

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF MARYLAND  
(Baltimore Division)**

In re

Diamond Comic Distributors, Inc., *et al.*,Debtors.<sup>1</sup>

Case No. 25-10308 (DER)

Chapter 11

(Jointly Administered)

**ALLIANCE ENTERTAINMENT, LLC'S AMENDED WITNESS AND EXHIBIT LISTS**

Alliance Entertainment, LLC (“AENT”) by and through its undersigned counsel, respectfully submits its amended witness and exhibit lists for the hearing on April 7, 2025 (the “Hearing”) in connection with the Debtors’ *Motion for Entry of an Order (I) Approving the Sale of Substantially All of the Debtors’ Assets Free and Clear of Liens, Claims, Interests and Encumbrances; (II) Approving the Assumption and Assignment of Executory Contracts and Unexpired Leases; and (III) Granting Related Relief* [Docket No. 168] (the “Motion”).

**WITNESS LIST**

AENT may call any of the following persons as a witness at the Hearing during its case in chief, rebuttal case, or for purposes of impeachment:

<b>WITNESS NAME</b>	<b>TITLE/ROLE</b>
Bruce Ogilvie	Chairman, AENT
Paul Navid	Partner Province, LLC Investment Bankers for AENT
Geoffrey Richards	Senior Managing Director Raymond James & Associates, Inc. Investment Bankers for the Debtors
Alec Haesler	Director Raymond James & Associates, Inc. Investment Bankers for the Debtors
Robert Gorin	Co-Chief Restructuring Officer for the Debtors

In addition to the foregoing witnesses, AENT reserves the right to call: (i) any person listed or called as a witness by any other party; (ii) any person for purposes of impeachment; and (iii) any person for purposes of rebuttal.

<sup>1</sup> The Debtors in these chapter 11 cases along with the last four digits of the Debtors’ federal tax identification numbers are: Diamond Comic Distributors, Inc. (3450); Comic Holdings, Inc. (7457); Comic Exporters, Inc. (7458); and Diamond Select Toys & Collectibles, LLC (6585). The Debtors’ mailing address is: 10150 York Road, Suite 300, Hunt Valley, Maryland 21030.

**EXHIBIT LIST**

AENT may introduce any of the following exhibits at the Hearing during their case in chief, rebuttal case, or for purposes of impeachment:

EX#	DESCRIPTION	OFFERED	OBJECTION	ADMITTED
A01	Transcripts of auction conducted on March 24-25, 2025			
A02	AENT Asset Purchase Agreement dated April 1, 2025, including prior versions of same			
A03	Order (I) Authorizing and Approving Bidding Procedures for the Sale of All or Substantially All of the Debtors' Assets, (II) Approving Bid Protections, (III) Scheduling an Auction and a Sale Hearing, (IV) Approving the Form and Manner of Notice Thereof, (V) Establishing Notice and Procedures of Assumption and Assignment of Certain Executory Contracts and Leases, and (VI) Granting Related Relief (Docket No. 136)			
A04	Notice of Designation of Successful Bidder and Back-Up Bidder (Docket No. 270)			
A05	Email dated April 1, 2025, 3:53 p.m., from Jeffrey C. Hampton to William L. Wilkins, et al.			
A06	AENT's Original Bid Submission			
A07	AENT's Subsequent Bid Submission			
A08	Declaration of Paul Navid in Support of Sale of Substantially All of the Debtors' Assets to Alliance Entertainment, LLC			
A09	Debtors' Notice of Revised Proposed Sale Orders (Docket No. 314)			
A10	Province LLC Value Comparison			

In addition to the foregoing documents, AENT reserves the right to use any document (i) introduced by any other party, whether as an evidence or used as a demonstrative; (ii) for demonstrative, impeachment or rebuttal purposes.

Dated: April 6, 2025

Respectfully submitted,

/s/ Jonathan A. Grasso  
Jonathan A. Grasso, 19278  
YVS Law, LLC  
185 Admiral Cochrane Drive, Suite 130  
Annapolis, Maryland 21401  
(443) 569-5972  
jgrasso@yvslaw.com

-and-

S. Jason Teele (Admitted Pro Hac Vice)  
Sills Cummis & Gross P.C.  
One Riverfront Plaza  
Newark, New Jersey 07102  
(973) 643-4779  
stele@sillscummis.com

*Counsel for Alliance Entertainment, LLC*

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on the 6th day of April 2025, notice of filing Alliance Entertainment, LLC's Amended Witness and Exhibit Lists was served by CM/ECF to those parties listed on the docket as being entitled to such electronic notices, which parties are identified on the attached service list.

/s/ Jonathan A. Grasso  
Jonathan A. Grasso

**The following parties received  
CM/ECF notice of the filing:**

Jan Berlage, Esquire  
(jberlage@ghslip.com)  
Counsel for Katherine Govier  
Gohn, Hankey & Berlage, LLP  
201 North Charles Street, Suite 2101  
Baltimore, Maryland 21201

Laura Skowronski Bouyea, Esquire  
(lsbouyea@venable.com)  
Counsel for AIREIT Olive Branch DC LLC  
Venable LLP  
750 East Pratt Street, Suite 900  
Baltimore, Maryland 21202

Richard L. Costella, Esquire  
(rcostella@tydings.com)  
Counsel for Creditors Committee  
Tydings & Rosenberg LLP  
One East Pratt Street, Suite 901  
Baltimore, Maryland 21202

Justin Philip Fasano, Esquire  
(jfasano@mhlawyers.com)  
Counsel for Dynamic Forces, Inc.  
McNamee Hosea, P.A.  
6404 Ivy Lane, Suite 820  
Greenbelt, Maryland 22070

Adam Fletcher, Esquire  
(afletcher@bakerlaw.com)  
Counsel for Image Comics, Inc.  
Baker & Hostetler LLP  
127 Public Square, Suite 2000  
Cleveland, Ohio 44114-1214

Christopher J. Giaimo, Esquire  
(christopher.giaimo@squirepb.com)  
Counsel for Blue Yonder, Inc.  
Squire Patton Boggs (US) LLP  
2550 M Street, NW  
Washington, D.C. 20037

Jeffrey C. Hampton I, Esquire  
(jeffrey.hampton@saul.com)  
Counsel for Debtors  
Saul Ewing LLP  
Centre Square West  
1500 Market Street, 38th Floor  
Philadelphia, Pennsylvania 19102

C. Kevin Kobbe, Esquire  
(kevin.kobbe@us.dlapiper.com)  
Counsel for Renegade Games, et al.  
DLA Piper LLP (US)  
650 South Exeter Street, Suite 1100  
Baltimore, Maryland 21202

Gary H. Leibowitz, Esquire  
(gleibowitz@coleschotz.com)  
Counsel for Bandai Namco Toys  
Cole Schotz P.C.  
1201 Wills Street, Suite 320  
Baltimore, Maryland 21231

Hugh M. Bernstein, Esquire  
(hugh.m.bernstein@usdoj.gov)  
Office of U.S. Trustee  
101 West Lombard Street, Suite 2625  
Baltimore, Maryland 21201

Thomas K. Bredar, Esquire  
(thomas.bredar@wilmerhale.com)  
Counsel for Disney and Marvel  
Wilmer Cutler Pickering Hale & Dorr LLP  
7 World Trade Center, 250 Greenwich St.  
New York, New York 10007

David W.T. Daniels, Esquire  
(ddaniels@perkinscoie.com)  
Counsel for The Pokemon Company  
Perkins Coie LLP  
700 13th St NW, Suite 600  
Washington, D.C. 20005

Ashley N. Fellona, Esquire  
(ashley.fellona@saul.com)  
Counsel for Debtors  
Saul Ewing LLP  
1001 Fleet Street, 9th Floor  
Baltimore, Maryland 21202-4359

Chelsea R. Frankel, Esquire  
(cfrankel@lowenstein.com)  
Counsel for Creditors Committee  
Lowenstein Sandler LLP  
1271 Avenue of the Americas  
New York, New York 10020

Jonathan A. Grasso, Esquire  
(jgrasso@yvslaw.com)  
Counsel for Alliance Entertainment, LLC  
YVS Law, LLC  
185 Admiral Cochrane Drive, Suite 130  
Annapolis, Maryland 21401

Adam H. Isenberg, Esquire  
(adam.isenberg@saul.com)  
Counsel for Debtors  
Saul Ewing LLP  
Centre Square West  
1500 Market Street, 38th Floor  
Philadelphia, Pennsylvania 19102

Eric George Korphage, Esquire  
(korphagee@whiteandwilliams.com)  
Counsel for Fright Rigs, Inc.  
White and Williams, LLP  
600 Washington Avenue, Suite 303  
Towson, Maryland 21204

Mark Minuti, Esquire  
(mark.minuti@saul.com)  
Counsel for Debtor  
Saul Ewing LLP  
1201 North Market Street, Suite 2300  
Wilmington, Delaware 19899

Daniel Jack Blum, Esquire  
(jack.blum@polsinelli.com)  
Counsel for Basic Fun, Inc.  
Polsinelli PC  
1401 I Street NW, Suite 800  
Washington, D.C. 20005

Andrew Brown, Esquire  
(abrown@klestadt.com)  
Counsel for NECA, LLC  
Klestadt Winters Jureller Southard &  
Stevens, LLP  
200 West 41st Street, 17th Floor  
New York, New York 10036-7203

Turner Falk, Esquire  
(turner.falk@saul.com)  
Counsel for Debtors  
Saul Ewing LLP  
1500 Market Street  
Center Square West, 38th Floor  
Philadelphia, Pennsylvania 19102

Gianfranco Finizio, Esquire  
(gfinizio@lowenstein.com)  
Counsel for Creditors Committee  
Lowenstein Sandler LLP  
1251 Avenue of the Americas  
New York, New York 10020

Stephen B. Gerald, Esquire  
(sgerald@tydings.com)  
Counsel for Creditors Committee  
Tydings & Rosenberg LLP  
200 Continental Drive, Suite 401  
Newark, Delaware 19713

Zvi Guttman, Esquire  
(zvi@zviguttman.com)  
Counsel for NECA, LLC  
The Law Offices of Zvi Guttman, P.A.  
P. O. Box 32308  
Baltimore, Maryland 21282

Toyja E. Kelley, Sr., Esquire  
(toyja.kelley@lockelord.com)  
Counsel for JPMorgan Chase Bank, N.A.  
Troutman Pepper Locke LLP  
701 8th Street N.W., Suite 500  
Washington, D.C. 20001

Jung Yong Lee, Esquire  
(jlee@tydings.com)  
Counsel for Creditors Committee  
Tydings & Rosenberg LLP  
One East Pratt Street, Suite 901  
Baltimore, Maryland 21202

Bruce S. Nathan, Esquire  
(bnathan@lowenstein.com)  
Counsel for Creditors Committee  
Lowenstein Sandler  
65 Livingston Avenue  
Roseland, New Jersey 07068

Michael Papandrea, Esquire  
(mpapandrea@lowenstein.com)  
Counsel for Creditors Committee  
Lowenstein Sandler  
One Lowenstein Drive  
Roseland, New Jersey 07068

Jordan Rosenfeld, Esquire  
(jordan.rosenfeld@saul.com)  
Counsel for Debtors  
Saul Ewing LLP  
1001 Fleet Street, 9th Floor  
Baltimore, Maryland 21202-4359

Dennis J. Shaffer, Esquire  
(dshaffer@tydings.com)  
Counsel for Creditors Committee  
Tydings & Rosenberg LLP  
One East Pratt Street, Suite 901  
Baltimore, Maryland 21202

Brent C. Strickland, Esquire  
(bstrickland@wtplaw.com)  
Counsel for Universal Distribution LLC  
Whiteford Taylor & Preston L.L.P.  
8830 Stanford Boulevard, Suite 400  
Columbia, Maryland 21045

Steven Gregory Polard, Esquire  
(steven.polard@ropers.com)  
Counsel for Bandai Namco Toys  
Ropers Majeski PC  
801 South Figueroa Street, Suite 2100  
Los Angeles, California 90017

Nikolaus F. Schandlbauer, Esquire  
(nick.schandlbauer@arlaw.com)  
Counsel for Action Figure Authority, Inc.  
Adams and Reese LLP  
20 F Street NW, Suite 500  
Washington, D.C. 20001

Indira Kavita Sharma, Esquire  
(indira.sharma@troutman.com)  
Counsel for JPMorgan Chase Bank, N.A.  
Troutman Pepper Locke LLP  
401 9th Street NW, Suite 1000  
Washington, D.C. 20004

Paige Noelle Topper, Esquire  
(paige.topper@saul.com)  
Counsel for Debtors  
Saul Ewing LLP  
1201 North Market Street, Suite 2300  
Wilmington, Delaware 19801

Scott Prince, Esquire  
(sprince@bakerlaw.com)  
Counsel for Image Comics, Inc.  
Baker & Hostetler LLP  
3900 Key Center  
127 Public Square  
Cleveland, Ohio 44114

Elizabeth Anne Scully, Esquire  
(escully@bakerlaw.com)  
Counsel for Image Comics, Inc.  
Baker & Hostetler LLP  
1050 Connecticut Ave, NW, Suite 1100  
Washington, D.C. 20036

Nicholas Smargiassi, Esquire  
(nicholas.smargiassi@saul.com)  
Counsel for Debtors  
Saul Ewing LLP  
1201 North Market Street, Suite 2300  
Wilmington, Delaware 19801

U.S. Trustee – Baltimore  
(ustpreion04.ba.ecf@usdoj.gov)  
101 West Lombard Street, Suite 2625  
Baltimore, Maryland 21201