

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF KENTUCKY
Lexington Division

In re:

Lexington Blue, Inc.,

Debtor.

Case No. 25-50863
Chapter 11

**Order Authorizing Examination of Sterling CPAs PLLC
Pursuant to Federal Rule of Bankruptcy Procedure 2004**

Upon consideration of the motion of the United States Trustee for an order authorizing the examination of Sterling CPAs PLLC pursuant to Fed. R. Bankr. P. 2004, and it appearing that cause exists for the examination, it is hereby

ORDERED that Sterling CPAs PLLC shall submit to examination at a reasonable time, place, and manner specified by the United States on prior written notice, and it is further

ORDERED that Sterling CPAs PLLC shall designate an individual competent to testify regarding the contents of the documents to be produced as set forth below, and it is further

ORDERED that the United States Trustee is authorized to issue a subpoena to Sterling CPAs PLLC compelling production of the following documents prior to the scheduled examination:

- a. All federal and state tax returns for the Lexington Blue Entities for the years 2020, 2021, 2022, 2023, and 2024, including all accompanying schedules and forms.
- b. All work papers and correspondence maintained from January 1, 2020 to the present in connection with the provision of tax planning, tax consulting, accounting services, bookkeeping services, statement reconciliations, financial statement preparation, tax preparation, and tax planning services to the Lexington Blue Entities.
- c. All bank statements, including copies of cancelled checks, in the possession of Sterling CPAs PLLC for the Lexington Blue Entities from January 1, 2020 to the present.
- d. All QuickBooks files and Microsoft Excel files, or other comparable electronic records, for the Lexington Blue Entities for calendar years 2020, 2021, 2022, 2023, 2024, and 2025.
- e. All documentation regarding any reconciliations completed by Sterling CPAs PLLC in relation to the Lexington Blue Entities, from January 1, 2020 to the present.
- f. Any engagement letters outlining the scope of representation and the services to be provided from Sterling CPAs PLLC to any of the Lexington Blue Entities, from January 1, 2020 to the present.

The affixing of this Court's electronic seal below is proof this document has been signed by the Judge and electronically entered by the Clerk in the official record of this case.



Signed By:
Gregory R. Schaaf
Bankruptcy Judge
Dated: Monday, July 14, 2025
(grs)