

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

America's Gardening Resource, Inc., *et al.*,
Debtors.¹

Chapter 11

Case No. 25-11180 (BLS)

(Jointly Administered)

Objection Deadline: December 26, 2025 at 4:00 p.m. (ET)

Hearing Date: January 21, 2026 at 11:00 a.m. (ET)

DEBTORS' FIRST OMNIBUS
OBJECTION TO CERTAIN CLAIMS (SUBSTANTIVE)
(No Liability Claims)

TO ALL PARTIES RECEIVING THIS OBJECTION:

YOU SHOULD REVIEW **SCHEDULE 1** TO THE PROPOSED ORDER TO LOCATE YOUR NAME AND CLAIM(S) AND DETERMINE IF YOUR CLAIM(S) ARE SUBJECT TO THIS OBJECTION. IF YOUR CLAIM(S) ARE LISTED ON THE SCHEDULE ATTACHED TO THE PROPOSED ORDER, YOU MAY HAVE SUBSTANTIVE RIGHTS AFFECTED BY THIS OBJECTION.

YOUR SUBSTANTIVE RIGHTS MAY ALSO BE AFFECTED BY FURTHER OBJECTIONS THAT MAY BE FILED IN THESE CHAPTER 11 CASES.

THE RELIEF SOUGHT IN THIS OBJECTION IS WITHOUT PREJUDICE TO THE RIGHTS OF THE DEBTORS, THEIR ESTATES, ANY SUCCESSORS THERETO OR ANY OTHER PARTY IN INTEREST TO PURSUE FURTHER OBJECTIONS AGAINST THE CLAIMS SUBJECT TO THIS OBJECTION, AND NOTHING HEREIN OR THE PROPOSED ORDER IS INTENDED OR SHALL BE DEEMED TO BE AN ALLOWANCE OF ANY SUCH CLAIMS.

The above-captioned debtors and debtors in possession (collectively, the "Debtors") hereby file this objection (the "Objection") seeking entry of an order, substantially in the form attached hereto as **Exhibit A** (the "Proposed Order"), to disallow the claims listed on **Schedule 1**

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: America's Gardening Resource, Inc. (9604); Gardener's Home LLC (0498); Serac Corporation (9800); IGH, Inc. (9336); Innovative Gardening Solutions, Inc. (3325). The location of the Debtors' corporate

of the Proposed Order. In support of the Objection, the Debtors submit and incorporate herein the declaration of David M. Baker of Aurora Management Partners attached hereto as **Exhibit B** (the “Baker Declaration”), and respectfully represent as follows:

Jurisdiction

1. The United States District Court for the District of Delaware has jurisdiction over this matter pursuant to 28 U.S.C. §1334, which was referred to the United States Bankruptcy Court for the District of Delaware under 28 U.S.C. § 157 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012. This is a core proceeding under 28 U.S.C. § 157(b) and, pursuant to Rule 9013-1(f) of the Local Rules of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), the Debtors consent to entry of final orders or judgments by this Court if it is determined that this Court, absent consent of the parties, cannot enter final orders or judgments consistent with Article III of the United States Constitution.

2. Venue is proper in this District under 28 U.S.C. §§ 1408 and 1409.

3. The statutory and legal predicates for the relief requested in the Objection are section 502(b) of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Local Rule 3007-1, and the *General Order Regarding Applicability of Rule 3007(c) of the Amended Federal Rules of Bankruptcy Procedure*, dated November 27, 2007.

headquarters and the Debtors’ service address in these chapter 11 cases is 128 Intervale Road, Burlington, Vermont 05401.

Background

A. The Chapter 11 Cases.

4. On June 20, 2025 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the District of Delaware (the “Court”). The Chapter 11 Cases are jointly administered.

5. The Debtors are managing their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases. On July 2, 2025, the United States Trustee for Region 3 (the “U.S. Trustee”) appointed a Committee of Unsecured Creditors (the “Creditors Committee”) in the Chapter 11 Cases [Docket No. 52]. No trustee or examiner has been appointed in the Chapter 11 Cases.

7. The factual background regarding the Debtors, including their business operations, their capital and debt structures, and the events leading to the filing of these chapter 11 cases, is set forth in detail in the *Declaration of David Baker in Support of First Day Motions* (the “First Day Declaration”) [Docket No. 11], which was filed on the Petition Date.

B. Schedules, SOFAs, and Bar Date Order.

8. On July 30, 2025, the Debtors filed their Schedules of Assets and Liabilities (the “Schedules”) and Statements of Financial Affairs (the “SOFAs”) [Docket Nos. 135-139].

9. On October 15, 2025, the Court entered the *Order (I) Establishing Bar Dates for Filing Claims Against the Debtors and (II) Approving Form of and Manner of Notice Thereof* [Docket No. 241] (the “Bar Date Order”), which established November 17, 2025 at 5:00 p.m. (EST) (the “General Bar Date”) as the deadline for entities, other than governmental units, that assert a claim against the Debtors that arose before the Petition Date.

10. Notice of the Bar Date was provided by mail and publication in accordance with the procedures outlined in the Bar Date Order. *See* Docket Nos. 243, 250.

C. Claims Resolution Process.

11. More than 360 proofs of claim were filed in the chapter 11 cases. The Debtors have been reviewing and reconciling the filed proofs of claim with the Debtors' books and records to determine the validity of the asserted claims. This reconciliation process includes identifying particular categories of claims that may be targeted for disallowance. To avoid possible improper recovery by claimants, the Debtors are filing this Objection to the 72 claims set forth on Schedule 1.

D. The ESOP.

12. Prior to the Petition Date, the Debtors maintained an Employee Stock Ownership Plan ("ESOP"). In 2009, the company became 100% employee-owned through the ESOP. The Debtors executed an ESOP Trust Agreement, primarily to amend the ESOP, and create the trust to invest in and hold the Company Stock (as defined in the ESOP Trust Agreement) for the exclusive benefit of the ESOP participants and their beneficiaries. To facilitate and satisfy the requirements of the ESOP, the Debtors also entered into an engagement agreement with the ESOP Trust Company (the "Engagement Agreement") by which the company appointed John S. Zollo (the "Trustee") of the ESOP Trust Company to serve as the Trustee of the ESOP, pursuant to the terms and conditions therewith. As a result of the sale of substantially all of the Debtors' assets, all of the Debtors' employees ceased working for the company. Accordingly, in consultation with their advisors, the Debtors concluded that the ESOP was no longer integral to the Debtors' business operations or their chapter 11 efforts as it presented burdensome liabilities if not rejected. The Debtors filed the Debtors' Motion for Entry of An Order (I) Authorizing the

Rejection of the ESOP Trustee Agreement Effective As of The Rejection Date and (II) Granting Related Relief [Docket No. 236], and a Motion for Entry of an Order (I) Authorizing the Rejection of the ESOP Trust Agreement Effective as of the Rejection Date and (II) Granting Related Relief.

Relief Requested

13. By this Objection, the Debtors object to the 72 claims set forth on **Schedule 1** to the Proposed Order pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rule 3007-1. The Debtors respectfully request entry of the Proposed Order disallowing the claims on **Schedule 1** to the Proposed Order, as set forth herein.

Objection to No Liability Claims

14. The claimants asserting claims listed on **Schedule 1** to the Proposed Order (collectively, the “**No Liability Claims**”) are former employees and ESOP participants who improperly assert claims against the Debtors which also seek priority status for such claims under §507(a)(5) under the Bankruptcy Code. The Debtors have reviewed the No Liability Claims and any related supporting documentation provided by each applicable claimant, along with the Debtors’ books and records, and have determined that the No Liability Claims be disallowed in their entirety. A further explanation for the proposed reclassification of each No Liability Claim is set forth on **Schedule 1** to the Proposed Order in the column titled “*Reason for Disallowance.*”

15. Any failure to disallow or reclassify the No Liability Claims, as indicated on **Schedule 1** to the Proposed Order, will award the applicable claimants undue claims to the detriment of other creditors in these chapter 11 cases. Accordingly, subject to further objection,

the Debtors request entry of the Proposed Order reclassifying the No Liability Claims as indicated on **Schedule 1** to the Proposed Order.

Basis for Relief

16. When asserting a proof of claim against a bankrupt estate, a claimant must allege facts that, if true, would support a finding that the debtor is legally liable to the claimant. *See In re Energy Future Holdings*, 2016 WL 4925052, at *3 (D. Del. Sept. 14, 2016) (“The initial burden is on the claimant to allege sufficient facts to support the claim”); *In re Allegheny Int’l, Inc.*, 954 F.2d 167, 173 (3d. Cir. 1992). Where the claimant alleges sufficient facts to support its claim, its claim is afforded *prima facie* validity. *See Allegheny Int’l*, 954 F.2d at 173. A party wishing to dispute such a claim must produce evidence in sufficient force to negate the claim’s *prima facie* validity. *See Energy Future Holdings*, 2016 WL 4925052, at *3 (“The objector must produce evidence which, if believed, would refute at least one of the allegations that is essential to the claim’s legal sufficiency”); *see also* 11 U.S.C. § 502(a); FED. R. BANKR. P. 3001(f).

17. A claim, however, should not be allowed if that claim is unenforceable against a debtor and property of a debtor, under any agreement or applicable law. *See* 11 U.S.C. § 502(b)(1). If an objection is made to the proof of claim, the claimant has the ultimate burden of persuasion as to the validity and amount of the claim. *See Allegheny Int’l*, 954 F.2d at 172. In addition, Bankruptcy Rule 3007 and Local Rule 3007-1 permit the Debtors to make omnibus objections to the No Liability Claims.

18. Under well-established law, the Debtors’ participating employees were beneficiaries and vested equity owners of the shares of the ESOP Trust, which in turn owned 100% of the Debtors’ equity. Thus, the ESOP Trust has an allowable equity interest in these cases, but the individual employees do not. In addition, the employees / ESOP beneficiaries are *not* creditors in the cases. They have no claims against the estates.

19. The Bankruptcy Code defines a “claim” as a “right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured[.]” § 101(5)(A). It is not enough that a creditor has a right to payment. The creditor must also have a right to payment that is enforceable against the debtor or the debtor’s property. § 502(b)(1). In other words, an obligation that a third party owes, and the debtor does not owe, is not an allowed claim. Therefore, the ESOP participants do not have a right to any payment from the Debtors and cannot properly assert a claim against the Debtors.

20. The proofs of claim filed by the claimants listed on Schedule 1 contain schedules of “vested values of shares” in the ESOP Trust which demonstrate that their alleged claims are against the ESOP Trust only. They are not claims arising under § 507(a)(5) against the Debtors for unpaid benefits owed to individual employees.

21. In the unlikely event any former employee / ESOP participant can prove that the employee/ ESOP Participant properly exercised the repurchase right and a promissory note was executed prepetition, then such claim would be a general unsecured claim only, and not a priority claim.

22. For the reasons set forth herein, the claims addressed in this Objection should be disallowed as set forth in **Schedule 1** to the Proposed Order.

Separate Contested Matters

23. To the extent that a response is filed regarding any No Liability Claims listed in the Objection and the Debtors are unable to resolve the response, each such claim, and the objection by the Debtors to each such claim asserted herein, shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. The Debtors respectfully request that any order entered by the Court regarding the Objection shall be deemed a separate order with respect to each claim.

Reservation of Rights

24. The Debtors hereby reserve the right to further object to the No Liability Claims on any additional factual or legal grounds. Without limiting the generality of the foregoing, the Debtors specifically reserve the right to amend the Objection, file additional papers in support thereof or take other appropriate actions, including to: (a) respond to any allegation or defense that may be raised in a response by or on behalf of any claimant or other party in interest; (b) object further to any claim for which a claimant provides (or attempts to provide) additional documentation or substantiation; and (c) object further to any claim based on additional information that may be discovered on further review by the Debtors or through discovery.

Compliance with Local Rule 3007-1

25. To the best of the Debtors' knowledge and belief, the Objection, including the exhibits annexed to the Proposed Order, substantially complies with Local Rule 3007-1. To the extent that the Objection does not comply with the requirements of Local Rule 3007-1, the Debtors submit that the deviations are not material and respectfully request that those requirements be waived.

No Prior Request

26. No prior request for the relief sought in the Objection has been made to this or any other court.

Notice

27. The Debtors will provide notice of this Objection to the following parties or their respective counsel: (a) the Office of the United States Trustee for the District of Delaware; (b) the Committee; (c) claimants whose claims are subject to this Objection; and (d) any party

that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

Conclusion

WHEREFORE, for the reasons stated herein, the Debtors respectfully request that the Court enter the Proposed Order, substantially in the form attached hereto as **Exhibit A**, granting the relief requested in the Objection and such other and further relief as the Court deems just and proper.

Dated: December 11, 2025
Wilmington, Delaware

COLE SCHOTZ P.C.

/s/ Patrick J. Reilley

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Counsel for Debtors and Debtors-in-Possession

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

America's Gardening Resource, Inc., *et al.*,

Debtors.¹

Chapter 11

Case No. 25-11180 (BLS)

(Jointly Administered)

Objection Deadline: December 26, 2025 at 4:00 p.m. (ET)

Hearing Date: January 21, 2026 at 11:00 a.m. (ET)

**NOTICE OF DEBTORS' FIRST OMNIBUS
OBJECTION TO CERTAIN CLAIMS (SUBSTANTIVE)
(No Liability Claims)**

TO ALL PARTIES RECEIVING THIS OBJECTION:

YOU SHOULD REVIEW SCHEDULE 1 TO THE PROPOSED ORDER TO LOCATE YOUR NAME AND CLAIM(S) AND DETERMINE IF YOUR CLAIM(S) ARE SUBJECT TO THIS OBJECTION. IF YOUR CLAIM(S) ARE LISTED ON THE SCHEDULE ATTACHED TO THE PROPOSED ORDER, YOU MAY HAVE SUBSTANTIVE RIGHTS AFFECTED BY THIS OBJECTION.

YOUR SUBSTANTIVE RIGHTS MAY ALSO BE AFFECTED BY FURTHER OBJECTIONS THAT MAY BE FILED IN THESE CHAPTER 11 CASES.

THE RELIEF SOUGHT IN THIS OBJECTION IS WITHOUT PREJUDICE TO THE RIGHTS OF THE DEBTORS, THEIR ESTATES, ANY SUCCESSORS THERETO OR ANY OTHER PARTY IN INTEREST TO PURSUE FURTHER OBJECTIONS AGAINST THE CLAIMS SUBJECT TO THIS OBJECTION, AND NOTHING HEREIN OR THE PROPOSED ORDER IS INTENDED OR SHALL BE DEEMED TO BE AN ALLOWANCE OF ANY SUCH CLAIMS.

PLEASE TAKE NOTICE that the above-captioned debtor and debtors in possession (collectively, the "Debtors") have filed the attached *Debtors' First Omnibus Objection to Certain Claims (Substantive)* (the "Objection").²

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: America's Gardening Resource, Inc. (9604); Gardener's Home LLC (0498); Serac Corporation (9800); IGH, Inc. (9336); Innovative Gardening Solutions, Inc. (3325). The location of the Debtors' corporate headquarters and the Debtors' service address in these chapter 11 cases is 128 Intervale Road, Burlington, Vermont 05401.

² Capitalized terms not defined herein shall have the meanings ascribed to the terms in the Objection.

PLEASE TAKE FURTHER NOTICE that any responses (each, a “Response”) to the relief requested in the Objection must be filed on or before **4:00 p.m. (prevailing Eastern Time) on December 26, 2025 (the “Response Deadline”)** with the United States Bankruptcy Court for the District of Delaware, 824 N. Market Street, 3rd Floor, Wilmington, Delaware 19801 (the “Court”). At the same time, any party submitting a Response (each, a “Respondent”) must serve a copy of its Response upon the undersigned counsel to the Debtor so as to be received on or before the Response Deadline.

PLEASE TAKE FURTHER NOTICE that any Response must contain, at a minimum, the following:

- a) a caption setting forth the name of the Court, the above-referenced case number, and the title of the Objection to which the Response is directed;
- b) the name of the claimant and description of the basis for the amount of the No Liability Claims;
- c) a concise statement setting forth the reasons why a particular No Liability Claims should not be disallowed for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which the claimant will rely in opposing the Objection at the Hearing.

PLEASE TAKE FURTHER NOTICE that the hearing to consider the objection will be held on **January 21, 2026 at 11:00 a. m. (prevailing Eastern Time) (the “Hearing”)** before The Honorable Brendan L. Shannon, United States Bankruptcy Court Judge for the District of Delaware, 824 N. Market Street, 6th Floor, Courtroom No. 1, Wilmington, Delaware 19801.

PLEASE TAKE FURTHER NOTICE THAT IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE OBJECTION WITHOUT FURTHER NOTICE OR A HEARING.

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Dated: December 11, 2025
Wilmington, Delaware

COLE SCHOTZ P.C.

/s/ Patrick J. Reilley

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Counsel for Debtors and Debtors-in-Possession

EXHIBIT A

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

America's Gardening Resource, Inc., *et al.*,

Debtors.¹

Chapter 11

Case No. 25-11180 (BLS)

(Jointly Administered)

Re: Docket No. ____

**ORDER SUSTAINING DEBTORS' FIRST
OMNIBUS OBJECTION TO CERTAIN CLAIMS (SUBSTANTIVE)
(No Liability Claims)**

Upon consideration of the *Debtors' First Omnibus Objection to Certain Claims (Substantive)* (the "Objection");² and upon consideration of the Baker Declaration; and the United States District Court for the District of Delaware having jurisdiction to consider this Objection under 28 U.S.C. § 1334, which was referred to this Court under 28 U.S.C. § 157, and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Objection is in the best interests of the Debtors, their estates, their creditors and other parties in interest; and this

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: America's Gardening Resource, Inc. (9604); Gardener's Home LLC (0498); Serac Corporation (9800); IGH, Inc. (9336); Innovative Gardening Solutions, Inc. (3325). The location of the Debtors' corporate headquarters and the Debtors' service address in these chapter 11 cases is 128 Intervale Road, Burlington, Vermont 05401.

Court having found that the Debtors' notice of the Objection and opportunity for a hearing on the Objection were appropriate under the circumstances and that no other notice need be provided; and this Court having reviewed the Objection and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Objection and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Objection is GRANTED to the extent set forth herein.
2. Each No Liability Claim listed on Schedule 1 hereto is hereby disallowed in its entirety as set forth in the "*Modified*" column therein.
3. The Debtors are authorized to take any action necessary or appropriate to give effect to this Order and the relief granted therein.
4. Stretto, the Court-appointed claims and noticing agent in the chapter 11 cases, is hereby authorized and directed to make such revisions to the official claims register as are necessary to reflect the relief granted in this Order.
5. The Debtors' objection to each No Liability Claim addressed in the Objection constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each No Liability Claim. Any stay of this Order pending appeal by any of the claimants subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters covered hereby.

² Capitalized terms not defined herein shall have the meanings ascribed to the terms in the Objection.

6. This Order is without prejudice to the rights of the Debtors, their estates, any successors thereto, and any other party in interest, to object to any other proof of claim filed in the chapter 11 cases.

7. The Court shall retain jurisdiction over the claimants whose claims are subject to the Objection with respect to any matter arising from or related to the Objection or this Order, including the interpretation, enforcement and implementation of this Order.

Schedule 1

No Liability Claims

	Claimant Name	Debtor Name	Claim #	Date Filed	Current Claim Amounts and Classification	Proposed Modified Claim Amount and Classification	Reason for Objection
1	Amanda Vellucci	America's Gardening Resource, Inc.	153	07/29/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$137,360.15 General Unsecured: \$0.00 Total: \$137,360.15	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
2	Anne T Einhorn	America's Gardening Resource, Inc.	327	11/07/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$3,996.13 General Unsecured: \$0.00 Total: \$3,996.13	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
3	Carisa Beckwith	America's Gardening Resource, Inc.	146	07/29/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$27,620.68 General Unsecured: \$0.00 Total: \$27,620.68	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
	Christie Kane	America's Gardening Resource, Inc.	317	11/05/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$178,165.13 General Unsecured: \$0.00 Total: \$178,165.13	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
	Cody Mckibben	America's Gardening Resource, Inc.	121	07/24/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$84,978.19 General Unsecured: \$0.00 Total: \$84,978.19	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
	Craig Abel-Palmer	America's Gardening Resource, Inc.	340	11/12/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$883.43 General Unsecured: \$0.00 Total: \$883.43	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability

Claimant Name	Debtor Name	Claim #	Date Filed	Current Claim Amounts and Classification	Proposed Modified Claim Amount and Classification	Reason for Objection
Cynthia Gray	America's Gardening Resource, Inc.	157	07/30/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$41,580.87 General Unsecured: \$0.00 Total: \$41,580.87	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Cynthia J Bovat	America's Gardening Resource, Inc.	176	08/01/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$111,755.61 General Unsecured: \$0.00 Total: \$111,755.61	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Cynthia Turcot	America's Gardening Resource, Inc.	164	07/30/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$123,600.10 General Unsecured: \$0.00 Total: \$123,600.10	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Cynthia Turcot	America's Gardening Resource, Inc.	206	08/17/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$544,099.88 General Unsecured: \$0.00 Total: \$544,099.88	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Daniel Jacobs	America's Gardening Resource, Inc.	25	07/02/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$4,673.07 General Unsecured: \$0.00 Total: \$4,673.07	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Davis Wildman li	America's Gardening Resource, Inc.	351	11/16/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$17,506.54 General Unsecured: \$0.00 Total: \$17,506.54	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability

Claimant Name	Debtor Name	Claim #	Date Filed	Current Claim Amounts and Classification	Proposed Modified Claim Amount and Classification	Reason for Objection
Deborah Miuccio	America's Gardening Resource, Inc.	85	07/17/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$63,480.18 General Unsecured: \$0.00 Total: \$63,480.18	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Diana Thut	America's Gardening Resource, Inc.	116	07/24/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$6,032.43 General Unsecured: \$0.00 Total: \$6,032.43	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Diana Thut	America's Gardening Resource, Inc.	120	07/24/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$61,709.21 General Unsecured: \$0.00 Total: \$61,709.21	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Elizabeth Combs [Besty Combs]	America's Gardening Resource, Inc.	178	08/01/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$29,753.83 General Unsecured: \$0.00 Total: \$29,753.83	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Elizabeth Lawrence	America's Gardening Resource, Inc.	80	07/17/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$0.00	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Elizabeth Lawrence	America's Gardening Resource, Inc.	312	11/04/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$0.00	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability

Claimant Name	Debtor Name	Claim #	Date Filed	Current Claim Amounts and Classification	Proposed Modified Claim Amount and Classification	Reason for Objection
Ellen Desjardin	America's Gardening Resource, Inc.	184	08/05/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$30,000.00 General Unsecured: \$0.00 Total: \$30,000.00	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Eric Mowen	America's Gardening Resource, Inc.	159	07/30/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$46,339.50 General Unsecured: \$0.00 Total: \$46,339.50	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Erin Kirkpatrick Ransom	America's Gardening Resource, Inc.	314	11/05/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$13,808.85 General Unsecured: \$0.00 Total: \$13,808.85	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Gina Bernadet	America's Gardening Resource, Inc.	162	07/30/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$71,764.90 General Unsecured: \$0.00 Total: \$71,764.90	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
James Meunier [Jamie Meunier]	Serac Corporation	249	10/21/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$1,094.27 General Unsecured: \$0.00 Total: \$1,094.27	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
James Meunier [Jamie Meunier]	Serac Corporation	250	10/21/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$1,094.27 General Unsecured: \$0.00 Total: \$1,094.27	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability

Claimant Name	Debtor Name	Claim #	Date Filed	Current Claim Amounts and Classification	Proposed Modified Claim Amount and Classification	Reason for Objection
Jane Bartholomew	America's Gardening Resource, Inc.	308	11/03/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$5,412.34 General Unsecured: \$0.00 Total: \$5,412.34	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Janine Breton	America's Gardening Resource, Inc.	294	10/30/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$119,136.09 General Unsecured: \$0.00 Total: \$119,136.09	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Jeff Stuart	America's Gardening Resource, Inc.	278	10/27/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$11,900.00 General Unsecured: \$0.00 Total: \$11,900.00	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Jeffrey Bostwick	America's Gardening Resource, Inc.	183	08/05/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$61,415.19 General Unsecured: \$0.00 Total: \$61,415.19	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Jennifer L Brennan	America's Gardening Resource, Inc.	361	12/05/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$13,203.31 General Unsecured: \$0.00 Total: \$13,203.31	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Jenny Orszulak	America's Gardening Resource, Inc.	118	07/24/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$23,192.81 General Unsecured: \$0.00 Total: \$23,192.81	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability

Claimant Name	Debtor Name	Claim #	Date Filed	Current Claim Amounts and Classification	Proposed Modified Claim Amount and Classification	Reason for Objection
Jessica Ellis	America's Gardening Resource, Inc.	149	07/29/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$72,398.62 General Unsecured: \$0.00 Total: \$72,398.62	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Julianne Goga	America's Gardening Resource, Inc.	147	07/29/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$87,951.25 General Unsecured: \$0.00 Total: \$87,951.25	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Kathleen Dandurand	America's Gardening Resource, Inc.	113	07/24/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$90,858.38 General Unsecured: \$0.00 Total: \$90,858.38	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Kathleen Dandurand	America's Gardening Resource, Inc.	115	07/24/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$2,094.29 General Unsecured: \$0.00 Total: \$2,094.29	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Kathleen Dandurand	America's Gardening Resource, Inc.	274	10/26/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$13,374.04 General Unsecured: \$0.00 Total: \$13,374.04	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Kay Burde	America's Gardening Resource, Inc.	108	07/23/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$3,885.26 General Unsecured: \$0.00 Total: \$3,885.26	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability

Claimant Name	Debtor Name	Claim #	Date Filed	Current Claim Amounts and Classification	Proposed Modified Claim Amount and Classification	Reason for Objection
Kenena Montague	America's Gardening Resource, Inc.	125	07/25/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$133,683.70 General Unsecured: \$0.00 Total: \$133,683.70	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Kimberley Dostaler	America's Gardening Resource, Inc.	131	07/26/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$33,114.61 General Unsecured: \$0.00 Total: \$33,114.61	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Liesl Moland [Liesl Howe]	America's Gardening Resource, Inc.	182	08/04/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$124,817.24 General Unsecured: \$0.00 Total: \$124,817.24	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Lisa A Yankowski	America's Gardening Resource, Inc.	166	07/31/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$101,372.60 General Unsecured: \$0.00 Total: \$101,372.60	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Lisa Holappa	America's Gardening Resource, Inc.	143	07/29/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$8,069.59 General Unsecured: \$0.00 Total: \$8,069.59	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Lisa Roche	America's Gardening Resource, Inc.	124	07/25/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$83,621.66 General Unsecured: \$0.00 Total: \$83,621.66	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability

Claimant Name	Debtor Name	Claim #	Date Filed	Current Claim Amounts and Classification	Proposed Modified Claim Amount and Classification	Reason for Objection
Mark Dostaler	America's Gardening Resource, Inc.	132	07/27/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$30,309.59 General Unsecured: \$0.00 Total: \$30,309.59	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Marlee Bobowiec	Innovative Gardening Solutions, Inc.	230	09/11/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$2,215.30 General Unsecured: \$0.00 Total: \$2,215.30	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Martha Turek	America's Gardening Resource, Inc.	127	07/25/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$133,905.03 General Unsecured: \$0.00 Total: \$133,905.03	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Matt Gebhardt	America's Gardening Resource, Inc.	300	11/02/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$7,221.26 General Unsecured: \$0.00 Total: \$7,221.26	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Matthew Sutkoski	America's Gardening Resource, Inc.	158	07/30/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$28,506.26 General Unsecured: \$0.00 Total: \$28,506.26	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Mcdonald, Marian F	America's Gardening Resource, Inc.	354	11/17/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$15,236.70 General Unsecured: \$0.00 Total: \$15,236.70	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability

Claimant Name	Debtor Name	Claim #	Date Filed	Current Claim Amounts and Classification	Proposed Modified Claim Amount and Classification	Reason for Objection
Michael Bond	America's Gardening Resource, Inc.	133	07/27/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$16,000.00 General Unsecured: \$0.00 Total: \$16,000.00	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Michael Broe [Vicky Broe - Beneficiary Of Michael Broe]	America's Gardening Resource, Inc.	98	07/20/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$3,491.30 General Unsecured: \$0.00 Total: \$3,491.30	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Michelle Iasilli	America's Gardening Resource, Inc.	188	08/05/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$45,855.38 General Unsecured: \$0.00 Total: \$45,855.38	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Michelle Low	America's Gardening Resource, Inc.	203	08/16/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$9,338.66 General Unsecured: \$0.00 Total: \$9,338.66	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Norman Gale	America's Gardening Resource, Inc.	160	07/30/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$62,093.84 General Unsecured: \$0.00 Total: \$62,093.84	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Patrick Pearsall	America's Gardening Resource, Inc.	90	07/18/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$176,482.35 General Unsecured: \$0.00 Total: \$176,482.35	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability

Claimant Name	Debtor Name	Claim #	Date Filed	Current Claim Amounts and Classification	Proposed Modified Claim Amount and Classification	Reason for Objection
Patti Gallagher	America's Gardening Resource, Inc.	171	07/31/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$60,000.00 General Unsecured: \$0.00 Total: \$60,000.00	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Pauline Benoit	America's Gardening Resource, Inc.	156	07/30/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$51,539.49 General Unsecured: \$0.00 Total: \$51,539.49	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Pilar Lopez-Gomez	America's Gardening Resource, Inc.	117	07/24/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$6,424.14 General Unsecured: \$0.00 Total: \$6,424.14	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Pilar Lopez-Gomez	America's Gardening Resource, Inc.	119	07/24/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$2,216.54 General Unsecured: \$0.00 Total: \$2,216.54	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Rebecca Stearns	America's Gardening Resource, Inc.	99	07/20/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$45,660.66 General Unsecured: \$0.00 Total: \$45,660.66	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Samuel Turcot	America's Gardening Resource, Inc.	205	08/17/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$2,069.73 General Unsecured: \$0.00 Total: \$2,069.73	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability

Claimant Name	Debtor Name	Claim #	Date Filed	Current Claim Amounts and Classification	Proposed Modified Claim Amount and Classification	Reason for Objection
Sarah Kiely	America's Gardening Resource, Inc.	136	07/28/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$72,099.71 General Unsecured: \$0.00 Total: \$72,099.71	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Sarah Robertson	America's Gardening Resource, Inc.	123	07/25/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$5,570.80 General Unsecured: \$0.00 Total: \$5,570.80	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Shawn Flanigan	America's Gardening Resource, Inc.	152	07/29/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$12,776.28 General Unsecured: \$0.00 Total: \$12,776.28	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Stephanie Gueldner	America's Gardening Resource, Inc.	126	07/25/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$27,839.26 General Unsecured: \$0.00 Total: \$27,839.26	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Susan Romanoff	America's Gardening Resource, Inc.	89	07/18/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$308,560.64 General Unsecured: \$0.00 Total: \$308,560.64	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Suzanne Tracy	America's Gardening Resource, Inc.	181	08/04/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$138,530.89 General Unsecured: \$0.00 Total: \$138,530.89	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability

Claimant Name	Debtor Name	Claim #	Date Filed	Current Claim Amounts and Classification	Proposed Modified Claim Amount and Classification	Reason for Objection
Thomas J Purdy	America's Gardening Resource, Inc.	333	11/10/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$6,713.25 General Unsecured: \$0.00 Total: \$6,713.25	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Timothy Lewis	America's Gardening Resource, Inc.	165	07/31/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$101,888.16 General Unsecured: \$0.00 Total: \$101,888.16	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Tracy Crady	America's Gardening Resource, Inc.	140	07/29/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$87,183.70 General Unsecured: \$0.00 Total: \$87,183.70	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Tracy Crady	America's Gardening Resource, Inc.	148	07/29/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$87,183.70 General Unsecured: \$0.00 Total: \$87,183.70	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Vicky Broe	America's Gardening Resource, Inc.	97	07/20/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$46,791.54 General Unsecured: \$0.00 Total: \$46,791.54	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
Zoe Wainer	Innovative Gardening Solutions, Inc.	358	11/17/2025	Administrative: \$0.00 Secured: \$0.00 Priority: \$14,446.29 General Unsecured: \$0.00 Total: \$14,446.29	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: Disallowed	No Liability
TOTALS				\$4,198,948.65	\$0.00	

Exhibit B

Baker Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

America's Gardening Resource, Inc., *et al.*,

Debtors.¹

Chapter 11

Case No. 25-11180 (BLS)

(Jointly Administered)

**DECLARATION OF DAVID M. BAKER IN SUPPORT OF DEBTORS'
FIRST OMNIBUS OBJECTION TO CERTAIN CLAIMS (SUBSTANTIVE)
(No Liability Claims)**

I, DAVID M. BAKER, pursuant to section 1746 of title 28 of the United States Code, hereby declare that the following is true and correct to the best of my knowledge, information and belief:

1. I am a principal at Aurora Management Partners Inc. ("AMP"), AMP is a financial consulting and advisory firm that specializes in providing crisis and turnaround management consulting to distressed companies such as the Debtors. I co-founded AMP in 2000 and I am the Managing Partner. I have extensive experience providing turnaround consulting services to companies both in Chapter 11 as well as federal and state receiverships.

2. I submit this declaration (the "Declaration") in support of the *Debtors' First Omnibus Objection to Certain Claims (Substantive)* (the "Objection"), filed contemporaneously herewith.² I am over the age of 18 competent to testify and authorized to submit the Declaration on behalf of the Debtors.

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: America's Gardening Resource, Inc. (9604); Gardener's Home LLC (0498); Serac Corporation (9800); IGH, Inc. (9336); Innovative Gardening Solutions, Inc. (3325). The location of the Debtors' corporate headquarters and the Debtors' service address in these chapter 11 cases is 128 Intervale Road, Burlington, Vermont 05401.

² Capitalized terms not defined herein shall have the meanings ascribed to the terms in the Objection.

3. Every matter set forth herein is based on (a) my personal knowledge, (b) my review, or the review of work performed by other employees of the Debtors and AMP whom I oversee in a managerial capacity, of relevant documents, and/or (c) my understanding based on information obtained from the Debtors' books and records.

4. I have read and reviewed the Objection, including the information set forth on **Schedule 1** to the Proposed Order, and I am familiar with the information contained in those documents.

5. To the best of my knowledge, information and belief, the information that is contained in the Objection is true and correct.

6. Prior to the Petition Date, the Debtors maintained an Employee Stock Ownership Plan ("ESOP"). In 2009, the company became 100% employee-owned through the ESOP. The Debtors executed an ESOP Trust Agreement, primarily to amend the ESOP, and create the trust to invest in and hold the Company Stock (as defined in the ESOP Trust Agreement) for the exclusive benefit of the ESOP participants and their beneficiaries. To facilitate and satisfy the requirements of the ESOP, the Debtors also entered into an engagement agreement with the ESOP Trust Company (the "Engagement Agreement") by which the company appointed John S. Zollo (the "Trustee") of the ESOP Trust Company to serve as the Trustee of the ESOP, pursuant to the terms and conditions therewith. As a result of the sale of substantially all of the Debtors' assets, all of the Debtors' employees ceased working for the company. Accordingly, in consultation with their advisors, the Debtors concluded that the ESOP was no longer integral to the Debtors' business operations or their chapter 11 efforts as it presented burdensome liabilities if not rejected. The Debtors filed the Debtors' Motion for Entry of an Order (I) Authorizing the Rejection of the ESOP Trust Agreement Effective as of the Rejection Date and (II) Granting

Related Relief [Docket No. 236], and a Motion for Entry of an Order (I) Authorizing the Rejection of the ESOP Trust Agreement Effective as of the Rejection Date and (II) Granting Related Relief.

7. The Debtors' participating employees were beneficiaries and vested equity owners of the shares of the ESOP Trust, which in turn owned 100% of the Debtors' equity. Thus, the ESOP Trust has an allowable equity interest in these cases, but the individual employees do not. In addition, the employees / ESOP beneficiaries are *not* creditors in the cases. They have no claims against the estates.

8. The proofs of claim filed by the claimants listed on **Schedule 1** contain schedules of "vested values of shares" in the ESOP Trust which demonstrate that their alleged claims are against the ESOP Trust only. They are not claims arising under § 507(a)(5) against the Debtors for unpaid benefits owed to individual employees.

9. I, and/or one or more individuals working for the Debtors, have reviewed the Debtors' books and records and proofs of claim listed on **Schedule 1** to the Proposed Order, together with any supporting documentation attached thereto, made reasonable efforts to research the No Liability Claims in the Debtors' books and records and have determined each claim should be disallowed for the reasons and in the manner set forth on **Schedule 1**.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

December 11, 2025

/s/ David M. Baker

Name: David M. Baker
Title: Managing Director
Aurora Management Partners