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November 14, 2024

**VIA ELECTRONIC FILING AND U.S. MAIL**

Supreme Court of the United States  
1 First Street, NE  
Washington, DC 20543

**Re:** *Vitamin Shoppe Industries, LLC v. Wendy Rincon, et al.*  
Supreme Court of the United States, Case No. 23-1271

Dear Clerk:

Please take notice that on November 3, 2024, Franchise Group, Inc., and its affiliated debtors and debtors-in-possession, including Petitioner Vitamin Shoppe Industries LLC ("Petitioner"), filed a voluntary petition (a "Voluntary Petition") for relief under Chapter 11 of Title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code"), Case No. 24-12480 (JTD), in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"). A copy of the Voluntary Petition is attached hereto as Exhibit A and is incorporated herein by reference. Petitioner's Chapter 11 case remains pending.

Please take further notice that upon the filing of Petitioner's Chapter 11 case, the automatic stay imposed by section 362 of the Bankruptcy Code (the "Automatic Stay") became immediately effective and, as a result, the above captioned action (this "Proceeding") is stayed absent an order of the Bankruptcy Court lifting or modifying the Automatic Stay.

Sincerely,

JULIE

John H. Adams, Jr.  
Shareholder

Cc (via e-mail only): Elisa Nadeau  
Collin Hoover  
Carolyn Cottrell  
Ori Edelstein

# **EXHIBIT A**

*Vitamin Shoppe Industries, LLC v. Wendy Rincon, et al.*  
Supreme Court of the United States, Case No. 23-1271

# **EXHIBIT A**

## Fill in this information to identify your case:

United States Bankruptcy Court for the:

DISTRICT OF DELAWARE

Case number (if known) \_\_\_\_\_ Chapter 11

 Check if this an amended filing

## Official Form 201

## Voluntary Petition for Non-Individuals Filing for Bankruptcy

06/24

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name	Franchise Group, Inc.		
2. All other names debtor used in the last 8 years	Liberty Tax, Inc.		
Include any assumed names, trade names and doing business as names			
3. Debtor's federal Employer Identification Number (EIN)	27-3561876		
4. Debtor's address	Principal place of business	Mailing address, if different from principal place of business	
109 Innovation Court, Suite J, Delaware, OH 43015 Number, Street, City, State & ZIP Code		P.O. Box, Number, Street, City, State & ZIP Code	
Delaware County		Location of principal assets, if different from principal place of business	
		Number, Street, City, State & ZIP Code	
5. Debtor's website (URL)	<a href="https://franchisegrp.com/">https://franchisegrp.com/</a>		
6. Type of debtor	<input checked="" type="checkbox"/> Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP)) <input type="checkbox"/> Partnership (excluding LLP) <input type="checkbox"/> Other. Specify: _____		

Debtor Franchise Group, Inc.  
Name

Case number (if known) \_\_\_\_\_

## 7. Describe debtor's business

## A. Check one:

Health Care Business (as defined in 11 U.S.C. § 101(27A))  
 Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))  
 Railroad (as defined in 11 U.S.C. § 101(44))  
 Stockbroker (as defined in 11 U.S.C. § 101(53A))  
 Commodity Broker (as defined in 11 U.S.C. § 101(6))  
 Clearing Bank (as defined in 11 U.S.C. § 781(3))  
 None of the above

## B. Check all that apply

Tax-exempt entity (as described in 26 U.S.C. §501)  
 Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)  
 Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.5511

## 8. Under which chapter of the Bankruptcy Code is the debtor filing?

## Check one:

Chapter 7  
 Chapter 9  
 Chapter 11. Check all that apply:

Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$3,024,725 (amount subject to adjustment on 4/01/25 and every 3 years after that).  
 The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).  
 The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and it chooses to proceed under Subchapter V of Chapter 11.  
 A plan is being filed with this petition.  
 Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).  
 The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.  
 The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

Chapter 12

## 9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

 No. Yes.

If more than 2 cases, attach a separate list.

District \_\_\_\_\_ When \_\_\_\_\_ Case number \_\_\_\_\_  
District \_\_\_\_\_ When \_\_\_\_\_ Case number \_\_\_\_\_

## 10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

 No Yes.

Debtor	Franchise Group, Inc. Name	Case number (if known)		
List all cases. If more than 1, attach a separate list		Debtor District	See Schedule 1	Relationship Case number, if known
		When		

**11. Why is the case filed in this district?** *Check all that apply:*

Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.

A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

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**12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?**

No

Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

**Why does the property need immediate attention? (Check all that apply.)**

It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.  
What is the hazard? \_\_\_\_\_

It needs to be physically secured or protected from the weather.

It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).

Other \_\_\_\_\_

**Where is the property?** \_\_\_\_\_  
Number, Street, City, State & ZIP Code

**Is the property insured?**

No

Yes. Insurance agency \_\_\_\_\_  
Contact name \_\_\_\_\_  
Phone \_\_\_\_\_

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**Statistical and administrative information**

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**13. Debtor's estimation of available funds** *Check one:*

Funds will be available for distribution to unsecured creditors.

After any administrative expenses are paid, no funds will be available to unsecured creditors.

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**14. Estimated number of creditors  
(on a consolidated basis)**

<input type="checkbox"/> 1-49	<input type="checkbox"/> 1,000-5,000	<input type="checkbox"/> 25,001-50,000
<input type="checkbox"/> 50-99	<input type="checkbox"/> 5001-10,000	<input checked="" type="checkbox"/> 50,001-100,000
<input type="checkbox"/> 100-199	<input type="checkbox"/> 10,001-25,000	<input type="checkbox"/> More than 100,000
<input type="checkbox"/> 200-999		

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**15. Estimated Assets  
(on a consolidated basis)**

<input type="checkbox"/> \$0 - \$50,000	<input type="checkbox"/> \$1,000,001 - \$10 million	<input type="checkbox"/> \$500,000,001 - \$1 billion
<input type="checkbox"/> \$50,001 - \$100,000	<input type="checkbox"/> \$10,000,001 - \$50 million	<input checked="" type="checkbox"/> \$1,000,000,001 - \$10 billion
<input type="checkbox"/> \$100,001 - \$500,000	<input type="checkbox"/> \$50,000,001 - \$100 million	<input type="checkbox"/> \$10,000,000,001 - \$50 billion
<input type="checkbox"/> \$500,001 - \$1 million	<input type="checkbox"/> \$100,000,001 - \$500 million	<input type="checkbox"/> More than \$50 billion

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**16. Estimated liabilities  
(on a consolidated basis)**

<input type="checkbox"/> \$0 - \$50,000	<input type="checkbox"/> \$1,000,001 - \$10 million	<input type="checkbox"/> \$500,000,001 - \$1 billion
<input type="checkbox"/> \$50,001 - \$100,000	<input type="checkbox"/> \$10,000,001 - \$50 million	<input checked="" type="checkbox"/> \$1,000,000,001 - \$10 billion
<input type="checkbox"/> \$100,001 - \$500,000	<input type="checkbox"/> \$50,000,001 - \$100 million	<input type="checkbox"/> \$10,000,000,001 - \$50 billion
<input type="checkbox"/> \$500,001 - \$1 million	<input type="checkbox"/> \$100,000,001 - \$500 million	<input type="checkbox"/> More than \$50 billion

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Debtor Franchise Group, Inc. \_\_\_\_\_ Case number (if known) \_\_\_\_\_  
 Name \_\_\_\_\_

**Request for Relief, Declaration, and Signatures**

**WARNING** -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature  
of authorized  
representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

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.

Executed on 11/03/2024  
MM / DD / YYYY

**X** /s/ David Orlofsky  
 Signature of authorized representative of debtor

David Orlofsky  
 Printed name

Title Chief Restructuring Officer

**18. Signature of attorney** **X** /s/ Edmon L. Morton  
 Signature of attorney for debtor

Date 11/03/2024  
MM / DD / YYYY

Edmon L. Morton  
 Printed name

Young Conaway Stargatt & Taylor, LLP  
 Firm name

Rodney Square  
1000 N. King Street  
Wilmington, DE 19801  
 Number, Street, City, State & ZIP Code

Contact phone (302) 571-6600 Email address emorton@ycst.com

3856 DE  
 Bar number and State