

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

ELETSON HOLDINGS INC., et al.,

Debtors.¹

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 JULY 8, 2025
ORDER IN FURTHER SUPPORT OF CONFIRMATION AND CONSUMMATION OF
THE COURT-APPROVED PLAN OF REORGANIZATION**

In accordance with Federal Rule of Bankruptcy Procedure 8009, Appellant, the Eletson Holdings Inc. entity that the Second Circuit recognizes as being represented by the undersigned counsel in *In re: Eletson Holdings, Inc.*, No. 25-176, Dkt. 50.1, (“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. 1738). As set forth in the Notice of Appeal, Appellant appeals from the United States Bankruptcy Court for the Southern District of New York’s July 8, 2025 *Order in Further Support of Confirmation and Consummation of the Court-Approved Plan of Reorganization* (Dkt. No. 1716) and the July 2, 2025 oral decision (Dkt. No. 1713) incorporated therein (the “Third Sanctions Order”).

¹ 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 Third Sanctions Order on July 8, 2025.

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

3. Whether the Bankruptcy Court, in issuing the Third Sanctions Order, improperly determined that the Disclosure Statement, Plan, and Confirmation Order did not require recognition of the Plan in Liberia and/or Greece.

4. Whether the Bankruptcy Court, in issuing the Third Sanctions Order, improperly determined the extraterritorial reach of the Bankruptcy Code.

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

6. Whether the Bankruptcy Court erred in failing to consider the pertinent rulings of the United States Court of Appeals for the Second Circuit, including, without limitation, the order of June 25, 2025 rendered in the appeal from an order of the Bankruptcy Court (Dkt. 1705).

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)

Dkt. No.	Date Filed	Description
1	3/7/2023	Involuntary Petition

Dkt. No.	Date Filed	Description
286	11/27/2023	Opposition of the Debtors to the "Motion of the Official Committee of Unsecured Creditors to Modify the Court's Prior Order Granting Relief From the Automatic Stay"
403	2/9/2025	Letter to the Honorable Judge John P. Mastando III Regarding Confirmation Order
579	4/11/2024	Declaration of Vasilis Hadjieleftheriadis in Support of Debtors' Opposition to the Motion to Appoint a Trustee
721	5/29/2024	Memorandum Opinion And Order signed on 5/29/2024 Denying: (I) Motion In Limine;(II) Motion To Exclude; And (III) Motions To Appoint A Chapter 11 Trustee
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
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

Dkt. No.	Date Filed	Description
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
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

Dkt. No.	Date Filed	Description
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
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

Dkt. No.	Date Filed	Description
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
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

Dkt. No.	Date Filed	Description
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
1405	1/28/2025	Amended Transcript Regarding Hearing Held on 1/24/2025

Dkt. No.	Date Filed	Description
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.
1413	2/5/2025	Notice of Appeal on behalf of Majority Shareholders
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
1434	2/14/2025	Opposition of Reed Smith LLP to Levona Holdings Ltd.'s Motion to Enforce the Stipulated Stay Relief Order and for Sanctions Against (A) the Purported Preferred Nominees and (B) Reed Smith LLP Pursuant to Section 105(a) of the Bankruptcy Code and Inherent Authority

Dkt. No.	Date Filed	Description
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
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

Dkt. No.	Date Filed	Description
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
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

Dkt. No.	Date Filed	Description
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.
1496	2/28/2025	Letter to the Honorable John P. Mastando III re: Foreign Filings
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
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"

Dkt. No.	Date Filed	Description
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
1520	3/6/2025	Memorandum Opinion And Order signed on 3/6/2025 Denying Purported Provisional Eletson Holdings Inc's, Reed Smith LLP's, And Former Majority Shareholders" Motion For Stay Of Enforcement Of Enforcement Of January 29, 2025 Order Pending Appeal.
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)

Dkt. No.	Date Filed	Description
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
1547	3/18/2025	Letter to the Honorable John P. Mastando III re: Response to Reed Smith LLP Letter regarding March 13, 2025 Order
1558	3/13/2025	Notice of Appeal of March 13, 2025 Order
1562	3/26/2025	Daniolos Law Firm Notice of Appeal
1563	3/26/2025	Majority Shareholder's Notice of Appeal
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.
1587	4/8/2025	Memorandum of Law for Reconsideration of March 25, 2025 Order
1590	4/9/2025	Letter to the Honorable John P. Mastando Regarding Greek Proceeding Update
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.

Dkt. No.	Date Filed	Description
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
1597	4/16/2025	Notice of Hearing and Eletson Holdings Inc.'s Motion for Entry of an Order Awarding Attorneys' Fees and Costs
1598	4/16/2025	Declaration of Jared C. Borriello, Esq. In Support of Eletson Holdings Inc.'s Motion for Entry of an Order Awarding Attorneys' Fees and Costs
1599	4/16/2025	Declaration of Maria Orfanidou In Support of Eletson Holdings Inc.'s Motion for Entry of an Order Awarding Attorneys' Fees and Costs
1600	4/16/2025	Declaration of James A. A. Pierre II In Support of Eletson Holdings Inc.'s Motion for Entry of an Order Awarding Attorneys' Fees and Costs
1601	4/16/2025	Declaration of Kunkunyon Wleh Teh In Support of Eletson Holdings Inc.'s Motion for Entry of an Order Awarding Attorneys' Fees and Costs
1602	4/16/2025	Notice of Hearing and Eletson Holdings Inc.'s Motion to Amend the Court's Foreign Opposition Sanctions Order [Docket No. 1537] to (A) Increase the Sanctions Amount and (B) Impose Sanctions on Laskarina Karastamati
1603	4/16/2025	Declaration of Kyle J. Ortiz, Esq. In Support of the April 16 Motions
1622	4/23/2025	Eletson Holdings Inc.'s Objection to Motion of Elafonissos Shipping Corporation for Relief from the Court's Orders of January 29, 2025 and March 13, 2025 Pursuant to Federal Rule of Civil Procedure 60(b)(4) and Federal Rule of Bankruptcy Procedure 9024
1623	4/28/2025	Notice of Hearing

Dkt. No.	Date Filed	Description
1629	4/29/2025	Supplement to Eletson Holdings Inc.'s Motion to Amend Court's Foreign Opposition Sanctions Order
1632	4/30/2025	Declaration of Hal S. Shaftel in support of Motion For Reconsideration of the March 25, 2025 Order
1637	5/1/2025	Memorandum Endorsed Order signed on 5/1/2025 Re: Letter.
1640	5/6/2025	Memorandum of Law in Opposition to Eletson Holdings Inc.'s Motion to Amend the Court's Foreign Opposition Sanctions Order
1641	5/6/2025	Reply Declaration of John Markianos-Daniolos Regarding the Motion to Amend the Court's Foreign Opposition Sanctions Order
1642	5/6/2025	Majority Shareholders' Objection to Motion to Amend the Appealed March 13, 2025 Order
1643	5/6/2025	Provisional Holdings' Memorandum of Law in Opposition to Eletson Holdings Inc.'s Motion for Entry of an Order Awarding Attorneys' Fees and Costs
1646	5/6/2025	Objection to Motion for Fees and Costs filed by Elafonissos Shipping Corporation, Family Unity Trust Company, Glafkos Trust Company, Lassia Investment Company.
1651	5/12/2025	Eletson Holdings Inc.'s Omnibus Reply In Support of April 16, 2025 Motions
1652	5/12/2025	Declaration Second Supplemental Declaration of Bryan M. Kotliar, Esq. In Support of Eletson Holdings Inc.'s Omnibus Reply In Support of Its April 16, 2025 Motions
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

Dkt. No.	Date Filed	Description
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
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..
1696	6/13/2025	Notice of Filing of Transcript Related to the Court's Ruling on May 15, 2025
1699	6/20/2025	Letter to the Honorable John P. Mastando re: Foreign Proceedings Status Report
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

Dkt. No.	Date Filed	Description
1707	6/26/2025	Letter to the Honorable John P. Mastando in Response to Reorganized Holdings' Letter on the Second Circuit Court Decision
1712	7/2/2025	Order Awarding Attorneys' Fees and Costs
1713	7/7/2025	Notice of Filing of Transcript of July 2, 2025 Status Conference
1716	7/8/2025	Order signed on 7/8/2025 In Further Support Of Confirmation And Consummation Of The Court-Approved Plan Of Reorganization
1726	7/16/2025	Majority Shareholders' Notice of Appeal
1738	7/22/2025	Provisional Holdings' Notice of Appeal

All document entries (currently ECF Dkt. Nos. 1-1759) 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
August 5, 2025

Respectfully submitted,

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