

**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: July 31, 2025 at 4:00 p.m. (ET)
Hearing Date: August 13, 2025 at 10:00 a.m. (ET)

**DEBTORS' APPLICATION FOR ENTRY OF AN ORDER (I) AUTHORIZING
THE RETENTION AND EMPLOYMENT OF TOWER PARTNERS, LLC AS
INVESTMENT BANKER TO THE DEBTORS EFFECTIVE AS OF THE
PETITION DATE AND (II) WAIVING CERTAIN REPORTING
REQUIREMENTS PURSUANT TO LOCAL RULE 2016-2**

The above-captioned debtors and debtors-in-possession (collectively, the “Debtors” or the “Company”), pursuant to sections 327(a) and 328(a) of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”), Rules 2014 and 5002 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rules 2014-1 and 2016-1 of the Local Rules of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), hereby submit this application (this “Application”) for entry of an order substantially in the form attached hereto as **Exhibit A** (the “Proposed Order”), authorizing the Debtors to retain and employ Tower Partners, LLC (“Tower Partners”) as investment banker to the Debtors effective as of the Petition Date (as defined below) and waiving certain reporting requirements pursuant to Local Rule 2016-2. In support of the Application, the Debtors submit the *Declaration of Ervin M. Terwilliger in Support of the Debtors' Application for Entry of an Order Authorizing and Approving the Retention and Employment of Tower*

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.

Partners, LLC as Investment Banker to the Debtors (the “Terwilliger Declaration”), a copy of which is attached hereto as **Exhibit B**. In further support of this Application, the Debtors respectfully state as follows:

JURISDICTION AND VENUE

1. The United States District Court for the District of Delaware has jurisdiction to consider this Application 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. This is a core proceeding under 28 U.S.C. § 157(b) and, pursuant to Local Rule 9013-1(f), the Debtors consent to the entry of a final order by the Court in connection with this Application to the extent that it is later determined that the 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 Court pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The statutory and legal predicates for the relief requested herein are sections 327(a), 328(a) and 1107 of the Bankruptcy Code, Bankruptcy Rule 2014 and 2016 and Local Rules 2014-1 and 2016-1.

BACKGROUND

4. On June 20, 2025 (the “Petition Date”), each Debtor commenced a case by filing a petition for relief under chapter 11 of the Bankruptcy Code (collectively, the “Chapter 11 Cases”). The Debtors have requested that the Chapter 11 Cases be jointly administered. The factual background regarding the Debtors, including their business operations, their capital and debt structures, and the events leading to the filing of the Chapter 11 Cases, is set forth in the *Declaration of David Baker in Support of First Day Motions* (the “First Day Declaration”) [Docket No. 11].

1. The Debtors continue to manage and operate their businesses as debtors in possession pursuant to section 1107 and 1108 of the Bankruptcy Code.

5. 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.

RELIEF REQUESTED

6. The Debtors seek entry of the Proposed Order, effective as of the Petition Date, (i) authorizing the Debtors to retain and employ Tower Partners as investment banker to the Debtors in accordance with the engagement agreement by and between the Debtors and Tower Partners, dated December 17, 2024, (the “Engagement Agreement”), a copy of which is attached hereto as **Exhibit C**, (ii) approving the terms of Tower Partners’ employment and retention, including the fee and expense structure and indemnification, reimbursement, and related provisions set forth in the Engagement Agreement, and (ii) granting related relief.

TOWER PARTNERS’ QUALIFICATIONS

7. The Debtors seek to retain Tower Partners as their investment banker because of Tower Partners’ extensive experience and knowledge in the field of investment banking and complex financial transactions. Tower Partners is a leading boutique middle market investment banking firm which specializes in financial restructurings, M&A and private placement services. Over the past fifteen years, Tower Partners has successfully completed over 200 transactions and consulting engagements on behalf of clients facing challenging situations nationwide.

8. The resources, capabilities, and experience of Tower Partners in advising the Debtors are crucial to enabling the Debtors to implement a successful sale of the Debtors’ assets. An investment banker with significant experience, such as Tower Partners, fulfills a critical need that complements the services offered by the Debtors’ other restructuring professionals. Tower

Partners has extensive experience with sell-side engagements involving similarly situated companies and, through its efforts, was able to generate significant interest from third parties in the Debtors and their assets.

9. Tower Partners' reputation in this industry has been an important factor in encouraging these interested parties to review this opportunity in detail. As part of its robust prepetition marketing process, Tower Partners contacted, through their proprietary database and industry connections, 1,115 financial and strategic potential purchasers. Specifically, Tower Partners contacted 180 potential strategic purchasers and 879 potential financial purchasers, as well as 56 lenders. As a result of these efforts, 51 separate non-disclosure agreements were executed, leading to 8 indications of interest and 3 letters of intent. Ultimately, Tower Partners' efforts culminated in the Debtors' negotiation and execution of an asset purchase agreement (the "Stalking Horse Agreement") with Gardens Alive, Inc. The Stalking Horse Agreement establishes a baseline for bidding and is expected to foster a competitive auction process that will help maximize the purchase price for the Debtors' assets. The Debtors believe Tower Partners' continued involvement and marketing efforts through the auction date are essential to maximizing the value of the Debtors' assets and business.

10. The terms of Tower Partners' retention are set forth in the Engagement Agreement. The terms and conditions of the Engagement Agreement were negotiated at arm's length and in good faith between the Debtors and Tower Partners and reflect the parties' mutual agreement as to the substantial efforts that will be required in this engagement.

SCOPE OF TOWER PARTNERS' PROPOSED SERVICES

11. It is proposed that Tower Partners be employed by the Debtors to render the following services, among others:²

- (a) work with the Debtors to devise the best course of action to effectuate the desired outcome for the Debtors;
- (b) conduct due diligence on the Debtors' businesses;
- (c) create a marketing plan;
- (d) create financial modeling to aid in the Transaction;³
- (e) work with third party professionals and creditors;
- (f) prepare marketing materials, including a confidential information presentation and secure due diligence data room which will include information regarding the Debtors' businesses;
- (g) endeavor to locate parties who may have an interest in a Transaction with the Debtors;
- (h) circulate materials, as appropriate and approved by the Debtors, to facilitate a Transaction;
- (i) respond, provide information to, communicate, and negotiate with and obtain offers from interested parties and make recommendations to the Debtors as to whether an offer should be accepted;
- (j) communicate regularly with the Debtors about the status of Tower Partners' efforts with respect to the marketing efforts;
- (k) recommend to the Debtors the proper method of handling any specific problems encountered with respect to the marketing of the Business; and

² The summaries provided in this Application are provided for convenience only. In the event of any inconsistency between any summary and the terms and provisions of the Engagement Agreement, the terms of the Engagement Agreement shall control. Capitalized terms used but not otherwise defined herein shall have the meaning ascribed to them in the Engagement Agreement. In the event of any inconsistency between any summary and the terms and provisions of the Proposed Order, the terms of the Proposed Order shall control.

³ Pursuant to the terms of the Engagement Agreement, Transaction means the sale of "all, or a portion of, the assets or securities associated with the [Debtors] . . . in whole or in part, at the discretion of the [Debtors], via an asset sale, merger, sale of equity interests by the [Debtors], directly or indirectly, through any extraordinary corporate transaction[.]" Exhibit C at p.1.

- (l) perform related services necessary to maximize the proceeds to be realized for the Debtors' businesses.

12. To the extent that the Debtors require additional services not contemplated by the Engagement Agreement, such services and the fees for such services will be mutually agreed upon by Tower Partners and the Debtors in writing, subject to Court approval.

NO DUPLICATION OF SERVICES

13. The Debtors believe that Tower Partners' services will not duplicate the services that other professionals will be providing to the Debtors in these Chapter 11 Cases. Tower Partners will use reasonable efforts to coordinate with the Debtors' other retained professionals to avoid unnecessary duplication of services.

TOWER PARTNERS' COMPENSATION AND REIMBURSEMENT

14. Subject to the Court's approval of this Application, Tower Partners intends to apply to the Court, in the form of a final fee application pursuant to section 328 of the Bankruptcy Code, for allowance of compensation earned for professional services rendered and reimbursement of actual and necessary expenses incurred in connection with the Chapter 11 Cases (the "Fee and Expense Structure") in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable procedures and orders of the Court.

15. Pursuant to the terms of the Engagement Agreement, the Debtors agreed to pay to Tower Partners a monthly fee of \$10,000 (the "Retainer Fees") for six months, with the first payment due upon execution of the Engagement Agreement in December 2024. The Debtors paid Tower Partners a total of \$30,000 in Retainer Fees as of the date of this Application.

16. In addition to the Retainer Fees, as compensation under the Engagement Agreement, and for facilitating a Transaction in accordance with the terms thereof, Tower Partners is entitled to be paid a fee in cash (the "Transaction Fee"), at the closing of any Transaction, which shall be

the greater of (i) \$500,000; (ii) five percent (5%) of the total Transaction Value (as that term is defined in Paragraph 7 of the Engagement Agreement) in the event of a senior or subordinated debt financing Transaction; or, (iii) six percent (6%) of the total Transaction Value in the event of a merger and acquisition Transaction involving the Debtors' businesses.

17. In the event that the Engagement Agreement is terminated before the consummation of a Transaction, Tower Partners is entitled to receive a Fee from any Transaction made by the Debtors with a Registered Prospect—defined in the Engagement Agreement as any party contacted by Tower Partners during the exclusive engagement of Tower Partners and prior to the effective date of the termination of the Engagement Agreement—within eighteen (18) months of termination.

18. In addition to the fees set forth above, Tower Partners is entitled to the reimbursement of certain expenses regardless of whether a sale of the Debtors' assets is consummated. Pursuant to the Engagement Agreement, the Debtors shall promptly pay the reasonable deal related expenses (the "Expenses") incurred by Tower Partners, including marketing costs, business services, data room expenses, database services, printing, mailing, and travel-related expenses; however, the Engagement agreement requires Tower Partners to obtain the Debtors' prior consent before incurring any Expense in excess of \$2,500.

19. The Debtors believe that the Fee and Expense Structure set forth above is comparable to those generally charged by investment bankers of similar stature to Tower Partners for comparable engagements, both in and out of bankruptcy proceedings, and reflects a balance between a fixed fee and a contingency amount tied to the consummation and closing of the transactions and services contemplated by the Debtors and Tower Partners in the Engagement Agreement. The Debtors and Tower Partners acknowledge that (i) hours worked, (ii) the results achieved and (iii) the ultimate benefit to the Debtors of the work performed, in each case, in

connection with this engagement, may be variable, and that the Debtors and Tower Partners have taken such factors into account in setting the fees hereunder.

20. The Fee and Expense Structure is consistent with Tower Partners' normal and customary billing practices for comparably sized and complex engagements and transactions, both in and out of bankruptcy proceedings, involving the services to be provided in connection with these Chapter 11 Cases. Moreover, the Fee and Expense Structure is consistent with and typical of arrangements entered into by Tower Partners and other investment banks in connection with rendering comparable services to clients such as the Debtors.

21. Tower Partners' investment banking expertise, some or all of which may be required by the Debtors during the term of Tower Partners' engagement, were important factors in determining the Fee and Expense Structure. The ultimate benefit to the Debtors derived from the services rendered by Tower Partners pursuant to the Engagement Agreement cannot be measured by a reference to the number of hours expended by Tower Partners' professionals.

22. The Debtors and Tower Partners negotiated the Fee and Expense Structure to function as an interrelated, integrated unit corresponding to Tower Partners' overall services. It would be contrary to the intention of Tower Partners and the Debtors for any isolated component of the Fee and Expense Structure to be treated as sufficient consideration for any isolated portion of Tower Partners' services. Instead, the Debtors and Tower Partners intend that Tower Partners' services be considered as a whole for which Tower Partners is to be compensated by the Fee and Expense Structure in its entirety.

TOWER PARTNERS' DISINTERESTEDNESS

23. To the best of the Debtors' knowledge and belief, and except to the extent disclosed herein and the Terwilliger Declaration, Tower Partners: (a) is a "disinterested person" within the

meaning of section 101(14) of the Bankruptcy Code; and (b) does not hold or represent any interest materially adverse to the Debtors or their estates.

24. As set forth in further detail in the Terwilliger Declaration, Tower Partners does not have any connections with creditors and other parties in interest in these Chapter 11 Cases. The Debtors and Tower Partners do not believe that any of these connections constitute an interest materially adverse to the interest of the estate or of any class of creditors or equity holders in these Chapter 11 Cases.

25. To the extent that Tower Partners discovers any material facts bearing on the matters described herein during the period of Tower Partners' retention, Tower Partners has undertaken to amend and supplement the information contained in this Application and the Terwilliger Declaration to disclose such facts.

26. During the 90 days immediately preceding the Petition Date, the Debtors made the following payments to Tower Partners:

- Three payments of \$10,000, totaling \$30,000 in Retainer Fees; and
- Payments on April 28, 2025, May 15, 2025, and May 22, 2025, totaling \$5,541.29 in Expense reimbursement pursuant to the Engagement Agreement.

Other than as set forth herein, Tower Partners did not receive any payments from the Debtors during the 90 days immediately preceding the Petition Date.

27. As of the Petition Date, the Debtors did not owe Tower Partners for any fees or expenses incurred prior to the Petition Date.

28. As set forth in the Terwilliger Declaration, Tower Partners has not shared or agreed to share any of its compensation from the Debtors in connection with this case with any other person, other than as permitted by section 504 of the Bankruptcy Code. If any such agreement is

entered into, Tower Partners has undertaken to amend and supplement the information contained in this Application and the Terwilliger Declaration to disclose the terms of any such agreement.

29. No promises have been received by Tower Partners, or by any professionals engaged hereunder, as to compensation in connection with this case other than in accordance with the provisions of the Bankruptcy Code.

RECORD KEEPING AND APPLICATION FOR COMPENSATIONS

30. It is not the general practice of investment banking firms, including Tower Partners, to keep detailed time records similar to those customarily kept by attorneys and required by Local Rule 2016-2. Because Tower Partners does not ordinarily maintain contemporaneous time records in one-tenth hour (0.10) increments or provide or conform to a schedule of hourly rates for professional services, the Debtors request that Tower Partners be excused from compliance with such requirements and instead should only be required to submit, in a summary format, a reasonably detailed description of the services rendered by each professional and the amount of time spent each date, in .5 hour increments, by each such individual in rendering services on behalf of the Debtors.

31. Tower Partners will also maintain reasonably detailed records of any actual and necessary costs and expenses incurred in connection with the aforementioned services.

32. Tower Partners' applications for compensation and expense reimbursement will be paid by the Debtors pursuant to the terms of the Engagement Agreement and the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable procedures established by the Court.

INDEMNIFICATION PROVISIONS

33. As a material part of the consideration for which Tower Partners has agreed to provide the services described herein, the Debtors have agreed to the indemnification provisions

set forth in Paragraph 10 of the Engagement Agreement (the “Indemnification Provisions”). Among other things, the Indemnification Provisions provide that if Tower Partners and/or any of its partners, directors, agents, employees, or controlling persons (collectively, the “Indemnified Parties”) becomes involved in any capacity in any action, proceeding or investigation brought by or against any person, including stockholders of the Debtors, in connection with or because of either its engagement or any matter referred to in the Engagement Agreement, the Debtors will reimburse the Indemnified Parties for their reasonable legal and other expenses (including the cost of any investigation and preparation) incurred in connection therewith.

34. The Indemnification Provisions further provide that the Debtors will indemnify and hold the Indemnified Parties harmless against any and all losses, claims, damages, or liabilities to any such person in connection with or because of either its engagement or any matter referred to in the Engagement Agreement, except to the extent that any such legal and other expenses, loss, claim, damage or liability results from the gross negligence or bad faith of Indemnified Parties in performing the services that are the subject of the Engagement Agreement.

35. Additionally, the Indemnification Provisions provide that if the foregoing indemnification is unavailable to the Indemnified Parties or insufficient to hold them harmless, the Debtors shall contribute to the amount paid or payable by the Indemnified Parties as a result of such loss, claim, damage or liability in such proportion as is appropriate to reflect the relative economic interests of the Debtors and their stockholders on the one hand and the Indemnified Parties on the other hand in the matters contemplated by the Engagement Agreement as well as the relative fault of the Debtors and the Indemnified Parties with respect to such loss, claim, damage or liability and any other relevant equitable considerations.

36. The Debtors and Tower Partners believe that the Indemnification Provisions are customary and reasonable for investment banking engagements, both in and out of court, and, as modified by the Proposed Order, reflect the qualifications and limitations on indemnification provisions that are customary in this district and other jurisdictions.

37. The terms and conditions of the Engagement Agreement, including these Indemnification Provisions, were negotiated by the Debtors and Tower Partners at arm's length and in good faith. The Debtors respectfully submit that such Indemnification Provisions, viewed in conjunction with the other terms of Tower Partners' proposed retention, are reasonable and in the best interests of the Debtors, their estates, and creditors in light of the fact that the Debtors require Tower Partners' services in these Chapter 11 Cases.

BASIS FOR RELIEF REQUESTED

38. The Debtors seek authority to employ and retain Tower Partners as their investment banker under section 327 of the Bankruptcy Code, which provides that a debtor is authorized to employ professional persons "that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the Debtors in carrying out the Debtors' duties under this title." 11 U.S.C. § 327(a). Section 1107(b) of the Bankruptcy Code elaborates upon sections 101(14) and 327(a) of the Bankruptcy Code in cases under chapter 11 of the Bankruptcy Code and provides that "a person is not disqualified for employment under section 327 of the Bankruptcy Code by a debtor in possession solely because of such person's employment by or representation of the debtor before the commencement of the case." 11 U.S.C. § 1107(b). As discussed above and in the Terwilliger Declaration, Tower Partners satisfies the disinterestedness standard in section 327(a) of the Bankruptcy Code.

39. In addition, the Debtors seek approval of the Engagement Agreement (including the Fee and Expense Structure and the indemnification, contribution, reimbursement and other

related provisions) pursuant to section 328(a) of the Bankruptcy Code, which provides, in relevant part, that the Debtors “with the court’s approval, may employ or authorize the employment of a professional person under section 327 . . . on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, on a fixed or percentage fee basis, or on a contingent fee basis.” 11 U.S.C. § 328(a). Section 328 of the Bankruptcy Code permits the compensation of professionals, including investment bankers, on more flexible terms that reflect the nature of their services and market conditions. As the United States Court for Appeals for the Fifth Circuit recognized in *In re Nat’l Gypsum Co.*, 123 F.3d 861 (5th Cir. 1997):

Prior to 1978 the most able professionals were often unwilling to work for bankruptcy estates where their compensation would be subject to uncertainties of what a judge thought the work was worth after it had been done. That uncertainty continues under the present § 330 of the Bankruptcy Code, which provides that the court award to professional consultants “reasonable compensation” based on relevant factors of time and comparable costs, etc. Under present § 328 the professional may avoid that uncertainty by obtaining court approval of compensation agreed to with the trustee (or debtor or committee).

Id. at 862 (citations omitted); *see also In re Smart World Techs. LLC*, 383 B.R. 869, 874 (S.D.N.Y. 2008) (quoting *In re Nat’l Gypsum Co.*, 123 F.3d at 862).

40. The Engagement Agreement appropriately reflects (a) the nature and scope of services to be provided by Tower Partners, (b) Tower Partners’ substantial experience with respect to investment banking services, and (c) the Fee and Expense Structures typically utilized by Tower Partners and other leading financial advisors and investment bankers. Accordingly, the Debtors believe that Tower Partners’ retention on the terms and conditions proposed herein is appropriate.

41. The Debtors request authorization to employ Tower Partners as their investment banker effective as of the Petition Date.

NOTICE

42. The Debtors will provide notice of this Application to: (a) the United States Trustee for the District of Delaware; (b) counsel to the Debtors' prepetition lenders; (c) counsel to the Creditors Committee; (d) the trustee for the Debtors' ESOP; (e) the United States Securities and Exchange Commission; (f) the Internal Revenue Service; (g) the Office of the United States Attorney for the District of Delaware; (h) the Delaware State Treasury; (i) the Delaware Secretary of State; and (j) all parties that have 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.

NO PRIOR REQUEST

43. No prior application for the relief requested herein has been made to this or any other court.

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CONCLUSION

WHEREFORE, the Debtors respectfully request that the Court enter an order in substantially the form attached hereto as **Exhibit A**, (i) granting the relief sought herein; and (ii) granting to the Debtors such other and further relief as the Court may deem proper.

Dated: July 17, 2025

Respectfully Submitted,

/s/ Rebecca Gray
Rebecca Gray
President and Chief Executive Officer of
America's Gardening Resource, Inc., *et al.*

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

In re:	)	
	)	Chapter 11
AMERICA’S GARDENING RESOURCE, INC., <i>et al.</i> , ¹	)	Case No. 25-11180 (BLS)
	)	
Debtors.	)	(Jointly Administered)
	)	
	)	Objection Deadline: July 31, 2025 at 4:00 p.m. (ET)
	)	Hearing Date: August 13, 2025 at 10:00 a.m. (ET)

**NOTICE OF DEBTORS’ APPLICATION FOR ENTRY OF AN ORDER
(I) AUTHORIZING THE RETENTION AND EMPLOYMENT OF TOWER
PARTNERS, LLC AS INVESTMENT BANKER TO THE DEBTORS
EFFECTIVE AS OF THE PETITION DATE AND (II) WAIVING CERTAIN
REPORTING REQUIREMENTS PURSUANT TO LOCAL RULE 2016-2**

PLEASE TAKE NOTICE that, on July 17, 2025, the above-captioned debtors and debtors in possession (collectively, the “Debtors”) filed the *Debtors’ Application for Entry of an Order (I) Authorizing the Retention and Employment of Tower Partners, LLC as Investment Banker to the Debtors Effective as of the Petition Date and (II) Waiving Certain Reporting Requirements Pursuant to Local Rule 2016-2* (the “Application”) with the United States Bankruptcy Court for the District of Delaware, 824 North Market Street, Wilmington, Delaware 19801 (the “Court”).

PLEASE TAKE FURTHER NOTICE that a hearing on the Application will be held on **August 13, 2025 at 10:00 a.m.** before the Honorable Brendan L. Shannon, United States Bankruptcy Judge for the District of Delaware, at the Court, 824 North Market Street, 6th Floor, Courtroom No. 1, Wilmington, Delaware 19801.

PLEASE TAKE FURTHER NOTICE that objections, if any, to the entry of an order granting the relief sought in the Application must be in writing and filed with the Court on or before **July 31, 2025 at 4:00 p.m. (ET) (the “Objection Deadline”)**. At the same time, you must serve a copy of the response or objection upon the undersigned proposed counsel to the Debtors so as to be received on or before the Objection Deadline.

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

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); IGH, Inc. (9336); Serac Corporation (9800); 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.

Dated: July 17, 2025
Wilmington, Delaware

COLE SCHOTZ P.C.

/s/ Jack M. Dougherty

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Proposed 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., <i>et al.</i>, Debtors.¹	Chapter 11 Case No. 25-11180 (BLS) (Jointly Administered) Re: Docket No. _____
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ORDER (I) AUTHORIZING THE RETENTION AND EMPLOYMENT OF TOWER PARTNERS, LLC AS INVESTMENT BANKER TO THE DEBTORS EFFECTIVE AS OF THE PETITION DATE AND (II) WAIVING CERTAIN REPORTING REQUIREMENTS PURSUANT TO LOCAL RULE 2016-2

Upon consideration of the application (the “Application”)² of the above-captioned debtors and debtors in possession (the “Debtors”) for entry of an order (the “Order”) pursuant to sections 327 and 328(a) of the Bankruptcy Code, Bankruptcy Rules 2014 and 5002, and Local Rules 2014-1 and 2016-1, authorizing the employment and retention of Tower Partners, LLC (“Tower Partners”) as its investment banker pursuant to the terms of the Engagement Agreement, dated December 17, 2024 (the “Engagement Agreement”), a copy of which is attached to the Application as **Exhibit C**; and the Court having considered the Application and the Terwilliger Declaration and having considered the statements of counsel and the evidence adduced with respect to the Application at a hearing before the Court (the “Hearing”); and the Court finding that (A) the terms and conditions of Tower Partners’ employment set forth in the Engagement Agreement (including

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² Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Application or the Engagement Agreement, as applicable.

the Fee and Expense Structure) as modified by this Order, are reasonable as required by section 328(a) of the Bankruptcy Code; (B) Tower Partners (i) does not hold or represent an interest adverse to the interest of the estate; and (ii) is a “disinterested person” as that term is defined under section 101(14) of the Bankruptcy Code; (C) the Application and the Terwilliger Declaration are in full compliance with all provisions of the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules; (D) the relief requested in the Application is in the best interests of the Debtors, their estates and creditors; and (E) notice of the Application was due and proper under the circumstances; and after due deliberation, and good and sufficient cause appearing therefore, it is hereby

ORDERED, ADJUDGED AND DECREED THAT:

1. The Application is GRANTED as set forth in this Order.
2. The Debtors are authorized to retain and employ Tower Partners as their investment banker pursuant to sections 327 and 328(a) of the Bankruptcy Code, Bankruptcy Rules 2014 and 2016, and Local Rules 2014-1 and 2016-2, effective as of June 20, 2025, on the terms and conditions set forth in the Engagement Agreement and the Application, and are directed to perform their obligations set forth therein, except as expressly modified herein.
3. None of the fees payable to Tower Partners shall constitute a “bonus” or a fee enhancement under applicable law.
4. The compensation, fees, and expenses payable to Tower Partners pursuant to the Engagement Agreement, together with the indemnification, reimbursement of expenses, and contribution obligations owed to Tower Partners under the Engagement Agreement, shall be subject to review only pursuant to the standard of review set forth in section 328(a) of the Bankruptcy Code and shall not be subject to the standard of review set forth in section 330 of the Bankruptcy Code or any other standard of review.

5. Notwithstanding the preceding paragraph, the U.S. Trustee shall retain the right to object to the compensation, fees, and expenses to be paid to Tower Partners pursuant to a final fee application filed by Tower Partners, including, but not limited to, the Retainer Fees and the Cash Fee based on the reasonableness standard provided for in section 330 of the Bankruptcy Code, and the Court shall consider any such objection by the U.S. Trustee under section 330 of the Bankruptcy Code. This Order and the record relating to the Court's consideration of the Application shall not prejudice or otherwise affect the rights of the U.S. Trustee to challenge the reasonableness of Tower Partners' compensation, fees, and expenses under the standard set forth in the preceding sentence. Accordingly, nothing in this Order or such record shall constitute a finding of fact or conclusion of law binding the U.S. Trustee, on appeal or otherwise, with respect to the reasonableness of Tower Partners' fees.

6. The Debtors are authorized to compensate and reimburse Tower Partners pursuant to the terms of the Engagement Agreement, subject to the procedures set forth in the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable orders of this Court.

7. In light of the services provided by Tower Partners and the compensation structure in the Engagement Agreement, Tower Partners and its professionals shall be excused from: (i) any requirement to maintain or provide detailed time records in accordance with Bankruptcy Rule 2016(a), Local Rule 2016-2, and the United States Trustee Fee Guidelines; and (ii) conforming with a schedule of hourly rates for its professionals. Instead, notwithstanding that Tower Partners does not charge for its services on an hourly basis, Tower Partners will nonetheless maintain reasonably detailed daily records, in .5-hour increments, containing summary descriptions of those services rendered for the Debtors, and the individuals who provided those services, and will present such records together with its fee applications filed with the Court.

8. To the extent requested in the Application, Tower Partners is granted a waiver with respect to the information requirements contained in Local Rule 2016-2(d).

9. The Debtors shall be bound by the Indemnification Provisions set forth in the Engagement Agreement, subject during the pendency of these cases to the following:

- (a) subject to the provisions of subparagraphs (b) and (c) below, the Debtors are authorized to indemnify, and shall indemnify, the Indemnified Parties for any claims arising from, related to, or in connection with the service to be provided by Tower Partners as specified in the Application, but not for any claim arising from, related to, or in connection with Tower Partners' post-petition performance of any other services (other than those in connection with the engagement), unless such post-petition services and indemnifications therefor are approved by this court.
- (b) the Debtors shall have no obligation to indemnify any Indemnified Party, or provide contribution or reimbursement to any Indemnified Party, for any claim or expense that is either (i) judicially determined (the determination having become final) to have arisen from such Indemnified Party's bad faith, breach of fiduciary duty (if any), gross negligence, or willful misconduct, (ii) for a contractual dispute in which the Debtors allege the breach of such Indemnified Party's contractual obligations if the Court determines that indemnification, contribution, or reimbursement would not be permissible pursuant to *In re United Artists Theatre Co.*, 315 F.3d 217 (3d Cir. 2003), or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) above, but determined by this Court, after notice and a hearing pursuant to subparagraph (c) *infra*, to be a claim or expense for which such Indemnified Party is not entitled to receive indemnity, contribution, or reimbursement under the terms of the Engagement Agreement as modified by the Order; and
- (c) if, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these cases (that order having become a final order no longer subject to appeal), and (ii) the entry of an order closing these Chapter 11 Cases, any Indemnified Party believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution and/or reimbursement obligations under the Engagement Agreement (as modified by the Order), including, without limitation, the advancement of defense costs, such Indemnified Party must file an application therefor in this Court, and the Debtors may not pay any such amounts to such Indemnified Person before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period during which the Court shall have jurisdiction over any request for fees and expenses by Indemnified Party for indemnification, contribution, or

reimbursement, and not as a provision limiting the duration of the Debtors' obligation to indemnify the Indemnified Party.

10. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order.

11. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry, notwithstanding the possible applicability of Bankruptcy Rule 6004, 7062, or 9014.

12. The relief granted herein shall be binding upon any chapter 11 trustee appointed in these Chapter 11 Cases, or upon any chapter 7 trustee appointed in the event of a subsequent conversion of these Chapter 11 Cases under chapter 7.

13. To the extent that this Order is inconsistent with the Engagement Agreement, the terms of this Order shall govern.

14. Notice of the Application as provided therein shall be deemed good and sufficient notice of such Application and the requirement of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

15. This Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

EXHIBIT B

Declaration of Ervin M. Terwilliger

**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 ERVIN M. TERWILLIGER IN SUPPORT OF DEBTOR'S
APPLICATION FOR ENTRY OF AN ORDER (I) AUTHORIZING THE
RETENTION AND EMPLOYMENT OF TOWER PARTNERS, LLC
AS INVESTMENT BANKER TO THE DEBTORS EFFECTIVE AS OF
THE PETITION DATE AND (II) WAIVING CERTAIN REPORTING
REQUIREMENTS PURSUANT TO LOCAL RULE 2016-2**

I, Ervin M. Terwilliger, declare under penalty of perjury as follows:

1. I am the founder, CEO and Managing Director of Tower Partners, LLC ("Tower Partners"), a Maryland limited liability company, and am duly authorized to execute this declaration (this "Declaration") on behalf of Tower Partners. I am familiar with the matters set forth herein and, if called as a witness, I could and would testify thereto.²

2. I make this Declaration in support of the *Debtors' Application for Entry of an Order (I) Authorizing the Retention and Employment of Tower Partners, LLC as Investment Banker to the Debtors Effective As of the Petition Date and (II) Waiving Certain Reporting Requirements*

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 Certain of the disclosures herein relate to matters within the personal knowledge of other professional at Tower Partners and are based on information provided by them. Unless otherwise stated, all matters set forth in this Declaration are based on my personal knowledge, my review of the relevant documents, information supplied to me by others, or my views, which are based on, among other things, my experience and knowledge of the Debtors' business and financial condition.

*Pursuant to Local Rule 2016-2 (the “Application”).*³ This Declaration is also submitted to comply with the applicable provisions of sections 327(a), 328(a) and 1107 of the Bankruptcy Code, Bankruptcy Rule 2014 and 2016 and Local Rules 2014-1 and 2016-1.

TOWER PARTNERS’ QUALIFICATIONS AND SERVICES

3. Tower Partners is a leading boutique middle market investment banking firm which specializes in financial restructurings, M&A and private placement services. Over the past fifteen years, Tower Partners has successfully completed over 200 transactions and consulting engagements on behalf of clients facing challenging situations nationwide.

4. I personally have over 17 years of experience in restructurings and investment banking including extensive experience in asset sales in a variety of industries including retail, manufacturing, distribution and real estate. I have completed over 100 sale, refinancing and restructuring assignments for distressed middle-market companies both in and outside of Chapter 11 proceedings and has testified in numerous Bankruptcy Courts across the U.S.

5. The resources, capabilities, and experience of Tower Partners in advising the Debtors are crucial to enabling the Debtors to implement a successful sale of the Debtors’ assets. An investment banker with significant experience, such as Tower Partners, fulfills a critical need that complements the services offered by the Debtors’ other restructuring professionals. Tower Partners has extensive experience with sell-side engagements involving similarly situated companies and, through its efforts, was able to generate significant interest from third parties in the Debtors and their assets.

³ Unless otherwise defined in this Declaration, all capitalized terms used herein have the meanings ascribed to them in the Application.

6. Tower Partners' reputation in this industry has been an important factor in encouraging these interested parties to review this opportunity in detail. As part of its robust prepetition marketing process, Tower Partners contacted, through their proprietary database and industry connections, 1,115 financial and strategic potential purchasers. Specifically, Tower Partners contacted 180 potential strategic purchasers and 879 potential financial purchasers, as well as 56 lenders. As a result of these efforts, 51 separate non-disclosure agreements were executed, leading to 8 indications of interest and 3 letters of intent. Ultimately, Tower Partners' efforts culminated in the Debtors' negotiation and execution of an asset purchase agreement (the "Stalking Horse Agreement") with Gardens Alive, Inc. The Stalking Horse Agreement establishes a baseline for bidding and is expected to foster a competitive auction process that will help maximize the purchase price for the Debtors' assets. We believe that Tower Partners' continued involvement and marketing efforts through the auction date are essential to maximizing the value of the Debtors' assets and business.

7. The terms of Tower Partners' retention are set forth in the engagement agreement by and between the Debtors and Tower Partners, dated December 17, 2024, (the "Engagement Agreement"), a copy of which is attached to the Application as **Exhibit C**. The terms and conditions of the Engagement Agreement were negotiated at arm's length and in good faith between the Debtors and Tower Partners and reflect the parties' mutual agreement as to the substantial efforts that will be required in this engagement.

5. In addition to me, the principal professionals of Tower Partners who are expected to render services to the Debtors are set forth on **Exhibit 1** attached hereto and incorporated herein by reference (collectively, the "Principal Professionals").

6. Pursuant to the Engagement Agreement, as consideration for the proposed compensation therein, Tower Partners has provided and has agreed to provide the following services to the Debtors:⁴

- (a) work with the Debtors to devise the best course of action to effectuate the desired outcome for the Debtors;
- (b) conduct due diligence on the Debtors' businesses;
- (c) create a marketing plan;
- (d) create financial modeling to aid in the Transaction;
- (e) work with third party professionals and creditors;
- (f) prepare marketing materials, including a confidential information presentation and secure due diligence data room which will include information regarding the Debtors' businesses;
- (g) endeavor to locate parties who may have an interest in a Transaction with the Debtors;
- (h) circulate materials, as appropriate and approved by the Debtors, to facilitate a Transaction;
- (i) respond, provide information to, communicate, and negotiate with and obtain offers from interested parties and make recommendations to the Debtors as to whether an offer should be accepted;
- (j) communicate regularly with the Debtors about the status of Tower Partners' efforts with respect to the marketing efforts;
- (k) recommend to the Debtors the proper method of handling any specific problems encountered with respect to the marketing of the Business; and
- (l) perform related services necessary to maximize the proceeds to be realized for the Debtors' businesses.

⁴ The summaries provided in this Declaration are provided for convenience only. In the event of any inconsistency between any summary and the terms and provisions of the Engagement Agreement, the terms of the Engagement Agreement shall control. Capitalized terms used but not otherwise defined herein shall have the meaning ascribed to them in the Engagement Agreement. In the event of any inconsistency between any summary and the terms and provisions of the Proposed Order, the terms of the Proposed Order shall control.

7. To the extent that the Debtors require additional services not contemplated by the Engagement Agreement, such services and the fees for such services will be mutually agreed upon by Tower Partners and the Debtors in writing, subject to Court approval.

NO DUPLICATION OF SERVICES

8. Tower Partners believes that its services will not duplicate the services that other professionals will be providing to the Debtors in these Chapter 11 Cases. Tower Partners will use reasonable efforts to coordinate with the Debtors' other retained professionals to avoid unnecessary duplication of services.

TOWER PARTNERS' COMPENSATION

9. Tower Partners believes that the Fee and Expense Structure, set forth in the Application and Engagement Agreement, is comparable to those generally charged by investment bankers of similar stature to Tower Partners for comparable engagements, both in and out of bankruptcy proceedings, and reflects a balance between a fixed fee and a contingency amount tied to the consummation and closing of the transactions and services contemplated by the Debtors and Tower Partners in the Engagement Agreement.

10. The Fee and Expense Structure is consistent with Tower Partners' normal and customary billing practices for comparably sized and complex engagements and transactions, both in and out of bankruptcy proceedings, involving the services to be provided in connection with these Chapter 11 Cases. Moreover, the Fee and Expense Structure is consistent with and typical of arrangements entered into by Tower Partners and other investment banks in connection with rendering comparable services to clients such as the Debtors.

11. Tower Partners' investment banking expertise, some or all of which may be required by the Debtors during the term of Tower Partners' engagement, were important factors in determining the Fee and Expense Structure. The ultimate benefit to the Debtors derived from the

services rendered by Tower Partners pursuant to the Engagement Agreement cannot be measured by a reference to the number of hours expended by Tower Partners' professionals.

12. The Debtors and Tower Partners negotiated the Fee and Expense Structure to function as an interrelated, integrated unit corresponding to Tower Partners' overall services. It would be contrary to the intention of Tower Partners and the Debtors for any isolated component of the Fee and Expense Structure to be treated as sufficient consideration for any isolated portion of Tower Partners' services. Instead, the Debtors and Tower Partners intend that Tower Partners' services be considered as a whole for which Tower Partners is to be compensated by the Fee and Expense Structure in its entirety.

13. In light of the foregoing and given the number of issues that Tower Partners may be required to address in the performance of its services pursuant to the Engagement Agreement, Tower Partners' commitment to the variable level of time and effort necessary to address all such issues as they arise, and the market prices for Tower Partners' services for both in court and out of court engagements of this nature, Tower Partners believes that the Fee and Expense Structure is fair and reasonable and market-based under the standards set forth in section 328(a) of the Bankruptcy Code.

RECORD KEEPING AND APPLICATIONS FOR COMPENSATION

14. It is not the general practice of investment banking firms, including Tower Partners, to keep detailed time records similar to those customarily kept by attorneys and required by Local Rule 2016-2. Because Tower Partners does not ordinarily maintain contemporaneous time records in one-tenth hour (0.10) increments or provide or conform to a schedule of hourly rates for professional services, the Debtors request that Tower Partners be excused from compliance with such requirements and instead should only be required to submit, in a summary format, a reasonably detailed description of the services rendered by each professional and the

amount of time spent each date, in .5-hour increments, by each such individual in rendering services on behalf of the Debtors.

15. Tower Partners will also maintain reasonably detailed records of any actual and necessary costs and expenses incurred in connection with the aforementioned services.

16. Tower Partners' applications for compensation and expense reimbursement will be paid by the Debtors pursuant to the terms of the Engagement Agreement and the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable procedures established by the Court.

TOWER PARTNERS' DISINTERESTEDNESS

17. To determine its connection with parties in interest in these Chapter 11 Cases, Tower Partners relied upon a list of entities that were identified to Tower Partners by the Debtors and their representatives (each individually, an "Interested Party", and collectively, the "Interested Parties"). The Interested Parties are set forth on **Exhibit 2** attached hereto and incorporated herein by reference.

18. I, or one or more of my designees, reviewed a report that was based on a comparison of this list of Interested Parties against certain internal databases of Tower Partners, including Tower Partners' client management information system. To the extent that this report revealed that certain Interested Parties (or their apparent affiliates or entities that Tower Partners believes to be affiliates, as the case may be) were current or former Tower Partners clients that engaged Tower Partners in the past three (3) years (as of the date such report was generated) pursuant to a written engagement agreement to provide services for which Tower Partners received, or is expected to receive, fees, such parties are identified on **Exhibit 3** attached hereto and incorporated herein by reference. To the extent that the aforementioned report revealed certain other connections with Interested Parties (or their apparent affiliates or entities that Tower Partners believes to be affiliates, as the case may be),

such parties may also be identified on **Exhibit 3** or otherwise described or reference (whether generally or specifically by name) elsewhere in this Declaration. **Exhibit 3** is based upon the information contained in the aforementioned report and may not include information to the extent not included in, or not reflected in the results of Tower Partners' review of such report, or not otherwise identified by Tower Partners.

19. Neither the term "connection," as used in Bankruptcy Rule 2014, nor the proper scope of a professional's search for such a "connection" has been defined. I am therefore uncertain what this Court may consider a "connection" requiring disclosure.

20. Given the large number of Interested Parties, despite the efforts described herein, I am unable to state with certainty that every connection has been disclosed in this Declaration. In particular, and among other things, members or certain employees of Tower Partners may have connections with Interested Parties or person who are beneficial owners, affiliates, equity holders and/or sponsors of certain Interested Parties; persons whose beneficial owners, affiliates, equity holders and/or sponsors are Interested Parties; and persons who otherwise have connections with certain Interested Parties. Furthermore, the Debtors may have had, or currently have, customers, creditors, lenders, equity owners, competitors, and other parties with whom they maintain business relationships that are parties in interest (but are not listed as Interested Parties), and with whom Tower Partners may have had, or may currently or in the future have, connections. In addition, new parties may become parties in interest and Tower Partners may have had, or may currently or in the future have, connections with such new parties in interest.

21. To the best of my knowledge and belief, other than as disclosed in this Declaration, neither Tower Partners, nor I, nor any other Principal Professional, holds or represents any interest materially adverse to the Debtors or their estates.

22. Additionally, other than as disclosed herein, I do not believe that any connection that Tower Partners may have with any Interested Party in connection with any unrelated matters, including those involving the parties, if any, identified on Exhibit 3, or any of the matters set forth in this Declaration, constitutes an interest materially adverse to the interest of the estates or of any class of creditors or equity holders in these Chapter 11 Cases.

23. Other than as disclosed herein, I am not related to and, to the best of my knowledge and belief, no other Principal Professional is related to, any United States Bankruptcy Judge for the District of Delaware or any known employee of the United States Trustee's Office for the District of Delaware.

24. To the extent Tower Partners discovers any material facts bearing on the matters described herein during the period of Tower Partners' retention, Tower Partners undertakes to amend and supplement the information contained in the Application and this Declaration to disclose such facts.

8. During the 90 days immediately preceding the Petition Date, the Debtors made the following payments to Tower Partners:

- Three payments of \$10,000, totaling \$30,000 in Retainer Fees; and
- Payments on April 28, 2025, May 15, 2025, and May 22, 2025, totaling \$5,541.29 in Expense reimbursement pursuant to the Engagement Agreement.

Other than as set forth herein, Tower Partners did not receive any payments from the Debtors during the 90 days immediately preceding the Petition Date

25. As of the Petition Date, the Debtors did not owe Tower Partners for any fees or expenses incurred prior to the Petition Date.

26. Tower Partners has not shared or agreed to share any of its compensation from the Debtors in connection with this case with any other person, other than as permitted by section 504

of the Bankruptcy Code. If any such agreement is entered into, Tower Partners has undertaken to amend and supplement the information contained in the Application and this Declaration to disclose the terms of any such agreement.

27. No promises have been received by Tower Partners, or by any professionals engaged hereunder, as to compensation in connection with this case other than in accordance with the provisions of the Bankruptcy Code.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: July 17, 2025

/s/ Ervin M. Terwilliger

Ervin M. Terwilliger
CEO/Managing Director
Tower Partners, LLC

EXHIBIT 1

Tower Partners' Principal Professionals

Erv Terwilliger

Ben Robinson

Erik Endler

EXHIBIT 2

Potential Parties in Interest

Debtors

America's Gardening Resource, Inc.
Gardener's Home LLC
IGH, Inc.
Innovative Gardening Solutions Inc.
Serac Corporation
Rebecca Gray, CEO and

Current Directors & Officers

Director
David M. Baker, CRO
Kenneth Kacere, Independent Director
Craig Johnson, Independent Director

Former Directors & Officers

Cindy Turcot

>5% Equity Holders

AGR's Employee Stock Ownership Plan (owns 100% and no individual owns greater than 5% of the Trust)

Secured Parties

Bank of America
Northfield Savings Bank

Banks

Bank of America
Northfield Savings Bank
First National Bank Omaha d/b/a FNBO

Debtors Professionals

Cole Schotz P.C.
Tower Partners, LLC
Aurora Management Partners
Stretto
Devine Millimet

Stalking Horse Bidder

Gardens Alive, Inc.

Landlords

Tafts Corner Associates
The Miller Realty Group, LLP
R.E.M Development
Bryce Realty Inc
Longacres Landscaping Inc.
Giles Property Management LLC
Elizabeth Simpson
Sirloin LLC

Top 30 Unsecured Creditors

UPS
Google Inc.
Bank of America -Bank Card
Prides Corner Farms
Meta Platforms Inc.
Arett Sales Corp
Jolly Farmer
Keymark Corp.
Master Nursery Garden Centers Inc.
Cigna Global Health Benefits
Premier Horticulture, Inc.
Overdevest Nurseries
Green Mountain Mulch
Iseli Nursery, Inc.
C.H. Robinson Worldwide Canada Ltd.
Buckeye Corrugated, Inc.
Lucas Greenhouses
Foliera
The Plant Group Inc.
Reschcor
Water Right, Inc.
Pleasant View Gardens
River Berry Farm
Lotus International, Inc.
Medford Nursery
Columbia Cedar
Green Mountain Compost
Listrak
Greenes Fence Company
Fairfax Perennial Farm

Utilities

Consolidated Communications
Burlington Telecom
Securshred
PestPro
Gauthier Trucking Company
Burlington Electric
Vermont Gas Systems Inc
DPW Water Division
Comcast Business
Solarsense VT III GSC LLC
Hometown Oil
Eversource
Eastern Propane & Oil
Troiano Waste Services Inc.
Walter's Propane
Kiera's Oil
Berkshire Gas Company
Town of Hadley

USA Waste & Recycling
Spectrum Business
Minuteman Pest Control
IBS Electronics & Security
Cota & Cota
Liberty Utilities
City of Lebanon
Casella Waste Services
AT&T Mobility
Myers Container Service Corp.
Green Mountain Power
Town of Shelburne
Firstlight
Patterson Propane
Town of Williston
AllEarth Services, LLC
Green Mountain Power

**Taxing Authorities, Government, or
Regulatory Agencies**

Alabama Office Of The Attorney General
Alaska Office Of The Attorney General
Arizona Office Of The Attorney General
Arkansas Office Of The Attorney General
California Office Of The Attorney General
Colorado Office Of The Attorney General
Connecticut Office Of The Attorney General
District Of Columbia Office Of The Attorney General
Florida Office Of The Attorney General
Georgia Office Of The Attorney General
Hawaii Office Of The Attorney General
Idaho Office Of The Attorney General
Illinois Office Of The Attorney General
Indiana Office Of The Attorney General
Iowa Office Of The Attorney General
Kansas Office Of The Attorney General
Kentucky Office Of The Attorney General
Louisiana Office Of The Attorney General
Maine Office Of The Attorney General
Maryland Office Of The Attorney General
Massachusetts Office Of The Attorney General
Michigan Office Of The Attorney General
Minnesota Office Of The Attorney General
Mississippi Office Of The Attorney General
Missouri Office Of The Attorney General
Montana Office Of The Attorney General
Nebraska Office Of The Attorney General
Nevada Office Of The Attorney General
New Hampshire Office Of The Attorney General

New Jersey Office Of The Attorney General
New Mexico Office Of The Attorney General
New York Office Of The Attorney General
North Carolina Office Of The Attorney General
North Dakota Office Of The Attorney General
Ohio Office Of The Attorney General
Oklahoma Office Of The Attorney General
Oregon Office Of The Attorney General
Pennsylvania Office Of The Attorney General
Rhode Island Office Of The Attorney General
South Carolina Office Of The Attorney General
South Dakota Office Of The Attorney General
Tennessee Office Of The Attorney General
Texas Office Of The Attorney General
United States Attorney For The District Of Delaware
Utah Office Of The Attorney General
Vermont Office Of The Attorney General
Virginia Office Of The Attorney General
Washington Office Of The Attorney General
West Virginia Office Of The Attorney General
Wisconsin Office Of The Attorney General
Wyoming Office Of The Attorney General
Alabama Department Of Revenue
Alaska Department Of Revenue
Arizona Department Of Revenue
Arkansas Secretary Of State
California Secretary Of State
California State Board Of Equalization
Colorado Department Of Revenue
Colorado Secretary Of State
Comptroller Of Maryland
Connecticut Department Of Rev Servs
Delaware State Treasury
Delaware Secretary Of State
Delaware Department Of Justice
Dist Of Columbia Of Ofc Tax And Rev
Florida Secretary Of State
Georgia Department Of Revenue
Hawaii State Department Of Taxation
Idaho State Tax Commission
Illinois Secretary Of State
Indiana Department Of Revenue
Internal Revenue Service
Iowa Secretary Of State
Kansas Department Of Revenue
Louisiana Secretary Of State
Maine Revenue Services
Massachusetts Department Of Revenue
Michigan Department Of Treasury

Minnesota Secretary Of State
 Missouri Dept. Of Revenue
 Mississippi Department Of Revenue
 Missouri Secretary Of State
 Montana Department Of Revenue
 Nebraska Department Of Revenue
 Nevada State Capitol Building
 New Hampshire Dept Of Rev Admin.
 New Jersey Division Of Taxation
 New Mexico Secretary Of State
 New Mexico Taxation And Revenue Dept.
 North Carolina Dept. Of The Sec Of State
 Ny State Dept Of Taxation & Fin
 Office Of State Tax Commissioner
 Ohio Department Of Taxation
 Oklahoma County Assessor
 Oklahoma County Treasurer
 Oklahoma Secretary Of State
 Oregon Dept Of Revenue
 Pennsylvania Dept. Of Revenue
 Pennsylvania Dept. Of State
 Securities & Exchange Commission
 South Carolina Dept. Of Revenue
 South Dakota Department Of Revenue
 State Of Delaware Division Of Revenue
 State Of Nevada
 State Of Rhode Island Div. Of Taxation
 State Of Washington Dept Of Rev
 Tennessee Department Of Revenue
 Tennessee Secretary Of State
 Texas Comptroller Of Public Accounts
 Utah State Tax Commission
 Vermont Department Of Taxes
 Vermont Department of Revenue
 Virginia Department Of Taxation
 Washington Secretary Of State
 West Virginia Department Of Revenue
 West Virginia State Tax Department
 Wisconsin Department Of Revenue
 Wyoming Department Of Revenue

**Bankruptcy Judges and Staff and U.S.
 Trustee Office Personnel**

Office of the U.S. Trustee, District of Delaware
 The Honorable Brendan L. Shannon
 The Honorable Craig T. Goldblatt
 The Honorable J. Kate Stickles
 The Honorable John T. Dorsey
 The Honorable Karen B. Owens

The Honorable Laurie Selber Silverstein
 The Honorable Mary F. Walrath
 The Honorable Thomas M. Horan
 Andrew R. Vara
 Benjamin Hackman
 Christine Green
 Diane Giordano
 Dion Wynn
 Edith A. Serrano
 Elizabeth Thomas
 Hannah M. McCollum
 Hawa Konde
 Holly Dice
 James R. O'Malley
 Jane Leamy
 Jonathan Lipshie
 Jonathan Nyaku
 Joseph Cudia
 Joseph McMahon
 Lauren Attix
 Linda Casey
 Linda Richenderfer
 Malcolm M. Bates
 Michael Girello
 Nyanquoi Jones
 Richard Schepacarter
 Rosa Sierra-Fox
 Shakima L. Dortch
 Timothy J. Fox, Jr.
 Nikita Barksdale
 Cacia Batts
 Rachel Bello
 Claire Brady
 Fang Bu
 Laurie Capp
 Robert Cavello
 Hon. Ashley M. Chan
 Catherine Farrell
 Danielle Gadson
 Laura Haney
 Amanda Hrycak
 Lora Johnson
 Marquietta Lopez
 Al Lugano
 Una O'Boyle
 Joan Ranieri
 Paula Subda
 Nikki Washington
 Demitra Yeager

Vendors

64-82 Breakfast Hill LLC
 A & L Furniture Co. LLC
 A Brown Sons Nursery Inc
 A M Leonard
 Aakaar Iron Creation Pvt. Ltd.
 Aanoor Bagley Coir (P) Ltd
 Accurisk Solutions, LLC
 Acorn Farms
 Adecco
 Adecco Employment Services
 Adesso Inc
 Adobe Inc
 Advanced Material Georgia LLC
 Advanced Turf Solutions
 Advantage Truck Group LLC
 Aerie Consulting LLC
 Alabama Department Of Revenue
 Alert 360 - Vermont
 Alfresco Home
 Algreen Products Inc
 Alice Peck Day Lifecare Center Inc
 All That Glitters Cleaning Services LLC
 Allearth Services LLC
 Allegiance Trucks Burlington
 Alpha Elevator Company
 Alpine Corporation
 Amazon Capital Services
 American Express
 American Lawn Mower Co
 American Nettings And Fabric
 American Paper Optics
 Ameriflex
 Ancient Graffiti
 Andys Dandys
 Another Studio
 Apollo Exports International
 Arbico Organics
 Arc Mechanical Contractors
 Argus Management Corporation
 Argus Transport Canada
 Ariel's Honey Infusions
 Aris Horticulture Inc.
 Arizona East Distributors
 Arrowhead Brass Plumbing LLC
 Arrowhead Senior Citizens Center, Inc.
 As Seen On Pc Inc - Touch Of Eco
 Ascent Global Logistics
 AT&T Mobility
 Auctane LLC
 Aurora Farms

Aurora Farms LLC
 Avera Products
 Ayers Supply Inc (Everlast)
 B-G Mechanical Service Inc.
 Backyard Nature Products
 Bahrija Becirovic
 Ball Chain Manufacturing
 Ball Horticultural Company
 Baltispore
 Bandwagon Inc
 Bank Of America Leasing & Capital, LLC
 Bare Roots Farm
 Barrett Trucking Co. Inc
 Barton Nursery
 Baudelaire
 Beekman 1802
 Bees Wrap LLC
 Belley
 Benesch Friedlander Coplan & Aronoff LLP
 Berkshire Gas Company
 Berkshire Gas Company
 Bfg Supply Co LLC
 Big Picture Farm LLC
 Bio Green Usa Inc
 Biobag Americas Inc
 Biologic Resources Inc
 Biostrike Filters
 Birch Inc
 Black Dirt Farm
 Bloom & Grow LLC
 Bloom Flower And Home
 Blue Mountain Hay
 Bolick Trucking LLC
 Bonide Products Inc.
 Boomi LP
 Border Concepts Inc
 Bosmere Inc
 Botanical Interests
 Boudreau Tire Service Of Vermont
 Bp Wastewater Services LLC
 Brady Industries
 Brann & Isaacson
 Brasage / The Pdq Asia
 Brassex India
 Brittany Hammond
 Brussels Bonsai
 Bryce Realty
 Bungalow Flooring
 Bureau Of Finance And Contracts
 Burgon & Ball Ltd
 Burlington Electric Department

Burlington Electric Department	Colby Farm
Burlington Farmers Market	Cole Schotz Pc
Burlington Fire Department	Commonwealth Home Fashions
Burlington Police Department	Commonwealth Of Massachusetts
Burlington Telecom	Commonwealth- A Garnet Captive Program
Busch Systems Intl Inc.	Community Acres
Bynder LLC	Compendium Inc
California Dept Of Revenue	Competitive Computing Inc.
Calypso Cards	Concentra
Campania International Inc	Concur Technologies Inc
Campo Defioro	Connecticut Dept Of Revenue
Candle Warmers	Consolidated Communications
Canterbury Horticulture	Contour Creations Inc
Capitol Steel And Supply Co Inc	Controlled Irrigation Lawn Sprinklers
Carolina Chair Table	Cooperative Feed Dealers Inc
Carpenters Motor Transport Inc	Copper Hummingbird
Casella Waste Services	Corp-V
Cashier Department Of Pesticide Regulation	Cota & Cota
Castellari S.R.L.	Cots
Cavallini Papers Co	Craig Johnson
Cba Blue	Cravn59
Cedar Lake Construction	Creative Coop Inc.
Champlain Door Co Inc	Creative Designs Mfg
Champlain Valley Equipment	Cri Sales Inc
Channeladvisor Corporation	Crown Equipment Corporation
Chappell Tractor	Curtis Lumber
Chappells Florist	Curtis Lumber Co Inc
Charlie Nardozi LLC	Cy Molds Ltd
Chas. C. Hart Seed Co.	D.S. Cole Growers
Cheryl Dangzhi Chen	D.S. Cole Growers Inc
Chittenden Solid Waste District	Dagny Kream Photography
Chive Inc	Daily Hampshire Gazette
Chris' Delivery Service	Daim Vietnam Co Ltd
Christopher Feml	Dalen Products Inc
Chubb	Damean Schley
Cigna Global Health Benefits	Dan Ryea
Cigna Healthcare	Dana-Farber Cancer Institute
Cintas Fire Protection	Darci Creative LLC
Cisa	Darn Tough
City Of Burlington	Dayglow LLC
City Of Burlington	Dayton Bag & Burlap Co.
City Of Lebanon	Dc Property Maintenance LLC
Civil Engineering Associates Inc	Dcn Plastic Inc.
Claims-X-Change LLC	De Vroomen Bulb Co Inc
Classic Home Garden	De Wit Kornhorn Bv
Clearcompany LLC	Deer No No
Clifford Lumber	Deerfield Greenhouse Builders Repairs
Climate Systems Inc	Dekorrra Products LLC
Coast Of Maine	Delmar International Inc
Cobrahead LLC	Delta Paper Corporation
Cognizant Technology Solutions Us Corp.	Department Of Labor

Department Of The Treasury	Ezee Roll Manufacturing Co
Deringer	F. W. Webb Co.
Design Ideas Ltd	Farmers Defense
Design Toscano	Farrell Distributing
Desvio LLC	Fastenal
Devine, Millimet Branch Inc	Fastenal
Dewitt Company	Fastr
Dhmc Medical & Healthcare Advancement	Federal Cabinet Co Inc
Diamond Tropical Hardwoods	Federal Cabinet Company Inc
Dileep Potteries Pvt Ltd /Pdq	Fedex Billing Online
Dinosaw	Ferguson Enterprises LLC
Donna Owens	Field And Forest
Dotchi LLC DbA Crescent Garden	First Access Technologies Inc.
Down To Earth Landscaping	First Insurance Funding
Downs Rachlin Martin PLLC	Firstdigital
Dp Industries	Firstlight
Dr. Robert Potter-Pine Berry Farm	Fiskarsinc.
Dramm Corp	Floral Treasure
Duo Security Inc	Florida Dancing Birds LLC
Dynaforge Trading LLC	Florida Department Of Revenue
Dynamic Expressions Pvt Ltd	Fmi Brands Inc.
Dzi Inc	Forest City Models
Earth Edge LLC	Four Star Sales LLC
Earthbeat Seeds	Fred C Church Inc
East Coast Hvac	Freelinwade
Eastern Propane & Oil	Front Porch Forum
Eastern Shore Nursery Va	Frontera Furniture Company
Eaton Brothers Corp	Futureplan By Ascensus
Eda Plastiques	Garden Things
Edible Vermont LLC	Garden Works
Elumatec North America Inc	Gardenage Supply
Emerald Coast Growers	Gardener's Supply
Emily Kobus	Gardenskill Ltd
Emma Chen	Garland Products Ltd
Empire Janitorial Supply Co	Gauthier Trucking Company Inc
Empire Valuation Consultants LLC	Gen Digital Inc
Enroot LLC	Gentlemen's Hardware
Epping Well & Pump, Co. Inc.	Georgia Auto Parts
Eric Tiedeman-Mau	Geremia Greenhouse
Erva/Nature House	Gilberties
Esop Trust Company	Giles Garden Center
Espoma Company	Giles Property Management
Esschert Design Usa LLC	Girls Inc.
Essentra Components	Glamos Wire Inc
Eurofins Environment Testing Northeast LLC	Global Glove & Safety Mfg Inc.
Evans Group	Global Montello
Evergreen Way Inc., DbA Arber	Gmp -00725300008
Eversource	Gmp -86685300005
Exaco Trading Co.	Good Directions
Expression Of India	Good Ideas
Ez Vane LLC	Got That Rental Sales Inc

Grainger
 Gravel And Shea Pc
 Green Garden Products
 Green Mountain Florist Supply Inc
 Green Mountain Power Corporation
 Green Mtn Landscape
 Green Tree Jewelry
 Greenland Firefighter Department
 Greenleaf Nursery Co.
 Greentree Designs
 Griffin Greenhouse Supplies
 Griffon Security Technologies
 Grizzly Bear Enterprises Inc
 Grosfillex Inc.
 H.B. Davis Seed Co Inc
 H.I.S.C. Inc
 Hadley Dpw
 Hall Communications Inc
 Hamilton Urban Garden Systems
 Hampshire Fire Protection Co LLC
 Hampton Lumber Sales
 Harbor Networks Inc.
 Harbour Design
 Harvest Farm Greenhouses
 Hauser List Services Inc
 Headway Crafts Pvt Ltd
 Headway Crafts Private Ltd
 Heartwood
 Hellofresh Accounts Receivable
 Hess Property Services LLC
 High Caliper Smart Growing
 High Meadows Farm
 High Mowing Organic Seeds
 Highland Electric LLC
 Hinesburg Sand Gravel
 Hjs Wholesale
 Holden Humphrey
 Hometown Oil
 Honey Field Farm
 Hood Distribution
 Hotbin Composting Of Na
 House Of Marbles
 Humanity.Com LLC
 Hydro-Pro Irrigation Inc
 Hydrofarm Inc.
 Ibs Electronics & Security
 Identify Pest Control
 Iix Insurance Information Exchange
 Imagetech Systems
 Imio Technologies Inc
 Incorporating Services Ltd

Innova Hearth And Home
 Intelligent Lids
 International Mulch Co.
 Interstate All Battery Center
 Ipm Laboratories Inc
 Iqbal Paramount Metal Industries
 Iroquois Manufacturing Company
 Irving Energy
 J C Hill Tree Farms Inc
 J F Farms Inc
 J Frank Schmidt
 J. Bernier Nursery
 J. Egan Enterprises Inc
 J. Hutchins Inc.
 Jacto Inc
 Jay Mechanical Inc.
 Jayco (Uk) Limited
 Jet Service Envelope Co
 Jiangsu Henyuan Garden Supplies Group Co.
 Ltd
 Jiin Haur Industrial Co Ltd
 Jim Feinson
 Jim Kelly
 Jinhua Longyue Gardening Tools Co
 JI Hardware Inc
 Jnc Lighting
 Johnnys Selected Seeds
 Johnson Trees Farms
 Joseph Giannino LLC
 Joseph Joseph Inc.
 Joseph Waskiewicz
 Joy Susan
 Jrm Chemical Inc.
 Judge's Farm LLC
 June December
 K & R Portable Restroom Services LLC
 Kaemingk International
 Kalapana Tropicals
 Kay Berry Inc
 Kay Burde
 Kelleys Korner Orchid Su
 Ken Kacere
 Kennedy Concrete Inc
 Kennedy Blue Mountain Stone
 Kennedy Blue Mountain Stone Inc.
 Kentucky Department Of Revenue
 Kieras Oil Inc
 Kikkerland Design Inc
 King Farm Inc
 Kinsman Company
 Klem Tree Farm

Kmarryat Consulting LLC
 Kujo LLC
 Kyle Tindall
 L D Oliver Seed Co Inc.
 La Crosse Technology
 Lafountain Trucking
 Lake Champlain Chocolates
 Lake Champlain Regional Chamber Of
 Commerce
 Landcraft Environments Ltd
 Lawn And Garden LLC
 Lekue Usa Inc
 Lexjet
 Liberty Utilities
 Liberty Utilities
 Life Safety Systems Inc
 Little Mountain Enterprises LLC
 Live Local LLC
 Livingston Seed
 Longacre Landscaping Inc
 Lowes Business Acct/Gecrb
 Lucerne Farms
 Luster Leaf Products Inc
 Mack Molding
 Macleannan Farm
 Macterials
 Maggie Herskovits
 Maia Buckingham Design
 Maine Garden Products
 Maine Revenue Services
 Maintenance Matters LLC
 Malibu Compost
 Marlborough Gardens
 Mary Lakethompson Ltd
 Massachusetts Dept Of Revenue
 Massachusetts Fire Technologies, Inc
 Master Gardner
 Matuszko Hvac
 Maureen Lemieux
 Maxsa Innovations
 Mayne Inc
 McMaster-Carr
 McMastercarr
 Mcrae Truck & Auto
 Mcsoley Mccoy & Co.
 Melnor Inc
 Melrose Gardens Inc.
 Merkle Inc
 Mickys Minis
 Microsoft Online Inc
 Middlebury Fence Company

Midget Louver
 Midland Metal Mfg
 Mill River Farm
 Milton Ace Hardware
 Milton Pta
 Minhou Wlr Arts Crafts
 Minnesota Department Of Revenue
 Minuteman Achla Designs
 Minuteman Pest Control
 Missouri Department Of Revenue
 Mnla
 Modern Marketing Concepts Inc.
 Modern Sprout
 Monday.Com Ltd
 Monetate - A Kibo Company
 Montstream Studio
 Morning Dew Tropical Plants
 Mossify
 Mountain Air Systems Inc
 Mr Bird
 Multy Usa Inc
 Munson Earthmoving Corp
 Murphys Naturals
 Mv Industrie
 Myers Container Service Corp
 Myers-Holum
 National Garden Bureau
 National Life Property Maintenance
 Natural Life
 Nature Creations
 Ne Seed
 Nebraska Department Of Revenue
 Neptunes Harvest
 Netherland Bulb Co
 New Directions Studio
 New England Baling Wire Inc
 New England Bonsai
 New England Kenworth Inc
 New England Ladder Co LLC
 New England Nursery Sales
 New Hampshire Dept. Of Agricultural Markets
 And Food
 New Hampshire Dept. Of Revenue
 Administration
 New Hampshire Preservation Alliance
 New Pro Containers
 Newmont Farm LLC
 Newtons Decorating Ctr
 NexTier Bank
 Nh Public Radio
 Nhla

Nice Planter LLC
 Nick Cutsumpas
 Ningbo Chsirga Metal Products Co., Ltd
 Ningbo Daim Import&Export Co Ltd
 Ningbo Hugeleaf Gardening Products
 North Country Golf Car LLC
 North Country Organics
 Northampton Senior Services
 Northeast Nursery Inc
 Northeast Delta Dental
 Northeast Nursery Inc.
 Northern Lights
 Northern Toyotalift
 Northern Toyotalift
 Nourse Farms Inc
 Now Designs Inc DbA Danica
 Nunan's Florist And Greenhouse
 Nursery Direct
 Nypl
 Nys Assessment Receivables
 O'reilly Auto Parts (Bond Auto Parts)
 Oesco Inc
 Okta Inc.
 Oldcastle Apg Inc.
 Olson Products Inc.
 Optimizely North America Inc.
 Option 2 Ltd
 Oracle America Inc
 Outdoor Interiors LLC
 Outfront
 Overhead Door Co Of Burlington Inc
 Overhead Door Company Of Portsmouth
 P&K Transportation
 P3 International Corp
 Pa Dept Of Revenue
 Pacific Packaging Products Inc
 Palm Fibres(India) Pvt. Lmt
 Palram Applications
 Panacea Products
 Paperproducts Design
 Parasol
 Park Place Technologies
 Patterson Fuels
 Paul Frank + Collins
 Paul's Delivery
 Paw Paw Everlast Label Co
 Paw Print & Mail
 Paycom
 Peepers Reading Glasses
 Perennial Farm
 Permaloc Corporation

Pest Pro
 Pete's Tire Barns Inc.
 Petit Brook Veterinary Clinic
 Picketts Inc.
 Pieropan Christmas Tree Farm
 Pitney Bowes
 Pitney Bowes Global Financial Services
 Plainville Farm
 Plan Integrity Partners
 Plantaflor
 Plastia S.R.O.
 Polytex
 Popes Plant Farm
 Power Digital Marketing Inc.
 Power Pallet Inc
 Power Reviews Inc
 Pp Septic Service
 Pr Russell
 Presidio Networked Solutions
 Prestamp Engineers
 Pride Garden Products
 Prime Global Products Inc.
 Primitive Planters
 Printcomm Inc.
 Production Funding Inc.
 Promocentric
 Protective Life Insurance Company
 Pygar Inc.
 Qingdao Guanrui Hardware Tools Co., Ltd
 Qingdao Haoen Nonwovens Co Ltd
 Qingdao Huatian Hand Truck Co.
 Quad Graphics
 Queen City Steel
 Quince Creek LLC
 R & C Floral Inc
 R R Communications Inc.
 R. Klein Consulting LLC
 R.W. Rogers Company Inc
 Radians Inc.
 Radio North Group Inc
 Rakuten Rewards
 Raz Imports Inc.
 Red Fire Farm
 Red River Computer Co Inc
 Red Wagon Plants
 Red Wagon Plants Inc.
 Regency International
 Reliance Standard Life Insurance Company
 Repellex Usa Inc
 Retail Control Systems Inc
 Richard Simpson

Richmond Engineering Company
 Richmond Engineering Company Inc.
 Rick's Towing & Repair Inc.
 Rimol Greenhouse Systems Inc
 River Berry Farm
 River Walk Ltd Co.
 Riverstone Industries
 Rockerbox Inc.
 Rolling Green Nursery, LLC., Richard Simpson,
 And Elizabeth Simpson
 Ron Lyons Trucking LLC
 Rsr Industries
 Rsvp International
 Rts Companies Inc.
 S S Pritikin Associates
 Sabil & Sons Inc
 Sac Fastener Inc
 Safety Systems Of Vermont LLC
 Safety Works (Protective Industrial)
 Sallyeander Soaps
 Sarah Yeager
 Scaledon
 Scent Shop
 Schichtels Nursery Inc
 Schichtel's Nursery Inc.
 Scotlynn Usa Division Inc.
 Seacoast Farms Compost
 Seacoast Security Inc.
 Securshred
 Securshred
 Seed Savers Exchange
 Seedway LLC
 Semaki Bird
 Sentinel Benefits
 Sentry Insurance
 Seven Days
 Shade Trees Nursery Inc
 Shantiraj Overseas
 Shelburne Firefighters' Association
 Shengzhou Hengjia Rubber & Plastic
 Shenzhen Sunlight Lighting Co
 Shiel Farms
 Sichuan Godlen Spark Trading Co., Ltd
 Sign Design
 Ski The East
 Smart Carts Of Maine LLC
 Solarsense Vt Iii Gsc LLC
 Solarwinds
 Songbird Essentials
 South Carolina Department Of Revenue
 South Dakota Department Of Revenue

Southstar Financial LLC And Creative Outdoor
 Distributors
 Sp Sinorplasticos Lda
 Specialty Packaging LLC
 Spectrum Business
 Spintiller LLC
 Spooner Creek Designs Inc
 Springfield Florists Supply Inc
 Sprout Mountain Farms
 St. Mary Magdalen Catholic School
 Stabilit America Inc
 State Of New Hampshire Dept. Of Agriculture,
 Markets Food
 State Of Nh-Road Toll Bureau
 Stimulus Brands
 Stonemen Crafts India Pvt. Ltd.
 Stretto
 Summa Innovations Inc
 Summer Hill Nursery Inc
 Sun Bulb Company Inc.
 Sun Ray Fire Security
 Sunpack Products
 Sunrise Handicrafts
 Sunshine Paper Company
 Supermoss
 Sureloc Corp.
 Suzanne Dejohn
 Symquest (Konica Minolta)
 Symquest Group Inc
 Taft Corners Associates Inc
 Tag
 Taizhouxinli Camping Products Co., Ltd
 Target Reach Solutions LLC
 Tasco Security Inc
 Taylor Davis Landscape Company
 Techguard Security LLC
 Technoplant Gmbh
 Tenax Corporation
 Terra Trellis
 Terrasculpture LLC
 Texas Dor
 Texpak Inc
 The Atlas Network
 The Composting Warehouse
 The Dome Companies
 The Esop Association
 The Farmstead
 The Garden Center Group LLC
 The Generator Connection Inc
 The Hartford
 The Mail Group

The Miller Realty Group LLP	Ups Supply Chain Solutions Inc
The Music Hall	Us Customs And Border Protection
The Naked Bee	Usa Waste & Recycling Inc.
The Offset House Inc	Uvm Grossman School Of Business
The Pdq Asia	Uwl Inc.
The Pets Pajamas Perich	V&M
The Rope Co	Val Foster
The Sharpening Shed Inc	Valfei
The Vermont Marshmallow Company	Valley News
The Vinyl Answer	Van Berkum Nursery
Thomas Lyons	Van Zyverden Inc
Three Rivers Wreath & Plant Co	Vanguard Id Systems
Thymes Unlimited	Vanshika Overseas
Ticketleap	Vaghans Horticulture
Tierra-Derco International LLC	Vegepod
Timberline Signs	Vegherb LLC
Tina Phelps	Vegtrug Limited
Tip Stone Limited	Vegtrug Usa Inc
Tnt Inc.	Vejibag
Tobias Tumfart Gmbh	Veradek
Tom Schlenker	Vermont Agency Of Agriculture, Food Markets
Total Traffic & Weather Network	Vermont Agency Of Transportation
Town Of Georgia	Vermont Allsun Solar Viii LLC
Town Of Greenland	Vermont Community Garden Network
Town Of Hadley	Vermont Compost Company
Town Of Hadley - Library	Vermont Compost Company, Inc.
Town Of Williston	Vermont Department Of Labor
Town Of Williston	Vermont Department Of Taxes
Townline Equipment Sales	Vermont Elevator Inspection Services Inc
Toysmith	Vermont Employment Agency
Transocean Import Co Inc	Vermont Gas Systems Inc
Tree World Plant Care Products	Vermont Glove
Trimech Solutions LLC	Vermont Irrigation Inc
Troiano Waste Services Inc.	Vermont Lake Monsters
Tropical Plant Distributions, LLC	Vermont Life Safety Lc
Tubtrugs LLC.	Vermont Mulch Company
Twenty Acre Farm & Greenhouses	Vermont Natural Ag Products
Twin State Garage Door LLC	Vermont Natural Ag Products, Inc.
Typhoon Homewares LLC	Vermont Natural Coatings
Uline	Vermont Paint Co Inc
Umark Inc	Vermont Public Co
Unex Inc.	Vermont Standard Inc.
Unicorr Packaging Group	Vertex Inc
Unifirst Corporation	Vertpac LLC
United States Postal Service	Vine Ripe Greenhouse Construction
Unittool Punch Die Co Inc	Vision Service Plan
Unum Life Insurance Company Of America	Vita Aka Ne Arbors
Upper Valley Business Alliance	Vnla
Upper Valley Equipment Rentals Inc	Vox Am/Fm LLC
Ups	W.B. Mason Co Inc
Ups Mail Innovations	W.W.Manufacturing Co.

Wagner Transport LLC
 Waitts Landscaping
 Wallaroo Hat Company LLC
 Walter's Propane
 Wamc Northeast Public Radio
 Wanczyk Nursery
 Warren Communications News
 Washington State Department Of Revenue
 Wd Matthews Machinery Co
 We The Wild
 Weeks Roses
 Weir Tree Farm
 Weldflow Metal Products
 Wells Fargo Bank N.A.
 Wells Fargo Equipment Finance Inc.
 Wentworth Farm
 West Chester Protective Gear
 Westaff
 Weston Brands LLC- Hamilton Beach
 White's Welding Co. Inc.
 Wild Woods Maple
 Wildlife Sciences
 Wildlife World
 Willey Scales
 Wilson Farms Inc.
 Window Alert Inc
 Windy Ridge Farm
 Wisconsin Department Of Revenue
 Woodprairie Farm
 Woodstock Percussion
 Workflow Concepts Inc
 Working Fields LLC
 World Source Partners LLC
 Wptz
 Wrenhouse LLC
 Xcellent Mfg Associates Co
 Xiamen Ebei Import Export Co
 Xiamen Hong Yun Xin
 Xodus Innovations LLC
 Yaya Organics LLC
 Yipes Auto & Graphics
 Yuan Mei Corp
 Zhejiang Cathaya Trade & Development Co.
 Ltd
 Zhejiang Greentop Arts Products Co, Ltd
 Zhejiang Hongguocun Leisure Goods
 Zona Productions LLC DbA Popup Garden
 Zone & Co

Current Employees

Adams Anico, Samuel
 Andrew, Lisa Katherine
 Anthony, Elliott Leo-Tate
 Aubel, Phil
 Audette, Macy Jean
 Badger, Rob
 Bailey, Beth A
 Bakewell, Adeline Kathryn
 Ballard, Alexis Elizabeth
 Banta, Peter C
 Barber, Laura Elizabeth
 Barnum, Matthew Robert
 Bartholomew, Jane E
 Becirovic, Batto
 Beckwith, Carisa G
 Behn, Hunter Tobinha
 Bellville, Michelle Lea
 Bender, Sue
 Bennett, Jes A
 Benoit, Pauline
 Bessy, Dillon
 Bevilacqua, Gunner Michael
 Billen, Cynthia Ann
 Bissonnette, Evelyn M
 Bissonnette, Rolland F
 Bliss Jr, Robert George
 Bobowiec, Marlee Lin
 Boldt, Kaylin E
 Bombard, Patricia Ann
 Bortner, Ellen R
 Bosma, Delaney Christine
 Bostwick, Jeff
 Bounds, Richard William
 Bourbeau, Karen Evelyn
 Boutin, Tristan Joseph
 Boyle, Sean Patrick
 Bracco, Karen
 Bradley-Zavala, Nia
 Brady, James Clyde
 Branchaud, Steven
 Brennan, Jennifer L
 Bress, Joe
 Brooks, Eileen T
 Brown, Morgan I
 Brown, Scott Manning
 Bruce, Judith M
 Burde, Kay
 Burns, Maddy
 Burt, Steven N

Butler, Denyse M
Campbell, Maura Helene
Campbell, Ronald R
Chase, Caleb
Chen, Cheryl
Cherrier, Tammy Ann
Christianson, Shawn D
Coles, Elizabeth Ann
Collier, Robin
Conger, Brian
Conger, Kevin I
Conti, Laura
Corwin, Amy Lynn
Covell, John J
Cowhig, Carson Christopher
Crady, Tres
Crenshaw, Jamie Ray
Cronin, Rory Valeriana
Crowtree, Amber Rose
Cummings, Thomas Michael
Cysyk, Randy Barry
Daguiar, Grace Linda Ann
Daley, Heidi Silke
Dandurand, Kathleen
Darisse, Olivia Morgan
Daviau, Isaac Steven
Davis, Mykel Brian
Debanico, Aria Ella
Decker, Anna Isabelle
Devaney, Julianne Y
Dewey, Ric
Diaz, Francesca Isabella
Dickerson, Tanner Anthony
Diehn, Tallis Michael
Dimick, Jay
Dion, Robert P
Dostaler, Kim
Drury, Tess Madison
Dugener-Guczek, Nathaniel Reid
Dunbar, Lauren N
Dvorak, Kim Brigit
Dwoinen, Anna Elizabeth
Dysinger, Lucy Louise
Eastman, Sienna Mae
Ebele, Mary Jane
Eddy, Doug
Edwards, Karen Strube
Eirman, Cody B
Ellis, Jessica L

Evans, Dave
Evenson, Heidi H
Fabel, Malice
Faith, Cynthia
Faour, Samer Y
Farmer, Riley Cierra
Feenstra, Mariska Isabel
Ferguson, Joel
Ferris, Tina
Finstad, Elisabeth Grace
Floyd, Sarah Beth
Forrest, Peter Hanson
Frenning, Carl
Gagne, Aeris Lee
Gale, Norman D
Gallagher, Hannah Maureen
Gebhardt, Matthew David
Genovese, Maria Kathryn
Gentry, Annabella Blue
Gerakaris, Mary Diane
Geraty, Lily Florence
Giles, Tom
Gilfillan, Emilee A
Goga, Julianne M
Goodrich, Ken Christian
Gramling, Barbara
Gray, Cindy
Gray, Rebecca M
Gregory, Georgine C
Grutchfield, Nathan Hamilton
Gueldner, Stephanie Nicole
Habersang, John William
Haley, Travis Allen
Harjala, Abigail Noelle
Hart, Talia J
Hathaway, Tammy
Hayes, Jackson Corliss
Hazel, Emmett
Heininger, Justin Peter
Hetzler, Raven Peter Mccarran
Hill, Bethany
Hirsch, Melissa Lynn
Hobbs, Isabella Elizabeth
Hoffman, Cynthia Leigh
Holappa, Lisa R
Homans, Emma R
Hopper, Damon Nicholas
Hopper, Ian Douglas
Howard, Leah Will

Hrotic, Dmitri
Humphrey, Erika M
Huynh, Mimi Anne
Jacobs, Amanda Marie
Jacobs, Dan
Janson, Julia Elisabeth
Jennings, Maureen M
Johnson, Jasper
Jolivet, Jenn
Jones Gagne, Rebekah
Kakalec, Bob
Kale, Jennifer L
Kane, Penny L
Kaplan, Lily Mann
Karlovič, Angela
Kearns, Kevin M
Kearns, Suzanne P
Kelley, Christine Lynn
Kelly, Grace A
Keough, Cheryl A
Ketcham II, Richard Wesley
Ketcham, Maureen
Kirby, Lauren Louise
Knopf, Talya Rebecca
Kogan, Danielle Madelyn
Komerska, Kathryn Maeve
Konopka, Bonnie Ann
Kupiec, Chris
Lackey, Ingrid Buttons
Lafayette, Laurie
Lamkin, Shane Cary
Lamkin, Theo
Lamonda Mr, Stephen
Lane, Sylvie Margaret
Larow, Aaron F
Lavalley, Jerry
Lawton, Janet L
Leckey, Grace Alexandra
Lemieux, Maureen
Lesage, Craig M
Levick, Nathan
Lewis, Tim
Lightle, Kate J
Lindberg, Scott
Lobdell, Travis J
Lombardi, John
Longe, Brandon Michael
Lopez Gomez, Pilar Louise
López, Amaya Natalia

Lopez, Henry Manchester
Lott, Jamar
Lowther, Ella May
Lucia, Matt
Lurz, Sophie Ada
Macqueen, Kim Addonizio
Macri, Noah James
Maglaris, Jen
Manion, Joseph
Martel, Stacy Jo
Martin, Linda G
Matthews, Grace Elizabeth
Maynes, Nancy Hollister
Mayo, Dexter Walker Guanco
McClellan, Anne E
Mcevoy, Lisa Ann
Mcgeoch, Alicia V
Mcindoo, Ev
Mckinney, Denise R
Mckusick, Gordon Loring
Mcpherson, Brian
Meador, Cassia Sage
Meador, Cheyenne Lyne
Metz, Patrick John
Meunier, Jamie
Miles, Stephen Christopher
Miller, Susan Rae
Mitchell, Brian W
Mitchell, Jill S
Moland, Liesl A
Montague, Kenena M
Montague, Troy Clark
Moody, Ash
Moore, Louisa R
Morgan Fossi, Colleen
Morlock, Clara
Morton, Zach
Mowen, Eric R
Mullen, Ashley Erin
Mumley, Miranda Marie
Myers, Abriana Kim
Newell, Maira K
Newton, Michael George
Noel, Evan Christopher
Nuttall, Hillary M
O'connor, Jennifer Maureen
Oakes, Myah
Oalican, Warren
Orszulak, Jenny

Oskar, Allison Rachael
Owen, Sara B
Parent, Katie
Parent, Wes James
Parker, Susan Ellen
Pecor, Vivian Lee
Phelps, Tina
Phillips, Cindi
Phillips, Kc
Pickering, Fox Frazier
Pirnie, Meredith Rae
Pisha, Cat
Planelles, Sabine Isabel
Pollak, Dianne Marie
Potter, Lucas Knowles
Poulton, Sehan Gregory
Prouty, Tim
Provost, Lara Elizabeth
Pudvah, David M
Rajak, Amrita
Randell, Phyllis
Rath, Sheri Cunningham
Raymond, Emma Cassidy
Raymond, Leslie
Reed, Art A
Relland, Cil
Revett, Herlina
Reynolds, Alie
Rider, David Taylor
Ritter, Autumn Rose
Rivlin, Meredith Rachel
Robertson, Sarah Marie
Roche, Lisa
Rodgers, Shawn
Roka Magar, Vharati
Root, Amanda Lynn
Ross, David W
Roy, Adam
Russo, Jack R
Ryan, Valerie D
Salas, Sarah Lynn
Sanders, Michelle
Sands, Ryan
Sangrey, Logan A
Saveall, Ben Aidan
Schlenker, Thomas Christian
Schuster, Kathie H
Shambaugh, Jack
Shannon, Alan George

Shaw, Mark
Shea, Tom
Shipley, Brennee Elise
Shipley, Wesley Clayton
Shoop, Melvin
Silva, Michael
Simcoe, Asher Adrian
Slusky, Miriam Ruth
Smallbone, Grace Victoria
Smith, Janet Heide
Smith, Rebecca
Spencer, Kevin Andrew
Sprano, Buffy L
St Cyr, Gioja Seviah
St Onge, Joshua Michael
Staniels, Peter C
Stark, Arya Not Real Employee
Steinberg, Lisa Mansfield
Stuart, Jeff
Sumner, Patrick M
Sutkoski, Matt
Sweeney, Griffin Gerald
Tame, Jenn
Tarinelli, Mark Austin
Tarte, Clara Anne
Thayer, Jen
Thompson, Susan Mary
Thut, Diana P
Tibbetts, Jillian Fernande
Tiedeman-Mau, Eric
Tindall, Kyle J
Tipper, Adam
Tubbs, Beverly D
Tyman, Devin Farias
Tyrrell, Mary
Valence, Quinn Nicholas
Valley, Sherilyn
Valyou, Jeremy M
Wainer, Zoe W
Waite, Eliza Rose
Walker, Tom
Wallace, Mary Elizabeth
Welford, Olivia Rain
Wells, Kat Wilmanns
Westover, Ida R
Wetzel, Nora Gene
Wheeler, Rita Limoge
Wiggins, Erica J
Wilde, Ryland Michael

Wildrick, Scott M
 Wilke, Richard Benjamin
 Wilkins, Pat
 Wissell, Macey
 Wright, Elizabeth C
 Yankowski, Lisa A
 Zalewski, Ziyu
 Zelazny, Grace Elizabeth

Former Employees

Abel Palmer, Craig B
 Ablondi, Lauren N
 Aden, Ibrahim J
 Ahearn, Erin Maureen
 Ahrens, Chris
 Alder, Jacci
 Alemy, Morgan Leigh
 Allen, Ryan James
 Amthor, Meghan Elizabeth
 Anders, Eva
 Andersen, Erik Carl
 Anderson, John Eric
 Applegate, Kelsey Anne
 Armstrong, Sam
 Ashak, Billy
 Ashton, Rob
 Atherton, Donovan Lee
 Atherton, Nicholas Hunter
 Atkins, Lara Collier
 Avison, Jessica Brook
 Baker, Julie Ann
 Ballard, Sophie
 Ballek, Hillary Anne
 Barber, Rose Marie
 Barber, Travis Edward
 Barbera, Emily Jane
 Barbour, Turner
 Barrett, Hannah
 Barry, Mark J
 Batchelder, Marlee Paige
 Bavos, Madisen Lyn
 Beaudoin, Mark William
 Bender, Sandra Fox
 Bender, Victoria M
 Benjamin, Jack
 Berger, Joe
 Bernadet, Gina M
 Bernadet, Tyler Guy
 Bernal, Sophia Anne

Berry, Susan A
 Berthiaume, Emma Caroline
 Berthiaume, Michelle Ferro
 Berthiaume, Xander Kayson
 Besaw, Brenden Cody
 Bevan, Jon
 Bigelow, Shelby Leigh
 Bissonnette, Duncan Francis
 Black, Leila E
 Bluteau, Charlotte Elisabeth
 Boateng, Diedra Sarpongmaa
 Bolton, John N
 Bonafini, Leanna Kathryn
 Bond Q, Sonia Quinn
 Borders, Rafael Anthony
 Boudreau, Ricky Paul
 Bourdeau, Debra Alwin
 Bourne, William A
 Bovat, Cynthia J
 Boyle, Rileigh E
 Bradley-Gilbert, Abby N-A
 Bratcher, Ruby Isobel
 Brault, Andrew Michael
 Brault, Matthew James
 Breton, Janine
 Brimblecombe, Tessa Lynn
 Bristow Johnson, Patricia Mae
 Britton, Marjorie Rose
 Brock, Helen
 Broe, Vicky L
 Brooks, Jan Stuart
 Brown, Alexander Joseph
 Brown, Justin Phillips
 Brown, Lisa T
 Brown, Madeline
 Brown, Phillip James
 Brown, Starlene
 Brunell, Gary K
 Bruning, Nathan James
 Brzoza, David Adam
 Buckingham, Maia E
 Bufano, Brittany A
 Bunnell, Gavin Anthony
 Buonanno, Stacey
 Burke, Jacob
 Burns, John P
 Burt, Chris
 Buss, Holly S
 Buzzell, Megan Ann

Byers, Jo-Ann
Caforia-Magee, Jake Joseph
Calderon-Rios, Daniel Felipe
Caldwell, Dale L
Caldwell, Mina
Calix, Thaina Esther
Callahan, Kristina Mae
Campbell, Thomas Terry
Capen, Hanah Ashley
Cardenasclarimon, Mateo A
Carmichael, Daniel Frank Rank
Carroll, Abaigeal Bridgette
Carroway, Bryn Monique
Carson, John W
Casale, Kelly M
Chace, Joan P
Chapin, Connor Claiborne
Chapman-Renaud, Heidi Jeanne
Charash, Lori M
Chase, Emerson Kelsey
Chevalier, April Lynn
Choiniere, Rosie
Cipri-White, Renee
Clark, Sandra
Clarke, Jeff
Clarke, Sabrina
Cleary, James Adam
Clifford, Willow Hannah
Clodgoe, Corey M
Clodgoe, David A
Clouser, Kevin L
Coates, Darcy G
Coddling, Jordyn Michelle
Cofske, James Peter
Coia, Tamara Couillard
Collmer, Jessie Lynn
Combs, Betsy
Connelly, Angela L
Connolly, Maureen Cregan
Corson, Kelley Anne
Cote, Charles Emile
Cousino, Joe
Cowles, Dylan Zenas
Cree Carrie, Carrie Marie
Crepeau, Julia Dayle
Crepeau, Michele Woodlock
Crook, Kate
Cross, Evan Cassidy
Cross, Mary Alice

Crowthers, Alexandra Marie
Cummings, Linda M
Curtis, Nathan W
Dandurand, Ruth Ellen Claire
Danis, Victoria Lynn
Darrow, Michael Jerome
Das, Ananya
Davenport, Julia Elizabeth
Davis, Evan Stewart
De Jarnett, Alexandra Cosette
Deason, Barbara Nell
Deavitt, Sydney J
Debanico, Brianna Isabel
Decoff, Justin Raymond
Dedon, Natalie Rose
Delor, Abigail Rae
Demag, Guy Frank
Demaine, Lori Nicole
Deming, Michael J
Denison, Marie
Deschamps, Bryson Lee
Desjardin, Ellen M
Deuso, Jacob Daniel
Di Paolo, Sofia Victoria
Dillenbeck, Bob
Dimasi, Louis Anthony
Dimassino, Thea
Dionne, Norman
Dixon, Gail
Doe, Debbie
Doty, Elysia Anne
Dougher, Jacob Anderson
Dreibelbis, Gretchen I
Dube, Nicholas Dmitri
Dudley, Katherine A
Duffy, Beth
Duffy, Jack Hunter
Duggan, Kathy
Duncan, Wendy
Dunchus, Joseph V
Dunn, Charles S
Durbin, Hazel Rose
Dusharm, Hannah Noel
Dwyer, Cheryl
Eagan, Edward Gordon Alexander
Eastridge, Audrey Hundley
Edwards, Bridget
Edwards, Kimberly Ann
Edwards, Madison Lynn

Einhorn, Anne T
 Eisen, Nathaniel David
 Eisenbrey, Lynn
 Eisenmenger, Tyler Ryan
 Elkins, Sydney C
 Elliot, Susan B
 Emler, Noah Robert
 Enser, Richard Wayne
 Epperson, Madeline Marie
 Erb, Isis
 Erdogan, Avery Dilek
 Evans, Justin Daniel
 Everse, Amanda K
 Fairbanks, Dale Christopher
 Fairbanks, Erin E
 Farnsworth, Angie Marie
 Fawcett, Chloe Nichole
 Faxon, David Tommy
 Felicetti, Daniel K
 Felix, Lucy Grace
 Ferdyn, Toby James
 Ferland, Tyler D
 Fertik, Sam Owen
 Finn, Justin Mitchell
 Fischer-Byrne, Mayah Etta Heike
 Fisher, James E
 Fitzgerald, David William
 Flewelling, Lauren Rae
 Flower, Archibald Dick
 Flynn, Zoe Anne
 Foley, Catherine L
 Forcier, Nat
 Foster, Eileen Rectenwald
 Fougere, Cameron Ryan
 Francis-Goucher, Livve James
 Fream, Natalie
 Gacetta, Donna L
 Gagnon, Amanda Rose
 Gamache, Griffin Lee
 Gardner, Amanda Jane
 Gary, Molly Elizabeth-Leanore
 Gates, Alexandra Mieg
 Gaudette, Colin Joseph
 Gay, Pete
 Geier, Peggy M
 Gendreau, Sophia Rose
 George, Adam
 Georgiou, Nicholas
 Gerome, Karen

Gibson, Lucy
 Giroux, Patty
 Glerum, Deb Ann
 Gokey, Grace Hannah
 Gould, Lisa Morgan
 Grabow, Evann Haley
 Gratton, Valerie Denise
 Gravel, Victoria Renee
 Greenwald, Bill
 Grimes, Skylar S
 Guay, Kate
 Guay, Taylor Rose
 Gurche, Meave Paulina
 Haessler, Devon Ellison
 Hancox, Charlotte Sophia
 Hannigan, Julie A
 Harrington, Willa A
 Harris, Hunter Elizabeth
 Harris, Richard M
 Hart, Brady Michael
 Hartman, Pieter Charles
 Haslam, Penny Lee
 Hasu, Shelby Lee
 Hatch, Michael Paul
 Hater, Ellen Jean
 Hatin, Tiffany M
 Hayes, Christine Cecilia
 Hayward, Christine Denise
 Healy, Robert L
 Heard Burns Ms, Fiona Erin
 Heinemann, Barbara Ann
 Heinrichs, Samuel David
 Helmicki, Carson Taylor
 Hemphill, Clare Marie
 Henault, Christian Daniel
 Henderson, Logan Eirian
 Henderson, Tamara Gemme
 Henderson, Tricia Lynn
 Hennessey, Cat
 Hensley, Vickie L
 Higley, Emmett Darby
 Hill, Jessica Lynne
 Hillier, Julia Christine Carlson
 Hirsch, John Anthony
 Hoffman, Vincent Louis
 Holcomb, Jocelyn Marie
 Holly, Catherine I
 Holly, William D
 Holmes, Diana Kate

Holmes, Michelle Ryan
 Horowitz, Zoe Joy
 Houghton, Christopher C
 Howard, Nancy
 Humphrey, Alyson Mary
 Humphrey, Megan Michelle
 Hussey, Richard Dana
 Huyett, Molly Jane
 Iasilli, Michelle
 Ihde, Natalee Claire
 Innes, Clare Elena
 Innes, Marcy Holbrook
 Jackson, Lauren Theresa
 Jacobs, Sarah Katherine
 Jarvis, Ryle
 Jeske, Christina A
 Johnson, Iris
 Johnson, Isabella Rose
 Johnson, Jordan D
 Johnson, Kevin Scott
 Johnson, Susan Kirkpatrick
 Jokinen, Brian Lee
 Jones, Nadine R
 Joyce, Galen Michael
 Joyce, Wanda H
 Junno, Carmen Christine
 Kadariya, Susita
 Kane, Christie
 Kascha-Hare, Finn Lukas
 Kasianchuk, Ryan Toshihiko
 Kearney, Saoirse Claire
 Kehoe, Elizabeth Maryellen
 Keim, Jonas William
 Kelley, Jessica Catherine
 Kelley, Tamara J
 Kelm, Lorraine B
 Kendall, Bryan Wayne Allen
 Kiely, Sarah
 Kilker, Rhonda
 King, Maya Jean
 King, Rose Godfrey
 King, Sue
 Kingsland, Deborah A
 Kirby, Gail E
 Kleh, Leslie Ann
 Klenotic, Dianne
 Klimas, Alexandria Gene
 Kopp, Finnegan
 Kramer, Mark S

Krecker, Kathryn R
 Kudrle, Jennifer
 Laberge, Susan J
 Lachapelle, Lisa P
 Lachappelle, Tammy Marie
 Laliberte, Michelle
 Lambert, Haden Wayne
 Lambert, Isaac
 Lamphere, Jack Henry
 Lande, Paul W
 Landon, Mary Susan
 Langlois, Sam Kathleen
 Langlois, Steve J
 Laplume, Sam
 Larose, David
 Lary, Bridget Elizabeth
 Lash, Michael Lewis
 Lavallee, Tracy Lee
 Lawrence, Jamie
 Lawrence, Liz
 Lawrence, Nina Delaney
 Lawson, Kat
 Lawson-Ryan, Iris Aideen Walker
 Leblanc, Delainey Madelyn Rose
 Leblanc, Kristie Lynn
 Leclair, Kelly Anne
 Leduc, Kennedei
 Lejeune, Kathleen B
 Lemieux, Andrea Renee
 Leo, Donna Marie
 Lepple, Susan B Stanilonis
 Lewis, Linda M
 Leyden, Geoffrey Hoffmann
 Linn, Robin J
 Lisaius, James Brook
 Locher, Emma
 Lock, Matthew Del
 Longacre, Timothy J
 Longo, Michelle Renee
 Lowrey, Maverick John
 Lucas, Lisa Cecelia
 Luna, Chris
 Lykins, Sharon Lynne
 Lynch, Spencer William
 Lytle, Delaney Shae
 Macneill, Bridget Ophelia
 Madan, Sebastien Satish
 Maddix, Marcus Johan
 Maderazzo, Marc M

Maerlender, Art
 Magoon Mr, Lander William
 Magoon, Riley Kathleen
 Mahmud, Faarzein
 Mahoney, Chris
 Maillet, Marie Lin
 Mainville, Emily
 Malenfant, Aidan William
 Mangione, Jackie
 Manice, Reed
 Margolis, Samuel Charles
 Maring, Nathaniel Scott
 Marrier, Laila Love
 Massey-Bierman, Marika
 Matheson, Tyler James
 Matthew, Aaron Christopher
 Maville, Patience Ann
 Maxwell, Kim
 Mayer, Richard A
 Mccarthy, Christopher John
 Mcclellon, Derrick Jordan
 Mcclintock, Todd Richard
 Mccombie, Kevin Michael
 Mcdonald, Marian F
 Mcdougal, Nicholas Ulysses
 Mcfarland, Brandon Edwin
 Mcgown, David C
 Mcgrath, Megan C
 Mckibben, Cody A
 Mcmorrow-Keating, Veronica Jane
 Mcnall, Tyler
 Mcnamara, Paul
 Mcvey, Mai
 Menzel, Madison Elizabeth
 Merges, Mary A
 Mesler, Esther Lopez
 Miller, Angelina Francheska
 Miller, Lindsay Leah
 Mitchell, Brandon Willard
 Miuccio, Deborah L
 Moland, Magne Z
 Moland, Soren Luke
 Monaghan, Jessica L
 Moodie, Slade Alden
 Moore, Peter Jessup
 Morain, Amy Roderer
 Morgan, Ann
 Morgan, Christopher A
 Morgan, Jay

Moriarty, Michael
 Morisseau, Kelly Ann
 Morissette, Amanda Joy
 Morrison, Kyle Gardner
 Moser, Zoe E
 Moshier, Christine Marie
 Moulton, Grace R
 Muller, Dierdre Leigh
 Mullins, Joslin Aubree
 Mullins, Steven Lee
 Mumley, Daymien James
 Mumley, Jordan Keith
 Murphy, Connor
 Murphy, Eileen Marie
 Murphy, Jean Ann
 Myers, Kim Holmes
 Nadeau, J P
 Nault, Adele Marguerite Eliana
 Newton, Josh
 Nicholas, Nancy
 Nichols, Brittany S
 Noble, Allen C
 Noble, Mason
 Nohl, Allan Ray
 Norwood, William Tate
 O'leary, Elise Ann
 O'neil, Denise Gail
 Odonald, Janice L
 Odonnell, Jenna Saunders Banning
 Oneill, Kat
 Ostler, Jo Lynn Marie
 Packard, Darcy L
 Page, Beth
 Pages, Christian Richard
 Pajak-Leavy, Peyton Slater
 Palmer, Jane Ellen
 Palmer, Ray
 Pan, Cheng Lan
 Paquette, Shantel
 Paquette, Zach
 Paret, Elizabeth H
 Parr, Karen Beth
 Parrott, Josh Louis
 Parsons, Jeramiah Thomas
 Parsons, Jesse Matiru
 Pastore, Nicole Michele
 Pazdro, Russell J
 Pearsall, Pat
 Peduzzi, John Elmo

Penniman, Myles
Perrotte, Emma Brooke
Perrotto, Maxwell
Persinger, Germaine Norma
Perusse, Harley River
Peters, Jacob Romeo
Pettirossi, Audri
Pfeiffer, Celeste Bader
Phillips, Clarity Rose
Phinney, Selena Marie
Pho, Elizabeth Thu
Pillsbury, April
Pino, Hannah Taylor
Pistey, Jon
Platt, Liam
Poirier, Denis Roland
Poirier, Paige Elizabeth
Polandova, Irina K
Popick, Ethan Forrester
Popiel, Lillian Frances
Prior, Karen
Prouty, Rebekah R
Rabinovitz, David M
Ragland, Bethany Anne
Rainville, Gabrielle M
Rakaseder, Elizabeth Hope
Ransom, Erin Kirkpatrick
Raymond, Laura L
Reen Jr, Jerome J
Reid, Marty
Reil, Josh
Reilly, Connor
Remsen, Chris
Renaud, Rick
Rex, Zoe Lynn
Reynolds, Brandon T
Reynolds, Kimberley Noelle
Richardson, Claire Louise
Ritzo, Tracy
Roberts, Chelsea Lynn
Roche, Katie
Roegner, James Morgan
Rogers, Alaina Kathrine
Rogers, Rebecca Lynn
Roka, Bhakta Kumari
Roka, Sajana
Roka, Satya Prasad
Roll, Natalie Jessica
Romanoff, Susan L

Rooney, Katherine Louise
Ross, Sally Roberts
Rouse, Brooke Madison
Rousseau, Jennifer Ann
Rousseau, Jesse R
Roy, James
Roy, Nathan Patrick
Ruggles, Justin Galen
Rupp, Stacey Potter
Ryan-O'flaherty, Liam C
Saklad, Althea Tara
Salazar, Sabryna
Salois, Lila Susan
Sanborn, Thomas W
Sapienza, Peter M
Satter, Deborah Chauncey
Saulnier, Levi Royal
Savitsky, Mark
Sawyer, Paula Ann
Scelza, Michelle Leann
Schall, Gary Howard
Scott, Emily A
Sealy, Wanda
Sears, Peter Michael
Semprebon, Jean M
Seyller, Eva
Shackelford, Julianne Dawn
Shand, Dawn
Shaw, Angela Dawn
Shaw, Christina
Shea, Catherine Marie
Shepardson, Doug
Sherman, Grace Elizabeth
Shields, Alana Helen
Shinney-Kalafatas, Noah Nikitas
Shuman, Philip M
Sicard, Amanda Lynn
Silloway, Tracey
Simeck, Austin James
Simkin, Jennie
Simpson, Beth
Simpson, Rick
Smialek, Peter Aaron
Smith Davis, Gillian Elizabeth
Smith, Bazyll Nda
Smith, Bradley Thomas
Smith, Corinne A
Smith, Jasmine Samantha
Smith, Jaxen Allen

Smith, Jonathan Anibal
Smith, Larson Shapleigh
Smith, Perry Dixon
Smith, Sophia Kathleen
Smith, Thomas A
Snell, John V
Solleder, Megan Elizabeth
Solomon, Elena Perras
Soules, Michelle
Sourdif, Jacob Joseph
Spencer, Eli
Spradling, Jaquelyn R
St Amant, Rachel Anne
St Amour, Nathaniel Lawrence
St Hilaire, Amanda
Stakutis, Tina
Stanford, Kenneth R
Stankiewicz, Brad Michael
Stankiewicz, Brett Thomas
Stanton, Leah Grace
Stearns, Becky
Steckiel, Faryn Harper
Stecklare, Janet D
Steenbeke, Tess
Stell, Michael Todd
Stevens, Brad
Stevens, Braeden Craig
Stewart, Andrew McCallie
Stochlinski, Christine
Stommel, Noah Julian Bihler
Stott, Gregory Holden
Strand, Natalie Irene
Straub, Natalie Elizabeth
Strong, Chris Ellen
Sturtevant, Tania
Sullivan, Josh
Sulouff, Doug A
Suoizzo, Liz
Sutcliffe, Alison
Swart, Mckenzie Marie
Sweeney, Derek
Tedesco, Patricia Louisa
Thayer, Ann Cavoretto
Thelemarck, Lea Rose
Theodorou, Sofia
Thibault, Leslie Anne
Thibeault, Samuel E
Thut, Abigail E
Tietjen, Andre Parker

Tillotson, Jarrett
Tompkins, David B
Toolin, Bob
Torrisi, Kathy Adelaide
Toth, David John
Tougas, Cara
Townsend, Carlye Jean
Tracy, Sue
Trombitas, Dana Nicole
Turcot, Cindy
Turcot, Sam
Turek, Martha E
Tyler, Robert Lawrence
Vagt-Bendoski, Seth
Valyou, Aiden M
Valyou, Ti
Vanliew, Andrea Bradford
Vanscoy, Patricia Elizabeth
Vellucci, Amanda
Vien, Laurie A
Vigneault, Kristin Ann
Vincent, Charmaine L
Vishnevsky, Sandra Barrow
Voorhees, Kate
Waldo, Ethan Rc
Warstler, Nedah Barrett
Weil, Freya Shoshanna
Wells, Kelly Leigh
Wells, Talon Adam
Wendrychowicz, Keith J
Werner, Elle
Wetzel, Eva Margaret
Wheatley, Nipa Ann
Wheeler, Abigail Rose
White, Arlie
White, Meredith
White, Renzo L
Whitmire, Caetlin Serenity
Widyani, Navyonny Kiersten
Wiggins, Mark
Wilcox, Jonathan R
Wildman Li, Davis
Williams, Adrian Alan
Williams, Carly Eileen
Williams, Jason Paul
Williams, Kolton Lucas
Williams, Renee Mary
Wilson, Brian A
Witte, Kellyne

Wittmann, Heather Clarke
Wolf, Lissy
Wood, Anja Hope
Woodward, Brian J
Workman, Mason John
Wright, Brad
Wright, Brenda K
Wright, Harry
Wright, Isabel
Wright, Joseph J
Wright, Willa Jean
Young, Bill
Young, Luke Roh
Zeiter Gherst, Grace Ilona

EXHIBIT 3

Tower Partners' Relationship to Interest Parties Disclosures

None

EXHIBIT C

Engagement Agreement



AGREEMENT AMONG GARDENER'S HOME LLC, AMERICA'S GARDENING RESOURCE, INC. D/B/A GARDENER'S SUPPLY COMPANY SERAC CORPORATION, IGH, INC., INNOVATIVE GARDENING SOLUTIONS, INC., AND TOWER PARTNERS, LLC

THIS AGREEMENT is made this 17th day of December 2024 by and among **GARDENER'S HOME LLC, AMERICA'S GARDENING RESOURCE, INC. D/B/A GARDENER'S SUPPLY COMPANY, SERAC CORPORATION, IGH, INC., INNOVATIVE GARDENING SOLUTIONS, INC.** (together, "Client"), and **TOWER PARTNERS, LLC** ("Tower"). Client and Tower are referred to in this Agreement as a "Party" and collectively, as the "Parties".

RECITALS

WHEREAS, Client desires to engage Tower to sell all, or a portion of, the assets or securities associated with the Client (the "Business"), in whole or in part, at the discretion of Client, via an asset sale, merger, sale of equity interests by the Client or to refinance Client's existing debt or issuance of new debt, directly or indirectly, through any extraordinary corporate transaction (the "Transaction"); and

WHEREAS, Client desires to retain Tower to provide investment banking and advisory services in connection with a Transaction, and Tower agrees to perform the services described herein, on the terms and conditions set forth in this Agreement; and

WHEREAS, Tower is willing to serve as Client's exclusive investment banker for the purpose of providing such investment banking and advisory services, upon the terms and conditions and in the manner set forth in this Agreement; and

WHEREAS, Tower is an investment banking and transaction advisory firm with substantial experience advising clients in asset sales, mergers and acquisitions, equity investments, including debt and equity recapitalizations; joint ventures; purchases of chattels and real property; Article 9 transactions, bulk sales, bankruptcy sales and liquidations; and

NOW THEREFORE, in consideration of the promises contained in this Agreement and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree, subject to all the terms, covenants, conditions and provisions hereinafter set forth, as follows:

1. **INCORPORATION OF RECITALS.** The Recitals set forth above are incorporated into and made a part of this Agreement.
2. **EXCLUSIVE AGENCY.** Client hereby retains Tower as exclusive agent, to utilize Tower's experience to secure a Transaction. The term of Tower's exclusive agency shall begin as of the date of this Agreement and shall continue for three hundred and sixty-five days (365) days. This Agreement shall automatically be extended in 30-day increments unless cancelled in writing prior

to termination of the exclusive period. Notwithstanding provisions herein, either party may terminate this Agreement upon providing written notice to the other party, subject to the provisions of Paragraph 8 below. For clarity, there are no exclusions provided in this Agreement for fees paid to Tower should the Client consummate a Transaction contemplated under this Agreement.

3. **SERVICES.** Tower shall perform the following services in accordance with the terms and conditions of this Agreement:

- (a) Work with Client to devise the best course of action to effectuate the desired outcome for Client.
- (b) Conduct due diligence on Client's business.
- (c) Create a marketing plan.
- (d) Create financial modeling to aid in the Transaction.
- (e) Work with third party professionals and creditors.
- (f) Prepare marketing materials, including a confidential information presentation and secure due diligence data room which will include information regarding the Business. (Client shall have final approval of all materials and their use and prior approval of all prospective purchasers given access to the data room).
- (g) Endeavor to locate parties who may have an interest in a Transaction with Client.
- (h) Circulate materials, as appropriate and approved by Client, to facilitate a Transaction.
- (i) Respond, provide information to, communicate, and negotiate with and obtain offers from interested parties and make recommendations to Client as to whether an offer should be accepted.
- (j) Communicate regularly with Client about the status of Tower's efforts with respect to the marketing efforts.
- (k) Recommend to Client the proper method of handling any specific problems encountered with respect to the marketing of the Business.
- (l) Perform related services necessary to maximize the proceeds to be realized for the Business.
- (m) Tower shall have no authority to bind Client to any agreements or offers.

Tower's services shall commence upon execution of this Agreement by Client. Tower agrees to use its best efforts, consistent with customary practice, to effect the Transaction as soon as practicable.

4. **OFFERING PROCEDURE.** The following procedures shall apply to the marketing and offering of Client's Business:
- (a) All communications and inquiries regarding a potential Transaction shall be directed to Tower.
 - (b) To be considered, all offers must be accompanied by appropriate financial material showing ability to close a Transaction and include a deposit when deemed necessary.
 - (c) Client shall have the right to:
 - (i) Determine in its sole discretion which offer, if any, is to be accepted; and
 - (ii) Reject, at any time, any offer which, in Client's sole discretion, is deemed to be inadequate or insufficient or not in conformity with the terms and conditions of this Agreement
 - (d) Client, upon notice to those parties which have submitted offers, may impose other terms and conditions as it may determine to be in the best interest of the Client.
5. **EXPENSES.** Client shall promptly pay the reasonable deal related expenses (the "Expenses") incurred by Tower during the term of this Agreement. Unless otherwise agreed to by Client, Expenses are limited to marketing costs, business services, data room expenses, database services, printing, mailing, and travel-related expenses. Tower shall obtain Client's prior consent before incurring any Expense in excess of two thousand five hundred dollars (\$2,500). If Client is unable to pay the Expenses when due, such unpaid amounts will be paid from the proceeds of a Transaction. In the case of multiple Transactions unpaid Expenses shall be paid from the proceeds of the first Transaction to close.
6. **MONTHLY FEE.** Client shall pay a monthly fee of Ten Thousand Dollars (\$10,000) (the "Monthly Fee") for a period of six months. The first Monthly Fee shall be due upon execution of this Agreement. For each successive month, the Monthly Fee shall be due on the 1st day of each successive month.
7. **TRANSACTION VALUE.**
- (a) In the event of a senior or subordinated debt financing Transaction involving the Client's Business, the term "Transaction Value" as used in the Agreement shall be the maximum aggregate amount of debt committed by the counterparty in the Transaction.
 - (b) In the event of a merger and acquisition Transaction involving the Client's Business, the term "Transaction Value" as used in the Agreement shall include the gross sum of the following payments or assumptions by the purchaser:
 - (i) The total value of all consideration (including cash, securities or other property) paid or received or to be paid or received, directly or indirectly, in connection with a

Transaction in respect of the assets of the Client or the outstanding securities of the Client on a fully diluted basis (treating any securities issuable upon the exercise of options, warrants or other convertible securities and any securities to be redeemed as outstanding, whether or not vested), plus the principal amount of any debt (including, but not limited to accrued liabilities and accounts payable) of the Client outstanding as of the closing date of a Transaction or directly or indirectly assumed, refinanced or extinguished in connection with a Transaction, and amounts payable in connection with agreements not to compete, employment agreements, transition services agreements or similar arrangements, to the extent that such amounts payable are greater than what would customarily be paid on an arm's-length basis to an employee, consultant of an entity who had not been acquired, shall be deemed to be part of the "Transaction Value."

- (ii) If any portion of Transaction Value is payable in the form of securities, the value of such securities, for purposes of calculating Tower's Transaction fee, will be determined based on the fair market value of such securities as mutually agreed upon in good faith.
- (iii) If the Transaction takes the form of a recapitalization, equity investment, or similar Transaction, Transaction Value will also include the value of all shares retained by the shareholders of the acquired company or the value of equity interests rolled over or invested into a new corporate entity.
- (iv) Fees relating to contingent or deferred payment of the Transaction Value (including consulting, transition services and/or employment agreements) shall be paid when received.
- (v) The fees and expenses of Tower, and all other closing costs shall not be deducted when computing Transaction Value or the fee to be paid to Tower.

8. **TOWER FEE.** As compensation under this Agreement, and for facilitating a Transaction in accordance with the terms hereof, Tower will be paid a fee, in cash, at the closing of any Transaction (the "Fee") based upon Transaction Value received by Client and computed using the following formulas:

- a) In the event of a senior or subordinated debt financing Transaction involving the Client's Business:
 - Five Percent (5.0%) of all Transaction Value
- b) In the event of a merger and acquisition Transaction involving the Client's Business:
 - Six Percent (6.0%) of all Transaction Value

It is understood by Tower that Client has already had discussion surrounding a Transaction with the following entities: Webster Business Credit, Eastern Bankshares, Inc., Cambridge Savings Bank, Northfield Savings Bank, Ten Mile Capital, Johnny's Selected Seeds and Pilot Hill Advisors

(collectively, the “Discounted Fee Entities”). Should Client enter into a Transaction with any of the Discounted Fee Entities or their subsidiaries or related entities, Tower will discount the Fee associated with the Transaction by ten percent (10%).

The Fee shall be the greater of the above calculations or Five Hundred Thousand Dollars (\$500,000) (the “Minimum Fee”).

Tower will be entitled to receive its Fee, calculated using the above formula, for which a Transaction occurs. The Fee for any Transaction shall be paid in cash at closing with respect to any portion of the Transaction Value.

A Registered Prospect (“Registered Prospect”) shall be any party contacted by Tower during the exclusive engagement of Tower and prior to the effective date of the termination of this Agreement and who received a Confidential Information Memorandum (CIM), marketing materials, valuation analyses, or other substantive documents directly from Tower. Tower shall be entitled to receive its Fee from the consummation of Transaction between Client and a Registered Prospect within eighteen (18) months following the termination of this Agreement. Notwithstanding the foregoing, Tower shall not be entitled to any fee if this Agreement is terminated by Client for either gross negligence and/or willful misconduct in relation to the execution of this Agreement and Tower fails to cure such breach within thirty (30) days after receipt of written notice of breach. Tower will promptly provide a list of Registered Prospects within ten (10) business days of upon the termination of this Agreement.

9. **NOTICES.** All notices, statements, demands, requests, consents, communications, and certificates from any party hereto to the other, shall be made in writing and sent by United States registered mail or certified mail, return receipt requested, postage prepaid, addressed as follows:

(a) If intended for the Client:

Rebecca Gray
Gardener’s Home LLC
America's Gardening Resource, Inc.
Serac Corporation
IGH, Inc.
Innovative Gardening Solutions, Inc.
128 Intervale Road
Burlington, VT, 05401
Email: rebeccag@gardeners.com

(b) If intended for Tower:

Ervin M. Terwilliger
Tower Partners, LLC
5950 Symphony Woods Rd #302
Columbia, MD 21044
Email: erv@towerpartners.com

10. **INDEMNIFICATION.** If Tower becomes involved in any capacity in any action, proceeding or investigation brought by or against any person, including stockholders of the Client, in connection with or because of either its engagement or any matter referred to in this Agreement, the Client will reimburse Tower for its reasonable legal and other expenses (including the cost of any investigation

and preparation) incurred in connection therewith. The Client also will indemnify and hold Tower harmless against any and all losses, claims, damages, or liabilities to any such person in connection with or because of either its engagement or any matter referred to in this Agreement, except to the extent that any such legal and other expenses, loss, claim, damage or liability results from the gross negligence or bad faith of Tower in performing the services that are the subject of this Agreement. If for any reason the foregoing indemnification is unavailable to Tower or insufficient to hold it harmless, then the Client shall contribute to the amount paid or payable by Tower as a result of such loss, claim, damage or liability in such proportion as is appropriate to reflect the relative economic interests of the Client and its stockholders on the one hand and Tower on the other hand in the matters contemplated by this Agreement as well as the relative fault of the Client and Tower with respect to such loss, claim, damage or liability and any other relevant equitable considerations. The reimbursement, indemnity, and contribution obligations of the Client under this paragraph shall be in addition to any liability which the Client may otherwise have, shall extend upon the same terms and conditions to the partners, directors, agents, employees and controlling persons (if any) of Tower and shall be binding upon and inure to the benefit of any successors, assigns, heirs and personal representatives of the Client, Tower, and any such person.

- 11. DISCLAIMER AND WAIVER OF LIABILITY.** Client will verify all qualifications of any party it enters into a Transaction with. Tower will not make any verifications or warranties, including, but not limited to, counterparties' health, experience, competency, residency, or financial status. Tower shall not be liable or responsible for any claims and damages of any kind to Client relating to the above referenced Transactions, including, but not limited to, all claims and damages of every kind attributable to the performance or non-performance of Client and /or a counterparty in any Transaction. Without limiting the foregoing, Client is responsible for providing Tower with information related to all the appropriate subsidiaries, affiliates, or other entities that will be included in any Transaction, and any technical failure to transfer or sell any subsidiaries, affiliates, or other entities will be the responsibility of the Client or the counterparty under the Transaction documents.
- 12. INFORMATION; RELATIONSHIP OF THE PARTIES.** The Client recognizes that, in providing our services pursuant to this Agreement, Tower will rely upon and assume the accuracy and completeness of all the financial, accounting, tax and other information discussed with or reviewed by us for such purposes, and Tower does not assume responsibility for the accuracy or completeness thereof. Tower will have no obligation to conduct any independent evaluation or appraisal of the assets or liabilities of the Client or any other party or to advise or opine on any related solvency issues. It is understood and agreed that Tower will act under this Agreement as an independent contractor with duties solely to the Client and nothing in this letter or the nature of our services in connection with this engagement or otherwise shall be deemed to create a fiduciary duty or fiduciary or agency relationship between us and the Client or its stockholders, employees or creditors, and the Client agrees that it shall not make, and hereby waives, any claim based on an assertion of such a fiduciary duty or relationship.

13. **NON-ASSIGNABILITY.** Neither party hereto shall assign this Agreement or any of its rights or interest hereunder without first obtaining the other party's written consent.
14. **TIME OF THE ESSENCE.** Time, whenever mentioned herein shall be of the essence of this Agreement.
15. **ENTIRE AGREEMENT.** This is the entire Agreement between the Parties regarding the transactions contemplated hereby and there are no other terms, covenants, conditions, provisions, warranties, representations, or statements, oral or otherwise, of any kind whatsoever. Any agreement hereafter made shall be ineffective to change, modify, discharge, or effect an abandonment of this Agreement in whole or in part unless such agreement is in writing and signed by the party against whom the enforcement of the change, modifications, discharge, or abandonment is sought.
16. **HEADINGS.** The headings, if any, incorporated in this Agreement are for the convenience and reference only and are not part of this Agreement and shall not in any way control, define, limit, or add to the terms and conditions hereof.
17. **GOVERNING LAW.** This Agreement shall be construed, interpreted, and governed by the laws of the State of Maryland.
18. **COUNTERPARTS.** This Agreement may be executed in any number of counterparts, each of which shall be original, but such counterparts together shall constitute one and the same instrument.
19. **LEGAL CONSTRUCTION.** In case any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, the invalidity, illegality, or enforceability shall not affect any other provision of this Agreement and this Agreement shall be construed as if the invalid, illegal, or unenforceable provision had never been contained in it.
20. **BROKER-DEALER REGISTRATION.** Pursuant to the guidance set forth in the Consolidated Appropriations Act of 2023 (the "Act"), Tower represents, and Client understands, acknowledges, and agrees, that Tower is not subject to registration as a broker-dealer under Section 15(b) of the Securities Exchange Act of 1934. Tower shall not offer or provide advice or service to Client if such advice or service would or may be contrary to the guidance set forth in the Act or otherwise require Tower to register as a broker-deal under any applicable provision of the Securities Exchange Act of 1934 or any other applicable law, regulation, or rule.
21. **SURVIVAL.** The following paragraphs shall survive and remain in full force and effect following the termination of this Agreement and the completion of Tower's engagement hereunder: 5 – 12, 15, 17, 19 and 21.

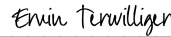
IN WITNESS WHEREOF, the parties hereto have duly executed this Agreement under seal, as of the day and year first above written.

GARDENER'S HOME LLC

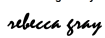
By: DocuSigned by:

6DC1A9A8A84F40A
Rebecca Gray
Chief Executive Officer

TOWER PARTNERS, LLC

By: DocuSigned by:

18031F0192B8486
Ervin M. Terwilliger
CEO / Managing Director

AMERICA'S GARDENING RESOURCE, INC.

By: DocuSigned by:

6DC1A9A8A84F40A
Rebecca Gray
Chief Executive Officer

SERAC CORPORATION

By: DocuSigned by:

6DC1A9A8A84F40A
Rebecca Gray
Chief Executive Officer

IGH, INC.

By: DocuSigned by:

6DC1A9A8A84F40A
Rebecca Gray
Chief Executive Officer

INNOVATIVE GARDENING SOLUTIONS, INC.

By: DocuSigned by:

6DC1A9A8A84F40A
Rebecca Gray
Chief Executive Officer