

DEPARTMENT OF TAXATION,
STATE OF HAWAII
P.O. Box 259
Honolulu, HI 96809
Attn: Bankruptcy Unit
Telephone: (808) 543-6820
x. 4032

RECEIVED
2024 DEC 23 AM 11:13
CLERK
U.S. BANKRUPTCY COURT
DISTRICT OF DELAWARE

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re

PRODIGY INVESTMENT
HOLDINGS, INC.,

Reorganized Debtor.

CASE NO. 23-11120 (BLS)
(Chapter 11)

Re: Docket Entry No. 1476

Hearing:

Date: January 15, 2025

Time: 10:00 a.m. (EST)

Judge: Honorable Brendan L. Shannon

Objection Deadline:

Date: January 8, 2025

Time: 4:00 p.m. (EST)

921242

DECLARATION OF NOOR ZAINAL ABIDIN REGARDING
DEPARTMENT OF TAXATION, STATE OF HAWAII'S
RESPONSE TO DISTRIBUTION TRUSTEE'S FIFTH OMNIBUS
(SUBSTANTIVE) OMNIBUS OBJECTION TO CERTAIN CONTINGENT AND
UNLIQUIDATED CLAIMS; EXHIBITS A-B

NOOR ZAINAL ABIDIN, pursuant to 28 U.S.C. § 1746 declares:

1. I am a Delinquent Tax Collection Assistant II, Collection Division, for the First Taxation District (Oahu), Department of Taxation, State of Hawaii (also known as "Hawaii State Tax Collector"). As such, I am authorized and



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empowered to compute and collect all general excise, income, and other tax liabilities due the State of Hawaii, to file tax liens upon property and rights to property belonging to any person liable to pay tax, to monitor payment of the Debtor's outstanding tax liabilities, to file proofs of claim for PROTERRA OPERATING COMPANY, INC. and PROTERRA, INC. (collectively, the "Debtors"), and to enforce such claims, liens, and other rights of the State of Hawaii in respect thereof.

2. As part of my duties, I have been assigned to monitor the above-captioned bankruptcy case to determine whether obligations regarding tax liabilities are being satisfied.

3. I have reviewed the records of the Department of Taxation, State of Hawaii (hereinafter "Hawaii"), relating to the Debtors and am competent to testify as to the matters stated herein upon my personal knowledge.

4. Hawaii's Response to PROTERRA, INC.'s Objection to its Proof of Claim (Claim No. 1251).

a. PROTERRA, INC. is assigned tax identification number, CO-008-016-8448-01.

b. On August 15, 2023, the Department sent PROTERRA, INC. a notice requesting that it submit the various income tax returns listed in the notice. A true and accurate copy of the notice is attached hereto as Exhibit A. Because

PROTERRA, INC. has a corporate tax identification number, Hawaii requested that it also file other tax type returns, namely, State of Hawaii General Excise Tax and Withholding Tax returns, as necessary.

c. Hawaii's notice also requested PROTERRA, INC. to provide a State of Hawaii General Excise and Withholding Tax License number under which it was reporting its business income, if any, as well as corporate income tax returns. If PROTERRA, INC. had employees who were conducting business in the State of Hawaii, PROTERRA, INC. would be required to obtain a State of Hawaii General Excise and Withholding Tax Licenses and file all applicable general excise and withholding tax returns.

d. If doing business in Hawaii, PROTERRA, INC. is required to submit periodic general excise tax returns for each taxable month pursuant to Hawaii Revised Statutes § 237-30 (2017).

e. If doing business in Hawaii, PEAR THERAPEUTICS, INC. is required to submit annual general excise tax returns for each taxable year pursuant to Haw. Rev. Stat. § 237-33 (2017).

f. If doing business in Hawaii, PROTERRA, INC. is required to report the county surcharge on its annual general excise tax returns for each taxable year pursuant to Haw. Rev. Stat. § 237-8.6 (2017).

g. If doing business in Hawaii, PROTERRA, INC. is required to submit withholding tax returns if it has employees in the State of Hawaii for each quarter and tax year pursuant to Haw. Rev. Stat. § 235-62 (2017).

h. If doing business in Hawaii, PROTERRA, INC. is required to submit corporate income tax returns pursuant to Haw. Rev. Stat. § 235-92 (2017).

5. If PROTERRA, INC. did not do any business in the State of Hawaii, it should inform the Department that it did not do business in the State and cancel its State of Hawaii corporate tax identification number.

6. Any Hawaii tax liabilities that PROTERRA, INC. owes on pre-petition, non-filed returns are entitled to priority status pursuant to § 507(a)(8)(A).

7. To date, Hawaii has not received the above-mentioned State of Hawaii general excise, withholding, and corporate income tax returns. Hawaii's proof of claim, Claim No. 1251, reflects the absence of the following State of Hawaii tax returns that may be necessary because PROTERRA, INC. has a tax identification number for which 2018, 2019, and 2020 corporate income tax returns have not been filed.

8. Hawaii's Response to PROTERRA OPERATING COMPANY, INC.'s Objection to its Proof of Claim (Claim No. 1250).

a. PROTERRA OPERATING COMPANY, INC. does not hold State of Hawaii General Excise and Withholding Tax Licenses, although it does have a tax identification number, CO-132-365-7728-01.

b. On August 15, 2023, the Department sent PROTERRA OPERATING CO., INC. a notice requesting that it submit the various tax returns listed in the notice. A true and accurate copy of the notice is attached hereto as Exhibit B. Because PROTERRA OPERATING CO., INC. has a corporate tax identification number, Hawaii requested that PEAR THERAPEUTICS (US), INC. also file other tax type returns, namely, State of Hawaii General Excise Tax, as necessary.

c. Hawaii's notice also requested PROTERRA OPERATING CO., INC. to provide a State of Hawaii General Excise Tax License number under which it was reporting its business income, if any, as well as corporate income tax returns. If PROTERRA OPERATING CO., INC. had employees who were conducting business in the State of Hawaii, PROTERRA OPERATING CO., INC. would be required to obtain a State of Hawaii General Excise Tax License and file all applicable general excise tax returns.

d. If doing business in Hawaii, PROTERRA OPERATING CO., INC. is required to submit periodic general excise tax returns for each taxable month pursuant to Hawaii Revised Statutes § 237-30 (2017).

e. If doing business in Hawaii, PROTERRA OPERATING CO., INC. is required to submit annual general excise tax returns for each taxable year pursuant to Haw. Rev. Stat. § 237-33 (2017).

f. If doing business in Hawaii, PROTERRA OPERATING CO., INC. is required to report the county surcharge on its annual general excise tax returns for each taxable year pursuant to Haw. Rev. Stat. § 237-8.6 (2017).

g. If doing business in Hawaii, PROTERRA OPERATING CO., INC. is required to submit annual corporate income tax returns pursuant to Haw. Rev. Stat. § 235-92 (2017).

9. If PROTERRA OPERATING CO., INC. did not do any business in the State of Hawaii, it should inform the Department that it did not do business in the State and cancel its State of Hawaii corporate tax identification number.

10. Any Hawaii tax liabilities that PROTERRA OPERATING CO., INC. owes on pre-petition, non-filed returns are entitled to priority status pursuant to § 507(a)(8)(A).

11. To date, Hawaii has not received the above-mentioned State of Hawaii general excise and corporate income tax returns. Hawaii's proof of claim,

Claim No. 164, reflects the absence of the following State of Hawaii tax returns that may be necessary because PROTERRA OPERATING CO., INC. has a tax identification number for which 2018, 2019, and 2020 corporate income tax returns have not been filed.

I declare under penalty of perjury that the foregoing is true and correct.

DATED: Honolulu, Hawaii, DEC 23 2024.



NOOR ZAINAL ABIDIN

Declaration of Noor Zainal Abidin Regarding Department of Taxation, State of Hawaii's Response to Trustee's Fifth (Substantive) Omnibus Objection to Certain Contingent and Unliquidated Claims; *In re Prodigy Investment Holdings, Inc.*, (Chapter 11), United States Bankruptcy Court for the District of Delaware, Case No. 23-11120 (BLS)

DEPARTMENT OF TAXATION,
STATE OF HAWAII
P.O. Box 259
Honolulu, HI 96809
Attn: Bankruptcy Unit
Telephone: (808) 543-6820
x. 4032

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re

PRODIGY INVESTMENT
HOLDINGS, INC.,

Reorganized Debtor.

CASE NO. 23-11120 (BLS)
(Chapter 11)

Re: Docket Entry No. 1476

Hearing:

Date: January 15, 2025

Time: 10:00 a.m. (EST)

Judge: Honorable Brendan L. Shannon

Objection Deadline:

Date: January 8, 2025

Time: 4:00 p.m. (EST)

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DEPARTMENT OF TAXATION, STATE OF HAWAII'S
RESPONSE TO TRUSTEE'S FIFTH (SUBSTANTIVE) OMNIBUS OBJECTION
TO CERTAIN CONTINGENT UNLIQUIDATED CLAIMS; EXHIBITS A-B

EXHIBIT A

JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



GARY S. SUGANUMA
DIRECTOR OF TAXATION

KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF TAXATION
Ka 'Oihana 'Auhau

PROTERRA INC
ATTN: BANKRUPTCY
1815 ROLLINS RD
BURLINGAME CA 94010-2204



Date: August 15, 2023
Letter ID: L2136246400
FEIN: XX-XXX9565

Bankruptcy Case #: 23-11120

Re: Non-Filed Returns for PROTERRA INC

Dear Taxpayer:

A review of your account has revealed that the tax returns indicated below have not been filed with the Department of Taxation. The filing of these tax returns is required by law. An objection to plan confirmation will be filed if the returns are not forwarded to me by August 29, 2023.

Account Type	ID	Form No.	Non-Filed Periods
Corporate Income	CO-008-016-8448-01	N-30	Dec-31-2018, Dec-31-2019, Dec-31-2020, Dec-31-2022

General Excise Tax

Please respond in writing if the company does any business and generated income from Hawaii or not. If it does generate income in Hawaii, please provide the General Excise license under which the taxes are being filed, or apply for a license/permit and file all applicable returns.

Withholding Tax

Please respond in writing if the company does have any employees in Hawaii. If it does, please provide the Withholding license under which the taxes are being filed, or apply for a license/permit and file all applicable returns.

Unless electronically filed, you must mail all returns/documents via the enclosed pink envelope or to my attention at the address listed on the reversed side.

Your filing status for the past 10 years is being reviewed for bankruptcy. Please be aware that non-filed periods are subject to audit by another section of the Department of Taxation.

Filing Options:

Online:

Business tax returns may be filed online at hitax.hawaii.gov. A confirmation number will be issued after a successful filing.

Certain tax returns are subject to a 2% penalty on the tax liability if the returns are not electronically transmitted. For more information about which returns must be filed electronically, visit tax.hawaii.gov/forms.

By Mail:

Forms may be acquired at tax.hawaii.gov/forms.

Hand Deliver:

Oahu Collection Branch, Bankruptcy Unit
830 Punchbowl St. #203 Honolulu, HI 96813-5094

DEPARTMENT OF TAXATION,
STATE OF HAWAII
P.O. Box 259
Honolulu, HI 96809
Attn: Bankruptcy Unit
Telephone: (808) 543-6820
x. 4032

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re

PRODIGY INVESTMENT
HOLDINGS, INC.,

Reorganized Debtor.

CASE NO. 23-11120 (BLS)
(Chapter 11)

Re: Docket Entry No. 1476

Hearing:

Date: January 15, 2025

Time: 10:00 a.m. (EST)

Judge: Honorable Brendan L. Shannon

Objection Deadline:

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DECLARATION OF NOOR ZAINAL ABIDIN REGARDING
DEPARTMENT OF TAXATION, STATE OF HAWAII'S
RESPONSE TO TRUSTEE'S FIFTH (SUBSTANTIVE) OMNIBUS OBJECTION
TO CERTAIN CONTINGENT UNLIQUIDATED CLAIMS; EXHIBITS A-B

EXHIBIT B

JOSH GREEN, M.D.

GOVERNOR

SYLVIA LUKE

LT. GOVERNOR



GARY S. SUGANUMA

DIRECTOR OF TAXATION

KRISTEN M.R. SAKAMOTO

DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF TAXATION
Ka 'Oihana 'Auhau

PROTERRA OPERATING COMPANY, INC
ATTN: BANKRUPTCY
1815 ROLLINS RD
BURLINGAME CA 94010-2204



Date: August 15, 2023
Letter ID: L1997244544
FEIN: XX-XXX8459

Bankruptcy Case #: 23-11121

Re: Non-Filed Returns for PROTERRA OPERATING COMPANY, INC

Dear Taxpayer:

A review of your account has revealed that the tax returns indicated below have not been filed with the Department of Taxation. The filing of these tax returns is required by law. An objection to plan confirmation will be filed if the returns are not forwarded to me by August 29, 2023.

Account Type	ID	Form No.	Non-Filed Periods
Corporate Income	CO-132-365-7728-01	N-30	Dec-31-2021, Dec-31-2022

Unless electronically filed, you must mail all returns/documents via the enclosed pink envelope or to my attention at the address listed below.

Your filing status for the past 10 years is being reviewed for bankruptcy. Please be aware that non-filed periods are subject to audit by another section of the Department of Taxation.

Filing Options:

Online:

Business tax returns may be filed online at hitax.hawaii.gov. A confirmation number will be issued after a successful filing.

Certain tax returns are subject to a 2% penalty on the tax liability if the returns are not electronically transmitted. For more information about which returns must be filed electronically, visit tax.hawaii.gov/forms.

By Mail:

Forms may be acquired at tax.hawaii.gov/forms.

Hand Deliver:

Oahu Collection Branch, Bankruptcy Unit
830 Punchbowl St. #203 Honolulu, HI 96813-5094

If you require further information please contact me at the phone number listed below.

N. Zainal Abidin
(808) 543-6820 ext. 4032

Department of Taxation
Bankruptcy Unit
Attn: N. Zainal Abidin
PO BOX 259
Honolulu HI 96809-0259

DEPARTMENT OF TAXATION,
STATE OF HAWAII
P.O. Box 259
Honolulu, HI 96809
Attn: Bankruptcy Unit
Telephone: (808) 543-6820
x. 4032

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re

PRODIGY INVESTMENT
HOLDINGS, INC.,

Reorganized Debtor.

CASE NO. 23-11120 (BLS)
(Chapter 11)

Re: Docket Entry No. 1476

Hearing:

Date: January 15, 2025

Time: 11:00 a.m. (EST)

Judge: Honorable Brendan L. Shannon

Objection Deadline:

Date: January 8, 2025

Time: 4:00 p.m. (EST)

921242

CERTIFICATE OF SERVICE

I hereby certify that on DEC 23 2024, a copy of DECLARATION
OF NOOR ZAINAL ABIDIN REGARDING DEPARTMENT OF TAXATION,
STATE OF HAWAII'S RESPONSE TO TRUSTEE'S FIFTH (SUBSTANTIVE)
OMNIBUS OBJECTION TO CERTAIN CONTINGENT UNLIQUIDATED

CLAIMS was duly served by depositing same via FedEx, prepaid, addressed as follows:

PRODIGY INVESTMENTS HOLDINGS, INC.
3350 Virginia Street, 2d Floor
Miami, FL 33133

LOWENSTEIN SANDLER, LLP
Attn: Jeffrey L. Cohen, Esq.
Eric S. Chafetz, Esq.
Daniel B. Besikof, Esq.
1251 Avenue of the Americas
New York, NY 10020

MORRIS JAMES LLP
Attn: Eric J. Monzo, Esq.
Brya M. Keilson, Esq.
Siena B. Cerra, Esq.
500 Delaware Avenue, Suite 1500
Wilmington, DE 19801

Co-counsel for the *Distribution Trustee*

Office of the Clerk of the United States Bankruptcy
Court for the District of Delaware
824 North Market Street, 3d Floor
Wilmington, DE 19801

DATED: Honolulu, Hawaii, DEC 23 2024.



NOOR ZAINAL ABIDIN

fedex.com 1.800.GoFedEx 1.800.463.3339

FedEx Package
Express US Airbill
FedEx Tracking Number
8153 3865 0431

1 From

Date 12/20/24

Sender's Name N. Zainal Abidin
Attn: Bankruptcy UnitPhone 643-6620
Ext 4032

Company

State of Hawaii, Dept of Taxation

Address

830 Punchbowl St, FL 2

City

Honolulu

State

HI

ZIP

96813

2 Your Internal Billing Reference

3 To

Recipient's Name District of Columbia
Address 2500 1st St NW
City Washington
State DC
ZIP 20541

Phone

Company

Address

804 North Market St

We cannot deliver to P.O. boxes or P.O. ZIP codes.

Dept/Floor/Suite/Room

3rd Flr

Address Use this line for the HOLD location address or for continuation of your shipping address.

City

Washington

State

DC

ZIP

20541

4 Express Package Service

* to most locations.

Form ID No. 0200

Recipient's Copy

Next Business Day

2 or 3 Business Days

☐ FedEx First Overnight
Earliest next business morning delivery to select locations. Friday shipments will be delivered on Monday unless Saturday Delivery is selected.

☐ FedEx 2Day AM
Second business morning.
Saturday Delivery NOT available.

☒ FedEx Priority Overnight
Next business morning. Friday shipments will be delivered on Monday unless Saturday Delivery is selected.

☐ FedEx 2Day
Second business afternoon. Thursday shipments will be delivered on Monday unless Saturday Delivery is selected.

☐ FedEx Standard Overnight
Next business afternoon.
Saturday Delivery NOT available.

☐ FedEx Express Saver
Third business day.
Saturday Delivery NOT available.

5 Packaging * Declared value limit \$500.

☒ FedEx Envelope* ☐ FedEx Pak* ☐ Box ☐ Tube ☐ Other

6 Special Handling and Delivery Signature Options Fees may apply. See the FedEx Service Guide.

☐ Saturday Delivery
NOT available for FedEx Standard Overnight, FedEx 2Day A.M., or FedEx Express Saver.

☐ No Signature Required
Package may be left without obtaining a signature for delivery.
☐ Direct Signature
Someone at recipient's address may sign for delivery.
☐ Indirect Signature
If no one is available at recipient's address, a FedEx agent will attempt to deliver. If unsuccessful, the package will be held at the nearest FedEx location for pickup.

Does this shipment contain dangerous goods?

One box must be checked.

☐ No ☐ Yes
☐ As per attached Shipper's Declaration ☐ Shipper's Declaration not required.
☐ Dry Ice ☐ UN 1845 ☐ Cargo Aircraft Only

7 Payment Bill to:

☒ Sender ☐ Recipient ☐ Third Party ☐ Credit Card ☐ Cash/Check

Enter FedEx Acct. No. or Credit Card No. below.

Obtain resp. Acct. No.

Total Packages

Total Weight

lbs.

Credit Card Auth.

8153 3865 0431

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