IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re: FISKER INC., *et al.*, Debtors.[1]	Chapter 11 Case No. 24-11390 (TMH) (Jointly Administered)

DECLARATION OF JOHN C. DIDONATO AS CHIEF RESTRUCTURING OFFICER OF THE DEBTORS IN SUPPORT OF CONFIRMATION OF THE SECOND AMENDED COMBINED DISCLOSURE STATEMENT AND CHAPTER 11 PLAN OF LIQUIDATION OF FISKER INC. AND ITS DEBTOR AFFILIATES

I, John C. DiDonato, hereby declare under penalty of perjury:

1. I submit this declaration (this "**Declaration**") in support of confirmation of the *Second Amended Combined Disclosure Statement and Chapter 11 Plan of Liquidation for Fisker Inc. and Its Debtor Affiliates* (as may be amended, modified and/or supplemented from time to time, the "**Plan**", the "**Disclosure Statement**" or the "**Combined Disclosure Statement and Plan**" as applicable).[2]

2. The statements in this Declaration are, except where specifically noted, based on (a) my personal knowledge of the Debtors' operations and finances based on information provided by the Debtors, (b) my review of relevant documents, including information provided by other parties, (c) information provided to me by employees of Huron Consulting Services, LLC ("**Huron**") working under my supervision, (d) information provided to me by or discussions

[1] The debtors and debtors in possession in these Chapter 11 Cases, along with the last four digits of their respective employer identification numbers or Delaware file numbers, are as follows: Fisker Inc. (0340); Fisker Group Inc. (3342); Fisker TN LLC (6212); Blue Current Holding LLC (6668); Platinum IPR LLC (4839); and Terra Energy Inc. (0739). The address of the debtors' corporate headquarters is 14 Centerpointe Dr, La Palma, CA 90623.

[2] Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Combined Disclosure Statement and Plan.

with the members of the Debtors' management team or their other advisors, and/or (e) my opinion based upon my experience.

3. I am the Chief Restructuring Officer of each of the above-captioned debtors (collectively, the "**Debtors**" and, together with their non-Debtor affiliates, "**Fisker**" or the "**Company**"). I have served as the Debtors' Chief Restructuring Officer since April 25, 2024, and am familiar with the Company's business, financial affairs, and day-to-day operations.

4. I am a Managing Director of Huron, a consulting firm that specializes in, among other things, restructuring, operational, and financial consulting, and interim management to financially troubled companies. Huron is a subsidiary of Huron Consulting Group Inc., a global professional services firm with offices throughout the United States, Canada, Europe, and Asia. Among other services, Huron provides comprehensive solutions to companies in transition (including wind-down and liquidation), creditor constituencies, and other stakeholders in connection with out-of-court restructurings and bankruptcy proceedings. Huron personnel possess years of experience in providing in-depth analyses of the strengths and weaknesses of financially distressed business entities and assisting with developing a clear strategy for moving forward. Huron's turnaround management services include numerous interim management and advisory roles, including debtor advisory, fiduciary roles, board advisory, secured lender advisory, unsecured creditor advisory, equity holder advisory, and other financial consulting and related services. Huron possesses specific experience with businesses the size of the Debtors, and Huron's core competencies include providing management services and advising debtors in chapter 11 cases.

5. Huron has extensive experience in restructuring services in and out of chapter 11 proceedings and has an excellent reputation for its services on behalf of debtors and creditors

throughout the United States. Among many other examples, Huron and its personnel have provided restructuring and turnaround advisory services to clients, including American Physician Partners, LLC, Invacare Corporation, Vital Pharmaceuticals, Inc., Rockdale Marcellus Holdings, LLC, Town Sports International, LLC, Maines Food and Paper Services, Inc., Allen Systems Group, Kazi Foods, FuelCell Energy, Inc., The NORDAM Group, Inc., and Revstone Industries.

6. I have more than 30 years of experience counseling companies through operational transformations, capital raising, buy and sell side advisories, and merger integrations, primarily in special situations serving as a lead advisor in both out-of-court and court-supervised situations. My expertise encompasses various industries, including automotive, healthcare, metals and mining, manufacturing, aerospace, specialty engineering and construction, transportation and logistics, retail, and technology. I have served more than 250 companies, functioning for many as the chief restructuring officer and the lead fiduciary. I am a trusted advisor to financially and operationally distressed organizations and their leadership. I have extensive experience servicing debtors with complex capital structures and has raised billions of dollars in replacement and exit financings.

7. I have reviewed and am generally familiar with the terms and provisions of the Plan. With the Debtors' bankruptcy counsel, I was personally involved in the development and negotiation of the Plan. The Plan is the result of good faith, arm's-length negotiations among the Debtors and key stakeholders, including the Committee, NHTSA, CVI, and Magna.

8. On September 10, 2024, the Court entered an order [D.I. 545] (the "**Interim Approval Order**") (a) approving the Disclosure Statement on an interim basis, (b) scheduling a combined hearing to approve the Disclosure Statement on a final basis and to confirm the Plan, and (c) establishing procedures for solicitation of the Plan and tabulation of votes to accept or

reject the Plan. To the best of my knowledge, with the assistance of Kurtzman Carson Consultants, LLC dba Verita Global ("**Verita**"), the Debtors' claims, noticing and voting agent (the "**Voting Agent**"), consistent with the solicitation and noticing procedures approved through the Interim Approval Order, the applicable provisions of the United States Code, 11 U.S.C. §§ 101-1532 (the "**Bankruptcy Code**") and the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**"), the Debtors commenced solicitation of the Plan on September 12, 2024. *See* D.I. 601.

I. THE PLAN COMPLIES WITH THE FOLLOWING CONFIRMATION STANDARDS SET FORTH IN THE BANKRUPTCY CODE

9. I believe the Plan complies with the following provisions of the Bankruptcy Code:

A. The Plan Complies with the Applicable Provisions of the Bankruptcy Code (Section 1129(a)(1)).

10. I believe the Plan satisfies section 1129(a)(1) of the Bankruptcy Code (as that provision has been described to me by the Debtors' professionals):

11. Section 1122 of the Bankruptcy Code: I understand that the Plan designates a total of seven Classes of Claims and Interests of the Debtors. Each Class contains only Claims or Interests that are substantially similar to each other. This classification satisfies section 1122(a) of the Bankruptcy Code because each Class contains only Claims or Interests that are substantially similar to each other. The classification scheme used by the Plan is based on the similar nature of Claims or Interests contained in each Class.

12. Section 1123(b)(2) of the Bankruptcy Code: Article XI of the Plan provides that all executory contracts and unexpired leases of the Debtors not previously rejected, assumed, or assumed and assigned (including any Executory Contract or Unexpired Lease assumed and assigned in connection with an asset sale) will be deemed rejected pursuant to sections 365 and 1123 of the Bankruptcy Code by the Debtors as of the Effective Date, except: (a) any Executory Contracts and Unexpired Leases that are the subject of separate motions to reject, assume, or

assume and assign filed pursuant to section 365 of the Bankruptcy Code by the Debtors before entry of the Confirmation Order; (b) contracts and leases identified for assumption in the Plan Supplement, and any supplements thereto; (c) all Executory Contracts and Unexpired Leases (if any) assumed or assumed and assigned by order of the Bankruptcy Court entered before the Effective Date and not subsequently rejected pursuant to an order of the Bankruptcy Court; (d) any Executory Contract or Unexpired Lease that is the subject of a dispute over the amount or manner of cure and for which the Debtors make a motion to reject such contract or lease based upon the existence of such dispute filed at any time; (e) any guaranty or similar agreement executed by a third party which guarantees repayment or performance of an obligation owed to the Debtors or to indemnify the Debtors; (f) agreements with third parties regarding preservation of the confidentiality of documents produced by the Debtors; and (g) the Insurance Contracts which are D&O Policies or insurance policies.

13. The Debtors are winding down their businesses and have no need for the vast majority of their contracts and leases, which will continue to incur unnecessary expenses, if not rejected.

14. Furthermore, I believe that the assumption of the Assumed Contracts is a reasonable exercise of the Debtors' business judgment and should be approved pursuant to the Confirmation Order. The proposed cure amounts set forth for each Assumed Contract are based on the Debtors' review of their books and records. Regarding adequate assurance of future performance, I believe that the Debtors and/or the Debtors' Estates have sufficient liquidity from, among other sources, the Wind Down Amount, the Initial Liquidating Trust Funding Amount and the Liquidating Trust Additional Funding Amount provided under the Plan, to address the obligations under the agreements in the ordinary course of business.

15. Section 1123(b)(6) of the Bankruptcy Code: Article XII of the Plan contains certain release, exculpation, and injunction provisions. I believe that these provisions are, among other things, the product of good faith, arm's-length negotiations, in exchange for substantial consideration from various parties, including the Released Parties, and critical to obtaining the support of various constituencies for the Plan and the funding of the Plan. In particular, CVI, the Committee, and Magna, provided substantial contributions to the Chapter 11 Cases, such as: (a) CVI's concessions and contributions, including (i) permitting the Debtors' consensual use of cash collateral to fund these Chapter 11 Cases and consummation of the Fleet Sale; (ii) supporting a consensual liquidation of the Debtors' Estates through the implementation of the Plan; (iii) funding the Wind Down Amount, including the Initial Liquidating Trust Funding Amount and, the Liquidating Trust Additional Funding Amount; (iv) devoting significant time and resources to negotiating the terms of the Plan and agreeing to vote to accept and otherwise support the Plan; and (v) extending the milestones under the Sixth Interim Cash Collateral Order to enable an efficient plan confirmation process and wind down of the Estates; (b) the Committee's concessions and contributions, including (i) expending time and effort to represent the interests of the general unsecured creditors; (ii) actively supporting a consensual liquidation of the Debtors through the implementation of the Global Settlement and Plan; and (iii) negotiating in good faith the terms of the Liquidating Trust Agreement on behalf of the Liquidating Trust Beneficiaries; and (c) Magna's concessions and contributions, including (i) actively supporting a consensual liquidation of the Debtors through implementation of the Global Settlement and Plan; (ii) making significant effort to achieve a settlement of claims in the Austrian Insolvency, which was critical to the success of the Chapter 11 Cases; and (iii) negotiating in good faith the terms of the Liquidating Trust Agreement.

16. Additionally, the current and former directors, officers, agents, members of management, and other employees of the Debtors made significant efforts on behalf of the Debtors, prior to, and continuing throughout, the Chapter 11 Cases to effectuate the transactions set forth in the Plan. These efforts included, among other things, significant contributions in connection with the Fleet Sale and Plan process, including maintaining and preserving the value of the Fleet Sale Assets, maintaining the safety of Fisker Oceans by responding to all recall and stop-hold notices, ensuring the uninterrupted operation of the Debtors' necessary business functions during these Chapter 11 Cases and preserving the value of the Debtors' estates in a challenging operating environment, assisting in discovery efforts to permit the Committee to conduct its investigation and mount its Challenge and Claim Objection, and attending Court hearings and numerous board meetings, including meetings on short notice, overnight and on weekends, related to these Chapter 11 Cases. The Debtors also were working with a skeletal staff and significantly fewer resources given employee turnover and liquidity limitations. The officers of the Debtors made themselves available to me and the Huron team whenever needed (often with little or no notice and at inconvenient times), and supplied us with necessary information, to make sure the Chapter 11 Cases ran as smoothly as possible.

17. The professionals of the Debtors, Committee, CVI, and Magna also made significant efforts in connection with (as applicable) the Fleet Sale, settlement with the Austrian Insolvency proceeding, and Plan processes to maximize value for the Debtors' Estates. In particular, the professionals actively participated in, negotiated, and documented the transactions during the prepetition and postpetition periods.

18. The Third Party Releases are an integral part of, and critically important to, the implementation of the Plan. Such releases facilitated constructive participation in both the

development of the Plan and the progression of the Chapter 11 Cases generally. The parties being released by the Third Party Releases by holders of Claims and Interests provided substantial contribution and support to the Chapter 11 Cases and the Plan. In addition, the Third Party Releases by holders of Claims and Interests do not provide a blanket immunity and contain a specific carve out for acts or omissions that constitute fraud, gross negligence or willful misconduct.

B. The Plan Has Been Proposed in Good Faith (Section 1129(a)(3)).

19. The Plan has been proposed by the Debtors in good faith. Throughout these cases, the Debtors have focused on maximizing value for their various stakeholders. The Disclosure Statement, the Plan, Plan Supplement, and all documents necessary to effect the Plan were developed after significant analysis and negotiations between the Debtors and other key constituents, and were proposed with the legitimate and honest purpose of maximizing the value of the Debtors' estates and effectuating a successful and speedy wind-down of the Debtors' operations. Moreover, the Plan is the product of arm's-length negotiations among the Debtors and their key stakeholders, including, for example, CVI, the Committee, Magna, and NHTSA.

C. The Plan Provides for the Payment of Fees and Expenses in Compliance with Section 1129(a)(4) of the Bankruptcy Code.

20. I believe payments made or to be made by the Debtors for services or for costs or expenses in connection with these Chapter 11 Cases prior to the Effective Date, including all Fee Claims, have been approved by, or are subject to approval of, the Court. Further, Article V of the Plan contains procedures for filing applications for final allowance of Fee Claims and procedures for the payment of such Fee Claims upon approval by the Bankruptcy Court. Similarly, the Debtors' ordinary course professionals will be paid in the ordinary course as holders of Administrative Expense Claims consistent with the Order Approving Procedures for the Retention

and Compensation of Ordinary Course Professionals [D.I. 343]. I believe that all of the payments to be made under the Plan are reasonable and appropriate in the Chapter 11 Cases, and I believe that the payments for the costs and expenses of the Liquidating Trustee, as set forth in the Plan and the Liquidating Trust Agreement, will fairly compensate parties for providing services necessary to the effectuation and implementation of the Plan and the wind-down of the Debtors' Estates.

D. The Plan Identifies Individuals Proposed to Serve as Successor to the Debtor (Section 1129(a)(5)).

21. As part of the Plan Supplements, the Debtors have disclosed the identity of the Liquidating Trustee. Such appointments will allow the Debtors to wind down under applicable law in an orderly fashion, make distributions to creditors and is consistent with the interests of creditors and interest holders and with public policy.

E. The Plan is in the "Best Interests" of Creditors and Interest Holders (Section 1129(a)(7)).

22. In connection with the Disclosure Statement, Huron, with the assistance of the Debtors' management team and advisors, prepared a liquidation analysis, attached as Exhibit B to the Plan (the "**Liquidation Analysis**") and described in detail in Article XVIII. The Liquidation Analysis demonstrates that under a chapter 7 liquidation, holders of Claims and Interests would receive less than is projected under the Plan. The Liquidation Analysis was completed with the direct involvement of individuals under my direct supervision. I am familiar with the methods used and the conclusions reached in preparing the Liquidation Analysis. It is my understanding that the Liquidation Analysis represents the Debtors' best estimate of the cash proceeds, net of liquidation-related costs that would be available for distribution to the holders of Claims and Interests if the Debtors were to be liquidated under chapter 7 of the Bankruptcy Code.

23. The assumptions and estimates in the Liquidation Analysis are appropriate in the context of these Chapter 11 Cases and are based upon the knowledge and expertise of the Debtors'

professionals and personnel who have extensive knowledge of the Debtors' business and financial affairs as well as relevant industry and financial experience. The Liquidation Analysis is based on a variety of assumptions, which are described in the narrative that accompanies the Liquidation Analysis and which I believe are reasonable under the circumstances. The major components of the liquidation are as follows:

- the additional costs and expenses that would be incurred related to chapter 7, including compensation of one or more chapter 7 trustee(s) and counsel and other professionals retained by the chapter 7 trustee(s) and asset disposition expenses;
- the delay and erosion of value that would be caused to the Debtors' assets;
- the reduced recoveries caused by an accelerated sale or disposition of the Debtors' assets by the chapter 7 trustee(s);
- complexities associated with performing under the Fleet Sale; and
- other potential claims that may arise in a chapter 7 liquidation.

24. The Plan contemplates providing recoveries to, among others, the holders of Claims in Classes 1, 2, 3, and 4. As set forth in the Liquidation Analysis and herein, recoveries under the Plan are higher than recoveries estimated to be available if the Debtors were liquidated under chapter 7 of the Bankruptcy Code.

25. Based on the Liquidation Analysis, it is my conclusion that the recoveries to the holders of Claims and Interests under the Plan are at least as much as (and, in many instances, exceed) the potential recoveries provided to the holders of Claims and Interests in a liquidation under chapter 7 of the Bankruptcy Code and, therefore, the Debtors have satisfied the "best interests" test under section 1129(a)(7) of the Bankruptcy Code.

F. The Plan is Confirmable Notwithstanding Section 1129(a)(8).

26. Classes 1 (Other Priority Claims) and 2 (Other Secured Claims) are deemed to have accepted the Plan. Holders of Claims in Class 3 (Secured Notes Claims) and in Class 4 (General

Unsecured Claims) have voted to accept the Plan. Holders of Claims and Interests in Classes 5 (Intercompany Claims), 6 (Equity Interests), and 7 (Intercompany Interest) are deemed to reject the Plan. As such, I am advised that the Plan does not meet the requirements of section 1129(a)(8) of the Bankruptcy Code, but that the Plan can still be confirmed if the Plan satisfies the "cramdown" provisions of Section 1129(b) of the Bankruptcy Code. As discussed below, I believe the Plan satisfies Section 1129(b).

G. Classes of Impaired Claim Holders Have Voted to Accept the Plan (Section 1129(a)(10)).

27. Class 3 and Class 4 are both impaired and voted to accept the Plan, regardless of the votes of any insider(s).

H. The Plan Satisfies the Feasibility Requirement of the Bankruptcy Code (Section 1129(a)(11)).

28. The Debtors will be able to meet their obligations under the Plan and, thus, I believe that the Plan is feasible.

29. The Plan provides for the liquidation and distribution of all the Debtors' assets. I also expect sufficient liquidity to fund distributions and other financial obligations under the Plan based on the Debtors' cash on hand, net proceeds from asset sales and recoveries, and potential liquidation of the Debtors' remaining assets.

30. I have reviewed the projected Claims to be paid under the Plan and the costs of administering the Plan and the Debtors' wind-down. Based on my knowledge of the Debtors' business, books and records, and Schedules of Assets and Liabilities, I believe the Debtors will have sufficient available cash to ensure that holders of Allowed Claims under the Plan receive the distributions required under the Plan and the Debtors otherwise satisfy their financial obligations under the Plan. Further, I believe that the Liquidating Trust and IP/Austria Assets Trust will have sufficient funding pursuant to the Wind-Down Budget to meet their obligations under the Plan and

to administer post-Effective Date responsibilities of the Debtors and wind down the Debtors' Estates. Moreover, the Debtors have already taken significant steps to wind down in an orderly fashion during the Chapter 11 Cases. Therefore, I believe that the Plan is feasible.

I. Creation of the Liquidating Trust Is Reasonable and Appropriate.

31. I believe the creation of the Liquidating Trust, pursuant to the Liquidating Trust Agreement (substantially in the form attached as Exhibit A-1 to the Plan Supplement), is reasonable and appropriate. The Liquidating Trust will be established for the purpose of receipt, administration, and distribution of the Liquidating Trust Assets for the benefit of the Liquidating Trust Beneficiaries. I understand that the Debtors will transfer 100% of the Liquidating Trust Assets to the Liquidating Trust on or promptly after the Effective Date.

32. The Liquidating Trust shall use the net proceeds of the Liquidating Trust Assets to make distributions to the Liquidating Trust Beneficiaries. On the Effective Date, the Liquidating Trustee will be appointed. The Liquidating Trustee will oversee the implementation and administration of the Liquidating Trust according to the Liquidating Trust Agreement and the Plan.

J. The Plan Provisions on the Wind-Down Amount and the other Funding to the Liquidating Trust are Reasonable and Appropriate.

33. The Wind-Down Amount was prepared by Huron in consultation with the Debtors' management and provides for the distributions required to be made under the Plan and to pay expenses and costs of administering the Estates. On the Effective Date, the Debtors will fund the Wind-Down Amount, and portions of the Initial Liquidating Trust Funding Amount and the Liquidating Trust Additional Amount, in amounts agreed to by the Secured Noteholder, the Committee, and the Debtors. I believe the Wind-Down Amount and the other funding to the Liquidating Trust are sufficient to execute the wind-down activities of the Liquidating Trust pursuant to the Plan and the Liquidating Trust Agreement.

K. The Plan Provides for the Payments of Statutory Fees Under 28 U.S.C. § 1930 (Section 1129(a)(12)).

34. Article XVIII and Article V of the Plan provide that all fees listed in 28 U.S.C. § 1930 due and payable prior to the Effective Date shall be paid on the Effective Date or as soon as reasonably practicable thereafter. I believe the Debtors have adequate means to make such payments.

L. Sections 1129(a)(13)–(16) Are Not Applicable To the Plan.

35. The Debtors (i) do not have any retiree benefits as that term is defined in section 1114(a) of the Bankruptcy Code; (ii) are not required to pay any domestic support obligations; (iii) are not individuals; and (iv) are not nonprofit corporations or trusts. Accordingly, sections 1129(13)–(16) are inapplicable to the Plan.

M. The Plan Satisfies the Cramdown Requirements (Section 1129(b)).

36. The Impaired Non-Voting Classes (Classes 5, 6, and 7) are deemed to reject the Plan. I understand that, because these classes are deemed to reject the Plan, the Plan must not unfairly discriminate against the holders of Claims and Interests in those Classes and the Plan must be fair and equitable with respect to the holders of Claims and Interests in such classes.

37. With respect to the accepting Classes, I do not believe there is any unfair discrimination under the Plan. There are no other Classes containing creditors with Claims or Interests similar to those in such Classes and each Class contains Claims and Interests that are similarly situated. Class 1 (Other Priority Claims) and 2 (Other Secured Claims) are unimpaired, non-voting, and deemed to accept the Plan. Class 3 (Secured Notes Claims) and Class 4 (General Unsecured Claims) are impaired and entitled to vote.

38. With respect to General Unsecured Claims, the Debtors designed the Plan in consultation with the Committee. Holders of General Unsecured Claims will each receive the same treatment under the Plan.

39. Holders of Intercompany Claims, Equity Interests, and Intercompany Interest are impaired, non-voting, and deemed to reject the Plan. With respect to these rejecting Classes, I do not believe there is any unfair discrimination under the Plan because there are no other Classes containing creditors with Claims or Interests similar to those in such Classes, and each Class contains Claims and Interests that are similarly situated. Further, none of the holders or Claims or Interests in Classes 5, 6, and 7 are receiving any distributions under the Plan. Accordingly, I believe the Plan does not discriminate unfairly with respect to the non-accepting impaired classes.

40. I understand that a plan is fair and equitable with respect to a class of impaired equity interests if the plan satisfies the "absolute priority" rule, *i.e.*, no holder of a claim or equity interest that is junior to the class of dissenting holder will receive or retain property under the plan on account of such junior interest. The Plan satisfies the absolute priority rule with respect to the rejecting Classes. First, no Class of Claims or Interests junior to such rejecting Classes will receive or retain any property under the Plan. Second, no Class of Claims or Interests will receive or retain property under the Plan that has a value greater than 100%, nor has any party asserted as such.

41. Accordingly, the Plan satisfies the cramdown requirements of the Bankruptcy Code (as those provisions have been described to me).

N. Re-Solicitation of the Plan Is Not Required.

42. The Debtors filed a revised version of the Plan reflecting some modifications, including changes to address certain objections.

43. I have been advised that if modifications of the plan do not disrupt or reduce distributions and do not adversely affect the rights of holders of claims in classes that voted to accept the plan, debtors do not need to re-solicit the plan.

44. The modified Plan makes certain non-material modifications, including fixing typographical errors, incorporating consensual language agreed to by various stakeholders, and including other non-material, technical changes requested by CVI, Magna, J.P. Morgan Chase, N.A., the U.S. Trustee, and the Committee, in exchange for their support of certain aspects of the Plan.

45. The modifications proposed in the revised Plan do not disrupt or reduce the amount of distribution to any Class. Further, I do not believe that any of the changes made to the Plan adversely affect the holders of Claims in impaired voting classes.

II. ADVERSE CONSEQUENCES OF NON-CONFIRMATION OF THE PLAN

46. If the Plan is not confirmed in the near term, I believe it is unlikely that the Debtors would be able to provide the same recoveries to their creditors as are currently contemplated by the Plan. Non-confirmation would guarantee the continued incurrence of substantial restructuring costs relating to the pendency of these cases or the conversion of these Chapter 11 Cases to cases under chapter 7 of the Bankruptcy Code. I believe the Plan is in the best interests of the Debtors, their estates and creditors. Accordingly, I believe it is imperative that the Plan be confirmed and that the Debtors emerge from chapter 11 as quickly as possible.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing statements are true correct.

October 8, 2024

/s/ John C. DiDonato
John C. DiDonato
Chief Restructuring Officer