

ORLANDO RESTAURANTS (ABC), LLC  
231 MARKET PLACE, SUITE 373  
SAN RAMON, CALIFORNIA 94583

September 10, 2025

To: Stockholders of Orlando Restaurants, Inc.

Subject: Assignment for Benefit of Creditors and Stockholder Distribution

As you are aware, on March 14, 2025 the board and stockholders of Orlando Restaurants, Inc. ("Company") approved an Assignment for Benefit of Creditors ("ABC") by assigning its assets to Orlando Restaurants (ABC), LLC ("Assignee"). The Assignee has liquidated all of the Company's assets and has reviewed all claims filed in the ABC which exceed the proceeds from the liquidation of the Company's assets. As part of the ABC, the board and stockholders also authorized the dissolution of the Company. You should consult with your tax advisor regarding the tax ramifications of the ABC, but there are no funds available for a distribution to stockholders of Orlando Restaurants, Inc.

If you have any questions, please contact Agnes Han at [Agnes.Han@armanino.com](mailto:Agnes.Han@armanino.com).

Regards,

*Agnes Han*

[Agnes Han \(Dec 22, 2025 10:48:47 CST\)](#)

Agnes Han

Representative, Orlando Restaurants (ABC), LLC  
in its sole and limited capacity as assignee  
for the benefit of creditors of Orlando Restaurants, Inc.

# Orlando Restaurants - ABC Equity Write Off Letter

Final Audit Report

2025-12-22

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