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Cover Letter to Clerk

United States Bankruptcy Court
District of Maryland
101 W. Lombard Street, Courtroom 9-D
Baltimore, MD 21201

April 4, 2025

Re: In re: Diamond Comic Distributors, Inc., et al., Case No. 25-10308 (DER)
Skyrush Marketing Inc. – Objection to Sale of CGA Asset (Lot A)

To the Clerk of the Court:

Please find enclosed for filing in the above-captioned matter the following documents on behalf of Skyrush Marketing Inc., a qualified bidder who submitted the highest bid for Lot A (Collectible Grading Authority – CGA) during the March 24, 2025 auction:

1. Limited Objection to Proposed Sale of CGA Asset as Part of Lot D
2. Certificate of Service

This filing is submitted on a pro se basis and in advance of the continued sale hearing scheduled for April 7, 2025, at 10:00 a.m. ET. The undersigned does not currently plan to appear but requests the Court take this objection into consideration.

Respectfully submitted,

Andrew Aiello



President, Skyrush Marketing Inc.
80 Orville Dr.
Bohemia, NY 11716
andrew@skyrushmarketing.com
631-871-9332

Limited Objection to Sale – Skyrush Marketing Inc.

Skyrush Marketing Inc., by and through its President, Andrew Aiello, respectfully submits this limited objection to the proposed sale of Collectible Grading Authority ("CGA") assets as part of the broader Lot D transaction involving all Diamond Comic Distributors, Inc. assets.

Background:

- Skyrush Marketing submitted a fully qualified bid and APA to purchase Lot A (CGA) during the March 24, 2025 auction process.
- Skyrush was declared the highest bidder for Lot A, with a bid of \$1.65 million.
- Despite this, CGA was grouped into the sale to Alliance Entertainment (Lot D) without transparency or an opportunity for Skyrush to counter, even though Skyrush was led to believe its bid would be evaluated in comparison.

Objection:

- The sale process did not afford Skyrush a fair opportunity to compete for CGA against the Lot D bidder.
- The asset value of CGA in the Lot D transaction was not disclosed, preventing a transparent comparison of benefit to the estate.
- Skyrush believes its offer may have provided greater net value to the estate for CGA, and was prepared to negotiate further had a fair process been followed.

Relief Requested:

- That the Court consider this limited objection and evaluate whether the sale of CGA as part of Lot D was conducted in a manner consistent with fair auction procedures.
- That Skyrush's concerns be entered into the record prior to any final order approving the Lot D sale.

Dated: April 4, 2025

Respectfully submitted,



Andrew Aiello
President, Skyrush Marketing Inc.

Certificate of Service

I hereby certify that on March 26, 2025, a true and correct copy of the Limited Objection to Proposed Sale of CGA Asset and Cover Letter was served via electronic mail upon the following parties:

- Jeffrey C. Hampton, Esq. (jeffrey.hampton@saul.com)
- Adam H. Isenberg, Esq. (adam.isenberg@saul.com)
- Paige N. Topper, Esq. (paige.topper@saul.com)
- Jonathan W. Young, Esq. (jonathan.young@troutman.com)
- David Ruediger, Esq. (david.ruediger@troutman.com)
- Gerard R. Vetter (gerard.r.vetter@usdoj.gov)
- Bruce S. Nathan, Esq. (bnathan@lowenstein.com)
- Gianfranco Finizio, Esq. (gfinizio@lowenstein.com)
- Stephen B. Gerald, Esq. (sgerald@tydings.com)
- Dennis J. Shaffer, Esq. (dshaffer@tydings.com)

Signed,

A handwritten signature in black ink, appearing to read "Andrew Aiello", written over a horizontal line.

Andrew Aiello
President, Skyrush Marketing Inc.