

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY
Caption in Compliance with D.N.J. LBR 9004-1

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*Counsel to Emerald Capital Advisors in its capacity
as Liquidating Trustee*

In re:

SAM ASH MUSIC CORPORATION, *et al.*

Debtors.¹

Chapter 11

Case No. 24-14727 (SLM)

(Jointly Administered)

Hearing Date: March 3, 2026 at 11:00 a.m.

Objection Deadline: February 24, 2026

**NOTICE OF LIQUIDATING TRUSTEE'S MOTION FOR ENTRY OF AN
ORDER FURTHER EXTENDING THE DEADLINE (I) FOR FILING OBJECTIONS
TO CLAIMS; AND (II) TO CLOSE THESE CHAPTER 11 CASES**

PLEASE TAKE NOTICE that on **March 3, 2026** at **11:00 a.m. (EST)** or as soon thereafter as counsel may be heard, Emerald Capital Advisors in its capacity as the Trustee for the Liquidating Trust (the "Liquidating Trustee"), by and through its undersigned counsel, shall move before the Honorable Stacey L. Meisel, United States Bankruptcy Judge, in Courtroom 3A of the United States Bankruptcy Court for the District of New Jersey, Martin Luther King, Jr. Federal Building, 50 Walnut Street, Newark, NJ 07102, or such other physical or virtual location as may

¹ The debtors in these chapter 11 cases, along with the last four digits of each debtor's federal tax identification number, are: Sam Ash Music Corporation (3915); Samson Technologies Corp. (4062); Sam Ash Megastores, LLC (9955); Sam Ash California Megastores, LLC (3598); Sam Ash Florida Megastores, LLC (7276); Sam Ash Illinois Megastores, LLC (8966); Sam Ash Nevada Megastores, LLC (6399); Sam Ash New York Megastores, LLC (7753); Sam Ash New Jersey Megastores, LLC (8788); Sam Ash CT, LLC (5932); Sam Ash Music Marketing, LLC (2024); and Sam Ash Quikship Corp. (7410). The location of debtor Sam Ash Music Corporation's principal place of business is 278 Duffy Avenue, P.O. Box 9047, Hicksville, NY 11802.

be determined by the Court, for entry of an order (the "Order"), substantially in the form submitted herewith, further extending the deadline for (i) the Liquidating Trustee and any other party-in-interest to the extent permitted under Article V.C. of the Plan² and section 502(a) of title 11 of the United States Code (the "Bankruptcy Code") to object to claims, and (ii) to close these Chapter 11 cases, and for such further relief that the Court deems just and proper (the "Motion").

PLEASE TAKE FURTHER NOTICE that in support of the Motion, the Liquidating Trustee shall rely upon the certification and memorandum of law submitted herewith pursuant to D.N.J. LBR 9013-1(a).

PLEASE TAKE FURTHER NOTICE that objections, if any, to the relief requested in the Motion shall: (i) be in writing; (ii) state with particularity the basis of the objection; and (iii) be filed with the Clerk of the United States Bankruptcy in accordance with D.N.J. LBR 9013-2 so as to be received no later than seven (7) days before the hearing date set forth above.

PLEASE TAKE FURTHER NOTICE that copies of all documents filed in these chapter 11 cases may be obtained free of charge by visiting the website of Epiq Corporate Restructuring, LLC at <https://dm.epiq11.com/SamAsh>. You may also obtain copies of any pleadings by visiting the Court's website at <https://www.njb.uscourts.gov> in accordance with the procedures and fees set forth therein.

PLEASE TAKE FURTHER NOTICE that unless objections are timely filed and served, the Motion shall be decided on the papers in accordance with D.N.J. LBR 9013-3(d) and the relief requested may be granted without further notice or hearing.

² Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Motion.

Dated: February 10, 2026

Respectfully submitted,

PORZIO, BROMBERG & NEWMAN, P.C.

By: /s/ Brett S. Moore

Brett S. Moore, Esq.

Kelly D. Curtin, Esq.

Rachel A. Parisi, Esq.

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*Counsel to Emerald Capital Advisors in its capacity
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In re: SAM ASH MUSIC CORPORATION, <i>et al.</i> Debtors. ¹	Chapter 11 Case No. 24-14727 (SLM) (Jointly Administered) Hearing Date: March 3, 2026 at 11:00 a.m. Objection Deadline: February 24, 2026

**MEMORANDUM OF LAW IN SUPPORT OF THE LIQUIDATING TRUSTEE'S MOTION
FOR ENTRY OF AN ORDER FURTHER EXTENDING THE DEADLINE FOR (I) FILING
OBJECTIONS TO CLAIMS; AND (II) TO CLOSE THESE CHAPTER 11 CASES**

Emerald Capital Advisors, in its capacity as the Trustee for the Liquidating Trust (the “Liquidating Trustee”), by and through its undersigned counsel, hereby files this memorandum of law in support of the Motion for entry of an order pursuant to Article V.C. of the Plan and Rule 9006(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), further extending the (i) deadline for the Liquidating Trustee and any other party-in-interest to the extent permitted under section 502(a) of the title 11 of the United States Code (the “Bankruptcy Code”) to object

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to the claims, and (ii) to close these Chapter 11 Cases (defined below). In support of the Motion, the Liquidating Trustee further submits the Declaration of John Madden (the “Declaration”) filed simultaneously herewith, and respectfully represents as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The statutory predicates for the relief requested herein are section 105(b) of the Bankruptcy Code, Bankruptcy Rule 9006(b)(1), and D.N.J. LBR 3007-2 and 3022-1.

BACKGROUND

3. On May 8, 2024 (the “Petition Date”), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code (the “Chapter 11 Cases”).

4. On August 15, 2024, the Court entered the *Findings Of Fact, Conclusions Of Law, And Order (I) Approving The Disclosure Statement On A Final Basis, And (II) Confirming The Second Amended Joint Plan Of Liquidation Of Sam Ash Music Corporation And Its Subsidiary Debtors Pursuant To Chapter 11 Of The Bankruptcy Code* [Docket No. 460] (the “Confirmation Order”), which approved on a final basis the *Amended Disclosure Statement* (as further modified, revised, supplemented and amended) [Docket No. 328]; and confirmed the *Amended Chapter 11 Plan* (as further modified, revised, supplemented and amended, including all attachments and exhibits thereto) [Docket No. 438] (the “Plan”).

5. Through the Plan and Confirmation Order, Emerald Capital Advisors was appointed as the Liquidating Trustee for the Liquidating Trust.

6. Article V.C. of the Plan sets forth the Liquidating Trustee's rights with respect to filing objections to claims. See Plan at Article V.C. Specifically, the Plan provides:

Except as expressly provided herein, the Liquidating Trustee (on or after the Effective Date), shall have the exclusive authority and standing to file, settle, compromise, withdraw, or litigate to judgment any objections to Claims or motions to estimate Claims. From and after the Effective Date, the Liquidating Trustee shall further have the authority to resolve and settle any and all Claims without approval of the Bankruptcy Court.

Plan at Article V.C.

7. The deadline for the Liquidating Trustee to file objections to Claims is “the first Business Day that is at least one hundred eight (180) days after the Effective Date.” See Plan, pg. 2, No. 22. Notably, the Plan provides that the deadline to file objections to claims (the “Claims Objection Deadline”) may be extended upon motion by the Liquidating Trustee and an order from the Bankruptcy Court. *Id.* at Article V.C. (“...the Claims Objection Deadline may be extended by the Bankruptcy Court from time to time upon motion and notice by the Liquidating Trustee.”)

8. As set forth in the *Notice of (A) Entry of the Order (I) Approving the Disclosure Statement on a Final Basis and (II) Confirming the Second Amended Joint Plan of Liquidation of Sam Ash Music Corporation and its Subsidiary Debtors Pursuant to Chapter 11 of the Bankruptcy Code; (B) the Effective Date Thereof; and (C) Certain Deadlines* [Docket No. 501], on August 30, 2024 (the “Effective Date”) each of the conditions precedent to the occurrence of the Effective Date were satisfied and that the Effective Date of the Plan had occurred. Given that the Effective Date was August 30, 2024, the Claims Objection Deadline was February 26, 2025.

9. On February 4, 2025, the Liquidating Trustee filed the *Motion for Entry of an Order Extending the Deadline for Filing Objections to Claims* [Docket No. 602] (the “Initial Extension Motion”).

10. On February 27, 2025, this Court entered the *Order Granting Liquidating Trustee’s Motion for Entry of an Order Extending the Deadline for Filing Objections to Claims* [Docket No.

611] (the “Extension Order”), extending the Claims Objection Deadline from February 26, 2025 to August 25, 2025.

11. On March 31, 2025, this Court entered a *Notice of Intention to Close Case* indicating its intent to close the cases on May 2, 2025 (the “Case Closing Deadline”) absent objections.

12. On April 15, 2025, the Liquidating Trustee filed its *Objection to the Notice of Intention to Close Case*, requesting that the Case Closing Deadline be extended to October 9, 2025, without prejudice to the Liquidation Trustee’s right to seek a further extension. Ultimately, this Court adjourned the hearing on the *Notice of Intention to Close Case* to October 21, 2025.

13. On July 29, 2025, the Liquidating Trustee filed its *Motion For Entry Of An Order Extending The Deadline (I) For Filing Objections To Claims; And (II) To Close These Chapter 11 Cases* [Docket No. 678] (the “Second Extension Motion”).

14. On August 21, 2025, this Court entered the *Order Granting Liquidating Trustee’s Motion For Entry Of An Order Extending The Deadline (I) For Filing Objections To Claims; And (II) To Close These Chapter 11 Cases* [Docket No. 680] (the “Second Extension Order”), extending the Claims Objection Deadline from August 25, 2025 to February 28, 2026, and the Case Closing Deadline from October 1, 2025 to May 31, 2026.

RELIEF REQUESTED

15. By this Motion, the Liquidating Trustee requests entry of an order further extending (i) the Claims Objection Deadline by 184 days, through and including August 31, 2026; and (ii) the Case Closing Deadline through and including November 30, 2026, both without prejudice to the Liquidating Trustee’s right to seek further extensions.

BASIS FOR RELIEF

16. Section 105(a) of the Bankruptcy Code provides that “the court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” 11 U.S.C. § 105(a). Furthermore, nothing in the Bankruptcy Code may be construed to preclude the Court from “taking any action or making any determination necessary or appropriate to enforce or implement court orders or rules, or to prevent an abuse of process.” *Id.*

17. As noted above, the Plan expressly provides that the Claims Objection Deadline may be extended upon motion by the Liquidating Trustee and an order from the Bankruptcy Court. Plan at Article V.C. (“...the Claims Objection Deadline may be extended by the Bankruptcy Court from time to time upon motion and notice by the Liquidating Trustee.”).

18. Moreover, the Court may extend the Claims Objection Deadline pursuant to Bankruptcy Rule 9006(b)(1), which provides as follows:

Except as provided in paragraphs (2) and (3) of this subdivision, when an act is required or allowed to be done at or within a specified period by these rules or by a notice given thereunder or by order of court, the court for cause shown may at any time in its discretion (1) with or without motion or notice order the period enlarged if the request therefor is made before the expiration of the period originally prescribed or as extended by a previous order...

Fed. R. Bankr. 9006(b)(1)

19. The Liquidating Trustee and its professionals are working in earnest to review Claims. Since the Effective Date, the Liquidation Trustee has retained professionals, and has diligently conducted its review and investigation of the filed claims. Declaration, ¶4. Some claim objections have been filed, and other claim objections have been resolved. *Id.* The Liquidating Trustee has made an initial 9% distribution to creditors with allowed claims, however, the Liquidation Trustee requires additional time to finalize its review of any remaining claims that are arguably subject to dispute, and determine whether such claims are valid and should be allowed,

engage in discussions with the claimants and/or file additional claims objections. *Id.* As such, the Liquidating Trustee request an extension of time to allow the Liquidating Trustee to continue its review of the Claims and potentially object to those that it may not be able to consensually resolve. *Id.* Accordingly, the Liquidating Trustee believes that adequate cause exists to extend the Claims Objection Deadline through and including August 31, 2026. *Id.*

20. Additionally, the Plan and Chapter 11 Cases will not be fully administered by the current Case Closing Deadline of May 31, 2026. *Id.* at ¶5. In addition to evaluating claims, the Liquidating Trustee is also evaluating causes of action. *Id.* The Liquidating Trustee anticipates that certain complaints initiating adversary proceedings will need to be filed in the next several months. Accordingly, the Liquidating Trustee seeks to further extend the case closing deadline through November 30, 2026. *Id.*

21. The Liquidation Trustee submits that extending both the Claims Objection Deadline and Case Closing Deadline is in the best interests of all stakeholders. *Id.* at ¶6. The extensions sought will afford the Liquidation Trustee an opportunity to make more fully informed decisions concerning the resolution of pending claims in the interests of ensuring ratable distributions among and maximizing value for legitimate creditors. *Id.* An extension of the Claims Objection Deadline and Case Closing Deadline will result in the most successful outcome possible for the estate and ultimately allow the Liquidating Trustee the time it needs to finalize its review and make distributions to creditors. *Id.*

NOTICE AND PRIOR REQUEST

22. As set forth above, this is the Liquidation Trustee's third request for an extension of the Claims Objection Deadline and Case Closing Deadline. No other motion for the relief sought herein has been made to this or any other court.

23. Notice of this Motion has been provided to (i) the U.S. Trustee; (ii) all parties who filed requests for notice under Bankruptcy Rule 2002 after the Effective Date. The Liquidating Trustee submits that no other or further notice need be provided.

WHEREFORE, the Liquidating Trustee respectfully requests entry of an order (i) extending the Claims Objection Deadline through and including August 31, 2026, without prejudice to the Liquidating Trustee's right to seek further extension; (ii) extending the Case Closing Deadline through and including November 30, 2026; and (iii) granting the Liquidating Trustee such other and further relief as the Court deems just and proper.

Dated: February 10, 2026

Respectfully submitted,

PORZIO, BROMBERG & NEWMAN, P.C.

By: /s/ Brett S. Moore
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Rachel A. Parisi, Esq.
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*Counsel to Emerald Capital Advisors in its capacity
as Liquidating Trustee*

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY Caption in Compliance with D.N.J. LBR 9004-1	
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In re: SAM ASH MUSIC CORPORATION, <i>et al.</i> Debtors.¹	Chapter 11 Case No. 24-14727 (SLM) (Jointly Administered)

**DECLARATION OF JOHN P. MADDEN IN SUPPORT IN SUPPORT
OF THE LIQUIDATING TRUSTEE'S MOTION FOR ENTRY OF AN
ORDER EXTENDING THE DEADLINE FOR (I) FILING OBJECTIONS
TO CLAIMS; AND (II) TO CLOSE THESE CHAPTER 11 CASES**

I, John P. Madden, hereby declare as follows pursuant to 28 U.S.C. § 1746:

1. I am an authorized representative of Emerald Capital Advisors in its capacity as the Trustee for the Liquidating Trust (the "Liquidating Trustee") established pursuant to Debtors' Second Amended Joint Plan of Liquidation, which was confirmed by the Bankruptcy Court Order dated August 15, 2024.

¹ The debtors in these chapter 11 cases, along with the last four digits of each debtor's federal tax identification number, are: Sam Ash Music Corporation (3915); Samson Technologies Corp. (4062); Sam Ash Megastores, LLC (9955); Sam Ash California Megastores, LLC (3598); Sam Ash Florida Megastores, LLC (7276); Sam Ash Illinois Megastores, LLC (8966); Sam Ash Nevada Megastores, LLC (6399); Sam Ash New York Megastores, LLC (7753); Sam Ash New Jersey Megastores, LLC (8788); Sam Ash CT, LLC (5932); Sam Ash Music Marketing, LLC (2024); and Sam Ash Quikship Corp. (7410). The location of debtor Sam Ash Music Corporation's principal place of business is 278 Duffy Avenue, P.O. Box 9047, Hicksville, NY 11802.

2. I submit this Declaration in support of the *Liquidating Trustee's Motion for Entry of an Order Further Extending the Deadline for (I) Filing Objections to Claims; and (II) to Close These Chapter 11 Cases* (the "Motion").²

3. As part of my current position in assisting with the Liquidating Trustee's responsibilities under the Plan and the Liquidating Trust Agreement, I am responsible for certain claims management and reconciliation matters.

4. The Liquidating Trustee and its professionals are working in earnest to review Claims. Since the Effective Date, the Liquidation Trustee has retained professionals, and has diligently conducted its review and investigation of the filed claims. Some claim objections have been filed, and other claim objections have been resolved. The Liquidating Trustee has made an initial 9% distribution to creditors with allowed claims, however, the Liquidation Trustee requires additional time to finalize its review of any remaining claims that are arguably subject to dispute, and determine whether such claims are valid and should be allowed, engage in discussions with the claimants and/or file additional claims objections. To that end, the Liquidating Trustee is requesting that the Claims Objection Deadline be extended through and including August 31, 2026.

5. Additionally, the Plan and Chapter 11 Cases will not be fully administered by the currently contemplated May 31, 2026 deadline. In addition to evaluating claims, the Liquidating Trustee is also evaluating causes of and anticipates that certain complaints initiating adversary proceedings will need to be filed in the next several months. Accordingly, the Liquidating Trustee seeks to further extend the Case Closing Deadline through November 30, 2026.

6. The Liquidation Trustee submits that further extending both the Claims Objection Deadline and the Case Closing Deadline is in the best interests of all stakeholders. The extensions

² Capitalized terms not otherwise defined herein shall have the meaning ascribed to such term as in the Motion.

sought will afford the Liquidation Trustee an opportunity to make more fully informed decisions concerning the resolution of pending claims in the interests of ensuring ratable distributions among and maximizing value for legitimate creditors. An extension of the Claims Objection Deadline and the Case Closing Deadline will result in the most successful outcome possible for the estate and ultimately allow the Liquidating Trustee the time it needs to finalize its review and make distributions to creditors.

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

Dated: February 10, 2026

By: /s/ John P. Madden
John P. Madden

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PORZIO, BROMBERG & NEWMAN, P.C. 5 Sylvan Way, Suite 110 P.O. Box 218 Parsippany, NJ 07054 Telephone: (973) 538-4006 Brett S. Moore, Esq. (bsmoore@pbnlaw.com) Kelly D Curtin, Esq. (kdcurtin@pbnlaw.com) Rachel A. Parisi, Esq. (raparisi@pbnlaw.com) <i>Counsel to Emerald Capital Advisors in its capacity as Liquidating Trustee</i>	
In re:	Chapter 11
SAM ASH MUSIC CORPORATION, <i>et al.</i>	Case No. 24-14727 (SLM)
Debtors. ¹	(Jointly Administered)

**ORDER GRANTING LIQUIDATING TRUSTEE'S MOTION FOR ENTRY
OF AN ORDER FURTHER EXTENDING THE DEADLINE FOR (I) FILING
OBJECTIONS TO CLAIMS; AND (II) TO CLOSE THESE CHAPTER 11 CASES**

The relief set forth on the following page numbered two (2) is hereby **ORDERED**.

¹ The debtors in these chapter 11 cases, along with the last four digits of each debtor's federal tax identification number, are: Sam Ash Music Corporation (3915); Samson Technologies Corp. (4062); Sam Ash Megastores, LLC (9955); Sam Ash California Megastores, LLC (3598); Sam Ash Florida Megastores, LLC (7276); Sam Ash Illinois Megastores, LLC (8966); Sam Ash Nevada Megastores, LLC (6399); Sam Ash New York Megastores, LLC (7753); Sam Ash New Jersey Megastores, LLC (8788); Sam Ash CT, LLC (5932); Sam Ash Music Marketing, LLC (2024); and Sam Ash Quikship Corp. (7410). The location of debtor Sam Ash Music Corporation's principal place of business is 278 Duffy Avenue, P.O. Box 9047, Hicksville, NY 11802.

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DEBTOR: SAM ASH MUSIC CORPORATION, *et al.*
CASE NO: 24-14727 (SLM)
CAPTION: ORDER GRANTING LIQUIDATING TRUSTEE'S MOTION FOR ENTRY OF AN ORDER
FURTHER EXTENDING THE DEADLINE FOR (I) FILING OBJECTIONS TO CLAIMS; AND
(II) TO CLOSE THESE CHAPTER 11 CASES

Upon the motion (the "Motion")² of Emerald Capital Advisors in its capacity as the Trustee for the Liquidating Trust, for entry of an order further extending the deadline (i) for the Liquidating Trustee and any other party-in-interest to object to claims (the "Claims Objection Deadline") and to close these Chapter 11 Cases ("Case Closing Deadline"); and it appearing that the Court has jurisdiction over this matter; and it appearing that notice of the Motion as set forth therein is sufficient, and that no other or further notice need to be provided; and it further appearing that the relief requested in the Motion is in the best interests of the Debtors and its creditors; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED that the Motion be, and hereby is, GRANTED; and it is further

ORDERED that the Claims Objection Deadline is hereby extended through and including August 31, 2026, without prejudice to the Liquidating Trustee's right to seek further extensions; and it is further

ORDERED that the Case Closing Deadline is hereby extended through and including November 30, 2026, without prejudice to the Liquidating Trustee's right to seek further extensions; and it is further

ORDERED that this Court shall, and hereby does, retain jurisdiction with respect to all matters arising from or related to the implementation of this Order.

² Capitalized terms not defined herein shall have the meaning ascribed in the Motion.