

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re

WESCO AIRCRAFT HOLDINGS, INC.¹

Reorganized Debtor.

Case No. 23-90611 (MI)

Chapter 11

(Jointly Administered)

**CERTIFICATE OF NO RESPONSE
REGARDING REORGANIZED DEBTORS' OBJECTION TO
PROOF OF CLAIM #1958**

(RELATED TO DOCKET NO. 2773)

¹ The captioned Reorganized Debtor is Incora Intermediate II LLC, the successor by merger to Wesco Aircraft Holdings, Inc. Its employer identification number is 33-2921953. Its principal office address and service address in this case is 2601 Meacham Blvd., Ste. 400, Fort Worth, TX 76137.



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1. Pursuant to the *Procedures for Complex Chapter 11 Cases in the Southern District of Texas*, the undersigned counsel for the above-captioned reorganized debtor (the “**Reorganized Debtor**”² or “**Incora**” and, together with its affiliated former debtors and their successors, as applicable, the “**Reorganized Debtors**”) certify as follows:

2. On April 8, 2025, the Reorganized Debtors filed the *Reorganized Debtors’ Objection to Proof of Claim #1958 Filed by State of New Jersey - Division of Taxation* [Docket No. 2773] (the “**Objection**”)³ which set forth the grounds for the Objection in addition to the supporting evidence in the Declaration of Christopher Kelly, Managing Director with Alvarez & Marsal North America, LLC, filed at Docket No. 2773-1. Attached to the Objection at Docket Number 2773-2 was a proposed form of order sustaining the Objection (the “**Proposed Order**”).

3. On April 8, 2025, the Reorganized Debtors’ Claims and Noticing Agent, Kurtzman Carson Consultants LLC d/b/a Verita Global (“**Verita**”) served the Objection via electronic mail on the parties registered to receive notice through the Court’s ECF system and electronic and First-Class mail on the affected claimant whose claim is the subject of the Objection. On April 14, 2025, Verita filed the certificate of service reflecting the aforementioned service efforts at Docket No. 2791 (the “**Certificate of Service**”).

4. Pursuant to paragraph two of the Court’s *Order Approving Claim Objection and Settlement Procedures* [Docket No. 1354], responses were required to be filed on or prior to May 8, 2025 (the “**Response Deadline**”).⁴

5. On April 23, 2025, the *State of New Jersey - Division of Taxation* (“**New Jersey Taxation Division**”) submitted informal comments to the Objection. After communications

² A detailed description of the now-Reorganized Debtors and their businesses is set forth in the *Declaration of Raymond Carney in Support of Chapter 11 Petitions and First Day Motions* (the “**First Day Declaration**”) [Docket No. 13], filed with the Debtors’ voluntary petitions for relief filed under title 11 of the United States Code (the “**Bankruptcy Code**”), on June 1, 2023 (the “**Petition Date**”).

³ Capitalized terms used here but not otherwise defined shall have the meaning ascribed to them in the Objection.

⁴ Pursuant to Bankruptcy Rule 9006(f), the Response Deadline for Parties served via first class mail May 11, 2025. Such deadline has passed. The Reorganized Debtors and their counsel have confirmed, upon review of the official docket in these Chapter 11 Cases, that there is no response to the Eighth Omnibus Objection as of the date hereof.

between the Reorganized Debtors and counsel for the New Jersey Taxation Division, the New Jersey Taxation Division filed amended claim number 2168 (the “*New Jersey Amended Claim*”), which amends previously filed claim number 1958 (the “*New Jersey Claim*”). The New Jersey Amended Claim lists \$0 as the claim amount. The Reorganized Debtors determined that the New Jersey Amended Claim constitutes a withdrawal of the New Jersey Claim and the New Jersey Taxation Division no longer seeks to prosecute the New Jersey Claim.

6. In accordance with paragraph 44 of the Complex Case Procedures, the undersigned counsel files this Certificate of No Response and represents to the Court that: (a) the Response Deadline has passed; (b) the undersigned counsel is unaware of any unresolved response to the Objection; and (c) the undersigned counsel has reviewed the Court’s docket and no response to the Objection appears thereon.

7. The Reorganized Debtors respectfully request entry of the Proposed Order attached hereto and initially filed at Docket No. 2773-2.

Dated: May 12, 2025

Respectfully submitted,

/s/ Charles A. Beckham, Jr.

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Counsel to the Reorganized Debtors

CERTIFICATE OF SERVICE

I certify that, on May 12, 2024, a true and correct copy of the foregoing document was served through the Electronic Case Filing system of the United States Bankruptcy Court for the Southern District of Texas and will be served as set forth in the Affidavit of Service to be filed by the Reorganized Debtors' noticing agent.

/s/ Charles A. Beckham, Jr.
Charles A. Beckham, Jr.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re

WESCO AIRCRAFT HOLDINGS, INC.¹

Reorganized Debtor.

Case No. 23-90611 (MI)

Chapter 11

(Jointly Administered)

**ORDER SUSTAINING
THE REORGANIZED DEBTORS'
OBJECTION TO PROOF OF CLAIM #1958 FILED
BY STATE OF NEW JERSEY - DIVISION OF TAXATION**

¹ The captioned Reorganized Debtor is Incora Intermediate II LLC, the successor by merger to Wesco Aircraft Holdings, Inc. Its employer identification number is 33-2921953. Its principal office address and service address in this case is 2601 Meacham Blvd., Ste. 400, Fort Worth, TX 76137.

Upon the *Reorganized Debtors' Objection to Proof of Claim #1958 Filed by State of New Jersey - Division of Taxation* (the “**Objection**”);² and the Court having jurisdiction to decide the Objection and to enter this Order pursuant to 28 U.S.C. § 1334; and consideration of the Objection being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper in the Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided, such notice being adequate and appropriate under the circumstances; and after notice and a hearing, as defined in section 102 of the Bankruptcy Code; and the Court having determined that the legal and factual bases set forth in the Motion and in the record establish just cause for entry of this Order; and it appearing that entry of this Order is in the best interests of the Reorganized Debtors' estates; it is hereby **ORDERED** that:

1. The claim filed as proof of claim #1958 as filed by State of New Jersey - Division of Taxation (the “**Claim**”) is disallowed in its entirety for all purposes in these chapter 11 cases.

2. Notwithstanding any provision of the Bankruptcy Rules or Local Rules, the terms of this Order shall be immediately effective and enforceable upon its entry.

3. The Reorganized Debtors and their agents are authorized to take all steps necessary or appropriate to carry out this Order, which shall include an update of the claims register to reflect the relief granted by this Order.

4. Except as provided in this Order, nothing in this Order shall be deemed (a) a finding as to the validity of any claim against any of the Reorganized Debtors, (b) a waiver of the right of the Reorganized Debtors to dispute any claim against any of the Reorganized Debtors on any grounds whatsoever at a later date, (c) a requirement for any of the Reorganized Debtors to pay any claim, or (d) a waiver of any rights of the Reorganized Debtors under the Bankruptcy Code or other applicable law.

² Capitalized terms used but not defined in this Order have the meanings ascribed to them in the Objection.

5. The Court retains exclusive jurisdiction over all matters arising from or related to the implementation, interpretation or enforcement of this Order.

Dated: _____
Houston, Texas

MARVIN ISGUR
UNITED STATES BANKRUPTCY JUDGE