Docket #1385 Date Filed: 09/16/2026

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
FISKER, INC., *et al.*,[1]	Case No. 24-11390 (TMH)
Debtors.	(Jointly Administered)
	Related D.I. 1377, 1380 & 1382

CERTIFICATION OF COUNSEL REGARDING ORDER GRANTING TWENTY-FIRST OMNIBUS OBJECTION (NON-SUBSTANTIVE) PURSUANT TO 11 U.S.C. § 502, FED. R. BANKR. P. 3007 AND LOCAL RULE 3007-1 TO CERTAIN (I) NO LIABILITY CLAIMS; (II) AMENDED AND SUPERSEDED CLAIMS; (III) LATE-FILED CLAIMS; AND (IV) EQUITY CLAIMS

The undersigned counsel to Matthew Dundon, solely in his capacity as the Liquidating Trustee (the "**Liquidating Trustee**") of the Fisker Liquidating Trust, hereby certifies as follows:

1. On August 17, 2026, the Liquidating Trustee filed the *Liquidating Trustee's Twenty-First Omnibus Objection (Non-Substantive) Pursuant to 11 U.S.C. § 502, Fed. R. Bankr. P. 3007 and Local Rule 3007-1 to Certain (I) No Liability Claims; (II) Amended and Superseded Claims; (III) Late-Filed Claims; and (IV) Equity Claims* [D.I. 1377] (the "**Twenty-First Omnibus Objection**") with the United States Bankruptcy Court for the District of Delaware (the "**Court**"). Attached thereto as Exhibit A was a proposed form of order granting the relief requested in the Twenty-First Omnibus Objection (the "**Proposed Order**"). Attached as Schedule 1 (No Liability Claims), Schedule 2 (Amended and Superseded Claims), Schedule 3 (Late-Filed Claims); and

[1] The Debtors 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).

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Schedule 4 (Equity Claims) to the Proposed Order were schedules identifying the Proofs of Claim[2] that are subject to the Twenty-First Omnibus Objection.

2. A hearing was set for October 13, 2026 at 11:00 a.m. ET (the "**Hearing**") with respect to the Twenty-First Omnibus Objection. The Hearing will be held before The Honorable Thomas M. Horan, United States Bankruptcy Judge, at the United States Bankruptcy Court for the District of Delaware, 824 N. Market Street, 5th Floor, Courtroom #5, Wilmington, Delaware 19801.

3. Responses, if any, to the Twenty-First Omnibus Objection were required to be filed and served upon counsel for the Liquidating Trustee no later than 4:00 p.m. (ET) on September 8, 2026 (the "**Response Deadline**").

4. Prior to the Response Deadline, on August 26, 2026, Tiago Bugalho Machado transmitted to the Liquidating Trustee by e-mail an informal response to the Twenty-First Omnibus Objection (the "**Machado Response**"), contesting the Liquidating Trustee's request to disallow and expunge Proof of Claim No. 3361 (the "**Machado Claim**") as a no liability claim.

5. The Liquidating Trustee and Mr. Machado were unable to resolve the Twenty-First Omnibus Objection as it relates to the Machado Claim, and/or the Machado Response to the Twenty-First Omnibus Objection.

6. Prior to the Response Deadline, on August 26, 2026, Alpay Uguz filed a response to the Twenty-First Omnibus Objection [D.I. 1380] (the "**Uguz Response**"), contesting the Liquidating Trustee's request to disallow and expunge Proof of Claim No. 1031 (the "**Sensi Claim**") as a no liability claim.

[2] Capitalized terms used herein but not otherwise defined shall have the meanings ascribed to them in the Twenty-First Omnibus Objection.

7. Following discussions, the Liquidating Trustee and Mr. Uguz resolved the Twenty-First Omnibus Objection as it relates to the Uguz Claim and the Uguz Response to the Twenty-First Omnibus Objection.

8. On September 8, 2026, a Stipulation outlining the terms of the settlement between the Liquidating Trustee and Mr. Uguz was filed [D.I. 1382]. Accordingly, the Uguz Response is fully resolved without further action needed.

9. Other than as set forth herein, no other responses to the Twenty-First Omnibus Objection have been filed on the Court's docket, nor has the Liquidating Trustee received any other responses or informal comments to the Twenty-First Omnibus Objection or the Proposed Order.

10. Accordingly, the Liquidating Trustee respectfully requests that: (i) the Hearing proceed with respect to the Twenty-First Omnibus Objection, but only as to the Machado Claim; and (ii) that the Court enter a revised proposed form of order with attached schedules (the "**Revised Proposed Order**") that removes the Machado Claim and the Uguz Claim from Schedule 1 and otherwise grants the relief sought in the Twenty-First Omnibus Objection as to all of the Proofs of Claim contained therein, other than the Machado Claim and the Uguz Claim.

11. Attached hereto as **Exhibit 1** is the Revised Proposed Order that removes the Machado Claim and the Uguz Claim from Schedule 1.

12. A blackline comparing the Proposed Order against the Revised Proposed Order is attached hereto as **Exhibit 2**.

13. The Liquidating Trustee respectfully requests that the Court enter the Revised Proposed Order at its earliest convenience.

Dated: September 16, 2026
Wilmington, Delaware

COLE SCHOTZ P.C.

/s/ Justin R. Alberto

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Co-Counsel to the Liquidating Trustee

Exhibit 1

Revised Proposed Order

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
FISKER, INC., *et al.*,[1]	Case No. 24-11390 (TMH)
Debtors.	(Jointly Administered)
	Re: D.I. 1377

ORDER GRANTING LIQUIDATING TRUSTEE'S TWENTY-FIRST OMNIBUS OBJECTION (NON-SUBSTANTIVE) PURSUANT TO 11 U.S.C. § 502, FED. R. BANKR. P. 3007 AND LOCAL RULE 3007-1 TO CERTAIN (I) NO LIABILITY CLAIMS; (II) AMENDED AND SUPERSEDED CLAIMS; (III) LATE-FILED CLAIMS; AND (IV) EQUITY CLAIMS

THIS MATTER having come before the Court[2] upon the *Liquidating Trustee's Twenty-First Omnibus Objection (Non-Substantive) Pursuant to 11 U.S.C. § 502, Fed. R. Bankr. P. 3007 and Local Rule 3007-1 to Certain (I) No Liability Claims; (II) Amended and Superseded Claims; (III) Late-Filed Claims; and (IV) Equity Claims* (the "**Objection**"), filed by Matthew Dundon, solely in his capacity as the Liquidating Trustee (the "**Liquidating Trustee**") of the Fisker Liquidating Trust (the "**Liquidating Trust**"), seeking entry of an order pursuant to 11 U.S.C. § 502, Bankruptcy Rule 3007 and Local Rule 3007-1: (i) disallowing in full and expunging the No Liability Claims; (ii) disallowing in full and expunging the Amended/Superseded Claims; (iii) disallowing in full and expunging the Late-Filed Claims; and (iii) disallowing in full and expunging the Equity Claims, each for the reasons set forth in the Objection and on **Schedule 1**,

[1] The Debtors 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' former corporate headquarters is 14 Centerpointe Drive, La Palma, CA 90623.

[2] Any capitalized term used but not otherwise defined herein shall have the meaning ascribed to it in the Objection.

Schedule 2, **Schedule 3**, and **Schedule 4** attached hereto; and it appearing that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §1334; and it appearing that this is a core proceeding pursuant to 28 U.S.C. §157; and it appearing that venue of this proceeding is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409; and adequate notice of the Objection and opportunity for response having been given; and it appearing that no other notice need be given; and the Court having considered the Objection, the No Liability Claims listed on **Schedule 1** hereto, Amended/Superseded Claims listed on **Schedule 2** hereto, the Late-Filed Claims listed on **Schedule 3** hereto, and the Equity Claims listed on **Schedule 4** hereto, and any responses thereto; and upon the record herein; and, after due deliberation and sufficient cause appearing therefore, it is FOUND AND DETERMINED that:

A. This Objection is a core proceeding under 28 U.S.C. § 157(b)(2).

B. Each holder of: (i) a No Liability Claim listed on **Schedule 1** hereto; (ii) an Amended/Superseded Claim listed on **Schedule 2** hereto; (iii) the Late-Filed Claims listed on **Schedule 3** attached hereto; and (iii) the Equity Claims listed on **Schedule 4** attached hereto was properly and timely served with a copy of the Objection, the Wright Declaration, this Order, the accompanying schedules of Disputed Claims, and the notice of the Objection.

C. Any entity known to have an interest in the Disputed Claims subject to the Objection has been afforded reasonable opportunity to respond to, or be heard regarding, the relief requested in the Objection.

D. The relief requested in the Objection is in the best interests of the Debtors' creditors, the Debtors' estates, the Liquidating Trust and other parties-in-interest; and it is therefore:

ORDERED that:

1. The Objection is GRANTED as set forth herein.

2. Any response to the Objection not otherwise withdrawn, resolved, or adjourned is hereby overruled on its merits.

3. Each of the No Liability Claims listed on **Schedule 1** hereto are hereby disallowed in full and expunged for all purposes.

4. Each of the Amended/Superseded Claims listed on **Schedule 2** hereto are hereby disallowed in full and expunged for all purposes.

5. The Late-Filed Claims listed on **Schedule 3** hereto is hereby disallowed in full and expunged for all purposes.

6. The Equity Claims listed on **Schedule 4** hereto is hereby disallowed in full and expunged for all purposes.

7. The Liquidating Trustee's rights to further object at a later date and on any basis to the Disputed Claims, if necessary, are fully preserved.

8. The official Claims Register in these Chapter 11 Cases shall be modified in accordance with this Order.

9. The Liquidating Trustee's rights and the rights of other parties-in-interest to file additional objections to the Disputed Claims or any other Claims (filed or not) which may be asserted against the Debtors and/or the Liquidating Trust, are fully preserved. Additionally, should one or more of the grounds of objection stated in the Objection be dismissed, the Liquidating Trustee's rights and the rights of other parties-in interest to object on other stated grounds or on any other grounds that the Liquidating Trustee or other parties-in-interest may discover are further preserved.

10. Notwithstanding the possible applicability of Bankruptcy Rules 6004, 7062, 9014 or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable

upon its entry. All time periods set forth in the Order shall be calculated in accordance with Bankruptcy Rule 9006(a).

11. This Court shall retain jurisdiction over the Liquidating Trustee and the claimants whose Proofs of Claim are subject to the Objection with respect to any matters related to or arising from the Objection and the implementation of this Order.

Schedule 1 - No Liability Claims

Row	Claimant Name	Claim No.	Asserted Claim Amount	Asserted Claim Priority	Reasons for Disallowance
1	Abernethy-Grottkau, Rebekah J.	2671	$73,337.50	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
2	Beltran, Joshua	2808	$30,000.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
3	Britt, Walt M.	3260	$77,627.07	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
4	Britt, Walt M.	3245	$77,627.07	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
5	Chase, Brian	1073	$64,068.02	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
6	Corte Madera Village, LLC	3189	$65,221.38	Administrative	According to the Debtors' Books and Records, the Administrative Claim has no legal basis. The Debtors did not occupy, use, or otherwise derive any benefit from the subject premises as of, or anytime after, the Petition Date. In addition, the subject lease of non-residential real property was rejected as of the Petition Date. Therefore, the Claim is not on account of an actual, necessary cost or expense of preserving the Debtors' estates as required under 11 U.S.C. § 503(b)(1)(A). The Claim should therefore be disallowed.

Schedule 1 - No Liability Claims

7	Dealertrack, Inc.	3622	$44,000.00	Secured	The Claim and supporting documentation establish that the Claim has been fully satisfied through setoff under 11 U.S.C. § 553. Therefore, the Claim should be disallowed.
8	DeVico, Matt	1484	$35,000.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
9	Grottkau, James	446	$73,337.50	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
10	Hossell, Robert	3582	$60,000.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
11	Johnston, Matt	1970	$70,000.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
12	Lidzell, Maria	531	$26,845.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
13	Lief, Christopher	1390	$60,795.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.

Schedule 1 - No Liability Claims

14	Lief, Christopher	1935	$60,795.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
15	Lief, Christopher	1937	$60,795.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
16	Lief, Christopher	1940	$60,795.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
17	Lief, Christopher	1945	$60,795.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
18	Lief, Christopher	1977	$60,795.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
20	Marttinen, Jennifer	4245	$70,000.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.

Schedule 1 - No Liability Claims

21	Ortbals, Chris	1996	$25,000.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
22	Pennsylvania Department of Revenue	15	$436,594.66	Priority, General Unsecured	The Claim amount was reconciled to the Debtor's Books and Records, tax returns were filed and do not reflect any amounts owed. Therefore, the Claim should be disallowed.
23	Percia, Joseph	2513	$63,820.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
24	Perkins, Scott	4308	$348,000.00	Secured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
25	Ridgeway, Jason	1598	$45,000.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
26	Robledo, Daniel	1246	$12,200.00	Priority, General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
27	Russert, Ricky	1775	$71,612.49	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
28	Shepherdson, Edwin	2322	$30,000.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.

Schedule 1 - No Liability Claims

29	Simpson, Tony	2981	$78,825.61	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
30	Smith, Cameron	1308	$40,000.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
31	Stinson, Robert W.	2181	$40,000.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
32	Sua, Brent	1293	$20,000.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
33	Sutedjo, Iwan	1774	$40,430.40	Priority, General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Pursuant to a Severance and General Release Agreement entered into by the claimant and the Debtors, no amounts are outstanding. Therefore, the Claim should be disallowed.
34	Turlapati, Manoj	1645	$70,763.47	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.

Schedule 1 - No Liability Claims

36	Wang, Justin K.	144	$64,459.59	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.

Schedule 2 - Amended and Superseded Claims

	Amended and Superseded Claims				Surviving Claim			
Row	Claimant	Claim #	Asserted Claim Amount	Asserted Priority	Claim #	Asserted Claim Amount	Asserted Priority	Reasons for Disallowance
1	Alpiger, Brian	254	$70,000.00	General Unsecured	2552	$35,000.00[1]	General Unsecured	Claim number 254 was amended and superseded by Claim number 2552. Claim number 254 should therefore be disallowed.
2	Alpiger, Brian	2552	$35,000.00[1]	General Unsecured	2555	$14,296.00[2]	General Unsecured	Claim number 2552 was amended and superseded by Claim number 2555. Claim number 2552 should therefore be disallowed.

1. Claim No. 2552 was previously liquidated and fixed pursuant to the Order filed at D.I. 1301.

2. Claim No. 2555 was previously liquidated and fixed pursuant to the Order filed at D.I. 1247.

Schedule 3 - Late Claims

Row	Claimant Name	Date Claim Filed	Claim Number	Claim Amount	Reasons for Disallowance
1	Corte Madera Village LLC	8/18/2025	4281	$254,191.12	The Claim was filed after the General Bar Date of September 11, 2024. Claimant was timely served with the Bar Date Notice. *See* Dkt. No. 495 at 658. The Claim should therefore be disallowed.

Schedule 4 - Equity Claims

Row	Claimant Name	Claim #	Asserted Claim Amount	Asserted Claim Priority	Reasons for Disallowance
1	Goodwin, Akeem	4179	Unliquidated	Administrative	Claimant attaches proof of stock ownership and email correspondence related to Fisker stock. The ownership of an equity security in any debtor entity is not a "Claim" within the meaning of 11 U.S.C. § 101(5). Further, pursuant to the Plan, all equity interests in the Debtors were deemed cancelled and extinguished as of the Effective Date and do not receive a recovery under the Plan. The Claim should therefore be disallowed.

Exhibit 2

Blackline

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
FISKER, INC., *et al.*,[1]	Case No. 24-11390 (TMH)
Debtors.	(Jointly Administered)
	Re: D.I. 1377

ORDER GRANTING LIQUIDATING TRUSTEE'S TWENTY-FIRST OMNIBUS OBJECTION (NON-SUBSTANTIVE) PURSUANT TO 11 U.S.C. § 502, FED. R. BANKR. P. 3007 AND LOCAL RULE 3007-1 TO CERTAIN (I) NO LIABILITY CLAIMS; (II) AMENDED AND SUPERSEDED CLAIMS; (III) LATE-FILED CLAIMS; AND (IV) EQUITY CLAIMS

THIS MATTER having come before the Court[2] upon the *Liquidating Trustee's Twenty-First Omnibus Objection (Non-Substantive) Pursuant to 11 U.S.C. § 502, Fed. R. Bankr. P. 3007 and Local Rule 3007-1 to Certain (I) No Liability Claims; (II) Amended and Superseded Claims; (III) Late-Filed Claims; and (IV) Equity Claims* (the "**Objection**"), filed by Matthew Dundon, solely in his capacity as the Liquidating Trustee (the "**Liquidating Trustee**") of the Fisker Liquidating Trust (the "**Liquidating Trust**"), seeking entry of an order pursuant to 11 U.S.C. § 502, Bankruptcy Rule 3007 and Local Rule 3007-1: (i) disallowing in full and expunging the No Liability Claims; (ii) disallowing in full and expunging the Amended/Superseded Claims; (iii) disallowing in full and expunging the Late-Filed Claims; and (iii) disallowing in full and expunging the Equity Claims, each for the reasons set forth in the Objection and on **Schedule 1**,

[1] The Debtors 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' former corporate headquarters is 14 Centerpointe Drive, La Palma, CA 90623.

[2] Any capitalized term used but not otherwise defined herein shall have the meaning ascribed to it in the Objection.

Schedule 2, **Schedule 3**, and **Schedule 4** attached hereto; and it appearing that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §1334; and it appearing that this is a core proceeding pursuant to 28 U.S.C. §157; and it appearing that venue of this proceeding is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409; and adequate notice of the Objection and opportunity for response having been given; and it appearing that no other notice need be given; and the Court having considered the Objection, the No Liability Claims listed on **Schedule 1** hereto, Amended/Superseded Claims listed on **Schedule 2** hereto, the Late-Filed Claims listed on **Schedule 3** hereto, and the Equity Claims listed on **Schedule 4** hereto, and any responses thereto; and upon the record herein; and, after due deliberation and sufficient cause appearing therefore, it is FOUND AND DETERMINED that:

A. This Objection is a core proceeding under 28 U.S.C. § 157(b)(2).

B. Each holder of: (i) a No Liability Claim listed on **Schedule 1** hereto; (ii) an Amended/Superseded Claim listed on **Schedule 2** hereto; (iii) the Late-Filed Claims listed on **Schedule 3** attached hereto; and (iii) the Equity Claims listed on **Schedule 4** attached hereto was properly and timely served with a copy of the Objection, the Wright Declaration, this Order, the accompanying schedules of Disputed Claims, and the notice of the Objection.

C. Any entity known to have an interest in the Disputed Claims subject to the Objection has been afforded reasonable opportunity to respond to, or be heard regarding, the relief requested in the Objection.

D. The relief requested in the Objection is in the best interests of the Debtors' creditors, the Debtors' estates, the Liquidating Trust and other parties-in-interest; and it is therefore:

ORDERED that:

1. The Objection is GRANTED as set forth herein.

2. Any response to the Objection not otherwise withdrawn, resolved, or adjourned is hereby overruled on its merits.

3. Each of the No Liability Claims listed on **Schedule 1** hereto are hereby disallowed in full and expunged for all purposes.

4. Each of the Amended/Superseded Claims listed on **Schedule 2** hereto are hereby disallowed in full and expunged for all purposes.

5. The Late-Filed Claims listed on **Schedule 3** hereto is hereby disallowed in full and expunged for all purposes.

6. The Equity Claims listed on **Schedule 4** hereto is hereby disallowed in full and expunged for all purposes.

7. The Liquidating Trustee's rights to further object at a later date and on any basis to the Disputed Claims, if necessary, are fully preserved.

8. The official Claims Register in these Chapter 11 Cases shall be modified in accordance with this Order.

9. The Liquidating Trustee's rights and the rights of other parties-in-interest to file additional objections to the Disputed Claims or any other Claims (filed or not) which may be asserted against the Debtors and/or the Liquidating Trust, are fully preserved. Additionally, should one or more of the grounds of objection stated in the Objection be dismissed, the Liquidating Trustee's rights and the rights of other parties-in interest to object on other stated grounds or on any other grounds that the Liquidating Trustee or other parties-in-interest may discover are further preserved.

10. Notwithstanding the possible applicability of Bankruptcy Rules 6004, 7062, 9014 or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable

upon its entry. All time periods set forth in the Order shall be calculated in accordance with Bankruptcy Rule 9006(a).

11. This Court shall retain jurisdiction over the Liquidating Trustee and the claimants whose Proofs of Claim are subject to the Objection with respect to any matters related to or arising from the Objection and the implementation of this Order.

Schedule 1 - No Liability Claims

Row	Claimant Name	Claim No.	Asserted Claim Amount	Asserted Claim Priority	Reasons for Disallowance
1	Abernethy-Grottkau, Rebekah J.	2671	$73,337.50	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
2	Beltran, Joshua	2808	$30,000.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
3	Britt, Walt M.	3260	$77,627.07	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
4	Britt, Walt M.	3245	$77,627.07	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
5	Chase, Brian	1073	$64,068.02	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
6	Corte Madera Village, LLC	3189	$65,221.38	Administrative	According to the Debtors' Books and Records, the Administrative Claim has no legal basis. The Debtors did not occupy, use, or otherwise derive any benefit from the subject premises as of, or anytime after, the Petition Date. In addition, the subject lease of non-residential real property was rejected as of the Petition Date. Therefore, the Claim is not on account of an actual, necessary cost or expense of preserving the Debtors' estates as required under 11 U.S.C. § 503(b)(1)(A). The Claim should therefore be disallowed.

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7	Dealertrack, Inc.	3622	$44,000.00	Secured	The Claim and supporting documentation establish that the Claim has been fully satisfied through setoff under 11 U.S.C. § 553. Therefore, the Claim should be disallowed.
8	DeVico, Matt	1484	$35,000.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
9	Grottkau, James	446	$73,337.50	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
10	Hossell, Robert	3582	$60,000.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
11	Johnston, Matt	1970	$70,000.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
12	Lidzell, Maria	531	$26,845.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
13	Lief, Christopher	1390	$60,795.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.

Schedule 1 - No Liability Claims

14	Lief, Christopher	1935	$60,795.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
15	Lief, Christopher	1937	$60,795.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
16	Lief, Christopher	1940	$60,795.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
17	Lief, Christopher	1945	$60,795.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
18	Lief, Christopher	1977	$60,795.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
~~19~~	~~Machado, Tiago Bugalho~~	~~3316~~	~~$264,000.00~~	~~General Unsecured~~	~~The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.~~
20	Marttinen, Jennifer	4245	$70,000.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.

Schedule 1 - No Liability Claims

21	Ortbals, Chris	1996	$25,000.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
22	Pennsylvania Department of Revenue	15	$436,594.66	Priority, General Unsecured	The Claim amount was reconciled to the Debtor's Books and Records, tax returns were filed and do not reflect any amounts owed. Therefore, the Claim should be disallowed.
23	Percia, Joseph	2513	$63,820.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
24	Perkins, Scott	4308	$348,000.00	Secured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
25	Ridgeway, Jason	1598	$45,000.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
26	Robledo, Daniel	1246	$12,200.00	Priority, General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
27	Russert, Ricky	1775	$71,612.49	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
28	Shepherdson, Edwin	2322	$30,000.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.

Schedule 1 - No Liability Claims

29	Simpson, Tony	2981	$78,825.61	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
30	Smith, Cameron	1308	$40,000.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
31	Stinson, Robert W.	2181	$40,000.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
32	Sua, Brent	1293	$20,000.00	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
33	Sutedjo, Iwan	1774	$40,430.40	Priority, General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Pursuant to a Severance and General Release Agreement entered into by the claimant and the Debtors, no amounts are outstanding. Therefore, the Claim should be disallowed.
34	Turlapati, Manoj	1645	$70,763.47	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.
~~35~~	~~Uguz, Alpay~~	~~1031~~	~~$210,000.00~~	~~Priority,~~ ~~General Unsecured~~	~~According to the Debtors' Books and Records, the claimant received a payment of $11,460.98 on October 15, 2024. Pursuant to a Severance and General Release Agreement entered into by the claimant and the Debtors, no amounts are outstanding. Therefore, the Claim should be disallowed.~~

Schedule 1 - No Liability Claims

36	Wang, Justin K.	144	$64,459.59	General Unsecured	The Debtors' Books and Records do not reflect any amounts owed to this claimant. Additionally, the Proof of Claim does not include sufficient information or documentation to constitute prima facie evidence of a valid Claim.