

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:

ELETSON HOLDINGS INC., et al.,  
  
Debtors.<sup>1</sup>

Chapter 11

Case No.: 23-10322 (JPM)

(Jointly Administered)

**APPELLANT’S STATEMENT OF ISSUES TO BE PRESENTED AND DESIGNATION  
OF ITEMS TO BE INCLUDED IN THE RECORD ON APPEAL OF THE JUNE 11, 2025  
ORDER AUTHORIZING AND DIRECTING MICROSOFT CORPORATION TO  
PROVIDE ADMINISTRATOR LEVEL ACCOUNT ACCESS TO ELETSON  
HOLDINGS, INC. AND ITS DESIGNEE**

In accordance with Federal Rule of Bankruptcy Procedure 8009, Appellant Provisional Eletson Holdings Inc. (“Appellant”) respectfully submits (1) the following statement of the issues to be tried on appeal, (2) the designation of the items to be included in the record on appeal and (3) the certification regarding transcripts in connection with the Appellant’s Notice of Appeal (Dkt. No. 1703). As set forth in the Notice of Appeal, Appellant appeals from the United States Bankruptcy Court for the Southern District of New York’s June 11, 2025 *Order Authorizing and Directing Microsoft Corporation to Provide Administrator Level Account Access to Eletson Holdings, Inc. and its Designee* (Dkt. No. 1691) and the June 2, 2025 oral decision (Dkt. No. 1695) incorporated therein (the “Microsoft Order”).

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<sup>1</sup> The Court has ordered the following footnote to be included in this caption: “Prior to November 19, 2024, the Debtors in these cases were: Eletson Holdings Inc., Eletson Finance (US) LLC, and Agathonissos Finance LLC. On [March 5, 2025], the Court entered a final decree and order closing the chapter 11 cases of Eletson Finance (US) LLC and Agathonissos Finance LLC. Commencing on [March 5, 2025], all motions, notices, and other pleadings relating to any of the Debtors shall be filed in the chapter 11 case of Eletson Holdings Inc. The Debtor’s mailing address is c/o Togut, Segal & Segal LLP, One Penn Plaza, Suite 3335, New York, New York 10119.” Dkt. 1515 ¶ 7.



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**I. Statement of the Issues on Appeal**

1. Whether it was error for the Bankruptcy Court to issue the *Order to Show Cause* (Dkt. No. 1673, 1674) and issue the Microsoft Order on June 11, 2025.

2. Whether the Bankruptcy Court, in issuing the Microsoft Order, exceeded its jurisdiction.

3. Whether the Bankruptcy Court erred when it determined that Title II of the Electronic Communications Privacy Act (“ECPA”), 18 U.S.C. § 2510 to § 2711, known as the Stored Communications Act (“SCA”), did not prohibit Microsoft Corporation from disclosing information subject to the Microsoft Order.

4. Whether the Bankruptcy Court, in issuing the Microsoft Order, failed to consider or otherwise comply with the administrative stay issued by the United States Court of Appeals for the Second Circuit in *Eletson Holdings, Inc., et al. v. Levona Holdings Ltd.*, No. 25-445 (2d Cir.), ECF 49.1.

5. Whether the Bankruptcy Court, in issuing the Microsoft Order, erred in relying on the District Court’s stayed order requiring the turnover of Eletson Holdings, Inc.’s and Eletson Corporation’s documents.

6. Whether the Microsoft Order violates the United States Court of Appeals for the Second Circuit order of June 25, 2025, *see Eletson Holdings, Inc., et al. v. Levona Holdings Ltd.*, No. 25-445 (2d Cir.), ECF 67.1, staying the District Court’s order requiring the turnover of Eletson Holdings, Inc.’s and Eletson Corporation’s documents.

7. Whether the *Petitioning Creditors’ Amended Joint Chapter 11 Plan of Reorganization of Eletson Holdings Inc. and Its Affiliated Debtors* (Dkt. No. 1132) plan of reorganization for Eletson Holdings, Inc. has been validly consummated and provides the entity that calls itself “Reorganized Eletson Holdings Inc.” with access to the documents subject to the

Microsoft Order.

8. Whether the Bankruptcy Court, in issuing the Microsoft Order, erred in failing to consider foreign laws, issues of international comity, or the extraterritorial impact of the Microsoft Order.

9. Whether the Bankruptcy Court, in issuing the Microsoft Order, improperly restricted and/or otherwise converted and/or transferred property interests (including privileged information) of non-debtor, foreign entities (including those not subject to the Bankruptcy Court's jurisdiction).

10. Whether the Bankruptcy Court, in issuing the Microsoft Order, failed to consider business and safety disruptions to the entities (including safety of their personnel) impacted by the Microsoft Order.

## **II. Designation of the Record on Appeal**

Appellant respectfully designates the following items to be included in the appellate record under Bankruptcy Rule 8009(a). Each designated item includes all exhibits and/or attachments to such item. The list of designated items includes materials filed on the Bankruptcy Court's docket, as set forth in the following table:

### **A. Bankruptcy Court Docket Entries (Case No. 23-10322)**

<b>Dkt. No.</b>	<b>Date Filed</b>	<b>Description</b>
846	7/8/2024	Amended Plan /Notice of Filing of Solicitation Version of Petitioning Creditors' Joint Chapter 11 Plan of Reorganization of Eletson Holdings Inc. and its Affiliated Debtors
847	7/8/2024	Amended Disclosure Statement /Notice of Filing of Solicitation Version of Disclosure Statement In Support of Petitioning Creditors' Joint Chapter 11 Plan of Reorganization of Eletson Holdings Inc. and Its Affiliated Debtors

<b>Dkt. No.</b>	<b>Date Filed</b>	<b>Description</b>
851	7/9/2024	Notice of Proposed Order /Notice of Filing of Solicitation Version of Proposed Order (I) Approving (A) The Rights Offering and Related Procedures and Materials and (B) The Backstop Agreement, and (II) Granting Related Relief
913	8/2/2024	Statement /Notice of Filing of Plan Supplement to the Petitioning Creditors" Amended Joint Chapter 11 Plan of Reorganization of Eletson Holdings Inc. and Its Affiliated Debtors
1132	9/19/2024	Amended Plan /Notice of Filing of Petitioning Creditors' Revised Joint Chapter 11 Plan of Reorganization of Eletson Holdings Inc. and Its Affiliated Debtors
1134	9/19/2024	Amended Plan Supplement to the Petitioning Creditors' Amended Joint Chapter 11 Plan of Reorganization of Eletson Holdings Inc. and its Affiliated Debtors
1212	10/25/2024	Memorandum Opinion and Order Confirming Petitioning Creditors' Amended Joint Chapter 11 Plan of Reorganization of Eletson Holdings Inc. and its Affiliated Debtors, Sustaining Objections to Competing Plans, and Denying Motion in Limine
1223	11/4/2024	Findings of Fact, Conclusions of Law, and Order Confirming Petitioning Creditors' Amended Joint Chapter 11 Plan of Eletson Holdings Inc. and its Affiliated Debtors
1242	11/13/2024	Letter /Letter to the Honorable John P. Mastando III re: Status Conference on November 13, 2024
1254	11/14/2024	Transcript of November 13, 2024 Conference
1255	11/19/2024	Statement /Notice of Filing of Third Amended Plan Supplement to the Petitioning Creditors' Amended Joint Chapter 11 Plan of Reorganization of Eletson Holdings Inc. and Its Affiliated Debtors
1258	11/19/2024	Statement /Notice of (I) The Occurrence of the Effective Date and (II) Final Deadlines for Filing Certain Claims

<b>Dkt. No.</b>	<b>Date Filed</b>	<b>Description</b>
1268	11/25/2024	Motion for Sanctions /Emergency Motion of Reorganized Eletson Holdings Inc. for an Order Imposing Sanctions on Eletson Holdings" (A) Existing Person of Record and (B) Former Shareholders, Officers, Directors, and Counsel, Including Reed Smith LLP
1281	12/3/2024	Affidavit of Service of Ronaldo Lizarraga Angulo re: Documents Served on November 25, 2024
1283	12/3/2024	Supplemental Affidavit of Service of Kyle J. Ortiz re: Docket Nos. 1268, 1277
1285	12/10/2024	Opposition of Non-Party Daniolos Law Firm to the Emergency Motion of Reorganized Eletson Holdings Inc. for an Order Imposing Sanctions on Eletson Holdings" (A) Existing Person of Record and (B) Former Shareholders, Officers, Directors, and Counsel, Including Reed Smith LLP
1287	12/10/2024	Opposition / Reed Smith LLP's Opposition to Emergency Motion of Reorganized Eletson Holdings Inc. for an Order Imposing Sanctions
1288	12/10/2024	Declaration of Louis M. Solomon in Support of Reed Smith's Opposition to Emergency Motion of Reorganized Eletson Holdings Inc. for an Order Imposing Sanctions
1289	12/10/2024	Declaration of Betty Lamin-Blamo Pursuant to 28 U.S.C. 1746
1290	12/10/2024	Declaration of Vasilis Hadjieleftheriadis in Support of Reed Smith's Opposition to Emergency Motion of Reorganized Eletson Holdings Inc. for an Order Imposing Sanctions
1291	12/10/2024	Objection to Motion for Sanctions
1299	12/13/2024	Response /Reorganized Holdings' Omnibus Reply to the Objections to Its Sanctions Motion and Foreign Representative Motion
1300	12/13/2024	Declaration /Declaration of Jared C. Borriello In Support of Reorganized Holdings' Omnibus Reply to the Objections to its Sanctions Motion and Foreign Representative Motion

<b>Dkt. No.</b>	<b>Date Filed</b>	<b>Description</b>
1301	12/13/2024	Statement / Statement of the Official Committee of Unsecured Creditors in Support of the Emergency Motion of Reorganized Eletson Holdings Inc. for an Order Imposing Sanctions on Eletson Holdings' (A) Existing Person of Record and (B) Former Shareholders, Officers, Directors, and Counsel, Including Reed Smith LLP
1313	12/17/2024	Letter to the Honorable Judge John P. Mastando III Regarding Liberian Threats
1317	12/18/2024	Letter to the Honorable Judge John P. Mastando III Regarding Togut Letters
1326	12/20/2024	Order signed on 12/20/2024 Authorizing Adam Spears to Act as Foreign Representative of Reorganized Holdings and (II) Granting Related Relief.
1328	12/23/2024	Letter to the Honorable John P. Mastando III re: Follow- up to December 16, 2024 Status Conference, Appeal Status
1330	12/27/2024	Notice of Proposed Order /Notice of Filing of Revised Proposed Order Imposing Sanctions on Eletson Holdings'(A) Existing Person of Record and (B) Former Shareholders, Officers, Directors, and Counsel, Including Reed Smith LLP
1333	12/30/2024	Memorandum Endorsed Order signed on 12/30/2024 Re: Letter The Daniolos Law Firm.
1338	12/31/2024	Opposition / Reed Smith LLP's Limited Opposition to Revised Proposed Order Imposing Sanctions on Eletson Holdings' (A) Existing Person of Record and (B) Former Shareholders, Officers, Directors, and Counsel, Including Reed Smith LLP
1339	1/2/2025	Letter to Honorable John P. Mastando III Re: January 6, 2025 Hearing and Response to Reed Smith's Opposition to the Revised Proposed Order concerning the Sanctions Motion
1343	1/5/2025	Statement /Joint Exhibit List for January 6, 2025 Hearing
1344	12/17/2024	Transcript Regarding Hearing Held on 12/16/2024

<b>Dkt. No.</b>	<b>Date Filed</b>	<b>Description</b>
1350	1/9/2025	(A) Preliminary Objection To Reed Smith's Fourth Interim And Final Fee Application And (B) Request For Disgorgement Of All Reed Smith's Fees
1353	1/10/2025	Letter to the Honorable John P. Mastando III re: Motion [Dkt. No. 1268] - post trial briefing issues
1354	1/13/2025	Letter to the Honorable John P. Mastando Regarding Developments in Liberia and in the United States
1355	1/13/2025	Statement /Eletson Holdings Inc's Proposed Findings of Fact and Conclusions of Law Approving Pending Motion for Contempt and Other Relief Against, Inter Alia, Reed Smith, Eletson Holding's Address of Record and Former Shareholders, Officers and Directors
1356	1/13/2025	Findings of Fact and Conclusions of Law in Support of Opposition to Emergency Motion of "Reorganized Eletson Holdings Inc." for an Order Imposing Sanctions Against Reed Smith LLP
1359	1/14/2025	Motion for Contempt /Reorganized Eletson Holdings Inc.'s Motion for Entry of an Order to Show Cause
1363	1/15/2025	Affidavit of Service of Kyle J. Ortiz re: Docket No. 1353
1364	1/15/2025	Affidavit of Service of Kyle J. Ortiz re: Docket No. 1355
1365	1/15/2025	Affidavit of Service of Kyle J. Ortiz re: Docket No. 1359
1371	1/17/2025	Memorandum of Law /Reorganized Holdings' Post-Trial Brief Concerning the Sanctions Motion
1372	1/17/2025	Reed Smith LLP's Post-Hearing Brief in Opposition to Emergency Motion of "Reorganized Eletson Holdings Inc. for an Order Imposing Sanctions"
1382	1/9/2025	Amended Transcript of Hearing on January 6, 2025
1402	1/29/2025	Order signed on 1/29/2025 In Support Of Confirmation And Consummation Of The Court-Approved Plan Of Reorganization.
1404	1/30/2025	Affidavit of Service of Kyle J. Ortiz re: Docket No. 1359

<b>Dkt. No.</b>	<b>Date Filed</b>	<b>Description</b>
1405	1/28/2025	Amended Transcript Regarding Hearing Held on 1/24/2025
1406	2/3/2025	Affidavit of Service of Kyle J. Ortiz re: Docket No. 1402
1407	2/4/2025	Letter to the Honorable John P. Mastando Regarding Compliance with Order
1408	2/3/2025	Affidavit of Service of Kurtzman Carson Consultants re: Docket No. 1402
1410	2/5/2025	Letter to the Honorable John P. Mastando Regarding Update on Greek Proceeding
1411	2/5/2025	Notice of Appeal on behalf of Provisional Eletson Holdings, Reed Smith LLP.
1416	2/6/2025	Emergency Motion of Eletson Holdings Inc. for Entry of a Further Order In Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization
1425	1/29/2025	Transcript regarding Hearing Held on 1/29/2025
1426	2/11/2025	Letter to the Honorable John P. Mastando Regarding Improper Parties on Sanctions
1427	2/11/2025	Affidavit of Service of Kyle J. Ortiz re: Docket Nos. 1416, 1417
1428	2/11/2025	Affidavit of Service of Kyle J. Ortiz re: Docket Nos. 1416, 1417, 1420, 1421
1429	2/11/2025	Affidavit of Service of Kurtzman Carson Consultants re: Docket Nos. 1416, 1417, 1420, 1421
1440	2/17/2025	Reed Smith LLP's Memorandum Of Law In Opposition To The Emergency Motion Of Eletson Holdings Inc. "For Entry Of A Further Order In Support Of Confirmation And Consummation Of The Court-Approved Plan Of Reorganization"
1441	2/17/2025	Opposition of Non-Party Daniolos Law Firm to the Emergency Motion of Eletson Holdings Inc. for Entry of a Further Order in Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization



<b>Dkt. No.</b>	<b>Date Filed</b>	<b>Description</b>
1442	2/17/2025	Declaration Of Louis M. Solomon In Support Of Reed Smith LLP's Memorandum Of Law In Opposition To The Emergency Motion Of Eletson Holdings Inc. "For Entry Of A Further Order In Support Of Confirmation And Consummation Of The Court-Approved Plan Of Reorganization"
1444	2/17/2025	Objection to Motion Objection of the Majority Shareholders of Eletson Holdings Inc. to Emergency Motion for Entry of a Further Order in Support of Confirmation
1445	2/17/2025	Opposition Of Non-Party Rimon P.C. To The Emergency Motion of Eletson Holdings Inc. For Entry of A Further Order In Support Of Confirmation And Consummation Of The Court-Approved Plan Of Reorganization
1455	2/19/2025	Response /Eletson Holdings Inc.'s Omnibus Reply to Objections to Emergency Motion of Eletson Holdings Inc for Entry of a Further Order In Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization
1456	2/19/2025	Statement of Issues to be Presented and Designation of Items to be Included in the Record on Appeal of the Post-Confirmation Opinion on behalf of Provisional Eletson Holdings, Reed Smith LLP
1459	2/19/2025	Emergency Motion of Eletson Holdings Inc. for Entry of a Further Order in Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization
1468	2/21/2025	Notice of Filing of Transcript Related to the Court's February 20, 2025 Decision Regarding Emergency Motion of Eletson Holdings Inc. for Entry of a Further Order In Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization
1469	2/21/2025	Letter to the Honorable John P. Mastando in Connection with the Court's Oral Ruling at the February 20, 2025 Hearing
1471	2/24/2025	Statement Sidley Austin LLP Certification to the Court
1472	2/24/2025	Statement Lassia Investment Company Certification to the Court

<b>Dkt. No.</b>	<b>Date Filed</b>	<b>Description</b>
1473	2/24/2025	Statement Family Unity Trust Company Certification to the Court
1474	2/24/2025	Statement Glafkos Trust Corporation Certification to the Court
1475	2/24/2025	Statement Reed Smith LLP Certification to the Court
1482	2/24/2025	Letter / Email dated 2/24/2025 Filed by John Markianos- Daniolos on behalf of Vasilis Kertsikoff, Vasilis Hadjieleftheriadis, Laskarina Karastamati
1483	2/25/2025	Letter to the Honorable John P. Mastando Regarding February 20, 2025 Order Compliance
1485	2/25/2025	Letter to the Honorable John P. Mastando Regarding February 20, 2025 Order Compliance
1486	2/26/2025	Letter to the Honorable John P. Mastando Regarding February 20, 2025 Order Compliance
1492	2/27/2025	Letter to the Honorable John P. Mastando Regarding February 20, 2025 Order Compliance
1494	2/27/2025	Letter to the Honorable John P. Mastando III, Re: Response to Reed Smith Letter
1495	2/27/2025	Order Signed on 2/27/2025 In Support Of Confirmation And Consummation Of The Court-Approved Plan Of Reorganization And Imposing Sanctions On Certain Parties.
1499	3/3/2025	Notice of Filing of Revised Proposed Order with Respect to the Emergency Motion of Eletson Holdings inc. For Entry of a Further Order in Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization
1501	3/4/2025	Affidavit of Service of Kyle J. Ortiz re: Docket Nos. 1455, 1457, 1459, 1460, 1461
1503	3/4/2025	Affidavit of Service of Kyle J. Ortiz re: Docket No. 1468
1504	3/4/2025	Affidavit of Service of Kyle J. Ortiz re: Docket No. 1481
1506	3/4/2025	Objection to Motion Objection of the Majority Shareholders of Eletson Holdings Inc. to Emergency Motion for Entry of a Further Order in Support of Confirmation

<b>Dkt. No.</b>	<b>Date Filed</b>	<b>Description</b>
1507	3/4/2025	Opposition of Non-Party Daniolos Law Firm to the Emergency Motion of Eletson Holdings Inc. for Entry of a Further Order in Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization
1508	3/4/2025	Memorandum of Law in Opposition to the Emergency Motion of Eletson Holdings Inc. "For Entry of a Further Order in Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization"
1509	3/4/2025	Declaration of Louis M. Solomon in Support of Reed Smith LLP's Memorandum of Law in Opposition to the Emergency Motion of Eletson Holdings Inc. "For Entry of a Further Order in Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization"
1512	3/5/2025	Amended Order (I) Authorizing Adam Spears To Act As Foreign Representative Of Reorganized Holdings And (II) Granting Related Relief
1514	3/5/2025	Affidavit of Service of Kyle J. Ortiz re: Docket No. 1494
1522	3/7/2025	Eletson Holdings Inc.'s Omnibus Reply In Support of Its Foreign Opposition Sanctions Motion
1523	3/7/2025	Declaration of Jared C. Borriello, Esq. In Support of Eletson Holdings Inc's Omnibus Reply In Support of Its Foreign Opposition Sanctions Motion
1530	3/12/2025	Affidavit of Service of Kyle J. Ortiz re: Docket Nos. 1497, 1498, 1499

Dkt. No.	Date Filed	Description
1531	3/12/2025	Affidavit of Service of Kurtzman Carson Consultants re: 1) Eletson Holdings Inc.'s Omnibus Reply to Objections to Emergency Motion of Eletson Holdings Inc. for Entry of a Further Order in Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization; 2) Supplemental Declaration of Bryan M. Kotliar, Esq. in Support of Eletson Holdings Inc.'s Omnibus Reply to Objections to Emergency Motion of Eletson Holdings Inc. for Entry of a Further Order in Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization; and 3) Notice of Agenda of Matters Scheduled for Hearing on February 20, 2025 at 9:30 a.m. (Docket Nos. 1455, 1461, 1457)
1532	3/12/2025	Affidavit of Service of Kurtzman Carson Consultants re: 1) Emergency Motion of Eletson Holdings Inc. for Entry of a Further Order in Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization; 2) Motion to Shorten Notice with Respect to Emergency Motion of Eletson Holdings Inc. for Entry of a Further Order in Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization; and 3) Scheduling Order (Docket Nos. 1459, 1470, 1460)
1534	3/12/2025	Affidavit of Service 1) Order in Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization and Imposing Sanctions on Certain Parties; and 2) Notice of Filing of Revised Proposed Order with Respect to the Emergency Motion of Eletson Holdings Inc. for Entry of a Further Order in Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization (Docket Nos. 1495, 1499)

<b>Dkt. No.</b>	<b>Date Filed</b>	<b>Description</b>
1535	3/12/2025	Affidavit of Service of Kurtzman Carson Consultants re: 1) Eletson Holdings Inc.'s Omnibus Reply in Support of its Foreign Opposition Sanctions Motion; and 2) Declaration of Jared C. Borriello, Esq. in Support of Eletson Holdings Inc.'s Omnibus Reply in Support of its Foreign Opposition Sanctions Motion (Docket Nos. 1522, 1523)
1536	3/12/2025	Transcript regarding Hearing held on March 12, 2025
1537	3/13/2025	Order in Further Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization
1541	3/13/2025	Majority Shareholder's Notice of Appeal
1558	3/13/2025	Notice of Appeal of March 13, 2025 Order
1568	3/27/2025	Majority Shareholder's Statement of Issues
1581	4/7/2025	Statement of Issues to be Presented and Designation of Items to be Included in the Record on Appeal of the March 13, 2025 Sanctions Order on behalf of Provisional Eletson Holdings.
1591	4/9/2025	Appellant's Statement of Issues to be Presented and Designation of Items to be Included in the Record on Appeal of Portions of the March 13, 2025 Order Incorporating the March 12, 2025 Oral Decision on behalf of Daniolos Law Firm.
1592	4/9/2025	Statement of Issues to be Presented and Designation of Items to Be Included in the Record on Appeal of the March 13, 2025 Sanctions Order on behalf of Family Unity Trust Company, Glafkos Trust Company, Lassia Investment Company
1673	5/29/2025	Order To Show Cause signed on 5/29/2025 For An Entry Of An Order Authorizing And Directing Microsoft Corporation To (I) Suspend Existing Account Access For Accounts Maintained By Eletson Corporation And (II) Provide Administrator Level Account Access To Eletson Holdings, Inc. And Its Designees.

Dkt. No.	Date Filed	Description
1674	5/29/2025	Memorandum of Law /Memorandum of Law In Support of the Entry of an Order Authorizing and Directing Microsoft Corporation to (I) Suspend Existing Account Access for Accounts Maintained by Eletson Corporation and (II) Provide Administrator Level Account Access to Eletson Holdings, Inc. and its Designees
1675	5/29/2025	Declaration /Declaration of Kyle J. Ortiz, Esq. Pursuant to Local Bankruptcy Rule 9077-1
1678	6/1/2025	Letter to the Letter to the Honorable John P. Mastando III re document 1673
1682	6/2/2025	Response TO Order To Show Cause For Entry Of An Order Authorizing And Directing Microsoft Corporation To (I) Suspend Existing Account Access For Accounts Maintained By Eletson Corporation And (II) Provide Administrator Level Account Access To Eletson Holdings, Inc. And Its Designees
1683	6/2/2025	Affidavit /Declaration of Patrick Gogerty in Support of Response TO Order To Show Cause For Entry Of An Order Authorizing And Directing Microsoft Corporation To (I) Suspend Existing Account Access For Accounts Maintained By Eletson Corporation And (II) Provide Administrator Level Account Access To Eletson Holdings, Inc. And Its Designees
1685	6/3/2025	Affidavit of Service re: 1) Order to Show Cause for Entry of an Order Authorizing and Directing Microsoft Corporation to (I) Suspend Existing Account Access for Accounts Maintained by Eletson Corporation and (II) Provide Administrator Level Account Access to Eletson Holdings, Inc. and Its Designees; 2) Memorandum of Law in Support of the Entry of an Order Authorizing and Directing Microsoft Corporation to (I) Suspend Existing Account Access for Accounts Maintained by Eletson Corporation and (II) Provide Administrator Level Account Access to Eletson Holdings, Inc. and Its Designees; and 3) Declaration of Kyle J. Ortiz, Esq. Pursuant to Local Bankruptcy Rule 9077-1

<b>Dkt. No.</b>	<b>Date Filed</b>	<b>Description</b>
1691	6/11/2025	Order signed on 6/11/2025 Authorizing And Directing Microsoft Corporation To Provide Administrator Level Account Access to Eletson Holdings, Inc. And Its Designee.
1695	6/3/2025	Transcript regarding Hearing Held on June 2, 2025 at 4:35 PM RE: Order To Show Cause signed on 5/29/2025 For An Entry Of An Order Authorizing And Directing Microsoft Corporation To (I) Suspend Existing Account Access For Accounts Maintained By Eletson Corporation And (II) Provide Administrator Level Account Access To Eletson Holdings, Inc. And Its Designees..
1703	6/25/2025	Notice of Appeal (related document(s)1691, 1695) on behalf of Provisional Holdings
1705	6/25/2025	Letter to the Honorable John P. Mastando Regarding Second Circuit Court Decision
1707	6/26/2025	Letter to the Honorable John P. Mastando in Response to Reorganized Holdings' Letter on the Second Circuit Court Decision

All document entries (currently ECF Dkt. Nos. 1-1715) maintained by the bankruptcy clerk in Case No. 23-10322.

### **III. Certification Regarding Transcripts**

Pursuant to Bankruptcy Rule 8009(b)(1), Appellant hereby certifies that they are not ordering any transcripts. All transcripts have been prepared, are available on the docket, and are designated in the foregoing designation of the record.

### **IV. Reservation of Rights**

Appellant reserves the right and does not waive any of its rights to supplement this statement of issues for appeal and the designation of the record for appeal contained herein. This filing is made expressly subject to, and without waiver of, any and all rights, remedies, challenges and objections.

DATED: New York, New York  
July 9, 2025

Respectfully submitted,

**REED SMITH LLP**

/s/ Louis M. Solomon

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