

Fill in this information to identify the case:

United States Bankruptcy Court for the:

Eastern District of Michigan
(State)

Case number (if known): Chapter 15

Check if this is an amended filing

Official Form 401

Chapter 15 Petition for Recognition of a Foreign Proceeding

12/15

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write debtor's name and case number (if known).

1. Debtor's name Mara Technologies USA Inc.

2. Debtor's unique identifier

For non-individual debtors:

Federal Employer Identification Number (EIN) 88 - 2481919

Other Describe identifier

For individual debtors:

Social Security number: XXX - XX-

Individual Taxpayer Identification number (ITIN): 9 XX - XX -

Other Describe identifier

3. Name of foreign representative(s) KSV Restructuring Inc.

4. Foreign proceeding in which appointment of the foreign representative(s) occurred Ontario Superior Court of Justice (Commercial List), Court File No.: CL-26-00000192-0000

5. Nature of the foreign proceeding

Check one:

- Foreign main proceeding
- Foreign nonmain proceeding
- Foreign main proceeding, or in the alternative foreign nonmain proceeding

6. Evidence of the foreign proceeding

- A certified copy, translated into English, of the decision commencing the foreign proceeding and appointing the foreign representative is attached.
- A certificate, translated into English, from the foreign court, affirming the existence of the foreign proceeding and of the appointment of the foreign representative, is attached.
- Other evidence of the existence of the foreign proceeding and of the appointment of the foreign representative is described below, and relevant documentation, translated into English, is attached.

7. Is this the only foreign proceeding with respect to the debtor known to the foreign representative(s)?

- No. (Attach a statement identifying each country in which a foreign proceeding by, regarding, or against the debtor is pending.)
- Yes

Debtor Mara Technologies USA Inc.
Name

Case number (if known) _____

8. Others entitled to notice

Attach a list containing the names and addresses of:

- (i) all persons or bodies authorized to administer foreign proceedings of the debtor,
- (ii) all parties to litigation pending in the United States in which the debtor is a party at the time of filing of this petition, and
- (iii) all entities against whom provisional relief is being sought under § 1519 of the Bankruptcy Code.

9. Addresses

Country where the debtor has the center of its main interests:

Canada

Debtor's registered office:

350 S. Main Street - Ste. 400
Number Street

P.O. Box

Ann Arbor MI 48104
City State/Province/Region ZIP/Postal Code

USA
Country

Individual debtor's habitual residence:

Number Street

P.O. Box

City State/Province/Region ZIP/Postal Code

Country

Address of foreign representative(s):

220 Bay Street, Suite 1300
Number Street

P.O. Box 20
P.O. Box

Toronto Ontario M5J2W4
City State/Province/Region ZIP/Postal Code

Canada
Country

10. Debtor's website (URL)

https://invotekgroup.com/companies/mara-technologies-usa/

11. Type of debtor

Check one:

- Non-individual (check one):
 - Corporation. Attach a corporate ownership statement containing the information described in Fed. R. Bankr. P. 7007.1.
 - Partnership
 - Other. Specify: _____
- Individual

12. Why is venue proper in this district?

Check one:

Debtor's principal place of business or principal assets in the United States are in this district.

Debtor does not have a place of business or assets in the United States, but the following action or proceeding in a federal or state court is pending against the debtor in this district:

_____.

If neither box is checked, venue is consistent with the interests of justice and the convenience of the parties, having regard to the relief sought by the foreign representative, because:

_____.

13. Signature of foreign representative(s)

I request relief in accordance with chapter 15 of title 11, United States Code.

I am the foreign representative of a debtor in a foreign proceeding, the debtor is eligible for the relief sought in this petition, and I am authorized to file this petition.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct,

X /s/ Robert Kofman

Signature of foreign representative

Robert Kofman,
President of KSV Restructuring Inc.

Printed name

Executed on 05/14/2026
MM / DD / YYYY

X _____

Signature of foreign representative

Printed name

Executed on _____
MM / DD / YYYY

14. Signature of attorney

X /s/ Danielle Rushing Behrends

Signature of Attorney for foreign representative

Date 05/14/2026

MM / DD / YYYY

Danielle Rushing Behrends
Printed name

Dykema Gossett PLLC
Firm name

39577 Woodward Avenue, Suite 300
Number Street

Bloomfield Hills MI 48304
City State ZIP Code

210-554-5528
Contact phone

dbehrends@dykema.com
Email address

24086961 TX
Bar number State

Exhibit A
Appointment Documents



Court File No. CL-26-00000192-0000

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

THE HONOURABLE)
JUSTICE J. DIETRICH)

TUESDAY, THE 5TH
DAY OF MAY, 2026

BETWEEN:

FRONTWELL CAPITAL PARTNERS INC.

Applicant

- and -

**INVOTEK GROUP INC., MARA TECHNOLOGIES INC.,
MARA TECHNOLOGIES USA INC. AND INVOTEK GROUP USA INC.**

Respondents

IN THE MATTER OF AN APPLICATION UNDER SUBSECTION 243(1) OF THE
BANKRUPTCY AND INSOLVENCY ACT, R.S.C. 1985, c. B-3, AS AMENDED, AND
SECTION 101 OF THE COURTS OF JUSTICE ACT, R.S.O. 1990, c. C.43, AS AMENDED

**ORDER
(Appointment Order)**

THIS APPLICATION made by the Applicant for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "**BIA**") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "**CJA**") appointing KSV Restructuring Inc. ("**KSV**"), as receiver and manager (in such capacities, the "**Receiver**") without security, of all of the assets, undertakings and properties of Invotek Group Inc., Invotek Group USA Inc., Mara Technologies Inc., and Mara Technologies USA Inc. (collectively the "**Debtors**") acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof, was heard this day by Zoom video conference.

ON READING the affidavit of Kevin Freer sworn May 5, 2026 and the Exhibits thereto and on reading the Pre-Filing Report of KSV dated May 4, 2026 and the Appendices thereto (the

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FAIT À TORONTO LE 13 May 2026
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“Pre-Filing Report”); and on hearing the submissions of counsel for the Applicant, counsel to KSV, and such other counsel that were present and who are identified on the counsel slip, no else appearing although duly served as appears from the affidavit of service filed, and on reading the consent of KSV to act as the Receiver,

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Application and the Application is hereby abridged and validated so that this Application is properly returnable today and hereby dispenses with further service thereof.

APPOINTMENT

2. **THIS COURT ORDERS** that pursuant to section 243(1) of the BIA and section 101 of the CJA, KSV is hereby appointed Receiver, without security, of all of the assets, undertakings and properties of the Debtors, acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (the "Property").

RECEIVER'S POWERS

3. **THIS COURT ORDERS** that the Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;

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- (c) to manage, operate, and carry on the business of the Debtors, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Debtors;
- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtors (or any of them) or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to any of the Debtors and to exercise all remedies of the Debtors in collecting such monies, including, without limitation, to enforce any security held by the Debtors;
- (g) to settle, extend or compromise any indebtedness owing to the Debtors;
- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtors, for any purpose pursuant to this Order;
- (i) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to any of the Debtors, the Property, or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;

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- (j) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- (k) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
 - (i) without the approval of this Court in respect of any transaction not exceeding \$250,000 provided that the aggregate consideration for all such transactions does not exceed \$500,000; and
 - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;

and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act*, shall not be required;

- (l) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (m) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (n) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (o) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtors;

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paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

6. **THIS COURT ORDERS** that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

7. **THIS COURT ORDERS** that the Receiver shall provide each of the relevant landlords with notice of the Receiver's intention to remove any fixtures from any leased premises at least seven (7) days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes the Receiver's entitlement to remove any such fixture under the provisions of the lease, such fixture shall remain on the premises and shall be dealt with as agreed between any applicable secured creditors, such landlord and the Receiver, or by further Order of this Court upon application by the Receiver on at least two (2) days notice to such landlord and any such secured creditors.

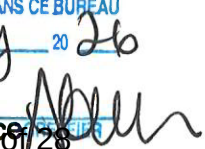
NO PROCEEDINGS AGAINST THE RECEIVER

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8. **THIS COURT ORDERS** that no proceeding or enforcement process in any court or tribunal (each, a "**Proceeding**"), shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of this Court.

NO PROCEEDINGS AGAINST THE DEBTORS OR THE PROPERTY

9. **THIS COURT ORDERS** that no Proceeding against or in respect of any of the Debtors or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of the Debtors or the Property are hereby stayed and suspended pending further Order of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

10. **THIS COURT ORDERS** that all rights and remedies against the Debtors, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any "eligible financial contract" as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver or the Debtors to carry on any business which the Debtors is not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtors from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH THE RECEIVER

11. **THIS COURT ORDERS** that no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Debtors, without written consent of the Receiver or leave of this Court.

CONTINUATION OF SERVICES

12. **THIS COURT ORDERS** that all Persons having oral or written agreements (including, but not limited to purchase orders) with the Debtors, or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance

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Superior Court of Justice

transportation services, utility or other services to the Debtors are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of the Debtors' current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the Debtors or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

13. **THIS COURT ORDERS** that the Receiver shall be entitled to continue to utilize the cash management system of the Debtor that was in place immediately prior to these receivership proceedings as described in the Pre-Filing Report or to replace it with another substantially similar cash management system (the "**Cash Management System**") and that any present or future bank providing the Cash Management System shall not be under any obligation whatsoever to inquire into the propriety, validity or legality of any transfer, payment, collection or other action taken under the Cash Management System, or as to the use of application by the Receiver of funds transferred, paid, collected or otherwise dealt with in the Cash Management System, and shall be entitled to provide the Cash Management System without any liability in respect thereof to any Person other than the Receiver, pursuant to the terms of the documentation applicable to the Cash Management System.

RECEIVER TO HOLD FUNDS

14. **THIS COURT ORDERS** that all funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the "**Post Receivership Accounts**") and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further Order of this Court.

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EMPLOYEES

15. **THIS COURT ORDERS** that all employees of the Debtors shall remain the employees of the Debtors until such time as the Receiver, on the Debtors' behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*.

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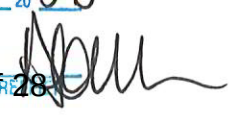
16. **THIS COURT ORDERS** that, pursuant to clause 7(3)(c) of the *Canada Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "**Sale**"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtors, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

17. **THIS COURT ORDERS** that nothing herein contained shall require the Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, "**Possession**") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*

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the Ontario *Environmental Protection Act*, the *Ontario Water Resources Act*, or the Ontario *Occupational Health and Safety Act* and regulations thereunder (the "**Environmental Legislation**"), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

LIMITATION ON THE RECEIVER'S LIABILITY

18. **THIS COURT ORDERS** that the Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*. Nothing in this Order shall derogate from the protections afforded the Receiver by section 14.06 of the BIA or by any other applicable legislation.

RECEIVER'S ACCOUNTS

19. **THIS COURT ORDERS** that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "**Receiver's Charge**") on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

20. **THIS COURT ORDERS** that the Receiver and its legal counsel shall pass its accounts from time to time, and for this purpose the accounts of the Receiver and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.

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21. **THIS COURT ORDERS** that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE RECEIVERSHIP

22. **THIS COURT ORDERS** that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$2,000,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Receiver's Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

23. **THIS COURT ORDERS** that neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.

24. **THIS COURT ORDERS** that the Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "A" hereto (the "**Receiver's Certificates**") for any amount borrowed by it pursuant to this Order.

25. **THIS COURT ORDERS** that the monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

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SERVICE AND NOTICE

26. **THIS COURT ORDERS** that the E-Service Guide of the Commercial List (the "**Guide**") is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Guide (which can be found on the Commercial List website at <https://www.ontariocourts.ca/scj/files/guides/the-guide-concerning-commercial-list-e-service-en.pdf>) shall be valid and effective service. Subject to Rule 17.05 this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the *Rules of Civil Procedure*. Subject to Rule 3.01(d) of the *Rules of Civil Procedure* and paragraph 13 of the Guide, service of documents in accordance with the Guide will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Guide with the following URL "<www.ksvadvisory.com/experience/case/mara>".

27. **THIS COURT ORDERS** that if the service or distribution of documents in accordance with the Guide is not practicable, the Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to the Debtors' creditors or other interested parties at their respective addresses as last shown on the records of the Debtors and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

28. **THIS COURT ORDERS** Subject to paragraph 27 of this Order, that the Debtors and the Receiver and their counsel are at liberty to serve or distribute this Order and any other orders, applications, correspondence, notices or other materials that are reasonably required in these proceedings, by forwarding true copies thereof by electronic message to the Debtors' creditors or other interested parties and their advisors. Any such distribution or service shall be deemed to be in satisfaction of a legal or juridical obligation, and notice requirements within the meaning of section 3(c) of the *Electronic Commerce Protection Regulations*, SOR/2013-221.

THIS IS TO CERTIFY THAT THIS DOCUMENT, EACH PAGE OF WHICH IS STAMPED WITH THE SEAL OF THE SUPERIOR COURT OF JUSTICE AT TORONTO, IS A TRUE COPY OF THE DOCUMENT ON FILE IN THIS OFFICE
LA PRÉSENT ATTESTE QUE CE DOCUMENT, DON'T CHACUNE DES PAGES EST REVÊTUE DU SCEAU DE LA COUR SUPÉRIEURE DE JUSTICE À TORONTO, EST UNE COPIE CONFORME DU DOCUMENT CONSERVÉ DANS CE BUREAU
DATED AT TORONTO THIS 13 DAY OF May 2016
FAT À TORONTO LE 13 JOUR DE May 2016
Alison Mercer
Registrar

GENERAL

29. **THIS COURT ORDERS** that the Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

30. **THIS COURT ORDERS** that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtors.

31. **THIS COURT ORDERS** that the Receiver is hereby appointed as foreign representative (in such capacity, the "**Foreign Representative**") in respect of the within proceedings, and is hereby authorized and empowered to apply to any court, tribunal, regulatory, or administrative body, wherever located, for recognition of this Order and for assistance in carrying out the terms of this Order, including, without limitation, applying to the United States Bankruptcy Court for relief pursuant to Chapter 15 of the United States Bankruptcy Code, 11 U.S.C. §§ 101–1532, as amended.

32. **THIS COURT HEREBY REQUESTS** the aid and recognition of other Canadian and foreign Courts, tribunal, regulatory or administrative bodies, including any Court or administrative tribunal of any federal or State Court or administrative body in the United States of America, to act in aid of and to be complementary to this Court in carrying out the terms of this Order where required. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Receiver in any foreign proceeding, or to assist the Receiver and its agents in carrying out the terms of this Order.

33. **THIS COURT ORDERS** that the Applicant shall have its costs of this Application, up to and including entry and service of this Order, provided for by the terms of the Applicant's security or, if not so provided by the Applicant's security, then on a substantial indemnity basis to be paid by the Receiver from the Debtors' estate with such priority and at such time as this Court may determine.

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DATED AT TORONTO THIS 13 DAY OF May 20 20

Alison Mercer
Registrar

34. **THIS COURT ORDERS** that any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

35. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. (Toronto Time) on the date of this Order, without the need for entry or filing.



THIS TO CERTIFY THAT THIS DOCUMENT, EACH PAGE OF WHICH IS STAMPED WITH THE SEAL OF THE SUPERIOR COURT OF JUSTICE AT TORONTO, IS A TRUE COPY OF THE DOCUMENT ON FILE IN THIS OFFICE

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DATED AT TORONTO THIS 13 DAY OF May 2026
FAIT A TORONTO LE _____

Alison Mercer
Registrar



SCHEDULE "A"

RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that KSV Restructuring Inc., the receiver and manager (in such capacities, the "Receiver"), without security, of the assets, undertakings and properties of Invotek Group Inc., Invotek Group USA Inc., Mara Technologies Inc., and Mara Technologies USA Inc. (collectively, the "Debtors"), including all proceeds thereof (collectively, the "Property"); appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated the 5th day of May, 2026 (the "Order") made in an action having Court File No. CL-26-00000192-0000, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$ _____, being part of the total principal sum of \$ _____ which the Receiver is authorized to borrow under and pursuant to the Order.

2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily][monthly not in advance on the _____ day of each month] after the date hereof at a notional rate per annum equal to the rate of _____ per cent above the prime commercial lending rate of Bank of _____ from time to time.

3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.

4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at Toronto, Ontario.

5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver.

THIS IS TO CERTIFY THAT THIS DOCUMENT IS STAMPED WITH THE SEAL OF THE SUPERIOR COURT OF JUSTICE AT TORONTO. IS A TRUE COPY OF THE DOCUMENT ON FILE IN THIS OFFICE. LA PRESENT ATTEST QUE CE DOCUMENT EST REVETUE DU Sceau de la Cour Supérieure de Justice à Toronto, est une copie conforme du document conservé dans ce bureau.

DATED AT TORONTO THIS 13 DAY OF May 20 2026
Alison Mercer
Registrar

to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.

7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the ____ day of _____, 20__.

KSV RESTRUCTURING INC, solely in its capacity as Receiver of the Property, and not in its personal capacity

Per: _____

Name:

Title:

THIS IS TO CERTIFY THAT THIS DOCUMENT, EACH PAGE OF WHICH IS STAMPED WITH THE SEAL OF THE SUPERIOR COURT OF JUSTICE AT TORONTO, IS A TRUE COPY OF THE DOCUMENT ON FILE IN THIS OFFICE
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DATED AT TORONTO THIS 13 DAY OF May 20 26
FAIT À TORONTO LE JOUR DE

Alison Mercer

Registrar

REGISTRAR

FRONTWELL CAPITAL PARTNERS INC.
Applicant

- and -

INVOTEK GROUP INC., et al.
Respondents

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

PROCEEDING COMMENCED AT TORONTO

ORDER
(Appointment Order)

DENTONS CANADA LLP
77 King Street West, Suite 400
Toronto-Dominion Centre
Toronto, ON M5K 0A1

John Salmas (LSO # 42336B)
Tel: 416-863-4737
Email: john.salmas@dentons.com

Linda Fraser-Richardson (LSO # 89718B)
Tel: 416-863-4499
Email: L.fraser-richardson@dentons.com

Lawyers for the Applicant, Frontwell Capital Partners Inc.

THIS DOCUMENT IS A TRUE COPY OF THE DOCUMENT ON FILE IN THIS OFFICE
DATED AT TORONTO THIS 13 DAY OF May 20 2020
FAT A TORONTO LE

LA PRÉSENT ATTEST QUE CE DOCUMENT, CHACUNE DES PAGES EST REVÊTUE DU Sceau DE LA COUR SUPÉRIEURE DE JUSTICE À TORONTO, EST UNE COPIE CONFORME DU DOCUMENT CONSERVÉ DANS CE BUREAU

Alison Mercer
Registrar

REGISTRAR

Superior Court of Justice

Exhibit B

List Under Rule 1007(a)(4) of the Federal Rules of Bankruptcy Procedure

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN**

In re:

Mara Technologies USA Inc.,

Debtor in a Foreign
Proceeding.

Chapter 15

Case No.:

**LIST UNDER RULE 1007(a)(4) OF THE
FEDERAL RULES OF BANKRUPTCY PROCEDURE**

KSV Restructuring Inc. (“KSV”), the court-appointed receiver and authorized foreign representative (the “Foreign Representative”) of the above captioned debtor (the “Debtor”), which is the subject of a receivership proceeding (the “Canadian Proceeding”) under section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the “BIA”) and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the “CJA”) pending before the Ontario Superior Court of Justice (Commercial List) (the “Canadian Court”), hereby makes the following statements required by section 1515(c) of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 1007(a)(4) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”):

I. Statement required by section 1515(c) of the Bankruptcy Code

KSV Restructuring Inc. is the duly appointed receiver and foreign representative of the Debtor under the BIA. The Foreign Representative believes

that other than the Canadian Proceeding, there are no foreign proceedings pending with respect to the Debtor.

The Foreign Representative's mailing address is:

KSV Restructuring Inc.
220 Bay Street
Suite 1300, Box 20
Toronto, Ontario, M5J 2W4

II. All parties to litigation pending in the United States in which a Debtor is a party at the time of filing of the chapter 15 petitions

Mara Technologies USA Inc. is a named party in the following litigation proceedings pending in the United States:

- i. *AMERIPAK, INC. v. MARA TECHNOLOGIES USA, INC.*, Case No. 26-26-01887-GC in the State of Michigan in the 52-2nd District Court for Oakland County (the "Michigan Litigation")

Michigan Litigation	
Party	Notice Address
<ul style="list-style-type: none">• <i>AMERIPAK, INC., Plaintiff</i>	Leigh Moss Moss Law, PLC Attorney for Plaintiff 4190 Telegraph Rd., Suite 3000 Bloomfield Hills, MI 48302 (248) 847-3555 lmoss@mosslawplc.com

III. Entities against whom provisional relief is sought under 11 U.S.C. § 1519

The Foreign Representative seeks provisional relief against the parties listed in **Schedule 1** attached hereto.

DECLARATION UNDER PENALTY OF PERJURY

I, Robert Kofman, am the President and an authorized signatory of the Foreign Representative, KSV Restructuring Inc., in this chapter 15 case. In such capacity, I am familiar with the operations and financial affairs of the Debtor. I declare under penalty of perjury under the laws of the United States of America that any information provided in the foregoing “List Under Rule 1007(a)(4) of the Federal Rules of Bankruptcy Procedure” is true and correct to the best of my knowledge, information and belief, with reliance on appropriate corporate officers.

Dated: May 14, 2026

/s/ Robert Kofman

Robert Kofman
President of KSV Restructuring Inc.,
solely in its capacity as court-appointed
Foreign Representative and not in its
individual or corporate capacity

Schedule 1

**List of entities against whom provisional relief is sought
under 11 U.S.C. § 1519**

Vendor Name	Address	City	State	Country	Postal Code
ACE ELECTECH	11B09 , HARBIN Building JingTian North 7 Street	ShenZhen		CN	
Adampak Pte Ltd	6 Loyang Way 4 Singapore			SG	507605
America II	2600 118th Ave. N.	St. Petersburg	FL	US	33716
Ameripak, Inc.	551 Bradford St	Pontiac	MI	US	48341
Ameripak, Inc. c/o Moss Law, PLC	4190 Telegraph Rd., Suite 3000	Bloomfield Hills	MI	US	48302
Ameya Holding Limited	FLAT 2 4/F WAH FAT Industrial Building 10-14	Hong Kong		CN	999077
API Technologies	38166 Old Stage Rd	DelMar	DE	US	19940
API Technologies	8061 Avonia Road	Fairview	PA	US	16415
Arrow Electronics Inc	44760 Helm St	Plymouth	MI	US	48170
Arrow Electronics - Verical	777 Mariners Island Blvd Suite 500	San Mateo	CA	US	94404
Avnet Electronics	39555 Orchard Hill Place	Novi	MI	US	48375
BLUE CARE NETWORK OF MICHIGAN	PO BOX 33608	DETROIT	MI	US	48232-5608
BLUE CROSS BLUE SHIELD OF MICHIGAN			MI	US	
BOTHHAND ENTERPRISE INC.	No. 58, Industry 3rd Rd An-Nan District	Tainan City 709		TW	
Circuit Technology Training Inc.	5200 Rathkeale Ct	Holly Springs	NC	US	27540
COFAN USA	4929 W ROYAL LN STE 205	IRVING	TX	US	75063
Coilcraft Inc	1102 Silver Lake Road	Cary	IL	US	60013-1697
Corry Micronics, LLC	1 Plastics Road Ste 1A	Corry	PA	US	16407
De Lage Landen Financial Services, Inc	1111 Old Eagle School Rd	Wayne	PA	US	19087
Digi-Key	701 Brooks Ave S. P.O.Box 677	Thief River Falls	MN	US	56701-0677
EMSNET	40905 State Route 18	Wellington	OH	US	44090
EPEC Engineered Technologies	176 Samuel Barnet Blvd.	New Bedford	MA	US	02745
Expeditors Tradewin, LLC	1200 Third Avenue	Seattle	WA	US	98101
Fineline-USA, Inc.	31423 Sonoma Ln	Temecula	CA	US	92591-2116
FU CHIA ELECTRONIC CO.,LTD.	No. 2, Hongchuan Road Shipu Town	Kunshan, Jiangsu		CN	215343
Future Electronics	41650 Gardenbrook Road	Novi	MI	US	48375
General Industries	17F, KIADB Industrial Area Pillagumpe, Begnaluru Rural			IN	562114
Genesis Technology USA Inc.	1325 Capital Circle Suite A	Lawrenceville	GA	US	30043
Global Technologies	18683 Trimble Ct	Spring Lake	MI	US	49456
GLOBALTRON -PLC	17-20 JALAN PERAK KAWASAN INDUSTRI SENGKANG 81000	KULAI, JOHOR		MY	
Good Time Electronic	8th Floor, Building 8, Guanggu Avenue Hongshan Distric	Wuhan		CN	
GRAND BLANC TOWNSHIP	P.O. BOX 1833	GRAND BLANC	MI	US	48480
Hardware Specialty Co., Inc.	48-75 36th Street	Long Island City	NY	US	11101

Heiland	5300 Avion Park Drive	Highland Heights	OH	US	44143
Ideal Jacobs (Xiamen) Corp.	No. 506 Thongsheng Road Tong'An Industrial Zone	Xiamen, Fujian		CN	361100
IDEAL JACOBS CORP.	515 Valley Street	Maplewood	NJ	US	07040
Koki Solder America Inc.	6847 Ashfield Drive	Blue Ash	OH	US	45242
Laird Technologies	4707 Detroit Avenue	Cleveland	OH	US	44102
Landaal Packaging Systems	1400 Eddy Street	Bay City	MI	US	48708
LCSC Electronics	6/F No.822 Lai Chi Kok Rd	Cheung Sha Wan KL		CN	
Leoco USA Corporation	4125 Business Center Drive	Fremont	CA	US	94538
LIGHTERA	1 BrightWave Blvd.	Carrolton	GA	US	30117
Lighthorse Technologies Inc	9511 Ridgehaven Ct Suite B	San Diego	CA	US	92123
MACOM Technology Solutions Limited	100 Chelmsford St	Lowell	MA	US	01851
MACOM Technology Solutions Limited	4 Eastgate Road	Little Island, Cork		IE	
MAG Capital Partners (Holly MI Industrial LLC)	10456 N Holly Rd	Holly	MI	US	48442
Microchip Technology Inc	PO Box 842577	Boston	MA	US	02284-2577
MINI-CIRCUITS	13 NEPTUNE AVENUE	BROOKLYN	NY	US	11235-0003
Mini-Circuits	P.O. Box 350165	Brooklyn	NY	US	11235
MiniRF, Inc.	46560 Fremont Blvd. Unit 114	Fremont	CA	US	94538
Minntronix, Inc.	1600 9th Ave SW	Watertown	SD	US	57201
Miswitch Communications	118 Indianwood Rd Unity 6	Lake Orion	MI	US	48362
Mouser Electronics	1000 N. Main Street	Mansfield	TX	US	76063
Murray A. Percival Co.	2014 Brown Rd	Auburn Hills	MI	US	48326
Newark Corporation	300 S Riverside Plaza Suites 2200	Chicago	IL	US	60606
NVE Corporation	11409 Valley View Road	Eden Prairie	MN	US	55344-3617
Olan Plastics	6550 Olan Dr	Canal Winchester	OH	US	43110
Old Dominion Freight Line, Inc.	1310 East Big Beaver Road	Troy	MI	US	48083
OSI Electronics- APLUS PRODUCTS	88 Inverness Circle East Ste L-104	Englewood	CO	US	80112
OSI Optoelectronics, Inc	12525 Chadron Ave	Hawthorne	CA	US	90250
PARKER HANNIFIN CORPORATION	77 DRAGON COURT	WOBURN	MA	US	01888
Paychex	1000 E Warrenville Rd. Ste 150	Naperville	IL	US	60563
PENCOM USA	Peninsula Components	Elk Grove Village	IL	US	60007
Qorvo US, Inc	7628 Thorndike Rd	Greensboro	NC	US	27409
RFE International	1938 Blair Avenue	Santa Ana	CA	US	92705
RFE International, Inc.	180 DESIGN PLACE SUITE 103	SPARKS	NV	US	89441
RFMW Ltd.	188 Martinvale Lane	San Jose	CA	US	95119
Richardson RFPD Inc.	2001 Butterfield Road Suite 1800	Downers Grove	IL	US	
Rochester Electronics	16 Malcom Hoyt Dr	Newburyport	MA	US	01950
SAMTEC. INC	520 Park East Blvd	New Albany	IN	US	47150-7251

SEHO North America, Inc	1420 Jamike #300	Erlanger	KY	US	41018
Shanghai SAFES Electric Co., Ltd.	6F, Building C3, No.301 Zhou Jia Pai Road Yangpu District	Shanghai, P.R. China		CN	
SLK Interconnect Technologies PTE. LTD	No.11, The 5th Industrial Park Xiacun, Gongming, Guangming District	Shenzhen		CN	
Starteam Global Limited	Units 6-8, 11/F., Hilder Centre 2 Sung Ping Street	Hung Hom, Kowloon		HK	
SUNSHINE PCB (HK) CO., LIMITED	Room 706A, Harbour Crystal Centre, 100 Granville R	Tsim Sha Tsui		HK	
SUNSHINE PCB (HK) CO., LIMITED	Unit 1002, 10th Floor Silvercord Tower 1 30 Canton Road	Tsim Sha Tsui- Kowloon		HK	
Sunshine PCB (Penang) SDN BHD	2541 & 2542 Lorong Jelwat 6	Seberang Jaya, Prai		MY	13700
TDK Corporation of America	475 Half Day Road Ste 300	Lincolnshire	IL	US	60069
TE Connectivity US	2901 Filling Mill Road	Middletown	PA	US	17057
Tech Tooling LLC	1911 Grayson Hwy Suite 8 #376	Grayson	GA	US	30017
Telit IoT Products LLC	5425 Page Road Suite 120	Durham	NC	US	27703
Texas Instruments Inc (TI)	12500 TI Blvd	Dallas	TX	US	75243
Texas Instruments Incorporated	P.O. Box 660199	Dallas	TX	US	75266-0199
Travelers	2520 Northwinds Pwky STE 600	Alpharetta	GA	US	30009
TTI, Inc	2441 Northeast Parkway	Fort Worth	TX	US	76106-1816
TTI, INC	6480 Rockside Woods Blvd Suite 110	Independence	OH	US	44131
TTM Technologies Trading (ASIA) Co. Limited	18/F Metropole Square On Yiu Street, Shatin, NT	Hong Kong		CN	
TTM Technologies, Inc.	200 East Sandpointe Suite 400	Santa Ana	CA	US	92707
Uline, Inc.	700 Uline Way	Allentown	PA	US	18106
Venkel LTD.	5900 Shepherd Mountain Cove	Austin	TX	US	78730-5013
Vital Electronics Ltd	Russell House, Icknield Way	Letchworth Garden City		GB	SG6 1EL
Worldmark Uk Limited (CCL Ind.)	4 Redwood Crescent Peel Park Campus	East Kilbride Glasgow G74 5PA UK		GB	