE, LLC
15. Dirt Cheap Tennessee, LLC
16. Treasure Hunt, LLC
17. CCM Wholesale, LLC
18. Channel Control Merchants of California, LLC
19. CAL Support Services, LLC

Intention of the parties that this list will be updated to include all debtor companies filing Chapter 11 proceeding in the United States.

By: 

Jeff Martin
Managing Director

For consideration above, this agreement is accepted and agreed:
Channel Control Merchants LLC

By: 

Ben Nortman
Board Member, Channel Control Merchants LLC



SCHEDULE B
Bank Financial Model

Intention of the parties that this model will be updated to reflect final Bank (BMO) model used in filing Chapter 11 proceeding in the United States.

By: 

Jeff Martin
Managing Director

For consideration above, this agreement is accepted and agreed:
Channel Control Merchants LLC

By: 

Ben Nortman
Board Member, Channel Control Merchants LLC



SCHEDULE C
Indemnity Provisions

- A. The Company agrees to indemnify and hold harmless each of Mosaic Growth Partners, its affiliates and their respective shareholders, managers, members, employees, agents, representatives and subcontractors (each, an "Indemnified Party" and collectively, the "Indemnified Parties") against any and all losses, claims, damages, liabilities, penalties, obligations, disbursements and expenses, including the costs (fees and disbursements) for counsel or others (including employees of Mosaic Growth Partners, based on their then current hourly billing rates) in investigating, preparing or defending any action or claim, whether or not in connection with litigation in which any Indemnified Party is a party, or enforcing the Agreement (including these indemnity provisions), as and when incurred, caused by, relating to, based upon or arising out of (directly or indirectly) the Indemnified Parties' acceptance of or the performance or nonperformance of their obligations under the Agreement; provided, however, such indemnity shall not apply to any such loss, claim, damage, liability or expense to the extent it is finally determined to have resulted from such Indemnified Party's gross negligence or willful misconduct. The Company also agrees that no Indemnified Party shall have any liability (whether direct or indirect, in contract or tort or otherwise) to the Company for or in connection with the engagement of Mosaic Growth Partners, except to the extent for any such liability for losses, claims, damages, liabilities or expenses that are finally determined to have resulted from such Indemnified Party's gross negligence or willful misconduct. The Company further agrees that it will not, without the prior consent of an Indemnified Party, settle or compromise or consent to the entry of any judgment in any pending or threatened claim, action, suit or proceeding in respect of which such Indemnified Party seeks indemnification hereunder (whether or not such Indemnified Party is an actual party to such claim, action, suit or proceeding) unless such settlement, compromise or consent includes an unconditional release of such Indemnified Party from all liabilities arising out of such claim, action, suit or proceeding.
- B. These indemnification provisions shall be in addition to any liability which the Company may otherwise have to the Indemnified Parties. In the event that, at any time whether before or after termination of the engagement or the Agreement, as a result of or in connection with the Agreement or Mosaic Growth Partners' and its personnel's role under the Agreement, Mosaic Growth Partners or any Indemnified Party is required to produce any of its personnel (including former employees) or for examination, discovery, deposition or other written, recorded or oral presentation, or Mosaic Growth Partners or any of its personnel (including former employees) or any other Indemnified Party is required to produce or otherwise review, compile, submit, duplicate, search for, organize or report on any material within such Indemnified Party's possession or control pursuant to a subpoena or other legal (including administrative) process, the Company will reimburse the Indemnified Party for its out of pocket expenses, including the reasonable fees and expenses of its counsel, and will compensate the Indemnified Party for the time expended by its personnel based on such personnel's then current hourly rate.
- C. If any action, proceeding or investigation is commenced to which any Indemnified Party proposes to demand indemnification hereunder, such Indemnified Party will notify the Company with reasonable promptness; provided, however, that any failure by such Indemnified Party to notify the Company will not relieve the Company from its obligations hereunder, except to the extent that such failure shall have actually prejudiced the defense of such action. The Company shall promptly pay expenses reasonably incurred by any Indemnified Party in defending, participating in, or settling any action, proceeding or investigation in which such Indemnified Party is a party or is threatened to be made a party or otherwise is participating in by reason of the engagement under the Agreement, upon submission of invoices therefor, whether in advance of the final disposition of such action, proceeding, or



investigation or otherwise. Each Indemnified Party hereby undertakes, and the Company hereby accepts its undertaking, to repay any and all such amounts so advanced if it shall ultimately be determined that such Indemnified Party is not entitled to be indemnified therefor. If any such action, proceeding or investigation in which an Indemnified Party is a party is also against the Company, the Company may, in lieu of advancing the expenses of separate counsel for such Indemnified Party, provide such Indemnified Party with legal representation by the same counsel who represents the Company, provided such counsel is reasonably satisfactory to such Indemnified Party, at no cost to such Indemnified Party; provided, however, that if such counsel or counsel to the Indemnified Party shall determine that due to the existence of actual or potential conflicts of interest between such Indemnified Party and the Company such counsel is unable to represent both the Indemnified Party and the Company, then the Indemnified Party shall be entitled to use separate counsel of its own choice, and the Company shall promptly advance its reasonable expenses of such separate counsel upon submission of invoices therefor. Nothing herein shall prevent an Indemnified Party from using separate counsel of its own choice at its own expense. The Company will be liable for any settlement of any claim against an Indemnified Party made with the Company's written consent, which consent shall not be unreasonably withheld.

- D. In order to provide for just and equitable contribution if a claim for indemnification pursuant to these indemnification provisions is made but it is finally determined that such indemnification may not be enforced in such case, even though the express provisions hereof provide for indemnification, then the relative fault of the Company, on the one hand, and the Indemnified Parties, on the other hand, in connection with the statements, acts or omissions which resulted in the losses, claims, damages, liabilities and costs giving rise to the indemnification claim and other relevant equitable considerations shall be considered; and further provided that in no event will the Indemnified Parties' aggregate contribution for all losses, claims, damages, liabilities and expenses with respect to which contribution is available hereunder exceed the amount of fees actually received by the Indemnified Parties pursuant to the Agreement. No person found liable for a fraudulent misrepresentation shall be entitled to contribution hereunder from any person who is not also found liable for such fraudulent misrepresentation.
- E. In the event the Company and Mosaic Growth Partners seek judicial approval for the assumption of the Agreement or authorization to enter into a new engagement agreement pursuant to either of which Mosaic Growth Partners would continue to be engaged by the Company, the Company shall promptly pay expenses reasonably incurred by the Indemnified Parties, including attorneys' fees and expenses, in connection with any motion, action or claim made either in support of or in opposition to any such retention or authorization, whether in advance of or following any judicial disposition of such motion, action or claim, promptly upon submission of invoices therefor and regardless of whether such retention or authorization is approved by any court. The Company will also promptly pay the Indemnified Parties for any expenses reasonably incurred by them, including attorney fees and expenses, in seeking payment of all amounts owed to it under the Agreement (or any new engagement agreement) whether through submission of a fee application or in any other manner, without offset, recoupment or counterclaim, whether as a secured claim, an administrative expense claim, an unsecured claim, a prepetition claim or a post-petition claim.
- F. Neither termination of the Agreement nor termination of Mosaic Growth Partners' engagement nor the filing of a petition or application under the *Companies' Creditors Arrangement Act* or *Bankruptcy and Insolvency Act* (Canada) (nor the conversion of an existing case to a different form of proceeding, including a receivership) shall affect these indemnification provisions, which shall hereafter remain operative and in full force and effect.
- G. The rights provided herein shall not be deemed exclusive of any other rights to which the Indemnified Parties may be entitled under the certificate of incorporation or by-laws of the Company, any policy of



insurance, any other agreements, any vote of shareholders or disinterested directors of the Company, any applicable law or otherwise.

Mosaic Growth Partners

By: 

Jeff Martin
Managing Director

For consideration above, this agreement is accepted and agreed:
Channel Control Merchants LLC

By: 

Ben Nortman
Board Member, Channel Control Merchants LLC

EXHIBIT C

Declaration of Jeffrey Martin

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

HDC HOLDINGS II, LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 24-12307 (TMH)

(Jointly Administered)

**DECLARATION OF JEFFREY MARTIN IN SUPPORT OF
DEBTORS' MOTION FOR ENTRY OF AN ORDER AUTHORIZING
THE DEBTORS TO (A) EMPLOY AND RETAIN MOSAIC GROWTH PARTNERS TO
PROVIDE INTERIM MANAGEMENT SERVICES AND (B) DESIGNATE
JEFFREY MARTIN AS CHIEF RESTRUCTURING OFFICER FOR THE
DEBTORS, EFFECTIVE AS OF THE PETITION DATE**

I, Jeffrey Martin, being duly sworn according to law, state the following under penalty of perjury:

1. I am a Managing Director of Mosaic Growth Partners ("Mosaic" or the "Firm"), which maintains an office located at 551 Maple Ave, Suite 1201, Burlington, Ontario, Canada. The information included in this declaration (this "Declaration") concerning Mosaic is based upon my personal knowledge or information provided to me by the Debtors' employees and advisors. Mosaic and I have agreed to provide management and turnaround services to the Debtors in accordance with the terms and conditions set forth herein, in the *Debtors' Motion for Entry of an Order Authorizing the Debtors to (A) Employ and Retain*

¹ The Debtors in these chapter 11 cases, together with the last four digits of each Debtor's federal tax identification number, are: HDC Holdings II, LLC (2013); HDC Holdings III, LLC (3296); CCM Capital Assets, LLC (9451); Channel Control Merchants, LLC (3319); Dirt Cheap I, LLC (9433); CCM Support Services, LLC (2059); CCM Wholesale SE, LLC (7219); Channel Control Merchants of Texas, LLC (8091); Creative Sales Solutions, LLC (1691); Dirt Cheap Arkansas, LLC (0244); Dirt Cheap Building Supplies, LLC (0880); Dirt Cheap of Georgia, LLC (0269); Dirt Cheap of Louisiana, LLC (0067); Dirt Cheap SE, LLC (4928); Dirt Cheap Tennessee, LLC (1273); Treasure Hunt, LLC (9393); CCM Wholesale, LLC (7219); Channel Control Merchants of California, LLC (9011); and CAL Support Services, LLC (2859). The Debtors' headquarters are located at 6892 US Hwy 49 North, Hattiesburg, Mississippi 39402.

Mosaic Growth Partners to Provide Interim Management Services and (B) Designate Jeffrey Martin as Chief Restructuring Officer for the Debtors, Effective as of the Petition Date (the “Motion”)², and in the engagement agreement between the Debtors and Mosaic (the “Agreement”), attached as Exhibit B to the Motion.

Mosaic’s and Mr. Martin’s Qualifications

2. The Debtors seek to retain Mosaic to provide interim management services because of Mosaic’s expertise and experience in restructuring, capital raising and financial management services. I am a Managing Director of Mosaic, and I have more than 20 years of experience in the financial advisory industry. I have held and supported C-suite, vice president, and director roles for companies ranging from \$5 million to \$500 million in revenue.

Services to be Provided

3. Mosaic has agreed to provide services to the Debtors in accordance with the terms and conditions set forth in the Motion and in the Agreement, which is incorporated herein by reference. Under the Agreement, Mosaic has provided and will continue to provide interim management and restructuring services to the Debtors (the “Services”), including: (i) directing the day-to-day management of the Debtors’ store closing sales, liquidation, and wind-down related efforts (the “Wind-Down”), including any related financing and claims reconciliation or settlements related thereto and the negotiation and implementation of the foregoing; (ii) managing cash forecasting and liquidity management procedures in connection with the Wind-Down; (iii) marketing the Debtors’ assets, as applicable; and (iv) taking any and all actions necessary to fulfill the responsibilities set forth above.

² Capitalized terms used but not otherwise defined herein shall have the meaning ascribed to such terms in the Motion.

Staffing and Approach

4. I, along with Mosaic, will (a) engage in ongoing communications with appropriate representatives of the Debtors, including their professional advisors, regarding the status and results of our work efforts; (b) review work product; and (c) facilitate and coordinate the sharing of information, and assure continued alignment with established priorities and objectives, thereby reducing the time expended by professionals retained in the Chapter 11 Cases and avoiding duplication of efforts.

Compensation

5. As set forth in the Agreement, Mosaic's compensation shall consist of the following:

- (a) Mosaic shall receive a flat monthly fee as follows:

Period	Rate
Month 1 (Sept 2024)	\$175,000 USD
Month 2 (Oct 2024)	\$150,000 USD
Month 3 (Nov 2024)	\$125,000 USD
Each month thereafter	\$100,000 USD

- (a) Additionally, Mosaic will be entitled to receive an additional fee of \$200,000, payable on January 1, 2025, upon successfully meeting the debt recovery target outlined in the Budget³ submitted to the Prepetition ABL Agent, plus 10% of any surplus debt recovery from that outlined in the Budget (collectively, the "Additional Fee").⁴
- (b) Mosaic will be reimbursed for reasonable and documented out-of-pocket expenses incurred in connection with its engagement, such as travel, lodging, local transportation, reasonable working meals, duplication, messenger and other delivery fees.

³ As described in the First Day Declaration, the Debtors developed the Budget in consultation with Mosaic and the Prepetition ABL Lenders.

⁴ Mosaic understands and agrees that the Additional Fee is not being pre-approved and remains subject to Court approval. While Mosaic is not seeking pre-approval of the Additional Fee, Mosaic wishes to advise the Court at this time that the Additional Fee was negotiated as part of the overall agreement.

6. Consistent with the Agreement, the Debtors shall pay Mosaic the compensation set forth above based upon the submission to the Debtors of monthly invoices by Mosaic. Because Mosaic and I are not being employed as professionals under section 327 of the Bankruptcy Code, Mosaic will not submit fee applications pursuant to sections 330 and 331 of the Bankruptcy Code.

7. Instead, by the last day of each month, Mosaic shall file with the Court and provide notice to the U.S. Trustee and any statutory committee appointed in the Chapter 11 Cases reports of compensation earned and expenses incurred on a monthly basis related to the engagement for the previous month (each, a “Staffing Report”). Each Staffing Report shall contain summary charts that include a brief description of the time incurred and services provided, identify the compensation earned by the CRO and each staff employee provided, and itemize expenses incurred, if any, during the applicable time period. Mosaic will maintain records (in 0.5 hour increments) of its services rendered for the Debtors, which records will include reasonably detailed descriptions of such services and the individuals who provided such services. All compensation shall be subject to review by the Court in the event an objection is filed. The compensation provided for in the Agreement shall constitute full payment for the services to be rendered to the Debtors by Mosaic and me. Objections or responses to the Staffing Reports shall be filed and served within fourteen (14) days of filing of the Staffing Report.

8. Before the Petition Date, Mosaic received payments from the Debtors totaling \$375,000.00 (the “Retainer”). The Retainer covered prepetition expenses and fees, along with flat monthly fees for October 2024.

Indemnification

9. As a material part of the consideration for which Mosaic has agreed to provide the services described herein, the Debtors have agreed that the CRO shall, at all times

during the Chapter 11 Cases, be indemnified on the same terms as provided to the Debtors' other officers under the corporate bylaws and applicable state law, along with insurance coverage under the Debtors' directors and officers liability policy (the "Mosaic Indemnification"). Mosaic has agreed to waive the indemnification set forth in the Agreement with respect to those Indemnified Parties (as defined in the Agreement) who do not serve as officers of the Debtors.

10. The Debtors and Mosaic believe that the indemnification provisions contained in the Agreement are customary and reasonable for Mosaic and comparable firms providing restructuring services for engagement of this type and should be approved.

11. The terms and conditions of the indemnification provisions were negotiated by the Debtors and Mosaic at arm's length and in good faith. The provisions contained in the Agreement, viewed in conjunction with the other terms of the Proposed Order, are reasonable and in the best interest of the Debtors, their estates, and creditors in light of the fact that the Debtors require Mosaic's services to successfully navigate the Chapter 11 Cases.

12. Notwithstanding any provisions of the Agreement to the Contrary, in accordance with the U.S. Trustee's protocol applicable to the retention of personnel to assist the Debtors under section 363 of the Bankruptcy Code (sometimes referred to as the "Jay Alix Protocol"), Mosaic has agreed otherwise, as set forth below:

- a. Notwithstanding anything to the contrary in the Agreement, the Debtors are permitted to indemnify those persons acting as executive officers only on the same terms as provided to the Debtors' other officers and directors under the corporate bylaws and applicable state law, in addition to insurance coverage under the Debtors' director and officer insurance policies.
- b. There will be no indemnification of Mosaic or its affiliates.
- c. Finally, notwithstanding any provision of the Agreement to the contrary, Mosaic has agreed not to raise or assert any defense based upon jurisdiction, venue, abstention, or otherwise to the jurisdiction and venue of the Court or (if the reference is withdrawn) the District Court for the District of Delaware to hear or determine any controversy or claims with respect to, in connection

with, arising out of, or in any way related to Mosaic's engagement on these Chapter 11 Cases.

Mosaic's Disinterestedness

13. To the best of my knowledge and belief, insofar as I have been able to ascertain after due inquiry, and as is disclosed herein, neither I nor Mosaic is related to the Debtors, their creditors, other parties in interest, the U.S. Trustee or anyone employed by the U.S. Trustee, or holds or represents any interest adverse to any such party, except that Mosaic and I have provided the Services to the Debtors pursuant to the Agreement as detailed herein and in the Motion, as well as the Debtors' non-debtor Canadian affiliate.

14. In connection with the preparation of this Declaration, Mosaic conducted a review of its professional contacts with the Debtors, their affiliates, and other interested parties identified on a list provided to Mosaic by the Debtors' proposed counsel in the Chapter 11 Cases (the "Interested Party List"), which is attached to this Declaration as **Schedule 1**.

15. Mosaic ran the Interested Party List through the Mosaic relationship database, which is a computer database containing names of individuals and entities that are present or recent former clients of Mosaic.

16. Mosaic then reviewed the results of the search, which was completed under my supervision. Pursuant to the results of the conflicts search, none of the services that were or will be provided in the course of other engagements (a) is connected in any way to the Chapter 11 Cases; (b) will impact or conflict with the rights of the Debtors in the Chapter 11 Cases; or (c) will compromise Mosaic's ability to provide services in the Chapter 11 Cases.

17. Mosaic's present or former clients and their affiliates, officers, directors, principal shareholders, and their respective affiliates may have had relationships with parties in interest in the Chapter 11 Cases of which Mosaic was not informed or, subsequent to the

performance of Mosaic's services, may have developed relationships with such parties of which Mosaic and I are unaware.

18. To the best of my knowledge and belief, none of Mosaic's current or former clients (including their affiliates, officers, directors, principal shareholders, and their respective affiliates) is connected to the entities listed on the Interested Parties List or has interests materially adverse to such parties.

19. The Debtors do not owe Mosaic any fees for services performed or expenses incurred under the Agreement prior to the Petition Date.

20. No promises have been received by Mosaic or by any officer or employee thereof as to compensation in connection with the Chapter 11 Cases other than as disclosed herein. In addition, Mosaic has not shared, nor agreed to share (a) any compensation it has received or may receive with another party or person; or (b) any compensation another person or party has received or may receive.

Dated: October 17, 2024

/s/ Jeffrey Martin

Jeffrey Martin
Managing Director
Mosaic Growth Partners

Schedule 1

Interested Party List

HDC Holdings II, LLC

Potential Parties in Interest

Debtors

HDC Holdings II, LLC
HDC Holdings III, LLC
CCM Capital Assets, LLC
Channel Control Merchants, LLC
Dirt Cheap I, LLC
CCM Support Services, LLC
CCM Wholesale SE, LLC
Channel Control Merchants of Texas, LLC
Creative Sales Solutions, LLC
Dirt Cheap Arkansas, LLC
Dirt Cheap Building Supplies, LLC
Dirt Cheap of Georgia, LLC
Dirt Cheap of Louisiana, LLC
Dirt Cheap SE, LLC
Dirt Cheap Tennessee, LLC
Treasure Hunt, LLC
CCM Wholesale, LLC
Channel Control Merchants of California, LLC
CAL Support Services, LLC

Non-Debtor Affiliates

Hilco Trading, LLC
Hilco Merchant Resources, LLC
Treasure Aggregator LLC
Behrens CCM, LLC
SDW Partners LP
Bill & Leslie Cornog Living Trust
G-III Investments, Inc.
Treasure Blocker GP LLC
Treasure Topco LLC
Treasure Intermediate LLC

Debtors' Advisors

Epiq Corporate Restructuring, LLC
8627690 Canada Inc. (d/b/a Mosaic Growth Partners)
Young Conaway Stargatt & Taylor, LLP

Banks

BankPlus

Bank of Montreal
BMO Bank N.A. (f/k/a BMO Harris Bank, N.A.)
Cadence Bank
Citizens Bank, N.A.
Community Bank of Mississippi
First Horizon Bank
Hancock Whitney Bank
Merchants & Marine Bank
PNC Bank
Regions Bank
Sothern Bancorp
The First Bank
The Peoples Bank
Trustmark

Equity Holders

Behrens CCM, LLC
Bill & Leslie Cornog Living Trust
G-III Investments, Inc.
SDW Partners, LP
Treasure Aggregator LLC

Guarantor

HDC Acquisition LLC

Lenders and Other Lienholders

Whitney Bank (d/b/a Hancock Bank)
PNC Bank, National Association (f/k/a Compass Bank)
BMO Bank N.A. (f/k/a BMO Harris Bank, N.A.)
Hilco Trading, LLC
KKR North America Fund XI (Wave) L.P.
Brent Tree Shipping Center, LTD; Brent Tree S/C, LCC
Cottonwood Creek S/C I, Ltd; Cottonwood Creek GP I, LLC
WC South Properties LP
Treasure Topco LLC

Lenders' Advisors

Carver Darden Koretzky Tessier Finn
Blossman & Areaux LLC
Faegre Drinker Biddle & Reath LLP
Vedder Price
Womble Bond Dickinson (US) LLP

Material Vendors and Contract

Counterparties

Amazon.com Services, LLC
Claire's
Classic Brands, LLC
Classic Brands ABC
Dormify
Fleet Farm, LLC
Floor Found, Inc.
Funai Service Corporation
Haas Outdoors, Inc.
Hilco Wholesale Solutions, LLC
HSL Ventures, Inc.
Lowe's
MerchSource, LLC
Macy's Corporate Services, LLC
Nordstrom, Inc.
Overstock.com, Inc.
Penney OpCo LLC
Pilot Travel Centers LLC
Quiet Logistics
Rite Aid
Sohnen Enterprises, Inc.
Standvast Fulfillment, Inc.
ThredUp Inc.
Tri Mountain
Tvilum, LLC
Vantage Inc. (d/b/a Acquco)
Walmart

Top 30 Unsecured Creditors

Target Corp. Salvage Dept.
Amazon.com Services LLC
The Recon Group LLC
Minglewood Properties LTD
Macys-Bloomingdales
Salesforce.com INC
Ernst & Young US LLP
Academy Sports Outdoors, Inc

Classic Brands LLC
Corporate Billing, LLC
Sunset Forest Products, INC
Viking Forest Products LLC
Nordstrom, INC.
Kenco Label & Tag Co. LLC
Dicks Sporting Goods, Inc.
Lowe's
Inmar Supply Chain Solutions, LLC
Concord USA LLC
Schneider National Carriers, Inc
CSS Inc.
24/7 Shop At Home Inc.
Blue Mountain Industrial Park, LLC
Home Depot
Fixture Zone, Inc.
Total Quality Logistics LLC
AFCO
On Partners
Staples 960
Synergy It Solutions of NYS, Inc.
Omniveillance

Insurance Providers & Brokers

CNA Insurance
Tokio Marine HCC
Travelers Insurance
Zurich American Insurance Company

Landlords

3045 East Texas LLC
3045 East Texas Street LLC
551-587 South Lowry Street LLC
551-587 South Lowry Street LLC
805 Realty Corp
805 Realty Corp
Academy Equities LLC
Action 49 Junction LLC
Adams Center LTD
Ambassador Way Shopping Center LLC
Amory LLC
Aschaffenburg Investments, LLC
Baron 551 LLC
Battlefield Centre LLC
Blue Mountain Industrial Park LLC
Brenda Faye Boyles

Cleveland Properties LLC
Coleman Hammons

Compass Bank
Daniel G Kamin Mccomb LLC
Demopolis Towne Center LLC
The Dillard Trulove Trust B, Grantor Trust
Eli Erlich
Eules Capital LP
Ferry Pass Station Inc
Gibbs Development LLC
Greenwood Station LLC
Gulfport/Orange Grove Associates LTD
Hillsboro-WM LTD
Homewood Property LLC
Hudspeth Properties LLC
Janice Champlin
JB Levert Land Company LLC
LA3 Centers LP
LBO Properties
Lewisburg Commons LLC
Lewko Properties LLC
Louis Wiener
Mercury Plaza GP
Minglewood Properties LTD
Monroe Retail Group LLC
MS Equities LLC
Mystic LLC
Phillips Distributors Inc
Pine Tree Plaza LLC
Realvest LLC
Ria Gatlinburg Properties LLC
Rigeland Realty Jjg LLC
Rigeland Realty LLC
Robert N Graham LLC
Roma Street Management LLC
Searcy Square LLC
Second Street of Madison LLC
Sherman Boyles, JR
Shows Development Inc
Southern Development of Mississippi Inc
Spiller LLC
T Hall Andalusia LLC
Tangilena Village Inc.
Thomasville Mart LLC
TLBT LLC

Tombstoneman LLC
Town Square of Columbia LLC
V & V LLC
Vaquero Broadway Partners LP
Watwood Investments LLC
Waveland Choctaw Plaza LLC
Westbrook Mart LLC
WFP Baymont LP

Utility Companies

Alabama Power Company – Birmingham
Alcorn County Electric Power Association
Amory Water & Electric Department
Andalusia, Alabama Utilities
Anniston Water Works & Sewer Board
Atmos Energy
Bossier City Public Utilities
CenterPoint Energy
CDE Lightbrand – Clarksville Department
of Electricity
City of Batesville, Mississippi
City of Bogalusa, Louisiana
City of Brookhaven, Mississippi
City of Carthage, Mississippi
City of Columbia, Mississippi
City of Cornith Gas & Water
City of Fort Oglethorpe, Georgia
City of Gautier, Mississippi
City of Gulfport, Mississippi
City of Hammond, Louisiana
City of Hattiesburg, Mississippi
City of Longbeach, Mississippi
City of Lucedale, Mississippi
City of Marshall, Texas
City of McComb, Mississippi
City of Meridian, Mississippi
City of Monroe, Louisiana
City of Petal, Mississippi
City of Picayune, Mississippi
City of Ridgeland, Mississippi
City of Searcy, Arkansas
City of Slidell, Louisiana
City of Thomasville, Alabama
City of Tupelo
City of Tuscaloosa Water and Sewer
City of Waveland, Mississippi

City of Waynesboro, Mississippi
 City of West Point Water and Light
 Department
 City of Wiggins, Mississippi
 City of Zachary, Louisiana
 Cleco Power LLC
 Coast Electric Power Association
 Clarksville Gas & Water
 Columbus Light & Water Department
 Consolidated Waterworks District No 1
 Demopolis Water Works & Sewer Board
 Dothan Utility Services
 Emerald Coast Utilities Authority
 Entergy Arkansas
 Entergy Golf States Louisiana
 Entergy Louisiana
 Entergy Mississippi
 Euless City Water Office
 Four County Electric Power Association
 FPL Northwest FL
 Greenwood Utilities
 Homewood Property, LLC
 Huntsville Utilities
 Lafayette Utilities System
 Lewisburg Electric System
 Lewisburg Gas Department
 Lewisburg Water & Wastewater
 Louisville Electric System
 Madison Utilities
 Mobile Area Water and Sewer System
 Middle Tennessee Electric
 Mississippi Power
 Murfreesboro Water and Sewer Department
 Nashville Electric Service
 North Georgia EMC
 Pearly River Valley Electric Power
 Association
 Philadelphia Utilities
 Piedmont Natural Gas
 Rawls Springs Utility District
 Ripley Gas Water and Waste
 Searcy Water Utilities
 Singing River Electric
 Southern Pine Electric
 Spire Inc. (Alabama Gas Corporation;
 Wilmut Gas)

Southeast Alabama Gas District
 Southwestern Electric Power Company
 Summit Utilities
 Smyrna Utilities Department
 Starkville Utilities
 Tallahatchie Valley Electric
 Terrebonne Parish Consolidated
 Government
 Tippah Electric Power Association
 Town of Amite City, Louisiana
 Town of Blue Mountain, Mississippi
 Town of Franklinton, Louisiana
 Tupelo Water & Light
 TXU Energy
 Washington-St. Tammany Electric
 Cooperative, Inc.
 Water Authority of Dickson County
 Water Works and Sewer Board of the City
 of Jackson, Alabama
 West Escambia Utilities, Inc.

Litigation Parties

Andra Chaney
 Anthony Kenney
 Aqualin Brown
 Barry Murdock
 Benjamin Kuhn
 Bertha C. Murphy
 Ccm Associates II LLC
 Cynthia A. Collins
 Forrest General Hospital
 Greg Pender
 International Automotive Components
 Group North America, Inc.
 JBMW Enterprises Inc. d/b/a Servpro
 Central East Baton Rouge Parish
 Johnniemae Dixon
 Latanya Aristle
 Lawanda Moore
 Lobirtha Bardell
 Louis Harts, JR
 Louisiana Department of Health Office of
 Public Health - Permit Unit
 Lucy Bowens
 Mary Lynne Lapeyrouse-Moore
 Mia Gauthier

Milton 2434 South 1-35, LLC
 Patsy Hayes
 Rick Walter Skogg
 Robert J. Breland
 Ruby P. James
 Seth Marks
 Sonja Jones
 State Of Louisiana Department of Health
 Stormy Joleen Bretmann-Skogg
 Tennessee Department of Labor - LSU
 The State of Texas
 Tishema Brown
 Trustmark National Bank
 Wiceria Lanae Myers
 Y&O WF, LLC

Directors & Officers

Jeffrey B. Heckman
 John P. Chen
 Benjamin L. Nortman
 Evan Behrens
 Steven Wisch
 William L. Cornog

Governmental Agencies/Taxing

Authorities

Escambia County, Alabama
 Calhoun County, Alabama
 Clarke County, Alabama
 Coffee County, Alabama
 Covington County, Alabama
 Houston County, Alabama
 Lee County, Alabama
 Madison County, Alabama
 Mobile County, Alabama
 J.T. Smallwood, Tax Collector
 Susan D. Jones, Tax Collector
 Garland County, Arkansas
 Mississippi County Collector (Arkansas)
 Pulaski County, Arkansas
 Escambia County, Florida
 Catoosa County, Georgia
 Muscogee County, Georgia
 Bossier Parish, Louisiana
 City of Bogalusa, Louisiana
 City of Bossier City, Louisiana

City of Hammond, Louisiana
 City of Lafayette, Louisiana
 City of Monroe, Louisiana
 City of Ville Platte, Louisiana
 Evangeline Parish, Louisiana
 Lafayette Parish, Louisiana
 Parish of East Baton Rouge, Louisiana
 Ouachita Parish, Louisiana
 St. Tammany Parish, Louisiana
 Tangipahoa Parish, Louisiana
 Terrebonne Parish, Louisiana
 Town of Amite City, Louisiana
 Town of Franklinton, Louisiana
 Washington Parish, Louisiana
 Adams County, Mississippi
 Alcorn County, Mississippi
 Blake Pickering Tax Collector
 Charles E. Williams, Tax Collector
 City of Corinth, Mississippi
 City of Forest, Mississippi
 City of Louisville, Mississippi
 City of West Point, Mississippi
 Clay County, Mississippi
 Forrest County, Mississippi
 George County, Mississippi
 Harrison County, Mississippi
 Hancock County, Mississippi
 Jackson County, Mississippi
 Leake County, Mississippi
 Lee County, Mississippi
 Leflore County, Mississippi
 Marion County, Mississippi
 Madison County, Mississippi
 Monroe County, Mississippi
 Neshoba County, Mississippi
 Lauderdale County, Mississippi
 Lamar County, Mississippi
 Lowndes County, Mississippi
 Otibbeha County, Mississippi
 Panola County, Mississippi
 Pearl River County, Mississippi
 Pike County, Mississippi
 Rankin County, Mississippi
 Scott County, Mississippi
 Simpson County, Mississippi
 Tippah County, Mississippi

Wayne County, Mississippi
Winston County, Mississippi
Yazoo County, Mississippi
City of Clarksville, Tennessee
City of Fairview, Tennessee
City of Lewisburg, Tennessee
City of Memphis, Tennessee
City of Millington, Tennessee
City of Murfreesboro, Tennessee
Marshall County, Tennessee
Metropolitan Trustee
Montgomery County, Tennessee
Rutherford County, Tennessee
Shelby County, Tennessee
Williamson County, Tennessee
Bexar County, Texas
Brazoria County, Texas
Carrollton-Farmers Branch ISD
City of Tyler, Texas
CNP Utility District
Comal County, Texas
Dallas County, Texas
Denton County, Texas
Ellis County Tax Collector
Harris County, Texas
Harrison Central Appraisal District
Hill County Appraisal District Tax Collector
Hill County Tax Office
McLennan County, Texas
Nacogdoches Central Appraisal District
Smith County, Texas
Spring ISD Tax Office
Tarrant County, Texas
Taylor County Appraisal District

Judges

Dorsey, John T.
Goldblatt, Craig T.
Horan, Thomas M.
Owens, Karen B.
Shannon, Brendan L.
Silverstein, Laurie Selber
Stickles, J. Kate
Walrath, Mary F.

Office of the United States Trustee

Benjamin Hackman
Christine Green
Diane Giordano
Dion Wynn
Edith A. Serrano
Elizabeth Thomas
Fang Bu
Hannah M. McCollum
Hawa Konde
Holly Dice
James R. O'Malley
Jane Leamy
Jonathon Lipshie
Jonathon Nyaku
Joseph Cudia
Joseph McMahon
Lauren Attix
Linda Casey
Linda Richenderfer
Malcolm M. Bates
Michael Girello
Nyanquoi Jones
Richard Schepacarter
Rosa Sierra-Fox
Shakima L. Dortch
Timothy J. Fox, Jr.