

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

FISKER, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 24-11390 (TMH)

(Jointly Administered)

Re: Docket No. 1054

**CERTIFICATION OF COUNSEL REGARDING ORDER GRANTING LIQUIDATING
TRUSTEE'S NINTH OMNIBUS OBJECTION (SUBSTANTIVE) PURSUANT TO
11 U.S.C. § 502, FED. R. BANKR. P. 3007 AND LOCAL RULE 3007-1 TO CERTAIN
(I) SATISFIED CLAIMS; AND (II) NO LIABILITY CLAIMS**

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

1. On June 23, 2025, the Liquidating Trustee filed the *Liquidating Trustee's Ninth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502, Fed. R. Bankr. P. 3007 and Local Rule 3007-1 to Certain (I) Satisfied Claims; and (II) No Liability Claims* [Docket No. 1054] (the “**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 Objection (the “**Proposed Order**”). Attached as Schedule 1 to the Proposed Order was a schedule identifying the satisfied that are subject to the Objection.

2. The Liquidating Trustee received informal comments from the Ohio Department of Taxation (Claim Number 9) and the Oregon Department of Revenue (Claim Number 396) (together, the “**Removed Claims**”). The Liquidating Trustee agreed to remove the Removed

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Claims from Schedule 1, with the agreement that the Liquidating Trustee's rights to object to the Removed Claims on any basis in the future are fully reserved.

3. Accordingly, attached hereto as **Exhibit 1** is a revised proposed form of order (the "**Revised Proposed Order**") that omits the Removed Claims from Schedule 1.

4. A redline comparing the Proposed Order against the Revised Proposed Order is attached hereto as **Exhibit 2**.

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

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Dated: July 17, 2025
Wilmington, Delaware

COLE SCHOTZ P.C.

/s/ Melissa M. Hartlipp

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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:

FISKER, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 24-11390 (TMH)

(Jointly Administered)

Re: D.I. 1054

**ORDER GRANTING LIQUIDATING TRUSTEE'S NINTH OMNIBUS OBJECTION
(SUBSTANTIVE) PURSUANT TO 11 U.S.C. § 502, FED. R. BANKR. P. 3007 AND
LOCAL RULE 3007-1 TO CERTAIN (I) SATISFIED CLAIMS; AND
(II) NO LIABILITY CLAIMS**

THIS MATTER having come before the Court² upon the *Liquidating Trustee's Ninth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502, Fed. R. Bankr. P. 3007 and Local Rule 3007-1 to Certain (I) Satisfied Claims; and (II) No Liability Claims* (the "**Objection**"), filed by Matthew Dundon, solely in his capacity as the Liquidating Trustee (the "**Liquidating Trustee**") of the Fisker Liquidating Trust, seeking entry of an order pursuant to 11 U.S.C. § 502, Bankruptcy Rule 3007 and Local Rule 3007-1 disallowing in full and expunging the Disputed Claims listed on **Schedule 1** and **Schedule 2** annexed 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

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

considered the Objection, the Disputed Claims listed on **Schedule 1** and **Schedule 2** annexed 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 a Disputed Claim listed on **Schedule 1** and **Schedule 2** attached hereto was properly and timely served with a copy of the Objection, the Wright Declaration, this Order, the accompanying schedules, and the notice.

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 Satisfied Claims on **Schedule 1** hereto is hereby disallowed and expunged in its entirety.

4. Each of the No Liability Claims on **Schedule 2** hereto is hereby disallowed and expunged in its entirety.

5. The Liquidating Trustee's rights to further object at a later date and on any basis to Disputed Claims on **Schedule 1** and **Schedule 2** hereto are fully preserved.

6. The official claims register in these Chapter 11 Cases shall be modified in accordance with this Order.

7. 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 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.

8. 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).

9. This Court shall retain jurisdiction over the Liquidating Trustee and the claimants whose Claims 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
Satisfied Claims

#	Claimant Name	Claim No.	Asserted Claim Amount	Asserted Claim Priority	Adjusted Amount	Objection Type	Basis For Objection
1	Arkansas Department of Finance and Administration	5	\$327.44	Priority: \$251.01 Unsecured: \$76.43	\$0.00	Satisfied	The claim amount was reconciled to the Debtor's Books and Records, tax returns were filed (if applicable) and the amount due was paid.
2	Department of Taxation, State of Hawaii	2110	\$0.00	Priority	\$0.00	Satisfied	The claim amount was reconciled to the Debtor's Books and Records, tax returns were filed (if applicable) and the amount due was paid.
3	Florida Department of Revenue	2	\$469.80	Priority: \$169.80 Unsecured: \$300.00	\$0.00	Satisfied	The claim amount was reconciled to the Debtor's Books and Records, tax returns were filed (if applicable) and the amount due was paid.
4	Iowa Department of Revenue	1	\$3,782.92	Priority	\$0.00	Satisfied	The claim amount was reconciled to the Debtor's Books and Records, tax returns were filed (if applicable) and the amount due was paid.
5	Massachusetts Department of Revenue	4100	\$104,587.07	Priority: \$89,739.74 Unsecured: \$14,847.33	\$0.00	Satisfied	The claim amount was reconciled to the Debtor's Books and Records, tax returns were filed (if applicable) and the amount due was paid.
6	New Hampshire Department of Revenue Administration	4212	\$34.38 and Unliquidated for 2023 Tax Year	Priority	\$0.00	Satisfied	The claim amount was reconciled to the Debtor's Books and Records, tax returns were filed (if applicable) and the amount due was paid.
7	New York City Department of Finance	4206	\$99,269.92	Priority	\$0.00	Satisfied	The claim amount was reconciled to the Debtor's Books and Records, tax returns were filed (if applicable) and the amount due was paid.
8	NJ Department of Labor, Div. Employer Accounts	535	\$5,027.23	Secured	\$0.00	Satisfied	The claim amount was reconciled to the Debtor's Books and Records, tax returns were filed (if applicable) and the amount due was paid.
11	State of Michigan Unemployment Insurance Agency	4208	\$127,854.46	Priority	\$0.00	Satisfied	The claim amount was reconciled to the Debtor's Books and Records, tax returns were filed (if applicable) and the amount due was paid.
12	State of New Jersey Division of Taxation	590	\$1,000.00	Priority	\$0.00	Satisfied	The claim amount was reconciled to the Debtor's Books and Records, tax returns were filed (if applicable) and the amount due was paid.

Schedule 2
No Liability Claims

#	Claimant Name	Claim No.	Asserted Claim Amount	Asserted Claim Priority	Adjusted Amount	Objection Type	Basis For Objection
1	Rodgers-Ahnen, Stephanie J.	3575	\$127,885.82	Priority	\$0.00	No Liability	The Debtors' Books and Records reflect that there are no amounts owed to this claimant. Additionally, all equity interests in the Debtors were deemed automatically canceled, released, and extinguished and claimant is not entitled to any distributions on account thereof. Further, there is no evidence that this claimant is entitled to a priority claim under 11 U.S.C. § 507 (a).
2	Rodgers-Ahnen, Stephanie J.	3597	\$127,885.82	Priority	\$0.00	No Liability	The Debtors' Books and Records reflect that there are no amounts owed to this claimant. Additionally, all equity interests in the Debtors were deemed automatically canceled, released, and extinguished and claimant is not entitled to any distributions on account thereof. Further, there is no evidence that this claimant is entitled to a priority claim under 11 U.S.C. § 507 (a).
3	Toccata Automotive Group, Inc.	2138	\$45,552.00	Secured	\$0.00	No Liability	The Debtors' Books and Records reflect that there are no amounts owed to this claimant. Additionally, the proof of claim does not include sufficient information or documentation to constitute <i>prima facie</i> evidence of a valid claim. Further, there is no evidence that this claimant is entitled to a secured claim. Furthermore, pursuant to this Court's <i>Order Granting Debtors' Motion (I) to Enforce Enforcement Order; (II) to Sanction Toccata Automotive Group, Inc. and Phil Harrison for Contempt for Violating the Same; and (III) for Entry of an Order Requiring Toccata to Pay All of the Costs and Expenses Incurred by the Debtors to Address This Matter</i> (the " Contempt Order ") [D.I. 700], which is a final and non-appealable order, claimant is indebted to the Debtors' estates in the total amount of \$738,533.00. Therefore, even if Claim No. 2138 is determined to be valid in whole or in part, Claim No. 2138 would be reduced to zero pursuant to the Liquidating Trust's set-off rights.

Exhibit 2

Redline

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

FISKER, INC., *et al.*,¹

Debtors.

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

B. Each holder of a Disputed Claim listed on **Schedule 1** and **Schedule 2** attached hereto was properly and timely served with a copy of the Objection, the Wright Declaration, this Order, the accompanying schedules, and the notice.

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.

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9	Ohio Department of Taxation	9	\$7,051.11	Priority: \$4,473.77-- Unsecured: \$2,577.34	\$0.00	Satisfied	The claim amount was reconciled to the Debtor's Books and Records, tax returns were filed (if applicable) and the amount due was paid.
10	Oregon Department of Revenue	396	\$48,181.05	Priority: \$38,836.59-- Unsecured: \$9,344.46	\$0.00	Satisfied	The claim amount was reconciled to the Debtor's Books and Records, tax returns were filed (if applicable) and the amount due was paid.
11	State of Michigan Unemployment Insurance Agency	4208	\$127,854.46	Priority	\$0.00	Satisfied	The claim amount was reconciled to the Debtor's Books and Records, tax returns were filed (if applicable) and the amount due was paid.

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