

The Honorable:	Laurie Selber Silverstein
Chapter 7	
Location:	Court Room 4, 5th FL
Hearing Date:	<u>07/23/2026</u>
Hearing Time:	<u>2:30 PM</u>
Response Date:	<u>06/08/2026</u>

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re: EP LIQUIDATION LLC	§	Case No. 14-10359-LSS
	§	
	§	
	§	
Debtor(s)		

**NOTICE OF TRUSTEE'S FINAL REPORT AND
APPLICATIONS FOR COMPENSATION
AND DEADLINE TO OBJECT (NFR)**

Pursuant to Fed. R. Bankr. P. 2002(a)(6) and 2002(f)(8), please take notice that Charles A. Stanziale, trustee of the above styled estate, has filed a Final Report and the trustee and the trustee's professionals have filed final fee applications, which are summarized in the attached Summary of Trustee's Final Report and Applications for Compensation.

The complete Final Report and all applications for compensation are available for inspection at the Office of the Clerk, at the following address:

United States Courthouse
824 Market St N
3rd Floor
Wilmington, DE 19801

Any person wishing to object to any fee application that has not already been approved or to the Final Report, must file a written objection within 20 days from the mailing of this notice, together with a request for a hearing and serve a copy of both upon the trustee, any party whose application is being challenged and the United States Trustee. If no objections are filed, the Court will act on the fee applications and the trustee may pay dividends pursuant to FRBP 3009 without further order of the Court.

Date Mailed: 05/18/2026

By: /s/ Charles A. Stanziale

Ch. 7 Trustee

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**UNITED STATES BANKRUPTCY COURT
 DISTRICT OF DELAWARE**

In re: EP LIQUIDATION LLC

§ Case No. 14-10359-LSS
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Debtor(s)

**SUMMARY OF TRUSTEE'S FINAL REPORT
 AND APPLICATIONS FOR COMPENSATION**

The Final Report shows receipts of: \$ 1,856,208.71
and approved disbursements of: \$ 1,498,211.26
leaving a balance on hand of¹: \$ 357,997.45

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None					

Total to be paid to secured creditors: \$ 0.00
 Remaining balance: \$ 357,997.45

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee, Fees - CHARLES A. STANZIALE	78,936.26	0.00	78,936.26
Attorney for Trustee Fees - McCARTER & ENGLISH, LLP	484,721.50	473,416.50	11,305.00
Attorney for Trustee, Expenses - McCARTER & ENGLISH, LLP	10,151.51	10,089.18	62.33

¹The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under [11 U.S.C. § 326\(a\)](#) on account of the disbursement of the additional interest.

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Bond Payments - International Sureties, Ltd.	4,088.98	4,088.98	0.00
Income Taxes - Internal Revenue Service (post-petition) - Department of the Treasury (ADMINISTRATIVE)	0.00	0.00	0.00
Attorney for Trustee Fees (Other Firm) - CIARDI, CIARDI & ASTIN	136,584.50	136,584.50	0.00
Attorney for Trustee Fees (Other Firm) - FORMAN HOLT	5,841.00	0.00	5,841.00
Attorney for Trustee Expenses (Other Firm) - CIARDI, CIARDI & ASTIN	1,407.39	1,407.39	0.00
Attorney for Trustee Expenses (Other Firm) - FORMAN HOLT	37.21	0.00	37.21
Accountant for Trustee Fees (Other Firm) - CROWE, LLP	810,350.00	744,404.00	65,946.00
Accountant for Trustee Fees (Other Firm) - BEDERSON LLP	6,000.00	0.00	6,000.00
Accountant for Trustee Expenses (Other Firm) - CROWE, LLP	4,957.05	4,647.03	310.02
Arbitrator/Mediator for Trustee Fees - THE BIFFERATO FIRM, P.A.	4,580.00	4,580.00	0.00

Total to be paid for chapter 7 administrative expenses: \$ 168,437.82
 Remaining balance: \$ 189,559.63

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
None			

Total to be paid for prior chapter administrative expenses: \$ 0.00
 Remaining balance: \$ 189,559.63

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$182,365.67 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1P-2	TN Dept of Revenue	72,632.44	0.00	72,632.44

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
2P-1	WA DEPARTMENT OF REVENUE	76.88	0.00	76.88
18P-1	MOHAMMAD ARIF	12,475.00	0.00	12,475.00
20-1	LESLIE MAURICE	12,475.00	0.00	12,475.00
21 -1	MICHELLE FIELD	9,792.00	0.00	9,792.00
24 -2P	BAYLARD, LLOYD JOSEPH	12,475.00	0.00	12,475.00
27P-1	RIBBLE, NANCY J	12,475.00	0.00	12,475.00
30	GEOFFREY C. MOSS	0.00	0.00	0.00
32-1	DAVE HENRY SMITH	7,075.20	0.00	7,075.20
33P-1	JERRY W. SHERER	12,475.00	0.00	12,475.00
35 -1	OHIO DEPARTMENT OF TAXATION	2,408.26	0.00	2,408.26
36P-3	STATE OF MICHIGAN, DEPARTMENT OF TREASURY	164.46	0.00	164.46
38P-1	STATE BOARD OF EQUALIZATION	0.00	0.00	0.00
41 -1	STATE OF FLORIDA DEPARTMENT OF REVENUE	102.68	0.00	102.68
43 -1P	PEGGY GOODMAN	12,475.00	0.00	12,475.00
46 -1	STATE OF CALIFORNIA (ADMINISTRATIVE)	0.00	0.00	0.00
47 -1	CALIFORNIA FRANCHISE TAX BOARD	0.00	0.00	0.00
51P	State of Nevada, Department of Employment	0.00	0.00	0.00
52P	State of Nevada, Department of Employment	0.00	0.00	0.00
53P	State of Minnesota, Department of Revenue	0.00	0.00	0.00
54	Texas Comptroller of Public Accounts	0.00	0.00	0.00
	IRS EFTPS - 941	5,686.46	0.00	5,686.46
	IRS EFTPS - 941	1,329.91	0.00	1,329.91

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
	IRS EFTPS - 940	336.00	0.00	336.00
	Arizona Department of Economic Security	6,848.95	0.00	6,848.95
	Colorado Department of Labor and Employment	1,062.43	0.00	1,062.43

Total to be paid for priority claims: \$ 182,365.67
Remaining balance: \$ 7,193.96

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$1,508,114.36 have been allowed and will be paid pro rata only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.5 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1U-2	TN DEPT OF REVENUE	7,217.10	0.00	34.43
3 -1	GORDONGRAPHICS, INC.	0.00	0.00	0.00
4 -1	TWO DEGREES LLC	26,065.00	0.00	124.33
5 -1	PITNEY BOWES INC.	6,417.58	0.00	30.61
6 -1	ARIZONA PUBLIC SERVICE CO.	2,505.12	0.00	11.95
7 -1	AMERICAN EXPRESS TRAVEL RELATED SERVICES COMPANY	0.00	0.00	0.00
8 -1	AMERICAN EXPRESS TRAVEL RELATED SERVICES COMPANY	0.00	0.00	0.00
9 -1	AMERICAN EXPRESS TRAVEL RELATED SERVICES COMPANY	0.00	0.00	0.00
10 -1	AMERICAN EXPRESS TRAVEL RELATED SERVICES COMPANY	0.00	0.00	0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
11 -1	AMERICAN EXPRESS TRAVEL RELATED SERVICES COMPANY	0.00	0.00	0.00
12 -1	AMERICAN EXPRESS TRAVEL RELATED SERVICES COMPANY	0.00	0.00	0.00
13 -2	GARDNER LINN BURKHART & FLORY LLP	0.00	0.00	0.00
14 -1	SHMAZE CUSTOM COATINGS	0.00	0.00	0.00
15 -1	LANDO & ANASTASI, LLP	45,955.50	0.00	219.22
16 -1	MSS TECHNOLOGIES, INC.	29,413.40	0.00	140.31
17 -1	3D SYSTEMS INC	0.00	0.00	0.00
18U-1	Mohammad Arif	82,525.00	0.00	393.64
19 -1	BDO TAX ADVISORY PTE LTD	2,257.02	0.00	10.77
20U-1	LESLIE MAURICE	6,684.92	0.00	31.90
22	RODERICK W. LYMAN	323.00	0.00	1.54
23 -1	VACO ARIZONA, LLC	4,123.00	0.00	19.67
24-2U	BAYLARD, LLOYD JOSEPH	44,650.39	0.00	212.99
25	HENRY, CHRIS	0.00	0.00	0.00
26 -1	U.S. CUSTOMS AND BORDER PROTECTION	0.00	0.00	0.00
27U-1	RIBBLE, NANCY J.	75,025.00	0.00	357.88
28 -1	INSIGHT DIRECT USA, INC.	10,889.35	0.00	51.94
29 -1	MITAC INTERNATIONAL CORP.	632,255.91	0.00	3,015.97
31-2	FedEx Corporate Services Inc.	0.00	0.00	0.00
33U-1	JERRY W. SHERER	2,703.36	0.00	12.90
34-1	ACCENT HIRING GROUP	0.00	0.00	0.00
36U-3	State of Michigan, Department of Treasury	800.88	0.00	3.82
37 -1	AMERICAN INFOSOURCE LP AS AGENT FOR	1,764.07	0.00	8.41

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
39 -1	HEIKO GROUP INC	0.00	0.00	0.00
40 -1	PINTARMAS SDN BHD	0.00	0.00	0.00
42	GARY JORDAN	0.00	0.00	0.00
43-U	PEGGY GOODMAN	415.80	0.00	1.99
44 -1	TIEMPO DEVELOPMENT, LLC	492,181.05	0.00	2,347.79
45 -1	TOTAL MERCHANT SERVICES, INC.	0.00	0.00	0.00
	IRS EFTPS - 941	13,144.28	0.00	62.70
	IRS EFTPS - 941	3,074.06	0.00	14.66
	Arizona Department of Economic Security	17,723.57	0.00	84.54

Total to be paid for timely general unsecured claims: \$ 7,193.96
Remaining balance: \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
48	Department of the Treasury	0.00	0.00	0.00
50	Department of the Treasury (ADMINISTRATIVE)	0.00	0.00	0.00

Total to be paid for tardily filed general unsecured claims: \$ 0.00
Remaining balance: \$ 0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$5.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
2U-1	WA DEPARTMENT OF REVENUE	5.00	0.00	0.00

Total to be paid for subordinated claims: \$ 0.00
 Remaining balance: \$ 0.00

Charles A. Stanziale: /s/ Charles A. Stanziale

Ch. 7 Trustee

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STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption [5 C.F.R. § 1320.4\(a\)\(2\)](#) applies.