



GEORGIA

VERMONT

January 13, 2026

To Selectboard members,

This is a 'Gardener's Supply' Business Personal Property (BPP) account that I'm assuming won't get paid for the 2026 tax year. The BPP account value is at \$85,319 which was a municipal only tax amount of \$376.43 for the October 2025 tax bill which was paid. I am asking to inactivate this account so there won't be time used for sending late fees, et cetera with the high possibility that this tax bill will not ever get paid.

Thank you in advance.

Regards;

Terri J Sabens

Terri J Sabens - VPA III
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In-Person hours are Tuesday's 9-3

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)

Serac Corp
200000097
\$85,319
\$376.43
2025 Tax

NOTICE OF HEARING TO CONSIDER

**(I) THE ADEQUACY OF THE DISCLOSURE STATEMENT AND (II)
CONFIRMATION OF THE COMBINED DISCLOSURE STATEMENT AND CHAPTER
11 PLAN OF LIQUIDATION PROPOSED BY THE DEBTORS**

PLEASE TAKE NOTICE THAT on December 3, 2025, the United States Bankruptcy Court for the District of Delaware (the "Court") entered an order [Docket No. 293] (the "Disclosure Statement Order"): (a) authorizing the above-captioned debtors and debtors in possession (collectively, the "Debtors") to solicit votes on the *Combined Disclosure Statement and Chapter 11 Plan of Liquidation Proposed by the Debtors* [Docket No. 294] (as may be amended, supplemented, or otherwise modified from time to time, the "Combined Disclosure Statement and Plan"); (b) approving the Combined Disclosure Statement and Plan on an interim basis as containing "adequate information" pursuant to section 1125 of the Bankruptcy Code; (c) approving the solicitation materials and documents to be included in the Solicitation Packages; (d) approving procedures for soliciting, receiving, and tabulating votes on and for filing objections to the Combined Disclosure Statement and Plan; and (e) granting related relief.

PLEASE TAKE FURTHER NOTICE THAT the hearing at which the Court will consider Confirmation of the Plan (the "Combined Hearing") will commence on **January 21, 2026, at 11:00 a.m. prevailing Eastern Time** before The Honorable Brendan L. Shannon, in the United States Bankruptcy Court for the District of Delaware, located at 824 North Market St., 6th Floor, Courtroom No. 1, Wilmington, DE 19801.

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.

PLEASE BE ADVISED: THE COMBINED HEARING MAY BE CONTINUED FROM TIME TO TIME BY THE COURT OR THE DEBTORS **WITHOUT FURTHER NOTICE** OTHER THAN BY SUCH ADJOURNMENT BEING ANNOUNCED IN OPEN COURT OR BY A NOTICE OF ADJOURNMENT (INCLUDING AN AGENDA) FILED WITH THE COURT AND SERVED ON ALL PARTIES ENTITLED TO NOTICE.

ANY SUCH NOTICES OF ADJOURNMENT ARE AVAILABLE FREE OF CHARGE ON THE DEBTORS' CASE WEBSITE AT [HTTPS://CASES.STRETTO.COM/AGR](https://cases.stretto.com/agr).

**CRITICAL INFORMATION REGARDING VOTING ON THE COMBINED
DISCLOSURE STATEMENT AND PLAN**

Voting Record Date. The voting record date is **December 1, 2025** (the "**Voting Record Date**"), which was the date for determining which Holders of Claims in Class 3 are entitled to vote on the Combined Disclosure Statement and Plan.

Voting Deadline. The deadline for voting on the Combined Disclosure Statement and Plan is **January 10, 2026 at 4:00 p.m., prevailing Eastern Time** (the "**Voting Deadline**"). If you received a Solicitation Package, including a Ballot, and intend to vote on the Plan you ***must***: (a) follow the instructions carefully; (b) complete ***all*** of the required information on the Ballot; and (c) execute and return your completed Ballot according to and as set forth in detail in the voting instructions so that it is ***actually received*** by the Debtors' claims and noticing agent, Stretto, Inc. (the "**Notice and Claims Agent**") on or before the Voting Deadline. ***A failure to follow such instructions may disqualify your vote.***

**CRITICAL INFORMATION REGARDING OBJECTING TO THE COMBINED
DISCLOSURE STATEMENT AND PLAN**

ARTICLE XIV OF THE PLAN CONTAINS EXCULPATION AND INJUNCTION PROVISIONS. THUS, YOU ARE ADVISED TO REVIEW AND CONSIDER THE COMBINED DISCLOSURE STATEMENT AND PLAN CAREFULLY BECAUSE YOUR RIGHTS MIGHT BE AFFECTED THEREUNDER.

Objection Deadline. The deadline for filing objections to the Combined Disclosure Statement and Plan, as applicable, is **January 10, 2026, at 4:00 p.m., prevailing Eastern Time** (the "**Objection Deadline**"). All objections to the relief sought at the Combined Hearing ***must***: (a) be in writing; (b) conform to the Bankruptcy Code, Bankruptcy Rules, the Local Rules, and any orders of the Court; (c) state, with particularity, the basis and nature of any objection to the Plan and, if practicable, a proposed modification to the Combined Disclosure Statement and Plan that would resolve such objection; and (d) be filed with the Court (contemporaneously with a proof of service) and served upon the counsel to the Debtors, the U.S. Trustee, and counsel to the Creditors' Commitee, so as to be ***actually received*** on or before the Objection Deadline.

Please be advised that Article IX of the Plan contains the following exculpation and injunction provisions:²

Article XIV of the Plan provides for an exculpation of certain parties (the "Exculpation"):

Notwithstanding any other provision of the Combined Disclosure Statement and Plan, the Exculpated Parties shall not have or incur any Liability to, or be subject to any right of action by, any Holder of a Claim or an Interest, or any other party in interest, or any of their respective agents, employees, representatives, financial advisors, attorneys, or agents acting in such capacity, or Affiliates, or any of their successors or assigns, for any act or omission occurring on or after the Petition Date and before the Effective Date relating to, in any way, or arising from (i) the Chapter 11 Cases, (ii) formulating, negotiating or implementing the Combined Disclosure Statement and Plan or any contract, instrument, release or other agreement or document created or entered into in connection with the Combined Disclosure Statement and Plan; (iii) the Sales; (iv) rejection and/or termination of the ESOP and related agreements; (v) any other post-petition act taken or omitted to be taken in connection with or in contemplation of the restructuring, sale, or liquidation of the Debtors; (vi) the solicitation of acceptances of the Combined Disclosure Statement and Plan, the pursuit of Confirmation of the Combined Disclosure Statement and Plan, the Confirmation of the Combined Disclosure Statement and Plan, the Consummation of the Combined Disclosure Statement and Plan, or (vii) the administration of the Combined Disclosure Statement and Plan or the property to be distributed under the Combined Disclosure Statement and Plan, except for their gross negligence or willful misconduct as determined by a Final Order, and in all respects shall be entitled to reasonably rely upon the advice of counsel and other retained professionals with respect to their duties and responsibilities under the Combined Disclosure Statement and Plan. This exculpation shall be in addition to, and not in limitation of, all other indemnities, exculpations, and any other applicable law or rules protecting the Exculpated Parties from liability. The Confirmation Order shall serve as a permanent injunction against any Entity seeking to enforce any Claim or Cause of Action against the Exculpated Parties that has been exculpated pursuant to Section 14.1(a) of the Combined Disclosure Statement and Plan.

This exculpation provision shall not apply to any of the Debtors' Former Officers & Directors, in their capacity as such, with respect to any Retained Causes of Action which are covered under the Insurance Policies, *provided, however*, that the Plan Administrator (or any successor or assign prosecuting such Retained Causes of Action) shall not execute on any personal assets of the Debtors' Former Officers and Directors, in their capacity as such, with respect to such Retained Causes of Action.

In the event the Court determines that applicable law does not permit a person or Entity to be an Exculpated Party, the Combined Disclosure Statement and Plan shall be deemed modified to exclude such person or Entity from the definition of Exculpated Party. For

² The Plan provisions referenced herein are for summary purposes only and do not include all provisions of the Plan that may affect your rights. If there is any inconsistency between the provisions set forth herein and the Plan, the Plan governs.

avoidance of doubt, such exclusion shall not affect the exculpations contained in the Combined Disclosure Statement and Plan with respect to the other Exculpated Parties.

Article XIV of the Plan establishes an injunction (the "Injunction"):

In accordance with Bankruptcy Code section 1141(d)(3), the Combined Disclosure Statement and Plan does not discharge the Debtors. Bankruptcy Code section 1141(c) nevertheless provides, among other things, that the property dealt with by the Combined Disclosure Statement and Plan is free and clear of all Claims and Interests against the Debtors. As such, no Entity holding a Claim against the Debtors may receive any payment from, or seek recourse against, any assets that are to be distributed under the Combined Disclosure Statement and Plan other than assets required to be distributed to that Entity under the Combined Disclosure Statement and Plan. Distributions to any such Holder of any such Claim shall be as expressly set forth in the Combined Disclosure Statement and Plan. All Entities are precluded from asserting against any property to be distributed under the Combined Disclosure Statement and Plan any Claims, rights, Causes of Action, Liabilities, or Interests based upon any act, omission, transaction, or other activity that occurred before the Effective Date except as expressly provided in the Combined Disclosure Statement and Plan or the Confirmation Order; *provided however*, that the Debtors, in their capacities as Released Parties, shall receive the benefit of the Injunction through and until the date upon which all remaining property of the Debtors' Estates has been fully liquidated, administered, and distributed in accordance with the terms of the Plan, and the Debtors are dissolved under applicable law.

Except as otherwise expressly provided for in the Combined Disclosure Statement and Plan or in obligations issued pursuant to the Combined Disclosure Statement and Plan, all Entities that have held, hold or may hold Claims or Interests that have been satisfied pursuant to the Combined Disclosure Statement and Plan, or are subject to exculpation (to the extent of the exculpation provided in the Combined Disclosure Statement and Plan with respect to the Exculpated Parties) are permanently enjoined, on and after the Effective Date, from:

- (1) commencing or continuing in any manner any action or other proceeding of any kind (a) against the Assets on account of any Claim or Interest, or (b) against the Exculpated Parties on account of any Claim or Interest exculpated under the Combined Disclosure Statement and Plan or any of their assets and properties;
- (2) enforcing, attaching, collecting or recovering by any manner or means any judgment, award, decree or order (a) against the Assets on account of any Claim or Interest, or (b) against the Exculpated Parties on account of any exculpated Claims or any of their assets and properties;
- (3) creating, perfecting or enforcing any encumbrance of any kind (a) against the Assets on account of any Claim or Interest, or (b) against

the Exculpated Parties, as applicable, on account of any exculpated Claims, or any of their assets and properties;

- (4) asserting any right of setoff or subrogation of any kind on account of the exculpated Claims against any obligation due from the Debtors, the Estates, the Exculpated Parties, and/or against any of their assets and properties, except to the extent a right to setoff or subrogation is asserted with respect to a timely Filed proof of Claim or by way of a motion filed before Confirmation of the Combined Disclosure Statement and Plan; or**
- (5) commencing or continuing in any manner any action or other proceeding of any kind (a) against the Assets on account of any Claim or Interest, or (b) against the Exculpated Parties, as applicable, on account of any exculpated Claims, or any of their assets and properties.**

Any Entity injured by any willful violation of such injunction may seek actual damages and, in appropriate circumstances, may seek punitive damages from the willful violator.

ADDITIONAL INFORMATION

Obtaining Solicitation Materials. The materials in the Solicitation Package are intended to be self-explanatory. If you should have any questions, however, please feel free to contact Stretto, Inc., the notice, claims, and solicitation agent retained by the Debtors in these Chapter 11 Cases (the “Notice and Claims Agent”), by calling the Debtors’ Notice and Claims Agent at (U.S. Toll-Free/Domestic) 833-852-1947 or 949-522-9898 (International). The Notice and Claims Agent cannot and will not provide legal advice. If you need legal advice, you should consult an attorney. Copies of certain orders, notices, and pleadings, as well as other information regarding these chapter 11 cases, are available for inspection free of charge on the Debtors’ website at <https://cases.stretto.com/AGR>. You may also obtain copies of any pleadings filed in these Chapter 11 Cases for a fee via PACER at: <https://ecf.deb.uscourts.gov>.

Please be advised that the Notice and Claims Agent is authorized to answer questions about, and provide additional copies of, solicitation materials, but may *not* advise you as to whether you should vote to accept or reject the Combined Disclosure Statement and Plan.

The Plan Supplement. The Debtors will file documents constituting the Plan Supplement on or prior to **January 3, 2026**, and will serve notice on all Holders of Claims and Interests entitled to vote on the Combined Disclosure Statement and Plan, which will: (a) inform parties that the Debtors filed the Plan Supplement; (b) list the information contained in the Plan Supplement; and (c) explain how parties may obtain copies of the Plan Supplement.

BINDING NATURE OF THE COMBINED DISCLOSURE STATEMENT AND PLAN:

IF CONFIRMED, THE COMBINED DISCLOSURE STATEMENT AND PLAN SHALL BIND ALL HOLDERS OF CLAIMS AND INTERESTS TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, WHETHER OR NOT SUCH HOLDER WILL RECEIVE OR RETAIN ANY PROPERTY OR INTEREST IN PROPERTY UNDER THE PLAN, HAS FILED A PROOF OF CLAIM OR INTEREST IN THESE CHAPTER 11 CASES, OR FAILED TO VOTE TO ACCEPT OR REJECT THE PLAN OR VOTED TO REJECT THE COMBINED DISCLOSURE STATEMENT AND PLAN.

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Dated: December 4, 2025
Wilmington, Delaware

COLE SCHOTZ P.C.

/s/ Carol E. Thompson

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Terry
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to you 12.09.2025
Dawn