

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

In re:

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

Chapter 11

Case No. 25-11180 (BLS)

(Jointly Administered)

Re: Docket No. 248

**ORDER (I) AUTHORIZING THE REJECTION OF THE ESOP TRUST
AGREEMENT EFFECTIVE AS OF THE REJECTION DATE AND
(II) GRANTING RELATED RELIEF**

Upon the motion (the "Motion")² of the above-captioned debtors and debtors in possession (collectively, the "Debtors") in the above-captioned chapter 11 cases (the "Chapter 11 Cases") for entry of an order, pursuant to sections 105(a) and 365 of the Bankruptcy Code, authorizing the Debtors to reject the ESOP Trust Agreement effective as of the Rejection Date and granting certain related relief; and due and sufficient notice of the Motion having been given under the circumstances; and it appearing that no other or further notice need be provided under the circumstances; and it appearing that the relief requested by the Motion is in the best interests of the Debtors, their estates, their creditors and other parties in interest; and after due deliberation and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Motion is granted as set forth herein.

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.

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion.

2. Pursuant to sections 105(a) and 365 of the Bankruptcy Code, the ESOP Trust Agreement, including, to the extent applicable, all exhibits, appendices, supplements, documents and agreements ancillary thereto, in each case as amended, modified or supplemented from time to time, are hereby rejected by the Debtors effective as of the Rejection Date.

3. Notwithstanding the relief granted herein and any actions taken hereunder, nothing in the Motion or this Order shall: (a) constitute an admission as to the validity or priority of any claim against the Debtors; (b) constitute a waiver of the Debtors' rights to dispute any claim or assert any defenses or counterclaims to such claim or against the applicable claim proponent; or (c) prohibit the Debtors from seeking to reject any other executory contracts or unexpired leases.

4. The deadline to file a proof of claim arising from the rejection of the ESOP Trust Agreement shall be thirty (30) days from entry of this Order.

5. Pursuant to Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

6. The Debtors are authorized to take such actions and to execute such documents as may be necessary to implement the relief granted by this Order.

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

Dated: March 5th, 2026
Wilmington, Delaware



Handwritten signature of Brendan L. Shannon, United States Bankruptcy Judge.

BRENDAN L. SHANNON
UNITED STATES BANKRUPTCY JUDGE