IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
WEST MARINE, INC., *et al.*,[1]	Case No. 26-10794 (KBO)
Debtors.	(Jointly Administered)

MOTION FOR THE ALLOWANCE AND PAYMENT OF ADMINISTRATIVE EXPENSE CLAIMS

Marine Accessories Corporation d/b/a Westland Industries ("Westland"), Egis Mobile Electric, a division of Patrick Industries ("Egis"), Sea-Dog Line, a division of Patrick Industries ("Sea-Dog"), Rockford Corporation ("Rockford"), Marine Electrical Products, a division of Patrick Industries ("MEP"), Taco Metals, LLC ("Taco"), and Monster Marine Products, Inc. ("Monster," and collectively with Westland, Egis, Sea-Dog, Rockford, MEP, and Taco, the "Claimants," and, individually, a "Claimant"),[2] by and through their undersigned counsel, hereby file this motion for allowance and payment of chapter 11 administrative expense claims (the "Motion"), pursuant to § 503(b) of title 11 of the United States Code §§ 101, *et seq.* (the "Bankruptcy Code"), related to goods provided to, or for the benefit of, West Marine Products, Inc. ("West Marine") on or after the Petition Date in an aggregate amount no less than $63,255.38 (the "Administrative Claim"). This Motion is being filed out of abundance of caution in the instant that the Debtors, or any other party, asserts that any or all of the Administrative Claim relates to

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: West Marine, Inc. (5502); Marine One Holdco, LLC (2231); Marine One Parent, Inc. (0402); Rising Tide Holdings Inc. (2628); Rising Tide Parent Inc. (6153); Seascapes, Inc. (3739); W Marine Management Company, Inc. (4151); and West Marine Products, Inc. (4523).

[2] Each of Westland, Egis, Sea-Dog, Rockford, Taco, and Monster is a subsidiary of Patrick Industries, Inc. ("Patrick Industries").

goods provided by the Claimants to or for the benefit of the Debtors outside the ordinary course of business. In support of this Motion, the Claimants respectfully state as follows.

I. BACKGROUND

1. The Claimants assert an aggregate administrative expense claim pursuant to 11 U.S.C. § 503(b)(1)(A) against the Debtors, including West Marine, for post-petition goods provided by the Claimants at the request, and for the benefit, of the Debtors.

2. On May 17, 2026 (the "Petition Date"), the Debtors filed voluntary petitions for relief under Chapter 11 of Title 11 of the United States Code, 11 U.S.C. § 101, et seq. (the "Bankruptcy Code"), in this Court. Pursuant to the *Order (i) Directing Joint Administration of Chapter 11 Cases and (ii) Granted Related Relief* [D.I. 43], entered on May 18, 2026, the Debtors' cases are being jointly administered in the above-captioned case.

3. Prior to the Petition Date, West Marine and the Claimants had ongoing business relationships, whereby West Marine would routinely place orders with individual Claimants for certain goods, the respective Claimant would deliver such goods either directly to West Marine or to a West Marine customer at the direction of West Marine, the respective Claimant would invoice West Marine for such goods, and West Marine would pay such invoice (the "Business Practice").

4. On and after the Petition Date, the Claimants continued to provide goods to or for the benefit of West Marine in accordance with the Business Practice.

5. On and after the Petition Date, West Marine has received and benefitted from the goods that the Claimants have provided. Specifically, here is a breakdown of the total Administrative Claim by each individual Claimant:

a. Egis: $3,189.00

b. Sea-Dog: $355.40

c. Westland: $1,054.27

d. Rockford: $47,376.00

e. MEP: $24.29

f. Taco: $10,289.82

g. Monster: $966.60

6. On August 21, 2026, the Debtors filed that certain *Notice of (I) Entry of Confirmation Order, (II) Occurrence of Effective Date, and (III) Related Bar Dates* [D.I. 547], evidencing that the Debtors' *Second Amended Joint Plan of Reorganization of West Marine, Inc. and Its Debtor Affiliates Pursuant to Chapter 11 of the of the Bankruptcy Code (Technical Modifications)* [D.I. 506] (the "Plan") became effective on August 21, 2026 (the "Effective Date").

7. From the Petition Date through the Effective Date, the total value of goods that the Claimants have provided to and for the benefit of the Debtors, and for which the Claimants have not been paid, is no less than the Administrative Claim. A true and correct summary of the Administrative Claim, including invoice numbers, delivery dates, outstanding amounts owed to each Claimant, and a description of the related goods delivered to or for the benefit of the Debtors, is attached hereto as **Exhibit 1** and is incorporated herein by reference as if fully set forth at length.

8. None of the Debtors has paid the Claimants for the Administrative Claim, which is due and outstanding.

II. LEGAL ARGUMENT

9. "Section 503(b)(1) of the Code provides that 'actual, necessary costs and expenses of preserving the estate' shall constitute administrative expenses entitled to priority." *In re Newpage Corp.*, 555 B.R. 444, 451 (Bankr. D. Del. 2016) (citing 11 U.S.C. § 503(b)(1)(A)). "Courts in this Circuit have held that in order to be considered an administrative expense under section 503(b)(1),

the claimant must demonstrate that the '(1) expense arose from a post-petition transaction between the debtor and (2) the transaction accorded the estate an actual benefit.'" *Id.* (quoting *In re Insilco Techs., Inc.*, 309 B.R. 111, 114 (Bankr. D. Del. 2004)). "Section 503(b) contemplates some quid-pro-quo wherein the estate accrues debt in exchange for some consideration necessary to the operation of the estate. Priority is granted to compensate the providers of necessary goods, services or labor." *In re Valley Media, Inc.*, 279 B.R. 105, 141 (Bankr. D. Del. 2002) (citing *Penn. Dept. of Envtl. Resources v. Tri–State Clinical Lab., Inc.*, 178 F.3d 685, 689-90 (3d Cir.1999)).

10. This Court has held that an administrative claim can exist where the expense at issue arose post-petition. *In re Insilco Tech.*, 309 B.R. at 114 ("This requires the claimant to establish that its: (1) expense arose from a post-petition transaction between with the debtor and (2) that the transaction accorded the estate an actual benefit.").

11. The Claimants are entitled to payment and allowance of the Administrative Claim against the Debtors under § 503(b)(1)(A) of the Bankruptcy Code, which provides that there shall be allowed administrative expenses for the actual, necessary costs and expenses of preserving the bankruptcy estate.

12. After the Petition Date, the Debtors, and specifically West Marine, continued to order goods from the Claimants, and the Claimants continued to provide ordered goods to and for the benefit of West Marine in accordance with the Business Practice. The Administrative Claim arises from the ordering of goods by West Marine and delivery of goods by the Claimants after the Petition Date in the ordinary course of business between the parties.

13. The benefit provided by the Claimants is evident in West Marine's continued ordering of goods from the Claimants after the Petition Date and through the Effective Date. If the

Claimants' goods were not beneficial to the Debtors, the Debtors would have ceased ordering goods from the Claimants.

14. The Debtors have not paid the Claimants for the Administrative Claim. The Administrative Claim corresponds to the value of goods ordered by the Debtors from the Claimants from the Petition Date through the Effective Date that have been delivered by the Claimants but have not been paid for by the Debtors. The Administrative Claim constitutes actual, necessary costs of preserving the estate because these amounts are owed to the Claimants for providing goods to the Debtors and the Debtors' customers, which preserved the continuing operations and business of the Debtors.

III. NO PRIOR REQUEST

15. No prior request for the relief sought in this Motion by the Claimants has been made to this Court or any other court.

IV. RESERVATION OF RIGHTS

16. The Claimants expressly reserve all rights to: (a) supplement and/or amend this Motion and to assert any additional administrative claims; and (b) amend the amount of the Administrative Claim.

WHEREFORE, the Claimants respectfully request that the Court enter an order: (i) allowing the Administrative Claim in the aggregate amount of $63,255.38 against the Debtors, with the following allocation: $3,189.00 for Egis; $355.40 for Sea-Dog; $1,054.27 for Westland; $47,376.00 for Rockford; $24.29 for MEP; $10,289.82 for Taco; and $966.60 for Monster; and (ii) for all other and further relief that is just and proper.

[SIGNATURE PAGE FOLLOWS]

Dated: October 20, 2026
Wilmington, Delaware

BARNES & THORNBURG LLP

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CERTIFICATE OF SERVICE

I hereby certify that on October 20, 2026, I caused the foregoing to be electronically filed with the Clerk of the Court using the CMC/ECF system, which will automatically send e-mail notifications to all parties and counsel of record.

/s/ Mark R. Owens
Mark R. Owens (DE No. 4364)

EXHIBIT 1

Summary of Administrative Claim

Claimant	Invoice #	PO #	Total	Date	Due Date	Delivery Date	Goods Provided
EGIS	303703	RPF1864607-R1	$3,189.00	--	8/1/2026	7/27/2026	Electrical Components, Circuit Breakers
		TOTAL	**$3,189.00**				

	Invoice #	PO #	Total	Date	Due Date	Delivery Date	Goods Provided
Sea-Dog	2712998	719198-00	$355.40	12-Aug	27-Aug	8/19/2026	Vents
		TOTAL	**$355.40**				

	Invoice #	PO #	Total	Date	Due Date	Delivery Date	Goods Provided
Westland	528166	5684692	$36.76	22-Jul	21-Aug	7/24/2026	Boat Cover
	528276	5701391	$60.09	27-Jul	26-Aug	7/31/2026	Boat Cover
	528277	5712451	$49.87	27-Jul	26-Aug	7/28/2026	Boat Cover
	528437	5737917	$44.18	3-Aug	2-Sep	8/7/2026	Boat Cover
	528442	5753342	$32.48	3-Aug	2-Sep	8/7/2026	Boat Cover
	528605	5774566	$422.63	10-Aug	9-Sep	8/13/2026	Boat Cover
	528631	5785231	$91.45	11-Aug	10-Sep	8/17/2026	Boat Cover
	528658	5780438	$366.33	12-Aug	11-Sep	8/18/2026	Boat Cover
		TOTAL	**$1,054.27**				

	Invoice #	PO #	Total	Date	Due Date	Delivery Date	Goods Provided
Rockford	2160821	518846-00	$27,588.00	4/15/2026	7/15/2026	5/26/2026	PMX-1 / Punch Marine Grade Media Receiver/2.3" Dot MatrixDisplay
	2160822	553789-00	$1,368.00	4/15/2026	7/15/2026	5/26/2026	PMX-1 / Punch Marine Grade Media Receiver/2.3" Dot MatrixDisplay
	2160823	518849-00	$17,700.00	4/15/2026	7/15/2026	5/26/2026	PMX-RGB / Universal RGB Light Controller
	2197957	518843-00	$360.00	5/13/2026	8/12/2026	5/20/2026	RGB-16 / 16 FOOT EXTENSION CABLE WITH MINI MALEAND MINI FEMALE CONNECTOR
	2197958	553788-00	$360.00	5/13/2026	8/12/2026	5/20/2026	RGB-16 / 16 FOOT EXTENSION CABLE WITH MINI MALEAND MINI FEMALE CONNECTOR
		TOTAL	**$47,376.00**				

	Invoice #	PO #	Total	Date	Due Date	Delivery Date	Goods Provided
MEP	409580	5361141	$24.29	5/13/2026	7/12/2026	5/18/2026	Livewell Timer Pod
		TOTAL	**$24.29**				

	Invoice #	PO #	Total	Date	Due Date	Delivery Date	Goods Provided
Monster Marine	20233202	5373081	$22.50	5/14/2026	7/13/2026	5/19/2026	Trash Tote
	20233203	537280	$944.10	5/14/2026	7/13/2026	5/19/2026	TurboSwing Giant
		TOTAL	**$966.60**				

	Invoice #	PO #	Total	Date	Due Date	Delivery Date	Goods Provided
TACO	512369	584593-00 -REPLACEMENT	$750.00	5/20/2026	7/19/2026	5/22/2026	
	515731	708819-00	$1,040.91	7/20/2026	8/19/2026	8/3/2026	
	515849	5598611	$455.34	7/21/2026	7/31/2026	7/24/2026	ShadeFin boat shade
	515873	5714040	$808.06	7/21/2026	7/31/2026	in trans	Table pedestal base
	515885	708818-00	$2,487.96	7/22/2026	8/21/2026	8/3/2026	Rub rail and molding
	515970	5723881	$921.30	7/23/2026	8/2/2026	7/25/2026	Outrigger poles
	515986	707454-00	$578.34	7/23/2026	8/22/2026	7/28/2026	Rub rail kit
	516067	5726929	$2,618.93	7/24/2026	8/3/2026	7/28/2026	Carbon fiber outrigger poles
	516849	5619358	$87.88	8/7/2026	8/17/2026	8/11/2026	Rod holder rack
	517087	5792727	$15.16	8/12/2026	8/22/2026	8/14/2026	Marine lumber
	517283	5809986	$92.63	8/17/2026	8/27/2026	8/19/2026	Rub rail kit
	517284	5812085	$18.38	8/17/2026	8/27/2026	8/19/2026	Rubber seal
	517286	5811047	$23.15	8/17/2026	8/27/2026	8/19/2026	Boat shade pole
	517287	5814492	$49.64	8/17/2026	8/27/2026	8/19/2026	Table pedestal column
	517288	5811347	$205.29	8/17/2026	8/27/2026	8/19/2026	Rub rail kit
	517302	5812315	$136.85	8/17/2026	8/27/2026	8/19/2026	Rigid rub rail
		TOTAL	**$10,289.82**				

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In re:	Chapter 11
WEST MARINE, INC., *et al.*,[1]	Case No. 26-10794 (KBO)
Debtors.	(Jointly Administered)

ORDER GRANTING MOTION FOR THE ALLOWANCE AND PAYMENT OF AN ADMINISTRATIVE EXPENSE CLAIM

Marine Accessories Corporation d/b/a Westland Industries ("Westland"), Egis Mobile Electric, a division of Patrick Industries ("Egis"), Sea-Dog Line, a division of Patrick Industries ("Sea-Dog"), Rockford Corporation ("Rockford"), Marine Electrical Products, a division of Patrick Industries ("MEP"), Taco Metals, LLC ("Taco"), and Monster Marine Products, Inc. ("Monster," and collectively with Westland, Egis, Sea-Dog, Rockford, MEP, and Taco, the "Claimants," and, individually, a "Claimant"),[2] having filed their *Motion for the Allowance and Payment of an Administrative Expense Claim* (the "Motion"), and this Court having determined that the relief requested in the Motion is warranted; and it appearing that proper and adequate notice has been given, and upon the record of the hearing herein; and after due deliberation thereon, and good and sufficient cause appearing therefore;

IT IS HEREBY ORDERED as follows:

1. The Motion is **GRANTED**;

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: West Marine, Inc. (5502); Marine One Holdco, LLC (2231); Marine One Parent, Inc. (0402); Rising Tide Holdings Inc. (2628); Rising Tide Parent Inc. (6153); Seascapes, Inc. (3739); W Marine Management Company, Inc. (4151); and West Marine Products, Inc. (4523).

[2] Each of Westland, Egis, Sea-Dog, Rockford, Taco, and Monster is a subsidiary of Patrick Industries, Inc. ("Patrick Industries").

2. The Claimants are granted an allowed post-petition chapter 11 administrative expense claim pursuant to § 503(b)(1) of the Bankruptcy Code in the aggregate amount of $63,255.38 (the "Administrative Claim"), which shall be allocated between the Claimants as follows: $3,189.00 for Egis; $355.40 for Sea-Dog; $1,054.27 for Westland; $47,376.00 for Rockford; $24.29 for MEP; $10,289.82 for Taco; and $966.60 for Monster.

3. The Administrative Claim arises in the ordinary course of business between the Debtors and the Claimants.

4. The Debtors are ordered to pay all past-due post-petition amounts owing to the Claimants, including, but not limited to, the Administrative Claim, within seven (7) days of entry of this Order.