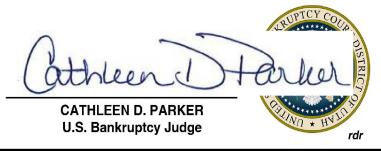
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## This order is SIGNED.

Dated: September 26, 2025



Order Prepared and Submitted by:
Brian M. Rothschild, USB #15316
Darren Neilson, USB #15005
PARSONS BEHLE & LATIMER
201 South Main Street, Suite 1800

Salt Lake City, Utah 84111
Telephone: 801.532.1234
Facsimile: 801.536.6111
BRothschild@parsonsbehle.com
DNeilson@parsonsbehle.com
ecf@parsonsbehle.com

Attorneys for Power Block Coin, L.L.C.

## IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF UTAH

ORDER APPROVING THE STIPULATION BETWEEN DEBTOR AND THE CELSIUS PARTIES UNDER BANKRUPTCY RULE 9019

POWER BLOCK COIN, L.L.C.

R BLOCK COIN, L.L.C.

Debtor.

In re:

Case No. 24-bk-23041-CDP

Chapter 11

Judge Cathleen D. Parker

Upon the motion (the "Motion")<sup>1</sup> filed by Power Block Coin, L.L.C. dba SmartFi, debtor and debtor in possession ("SmartFi" or the "Debtor"), under Rule 9019 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and section 105(a) of title 11 of the United

<sup>&</sup>lt;sup>1</sup> Capitalized terms not otherwise defined herein shall have the meaning ascribed them in the Motion.

States Code (the "Bankruptcy Code") for entry of an order approving the Stipulation attached as Exhibit 1 hereto (the "Stipulation"), which provides for the settlement of disputes between the Debtor and the Celsius Parties; and finding that the Court has jurisdiction over this matter under 28 U.S.C. §§ 157 and 1334, that this is a core matter under 28 U.S.C. § 157(b)(2), that notice of the Motion and hearing and all other notices were sufficient under the circumstances and that no further notice need be given; and the legal and factual bases set forth in the Motion establish just cause for the relief granted herein and it appearing that granting the relief requested in the Motion, and the entry of this Order are necessary and in the best interests of the Debtor, its estate, creditors, and other parties in interest; and the Court having found and determined that the relief sought in the Motion is an appropriate exercise of the Debtor's business judgment; and the Court finding no party in interest has filed any objection to the Motion, and the Court having considered the matter on its own merits and objections that could have been made and having overruled them on their merits; and sufficient cause appearing,

## THEREFORE, THE COURT FINDS AS FOLLOWS:

- 1. The Motion is granted as set forth herein.
- 2. The Stipulation, attached as <u>Exhibit 1</u> hereto, is approved, and incorporated herein by reference, and shall be binding on the parties thereto, all parties in interest in this case, and any subsequently-appointed Chapter 11 or Chapter 7 trustee. In the event of any inconsistency between this Order, the Motion, and the Stipulation, the Stipulation will control.
- 3. The Debtor and Celsius Parties are authorized and directed to act in accordance with the Stipulation and perform their respective duties thereunder.
  - 4. This Order is immediately effective and enforceable upon its entry.

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5. The Court retains exclusive jurisdiction with respect to all matters arising from or related to the interpretation or implementation of this Order.

###

# **Exhibit 1 to the Proposed Order Stipulation**

## IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF UTAH

STIPULATION BETWEEN DEBTOR AND THE CELSIUS PARTIES

Case No. 24-bk-23041-KRA

In re:

Chapter 11

POWER BLOCK COIN, L.L.C.

Judge Kevin R. Anderson

Debtor.

This stipulation (the "Stipulation") is made by and between Debtor Power Block Coin, L.L.C dba SmartFi ("SmartFi" or the "Debtor"), on the one hand, and Celsius Network LLC and its affiliated post-effective date debtors (collectively, "Celsius"), acting by and through their representatives, Mohsin Y Meghji, Litigation Administrator for Celsius, ("Meghji"), and Blockchain Recovery Investment Consortium, LLC, Litigation Administrator and Complex Asset Recovery Manager for Celsius ("ARM" and collectively, the "Celsius Parties" or the "Post-Effective Date Celsius Debtors"), on the other hand, (the Celsius Parties, together with the Debtor, each a "Party" and together the "Parties").

**WHEREAS**, on June 20, 2024 (the "**Petition Date**"), SmartFi filed a petition for relief in the United States Bankruptcy Court for the District of Utah (the "Court"), Case No. 24-bk-23041-KRA (the "**Chapter 11 Case**").

WHEREAS, the Celsius Parties commenced adversary proceedings against the Debtor captioned *Meghji v. Power Block Coin, LLC*, Case No. 24-02093, Bankr. D. Utah (the "Meghji Case") and *Celsius Network LLC*, et al. v. Power Block Coin, LLC, Case No. 24-02094, Bankr. D. Utah (the "ARM Case", and together with the Meghji Case, the "Celsius Adversary Proceedings") seeking to avoid and recover alleged preferential transfers from Celsius to the Debtor prior to the filing of Celsius' petition for relief in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, the Debtor filed a Motion for Contempt Sanctions for Violation of the Automatic Stay by Mohsin Y. Meghji, Celsius Network LLC, and its Affiliated Post-Effective Date Debtors (ECF 129) (the "Contempt Motion") in response to the Celsius Adversary Proceedings.

WHEREAS, the Celsius Parties have filed Proofs of Claim Nos. 1 and 2 asserting unsecured nonpriority claims against the Debtor totaling \$133,289,233.61 in the aggregate (the "Celsius Claims") based on the alleged preferential transfers by Celsius to the Debtor underlying the Celsius Adversary Proceedings.

**WHEREAS**, the Celsius Parties have agreed to support a forthcoming amended Chapter 11 Plan (the "**Proposed Plan**") provided that such Proposed Plan incorporates the terms reflected in this Stipulation.

WHEREAS, the Parties have been engaged in settlement discussions to resolve the disputes among them and have agreed to settle such matters on the terms and conditions set forth herein.

**NOW, THEREFORE**, it is hereby **STIPULATED** and **AGREED**, by and among the Parties, as follows:

- 1. **Subject to Court Approval**. The Parties acknowledge that the effectiveness of this Stipulation is subject to Court approval. The Debtor will move the Court in the Chapter 11 Case for approval of this Stipulation under Rule 9019 of the Federal Rules for Bankruptcy Procedure (the "**Motion**"). The Celsius Parties will not oppose the Motion. The effectiveness and validity of this Stipulation is made expressly contingent upon Court approval of the Motion. If the Court does not approve the Motion, the Parties will be returned to their previous positions *ex ante* this Stipulation without any prejudice to their pre-Stipulation rights.
- 2. **Allowed Claims of Celsius Parties**. The Celsius Claims shall be reduced and allowed as nonpriority unsecured claims in the following amounts: (i) \$17,772,354.00 for Claim No. 1 and (ii) \$1,983,110 for Claim No. 2.
- 3. Release of Resulting Claim Against Celsius Parties. The Debtor shall release, acquit, and forever discharge, and shall be deemed to release, acquit, and forever discharge, whether direct or indirect, any and all claims, disputes, liabilities, suits, demands, liens, actions, administrative proceedings, and causes of action of every kind and nature, including based upon fraud or any provision of the Bankruptcy Code, or for any type or form of relief, and from all damages, injuries, losses, contributions, indemnities, compensation, obligations, costs, attorneys' fees and expenses of whatever kind and character, whether past or present, known or unknown, fixed or contingent, whether in law or in equity, whether asserted or unasserted, whether sounding in tort or in contract, accrued or unaccrued, including those which the Debtor has or might claim to have against, or with respect to, the Celsius Parties, jointly and severally, from the beginning of time to the time of the entry of an order approving this Stipulation, in any way arising out of,

relating to, or in connection any claims that were or could have been asserted by the Debtor against the Celsius Parties, including replacement claims arising under section 502(h) of the Bankruptcy Code.

4. **Resolution of Celsius Adversary Proceedings and Contempt Motion**. The current stay of proceedings related to the Celsius Adversary Proceedings and Contempt Motion shall remain in effect pending confirmation of the Debtor's Proposed Plan. Subject to and within thirty (30) days of entry of a final order confirming the Proposed Plan, the Celsius Parties will dismiss the Celsius Adversary Proceedings, and the Debtor will withdraw its Contempt Motion. To the extent necessary, the Debtor agrees to reasonably cooperate with the Celsius Parties' efforts to dismiss the Celsius Adversary Proceedings, including by agreeing to dismissal.

### 5. Miscellaneous.

- (a) **Drafting by All Parties**. This Stipulation, the Motion, and the Order approving the Stipulation shall be deemed to have been drafted jointly by each of the Parties, and no inferences will be drawn against any Party as a result of the drafting process.
- (b) **Binding Effect.** This Stipulation and Order will be binding upon and shall inure to the benefit of the Parties hereto and their respective successors and assigns.
- (c) **Compromise.** The Parties acknowledge that this Stipulation is a compromise of disputed claims and that neither admits, and each expressly denies, any liability on their part.
- (d) **Authority.** The Parties and their representatives who execute this Stipulation represents that they are duly authorized to execute this Stipulation and Order on behalf of the respective Parties hereto, that they have not alienated their rights with respect to any matter settled hereby, and that each such Party has full knowledge and has consented to this Stipulation and Order.
- (e) **Entire Agreement.** This Stipulation and Order constitutes the entire agreement between the Parties hereto with respect to the transactions and matters contemplated herein. It is understood and agreed that all other previous undertakings, negotiations, and agreements between the Parties hereto regarding the subject matter are superseded in their entirety by this Stipulation and Order.
- (f) **No Oral Modifications.** This Stipulation and Order cannot be amended, supplemented or modified, nor may any provision hereof be waived, except by a written instrument executed by the Parties and approved by an order of this Court.
- (g) **Facsimile Copies.** This Stipulation and Order may be signed by facsimile or other electronic transmission and in counterpart originals with the same force and effect as if fully and simultaneously signed on a single original document. Copies of signed counterparts

transmitted by facsimile or other electronic transmission shall be considered original, executed counterparts for the purposes of this paragraph and for all other purposes.

- (h) **Subject to Court Approval.** This Stipulation and the terms and conditions contained herein are subject to the approval of this Court and shall be of no force or effect unless and until approved by this Court. The Parties agree that this Stipulation and Order are governed by the law of the State of Utah without regard to conflict of law principles. The Parties further agree that the Court shall have exclusive jurisdiction to enforce the terms of this Stipulation and all other matters related hereto against all Parties, and the Parties expressly submit to the personal jurisdiction of the Court for all matters related hereto.
- (i) Costs and Fees. The Parties and each of them agree to bear their own costs, including the costs and fees of attorneys and professional advisors related to the drafting and negotiation of this Stipulation and all other fees and costs incurred in the litigation between them.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK; SIGNATURE PAGE FOLLOWS]

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## SIGNATURE PAGE

We, the undersigned, agree to the foregoing Stipulation this H th day of August, 2025.

Power Block Coin, L.L.C.

**Post-Effective Date Celsius Debtors** 

By: Aaron Tilton

Its: President

By: Mohsin Y Meghji in his capacity as the

Litigation Administrator

Its: Representative of the Post-Effective Date

Celsius Debtors

### DESIGNATION OF PARTIES TO RECEIVE NOTICE

Service of the foregoing ORDER APPROVING THE STIPULATION BETWEEN DEBTOR AND THE CELSIUS PARTIES UNDER BANKRUPTCY RULE 9019 shall be served to the parties and in the manner designated below:

By Electronic Service: I certify that the parties of record in this case as identified below, are registered CM/ECF users.

- James W. Anderson jwa@clydesnow.com, gmortensen@clydesnow.com
- Laura Elizabeth Baccash laura.baccash@whitecase.com, mco@whitecase.com
- Mark D. Bloom mark.bloom@bakermckenzie.com
- Simeon J Brown sbrown@parsonsbehle.com
- Matthew James Burne matthew.burne@usdoj.gov, Lindsey.Huston@usdoj.gov;Rinehart.Peshell@usdoj.gov;Rachelle.D.Hughes@usdoj.gov;Brittany.Dewitt@usdoj.gov
- Deborah Rae Chandler dchandler@aklawfirm.com
- Carson Heninger heningerc@gtlaw.com, carson-heninger-5642@ecf.pacerpro.com,Candy.Long@gtlaw.com
- Samuel P. Hershey sam.hershey@whitecase.com, mco@whitecase.com
- Annette W. Jarvis jarvisa@gtlaw.com, longca@gtlaw.com
- Michael R. Johnson mjohnson@rqn.com, docket@rqn.com;ASanchez@rqn.com;RQN@ecfalerts.com
- Peter J. Kuhn Peter.J.Kuhn@usdoj.gov, Lindsey.Huston@usdoj.gov;Rinehart.Peshell@usdoj.gov;Rachelle.D.Hughes@usdoj.gov;Brittany.Dewitt@usdoj.gov
- Joli A. Lofstedt joli@jaltrustee.com, ecf.alert+LofstedtUTB@titlexi.com,brenda@jaltrustee.com
- Artur Machalski artur.machalski@gmail.com
- Elliott D. McGill emcgill@parsonsbehle.com, pgruwell@parsonsbehle.com;ecf@parsonsbehle.com
- Darren B. Neilson dneilson@parsonsbehle.com
- Christopher L. Perkins cperkins@eckertseamans.com
- Gregory F. Pesce gregory.pesce@whitecase.com, mco@whitecase.com
- Walter A Romney war@clydesnow.com, gmortensen@clydesnow.com
- Brian M. Rothschild brothschild@parsonsbehle.com, ecf@parsonsbehle.com;docket@parsonsbehle.com
- **Jeffrey Weston Shields** jshields@rqn.com, 5962725420@filings.docketbird.com;docket@rqn.com;ecasaday@rqn.com
- Abigail Jennifer Stone abigail.stone@gtlaw.com
- **Michael F. Thomson** thomsonm@gtlaw.com, stuverm@gtlaw.com;mike-thomson-2584@ecf.pacerpro.com
- Landon S. Troester lst@clydesnow.com, rcondos@clydesnow.com
- United States Trustee USTPRegion19.SK.ECF@usdoj.gov
- Melinda Willden tr melinda.willden@usdoj.gov, Lindsey.Huston@usdoj.gov;Rinehart.Peshell@usdoj.gov;Rachelle.D.Hughes@usdoj.gov ;Brittany.Dewitt@usdoj.gov

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The following parties in interest are not registered ECF users and must be notified manually:

Nikita Ash CFO Solutions, LLC dba Amplo

1221 Avenue of the Americas 13601 W McMillan Rd

New York, NY 10020-1095 #102 PMB 320 Boise, ID 83713

Alexander S Chang Kyle Ferrier

201 S. Main St Ste 1800 300 South Biscayne Blvd.

Salt Lake City, UT 84111 Suite 4900

Miami, FL 33131

Nicholas Kennedy 1900 N. Pearl Street Suite 1500 Dallas, TX 75201

Dated this 22nd day of September, 2024.

PARSONS BEHLE & LATIMER

/s/ Brian M. Rothschild

Brian M. Rothschild

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United States Bankruptcy Court
District of Utah

In re: Case No. 24-23041-CDP

Power Block Coin, LLC Chapter 11

Debtor

## CERTIFICATE OF NOTICE

District/off: 1088-2 User: admin Page 1 of 4
Date Rcvd: Sep 26, 2025 Form ID: pdfor1 Total Noticed: 5

The following symbols are used throughout this certificate:

Symbol Definition

Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS

regulations require that automation-compatible mail display the correct ZIP.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Sep 28, 2025:

Recipi ID Recipient Name and Address

+ Alexander S Chang, 201 S. Main St Ste 1800, Salt Lake City, UT 84111, UNITED STATES 84111-2218

aty + Kyle Ferrier, 300 South Biscayne Blvd., Suite 4900, Miami, FL 33131-5312
aty + Nicholas Kennedy, 1900 N. Pearl Street, Suite 1500, Dallas, TX 75201-2452
aty + Nikita Ash, 1221 Avenue of the Americas, New York, NY 10020-1001

fa + CFO Solutions, LLC dba Amplo, 13601 W McMillan Rd, #102 PMB 320, Boise, ID 83713-2071

TOTAL: 5

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.

Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI).

NONE

## BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, \*duplicate of an address listed above, \*P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

NONE

## NOTICE CERTIFICATION

I, Gustava Winters, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Sep 28, 2025 Signature: /s/Gustava Winters

## CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on September 26, 2025 at the address(es) listed below:

Name Email Address

Abigail Jennifer Stone

on behalf of Creditor Committee Official Committee of Unsecured Creditors abigail.stone@gtlaw.com

Annette W. Jarvis

Annette W. Jarvis

on behalf of Creditor Committee Official Committee of Unsecured Creditors jarvisa@gtlaw.com longca@gtlaw.com

Annette W. Jarvis

on behalf of Creditor Litigation Administrator and Complex Asset Recovery Manager jarvisa@gtlaw.com longca@gtlaw.com

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Annette W. Jarvis

on behalf of Creditor Mohsin Y. Meghji jarvisa@gtlaw.com longca@gtlaw.com

Annette W. Jarvis

on behalf of Plaintiff Mohsin Y. Meghji jarvisa@gtlaw.com longca@gtlaw.com

Annette W. Jarvis

on behalf of Plaintiff Celsius Network LLC jarvisa@gtlaw.com longca@gtlaw.com

Annette W. Jarvis

on behalf of Creditor Blockchain Recovery Investment Consortium LLC jarvisa@gtlaw.com, longca@gtlaw.com

Artur Machalski

artur.machalski@gmail.com

Austin Egan

on behalf of Creditor Mason Song austin@stavroslaw.com

Brian M. Rothschild

on behalf of Interested Party Blue Castle Holdings Inc. brothschild@parsonsbehle.com,

ecf@parsonsbehle.com;docket@parsonsbehle.com

Brian M. Rothschild

on behalf of Debtor Power Block Coin LLC brothschild@parsonsbehle.com, ecf@parsonsbehle.com;docket@parsonsbehle.com

Brian M. Rothschild

on behalf of Defendant Power Block Coin LLC brothschild@parsonsbehle.com,

ecf@parsonsbehle.com;docket@parsonsbehle.com

Brian M. Rothschild

on behalf of Plaintiff Power Block Coin LLC brothschild@parsonsbehle.com, ecf@parsonsbehle.com;docket@parsonsbehle.com

Carson Heninger

on behalf of Creditor Committee Official Committee of Unsecured Creditors heningerc@gtlaw.com

carson-heninger-5642@ecf.pacerpro.com,Candy.Long@gtlaw.com

Carson Heninger

on behalf of Plaintiff Mohsin Y. Meghji heningerc@gtlaw.com carson-heninger-5642@ecf.pacerpro.com,Candy.Long@gtlaw.com

Carson Heninger

on behalf of Plaintiff Celsius Network LLC heningerc@gtlaw.com carson-heninger-5642@ecf.pacerpro.com,Candy.Long@gtlaw.com

Carson Heninger

on behalf of Creditor Litigation Administrator and Complex Asset Recovery Manager heningerc@gtlaw.com

carson-heninger-5642@ecf.pacerpro.com, Candy. Long@gtlaw.com

Carson Heninger

on behalf of Creditor Mohsin Y. Meghji heningerc@gtlaw.com carson-heninger-5642@ecf.pacerpro.com,Candy.Long@gtlaw.com

Carson Heninger

on behalf of Creditor Blockchain Recovery Investment Consortium LLC heningerc@gtlaw.com,

carson-heninger-5642@ecf.pacerpro.com, Candy. Long@gtlaw.com

Christopher L. Perkins

on behalf of Creditor Lynn Brown cperkins@eckertseamans.com

Christopher L. Perkins

on behalf of Defendant Daniel Kerim Joseph Stadelmann cperkins@eckertseamans.com

Christopher L. Perkins

on behalf of Creditor Jason Brown cperkins@eckertseamans.com

Christopher L. Perkins

on behalf of Defendant Jason Brown cperkins@eckertseamans.com

Christopher L. Perkins

on behalf of Creditor Robert L. Brown cperkins@eckertseamans.com

Christopher L. Perkins

on behalf of Creditor Daniel Stadelmann cperkins@eckertseamans.com

Darren B. Neilson

on behalf of Debtor Power Block Coin LLC dneilson@parsonsbehle.com

Darren B. Neilson

on behalf of Plaintiff Power Block Coin LLC dneilson@parsonsbehle.com

Darren B. Neilson

on behalf of Defendant Power Block Coin LLC dneilson@parsonsbehle.com

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Date Rcvd: Sep 26, 2025 Form ID: pdfor1 Total Noticed: 5

Deborah Rae Chandler

on behalf of Creditor Michael Bjorkman dchandler@aklawfirm.com

Elliott D. McGill

 $on\ behalf\ of\ Debtor\ Power\ Block\ Coin\ \ LLC\ emcgill@parsonsbehle.com, pgruwell@parsonsbehle.com; ecf@parsonsbehle.com; ecf@parsonsbehle.com, pgruwell@parsonsbehle.com; ecf@parsonsbehle.com, pgruwell@parsonsbehle.com, pgruwell@parso$ 

Gregory F. Pesce

on behalf of Creditor Mohsin Y. Meghji gregory.pesce@whitecase.com mco@whitecase.com

Gregory F. Pesce

on behalf of Creditor Litigation Administrator and Complex Asset Recovery Manager gregory.pesce@whitecase.com

mco@whitecase.com

Gregory F. Pesce

on behalf of Creditor Blockchain Recovery Investment Consortium LLC gregory.pesce@whitecase.com, mco@whitecase.com

Gregory F. Pesce

on behalf of Creditor Celsius Network LLC gregory.pesce@whitecase.com mco@whitecase.com

James W. Anderson

on behalf of Defendant Daniel Kerim Joseph Stadelmann jwa@clydesnow.com gmortensen@clydesnow.com

James W. Anderson

on behalf of Creditor Lynn Brown jwa@clydesnow.com gmortensen@clydesnow.com

James W. Anderson

on behalf of Creditor Jason Brown jwa@clydesnow.com gmortensen@clydesnow.com

James W. Anderson

on behalf of Defendant Jason Brown jwa@clydesnow.com gmortensen@clydesnow.com

James W. Anderson

on behalf of Creditor Robert L. Brown jwa@clydesnow.com gmortensen@clydesnow.com

James W. Anderson

on behalf of Creditor Daniel Stadelmann jwa@clydesnow.com gmortensen@clydesnow.com

Jeffrey Weston Shields

on behalf of Interested Party Blue Castle Holdings Inc. jshields@rqn.com, 5962725420@filings.docketbird.com;docket@rqn.com;ecasaday@rqn.com

Jeffrey Weston Shields

on behalf of Interested Party Solara Communities LLC jshields@rqn.com, 5962725420@filings.docketbird.com;docket@rqn.com;ecasaday@rqn.com

Jeffrey Weston Shields

on behalf of Interested Party RE Developers LLC jshields@rqn.com, 5962725420@filings.docketbird.com;docket@rqn.com;ecasaday@rqn.com

Jeffrey Weston Shields

on behalf of Interested Party Smartfi Lending LLC jshields@rqn.com, 5962725420@filings.docketbird.com;docket@rqn.com;ecasaday@rqn.com

Joli A. Lofstedt

 $joli@jaltrustee.com\ ecf.alert+LofstedtUTB@titlexi.com,brenda@jaltrustee.com$ 

Landon S. Troester

on behalf of Creditor Daniel Stadelmann lst@clydesnow.com rcondos@clydesnow.com

Landon S. Troester

Landon S. Troester

on behalf of Creditor Jason Brown lst@clydesnow.com rcondos@clydesnow.com

Landon S. Troester

on behalf of Creditor Robert L. Brown lst@clydesnow.com rcondos@clydesnow.com

Laura Elizabeth Baccash

on behalf of Creditor Mohsin Y. Meghji laura.baccash@whitecase.com mco@whitecase.com

Laura Elizabeth Baccash

on behalf of Creditor Blockchain Recovery Investment Consortium LLC laura.baccash@whitecase.com, mco@whitecase.com

Laura Elizabeth Baccash

on behalf of Creditor Litigation Administrator and Complex Asset Recovery Manager laura.baccash@whitecase.com

mco@whitecase.com

Laura Elizabeth Baccash

on behalf of Creditor Celsius Network LLC laura.baccash@whitecase.com mco@whitecase.com

Mark D. Bloom

on behalf of Creditor Mason Song mark.bloom@bakermckenzie.com

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Date Rcvd: Sep 26, 2025 Form ID: pdfor1 Total Noticed: 5

Matthew James Burne

on behalf of U.S. Trustee United States Trustee matthew.burne@usdoj.gov

Lindsey.Huston@usdoj.gov;Rinehart.Peshell@usdoj.gov;Rachelle.D.Hughes@usdoj.gov;Brittany.Dewitt@usdoj.gov

Melinda Willden tr

on behalf of U.S. Trustee United States Trustee melinda.willden@usdoj.gov

Lindsey.Huston@usdoj.gov;Rinehart.Peshell@usdoj.gov;Rachelle.D.Hughes@usdoj.gov;Brittany.Dewitt@usdoj.gov

Michael F. Thomson

on behalf of Creditor Committee Official Committee of Unsecured Creditors thomsonm@gtlaw.com

stuverm@gtlaw.com;mike-thomson-2584@ecf.pacerpro.com

Michael R. Johnson

on behalf of Interested Party Smartfi Lending LLC mjohnson@rqn.com,

docket@rqn.com;ASanchez@rqn.com;RQN@ecfalerts.com

Michael R. Johnson

on behalf of Interested Party Solara Communities LLC mjohnson@rqn.com,

docket@rqn.com;ASanchez@rqn.com;RQN@ecfalerts.com

Michael R. Johnson

on behalf of Interested Party RE Developers LLC mjohnson@rqn.com,

docket@rqn.com;ASanchez@rqn.com;RQN@ecfalerts.com

Michael R. Johnson

on behalf of Interested Party Solara Communications LLC mjohnson@rqn.com,

docket@rqn.com; AS anchez@rqn.com; RQN@ecfalerts.com

Michael R. Johnson

on behalf of Interested Party Blue Castle Holdings Inc. mjohnson@rqn.com,

docket@rqn.com;ASanchez@rqn.com;RQN@ecfalerts.com

Peter J. Kuhn

on behalf of U.S. Trustee United States Trustee Peter.J.Kuhn@usdoj.gov

Lindsey. Huston@usdoj.gov; Rinehart. Peshell@usdoj.gov; Rachelle. D. Hughes@usdoj.gov; Brittany. Dewitt@usdoj.gov; Rachelle. D. Hughes@usdoj.gov; Brittany. Dewitt@usdoj.gov; Brittany. Dewitt@usdoj

Samuel P. Hershey

on behalf of Creditor Mohsin Y. Meghji sam.hershey@whitecase.com mco@whitecase.com

Samuel P. Hershey

on behalf of Creditor Celsius Network LLC sam.hershey@whitecase.com mco@whitecase.com

Simeon J Brown

on behalf of Debtor Power Block Coin LLC sbrown@parsonsbehle.com

Simeon J Brown

on behalf of Defendant Power Block Coin LLC sbrown@parsonsbehle.com

United States Trustee

USTPRegion 19. SK. ECF @usdoj. gov

Walter A Romney, Jr.

on behalf of Creditor Jason Brown war@clydesnow.com gmortensen@clydesnow.com

Walter A Romney, Jr.

on behalf of Creditor Daniel Stadelmann war@clydesnow.com gmortensen@clydesnow.com

Walter A Romney, Jr.

on behalf of Creditor Lynn Brown war@clydesnow.com gmortensen@clydesnow.com

Walter A Romney, Jr.

on behalf of Creditor Robert L. Brown war@clydesnow.com gmortensen@clydesnow.com

TOTAL: 73