

IN THE CIRCUIT COURT OF THE STATE OF OREGON
FOR THE COUNTY OF LANE

In re Judicial Dissolution of,
Zadeh Kicks LLC dba Zadeh Kicks
the Petitioner.

Case No. 22CV16510

DECLARATION OF DAVID P.
STAPLETON IN SUPPORT OF
RECEIVER'S MOTION FOR ORDER
APPROVING LIQUIDATION PLANS

I, David P. Stapleton, declare and state:

1. I am the court-appointed receiver in this case. I make this declaration in support of Receiver's Motion for Order Approving Liquidation Plans. I have personal knowledge of the facts stated in my declaration, and I am competent to testify regarding them.

2. On May 20, 2022, this Court entered an order appointing me as the receiver for Zadeh Kicks LLC dba Zadeh Kick ("Petitioner"). I immediately took possession of the Receivership Estate and met with Malekzadeh and his counsel at the Zadeh Kicks offices to discuss the takeover of the Receivership Estate and my role.

3. The vast majority of the physical assets of the Receivership Estate, disregarding cash, consists of brand-new sneakers, in boxes, with tags, that were acquired from a variety of other sneaker resellers, which totals approximately 60,000 pairs of shoes.

4. I have also taken possession of various categories of items that were represented to be Malekzadeh's personal property, including approximately 1,100 pairs of sneakers (both new and used) and various other collectibles.

5. I am proposing a sales process using multiple channels including: (1) Direct to consumer sales; (2) Wholesale sales to pre-qualified bulk buyers; and (3) Sales to consignment

1 outlets and independent retailers. I believe this three-pronged sales approach will provide the
2 flexibility to test the market through each channel and then to focus on the most successful
3 channels or to modify the products that we are selling through each channel.

4 6. Various experts have reviewed the inventory and have provided positive feedback
5 on the mix, value and overall quality of the collection. The general mix of the inventory includes
6 less than 10% of the total shoes that are high-end, collectible shoes that, with the remainder having
7 average or above average value that is suitable for sales through online marketplaces such as Ebay.

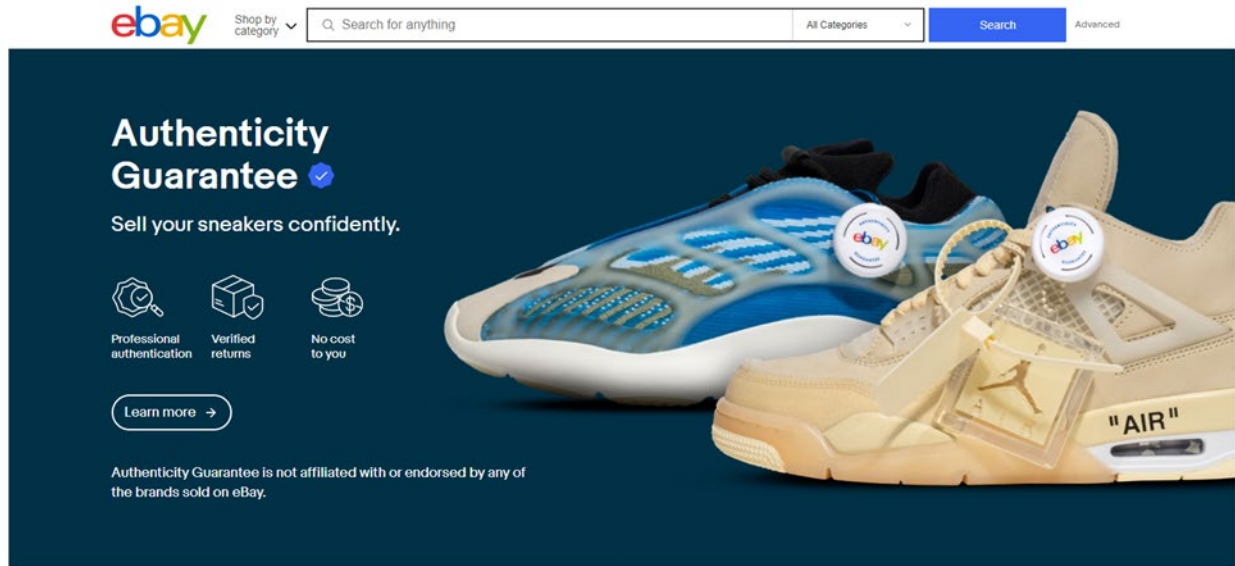
8 7. Since my appointment, it is my understanding that the sneaker resale market has
9 been negatively impacted by decreased consumer spending consistent with other categories of
10 consumer goods. In consideration of this trend, I am seeking approval of this motion in an
11 expedited fashion so as to minimize impact of further decline of consumer spending habits and to
12 take advantage of the holiday selling season that is about to begin.

13 8. Over the course of the last two months, I met with various parties in search of
14 partners to assist with maximizing the sales prices for the Zadeh Kicks sneaker inventory and
15 Malekzadeh's personal sneaker inventory and other collectibles. These groups consisted of
16 liquidators, sneaker resellers, online direct-to-consumer platforms selling luxury goods and other
17 e-commerce marketplaces. They included Poshmark, Ebay, Onyx Asset Advisors, Tiger Group, a
18 prominent sneaker event company and others. I have also consulted regularly with the former
19 Zadeh employees I have retained based on their legacy knowledge and industry expertise. These
20 employees have also served as a reliable resource regarding the Zadeh inventory and its historical
21 inventory management, marketplace transaction, order fulfilment and shipping processes.

22 9. In addition to the above channels, I intend to contact third party potential purchasers
23 who have expressed interest in the inventory.

24 10. One key consideration for the sale process is authentication of the sneakers in the
25 Zadeh inventory. I have a high degree of confidence in the authenticity of the sneaker inventory
26 based on multiple inspections of the inventory by experts and law enforcement agencies. I intend

1 to use Ebay as one of the primary channels at the outset of the liquidation plan, in part because of
2 the additional layer of authentication provided by Ebay's Authenticity Guarantee (pictured below).



13 11. Following my extensive research and analysis, I believe this liquidation process
14 will take approximately 8-12 months to complete.

15 12. My proposed liquidation will consist of sales to buyers through the following three
16 channels (the “3-Channel Hybrid” strategy):

17 a. **Direct To Consumer Online Sales** – sales to end consumers principally
18 using Ebay.com and potentially also selling through stockx.com, goat.com, poshmark.com, and
19 sales through livestream shopping & entertainment platforms offering exclusive “one-time only”
20 collections and through live exclusive events.

21 In addition, there is a unique opportunity to begin selling soon to take advantage of the
22 upcoming holiday season. It is my understanding that Ebay has the infrastructure and resources to
23 assist in listing, advertising, and handling payment processing and authentication of the sneakers.
24 It is also my understanding that Ebay is one of the largest online sellers of sneakers in the United
25 States.

1 I can structure the online platforms' "storefronts" to require that all sales are final. Ebay,
2 specifically, has a dedicated, internal authentication team and facilities where each pair of shoes
3 pass through before moving on to the end consumer.

4 Ebay is offering to provide me with favorable financial terms and preferred services not
5 available to most other sellers. Ebay's proposed fee for listing, shipping and payment processing
6 is approximately 8% of gross sales. I am working to negotiate better terms, which may include a
7 lower fee or inclusion of additional services and promotional benefits. By comparison, the fee for
8 most other platforms begins at around 8-10% for the sale commission for sellers in good standing
9 but has an additional payment processing fee of approximately 3%, for a total of approximately
10 11-13%¹. Ebay would not charge a payment processing fee, nor does it charge any fees for
11 shipping, on top of the 8%. I believe the 8% fee is reasonable given the services provided by Ebay
12 and the comparison to fees offered by other platforms.

13 Ebay will also allow me to obtain a market price, not a wholesale price, with an 8% fee.
14 Based on discussions with industry experts, I believe the discount to sell to a wholesaler could
15 range between 20-30 %. If I determine the pace of sales or the prices achieved from the online
16 marketplace platforms are not as expected, I may choose to pivot to a wholesale buyer where I
17 believe the offer received and the benefit of moving a larger volume of shoes at once is favorable
18 compared to what will sell via the market value from the online marketplaces.

19 The legacy Zadeh team, which currently includes three former employees of Zadeh, is also
20 still intact and has significant experience in fulfillment for online orders. I can manage and
21 augment this team when appropriate to manage the fulfillment side of the online sales platform.

22
23
24 ¹ The standard fees for selling on GOAT.com are base commission fees of 9.5% of sale price, plus
25 a 2.9% payment processing fee for a total of 12.4%. Commission fees can increased based on
26 number of seller cancellations and verification issues. The standard fees for selling on StockX.com
are base commission fees of between 8-10% of sale price (depending on seller sales volume), plus
a 3.0% payment processing fee for a range of 11-13%. Both platforms also have minimum seller
fees based on region.

1 I intend to establish benchmark prices for each pair of sneakers based on recent and
2 available comparable sales data provided by Ebay and may need to adjust these benchmark prices
3 from time to time based on changes in the market. I will also be able to monitor real-time data
4 provided by Ebay throughout the process to gauge current market prices / average selling prices
5 for each sneaker, which will allow me to pivot sales and pricing strategy, if necessary. I will also
6 submit monthly reports to the court, wherein I can provide updates on progress, any changes in
7 valuation expectations, etc.

8 b. **Wholesale** – Sales to pre-qualified buyers in quantities of greater than 100
9 sneakers per order. I have received a number of inquiries from potential bulk buyers interested in
10 purchasing some or all of the Zadeh inventory. If I determine that a wholesale bulk sale is
11 competitive with what I believe can be achieved through several sales within the other channels,
12 I intend to explore this option.

13 c. **Consignment** - Sales at consignment stores will likely be at a slower pace
14 than online marketplace options and would also require additional logistics, shipping and other
15 variables, but may be appropriate for a limited amount of the sneaker inventory.

16 13. I have completed a draft budget that includes costs for on-site staff, rent for the
17 facilities, supplies and other operating expenses that would exist in all of the above-listed
18 scenarios. Each of the above-noted channels will have a unique cost structure and budget,
19 depending on costs specific to those efforts. For instance, retail sales and / or wholesale
20 transactions will have warehouse labor attributed to preparing items for shipment. Consignment
21 sales will not have as much labor attributed to labor in the warehouse after initial preparation of
22 lots of sneakers, but may have shipping costs to consignee and a fee paid upon sale at consignee.
23 As sales get underway and the inventory of sneakers begins to reduce, I will review right-sizing of
24 labor, consolidating inventories and other cost-saving measures.

14. As detailed herein, I request approval to utilize the entire 3-Channel Hybrid Strategy to create the greatest velocity and maximize sales revenue with the Court's authorization to use my own discretion to determine how many shoes should go through each channel.

15. I prepared a budget for the receivership estate that aligns with my proposed sale strategy and liquidation plan, as well two comparative budgets to provide a representation of the projected results using two other strategies. Attached as **Exhibits A, B, and C** are three draft budgets² for the court's review (A) the 3-Channel Hybrid strategy; (B) a Traditional Liquidator / Auctioneer strategy; and (C) a Bulk Sale strategy, respectively. I believe that the 3-Channel Hybrid strategy will result in a greater recovery for the receivership estate than Traditional Liquidator / Auctioneer strategy or the Bulk Sale strategy, summarized as follows:

Scenario #1 - 3-CHANNEL HYBRID

	Low	High
Gross Sales	\$ 8,425,000	\$ 10,110,000
Costs of Sale & OH/Other Disbursements	(1,796,456)	(2,102,947)
Net Cash Flow	\$ 6,628,544	\$ 8,007,053

Scenario #2 - TRADITIONAL LIQUIDATOR / AUCTIONEER

	Low	High
Gross Sales	\$ 7,500,000	\$ 9,000,000
Costs of Sale & OH/Other Disbursements	(1,542,956)	(1,789,956)
Net Cash Flow	5,957,044	7,210,044
VARIANCE TO 3-CHANNEL HYBRID	\$ (671,500)	\$ (797,009)

² Please note the cash flow in the attached budgets do not include cash on hand of the receivership estate and do not include fees / expenses to pursue or defend other litigation associated with the receivership estate.

Scenario #3 - BULK SALE

	Low	High
Gross Sales	\$ 6,000,000	\$ 7,200,000
Costs of Sale & OH/Other Disbursements	(603,315)	(687,315)
Net Cash Flow	5,396,685	6,512,685
VARIANCE TO 3-CHANNEL HYBRID	\$ (1,231,859)	\$ (1,494,368)

16. The summaries above (which are also included at the top right corner of each respective budget) capture portions of these presented budgets. There are various nuances / differences within the various budgets to most appropriately reflect the perceived average sales prices within each model, the costs of sale, fulfilment labor and other expenses like shipping / logistics.

17. Within the 3-Channel Hybrid budget, there are three subsections to highlight the various channels: (1) Online Marketplace / Platforms; (2) Wholesale; and (3) Events/Consignment. For instance, the 3-Channel model derives a gross sales value which consists of a blend of an average sale price per sneaker based on the assumptions of the prices achieved via the different channels. The 3-Channel Hybrid also includes a blend of various costs including fees / commissions, labor and freight.

18. The Traditional Liquidator / Auctioneer model factors in an average sale price per sneaker at a wholesale price, which leaves open the market value / retail pricing a seller can achieve from the online platform or livestream / live events or consignment options. While I believe the administrative costs will be lower in the Traditional Liquidator / Auctioneer sale, the lower wholesale pricing, fees and the labor and marketing costs would outweigh this.

19. The Bulk Sale strategy presents an even lower average sale price per sneaker based on the leverage from a bulk buyer who will need to factor in various costs including warehouse space, transportation costs and margin for its own resale of the sneakers. I will continue to entertain

1 bulk offers, but for these reasons I have estimated that the bulk sale price will be substantially
2 below what I believe can be achieved through the online marketplace and wholesale channels. The
3 Bulk Sale model shows a shorter time-frame to close a sale and therefore a short runway on costs,
4 however these reduced costs do not offset the lower sales price to sell in bulk.

5 20. I seek approval of this liquidation strategy on an expedited basis to maximize the
6 holiday selling season, which will commence prior to the Thanksgiving Holiday.

7 **I HEREBY DECLARE THAT THE ABOVE STATEMENT IS TRUE TO THE**
8 **BEST OF MY KNOWLEDGE AND BELIEF, AND THAT I UNDERSTAND IT IS MADE**
9 **FOR USE AS EVIDENCE IN COURT AND IS SUBJECT TO PENALTY FOR PERJURY.**

10 DATED this 4th day of November, 2022.

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13 David P. Stapleton
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CERTIFICATE OF SERVICE

I hereby certify that I served the foregoing DECLARATION OF DAVID P. STAPLETON
IN SUPPORT OF MOTION FOR ORDER APPROVING LIQUIDATION PLANS on the parties
listed below by the method(s) indicated and on the attached Special Notice List via email on the
date set forth below:

Joseph M. Mabe
Keith A. Pitt
Rebecca J. Ok
Slinde Nelson
425 NW 10th Avenue, Suite 200
Portland, OR 97209
joe@slindenelson.com
keith@slindenelson.com
rebecca@slindenelson.com

- ☐ First class mail
- ☒ Email
- ☐ Hand delivery
- ☐ Facsimile
- ☐ Electronic service at the party's email
address as recorded on the date of
service in the court's eFiling system

Attorneys for Petitioner

Douglas Pahl
Perkins Coie LLP
1120 NW Couch, 10th Floor
Portland, OR 97209
dpahl@perkinscoie.com

- ☐ First class mail
- ☒ Email
- ☐ Hand delivery
- ☐ Facsimile
- ☒ Electronic service at the party's email
address as recorded on the date of
service in the court's eFiling system

Attorneys for TXOR Holdings Ltd.

Melissa J. Bushnick
Lindsay Hart LLP
1300 SW Fifth Avenue, Suite 3400
Portland, OR 97201-5640
mbushnick@lindsayhart.com

- ☐ First class mail
- ☒ Email
- ☐ Hand delivery
- ☐ Facsimile
- ☒ Electronic service at the party's email
address as recorded on the date of service
in the court's eFiling system

Attorneys for Lead Bank

Braden Perry
Benjamin L. Tompkins
Kennyhertz Perry
2000 Shawnee Mission Pkwy, Suite 210
Mission Woods, KS 66205
braden@kennyhertzperry.com
ben@kennyhertzperry.com

- ☐ First class mail
- ☒ Email
- ☐ Hand delivery
- ☐ Facsimile
- ☐ Electronic service at the party's email
address as recorded on the date of
service in the court's eFiling system

Attorneys for Lead Bank

Brandy Sargent
K & L Gates, LLP
One SW Columbia Street, Suite 1900
Portland, OR 97204
brandy.sargent@klgates.com

*Attorneys for Matthew Crawford and
Justin Crawford*

Daniel C. Peterson
Cosgrave Vergeer Kester LLP
900 SW Fifth Avenue, 24th Floor
Portland, OR 97204
dpeterson@cosgravelaw.com

Attorneys for Nextwave Funding

Garrett S. Ledgerwood
Miller Nash LLP
111 SW 5th Avenue, Suite 3400
Portland, OR 97204
garrett.ledgerwood@millernash.com

*Attorneys for American Express
National Bank*

Darryl S. Laddin
Frank N. White
Arnall Golden Gregory LLP
171 17th St. NW, Suite 2100
Atlanta, GA 30363
darryl.laddin@agg.com
frank.white@agg.com

*Attorneys for American Express
National Bank*

Clifford S. Davidson
Raminta Rudys
Snell & Wilmer LLP
1455 SW Broadway, Suite 1750
Portland, OR 97201
csdavidson@swlaw.com
rrudys@swlaw.com

Attorneys for PayPal, Inc.

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☒ Electronic service at the party's email
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Kelly A. Cornish
Elizabeth Sacksteder
Paul, Weiss, Rifkind, Wharton &
Garrison LLP
1285 Avenue of the Americas
New York, NY 10019-6064
kcornish@paulweiss.com
esacksteder@paulweiss.com

Attorneys for PayPal, Inc.

S. Ward Greene
Farleigh Wada Witt
121 SW Morrison Street, Suite 600
Portland, OR 97204
wgreene@fwwlaw.com

*Attorneys for Creditors Only The
Authentic LLC and No Contest LLC*

DATED this 4th day of November, 2022.

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s/ Daniel P. Larsen
Daniel P. Larsen, OSB No. 943645



SCENARIO #1 - 3-CHANNEL HYBRID

DRAFT

ZADEH KICKS
12 Month Cash Flow Forecast - PRELIMINARY, SUBJECT TO ADJUSTMENT

Scenario #1 Assumptions:	
Online Marketplace/ Platform Sales at:	\$150.00 per pair
Wholesale Sales at:	\$125.00 per pair
Consignment Sales at:	\$150.00 per pair

Scenario #1 Assumptions:		Low	High
Gross Sales	\$	8,425,000	\$ 10,110,000
Costs of Sale & OH/Other			
Disbursements		(1,796,456)	(2,102,947)
Net Cash Flow	\$	6,628,544	\$ 8,007,053

Monthly Cash Flow													Total - Low	Total - High		
Month #	1	2	3	4	5	6	7	8	9	10	11	12				
Month	Nov. 2022	Dec. 2022	Jan. 2023	Feb. 2023	Mar. 2023	Apr. 2023	May 2023	Jun. 2023	Jul. 2023	Aug. 2023	Sept. 2023	Oct. 2023				
Channel 1 - Online Marketplace / Platform (Retail)													37%			
Sales - Retail N1	225,000	225,000	225,000	225,000	225,000	337,500	337,500	337,500	337,500	337,500	337,500	150,000			3,300,000	3,960,000
Labor N2	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)			(120,000)	(120,000)
Fee - 8%	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(27,000)	(27,000)	(27,000)	(27,000)	(27,000)	(27,000)	(12,000)			(264,000)	(316,800)
Freight/Other	-	-	-	-	-	-	-	-	-	-	-	-			-	-
Net Retail Sales	197,000	197,000	197,000	197,000	197,000	300,500	300,500	300,500	300,500	300,500	300,500	128,000	2,916,000	3,523,200		
# of Sneakers Sold	1,500	1,500	1,500	1,500	1,500	2,250	2,250	2,250	2,250	2,250	2,250	1,000	22,000			
Channel 2 - Wholesale													38%			
Sales - Wholesale N3			500,000		750,000		875,000		375,000		375,000				2,875,000	3,450,000
Labor N2	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)			(60,000)	(60,000)
Fee	-	-	-	-	-	-	-	-	-	-	-	-			-	-
Freight/Other	-	-	-	-	-	-	-	-	-	-	-	-			-	-
Net Wholesale Sales	(5,000)	(5,000)	495,000	(5,000)	745,000	(5,000)	870,000	(5,000)	370,000	(5,000)	370,000	(5,000)	2,815,000	3,390,000		
# of Sneakers Sold			4,000		6,000		7,000		3,000		3,000		23,000			
Channel 3 - Consignment (Retail)													25%			
Sales - Consignment N1			225,000	225,000	225,000	300,000	300,000	225,000	150,000	337,500	262,500	-			2,250,000	2,700,000
Labor N2	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)			(60,000)	(60,000)
Expenses - Consignment Fee - 15% of Sales	-	-	(33,750)	(33,750)	(33,750)	(45,000)	(45,000)	(33,750)	(22,500)	(50,625)	(39,375)	-			(337,500)	(405,000)
Freight/Other (Shipping) N4	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)			(15,000)	(18,000)
Net Consignment Sales	(6,250)	(6,250)	185,000	185,000	185,000	248,750	248,750	185,000	121,250	280,625	216,875	(6,250)	1,837,500	2,217,000		
# of Sneakers Sold			1,500	1,500	1,500	2,000	2,000	1,500	1,000	2,250	1,750		15,000			
Total Gross Sales	225,000	225,000	950,000	450,000	1,200,000	637,500	1,512,500	562,500	862,500	675,000	975,000	150,000	8,425,000	10,110,000		
Total Sales Expense	(39,250)	(39,250)	(73,000)	(73,000)	(73,000)	(93,250)	(93,250)	(82,000)	(70,750)	(98,875)	(87,625)	(33,250)	(856,500)	(979,800)		
Total - Net Sales	185,750	185,750	877,000	377,000	1,127,000	544,250	1,419,250	480,500	791,750	576,125	887,375	116,750	7,568,500	9,130,200		
Total # of Sneakers Sold	1,500	1,500	7,000	3,000	9,000	4,250	11,250	3,750	6,250	4,500	7,000	1,000	60,000			
General Overhead/Operating Disbursements													A			
Payroll Taxes - 10% of Payroll Expense	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)			(24,000)	(24,000)
Facility Lease	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)			(115,956)	(139,147)
Security Services	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)			(60,000)	(72,000)
Contingency	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)			(120,000)	(144,000)
Total Operating Disbursements	(26,663)	(26,663)	(26,663)	(26,663)	(26,663)	(26,663)	(26,663)	(26,663)	(26,663)	(26,663)	(26,663)	(26,663)	(319,956)	(379,147)		
Other Disbursements													B			
Receiver's Fees	(50,000)	(50,000)	(40,000)	(40,000)	(30,000)	(30,000)	(30,000)	(30,000)	(25,000)	(25,000)	(25,000)	(25,000)			(400,000)	(480,000)
Receiver's Counsel Fees	(35,000)	(35,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)			(220,000)	(264,000)
Total Other Disbursements	(85,000)	(85,000)	(55,000)	(55,000)	(45,000)	(45,000)	(45,000)	(45,000)	(40,000)	(40,000)	(40,000)	(40,000)	(620,000)	(744,000)		
Total Operating & Other Disbursements	(111,663)	(111,663)	(81,663)	(81,663)	(71,663)	(71,663)	(71,663)	(71,663)	(66,663)	(66,663)	(66,663)	(66,663)	(939,956)	(1,123,147)		
Net Cash Flow	74,087	74,087	795,337	295,337	1,055,337	472,587	1,347,587	408,837	725,087	509,462	820,712	50,087	6,628,544	8,007,053		
													E (A + D)			

Notes

N1: The Receiver estimates Retail sales of 50 shoes per day, multiplied by an average price of \$150.00 per pair (50 pairs per day * 30 days per month * \$150.00 = \$225,000) through March 2023. Beginning April 2023, the Receiver estimates 75 pairs of shoes sold per day (75 pairs per day * 30 days * \$150.00 = \$337,500) with the remaining shoes sold in October 2023. The Receiver estimates consignment sales to follow a similar trend as shown herein.

N2: Current payroll is approximately \$20k per month. We estimate payroll costs to remain consistent through a 3-channel approach and Receiver plans to leverage employees at the online marketplaces/platforms and consignment facilities to manage these costs.

N3: The Receiver is estimating wholesale sales beginning in January 2023 at an average price of \$125.00 per pair with the highest sales in spring 2023 as traction is gained with wholesalers.

N4: Per discussions with industry experts familiar with freight forwarding, logistics and transportation rates, the Receiver determined an estimate of \$10,000 of transportation fees for 10,000 pairs of shoes. As we are assuming 15,000 pairs of shoes sold via consignment in the next 12 months, we will multiply \$10,000 * 1.5 or (15,000/10,000) = \$15,000 for the year. For simplicity, we will spread the \$15,000 evenly over 12 months, or \$15,000/12 = \$1,250 per month.



SCENARIO #2 - TRADITIONAL LIQUIDATOR/AUCTIONEER

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Scenario #2 Assumptions:	
Sales at:	\$125.00 per pair
Auctioneer Labor Expenses: \$120,000	
Auctioneer - Marketing Expenses: \$80,000	

Scenario #2 Summary:	Low	High
Gross Sales	\$ 7,500,000	\$ 9,000,000
Costs of Sale & OH/Other		
Disbursements	(1,542,956)	(1,789,956)
Net Cash Flow	5,957,044	7,210,044
VARIANCE TO 3-CHANNEL HYBRID	\$ (671,500)	\$ (797,009)

ZADEH KICKS

12 Month Cash Flow Forecast - PRELIMINARY, SUBJECT TO ADJUSTMENT

Monthly Cash Flow														N3
Month #	1	2	3	4	5	6	7	8	9	10	11	12		
Month	Nov. 2022	Dec. 2022	Jan. 2023	Feb. 2023	Mar. 2023	Apr. 2023	May 2023	Jun. 2023	Jul. 2023	Aug. 2023	Sept. 2023	Oct. 2023	Total - Low	Total - High
Liquidator/Auctioneer Sales N1	-	625,000	625,000	625,000	937,500	1,250,000	1,250,000	1,250,000	500,000	250,000	125,000	62,500	7,500,000	9,000,000
Liquidator/Auctioneer - Labor	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(120,000)	(144,000)
Liquidator/Auctioneer - Commission of 5%	-	(31,250)	(31,250)	(31,250)	(46,875)	(62,500)	(62,500)	(62,500)	(25,000)	(12,500)	(6,250)	(3,125)	(375,000)	(450,000)
Liquidator/Auctioneer - Marketing	(6,667)	(6,667)	(6,667)	(6,667)	(6,667)	(6,667)	(6,667)	(6,667)	(6,667)	(6,667)	(6,667)	(6,667)	(80,000)	(96,000)
Labor N2	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(120,000)	(120,000)
Total - Net Sales	(26,667)	567,083	567,083	567,083	863,958	1,160,833	1,160,833	1,160,833	448,333	210,833	92,083	32,708	6,805,000	8,190,000
Total # of Sneakers Sold		5,000	5,000	5,000	7,500	10,000	10,000	10,000	4,000	2,000	1,000	500	60,000	60,000
General Overhead/Operating Disbursements														
Payroll Taxes - 10% of Payroll Expense	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(12,000)	(12,000)
Facility Lease	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(115,956)	(115,956)
Security Services	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(60,000)	(60,000)
Contingency	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(120,000)	(144,000)
Total Operating Disbursements	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(307,956)	(331,956)
Other Disbursements														
Receiver's Fees	(35,000)	(35,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(320,000)	(384,000)
Receiver's Counsel Fees	(35,000)	(35,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(220,000)	(264,000)
Total Other Disbursements	(70,000)	(70,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(540,000)	(648,000)
Total Operating & Other Disbursements	(95,663)	(95,663)	(65,663)	(65,663)	(65,663)	(65,663)	(65,663)	(65,663)	(65,663)	(65,663)	(65,663)	(65,663)	(847,956)	(979,956)
Net Cash Flow	(122,330)	471,420	501,420	501,420	798,295	1,095,170	1,095,170	1,095,170	382,670	145,170	26,420	(32,955)	5,957,044	7,210,044

Notes

N1: The Receiver estimates increased volume of Sales from March to June 2023 as traction develops with wholesale buyers and/or promotion of specifically targeted events (auctions).

N2: Current payroll is approximately \$20k per month. The Receiver estimates that approximately half of current labor would be required to facilitate a sale via a traditional liquidator/auctioneer, or \$10k per month.

N3: The Receiver estimates the high range of sales and related costs at 20% higher than the low-range, with the exception of labor costs and payroll taxes for the Zadeh warehouse. These costs, in addition to lease and security costs, are held constant regardless of the selling price per pair of shoes, as they are not variable in nature.



SCENARIO #3 - **BULK SALE**

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ZADEH KICKS
12 Month Cash Flow Forecast - **PRELIMINARY, SUBJECT TO ADJUSTMENT**

Scenario #3 Assumptions:		
Sales at:	\$100.00	per pair
Gross Sales \$6.00MM		
No Selling Expenses associated with sale		
Sale(s) completed by end of March 2023		

Scenario #3 Assumptions:	Low	High
Gross Sales	\$ 6,000,000	\$ 7,200,000
Costs of Sale & OH/Other		
Disbursements	(603,315)	(687,315)
Net Cash Flow	5,396,685	6,512,685
VARIANCE TO 3-CHANNEL HYBRID	\$ (1,231,859)	\$ (1,494,368)

Monthly Cash Flow													Total - Low	Total - High
Month #	1	2	3	4	5	6	7	8	9	10	11	12		
Month	Nov. 2022	Dec. 2022	Jan. 2023	Feb. 2023	Mar. 2023	Apr. 2023	May 2023	Jun. 2023	Jul. 2023	Aug. 2023	Sept. 2023	Oct. 2023		
Bulk Sales N1	-	-	-	3,000,000	3,000,000								6,000,000	7,200,000
Labor N2	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)								(100,000)	(100,000)
Total - Net Sales	(20,000)	(20,000)	(20,000)	2,980,000	2,980,000	-	-	-	-	-	-	-	5,900,000	7,100,000
Total # of Sneakers Sold	-	-	-	30,000	30,000			-	-	-	-	-	60,000	60,000
General Overhead/Operating Disbursements														
Payroll Taxes - 10% of Payroll Expense	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)								(10,000)	(10,000)
Facility Lease	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)								(48,315)	(48,315)
Security Services	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)								(25,000)	(25,000)
Contingency	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)								(50,000)	(60,000)
Total Operating Disbursements	(26,663)	(26,663)	(26,663)	(26,663)	(26,663)	-	-	-	-	-	-	-	(133,315)	(143,315)
Other Disbursements														
Receiver's Fees	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)								(225,000)	(270,000)
Receiver's Counsel Fees	(35,000)	(35,000)	(25,000)	(25,000)	(25,000)								(145,000)	(174,000)
Total Other Disbursements	(80,000)	(80,000)	(70,000)	(70,000)	(70,000)	-	-	-	-	-	-	-	(370,000)	(444,000)
Total Operating & Other Disbursements	(106,663)	(106,663)	(96,663)	(96,663)	(96,663)	-	-	-	-	-	-	-	(503,315)	(587,315)
Net Cash Flow	(126,663)	(126,663)	(116,663)	2,883,337	2,883,337	-	-	-	-	-	-	-	5,396,685	6,512,685

Notes

N1: For purposes of this budget, the Receiver estimates a bulk sale to occur in Q1 2023. This is subject to change based on interest and negotiations if this method materialized.

N2: Current payroll is approximately \$20k per month. Given the quick timeline assumed herein to close on a bifurcated bulk sale in Q1 2023, the Receiver estimates that sustaining current labor levels will be required and accordingly estimates \$20k per month through the close of the sale.

N3: The Receiver estimates the high range of sales and related costs at 20% higher than the low-range, with the exception of labor costs and payroll taxes for the Zadeh warehouse. These costs, in addition to lease and security costs, are held constant regardless of the selling price per pair of shoes, as they are not variable in nature.

123tapster@gmail.com	Nabil Hashem	12grandk@gmail.com	
15559688096@163.com	Luo	17filo17@gmail.com	Marson Filippo
2010j3sus@gmail.com	Jesus Alvarez	24martian@gmail.com	Mar S
317859kicks@gmail.com	David Carroll	382849500@qq.com	
568622279@qq.com	Wuxiuquan	609038891@qq.com	
911260375@qq.com		a.delgado14@yahoo.com	Alfonso Delgado
aalisub@gmail.com	Ahad Subzwari	aanup91@gmail.com	Aahana Patel
aaron.nichols88@gmail.com	Aaron Nichols	abarcherenterprises@gmail.com	Andre Archer
abedcameron@gmail.com	Cameron Abed	abhas2695@gmail.com	Abhas Singh
abiudgarciabev@gmail.com	Abiud Garcia	abrunamarcos1@gmail.com	Marcos Abruna
acetrainer77@hotmail.com	Suraj Singh	aclarke089@gmail.com	Amanda Clarke
acor07@hotmail.com	Aaron Cortez	adam.teclezghi@yahoo.com	Adam Teclezghi
adamgaytan7@yahoo.com	Adam Gaytan	adamwhitmire@gmail.com	Adam Whitmire
adamwinkleman@gmail.com	Adam Winkleman	adhamilton@mix.wvu.edu	Hamilton Andrew
admin@pingproxies.com	Timur Gok	admin@solemeet.co.uk	Sameet Brar
adrielcheong@gmail.com	Adriel Origliasso	ady2glude707@hotmail.com	Adler Abrigo
afang03@hotmail.com	Andy Fang	afto@outlook.com	James Afto
agordon@lawandsteinllp.com	Allison C. Gordon, Esq.	ahxiongg@gmail.com	Lau Lee Xiong
aidanssneakershop@gmail.com		airkofa54@msn.com	Cando Gaytan Jr.
ajmaster82@gmail.com	Anthony Ragone	alanjcheng@gmail.com	Alan Cheng
alex.almonte707@gmail.com	Alex Almonte	alexanderhmadrigal@icloud.com	Alexander Madrigal
alexandermurga@gmail.com	Alexander Murga	alexi.sommerville@gmail.com	Alexi Sommerville
alexis.lowitzki@gmail.com	Lex Lowitzki	alexkicks420@gmail.com	Alejandro Flores
algd1997@gmail.com	Andrew Dillon	alimaksoud2@protonmail.com	Ali Maksoud
alishah.momin22@gmail.com	Alisha Momin	aljebury23@gmail.com	Ali Aljebury
allafrank05@gmail.com	Alla Frank	allenaus2010@gmail.com	
alnajjarm@icloud.com	Mohammed AlNajjar	alryburn01@gmail.com	Adam Ryburn
aludi@angelusdirect.com	Adrianna Ludi	alvinpresleyverdeflor@yahoo.com	Alvin Presley Verdeflor
alvinscott@ymail.com	Alvin Scott	alwaysalone.kingz@gmail.com	Burning king
amandeep18feb@gmail.com	Amandeep Singh	amaurymercado3@hotmail.com	Amaury Mercado
ambmundoc@yahoo.com	Al-mugrien Mundoc	amehra3377@gmail.com	Amit Mehra
amvitelli88@gmail.com	Anthony Vitelli	andheshops@gmail.com	Richard Barker
andre_5991@yahoo.com	Andre Park	andrem219@gmail.com	Andre Montgomery
andrew.blough@gmail.com	Andrew Blough	andrew.grann75@gmail.com	Andrew Grann
andrew.hwang90@gmail.com	Andrew Hwang	Andrew.Lawrence@2degrees.nz	Andrew Lawrence
andrewgoins@yahoo.com	Andrew Goins	andrewkuntz243@gmail.com	Andrew Kuntz
andy840207@me.com	Andy Lee	andyvu100@gmail.com	Andy Vu
antuan05@icloud.com	Edgar Hernandez	aoadenij@gmail.com	Remi Adeniji
apdathens@icloud.com	Aaron Dougherty	apondozzi@gmail.com	Adam Pondozi
apowswagg99@gmail.com	Andrew Powell	apraski35@gmail.com	Austin Praski
aquariusfinest81@gmail.com	Jason Turnquest	arandol63@yahoo.com	Austin Randolph
arfhan_ali@yahoo.com	Arfhan Ali	arisarafyan@icloud.com	Ari Sarafyan
arshpreet.jaggi@gmail.com	Arsh Jaggi	arturoamezola@yahoo.com	Arturo Amezola
arungk981@gmail.com	Arun Kumar Bandi	aslana05@outlook.com	Aslan Alijev
asomd@hotmail.com		asshbb@gmail.com	239 Exclusives
auberonbartley@gmail.com	Auberon Bartley	austinjack@gmail.com	Austin Jack
aweekes624@gmail.com	Anthony Weekes	aymankhawaja09@gmail.com	Ayman Khawaja
ayoublawyers@outlook.com	Normal Ayoub	azaumseil3@gmail.com	Austin Zaumseil
aziziagg@gmail.com	Ahmad Azizi	b_cofie@yahoo.com	Bernard Cofie
b_ray15@hotmail.com	Bryan Bariquit	bridget@boisemattthews.com	Bridget Donegan

babbegap@aol.com	Desiree Bredemus	briksolutions@gmail.com	Brikx Solutions
babyphatvixen10@yahoo.com	Brittany Green	brolin@adsearch.marketing	Brolin Kawewehi
baibx1337@gmail.com	Baizhen Wang	bronsonburcham@gmail.com	Bronson Burchmam
bao.luo.li@gmail.com	Paul B. Li	bryan.a.8163@gmail.com	
bball1210@gmail.com		bryan.sparkz@gmail.com	Bryan Zhou
bballasdf <trueexample@gmail.com>	Amaos Bennett	bryanchiagh@hotmail.com	Bryan Chia
bcharles23@hotmail.com	Ben Lotvedt	bryant@etisoinc.com	Bryant Ezroj
bchen1121@yahoo.com	Brian Chen	bryant@etisoinc.com	Bryant
belgrade_rg@yahoo.com	Belgrade Gonzales	brycecahill22@gmail.com	Bryce Cahill
believekobe@gmail.com		bryson_e@sbcglobal.net	Bryson Early
benhouli@tauex.tau.ac.il	Ben Houli	btsfootwear1@gmail.com	Bryant Sturgill
Benjamincwylive.com	Benjamin Chia	burgess521@gmail.com	Burgess
benjamintrieu96@gmail.com	Benjamin Trieu	burgfam558@gmail.com	
benlovestaylorsomuchh@gmail.com	Benjamin Fox	burton1972@yahoo.com	John Davies
bensteltenpool@rocketmail.com	Ben Steltenpool	byron.bach@yahoo.ca	Byron Bach
benstone2038@yahoo.com	Ben Stone	cagerama@hotmail.com	Kevin Jones
bernal9751@gmail.com	Julien Bernal	calebvirkstis@gmail.com	Caleb Virkstis
bhawkins10@gmail.com	B Hawk	calladrilling@aol.com	Dan Callahan
bie25zafaralla@hotmail.com	Ma Cristina Zafaralla	camarolover1@live.com	Cody Smith
biesiadd@msn.com	Darek Biesiadzinski	carlomejino@gmail.com	Carlo Mejino
big414@wi.rr.com	Tito Watson	carlosadiaZ4@gmail.com	Carlos Diaz
bigbreadman@hotmail.co.uk	Carlos Walker	carson278@yahoo.com	Carson Florio
bigcatchkicks@gmail.com	Big Catch Kicks	carterdashawn@aol.com	Dashawn Carter
bigsargeny@yahoo.com	Tyrone Randall	carternguyen3@gmail.com	Carter Nguyen
BilalJaved@alumni.lsu.edu	Bilal Javed	casey.s.carroll@gmail.com	Casey Carroll
billin37@msu.edu		castillomanny01@gmail.com	Manny Castillo
billybeechy@gmail.com	Billy Beechy	cbell@seattlesorbets.com	Claiborne Bell
binhqtran@yahoo.com	Binh Tran	ccdobine@hotmail.com	Cochise Dobine
blaborn@hotmail.com	Bakari Laborn	cchillious313@gmail.com	Corey Chillious
blakemattthewthompson@gmail.com	Blake Thompson	cdamico33@gmail.com	C Damico
Blakers15@outlook.com	Brandon Parks	cdwalker23@gmail.com	Chris
blue2nolan@hotmail.com	Nolan Blue	cedric.terry@icloud.com	Cedric Terry
bluefirejg@gmail.com	Romanson Jay	cesarhidalgo2310@hotmail.com	Cesar Hidalgo
bobrow.taylor@gmail.com	Taylor Bobrow	cesarjnicolas@gmail.com	Cesar Nicolas
boggle1015@yahoo.com	Neal Yang	cezar_rojas18@yahoo.com	Cezar Rojas
bone_t_blue@yahoo.com	Tavaris Jackson	chad.simmons024@gmail.com	Chad Simmons
bonezunit@aol.com	Jared Rosenblum	charles.neidle@gmail.com	Charles Neidle
boonedl12@hotmail.com	David L. Boone	chaseaward@gmail.com	Chase Saward
boybob93@hotmail.fr	Bafou Sanogo	cheung.wesley@gmail.com	Wesley Cheung
bparker2@tds.net	Bill Parker	chicano.pride1986@gmail.com	Lackedthrone
bradical820@yahoo.com	Bradford Lund	chimu58@gmail.com	Guillermo Burga
brandnew7z@hotmail.com	Yang 7z	choi.david.y@gmail.com	David Choi
brandon.boyd10451@gmail.com	Brandon Boyd	chris_botten@yahoo.com	Chris Botten
brandonprete01@gmail.com	Brandon Prete	chrisor00@gmail.com	Christopher Orszalak
brian.sherwinski@gmail.com	Brian Sherwinski	christopher.craig1@gmail.com	Christopher Craig
briancahill22@gmail.com	Brian Cahill	christopher.ko88@gmail.com	Christopher Ko
briangliboff@gmail.com	Brian Gliboff	christopher_alex@hotmail.ca	Christopher Alex
brianl3950@gmail.com	Brian Lewis	Christopher_J_Posey@comcast.net	Christopher J. Posey
chuaaixuan194@gmail.com	Jia Xuan	cvalentin525@gmail.com	Cristian Valentin
cityblozzoms@gmail.com	Dave Masters	cvegaz15@gmail.com	Christian Vega

ckapadia@hotmail.com	Chirag Kapadia	cyaseem@gmail.com	Yaseem Coull
cletusandrose@gmail.com	Michael Marcum	cypserdc@gmail.com	Dave Cypser Jr
clint_kirby@yahoo.com	Clint Kirby	czarofrealty@gmail.com	Jay Jay
cmcclendon86@gmail.com	Craig McClendon	dalbey.keyan@gmail.com	Keyan Dalbey
cmchau@gmail.com	Chris Chau	damarcowyatt@icloud.com	DaMarco B. Wyatt
cmenendez90@gmail.com	Chris Menendez	damiechu5@gmail.com	Damien Bevelle
cmlozinsky@aol.com	Connie M. Lozinsky, Esq.	damon@rotterdamond.com	Damon Rotterdam
cnierolltide@gmail.com	chao	dan.ross@hey.com	Dan Ross
coacharuiz@gmail.com	Abe Ruiz	dan.vo@hotmail.com	Dan Vo
cole.chewins@gmail.com	Cole Chewins	dan51p@hotmail.com	Dan Pastorius
colerichman1985@gmail.com	Cole Richman	danielbendorf@gmail.com	Daniel Bendorf
collectorssshelf515@gmail.com	Collectors Shelf	danielcullen77@gmail.com	Daniel Cullen
collectorssshelfllc@gmail.com		danieljshier@gmail.com	Daniel Shier
coreyhays@gmail.com	Corey Hays	dannyboii213@yahoo.com	Danny tedtaotao
corwin.dubose@gmail.com	Corwin DuBose	danyoufit@gmail.com	D C
cosmoskicks@gmail.com	Cosmos Kicks	darkestprince91@hotmail.com	Vincent Tan
courtney270@gmail.com	Courtney (Root) Templin	darnell.james@outlook.com	Darnell James
cprawiro@gmail.com	Christianto Prawiro	darren_rutledge1@yahoo.com	Darren Rutledge
croffort@gmail.com	Carlos Rolffort	darrenjohnyen@gmail.com	Darren Yen
cromak2@gmail.com	Sofia Rojas	darrylabriones@me.com	Darryl Briones
cstevener05@att.net	Chace Stevener	david.so83@rogers.com	David So
csyumang@sbcglobal.net	Cherry Yumang	davidbetancourt01@gmail.com	David Betancourt
ctoney1911@me.com	Cedric Toney	davidliao1017@gmail.com	David Liao
ctsp.shoe@gmail.com	Tsen Cy	Davidshikhil@gmail.com	David Shikhil
cultureoffame@aol.com	Wisam Eldilemi	dbals80@gmail.com	Bourker
curtis.penfold@gmail.com	Curtis Penfold	dbsegovia80@yahoo.com	Damian Segovia
cutzbycruz@gmail.com	Cruz The Barber	dburns26@gmail.com	Derek Burns
dchao23@gmail.com	Daniel Chao	djtonality@gmail.com	Tony Caboy
debralcflive.com.sg	Debra Lim	dlopez15150@gmail.com	
demihg1@gmail.com	Demi Hoang	dmblover41@icloud.com	Ryan Conrad
dennis88@gmail.com	Dennis Coh	doddwes@me.com	Wesley Dodd
desmondhuff9@gmail.com	Desmond J. Huff	dollabilz@comcast.net	Anthony Harb
devinmccormick4@gmail.com	Devin McCormick	donalddowd5@gmail.com	Donald Dowd
dgarrett2382@gmail.com	Dewane Garrett	donchichi777@gmail.com	G Shoez
dgsolares@gmail.com	D	dondang@hotmail.com	Don
dickgustin@yahoo.com	Richard Gustin	downey.vincent@gmail.com	Vincent Downey
Diego-Ramirez8@hotmail.com	Diego Ramirez	dperezpof@gmail.com	Tristienne McCarthy
dimsume@gmail.com	Job Chan	drew_donikian@yahoo.com.au	Drew Donikian
ditiang@yahoo.com.sg	Tan Tsu Weng	drew4782@aol.com	
dj_spek99@yahoo.com	Dave Luong-si	drsnkrsdmd@gmail.com	Mark Zavala
djknight1@gmail.com	David Knight	dsalvador.shoptravel@gmail.com	Don Salvador
ds Sheridan2002@gmail.com		fparks001@gmail.com	Franklin Park
dshikhil@gmail.com	David Shikhil	franciscogseven@gmail.com	Francisco Gonzalez
dtimberwolves@aol.com	Denzel	frankfloro1@me.com	Francesco Floro
dtruong515@gmail.com	Dennis Truong	freddy.naftali@gmail.com	Freddy Naftali
durielle2000@gmail.com	D Money	freddyp24@gmail.com	
dvon831@gmail.com	Donovan Plascencia	fridays31@yahoo.com	
dwaynecremona@gmail.com	D Cremona	friscolaw@gmail.com	Hunter Biederman
dylanriman71@gmail.com	Dylan Riman	frivera877@icloud.com	Francisco Rivera
dylansen@utexas.edu	Dylan M Sen	ftjaden18@gmail.com	Ricks Heat 916

eatshoppaybills@gmail.com	Moe Antoine	fuaad.ahmed@gmail.com	Fuaad Ahmed
eayala10@gmail.com	Eddy Ayala	ganda1226@gmail.com	G Carter
ebestacio@gmail.com	Eduardo Estacio	gaostanley0@gmail.com	Stanley Gao
eclipsepaintball@hotmail.com	Egidio Balado	garcia_jhennie@yahoo.com	Jhennie Garcia
eddiereyna@hotmail.com	Edward Reyna	garfieldhanson2600@gmail.com	Garfield Hanson
efresh904@gmail.com	Eric Williams	garyk2@gmail.com	Gary Kawesch
eharbour2375@gmail.com	Erik	gbennettkicks@gmail.com	Gavin Bennett
eirc15@gmail.com	Eduardo Ramos	gbmahan@comcast.net	Garrett Mahan
eje96f@gmail.com	Eric Ewing	gc115498@gmail.com	GC 115498
ekixkingz@gmail.com	Steven Constantinou	georgemcdowell29@yahoo.com	George Mcdowell
elenatatar@gmail.com	Elena Tatar	germosen.michael@gmail.com	Michael Germosen
eliasmataglez@me.com	Elias Mata	gfaria1@yahoo.com	Guillermo Faria
elvin0208@gmail.com	Elvin Vargas	gforman511@gmail.com	Gregory Forman
elysiumtrader@gmail.com	Alex Alex	ggiuseppe750@gmail.com	Giuseppe Gallina
emeraldcitydeadstock@gmail.com	Emerald City Deadstock	gilbert.hui@gmail.com	Gilbert Hui
enjay957@gmail.com	Nicholas Johnson	ginleygraphics@gmail.com	Michael Johnson
enochkim91@gmail.com	Enoch Kim	glpayne@gmail.com	Gerard Payne
eprigett@gmail.com	Elexeious Prigett	gm3038@gmail.com	Col Hartman
eric_vance25@yahoo.com	Eric Vance	goaljammer@aol.com	
ericgalvan63@gmail.com	Eric Galvan	goo2605422607@gmail.com	Will
erichmshea@gmail.com	Erich Shea	gordc@firstmate.com	Gord Cooper
erick256@gmail.com	Erick Probst	gprdh@yahoo.com	Gary Padre
ericspencer@yahoo.com	Eric Spencer	graham.markley@gmail.com	Graham Markley
erika@boisematthews.com	Erika Henao	grapeconsignmentintake@gmail.com	Bobby
esm_2020@yahoo.com	Eddie Mendoza	grfldhn@gmail.com	Garfield Hanson
ethan.chun@verizon.net	Ethan Chun	griffinp143@gmail.com	Phillip Griffin
ethangaumond@gmail.com	Ethan Gaumond	gsole7777@gmail.com	Johny Cash
evanbeckmann50@gmail.com	Evan	gtran02@yahoo.com	Giang Tran
fabianvaragon@gmail.com	Fabian Aragon	guan479@gmail.com	Jingfeng Guan
fallenzero4@yahoo.com	Greg H	gusepaints@gmail.com	James
fangjerry1996@gmail.com	Jerry Fang	h.ye1688@gmail.com	Hao Ye
felix.sommerville@gmail.com	Felix Somerville	hangducron1043@yahoo.com	Hang Le
felixivan81@gmail.com	NoFame	hanseongkim@gmail.com	Han Kim
ferminhc@aol.com	Fermin Family	harrisonroddy05@gmail.com	Roddy Harrison
fholla713@hotmail.com	Frank Franklin	hassan.bokhari@gmail.com	Hassan Bokhari
firesoles023@gmail.com	F B	haywir360@gmail.com	Jason Cho
fitznbrooks23@yahoo.com	Bryan Fitzsimmons	hendrenand@gmail.com	Andrew Hendren
fkilic@gmail.com	Faith Kilic	henry_hwu@yahoo.ca	Henry Hwu
flavabrav@gmail.com	Gregg Braverman	henryperez1281@gmail.com	Henry Perez
floydg74@gmail.com	Floyd Green	hidetoshi981@hotmail.com	Chun Lee
hippiee561@yahoo.com	Joshua Posada	jacobshay100@gmail.com	Jacob Shay
hk010502@gmail.com	Weng Hong Kai	jadesua@hotmail.com	Jade Su'a
humphreybk93@gmail.com	Kaben Humphrey-Butler	jaguirre2799@gmail.com	Julian Aguirre
hunter_harp@yahoo.com	Hunter Harp	jakajames12@gmail.com	Jamie Carrillo
hussain.hassan@me.com	Hussain Baker	jake.mytelka@gmail.com	Jake Mytelka
iamarthurchiu@gmail.com	Arthur Chiu	jake.schiavone@aol.com	Jake Schiavone
iamtommy15@gmail.com		jaleel.bouyer@gmail.com	Jaleel Bouyer
iashied@protonmail.com		james.e.garrison@gmail.com	James Garrison
icartforyou@gmail.com	Xiroq	jamesvincent.ines@gmail.com	James Vincent Ines
ldahan@KSLAW.com	Israel Dahan	janroa@rocketmail.com	Jan David Roa

idaleerey@yahoo.com	Ida Reynolds	jaredfcunningham@gmail.com	Jared Cunningham
idankslc@gmail.com	Andrews Abad	jascdob@gmail.com	Jason Dobinei
ilsoto85@gmail.com	Ivan	jascdob@msn.com	Jason Dobinei
imfamous813@gmail.com	Josh	jasonallawh@gmail.com	Jason Allawh
imthegifted@googlemail.com	EloxRF	jasonborbon@hotmail.com	Jason Borbon
insuredpark@gmail.com	In Su Park	jasonhvac001@gmail.com	Jason Abel
isonokeoni@gmail.com	Keoni Isono	jasonjhe71@gmail.com	Jason He
ivzqz@me.com	Ivan Morales	jasonmehraban@yahoo.com	Jason Mehraban
j.airizarry@aol.com	Juan Irizarry	jasons88@gmail.com	Jason
j03n3vill3@gmail.com	Barstool Clips	jaugustine13@gmail.com	Joey Augustine
j5713@ymail.com	Joe	javiankara@yahoo.com	Troy Augustus
jackiesze0@gmail.com	Jackie Sze	javier20101996@gmail.com	Javier Turrubiarres
jacksfdit310@gmail.com	Jackson Scott	javierhova@gmail.com	Javier Dominguez
jay.guiang@gmail.com	Jay Guiang	jobet_villanueva@hotmail.com	Jobet Villanueva
jaybatac_04@ymail.com	Jay Batac	joeski2000@hotmail.com	Joseph Skrajewski
jaycee206@gmail.com	John Choe	john.jmartinez@yahoo.com	John Martinez
jayo51505150@yahoo.com	Josh Owens	johnathanferro@icloud.com	Johnathan Ferro
jazlimo@yahoo.com	Nomer Yumang	johnaydogan1998@gmail.com	John Aydogan
jblanks22@yahoo.com	Jonathan Blanks	johnbmiller12@gmail.com	John Miller
j-burg@hotmail.com	Jennifer Smoorenburg	johnmunoz09@gmail.com	John Munoz
jcalibara@ymail.com	Joshua Calibara	johnny.let@gmail.com	Johnny Le
jcedric56@yahoo.com	Cedric Johnson	johnsonmonica19@gmail.com	Monica Johnson
jcfleitz@gmail.com	Jordan Fleitz	jonathan.a.adams@gmail.com	Jon Adams
jchua3000@yahoo.com	Jimmy	jonathankmyers@gmail.com	Johnathan Myers
jcmorr1911@gmail.com	Jarvis Morrison	jonathanrubin89@gmail.com	Jonathan Rubin
jcraw20501@gmail.com	Justin Crawford	jonathonleejunmin@gmail.com	Jonathon Lee
jdanner987@gmail.com	Joseph Daner	jongchan03@gmail.com	Jongchan Sul
jdcopkid@aol.com	Jeremy Rogers	jonyates2395@aol.com	Jon Yates
jdgesquire@gmail.com	Jeff Goldstein	jordancousin@gmail.com	Jordan Cousin
jdmspec@hotmail.com	H Reat	jordanevan@icloud.com	Laurence Michelson
jdnewman@umich.edu	Jonah Newman	jordanlkaplan@gmail.com	Jordan Kaplan
jdratcliffe@gmail.com	Jason Ratcliffe	jordanmbarone@gmail.com	Jordan Barone
jeffnicholson77@gmail.com	Jeff Nicholson	jorge.lam@gmail.com	Jorge Lam
jeffrey.attkisson@gmail.com	Jeff Attkisson	jorgeb2213@gmail.com	George Bork
jeffreyjohnson@yahoo.com	Jeffrey Johnson	jorytangalin@gmail.com	Jory Tangalin
jennconn12m@yahoo.com	Jennifer Connolly	joseph.reyes10@hotmail.es	Joseph Reyes
jeremy.johnson1124@gmail.com	Jeremy Johnson	joseph_estacion@yahoo.com	Joseph Estacion
jerryduel39@gmail.com	Jerry Rosario	josh.pusecker@gmail.com	Josh Pusecker
jervingoh@rocketmail.com	Jervin Goh	joshalcantara@hotmail.com	Josh Alcantara
jesses153.js@gmail.com	Jesse Sanchez	joshfurr1@gmail.com	Josh Furr
jessewendel2@yahoo.com	Jesse Wendel	joshkatz3@aol.com	Josh Katz
jetmirsela4@gmail.com	Jetmir Sela	joshua.abraham1@temple.edu	Joshua J Abraham
jfeliciano@sertexllc.com	Jose Feliciano	joshuco11@gmail.com	Josh Ramirez
jhawyn@gmail.com	Jared England	joshwatson16@gmail.com	Josh
jhonorjackson@gmail.com	Honor Jackson	jovercetti@gmail.com	Ken
jiemingli416@hotmail.com	Eric Li	jrlyon1981@gmail.com	John Lyon
jill071499@gmail.com	Jill Chwe	jrpadova1@gmail.com	John Padova
jimbolaya68@gmail.com	Jimi James Yo	jsealn21@gmail.com	Jesse Allen
jimdavecheryl@aol.com	James Visconti	jtdonohoe@gmail.com	Joe Donohoe
jimmyrsx@gmail.com	Jimmy Tran	jtretzel@gmail.com	Jonathan Reutzel

jirosenblatt1@gmail.com	Joshua Rosenblatt	jttegx@hotmail.com	Tommy Nguyen
jjia916@gmail.com	J J	jttiv4@icloud.com	Joe Thornton iv
jkahhan@gmail.com	Jeffrey Kahhan	juice4624@gmail.com	Hugo Salvatierra
jkhuggin@yahoo.com	Jimmy Ku	julian09xx@gmail.com	Julian Ramirez
jl.clutch@gmail.com	Joseph Liu	junwlee@gmail.com	Jun Lee
jlair05@yahoo.com	Josh Lair	justin.marquez0802@gmail.com	Justin Marquez
jmacata@gmail.com	James Macatangay	justindelacuesta@gmail.com	Justin Delacuesta
jmoney078@gmail.com	Jerick Young	justinkopec2@gmail.com	Justin Kopec
jn469931@gmail.com	Benigno Hernandez	justinlee.lemmons@yahoo.com	Justin Lemmons
jnewmand@yahoo.com	Jonah Newman	jwindsor22@outlook.com	Jessica Windsor
jnosser-88@hotmail.com	Jon Noser	kalikothomas@gmail.com	Kaliko Thomas
jnyftz@gmail.com	Johny Fitz	kalmibew@icloud.com	Keith Mahoney
kamar.reese@yahoo.com	Karmar Reese	wrightkicks@icloud.com	Kevin Wright
Kapfel@shapiro-croland.com	Ken Apfel	x2points@gmail.com	Ty Gregg
kararice3040@gmail.com	Kara	xerxesdiego@gmail.com	Xerxes Diego
kennethgaitano14@yahoo.com	Kenneth Gaitano	xgrantsmart@gmail.com	Xavier Grant
kennethodonnelljr@yahoo.com	Kenneth Odonnell	xiangweimusic@qq.com	
kennielles@gmail.com	Ken	xolos59@gmail.com	Raul Ayala
kennyliang0402@gmail.com	Yanming Liang	xuphilfeng@gmail.com	Feng xuphil
kenrickwong7@gmail.com	Kenrick Wong	xyh256175@gmail.com	Kasha X
kevin@thaweb.com	Kevin Kerr	yafietteclezghi@icloud.com	Yafiet Teclezghi
kevinkalra2@gmail.com	Kevin Kalra	yangeric23@gmail.com	Eric Yang
kevinmoore_94@hotmail.com	Kevin Moore	yangwj@brcf.com.cn	
kevinwright8472@gmail.com	Kevin Wright	yasmincostilla@comcast.net	Yasmin Costilla
kevshark23@hotmail.com	Kevin Sharkey	ygajera6@gmail.com	Yash Gajera
kgilkeson@gmail.com	Kyle Gilkeson	yolsa389@gmail.com	Marcel Penigo
kickstormatc@gmail.com	Kick Storm	yongwenzhang96@gmail.com	Yongwen Zhang
kim.minsun@gmail.com	Minsun Kim	youngskoent@icloud.com	Kevin Jones
kimatteru@gmail.com	Andrea Novali	yspecialist1@hotmail.com	Michael Keitt
kiranbmathew@icloud.com	Kiran Mathew	yunerodota200@gmail.com	Yi Ling Sheri
kirubel_t15@hotmail.com	Kirubel Tesfagiorgis	yusk007@hotmail.com	
kiss3310@gmail.com		yxt9415@hotmail.com	Jeremy Yi
kith.ratana@gmail.com	Breezy Kith	yxxxbusiness@gmail.com	David X
kjam23@gmail.com	Karim Jamal	zaccheaus.burton@icloud.com	Zaccheaus Burton
kjbiswell@gmail.com	Kelly John Biswell	zach@zapdev.com	Zach
kjmcqueen80@gmail.com	KJ McQueen	zachzarfati@gmail.com	Zachary Zarfati
koreybrown1234@yahoo.com	Korey Brown	zadehkicksemails@aol.com	Heidi Harding
kosalankh20@yahoo.com		zeppelin2112@msn.com	Anthony Lewis
kpengshung@yahoo.com	Kiet Pengshung	zerolianjun@gmail.com	Jun Lian
krbell05@gmail.com	Kevin Bell	zhenchu@gmail.com	Zhen Chu
ktown123_01@yahoo.com	Shay Love	zoologic481@gmail.com	Matthew Newcomer
kuikala@gmail.com	Marius C.	zseung@gmail.com	Z
kulikala@gmail.com	Marius Croitoru	sanali1103@yahoo.com	
kumara1181@gmail.com	Arjun Sharma	sbdageek@gmail.com	James Blanchard
kuyeno@gmail.com	Ken Uyeno	schindler85@hotmail.com	Burkhardt Schindler
K-wilson85@hotmail.com	Keyon Wilson	scotthoward09@gmail.com	
kylegilbert624@gmail.com	Kyle Gilbert	scwoogie@gmail.com	Willie Parker
kyletee16.kt@gmail.com	Kyle T	sealsd86@gmail.com	
l.lopez1216@hotmail.com	Luis Lopez	sehoaa20@gmail.com	Jeong Seho
l0stb0y67@hotmail.com	Carlo Tingzon	sford@sussmanshank.com	Susan S. Ford

ladamstucker@gmail.com	Luke Tucker	shahoneyjohn@gmail.com	John Shahoney
lampard617@gmail.com	Jonathon Lee	shailouison@gmail.com	Shaii Lousion Luffy
landonr1994@gmail.com	Landon Roberts	shanquleastevens@yahoo.com	Shanquleia Stevens
langley.ryan1998@gmail.com	Ryan Langley	sharkskid2000@gmail.com	Nathan Moore
larinuki1@hotmail.com	Larry	sharnett@paulweiss.com	
latin_props@msn.com	Boris Silva	shawnmccracken765@gmail.com	Shawn Mccracken
lawancancerjr@gmail.com	Lawan Cancer Jr.	shawnpkicks@gmail.com	Shawn-Paul Muth
lbcdeadstock@gmail.com	Brian Bernards	shayneskaggs@gmail.com	Shayne Skaggs
leg52487@gmail.com	Lauren Garvie	shingotla@gmail.com	Shingo Tsujino
legendarycolead@gmail.com	Andre Robinson	shjoseph21@gmail.com	Shawn Joseph
leowonderfulrocks@gmail.com	Jun Zhang	shoeboy23@hotmail.com	Aarobn Schubbe
lester.lo@hotmail.com	Lester Lo	shyra62285@gmail.com	Shyra T
levelzpro@gmail.com	Zeus Garcia	sim0n_says@yahoo.com	Simon Tse
liamhinds7@gmail.com	Liam Hinds	sinenko85@gmail.com	Michael Sinenko
lilgurljl@aol.com	Jessica Ly	sistar.jackson@gmail.com	Michelle Jackson
littleboi64@gmail.com	Wesley Huang	siuminghoho@hotmail.com	Chan Chiu On
llyons2806@gmail.com	Linda Lyons	sjbarile@syr.edu	Stephen Barile
logsmurph9797@gmail.com	Logan Murphy	sjdonaldson14@outlook.com	Scott Donaldson
lorindacicione@gmail.com	Lorinda Cicione	slatelopilato@gmail.com	Slop "The Hispanic Penguin"
louie.chris@gmail.com	Chris Louie	slawrencep@yahoo.com	Patrick Lawrence
loveandpain1@outlook.com	Hasan Ramic	smb282@gmail.com	Shane Beatty
lream@SCHWABE.com	Larry Ream	smd_1276@hotmail.com	Scott Darney
ltballaboi3@yahoo.com	Larry Trichanh	smileforz@gmail.com	
luis.valtierra4@gmail.com	Luis Valtierra	sneakerfreddy@gmail.com	Freddy Naftali
luo770451@gmail.com	Luo	sneakerholic408@gmail.com	John Kim
lvosx@me.com	Oral Farquharson	Sneakersheng@hotmail.com	Heng Zhi sheng
lxdabsxl@aol.com	Gary Thomas	sneaksforappa@gmail.com	David W. Harris
m.nycsole@gmail.com	Michael F. Acevedo	snkreffect@gmail.com	SNKR Effect
m3kickz@outlook.com	Cesar Miranda	snob.sneaker@gmail.com	Remi Adeniji
ma.derek.rph@gmail.com	Derek Ma	solecontendinc@gmail.com	Mark Gomez
madbot317@gmail.com	Alexander	nofood@gmail.com	K W
majovski@hotmail.com	Dan Majovski	northam.just1n@outlook.com	Justin Northam
mangomango159@gmail.com	Steve Young	NOsirski97@protonmail.com	
manny.aguilor@gmail.com	Manuel Aguilor	nsherbacoff@gmail.com	Noah Sherbacoff
maoyama87@gmail.com	Michael Aoyama	nsimmons805@yahoo.com	Nick Simmons
mar0579@yahoo.com	Miguel Rodriguez	numberfhore@gmail.com	Nicholas Smith
marblecitysupply@gmail.com	Zack Allen	nvd.kashani@gmail.com	Navid Kashani
Marc_schlecht@anfcorp.com	Marc Schlecht	nyusneakerhead45@gmail.com	Don Draper
marcos3121@yahoo.com	Marcos Marcos	offwhite.studies2@gmail.com	Aron Pazmin
marcozheng666@gmail.com	Yuxing Zheng	wilsonlai653@gmail.com	Wilson Lai
marcschlecht@aol.com	Marc Schlecht	wjade24@gmail.com	Jade Slater
marcusburks@yahoo.com	Markus Burks	wloosnp@gmail.com	Amel Bajramovic
mario.b.pineda@gmail.com	Mario B. Pineda	wramirez6@gmail.com	Wayne
mario.damici@gmail.com	Mario D'Amici	solefitz@icloud.com	John Santiago
marquittagleaton@gmail.com	Marquitta Gleaton	solewolsneakers@gmail.com	
martabausemer@gmail.com	Marta	soopahj@gmail.com	Jeremy Newman
martinartworks@yahoo.com	Steve	sowen8088@gmail.com	Samuel Owen
mastahaze@gmail.com	Masta Haze	sshimanov26@gmail.com	Shlomo Shimanov
mastahaze@gmail.com	Sergio Ariberti	sshinkar@yahoo.com	Steven Shinkar
matchie_aldeguer@yahoo.com	Matchie	stephen.brooks77@gmail.com	Stephen Brooks

matt@mannonchards.com	Matt Mannorchards	steve.zhen702@gmail.com	Steve Zhen
matt_hall114@yahoo.com	Matthew Hall	stick2thechips@yahoo.com	Marcel Penigo
mattarpey@yahoo.com	Matt Tarpey	stnlyhsieh@gmail.com	Stanley Hsieh
mattb72032@yahoo.com	Matt Bill	mp.tran828@gmail.com	Maria Tran
mattheus_ro@yahoo.com	Matei Tufan	mplouis54@gmail.com	Michael Pierre-Louis
matthew.ackley@gmail.com	Matthew Ackley	mracanelli@sussmanshank.com	Majesta Racanelli
matthew.colantoni@gmail.com	Matthew Colantoni	mrd71469@gmail.com	Marc Daniels
matthew23cheung@gmail.com	Matthew Cheung	mseminario@my.uri.edu	Michael Seminario
matthewgrubb4@gmail.com	Matthew Grubb	mshif1224@gmail.com	Menachem Shifrin
matthewpidgeon21@gmail.com	Matthew Pidgeon	mstein@lawandsteinllp.com	Mr. Stein
matthewpowell@gmail.com	Matthew Powell	Msturgill23@gmail.com	Mike Sturgill
matthewwalbano@gmail.com	Matthew Albano	mstyle257@gmail.com	Mic Davis
mattjohn1885@gmail.com	Matt Flaherty	murphyjames233@gmail.com	James Murphy
mattonthemoon707@gmail.com	Matthew Jones	musdscience@gmail.com	Kicks G
mattyc5505@yahoo.com	Matthew Crawford	mwoegens@gmail.com	Matthew Woegens
mauricio.jimenez@wsu.edu	Mauricio G Jimenez	mzaspeed7@yahoo.com	Sean Cochran
mayra.ruiz150@gmail.com	Mayra Ruiz	n.mohansc@gmail.com	Neil Mohan
mbandriwsky@gmail.com	Maksym Bandriwsky	nadimjarudi@gmail.com	Nadim Jarudi
mckee.travis@gmail.com	Travis McKee	nanapomid@gmail.com	Nana Pomid
mehul.ruparelia@gmail.com	Mehul Ruparelia	narfle@aol.com	Christopher Kinnally
melkattan72@gmail.com	Mohamed Elkattan	natechangpertitum@gmail.com	Nathan Changpertitum
melo530.cl@gmail.com	Carmelo	natehonoret95@gmail.com	Nate Honoret
mletcher@businesslit.com	Matthew J. Fletcher	nathan9fuwrighthei@gmail.com	Wright Nathan
mgmont2434@gmail.com	Michael Montgomery	nbatroy1208@gmail.com	Troy
mgodsey279@gmail.com	Matthew Godsey	ncourtney83@gmail.com	Nathan Courtney
miah.j87@gmail.com	Miah Johnson	nedgjh@gmail.com	Jia Huang Goh
michael_marroquin@yahoo.com	Michael Marroquin	neeta_khemani@yahoo.com.sg	Neeta P. Khemani
michaelacosta215@gmail.com	Michael Acosta	nelson.rodriquez122200@gmail.com	Nelson Rodriguez
micman@iprimus.com.au	Michael Francis	nfarber31@gmail.com	Nate Farber
mig1102@yahoo.com	Marlon G	nick.martins2411@gmail.com	Nick Martins
mihirsood99@gmail.com	Mihir Sood	nick@zerodegreescompany.com	Nick Tran
mike.giangra@gmail.com	Mike	nicoplayz97@gmail.com	Nicholas
mike.niehuus@gmail.com	Michael Niehuus	niemiah12@gmail.com	Niemiah Murphy
mikedietrich75@yahoo.com	Mike Dietrich	nigelmyland@gmail.com	Nigel Myland
mikedmalone95@gmail.com	Michael Malone	nikkihudson777@yahoo.com	Nikki Hudson
mikeleezee@yahoo.com	Mike Leezee	nikkirbnsn41@gmail.com	Nicole Robinson
mikelepkoske@yahoo.com	Mike Lepkoske	nikkorosa89@gmail.com	Nikko Rosa
milbockershop@gmail.com	Ronald Milbocker	nikotountas@gmail.com	Nikotountas
milnerja@icloud.com	Jackson Mine	nimarad40@gmail.com	Ali Rad
minislugs@yahoo.com	Son Nguyen	nixitdharia@gmail.com	Nixit Dharia
mishaabe24@hotmail.com	Mishel Abramov	njelectric2017@gmail.com	Raffaele Santoro
mitchmccord9@gmail.com	Mitch McCord	njperez124@gmail.com	Nicholas Perez
mj9735@gmail.com		r6fourk@gmail.com	Rodney Ly
ml_shopper@yahoo.com	Maily Tran	rafaelarroyo0911@gmail.com	Rafael Arroyo
mm5928@aol.com	Mathew Miller	raheemolapade@yahoo.com	Raheem Olapade
mo.mercado@yahoo.com	Mo Mercado	rakesh.asarpota@gmail.com	Rakesh Asarpota
moeungsokchea@icloud.com	Sok Chea Moeung	ramirez210210@gmail.com	
mohammad.elasmar594@icloud.com	Mohammad El-asmar	ramseyelmachtoub@gmail.com	Ramsey Elmachoub
mohit_fun@yahoo.com	Mohit Ganotra	randyaxelson@outlook.com	Randy Axelson
moosehamed@gmail.com	Mustafa Hamed	randyroque2@gmail.com	Randy Roque Sanchez

morpho_sis@hotmail.com	A C	raregrmnts@gmail.com	Grant Riehl
olehostvedt@gmail.com	Ole Hostvedt	ravalos2121@gmail.com	Ramo Avalos
olieleli@gmail.com		rawanshafi@hotmail.com	Rawan Shafi
olivier.lo.1995@gmail.com	Olivier Lo	ray@raymondchiu.com	Raymond Chiu
ongyizhen0911@gmail.com	Henry Ong	rayliang304@yahoo.com	Raymond Liang
onisd23@yahoo.com	Alex	rayrosete@yahoo.com	
orlandojrrivera@gmail.com	Orlando Rivera	rbissonette18@gmail.com	Roger Bissonnette
oscarefranco22@gmail.com	Oscar Franco	reborn_301@yahoo.co.jp	
ovross18@gmail.com	Uno Ocho	reginaldw87@gmail.com	Reginald Williams
ozzy.e.medina@gmail.com	Ozzy Medina	retnugmit@yahoo.com	Tim Gunter
p.hough@cox.net	Patrick Hough	reubendoran@icloud.com	Reuben Doran
paris.sunsolutions@gmail.com	Adrian Tillman	rexbenigno@gmail.com	Rex Benigno
passionpatron@gmail.com	Camille Parnell	riccardobradley5@gmail.com	Riccardo Bradley
patelhiren0392@gmail.com	Hiren Patel	richard.utanes@gmail.com	Richard Utanes
Patrick.Hough@cox.com	Patrick Hough	rick_schott2002@yahoo.com	Rick Schott
patrick.lyons90@yahoo.com	Patrick Lyons	rico_wells@yahoo.com	Rico Wells
paul.py.yim@gmail.com	Paul Yim	rishabh_k@icloud.com	Rishabh Kathpalia
penriquez0129@gmail.com	Paul Enriquez	risingangel98@gmail.com	Anderson Garces
peterdefilippo24@gmail.com	Peter DeFilippo	rkwapi86@gmail.com	Roger K
peytonk.chiang@gmail.com	Peyton Chiang	rob.princi888@gmail.com	Robert Princi
philipyi62@gmail.com	Phillip Yi	rob.shin@yahoo.com	Rob Shin
piercehan@gmail.com	Pierce H Han	robert.e.holmes@gmail.com	Robert E. Holmes
pinardadam@outlook.com	Adam Pinard	robertdedier@gmail.com	Robert Dedier
pj.castillo@yahoo.com	Pj Castillo	robertjaypaxton@hotmail.com	Robert Paxton
pjbenford@yahoo.com	Prince Benford	roberttreanor@yahoo.com	Robert Treanor
plaga335@gmail.com	Abner Joseph Jr	rogersetzer@gmail.com	Roger Setzer
pmcnally1994@gmail.com	Patrick McNally	romerojose904@gmail.com	Jose Romero
polarickyoun@att.net	Polarick Young	ron.t.martinson@gmail.com	Ron Martinson
porter.reeve23@gmail.com	Porter Reeve	ronjohnsonii@yahoo.com	Ron Johnson II
powergoh@gmail.com	Power Goh	ronron4773@gmail.com	Ronnie
praskia@yahoo.com	Austin Praski	roseinllc@gmail.com	Ricardo Rose
preorders2come@yahoo.com	Emanuel Dondle	rossgolds@hotmail.com	Ross Goldstein
primeproadv@aol.com	Rayfield Warren	rphillip32@gmail.com	Rondell Phillip
privera@paulweiss.com	Paloma Rivera	rspeas@farmersagent.com	Rand Michael Speas
pspi.francisco@gmail.com		rueljminott@gmail.com	Ruel Minott
pullanoj@yahoo.com	Jonathan Pullano	ruggedblade@yahoo.com	Jadica Murray
pwyatt1500@gmail.com	Paul W	rwwwz86@gmail.com	Wes Walters
quadalupe2696@gmail.com	Lupe Betancourt	ryan.bastian@icloud.com	Ryan Bastian
questcat6@gmail.com	Christina Gee	ryan.mcmican@gmail.com	Ryan McMican
quochuy201@gmail.com	Le Huy	ryanbrady277@gmail.com	Ryan Brady
quocphan127@gmail.com	Quoc Phan	ryanleaf3000@gmail.com	Jason Leaf
ryanmarachilian@hotmail.com	Ryan Serge Marachilian	tlowerysn2010@gmail.com	Tam Tam Lowery
ryanmarachilian@hotmail.com	Ryan Marachilian	tmast23@gmail.com	Toby Mast
ryanmorales1@gmail.com	Ryan Morales	tom@PAMetal.com	Tom Schrei
ryantanaka@yahoo.com		tommy.doan@gmail.com	Tommy Doan
ryneashworth@yahoo.com	Ryne Ashworth	tomresell02@gmail.com	Thomas Browne
rzebrown91@gmail.com	Richard Brown	tran8385@gmail.com	Raymond Tran
sagakickz@icloud.com	Antonio Wiley	trancefan87@gmail.com	Bhavin Patel
salahsweeleh@gmail.com	Salah Sweeleh	trand5036@gmail.com	Danny Tran
salvatore_milisenda@live.ca	Salvatore Milisenda	trevertummins@yahoo.com	Trever Tummins

samirisaissa@gmail.com	Samir Issa	tristantran922@gmail.com	Tristan
samshirzadi@gmail.com	Sam Shirzadi	trujordo@yahoo.com	Jordan McDonald
samuel_lee@live.ca	Samuel Lee	tubre25@yahoo.com	Mike Tubre
stylin101@gmail.com	Greg Shikhil	tuckersmith91@gmail.com	Tucker Smith
sunho92@gmail.com	Richard	tyasmith13@gmail.com	Tyler Smith
support@vetkicks.com	Angel L.	tyler.wurtele@ttu.edu	Tyler Wurtele
swlu1985@gmail.com	Weidong Lu	tylerchastain@hotmail.com	Tyler Chastain
sycamorestull@gmail.com	Andrew Stull	tylerlaferla@yahoo.com	Tyler Laferla
tacoma029@gmail.com	Tacoma Nguyen	tyrone@elliotttholdingsllc.com	Tyrone Elliott
talampasf@yahoo.com		tyrus_1182@yahoo.com	John Cliffer Dela Cruz
tangchris12345@gmail.com	Chris Tang	uforlah2002@yahoo.com	Uriel Gonzalez
taxtow@yahoo.com	Rob Paxton	unclepizzasco@gmail.com	Chris Arceneaux
tay2397@gmail.com	Taylor McCoy	unifigroupinc@gmail.com	Jason Cheng
tayabrahams@gmail.com	Octavien Abrahams	unlckdssntllc@gmail.com	Unlckd Essntls
tbha223@gmail.com	Tyler Harp	va_380@hotmail.com	Trent Dickerson
tcalderon019@gmail.com	Thomas Calderon	vcabibbo@gmail.com	Vinny Cabibbo
tedbro23@gmail.com	Ted Brodzinski	vcrt0703@gmail.com	Tomas Villanueva
tfink916@gmail.com	Troy Fink	vejza@hotmail.com	Armin Vejzovic
thanhbui.eng@gmail.com	Bui Thanh	velez.rene83@yahoo.com	Rene Velez
the.boy.wes@gmail.com	Wesley Williams	verbmaker@yahoo.com	Nick De La Torre
theasainman12@yahoo.com		verzosacap@yahoo.com	Justin Verzosa
theasianplug@gmail.com	Jack New	victoria.ban.md@me.com	Polarick Young
thegodfther@gmail.com	Rick Brown	victoriapalladino@aol.com	Victoria Palladino
thegr8dre@gmail.com	Andre LeFlore	victorwu2009@gmail.com	Victor W
thekingscover@gmail.com	LeRoy Nuroh	villanueva.jason@gmail.com	Jason Villanueva
theodore.atienza@gmail.com	Theodore Atienza	vinayakmarwaha@gmail.com	Vinayak Marwaha
theodore_g2000@yahoo.com	Theodore Gibson Jr.	vinod.davala@aol.com	Vinod Davala
theonlyngc@gmail.com	Nick Coriaty	vinodpanicker818@gmail.com	Vinod Panicker
thezonewireless@yahoo.com		vk01211994@yahoo.com	Vince Kallarackai
thomasantwine77@gmail.com	Thomas Antwine	vukicjos@gmail.com	Joso Vukic
thomaslaw1011@gmail.com	Thomas Law	w863480625@gmail.com	Cheyang Wang
thysniers@gmail.com	Thys	waleedknagi92@icloud.com	Waleed Nagi
tiffskicks310@gmail.com	Tiffany Tong	wangzhihao0706@yahoo.com	Jade Slater
tigres1985@hotmail.com	Marco Robles	wanjade24@yahoo.com	William Warren
timetrav3lers@gmail.com	Marquesio Robinson	wd_warren@yahoo.com	Xiang Wei
tirumisu.benny@gmail.com	Binghuang Yan	wei2110987@gmail.com	Jason Lu
tirumisu.benny@gmail.com	Binghuang Yan	weiminglu92@gmail.com	Benjamin Weiss
titusturner1983@yahoo.com	Titus Turner	weissbr@tjsl.edu	Nolan Welch
tjm032318@gmail.com	Timothy Miller	welch_nolan@yahoo.com	Wen Ping
tjwrona25@gmail.com	Thomas Wrona	wenping158@gmail.com	
whatsleft_83@yahoo.com.sg	Rong Po Tan		
whoatemyrice6@yahoo.com	John Le		
wickedimention@hotmail.com			
will2187@yahoo.com	Willie Bivins		
william_stargell@yahoo.com	William Stargell		
williez1109@gmail.com	William Zengara		
willlitch@outlook.com	Damian Chapman		
willwen2003@gmail.com	William Wen		
wilsonchankc@hotmail.com	Chan KaChon		