Fill in this information to identify the case:

Debtor: Tarnow Investment, S.L.

United States Bankruptcy Court for the: District of Delaware (State)

Case number: 23-11376

Official Form 410

Proof of Claim

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies or any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to $500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) **that you received.**

Part 1: Identify the Claim

1. Who is the current creditor?

GNL Russell Bedford Auditors SL
Name of the current creditor (the person or entity to be paid for this claim)

Other names the creditor used with the debtor ____

2. Has this claim been acquired from someone else?

☑ No
☐ Yes. From whom? ____

3. Where should notices and payments to the creditor be sent?

Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

Where should notices to the creditor be sent?	Where should payments to the creditor be sent? (if different)
GNL Russell Bedford Auditors SL Calle Josep Irla i Bosch, 1, bajos Barcelona, Spain Barcelona, Barcelona 08034, España	
Contact phone 932053301	Contact phone ____
Contact email dmarin@gnlrussellbedford.es	Contact email ____

Uniform claim identifier for electronic payments in chapter 13 (if you use one): ____

4. Does this claim amend one already filed?

☑ No
☐ Yes. Claim number on court claims registry (if known) ____ Filed on ____ (MM / DD / YYYY)

5. Do you know if anyone else has filed a proof of claim for this claim?

☑ No
☐ Yes. Who made the earlier filing? ____

2311376241031000000000001

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. **Do you have any number you use to identify the debtor?**

☑ No

☐ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: ___ ___ ___ ___

7. **How much is the claim?** $ 58748,5 . **Does this amount include interest or other charges?**

☑ No

☐ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. **What is the basis of the claim?**

Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.

Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).

Limit disclosing information that is entitled to privacy, such as health care information.

Services performed

9. **Is all or part of the claim secured?**

☑ No

☐ Yes. The claim is secured by a lien on property.

Nature or property:

☐ Real estate: If the claim is secured by the debtor's principle residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.

☐ Motor vehicle

☐ Other. Describe: ____________________

Basis for perfection: ____________________

Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

Value of property: $__________

Amount of the claim that is secured: $__________

Amount of the claim that is unsecured: $__________(The sum of the secured and unsecured amount should match the amount in line 7.)

Amount necessary to cure any default as of the date of the petition: $__________

Annual Interest Rate (when case was filed)________%

☐ Fixed

☐ Variable

10. **Is this claim based on a lease?**

☑ No

☐ Yes. **Amount necessary to cure any default as of the date of the petition.** $__________

11. **Is this claim subject to a right of setoff?**

☑ No

☐ Yes. Identify the property: ____________________

12. **Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?** A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.	☑ No ☐ Yes. *Check all that apply:*	**Amount entitled to priority**
	☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	$______
	☐ Up to $3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).	$______
	☐ Wages, salaries, or commissions (up to $15,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).	$______
	☐ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	$______
	☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	$______
	☐ Other. Specify subsection of 11 U.S.C. § 507(a)(__) that applies.	$______
	* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.	
13. **Is all or part of the claim entitled to administrative priority pursuant to 11 U.S.C. 503(b)(9)?**	☑ No ☐ Yes. Indicate the amount of your claim arising from the value of any goods received by the debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim. $______	

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to $500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☑ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgement that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 10/31/2024
MM / DD / YYYY

/s/Diego Marín Marín
Signature

Print the name of the person who is completing and signing this claim:

Name: Diego Marín Marín
First name / Middle name / Last name

Title: Senior-Manager

Company: B59356071
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address

Contact phone ______ Email ______

2311376241031000000000001

Verita (KCC) ePOC Electronic Claim Filing Summary

For phone assistance: Domestic (866) 548-5856 | International (781) 575-2073

Debtor:
23-11376 - Tarnow Investment, S.L.

District:
District of Delaware

Creditor:
GNL Russell Bedford Auditors SL

Calle Josep Irla i Bosch, 1, bajos
Barcelona
Spain
Barcelona, Barcelona, 08034
España

Phone:
932053301

Phone 2:

Fax:

Email:
dmarin@gnlrussellbedford.es

Has Supporting Documentation:
Yes, supporting documentation successfully uploaded

Related Document Statement:

Has Related Claim:
No

Related Claim Filed By:

Filing Party:
Creditor

Other Names Used with Debtor:

Amends Claim:
No

Acquired Claim:
No

Basis of Claim:
Services performed

Last 4 Digits:
No

Uniform Claim Identifier:

Total Amount of Claim:
58748,5

Includes Interest or Charges:
No

Has Priority Claim:
No

Priority Under:

Has Secured Claim:
No

Amount of 503(b)(9):
No

Based on Lease:
No

Subject to Right of Setoff:
No

Nature of Secured Amount:

Value of Property:

Annual Interest Rate:

Arrearage Amount:

Basis for Perfection:

Amount Unsecured:

Submitted By:
Diego Marín Marín on 31-Oct-2024 8:52:09 a.m. Eastern Time

Title:
Senior-Manager

Company:
B59356071

AUDIT | CONSULTING | TAX | ACCOUNTING
GNL Russell Bedford Auditors, S.L.
Josep Irla i Bosch, 1-3 Bajos
08034 Barcelona
T. +34 93 205 33 01
www.gnlrussellbedford.es

Russell Bedford
taking you further

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TARNOW INVESTMENT S.L.U

Barcelona, 31 de diciembre 2019

Muy señores nuestros:

En mi calidad de Administrador de la firma "**G·N·L RUSSELL BEDFORD AUDITORS S.L.**" por la presente les comunicamos nuestra aceptación expresa al nombramiento de Auditor de Cuentas Anuales Consolidadas de la Compañía "**TARNOW INVESTMENT S.L.U.**", CIF B-85.672.269, efectuado por la Junta General de dicha Sociedad.

Dicha designación lo es para efectuar la auditoría consolidada de los ejercicios comprendidos entre el 1 enero de 2019 y el 31 de diciembre de 2021.

La firma "**G·N·L RUSSELL BEDFORD AUDITORS S.L.**", es de nacionalidad española, se halla domiciliada en Barcelona, calle Josep Irla i Bosch, 1-3, bajos, CIF número B-59.356.071, inscrita en el Registro Mercantil de Barcelona en el tomo 20441, folio 18, hoja número B-6853, inscripción 1ª, e inscrita en el Registro Oficial de Auditores de Cuentas de España con el nº S0648.

Dicha sociedad está representada por Don Ricardo García-Nieto Serratosa, Auditor-Censor Jurado de Cuentas, de nacionalidad española, provisto de D.N.I. número 47.726.620-X.

Atentamente,

FDO. RICARDO GARCÍA-NIETO SERRATOSA

ALVARO MARQUEÑO ELLACURIA

Yo, Notario del Ilustre Colegio de Cataluña, con residencia en Barcelona, DOY FE

Que la firma estampada corresponde a DON RICARDO GARCIA-NIETO SERRATOSA.

la cual LEGITIMO por ser de mi conocida

Lo asiento en el Libro con el numero 271.

Barcelona, a 15 de Octubre de 2020.

SELLO DE LEGITIMACIONES Y LEGALIZACIONES

0,05 €

CÉNTIMOS

CONSEJO GENERAL DEL NOTARIADO ESPAÑOL

NOTARIADO EUROPA

FE PÚBLICA NOTARIAL

0255224227

TO THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

D. Ricardo Garcia-Nieto Serratosa, of legal age, with N.I.F. 47.726.620 - X, as representative of the company **GNL Russell Bedford Auditors, S.L.**, appears and, in the best way possible,

EXPOSES

FIRST: On October 3, 2024, we received from the United States Bankruptcy Court for the District of Delaware a communication by e-mail regarding case No. 23-11294 (JKS) concerning the status of the file of the company AN GLOBAL LLC on "Debtors' third Notice of rejection of certain executory contracts" (Chapter 11). This letter informed us that the United States Bankruptcy Court for the District of Delaware issued an order approving proceedings for the rejection of executory contracts (docket 585), which was attached to the letter.

SECOND: In our document send by email October 17, 2024, we explain issues to affirm that our contract with Tarnow Investment cannot be rejected.

THIRD: Another important issue is that this engagement was mandatory for the company during 2019. Find attached documents (Acta nombramiento Tarnow 2019-2021 and Aceptacion auditoria Tarnow Investment 2019-2021).

In Spain, there is an institution called Registro Mercantil, that receives the Annual Accounts formulated by the Board and approved by the Shareholders. If the stablished requirements are met, the companies are obligated to audit those annual accounts. For 2019, the company Tarnow Investments SL were obligated, by the Spanish Mercantil Law requirements.

So, we received the document (Acta nombramiento Tarnow 2019-2021), signed by the Shareholder with our appointment. And we signed our document "Aceptacion auditoria Tarnow Investment 2019-2021". Both documents were registered in Registro Mercantil.

So, we have a mandatory appointment to carry out the Audit for the company, and this was mandatory by the law in Spain.

REQUEST

Please accept this letter and, in view of its contents, consider the communication received as having been attended.

In Barcelona, on October 31, 2024

47726620X RICARDO GARCIA-NIETO (R: B44870624)

Firmado digitalmente por 47726620X RICARDO GARCIA-NIETO (R: B44870624) Fecha: 2024.10.31 12:45:57 +01'00'

Ricardo Garcia-Nieto Serratosa

Partner

ACTA DE CONSIGNACIÓN DE DECISIONES DEL SOCIO ÚNICO DE LA SOCIEDAD TARNOW INVESTMENT, S.L., SOCIEDAD UNIPERSONAL

En Madrid, en el domicilio social, siendo el 31 de diciembre de 2019, D. Manuel Senderos Fernández, en nombre y representación de IT Global Holding LLC, socio único de la sociedad Tarnow Investment, S.L., Sociedad Unipersonal (la "**Sociedad**"), adopta, en ejercicio de las competencias atribuidas a la junta general extraordinaria de socios de la Sociedad, las siguientes decisiones:

Primera.- Revocación del auditor de cuenta de la Sociedad.

Revocar por justa causa al auditor de las Cuentas Anuales de la Sociedad, PricewaterhouseCoopers Auditores, S.L., con domicilio en 28046-Madrid, Paseo de la Castellana, 259 B y CIF núm. B-79031290, e inscrita en el Registro Oficial de Auditores de Cuentas (R.O.A.C.) con el número S0242 y en el Registro Mercantil de Madrid en el tomo 9.267, folio 75, Hoja 87.250, libro 8.054, sección 3ª.

Segunda.- Nombramiento de auditor de cuenta de la Sociedad.

Nombrar auditor de las Cuentas Anuales de la Sociedad, a GNL Rusell Bedford Auditors, S.L., con domicilio social en Barcelona, Calle Josep Irla i Bosch 1-3, bajos y CIF núm. B-59.356.071, e inscrita en el Registro Oficial de Auditores de Cuentas de España (R.O.A.C.) con el número S0648 y en el Registro Mercantil de Barcelona en el tomo 20441, folio 18, Hoja B-6853, inscripción 1ª, por un plazo de tres (3) años, a los efectos de auditar los ejercicios 2019, 2020 y 2021.

Tercera.- Delegación de facultades

Facultar a los miembros del Consejo de Administración de la Sociedad, incluido al secretario no-consejero del Consejo de Administración, para que cualquiera de ellos, solidaria e indistintamente, pueda otorgar cuantos documentos públicos o privados, incluso de subsanación y rectificación, en sus términos más amplios, sean necesarios para, en su caso, elevar a público y ejecutar las decisiones adoptadas, quedando habilitados para realizar cuantas gestiones fueran necesarias para la validez y ejecución de las presentes decisiones y su inscripción, total o parcial, o depósito, cuando proceda, en los Registros Públicos correspondientes, y ello aunque se incurra en la figura de múltiple representación, autocontratación y/o conflicto de interés.

La presente acta es aprobada por el socio único y se extiende en cumplimiento de lo previsto en el artículo 15 del texto refundido de la Ley de Sociedades de Capital, aprobado por el Real Decreto Legislativo 1/2010, de 2 de julio.

Por IT Global Holding LLC, Socio Único
de Tarnow Investment, S.L., Sociedad Unipersonal

D. Manuel Senderos Fernández
En nombre y representación de IT Global Holding LLC.