UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

IN RE: THE MLAC CASTLE ATLANTA, LLC, Debtor.	Chapter 11 CASE NO. 19-68220-JRS

NOTICE OF HEARING ON JOINT MOTION FOR ENTRY OF ORDERS PURSUANT TO 11 U.S.C. §§ 105, 363, AND 365 (A) AUTHORIZING AND SCHEDULING AN AUCTION AT WHICH THE DEBTOR WILL SOLICIT THE HIGHEST OR BEST BID FOR THE SALE OF REAL PROPERTY AND RELATED ASSETS; (B) APPROVING AUCTION AND BIDDING PROCEDURES GOVERNING THE PROPOSED SALE; (C) APPROVING THE SALE OF THE REAL PROPERTY AND RELATED ASSETS TO THE PARTY SUBMITTING THE HIGHEST OR BEST BID; AND (D) CONDITIONAL RELIEF FROM STAY IN THE EVENT OF FAILURE TO AUCTION OR CLOSE

Given the current public health crisis, hearings may be telephonic only. Please check the "Important Information Regarding Court Operations During COVID-19 Outbreak" tab at the top of the GANB Website prior to the hearing for instructions on whether to appear in person or by phone.

PLEASE TAKE NOTICE that Debtor The MLAC Castle Atlanta, LLC and Heritage First Bank have filed the above referenced Joint Motion with the Court.

NOTICE IS FURTHER GIVEN that any creditor or party-in-interest objecting to the Motion may, but not is required to, file a written objection with the Office of the Clerk, United States Bankruptcy Court, Room 1340, 75 Ted Turner Drive SE, Atlanta Georgia 30303 and serve a copy of such objection upon Debtor's Counsel, Scott B. Riddle, Suite 1800, 3340 Peachtree Rd, NE, Atlanta, Georgia 30326, telephone 404-815-0164, Facsimile 404-815-0165. Such objection shall state the nature of the interest held or asserted by the objector and the specific basis for the objection. A party may also attend the hearing to assert such objections.

NOTICE IS FURTHER GIVEN that the Court will hold a hearing on the Motion in **Courtroom 1404, U. S. Bankruptcy Court, 75 Ted Turner Drive SE, Atlanta Georgia 30303, at 10:30 a.m. on the 20th day of October 2020.** Any creditor or party in interest who asserts an objection shall appear at the hearing to advocate its objection. Failure to advocate the objection at the hearing may be deemed a waiver and may bar the objector from asserting any and all objections.

A copy of the Motion is available from the Clerk of the Court, United States Bankruptcy Court, Room 1340, 75 Ted Turner Drive SE, Atlanta Georgia 30303, or may be obtained upon written request to the Debtor's counsel or a request by electronic mail at scott@scottriddlelaw.com.

This 29th day of September 2020.

/S/___________________

Scott B. Riddle, Esq.
GA Bar No. 604855
Suite 1800 Tower Place
3340 Peachtree Road, NE
Atlanta, Georgia 30326
Phone: 404-815-0164
Fax: 404-815-0165
scott@scottriddlelaw.com

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

IN RE: **THE MLAC CASTLE ATLANTA, LLC,** **Debtor.**	**Chapter 11** **CASE NO. 19-68220-JRS**

JOINT MOTION FOR ENTRY OF ORDERS PURSUANT TO 11 U.S.C. §§ 105, 363, AND 365 (A) AUTHORIZING AND SCHEDULING AN AUCTION AT WHICH THE DEBTOR WILL SOLICIT THE HIGHEST OR BEST BID FOR THE SALE OF REAL PROPERTY AND RELATED ASSETS; (B) APPROVING AUCTION AND BIDDING PROCEDURES GOVERNING THE PROPOSED SALE; (C) APPROVING THE SALE OF THE REAL PROPERTY AND RELATED ASSETS TO THE PARTY SUBMITTING THE HIGHEST OR BEST BID; AND (D) CONDITIONAL RELIEF FROM STAY IN THE EVENT OF FAILURE TO AUCTION OR CLOSE

The MLAC Castle Atlanta, LLC ("Debtor" or "Seller") and Heritage First Bank ("Heritage" and collectively with Debtor, the "Parties") jointly file this motion (the "Sale Motion") for entry of (i) following an initial hearing (the "Bid Procedures Hearing"), an order (the "Bid Procedures Order") approving a sale and bidding process as hereinafter described to be used in connection with the proposed auction of Debtor's real estate located at 87 15th Street NE, Atlanta Georgia 30309 and related personal property and fixtures on December 7 to 16, 2020,[1] and (ii) following a final hearing to be scheduled for no later than three (3) business days after such action (the "Sale Hearing"), an order (the "Sale Order") approving the sale by the Debtor of the Property to the bidder submitting the highest or best bid for the Property in connection with the sale and bidding process (the "Buyer"). In support of this Sale Motion, the Parties respectfully show the Court as follows:

[1] The Auctioneer will schedule the exact date of the auction. Based upon the Auctioneer's current schedule, the auction will take place between December 7-16, 2020.

Jurisdiction

1. This Court has jurisdiction over this Sale Motion pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

Background

2. Debtor filed a voluntary petition for relief under Chapter 11 of the Bankruptcy Code on November 12, 2019 (the "Petition Date").

3. Debtor has continued in possession of its property and has continued to operate and manage its business as debtor-in-possession pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code.

4. On January 10, 2020, Debtor filed an application to authorize the employment of Jones Lang Lasalle Brokerage, Inc. ("JLL") as real estate broker. (Doc. No. 21).

5. The Court approved such employment on January 13, 2020, subject to objection by any party in interest within twenty-one days. (Doc. No. 22). No party in interest objected.

6. The Debtor and JLL have marketed the property since that time. JLL has been contacted by multiple interested parties.

7. In the current economic environment, Debtor, JLL and Heritage believe the best way to maximize the value is to run a bid process as described herein.

8. Accordingly, the Parties propose to effectuate the sale of 87 15th Street, Atlanta, Georgia 30309 together with any and all personal property and fixtures related thereto (the "Property") which, which the exceptions listed below in Paragraph 9, constitutes all of Debtor's assets:

9. Notwithstanding anything to the contrary herein, the Property shall not include

cash on hand, deposit accounts and all deposits therein held by the Debtor, or accounts receivables held by the Debtor.

10. Heritage First Bank holds a first priority lien upon and security interest in the Property. Heritage estimates that, as of December 6, 2020, the total secured debt owed to Heritage by Debtor will be at least $2,757,908.74 (including all principal, interest, and late fees accrued through such date, but excluding attorney's fees). Interest and attorneys' fees and costs continue to accrue.

11. K.A.P. Castle Atlanta Miami, LLC ("K.A.P.") asserts a second priority statutory lien upon and security interest in the Property. K.A.P. is an insider as defined under 11 U.S.C. § 101(E). Upon information and belief, K.A.P asserts that, as of the Petition Date, the total secured debt owed to K.A.P. by Debtor was at least $1,245,189.98.

12. Jack Green Group LLC ("Green") holds a third priority lien upon and security interest in the Property. Upon information and belief, Green asserts that, as of the Petition Date, the total secured debt owed to Green by Debtor was at least $770,816.84.

13. Investa Services ("Investa") asserts a priority statutory lien upon and security interest in the Property for city and county property taxes. Upon information and belief, Investa asserts that, as of the date of this motion, the total secured debt owed to Investa by Debtor was at least $25,401.99.

14. Debtor is also indebted to Fulton County, Georgia and the City of Atlanta for property taxes in the amount of approximately $35,339.70 for the 2020 calendar year.

15. The Debtor, in consultation with Heritage and JLL, has determined that conducting an auction on the commercial auction planform Ten X Commercial (the "Auction Site") for the Sale of the Property pursuant to the Auction Site's standard bid procedures and

form contract reflected in Exhibit 1 of the proposed order attached hereto (the "Bid Procedures") is the best method for achieving the highest sale price for the Property.

16. The Parties propose to set an auction between December 7-16,2020.

17. The Auction Site recommends at least 45 days of marketing prior to the Auction, and thus, Debtor needs to start the marketing of the Property on the Auction Site on or before October 20, 2020.

18. Heritage reserves the right to credit bid on the Property. Accordingly, Debtor has included in the Bid Procedures a minimum bid amount of $3,000,000.00 (the "Reserve Price") for a bidder to satisfy the requirements of a reserve under the Bidding Procedures.

19. The Parties believe that the proposed sale process pursuant to the Bid Procedures (the "Proposed Sale Process") offers the best opportunity for the Debtor to maximize the value of the Property for the benefit of its estate following reasonable and appropriate marketing efforts and, therefore, the Debtor believes that implementation of the Proposed Sale Process is in the best interests of the estate herein, and should be approved.

Relief Requested

20. By this Sale Motion, the Debtor requests that the Court grant the following relief:

A. Following the Bid Procedures Hearing, enter an order (i) approving the Bid Procedures; and

B. Following the Sale Hearing, enter an order approving the Sale and making the following findings and determinations, among others, with respect to such Sale:

i. The Buyer shall have and acquire at the Closing good, valid and marketable title to the Property and the Property shall be sold and conveyed to Buyer free and clear of any and all liens, claims, encumbrances and other interests;

ii. Buyer is acquiring the Property "as-is";

iii. the results of the Auction are approved;

iv. Buyer shall be found to be a "good faith" purchaser within the meaning of Section 363(m) of the Bankruptcy Code; and

v. the Court shall waive any stay that would otherwise be applicable to the immediate effectiveness of the Sale Order pursuant to Bankruptcy Rules 6004(h) and 6006(d).

Argument

21. As stated above, the Parties believe that the Proposed Sale Process provides the Debtor with its best opportunity to preserve and maximize the value of the Property for the benefit of its estate and, therefore, the Parties believe that implementation of the Proposed Sale Process, and approval of any Sale that is presented in accordance therewith, is in the best interests of the Debtor's creditors, employees, estates and other stakeholders. As such, the Parties submit that approval of this Sale Motion and the Proposed Sale Process is consistent with applicable law and should be granted.

A. Section 363(b) Authorizes the Proposed Sale and Sale Process.

22. Section 363(b)(1) of the Bankruptcy Code provides, in relevant part, that "[t]he trustee, after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate." 11 U.S.C. § 363(b)(1). Although Section 363 of the Bankruptcy Code does not set forth a standard for determining when it is appropriate for a court

to authorize the sale or disposition of a debtor's assets, in applying this section, courts have required that it be based upon the sound business judgment of the debtor. *See In re Chateaugay Corp.,* 973 F.2d 141 (2d Cir. 1992) (holding that a judge determining a § 363(b) application must find from the evidence presented a good business reason to grant such application); *In re Lionel Corp.*, 722 F.2d 1063, 1071 (2d Cir. 1983) (same); *Stephens Indus. v. McClung*, 789 F.2d 386, 390 (6th Cir. 1986) (holding that "bankruptcy court can authorize a sale of all of a chapter 11 debtor's assets under § 363(b)(1) when a sound business purpose dictates such action"); *In re Delaware & Hudson Ry. Co.*, 124 B.R. 169 (D. Del. 1991); *In re Phoenix Steel Corp*, 82 B.R. 334, 335-36 (Bankr. D. Del. 1987) (stating that judicial approval of a § 363 sale requires a showing that the proposed sale is fair and equitable, a good business reason exists for completing the sale and that the transaction is in good faith).

23. Although the Parties cannot predict the results of the Proposed Sale Process and the Auction, the Parties respectfully submits that the proposed sale and Proposed Sale Process fit squarely within the parameters of the sound business judgment test articulated in the above-referenced authorities.

24. First and foremost, Debtor has articulated a sound business purpose for any transaction emanating from the Auction. Debtor has marketed the Property for over six months and has been unable to sell the Property for an amount acceptable to Debtor in its sound business judgment. Further, Debtor currently has little to no income and does not have the financial capability of repaying or refinancing the debt owed to Heritage. Moreover, Debtor believes that the Bid Procedures are fair and reasonable as a standard commercial transaction.

25. The Parties respectfully submit that the notice and timing of the Proposed Sale Process are adequate, fair and reasonably calculated to elicit the highest levels of interest in

acquiring the Property which have already been marketed at length through the efforts of JLL.

26. Debtor has and will continue to engage in reasonable and appropriate marketing of the Property and strongly believes that its efforts, coupled with the Proposed Sale Process outlined above, will garner the highest and best possible value for the Property.

27. The Debtor has made, and will continue to make, diligent efforts to seek out all potentially credible buyers, having already contacted numerous parties before and after the bankruptcy filing. As in the case of *Delaware & Hudson Ry. Co.*, the substantial solicitation and marketing efforts of Debtor supports the proposed process and the reasonableness of any offer ultimately presented through that process. JLL, in conjunction with Debtor, will send, by email or other service reasonably calculated to provide notice, a copy of this motion and the proposed order to all parties who have previously expressed serious interest in acquiring the Property. JLL will also provide notice of the Bid Procedures Order entered by the Court to each of the interested parties.

28. Moreover, because the Proposed Sale Process will create a fair and reasonable environment in which all legitimate and qualified interest in the Property can be presented in a competitive, open and level playing field, any offer presented in accordance with the terms of the Proposed Sale Process will necessarily be negotiated and presented in good faith. In connection therewith, the Debtor will be prepared to present further evidence of good faith during the course of the Sale Hearing that will satisfy this Court and the mandates of Section 363(m) of the Bankruptcy Code.

29. Debtor intends to give notice of the Bid Procedures Hearing, the Auction, the Proposed Sale Process, the Sale Hearing and the proposed sale by the Debtor of the Property, by

mailing a copy of the Sale Motion (or Notice setting forth the terms of the Sale Motion), within two business days, (i) counsel to Heritage; (ii) K.A.P; (iii) Green; (iv) Investa; (v) Fulton County, Georgia Tax Commissioner; (vi) all entities having requested notices pursuant to Bankruptcy Rule 2002; (vii) the Office of United States Trustee for the Northern District of Georgia; (viii) all non-debtor parties to the executory contracts and unexpired leases to be assumed and assigned as part of the sale of the Property; and (ix) the creditors listed on Debtor's mailing matrix. (The persons listed in clauses (i) through (x) are referred to collectively as the "Notice Parties"). In addition to the foregoing, the Debtor also proposes to give additional notice by mailing a copy of any Bid Procedures Order entered by the Court within two business days of its entry to each of the Notice Parties. The Debtor submits that the foregoing is sufficient notice of the Auction, the Proposed Sale Process (if and in whatever form approved at the Bid Procedures Hearing), the Sale Hearing and the proposed sale by the Debtor of the Property.

30. By this Sale Motion, the Debtor intends to sell the Property in order to monetize the Property for distribution to its creditors. The Parties strongly believe that, in furtherance of this goal, Debtor and JLL have done all that is reasonably possible to secure the highest or best possible offer for the Property under the circumstances, and the Parties believe that any sale must be consummated as promptly as practicable in order to prevent any erosion in value of the Property. For all of the foregoing reasons, the relief requested in this Sale Motion is a product of sound business judgment and is in the best interests of Debtor, its creditors, employees, estate and other stakeholders, and should be granted.

31. Accordingly, the Parties submits that the Proposed Sale Process, and any Sale presented in accordance therewith, is warranted and appropriate under the terms and provisions of Section 363(b) of the Bankruptcy Code.

B. <u>Section 363(f) Authorizes the Sale Free and Clear of Liens and Other Claims.</u>

32. The Parties requests that the sale and transfer of the Property be approved free and clear of all Liens and Interests, other than those specifically assumed by the party submitting the winning bid. Such relief is consistent with the provisions of Section 363(f) of the Bankruptcy Code in this case.

33. Section 363(f) provides that a debtor-in-possession may sell property free and clear of any lien, claim or interest of another entity in such property if any of the following circumstances pertain:

i. applicable non-bankruptcy law permits sale of such property free and clear of such interest;

ii. such entity consents;

iii. such interest is a lien and the price at which such property is to be sold is greater than the aggregate value of all liens on such property;

iv. such interest is in bona fide dispute; or

v. such entity could be compelled, in a legal or equitable proceeding, to accept a money satisfaction of such interest.

11 U.S.C. § 363(f).

34. As indicated by the use of the disjunctive term "or," satisfaction of any one of the five requirements listed in Section 363(f) is sufficient to permit the sale of assets free and clear of liens. *See In re Elliott*, 94 B.R. 343, 345 (E.D. Pa. 1988) (stating that Section 363(f) is written in the disjunctive; the court may approve a sale "free and clear" provided that at least one of the subsections is met).

35. In this instance, the Debtor believes that Heritage, K.A.P., Green, and Investa are the only entities holding or asserting a security interest in the Property. Heritage represented, through counsel's signature to this motion, that it will consent to the Proposed Sale Process with such lien to attach to the proceeds. Accordingly, Bankruptcy Code Section 363(f)(2) will be satisfied as to Heritage.

36. The remaining claims of K.A.P., Green and Investa are subject to § 363(f)(5) because "such entity could be compelled, in a legal or equitable proceeding to accept a money satisfaction of such interest." *See In re Jolan*, 403 B.R. 866 (Bankr. W.D. Wash. 2009) (allowing sale free and clear pursuant to § 363(f)(5) where secured lender is not paid in full so long as the value of the asset is paid based on state laws allowing senior lenders to foreclose free and clear of junior lienholder's lien). Georgia recognizes the ability of a senior lienholder to foreclose real property free and clear of a junior lienholder's claim.

37. Debtor is aware of the following additional potentially asserted claims, however, such would not attach to the Property: the alleged interests of James T. Laura ("Laura") and Omar Alexander Shunnarah ("Shunnarah") as alleged members of the Debtor. Debtor shows that such alleged interests are in bona fide dispute. Thus, at minimum, Debtor satisfies the requirements of Section 363(f)(4). Debtor further asserts that regardless of whether a Court ultimately finds that Laura and Shunnarah are members of Debtor, such alleged interest does not affect the Property in any way. O.C.G.A. § 14-11-501 ("A limited liability company interest is personal property. A member has no interest in specific limited liability company property."). Thus, Debtor also satisfies Section 363(f)(1).

38. Accordingly, the requirements of Section 363(f) of the Bankruptcy Code can be satisfied, and the sale of the Property free and clear of all liens is appropriate.

C. The Winning Bidder Should Be Afforded All Protections Under Bankruptcy Code Section 363(m) as a Good Faith Purchaser.

39. Section 363(m) of the Bankruptcy Code provides that "the reversal or modification on appeal of an authorization under subsection (b) or (c) of this section of a sale or lease of property does not affect the validity of a sale or lease under such authorization to an entity that purchased or leased such property in good faith ..." 11 U.S.C. § 363(m).

40. As discussed above, the Proposed Sale Process and the Bid Procedures (if and in whatever form approved at the Bid Procedures Hearing), have been designed to create a fair, open and level playing field. Accordingly, the Debtor requests that the party submitting the Winning Bid (or Backup Bid as applicable) (collectively the "Winning Buyer") be determined to have acted in good faith and be entitled to the protections of a good faith purchaser under Section 363(m) of the Bankruptcy Code. *See, e.g., In re United Press Int'1. Inc.*, No. 91 B 13955 (FGC), 1992 U.S. Bankr. LEXIS 842, at *3 (Bankr. S.D.N.Y. May 18, 1992). In this regard, the transaction the Buyer will be a party with which Debtor has negotiated at arm's length and in good faith and such Buyer will not be (i) an "insider" or affiliate of the Debtor, and (ii) will not have any relationship to the Debtor that has not been fully disclosed to the Court.

D. The Proposed Bid Procedures Are Appropriate.

41. The Parties has formulated a bidding process by use of the Auction Site that the Parties believes will induce prospective competing bidders to expend the time, energy and resources necessary to submit a Qualified Bid, and which the Debtor believes is fair and reasonable in view of the assets to be sold. The Proposed Sale Process is reasonable and supported by applicable case law.

42. Under the "business judgment" standard, the Auction and Bid Procedures

proposed by the Debtor should be approved as fair and reasonable. In the Debtor's business judgment, they are fair and reasonable, are reasonably calculated to produce the best and highest offers for the Property. Accordingly, the Auction and Bid Procedures satisfy the business judgment test and such procedures should be approved in this Chapter 11 case.

E. <u>The Debtor Consents to Relief from Stay If The Auction and Sale Does Not Occur.</u>

43. If the Auction occurs, but there are no qualified bidders making at bid that satisfies the Reserve Price, Debtor agrees that Heritage shall be entitled to relief from the automatic stay at the conclusion of the Sale Hearing and the Court may enter an order confirming such relief without further notice or hearing so that Heritage may exercise any and all state law remedies, including but not limited to foreclosure of the Property.

44. Upon the closing of the Sale of the Property to the Winning Buyer at the Auction, Debtor shall file a notice of sale on the docket of this case.

45. If the sale to the Winning Buyer under the Auction has not closed and Debtor has not filed such notice of sale by December 31, 2020, Debtor and Heritage agree that the automatic stay shall be lifted without further order from this Court and Heritage shall be entitled to exercise any and all state law remedies, including but not limited to foreclosure of the Property.

<u>Notice</u>

46. This Sale Motion will be served, and further notice of the Auction, the Proposed Sale Process, the Sale Hearing and the proposed sale by the Debtor of the Property will be given, in accordance with the procedures set forth above. The Parties respectfully submit that such notice is sufficient and proper under the circumstances, and that no other or further notice is required.

WHEREFORE, based upon the foregoing, the Debtor respectfully requests that the Court: (a) enter an order following the Bid Procedures Hearing, substantially in the form attached hereto as Exhibit "A", (i) approving the Proposed Sale Process and (ii) authorizing the Debtor to take all actions reasonably necessary to effectuate such Proposed Sale Process and the Sale; (b) enter the Sale Order following the Sale Hearing, approving the highest or best bid for the Property and granting the other relief requested in this Sale Motion; and (c) granting such other and further relief as the Court deems just and proper.

Respectfully submitted, this 29th day of September, 2020.

THE LAW OFFICE OF
SCOTT B. RIDDLE, LLC

/s/Scott B. Riddle
Scott B. Riddle, Esq.
GA Bar 604855
Suite 1800 Tower Place
3340 Peachtree Road, NE
Atlanta, GA 30326
Telephone: (404) 815-0164
Facsimile: (404) 815-0165
scott@scottriddlelaw.com

Attorney for Debtor

JONES & WALDEN, LLC

/s/ Thomas T. McClendon
Leon S. Jones
Georgia Bar No. 431452
Leon S. Jones
Georgia Bar No. 003980
699 Piedmont Ave NE
Atlanta, GA 30308
(404) 564-9300
ljones@joneswalden.com
tmcclendon@joneswalden.com

Attorney for Heritage First Bank

CERTIFICATE OF SERVICE

This is to certify that I have caused this day to be served a true and correct copy of the foregoing Motion and Notice of Hearing by depositing same in United States Mail in a properly addressed envelope with adequate postage thereon to the creditors and parties identified below and in the attached exhibit.

Jones Lang Lasalle Brokerage Inc.
Ste 1100
3344 Peachtree Rd NE
Atlanta, GA 30326

This 29th day of September 2020.

/S/____________________
Scott B. Riddle, Esq.
GA Bar No. 604855
Suite 1800 Tower Place
3340 Peachtree Road
Atlanta, Georgia 30326
Phone: 404-815-0164
scott@scottriddlelaw.com
Attorneys for Debtor

Label Matrix for local noticing
113E-1
Case 19-68220-jrs
Northern District of Georgia
Atlanta
Mon Jul 27 10:40:49 EDT 2020

Atlanta Supersource Inc.
4040 Royal Drive, Ste 600
Kennesaw, GA 30144-6475

Bryan Latham
1514 NE 105th St
Miami, FL 33138-2116

Donald McWeeney
100 Wooster Street, Unit 5
New York, NY 10012-3845

Fulton County Tax
141 Pryor Street
Atlanta, GA 30303-3444

(p)GEORGIA DEPARTMENT OF REVENUE
COMPLIANCE DIVISION
ARCS BANKRUPTCY
1800 CENTURY BLVD NE SUITE 9100
ATLANTA GA 30345-3202

Georgia Power
96 Annex
Atlanta, GA 30396-0001

Heritage First Bank
501 Broad Street
Rome, GA 30161-3096

Internal Revenue Service
P. O. Box 7346
Philadelphia, PA 19101-7346

(p)INTERNAL REVENUE SERVICE
CENTRALIZED INSOLVENCY OPERATIONS
PO BOX 7346
PHILADELPHIA PA 19101-7346

Investa Services
PO Box 71275
Philadelphia, PA 19176-6275

Jack Green Group LLC
2622 Commerce Street
Dallas, TX 75226-1402

Leon S. Jones
Jones & Walden, LLC
699 Piedmont Avenue NE
Atlanta, GA 30308-1400

Jones Lang Lasalle Brokerage, Inc.
3344 Peachtree Rd NE
Ste 1100
Atlanta, GA 30326-4832

K.A.P. Castle Atlanta Miami
7521 Beachview Dr
Miami Beach, FL 33141-4005

Kiki Bissous
87 15th Street NE
Atlanta, GA 30309-4628

Preservelop, LLC
PO Box 1388
Mobile, AL 36633-1388

Prince of Persia LLC
1514 NE 105th St
Miami, FL 33138-2116

Scott B. Riddle
Law Office of Scott B. Riddle, LLC
Suite 1800
3340 Peachtree Road, NE
Atlanta, GA 30326-1064

Beth E. Rogers
Rogers Law Offices
Suite 1950
100 Peachtree Street
Atlanta, GA 30303-1919

Secretary of the Treasury
15th & Pennsylvania Avenue, NW
Washington, DC 20200

The MLAC Castle Atlanta, LLC
1514 NE 105th St.
Miami Shores, FL 33138-2116

Tersugh Tivzenda
Rogers Law Offices
Suite 1950, The Equitable Building
100 Peachtree Street
Atlanta, GA 30303-1919

U. S. Securities and Exchange Commission
Office of Reorganization
Suite 900
950 East Paces Ferry Road, NE
Atlanta, GA 30326-1382

United States Attorney
Northern District of Georgia
75 Ted Turner Drive SW, Suite 600
Atlanta GA 30303-3309

United States Trustee
362 Richard Russell Federal Building
75 Ted Turner Drive, SW
Atlanta, GA 30303-3315

David S. Weidenbaum
Office of the U.S. Trustee
362 Richard B. Russell Bldg.
75 Ted Turner Drive, SW
Atlanta, GA 30303-3330

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g)(4).