

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)

Hearing Date: February 18, 2026 at 10:00 a.m. (ET)

Objection Deadline: February 5, 2026 at 4:00 p.m. (ET)

LIQUIDATING TRUSTEE'S SIXTEENTH OMNIBUS OBJECTION (SUBSTANTIVE)
PURSUANT TO 11 U.S.C. § 502, FED. R. BANKR. P. 3007 AND LOCAL RULE 3007-1
TO CERTAIN OVERSTATED WARRANTY CLAIMS

TO THE HOLDERS OF CLAIMS ON SCHEDULE 1 TO THE PROPOSED ORDER
ANNEXED HERETO AS EXHIBIT A:

- YOUR SUBSTANTIVE RIGHTS MAY BE AFFECTED BY THIS OBJECTION AND BY ANY FURTHER OBJECTION THAT MAY BE FILED BY THE LIQUIDATING TRUSTEE
- YOU ARE DIRECTED TO LOCATE YOUR CLAIM ON SCHEDULE 1 ATTACHED TO THE PROPOSED ORDER
- THE RELIEF SOUGHT HEREIN IS WITHOUT PREJUDICE TO THE LIQUIDATING TRUSTEE'S RIGHTS, OR THE RIGHTS OF OTHER PARTIES-IN-INTEREST, TO PURSUE FURTHER SUBSTANTIVE OR NON-SUBSTANTIVE OBJECTIONS AGAINST THE CLAIMS ADDRESSED HEREIN

Matthew Dundon, solely in his capacity as the Liquidating Trustee (the "Liquidating Trustee") of the Fisker Liquidating Trust (the "Liquidating Trust"), hereby submits this sixteenth omnibus objection (substantive) (the "Objection") seeking entry of an order (the "Proposed Order"), substantially in the form annexed hereto as Exhibit A, pursuant to, *inter alia*, section 502 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007 of the Federal

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' corporate headquarters is 14 Centerpointe Drive, La Palma, CA 90623.



Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and Rule 3007-1 of the Local Rules of the United States Bankruptcy Court for the District of Delaware (the “**Local Rules**”), reducing and fixing (or liquidating and fixing, as applicable) the overstated Claims² listed on **Schedule 1** to the Proposed Order (the “**Overstated Claims**” or the “**Disputed Claims**”).³ In support of the Objection, the Liquidating Trustee submits: (i) the Declaration of Rick Wright (the “**Wright Declaration**,” a copy of which is attached hereto as **Exhibit B** and incorporated by reference herein); and (ii) the Declaration of Kenneth Mathieu (the “**Mathieu Declaration**,” a copy of which is attached hereto as **Exhibit C** and incorporated by reference herein), and respectively represents as follows:

JURISDICTION, VENUE AND STATUTORY BASES

1. The United States District Court for the District of Delaware has jurisdiction over this Objection pursuant to 28 U.S.C. § 1334, which was referred to the United States Bankruptcy Court for the District of Delaware (the “**Court**”) under 28 U.S.C. § 157 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012.

2. Venue is proper in this District pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2), and the Court may enter a final order consistent with Article III of the United States Constitution.⁴

² Any capitalized term used but not otherwise defined herein shall have the meaning ascribed to it in the Plan (as defined below).

³ The Liquidating Trustee also seeks to disallow in full and expunge a limited number of Claims listed on **Schedule 1** to the Proposed Order because such Claims assert identical Claims for damages stemming from loss of Warranty and are therefore duplicative of other Claims filed by the same claimant on the same basis, in order to prevent a double recovery by such claimant. *See* Wright Declaration ¶ 6 n.3.

⁴ Pursuant to Local Rule 9013-1(f), the Liquidating Trustee hereby confirms his consent to entry of a final order by the Court in connection with this Objection if it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments consistent with Article III of the United States Constitution.

3. The statutory bases for the relief requested herein are Bankruptcy Code section 502, Bankruptcy Rule 3007, and Local Rule 3007-1.

BACKGROUND

A. The Chapter 11 Cases

4. On June 17 and 19, 2024, as applicable (the “**Petition Date**”), Fisker, Inc. and its debtor affiliates (collectively, the “**Debtors**”) commenced the above-captioned cases (the “**Chapter 11 Cases**”) in the Court under chapter 11 of the Bankruptcy Code.

5. On October 15, 2024, the Debtors filed their fourth amended *Combined Disclosure Statement and Chapter 11 Plan of Liquidation of Fisker Inc. and its Debtor Affiliates* (as amended, the “**Plan**”) [D.I. 713].

6. On October 16, 2024, the Court entered the *Findings of Fact, Conclusions of Law, and Order, Approving the Disclosure Statement on a Final Basis, Confirming the Debtors’ Joint Chapter 11 Plan of Liquidation, and Granting Related Relief* (the “**Confirmation Order**”) [D.I. 722] confirming the Plan.

7. Pursuant to the Confirmation Order, the appointment of the Liquidating Trustee was approved in all respects, including:

[T]o (a) carry out all rights and duties set forth in the Plan and Liquidating Trust Agreement, (b) appear and be heard on all matters related to the Chapter 11 Cases (as a representative of the Liquidating Trust and/or the Debtors, as applicable), (c) as set forth in Article VIII.B.3 of the Plan and this Order, investigate, prosecute and resolve, in the name of the Debtors and/or the name of the Liquidating Trustee, any Preserved Estate Claims (including, for the avoidance of doubt, any criminal causes of action), and (d) present to creditors and other courts of competent jurisdiction this Order as evidence of such authority.

See Confirmation Order ¶ 73.

8. On October 17, 2024 (the “**Effective Date**”), the Plan went effective. *See Notice of (I) Effective Date of Combined Disclosure Statement and Chapter 11 Plan of Liquidation of Fisker Inc. and its Debtor Affiliates and (II) Certain Claims Bar Dates* [D.I. 730].

9. The Liquidating Trust was established on the Effective Date, into which the Debtors transferred “all of the Debtors’ and Estates’ rights, title, and interest in and to all of the Liquidating Trust Assets, and, in accordance with section 1141 of the Bankruptcy Code, the Liquidating Trust Assets, ... automatically vest[ed] in the Liquidating Trust free and clear of all Claims, Liens, encumbrances, or interests.” *See Confirmation Order* ¶ 75.

10. The Plan provides that, after the Effective Date, the Liquidating Trustee: “[s]hall have the sole authority to (a) file, withdraw or litigate to judgment, objections to Claims; (b) settle or compromise any Disputed Administrative Claim without any further notice to or action, order or approval by the Bankruptcy Court (other than a Professional Fee Claim).” *See Plan, Article X.B.*

B. Prepetition Claims Bar Dates

11. On August 15 and 16, 2024, each Debtor filed its respective schedule of assets and liabilities (the “**Schedules**”) and statement of financial affairs, as each may have been amended from time to time [D.I. 430-450].

12. On August 19, 2024, the Court entered its *Order (I) Establishing Certain Bar Dates for Filing Proofs of Claim Against the Debtors, and (II) Granting Related Relief, Including Notice and Filing Procedures* [D.I. 458] (the “**Bar Date Order**”).

13. Among other things, the Bar Date Order established (i) 5:00 p.m. prevailing Eastern Time on September 11, 2024 (the “**General Bar Date**”) as the deadline for all entities, other than governmental units, to file Proofs of Claim and (ii) 5:00 p.m. prevailing Eastern Time on

December 16, 2024 (the “**Government Bar Date**”) as the deadline for governmental units to file Proofs of Claim.

14. On August 21, 2024, the Liquidating Trust’s (and formerly, the Debtors’) claims and noticing agent, Kurtzman Carson Consultants, LLC dba Verita Global, caused the Notice of Bar Dates for Filing Proofs of Claim Against the Debtors substantially in the form attached as Exhibit 2 to D.I. 458 (the “**Notice of Bar Dates**”) to be served via first-class mail upon each claimant at their last known address on file, along with a Modified Official Form 410 Proof of Claim, substantially in the form attached at Exhibit 1 to D.I. 458, customized for each individual claimant. *See Certificate of Service of Scott M. Ewing re: 1) Modified Official Form 410 Proof of Claim; and 2) Notice of Bar Dates for Filing Proofs of Claim Against the Debtors* [D.I. 495].

15. The Notice of Bar Dates provided as follows:

On August 19, 2024, the Court entered an order ... establishing the following deadlines for filing certain prepetition claims ... in the Debtors’ Chapter 11 Cases: (a) **September 11, 2024, 5:00 p.m. prevailing Eastern Time** as the deadline (the “**General Bar Date**”) to file a proof of claim in respect of any prepetition claim against any of the Debtors, including, without limitation, any secured claim, unsecured claim, priority claim, or claim asserted under section 503(b)(9) of the Bankruptcy Code for goods delivered and received by any of the Debtors within twenty (20) days before the Petition Date, unless otherwise provided in the Bar Date Order.

See Notice of Bar Dates.

C. Administrative Claims Bar Date

16. The Plan provided that holders of Administrative Claims were required to file such Claims no later than the first Business Day that was thirty (30) days following the Effective Date, or November 18, 2024 (the “**Administrative Claims Bar Date**” and, together with the General Bar Date and the Government Bar Date, the “**Bar Dates**”). *See* Plan, Articles I.A.15, V.A.1.

17. The Confirmation Order further provided that “[e]xcept as otherwise provided in the Plan or this Order, requests for payment of Administrative Claims must be filed no later than the Administrative Claims Bar Date in accordance with the Plan.” See Confirmation Order ¶ 101.

18. Consequently, all applicable Bar Dates have passed.

D. Claims Objection Deadlines

19. Pursuant to the *Order Extending the Period to File and Serve Objections to Claims and Interests Through and Including January 12, 2026* [D.I. 1068], the deadline for the Liquidating Trustee to object to prepetition Claims and Interests (other than Administrative Claims) is January 12, 2026, subject to the Liquidating Trustee’s right to seek additional extensions.

20. Pursuant to the *Order Extending the Period to File and Serve Objections to Administrative Claims* [D.I. 1095], the deadline for the Liquidating Trustee to object to Administrative Claims, including Bankruptcy Code section 503(b)(9) Claims, is February 16, 2026, subject to the Liquidating Trustee’s right to seek additional extensions.

21. On January 5, 2026, the Liquidating Trustee filed the *Motion for Entry of an Order Further Extending the Time Period Within Which the Liquidating Trustee May File and Serve Objections to Claims and Interests* [D.I. 1208] (the “**Extension Motion**”). Pursuant to the Extension Motion, the Liquidating Trustee seeks to extend the time period within which to file and serve objections to any and all Claims and Interests, including but not limited to prepetition Claims and Interests and Administrative Claims, through and including August 17, 2026. A hearing on the Extension Motion is set for January 29, 2026. Pursuant to Local Rule 9006-2, the filing of the Extension Motion prior to the expiration of the applicable Claim objection deadlines automatically extended such deadlines until such time as the Court rules on the Extension Motion.

E. Claims Objection Procedures

22. In connection with the Claims and Interests reconciliation process, the Liquidating Trustee previously obtained approval of certain substantive omnibus objection procedures intended to promote a reconciliation process that is conducted in a timely, efficient, and cost-effective manner (the “**Claims Objection Procedures**”). *See Order Granting Liquidating Trustee’s Motion (I) Leave from Local Rule 3007-1(f) Related to the Filings of Substantive Omnibus Claim Objections; and (II) Related Relief* [D.I. 894].

23. Most notably, the Claims Objection Procedures provide the Liquidating Trustee with relief from certain of the requirements of the Local Rules to permit (but not require) the Liquidating Trustee to exceed certain Claim objections limits and to file substantive omnibus Claim objections raising common legal issues to multiple Claims, among other things. *See id.*

E. The Claims and Interest Resolution Process

24. In the ordinary course of business, the Debtors maintained books and records (the “**Books and Records**”) that reflect, among other things, the Debtors’ liabilities and the amounts owed to their creditors.

25. The Liquidating Trustee and his advisors (the “**Reviewing Parties**”) have been and continue to undertake a comprehensive review of all Claims and Interests filed in these Chapter 11 Cases, including any supporting documentation and a comparison of these documents with the Books and Records to determine the validity of such Claims. This process includes identifying categories of Claims and Interests that may be targeted for disallowance and expungement, reduction and/or reclassification.

26. Since the Effective Date, the Liquidating Trustee has filed numerous omnibus objections to Claims and/or Interests. *See, e.g.*, D.I. 888, 889, 890, 910, 930, 956, 976, 977, 1054, 1055, 1097, 1131, 1171, 1173, 1185.

27. In addition to, and as part of, the formal Claims and Interest reconciliation process, the Liquidating Trustee continues to resolve certain outstanding Claims and Interests through stipulated withdrawals, settlements and/or consensual reconciliations.

F. Overstated Warranty Claims

28. The Liquidating Trustee reviewed the Overstated Claims listed on **Schedule 1** to the Proposed Order and first determined that such Claims seek damages for loss of value of the new vehicle limited warranty (the “**Warranty**”) provided by the Debtors at the time of the applicable claimant’s vehicle purchase. *See* Wright Declaration ¶ 4.

29. In order to properly evaluate and reconcile the Overstated Claims, the Liquidating Trustee retained Berkeley Research Group, LLC (“**BRG**”) to provide expert opinions as to the value of the Warranty. *See Id.* ¶ 5.

30. Based on a variety of factors, as outlined extensively in the Mathieu Declaration, BRG concluded that a reasonable estimate of the range of value for the Warranty is between \$9,126.00 and \$14,296.00 per vehicle, which range is consistent with the diminution in value of a Fisker vehicle compared to other comparable luxury EV SUVs, and Fisker’s warranty reserves reflected in its public financial statements. *See* Mathieu Declaration ¶ 25.

31. Accordingly, and in reliance upon the expert opinion set forth in the Mathieu Declaration with respect to the value of the Warranty, the Liquidating Trustee next determined that the Overstated Claims are objectionable on substantive grounds and should be reduced and

fixed (or liquidated and fixed, as applicable) as set forth on **Schedule 1** to the Proposed Order. *See* Wright Declaration ¶ 6.

32. More specifically, in an effort to promote fairness and to provide each claimant listed on **Schedule 1** to the Proposed Order with an opportunity to receive a reasonable recovery under the circumstances of these Chapter 11 Cases based on such claimant's loss of Warranty, the Liquidating Trustee seeks to reduce and fix (or liquidate and fix, as applicable) each of the Overstated Claims at the **highest** end of the range of value of the Warranty as determined by BRG and as set forth in the Mathieu Declaration, which is \$14,296.00 per vehicle (the "**Warranty Value**"). *See id.* ¶ 7.

RELIEF REQUESTED

33. By this Objection and for the reasons described more fully herein, the Liquidating Trustee objects to the Overstated Claims set forth on **Schedule 1** to the Proposed Order. In that regard, the Liquidating Trustee respectfully requests entry of the Proposed Order reducing and fixing (or liquidating and fixing, as applicable) each of the Overstated Claims to Warranty Value, as set forth more fully on **Schedule 1** to the Proposed Order.

BASIS FOR RELIEF

34. Bankruptcy Code section 502(a) provides, in pertinent part, as follows: "[a] claim or interest, proof of which is filed under section 501 of [the Bankruptcy Code], is deemed allowed, unless a party in interest . . . objects." *See* 11 U.S.C. § 502(a). Further, Bankruptcy Code section 502(b)(1) provides that a court "shall determine the amount of such claim . . . as of the date of the filing of the petition, and shall allow such claim in such amount, except to the extent that—such claim is unenforceable against the debtor and the property of the debtor." *See id.* § 502(b)(1).

35. The burden of proof for determining the validity of Claims rests on different parties at different stages of the objection process. *See In re Allegheny Int'l Inc.*, 954 F.2d 167, 173-74 (3d Cir. 1992). By completing Official Form 410 and timely filing the Claim on the docket, a Proof of Claim is deemed to be an allowed Claim unless an objection is interposed. *See id.* at 173-74 (citation omitted). The filing of a Proof of Claim thus shifts the burden to the objector to prove why the Claim should not be allowed. *See id.*

36. Once the *prima facie* validity of a Claim is rebutted, “it is for the claimant to prove his claim, not for the objector to disprove it.” *In re Kahn*, 114 B.R. 40, 44 (Bankr. S.D.N.Y. 1990) (citations omitted).

37. Moreover, Bankruptcy Rule 3007 provides certain grounds upon which “objections to more than one claim may be joined in a single objection.” *See* Fed. R. Bankr. P. 3007(d). Local Rule 3007-1 governs omnibus objections to Claims in this District and “applies to an omnibus objection to claims. . . . [i.e.,] an objection that objects to claims filed by different claimants.” *See* Local Rule 3007-1(a).

38. For the reasons set forth herein, there is ample evidence to rebut the *prima facie* validity of each of the Overstated Claims.

39. Specifically, the Liquidating Trustee reviewed the Overstated Claims listed on **Schedule 1** to the Proposed Order and first determined that such Claims seek damages for loss of Warranty value. *See* Wright Declaration ¶ 4.

40. In reliance upon the expert opinion set forth by BRG in the Mathieu Declaration as to the value of the Warranty, the Liquidating Trustee next determined that the Overstated Claims are objectionable on substantive grounds, were each filed in an incorrect (or unliquidated) amount based on loss of Warranty Value and should be reduced and fixed (or liquidated and fixed, as

applicable) at Warranty Value, i.e., the **highest** end of the range of value of the Warranty as determined by BRG, as set forth under the column titled “Modified Claim Amount” on **Schedule 1** to the Proposed Order. *See id.* ¶ 7.

41. Failure to modify (or disallow and expunge, as applicable) the Overstated Claims at Warranty Value could result in each claimant receiving an excessive recovery against the Debtors’ estates to the detriment of other creditors. *See id.* ¶ 8.

42. Accordingly, the Liquidating Trustee (i) objects to the allowance of the Overstated Claims; and (ii) seeks entry of an order reducing (or liquidating) the amount of the Overstated Claims as listed on **Schedule 1** to the Proposed Order under the heading “Modified Claim Amount,” i.e., at Warranty Value (or disallowing and expunging the Overstated Claim, as applicable).

43. Therefore, pursuant to Bankruptcy Code section 502(b)(1), Bankruptcy Rule 3007, Local Rule 3007-1(c) and the Claims Objection Procedures, the Liquidating Trustee respectfully requests that the Court enter the Proposed Order granting the relief requested herein.

RESPONSES TO OMNIBUS OBJECTIONS

44. To contest this Objection, the holders of the Overstated Claims listed on **Schedule 1** to the Proposed Order must file and serve a written response (a “**Response**”) so that it is received no later than **February 5, 2026 at 4:00 p.m. (Eastern Time)** (the “**Response Deadline**”). The Response must be filed with the Office of the Clerk of the United States Bankruptcy Court for the District of Delaware: 824 North Market Street, Wilmington, Delaware 19801, and served upon counsel to the Liquidating Trustee, so that the Response is received no later than the Response Deadline, at the undersigned addresses for counsel to the Liquidating Trustee.

45. Every Response to this Objection must contain, at a minimum, the following information:

- i. a caption setting forth the name of the Court, the name of the Debtors, the case number, and the title of the objection to which the response is directed;
- ii. the name of the claimant, his/her/its Claim number, and a description of the basis of the Claim;
- iii. the specific factual basis and supporting legal argument upon which the party will rely in opposing this Objection;
- iv. any supporting documentation, to the extent it was not included with the Proof of Claim, previously filed with the clerk or claims agent, upon which the party will rely to support the basis for and amounts asserted in the Proof of Claim; and
- v. the name, address, telephone number, email address and fax number of the persons (which may be the claimant or the claimant's legal representative) with whom counsel for the Liquidating Trustee should communicate with respect to the Claim and/or the Objection and who possesses authority to reconcile, settle, or otherwise resolve the Objection to the Overstated Claim on behalf of the claimant.

46. If a claimant fails to file and serve a timely Response by the Response Deadline, the Liquidating Trustee will present to the Court an appropriate order reducing and fixing the Overstated Claims without further notice to the claimant.

REPLIES TO RESPONSES

47. Consistent with Local Rule 9006-1(d), the Liquidating Trustee may, at his option, file and serve a reply to a Response no later than 4:00 p.m. (Prevailing Eastern Time) one (1) day prior to the deadline for filing the agenda for any hearing to consider the Objection.

SEPARATE CONTESTED MATTERS

48. Each of the above objections to the Overstated Claims constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. The Liquidating Trustee requests that any order entered by this Court with respect to an objection asserted in this Objection shall be deemed a separate order with respect to each Claim.

RESERVATION OF RIGHTS

49. The Liquidating Trustee expressly reserves the right to amend, modify or supplement this Objection and to file additional objections on any applicable grounds to the Overstated Claims or any other Claims (filed or not) which may be asserted against the Debtors and/or the Liquidating Trust. Should one or more of the grounds of objection stated in this Objection be dismissed, the Liquidating Trustee reserve his rights to object on other stated grounds or on any other grounds that the Liquidating Trustee discovers during the pendency of these Chapter 11 Cases.

NOTICE

50. Notice of this Objection has been provided via first-class mail and e-mail (if available) to (i) the Office of the United States Trustee for the District of Delaware; (ii) all the claimants listed on **Schedule 1** to the Proposed Order or their counsel, if known; and (iii) any persons who have filed a request for notice in these Chapter 11 Cases pursuant to Bankruptcy Rule 2002.

STATEMENT OF COMPLIANCE WITH LOCAL RULE 3007-1

51. The undersigned representative of Cole Schotz P.C. ("**Cole Schotz**") certifies that he has reviewed the requirements of Local Rule 3007-1 and that the Objection substantially complies with that Local Rule. To the extent that the Objection does not comply in all respects with the requirements of Local Rule 3007-1, Cole Schotz asserts that such deviations are not material and respectfully requests that any such requirement be waived.

CONCLUSION

52. Accordingly, the Liquidating Trustee respectfully requests that this Court: (i) enter the Proposed Order attached hereto as **Exhibit A** reducing and fixing (or liquidating and fixing, as applicable) the Overstated Claims; and (ii) grant such other and further relief as is just and proper.

Dated: January 15, 2026
Wilmington, Delaware

COLE SCHOTZ P.C.

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Co-Counsel to the Liquidating Trustee

**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)

Hearing Date: February 18, 2026 at 10:00 a.m. (ET)

Objection Deadline: February 5, 2026 at 4:00 p.m. (ET)

**NOTICE OF LIQUIDATING TRUSTEE'S SIXTEENTH OMNIBUS OBJECTION
(SUBSTANTIVE) PURSUANT TO 11 U.S.C. § 502, FED. R. BANKR. P. 3007 AND
LOCAL RULE 3007-1 TO CERTAIN OVERSTATED WARRANTY CLAIMS**

*****CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES
AND CLAIMS ON SCHEDULE 1 TO THE PROPOSED ORDER**

PLEASE TAKE NOTICE, that on January 15, 2026, Matthew Dundon, solely in his capacity as the Liquidating Trustee (the "**Liquidating Trustee**") of the Fisker Liquidating Trust, filed the *Liquidating Trustee's Sixteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502, Fed. R. Bankr. P. 3007 and Local Rule 3007-1 to Certain Overstated Warranty Claims* (the "**Objection**") with the United States Bankruptcy Court for the District of Delaware (the "**Court**"). A copy of the Objection is enclosed herein.

PLEASE TAKE FURTHER NOTICE, that responses, if any, to the Objection must be filed with the Clerk of the Court, 824 N. Market Street, 3rd Floor, Wilmington, Delaware 19801, on or before **February 5, 2026 at 4:00 p.m. (ET)** (the "**Response Deadline**"). At the same time, you must serve a copy of the response upon the undersigned counsel so as to be received on or before the Response Deadline.

PLEASE TAKE FURTHER NOTICE, that, if a response is timely filed and served, and such objection or response is not otherwise timely resolved, a hearing with respect to the Objection 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, 3rd Floor, Courtroom #7, Wilmington, Delaware 19801 on **February 18, 2026 at 10:00 a.m. (ET)** (the "**Hearing**").

PLEASE TAKE FURTHER NOTICE THAT IF NO RESPONSE IS RECEIVED IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY ENTER THE RELIEF REQUESTED IN THE OBJECTION WITHOUT FURTHER NOTICE OR HEARING.

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' corporate headquarters is 14 Centerpointe Drive, La Palma, CA 90623.

Dated: January 15, 2026
Wilmington, Delaware

COLE SCHOTZ P.C.

/s/ Melissa M. Hartlipp

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Co-Counsel to the Liquidating Trustee

Exhibit A
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. ____

**ORDER GRANTING LIQUIDATING TRUSTEE'S SIXTEENTH OMNIBUS
OBJECTION (SUBSTANTIVE) PURSUANT TO 11 U.S.C. § 502, FED. R. BANKR. P.
3007 AND LOCAL RULE 3007-1 TO CERTAIN OVERSTATED WARRANTY CLAIMS**

THIS MATTER having come before the Court² upon the *Liquidating Trustee's Sixteenth Omnibus Objection (Non-Substantive) Pursuant to 11 U.S.C. § 502, Fed. R. Bankr. P. 3007 and Local Rule 3007-1 to Certain Overstated Warranty 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 reducing and fixing (or liquidating and fixing, as applicable) the Overstated Claims listed on **Schedule 1** attached hereto for the reasons set forth in the Objection (or disallowing and expunging the Overstated Claim, as applicable); 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

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

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 Overstated Claims listed on **Schedule 1** 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 an Overstated Claim listed on **Schedule 1** attached hereto was properly and timely served with a copy of the Objection, the Wright Declaration, the Mathieu Declaration, this Order, the accompanying schedule of Overstated Claims, and the notice of Objection.

C. Any entity known to have an interest in the Overstated 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 Overstated Claims listed on **Schedule 1** hereto is hereby reduced and fixed (or liquidated and fixed, as applicable) at Warranty Value, or disallowed in full and expunged, as applicable.

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

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

6. The Liquidating Trustee's rights and the rights of other parties-in-interest to file additional objections to the Overstated 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.

7. 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).

8. 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
Overstated Claims**

Row #	Name	Claim No.	Asserted Claim Amount	Asserted Claim Priority	Modified Claim Amount	Basis for Modification
1	Abbott, Darren	3015	\$48,146.83	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
2	Abitz, Zachary	3371	\$20,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
3	Acker, Tim	2758	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
4	Adams, Christopher	2016	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
5	Adams, Leila	1783	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
6	Adams, Michael	1990	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
7	Adams, Michael	2637	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
8	Adkins, Raymond	1079	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
9	Advanced Software Development and Consulting GmbH	2557	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
10	Aebischer, Keith	3060	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
11	Ag, Bilaya	2607	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
12	Agban, Maged	3121	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
13	Agre, Ross	1436	\$80,513.67	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
14	Ahmed, Irshad	1802	\$60,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
15	Albarran, Rafael	3332	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
16	Alpiger, Brian	2555	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.

Row #	Name	Claim No.	Asserted Claim Amount	Asserted Claim Priority	Modified Claim Amount	Basis for Modification
81	Bram, Matthew	2196	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
82	Branstetter, Steven	1881	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
83	Brewer, Philip	234	\$44,500.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
84	Brooks, Jeff	3290	\$70,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
85	Buck, Lisa	1393	\$75,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
86	Burke, Adam	2615	\$69,968.83	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
87	Burns, Sarah	2590	\$69,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
88	Buttrick, Mark	2443	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
89	Byrkjedal, Per	3544	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
90	Cabrera, Ariston	2385	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
91	Cain, Lynne	2121	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
92	Calabrese-Strohkirch, Tonianne	192	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
93	Caldwell, Reuben	1861	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
94	Campbell, Lindsay	3348	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
95	Cao, Thomas	2408	\$71,437.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
96	Carey, John	64	\$76,807.74	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.

Row #	Name	Claim No.	Asserted Claim Amount	Asserted Claim Priority	Modified Claim Amount	Basis for Modification
97	Carmel, Scott	3478	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
98	Carpenter, William	2396	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
99	Carrillo, Juan Gabriel	2913	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
100	Carrillo, Virginia	2511	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
101	Casal, Cesar	2101	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
102	Castro, Fernando	1720	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
103	Cavallaro, Frank	1100	\$60,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
104	Chalasanani, Rajesh	2759	\$59,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
105	Chan, Wilson	1382	\$40,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
106	Chao, Michael	2387	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
107	Chapman, William	1755	\$74,783.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
108	Charlap, Gregory	1402	\$79,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
109	Chatham, John	3102	\$85,311.72	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
110	Chaudhary, Manish	2068	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
111	Chavan, Bhavendrarao	2620	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
112	Chawla, Tarun	2654	\$82,765.86	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.

Row #	Name	Claim No.	Asserted Claim Amount	Asserted Claim Priority	Modified Claim Amount	Basis for Modification
145	Dagostino, Tami	626	\$20,200.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
146	Daley, Samantha	2647	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
147	Dambrosio, Andrew	171	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
148	Dang, Vincent	1837	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
149	D'Angelo, Steven	391	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
150	Daniel, Rossi	2486	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
151	Daniels, Deborah	62	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
152	Dasari, Krishna	1974	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
153	De Feo, Michelle	3698	\$194,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
154	De Luca, Adrian	2169	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
155	Deggendorfer, Timothy	3303	\$74,214.69	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
156	Delahoussaye, James	2470	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
157	Delgado, Abraham	2522	\$77,204.89	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
158	DeRose, Anthony	2249	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
159	Desai, Chirag	3515	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
160	Desai, Nirut	512	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.

Row #	Name	Claim No.	Asserted Claim Amount	Asserted Claim Priority	Modified Claim Amount	Basis for Modification
161	Desai, Virag	1582	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
162	Devita, Vincent	1239	\$76,741.44	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
163	Dham, Sanjeev	2416	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
164	Dhar, Ritesh	3526	\$20,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
165	DiBenedetto, Sal	612	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
166	Dickson, Richard	1852	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
167	DiClemente, Gino	2343	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
168	Diers, Randall	3232	\$60,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
169	Doan, Alan	3072	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
170	Dobrin, Eric	2043	\$20,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
171	Dockery, Cindy	3503	\$40,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
172	Donahue, Jeffrey	14	\$72,567.13	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
173	Donny, Lance	2700	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
174	Drackett, Charles	1698	\$100,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
175	Ducarroz, Jean-Francois	23	\$30,800.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
176	Duchesne, Dany	2157	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.

Row #	Name	Claim No.	Asserted Claim Amount	Asserted Claim Priority	Modified Claim Amount	Basis for Modification
193	Faulk, Stanley	1765	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
194	Ferguson, Kevin	1938	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
195	Fernandez, Andres	3511	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
196	Fernandez, Vidal	2547	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
197	Fietze, Gordon	2848	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
198	First Principles Engineering AB	3431	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
199	Fischer, Lisa	1685	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
200	Fisher, Andrew	2761	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
201	Fitzgerald, Jan	1864	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
202	Fleming, Cristian	2288	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
203	Foracappa, Alessio	3693	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
204	Fox, Kathleen	1987	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
205	Franqui-Gerard, Marisol	1575	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
206	Fraser, Stuart	2967	\$90,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
207	Freudenberger, Danny	2713	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
208	Friedman, Don	3330	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.

Row #	Name	Claim No.	Asserted Claim Amount	Asserted Claim Priority	Modified Claim Amount	Basis for Modification
225	Gimlett, Michael	2792	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
226	Gingembre, Pierre-Louis	2006	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
227	Giovino, Jeff	1622	\$38,500.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
228	Girone, Andrew	3164	\$28,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
229	Glachman, Neil	2632	\$35,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
230	Gohel, Dilip	2840	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
231	Gold, Stephen	2832	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
232	Goldfarb, Amy	1983	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
233	Golian, Paul	2990	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
234	Gonzalez, Francisco	2398	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
235	Gonzalez, Manuel	1757	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
236	Gopalakrishnan, Raman	2986	\$30,800.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
237	Goro, Wassim	2280	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
238	Gosavi, Vishal	3447	BLANK	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
239	Gow, Yuri	3367	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
240	Gramlich, Christopher	1460	\$33,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.

Row #	Name	Claim No.	Asserted Claim Amount	Asserted Claim Priority	Modified Claim Amount	Basis for Modification
273	Hernandez, Gian	2767	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
274	Hinkel, Christian	2776	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
275	Hiremani, Mallikarjun	2168	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
276	Ho, Pak	155	\$45,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
277	Hodges, Raymond	58	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
278	Hoffman, Gary	260	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
279	Hoffman, Scott	350	\$50,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
280	Holgate, Rick	2956	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
281	Hong, Bennett	2998	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
282	Hopf, Charles	1354	\$18,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
283	Horscroft, Glen	1846	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
284	Hou, David	2377	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
285	H-snickier AB	3267	\$25,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
286	Hsu, Andy	157	\$45,000.00	General Unsecured	\$0.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Because the claimant also seeks damages for loss of vehicle warranty in Claim No. 1791, the Claim should be disallowed in full and expunged. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty (which warranty Claim is addressed as part of Claim No. 1791).
287	Hsu, Andy	1791	\$35,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
288	Huamani, Raul	2411	\$41,337.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.

Row #	Name	Claim No.	Asserted Claim Amount	Asserted Claim Priority	Modified Claim Amount	Basis for Modification
337	Klinger, Ronald	2898	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
338	Kobrin, Steven	2744	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
339	Kodinskiy, Yana	2212	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
340	Koehler, James	1824	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
341	Kohman, Douglas	2361	\$20,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
342	Konstandt, David	2342	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
343	Kosove, Jason	1817	\$76,790.52	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
344	Krasniqi, Rikard	2512	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
345	Krellner, Jan	3050	\$40,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
346	Krol, Grzegorz	2543	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
347	Krottapalli, Pradeep	1384	\$32,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
348	Krykhtin, Pavel	3229	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
349	Kumar, Anand	1660	\$20,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
350	Kumar, Aswini	2503	\$50,000.00	General Unsecured	\$0.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Because the claimant also seeks damages for loss of vehicle warranty in Claim No. 2504, the Claim should disallowed in full and expunged. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty (and such warranty Claim is addressed by Claim No. 2504).
351	Kumar, Aswini	2504	\$50,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
352	Kumar, Dhiraj	1566	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.

Row #	Name	Claim No.	Asserted Claim Amount	Asserted Claim Priority	Modified Claim Amount	Basis for Modification
401	Mccarthy, Michael	2831	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
402	McDaniel, Wendell	2617	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
403	McDonald, Ann	78	\$50,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
404	McKinnon, Kevin	3002	\$80,408.45	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
405	McLean, Patrick	542	\$59,426.32	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
406	Meharchand, Nirvaan	2339	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
407	Meineke, Steven	1714	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
408	Meneer, Adam	1713	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
409	Menkin, Serge	1833	\$84,259.44	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
410	Metwalli, Zeyad	2053	\$35,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
411	Metzger, Jonathan	3058	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
412	Meyers, Douglas	3149	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
413	Miles, Martin	30	\$37,699.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
414	Millhouse, Duone	3502	\$35,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
415	Mills, Jeffrey	1389	\$20,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
416	Milman, Daniil	3640	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.

Row #	Name	Claim No.	Asserted Claim Amount	Asserted Claim Priority	Modified Claim Amount	Basis for Modification
449	Nguyen, Michelle	1298	\$89,500.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
450	Nguyen, The	1813	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
451	Nichol, Graham	3498	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
452	Nims, Kelli	2528	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
453	Nolte, Benjamin	2368	BLANK	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
454	Nowakowski, Keith	2117	\$40,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
455	O'Brien, Mike	1919	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
456	Oden, Paul	2640	\$78,107.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
457	Offenberg, Joseph	1969	\$70,199.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
458	Okamoto, Jeffrey	2540	\$77,839.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
459	Olguin, Laura	1701	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
460	O'Malley, Shannon	2517	\$45,731.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
461	Omdal, Ruben	3171	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
462	On, Hop	1934	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
463	O'Rourke, Kelly	599	\$40,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
464	Owens, Fred	2721	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.

Row #	Name	Claim No.	Asserted Claim Amount	Asserted Claim Priority	Modified Claim Amount	Basis for Modification
465	Pagan, Edward	3506	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
466	Pahade, Nick	1128	\$72,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
467	Pai, Harish	2263	\$76,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
468	Palczynski, Susan	2448	\$79,924.66	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
469	Pallepu, Venkata	35	\$35,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
470	Pallerla, Sambasiva	1295	\$68,800.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
471	Pan, David	1767	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
472	Pan, Li-Chin	1583	BLANK	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
473	Pandite, Prasan	3425	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
474	Parakkal, Manoj	98	\$68,999.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
475	Parekh, Nirav	3291	\$40,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
476	Parikh, Devang	2226	\$70,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
477	Parker, Stephen	3227	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
478	Pasupuleti, Vishnu	2699	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
479	Patapati, Kishore	135	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
480	Patch, Humberto	2248	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.

Row #	Name	Claim No.	Asserted Claim Amount	Asserted Claim Priority	Modified Claim Amount	Basis for Modification
513	Ragland, Derrick	1595	\$87,315.02	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
514	Rajagopal, Sriram	383	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
515	Rajagopalan, Sridharan	3090	\$50,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
516	Ramirez, Jeanette	3114	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
517	Ramos, Adylson	3063	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
518	Ramus, Robert	3416	\$15,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
519	Rao, Jaidev	2435	\$45,519.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
520	Rascon, Mauricio	1322	\$30,367.25	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
521	Rasnovski, Vladimir	1681	\$23,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
522	Rastawan, Siyamac	1872	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
523	Rattner, Susan	1900	\$72,437.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
524	Rayaprolu, Vamsi	42	\$40,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
525	Read, Mark	281	\$40,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
526	Reavis, Tonya	1944	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
527	Repetti, Joe	1877	\$42,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
528	Reyes, Adrian	3047	\$40,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.

Row #	Name	Claim No.	Asserted Claim Amount	Asserted Claim Priority	Modified Claim Amount	Basis for Modification
577	Shea, Ian	1567	\$78,689.02	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
578	Shiue, Bor Wen	1743	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
579	Simek, Jeffrey	1173	\$26,500.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
580	Singh, Baljinder	2073	\$69,624.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
581	Singh, Dilpreet	584	\$31,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
582	Singh, Gurmit	3065	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
583	Skaff, George	1338	\$40,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
584	Sletvik, Kenneth	3459	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
585	Slezak, Tadeusz	2042	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
586	Smith, Danny	2433	UNLIQUIDATED	General Unsecured	\$0.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Because the claimant also seeks damages for loss of vehicle warranty in Claim No. 2436, the Claim should be disallowed in full and expunged. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty (and such warranty Claim is addressed in Claim No. 2436).
587	Smith, Danny	2436	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
588	Smithyman, Michael	2247	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
589	Snell, Colin	1731	\$25,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
590	Soberon, Roger	2290	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
591	Sotelo, Aaron	32	\$68,995.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
592	Spero, Will	2462	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.

Row #	Name	Claim No.	Asserted Claim Amount	Asserted Claim Priority	Modified Claim Amount	Basis for Modification
593	Spohn, Bill	2741	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
594	Stanchfield, Jamison	2086	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
595	Stead, Graham	3078	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
596	Stearney, Jeffrey	1862	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
597	Stefan, Michael	2519	\$57,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
598	Steinberg, Howard	3214	\$79,317.56	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
599	Stelzer, Markus	1630	\$20,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
600	Stephens, Quentin	1461	\$15,000.00	General Unsecured	\$0.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Because the claimant also seeks damages for loss of vehicle warranty in Claim No. 1491, the Claim should be disallowed in full and expunged. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty (and such warranty Claim is addressed in Claim No. 1491).
601	Stephens, Quentin	1491	\$15,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
602	Stevens, Richard	2286	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
603	Stewart, Natalie	1843	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
604	Stewart, Randal	1745	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
605	Stivelman, Michael	243	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
606	Street, Cristiane	3530	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
607	Streu, Lynn	1736	BLANK	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
608	Stromnes, Steven	392	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.

Row #	Name	Claim No.	Asserted Claim Amount	Asserted Claim Priority	Modified Claim Amount	Basis for Modification
609	Suarez, Orlando	2697	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
610	Sulakhe, Dheeraj	2853	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
611	Sutton, John	1453	\$78,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
612	Swecker, Kerry	112	\$69,596.43	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
613	Sydney, Naveen	3600	\$35,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
614	Szekely, Les	2963	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
615	Tagawa, Akio	1158	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
616	Tageldin, Magdi	2232	\$38,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
617	Taite, Gregory	2467	\$50,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
618	Takai, Jane	2206	\$25,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
619	Tapiawala, Mukul	1353	\$76,584.19	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
620	Tardiff, Steven	1941	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
621	Tata, Anil	320	\$49,999.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
622	Taylor, John	2107	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
623	Tedjo, Hendra	1221	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
624	Thai, Eric	1426	\$69,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.

Row #	Name	Claim No.	Asserted Claim Amount	Asserted Claim Priority	Modified Claim Amount	Basis for Modification
625	Thakkar, Laila/Atul	2371	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
626	Thatcher, Neal	2995	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
627	The Cult of the Rabbit Limited	1851	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
628	The Fowler Family Trust	1832	\$50,062.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
629	The Ronald and Kathleen Caprilla Revocable Trust	1868	\$34,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
630	Theunissen, Frederic	545	\$20,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
631	Thomas, Roy	2782	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
632	Thompson, Andrew	1275	\$81,674.82	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
633	Tibbs, Jarreau	1879	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
634	Tilley, Dustin	1637	\$20,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
635	Tint, Calvin	181	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
636	Tiwana, Hardeep	198	\$35,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
637	Tomlinson, Barroni	2902	BLANK	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
638	Tontodonati, Elvira	1371	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
639	Torain, Joclyn	3476	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
640	Torres, Rigoberto	1820	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.

Row #	Name	Claim No.	Asserted Claim Amount	Asserted Claim Priority	Modified Claim Amount	Basis for Modification
641	Toth, Gunther Erik	2323	\$30,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
642	Tran, Christine	2364	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
643	Tran, Huy	2875	\$20,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
644	Tran, Kevin	2595	\$40,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
645	Tuleya, James	3495	\$25,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
646	Tumbokon, Emmanuel	1062	\$40,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
647	Ugalde, Jose	2351	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
648	Vajrala, Venkata	2491	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
649	Van Cuyk, Jamie	556	\$69,561.32	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
650	Van Horn, Jordan	2809	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
651	Vaughn, Michael	1668	\$70,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
652	Velazquez, Fernando	2651	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
653	Vemuri, Sindhura	399	\$77,091.72	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
654	Venkannagari, Kamalakar	2882	\$66,323.47	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
655	Voora, Ranjith	2507	\$56,531.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
656	Vu, Qui	1440	\$70,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.

Row #	Name	Claim No.	Asserted Claim Amount	Asserted Claim Priority	Modified Claim Amount	Basis for Modification
689	Yeung, Archie	1319	BLANK	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
690	Youn, Jung	1535	\$70,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
691	Yunusov, Alisher	3154	\$70,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
692	Zamsky, Marc	91	\$70,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
693	Zavorka, Ryan	2394	\$40,000.00	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.
694	Zimmermann, Earl	493	\$25,000.00	General Unsecured	\$0.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Because the claimant also seeks damages for loss of vehicle warranty in Claim No. 2550, the Claim should be disallowed in full and expunged. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty (and such warranty Claim is addressed by Claim No. 2550).
695	Zimmermann, Earl	2550	UNLIQUIDATED	General Unsecured	\$14,296.00	Upon review of the Claim, the Liquidating Trustee determined that the Claim seeks damages for loss of vehicle warranty. Accordingly, the Claim should be reduced and fixed (and/or liquidated and fixed, as applicable) as a General Unsecured Claim in the amount of \$14,296.00. Additionally, the claimant fails to attach documents sufficient to support any Claim for damages beyond loss of vehicle warranty.

Exhibit B
Wright Declaration

**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)

**DECLARATION OF RICK WRIGHT IN SUPPORT OF LIQUIDATING TRUSTEE'S
SIXTEENTH OMNIBUS OBJECTION (SUBSTANTIVE) PURSUANT TO 11 U.S.C. §
502, FED. R. BANKR. P. 3007 AND LOCAL RULE 3007-1 TO CERTAIN OVERSTATED
WARRANTY CLAIMS**

I, Rick Wright, hereby declare under penalty of perjury:

1. I submit this declaration (the "**Declaration**") in support of the *Liquidating Trustee's Sixteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502, Fed. R. Bankr. P. 3007 and Local Rule 3007-1 to Certain Overstated Warranty Claims* (the "**Objection**"),² filed by Matthew Dundon, solely in his capacity as the Liquidating Trustee (the "**Liquidating Trustee**") of the Fisker Liquidating Trust.

2. I am a Managing Director at Dundon Advisers. In that capacity, I work under the direction of the Liquidating Trustee. I am familiar with the Debtors' day-to-day operations, businesses, financial affairs, and Books and Records. I make this Declaration on the basis of the review, by myself and those under my direction, of the Debtors' respective Books and Records, the register of claims (the "**Claims Register**") prepared and provided by the Debtors' (and the

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' corporate headquarters is 14 Centerpointe Drive, La Palma, CA 90623.

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

Liquidating Trust's) notice and claims agent, Kurtzman Carson Consultants dba Verita Global, the Proofs of Claim filed in these Chapter 11 Cases, and the Declaration of Kenneth Mathieu (the "Mathieu Declaration") filed contemporaneously herewith.

3. All matters set forth in this Declaration are based on: (a) my personal knowledge; (b) my review of relevant documents; (c) my view, based on my experience and knowledge of the Debtors' operations and Books and Records; (d) information supplied to me by others at my request; and (e) as to matters involving United States bankruptcy law or rules or other applicable laws, my reliance on the advice of counsel or other advisors to the Liquidating Trustee. I have read the Objection, the Proposed Order, and Schedule 1 attached to the Proposed Order, and I am familiar with the information contained therein.

4. During the Claims and Interest reconciliation process, the Reviewing Parties have conducted, and continue to conduct, a review of the Proofs of Claim filed in the Chapter 11 Cases. In this regard, I, or another person at my direction, participated in the review of the Overstated Claims listed on Schedule 1 to the Proposed Order and first determined that such Claims seek damages for loss of value of the new vehicle limited warranty (the "Warranty") provided by the Debtors at the time of the applicable claimant's vehicle purchase.

5. In order to properly evaluate the validity of the Overstated Claims, the Liquidating Trustee retained Berkeley Research Group, LLC ("BRG") to provide an expert opinion as to the value of the Warranty.

6. In reliance upon the expert opinion set forth by BRG in the Mathieu Declaration as to the value of the Warranty, the Liquidating Trustee next determined that the Overstated Claims are objectionable on substantive grounds, as each were filed in an incorrect (or unliquidated) amount based on loss of Warranty value and should be reduced and fixed (or liquidated and fixed,

as applicable) to the amount set forth under the column titled “Modified Claim Amount” on **Schedule 1** to the Proposed Order.³

7. More specifically, in an effort to promote fairness and to provide each claimant listed on **Schedule 1** to the Proposed Order with an opportunity to receive a reasonable recovery under the circumstances of these Chapter 11 Cases based on such claimant’s loss of Warranty, the Liquidating Trustee seeks to reduce and fix (or liquidate and fix, as applicable) each of the Overstated Claims at the **highest** end of the range of value of the Warranty as determined by BRG and as set forth in the Mathieu Declaration, which is \$14,296.00 (the “**Warranty Value**”). *See* Mathieu Declaration ¶ 25.

8. Further, to the best of my knowledge and belief, and based on the information and Books and Records available to me, failure to reduce and fix (or liquidate and fix, as applicable) the Overstated Claims at Warranty Value could result in the applicable claimant receiving an unwarranted recovery against the Debtors’ estates, to the detriment of other creditors.

9. Accordingly, I believe that the Court should grant the relief requested in the Objection with respect to the Overstated Claims.

Conclusion

10. Accordingly, based upon my review of the Claims Register, the Books and Records, and the Mathieu Declaration, I believe that granting the relief requested in the Objection is in the best interest of the Liquidating Trust, the Debtors’ estates and their creditors.

³ Additionally, a limited number of Claims listed on **Schedule 1** to the Proposed Order should be disallowed in full and expunged because such Claims assert identical Claims for damages stemming from loss of Warranty and are therefore duplicative of other Claims filed by the same claimant on the same basis, in order to prevent a double recovery by such claimant.

Dated: January 15, 2026

/s/ Rick Wright
Rick Wright

Exhibit C

Mathieu Declaration

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

<p>In re:</p> <p>FISKER INC., <i>et al.</i>,</p> <p style="text-align: center;">Debtors</p>	<p>Chapter 11</p> <p>Case No. 24-11390 (TMH)</p> <p>(Jointly Administered)</p>
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DECLARATION OF KENNETH MATHIEU

I, Kenneth Mathieu, hereby declare under penalty of perjury:

1. I have been retained by Matthew Dundon, solely in his capacity as the Liquidating Trustee (the “**Liquidating Trustee**”) of the Fisker Liquidating Trust, to provide expert opinions in the above-referenced matter. Specifically, I have been asked to review and calculate a reasonable range for the value of the new vehicle limited warranty (the “**Warranty**”) provided to owners of Fisker vehicles. See **Appendix A**.

2. I am a Managing Director at Berkeley Research Group, LLC (“**BRG**”) with over 30 years of experience in forensic accounting, valuation, and damages analysis. Previously, I held senior roles at Charles River Associates and PwC, where I led the dispute resolution practice in the Midwest. I began my career at Arthur Andersen in 1995.

3. I am a Certified Public Accountant (“**CPA**”), Accredited in Business Valuation (“**ABV**”), and Certified in Financial Forensics (“**CFF**”) by the American Institute of Certified Public Accountants (“**AICPA**”). I earned a BBA in Finance and Accounting from Loyola University and an MBA from Northwestern’s Kellogg School of Management.

4. My experience includes advising automotive companies, such as investigating a \$2.4 billion earnings restatement for a multi-billion dollar publicly traded global manufacturer, developing fraud mitigation strategies for thousands of auto dealers, and valuing assets in major dealer bankruptcy cases. I have testified as an expert witness and published extensively on forensic accounting and valuation topics.

5. Matters set forth in this Declaration are based on: (a) my skills, knowledge, experience, education, and training; (b) my review of relevant documents; (c) information supplied to me by others at my request; and (d) as to matters involving United States bankruptcy law or rules or other applicable laws, my reliance on the advice of counsel or other advisors to the Liquidating Trustee. Nothing in this declaration is intended to be a legal opinion, and it should not be interpreted as such.

6. My curriculum vitae is attached in Appendix B. In connection with this declaration, I have reviewed the information listed in Appendix C. I make this declaration to the best of my knowledge and have personal knowledge of the matters described below.

7. If called upon to testify, I could and would testify competently to the facts set forth herein. Based on the analysis detailed in this declaration, assuming historical warranty repair costs apply or either the high-voltage battery or both electric drive units need to be replaced, the estimated value of the Warranty provided to the owner of a Fisker vehicle ranges between \$9,126 and \$14,296 per vehicle, calculated using three methodologies:

- (1) Replacement cost of the high-voltage battery;
- (2) Replacement cost of the front and rear Electric Drive Units (“EDUs” or “EDU”), which function as the vehicle’s propulsion system; and
- (3) Forecast based on actual Warranty costs from Q4 2023 and Q1 2024.

Framework of Analysis

8. The value of the Warranty is based on the expectations of the cost to the owner for repair and replacement obligations, parts availability, and service access covered under the Warranty.

Replacement Cost of the High-Voltage Battery

9. A replacement cost approach was applied to measure the expected value of the Warranty obligations in the context of major repairs such as a defective high-voltage battery. The parts cost for battery replacement was estimated by applying industry benchmarks for battery pack prices (\$/kWh) reported by Goldman Sachs and Bloomberg, as shown in **Table 1** below.¹

Table 1: Average Battery Pack Prices (\$/kWh)²

	2023	2024	2025
Goldman Sachs	\$ 149	\$ 111	\$ 90
Bloomberg	148	118	108
	\$ 149	\$ 115	\$ 99

10. The \$/kWh benchmarks were applied to the gross battery capacities of Fisker Ocean trims to derive annual parts-cost estimates. The resulting parts-cost estimates by trim and year are presented below in **Table 2**.

¹ *Lithium-Ion Battery Pack Prices Fall to \$108 Per Kilowatt-Hour, Despite Rising Metal Prices: BloombergNEF*, Bloomberg, available at <https://about.bnef.com/insights/clean-transport/lithium-ion-battery-pack-prices-fall-to-108-per-kilowatt-hour-despite-rising-metal-prices-bloombergnef/>. *Electric vehicle battery prices are expected to fall almost 50% by 2026*, Goldman Sachs, available at <https://www.goldmansachs.com/insights/articles/electric-vehicle-battery-prices-are-expected-to-fall-almost-50-percent-by-2025>.

² **Exhibit 1**.

Table 2: Cost for High-Voltage Battery Pack³

	Gross Battery Capacity (kWh)	Estimated Battery Replacement Cost		
		2023	2024	2025
Fisker Ocean Extreme	113.00	\$ 16,780.50	\$ 12,938.50	\$ 11,187.00
Fisker Ocean One	113.00	16,780.50	12,938.50	11,187.00
Fisker Ocean Sport	80.00	11,880.00	9,160.00	7,920.00
Fisker Ocean Ultra	113.00	16,780.50	12,938.50	11,187.00
	104.75	\$ 15,555.38	\$ 11,993.88	\$ 10,370.25

11. Labor cost was added to the parts cost to determine the total replacement cost. It was assumed that battery replacement requires 8 labor hours at \$207/hour, for \$1,656 per replacement.⁴ Total expected costs by year, therefore, equal \$17,211 in 2023, \$13,650 in 2024, and \$12,026 in 2025. The expected battery-replacement cost was calculated as the average for the period from 2023 to 2025, which equals \$14,296 per vehicle.⁵

³ **Exhibit 1.**

⁴ Fisker's internal financial records reflect a labor rate of \$207/hr in Q1 2024. 2024 Q1 Accounting SF Work Order Summary V2.xlsx; Moreover, the 2025 national average mechanic labor rate was \$142.82 per hour. *2025 Auto Repair Labor Rates by US State (Updated Report)*, autoGMS, available at <https://myautogms.com/blog/auto-repair-labor-rates-by-state-2025-guide>. EV Warranty work involves high-voltage systems, specialized training, and safety equipment, and a higher labor rate is required to reflect those requirements. Additional third-party resources indicate that a \$207/hr is a reasonable assumption for labor on comparable EVs. These same sources show that in regards to labor hours, eight hours represents a reasonable midpoint of estimates for Tesla battery replacement times. For example, "Tesla's average hourly charge for labor is \$200. Replace the battery can take anywhere from three to thirteen hours." *How Much Does it Cost to Replace a Tesla Battery?*, C. Silvermoon, available at <https://www.getamber.com/blog/how-much-does-it-cost-to-replace-a-tesla-battery>; In addition, "Labor is a flat \$1,000, significantly more affordable than Tesla Service Centers, which charge \$185-\$200 per hour... On average, a standard replacement takes 3 to 6 hours. If complications arise, such as damage to high-voltage cables or the coolant system, the replacement time can extend beyond 15 hours." *2020 Tesla Model 3 Long Range Battery Replacement*, GreenTec, available at <https://greentecauto.com/2020-tesla-model-3-long-range-battery-replacement/>. Further, "battery replacement is reportedly taking anywhere from 3 to 13 hours. As labor costs at the Tesla Service center have been reported around \$175-\$200 per hour." *Tesla Battery Replacement Cost Explained*, Find My Electric, available at <https://www.findmyelectric.com/blog/tesla-battery-replacement-cost-explained/>. *Tesla Battery Replacement Cost: What You Need to Know*, EV-lectron, available at <https://ev-lectron.com/blogs/blog/tesla-battery-replacement-cost-what-you-need-to-know>.

⁵ **Exhibit 1.**

Replacement cost of the front and rear EDUs

12. A replacement cost approach was applied to the EDUs, which serve as the propulsion source in Fisker vehicles. The EDU analysis is based on replacements done in Q4 2023 and Q1 2024 as cost benchmarks. The internal parts cost recorded for a single EDU replacement was \$3,139.⁶ Since Fisker vehicles include a two-EDU configuration in the front and rear,⁷ the internal parts cost per vehicle equals \$6,278. To convert internal costs to consumer-equivalent pricing, a 45% retail markup was applied, resulting in an expected cost to the consumer of \$9,103.⁸

13. The Warranty repair detail shows 4.3 labor hours to replace one EDU.⁹ Therefore, for two EDUs, total labor hours equal 8.6. At the assumed labor rate of \$207/hour, labor cost equals \$1,780 per vehicle.¹⁰

14. The total replacement cost for both EDUs is \$10,883.¹¹

Forecast of Actual Warranty Costs

15. Warranty activity in Q4 2023 and Q1 2024 was used as a basis to forecast expected repair costs. Reported Warranty labor hours were 4,377 in Q4 2023 and 10,763 in Q1 2024, averaging 7,570 hours.¹² Similar to above, a labor rate of \$207/hr was used.

16. Warranty parts costs totaled in Q4 2023 (\$349,508) and Q1 2024 (\$391,935) and reflect internal costs to Fisker and not retail consumer pricing. A 45% retail markup was applied

⁶ Warranty Q1 2024 Analysis V2.xlsx.

⁷ Fisker Ocean vehicles come in 4 trims. The Ultra/Extreme/One trim include a two-EDU configuration, while the Sport trim is a single-motor FWD. <https://www.edmunds.com/fisker/ocean/2024/trims/>. Less than 1% of sales were of the single-motor Sport trim. US Customer sold cars Fisker 1.xlsx

⁸ $2 \times \$3,139 \times (1 + 45\%) = \$9,103$. Based on IBISWorld's Industry Report for Auto Parts Stores in the US, the average markup in the industry is 45%. The 10-Year industry cost of goods sold is \$65.20, while the associated business receipts, which represent core operating revenue, is \$94.80. $\$94.80 / \$65.20 = 1.454$, which equates to a 45% markup. *Auto Parts Stores in the US*, IBISWorld, p. 36.

⁹ Warranty Q1 2024 Analysis V2.xlsx.

¹⁰ $2 \times 4.3 \times \$207 = \$1,780$.

¹¹ $\$9,103 + \$1,780 = \$10,883$. **Exhibit 2.**

¹² $(4,377 + 10,763) / 2 = 7,570$.

to each quarter, yielding consumer-equivalent parts costs, retail price, of \$506,786 in Q4 2023 and \$568,306 in Q1 2024. The quarterly parts-cost benchmark equals the average of these marked-up amounts, \$537,546.

17. Projected labor and parts costs through the life of the standard Warranty, which terminated after 2029, therefore equal \$52,613,415.¹³ Dividing by 5,765 vehicles yields a per-vehicle value of \$9,126.¹⁴ See **Exhibit 3** for the detailed calculation.

Comparative Diminution in Value

18. I was also asked to compare the current market value of a 2023 Fisker Ocean to comparable Electric Vehicles (“**EV**” or “**EVs**”). Comparables were selected among luxury vehicles and trims from the same model year (2023) that range in MSRP from \$50,000 to \$90,000 and were identified using industry publications MotorTrend and Kelley Blue Book.¹⁵ In total, 9 EV models were identified as comparables, as shown in **Table 3** below.

¹³ The baseline cost for a given calendar quarter is taken as the blended average of Q4 2023 and Q1 2024, and results in a total quarterly cost of \$2,104,537. Since vehicles were delivered both in Q4 2023 and Q1 2024, the model ends after Q4 2029 and spans 25 calendar quarters. **Exhibit 3.**

¹⁴ There was 5,765 unique VINs reflected in Fisker’s US Sales data and Q4 2023 and Q1 2024 Warranty data. US customer sold cars Fisker 1.xlsx. Attachment B - Q4’23 Warranty Claim Detail 3.11.24.xlsx. Warranty Q1 2024 Analysis V2.xlsx.

¹⁵ *The Cheapest Electric SUVs You Can Buy in 2023*, MotorTrend, available at <https://www.motortrend.com/features/cheapest-electric-suv>. *2023 Jaguar I-Pace*, KBB, available at <https://www.kbb.com/jaguar/i-pace/2023/> and *2023 Rivian R1S*, KBB, available at <https://www.kbb.com/rivian/r1s/2023/>.

Table 3: Comparable EV SUVs¹⁶

Model / Trim
2023 Tesla Model Y
2023 Rivian R1S
2023 Jaguar I-Pace
2023 Cadillac Lyriq
2023 Ford Mustang Mach-E
2023 Audi Q4 E-Tron
2023 Mercedes-Benz EQB
2023 Genesis GV60
2023 BMW iX

19. From these comparable models, 19 different trims and packages were identified that met the screening criteria. Each trim was analyzed, and the difference in market value decline for each model was calculated to measure the incremental decline for Fisker.

20. The first step of this analysis was to calculate the average market value decline and average mileage of Fisker vehicles listed for sale. Listings were identified on CarGurus, from which 104 vehicles were matched to the database of Fiskers sold in the United States (“**US Sales Database**”).¹⁷ Average mileage for these vehicles was 12,061 miles, while the median mileage was 12,330 miles. The average list price was \$19,180, while the average purchase price recorded in the US Sales Database for these vehicles was \$71,160. Based on these inputs, the average decline in market value for Fisker vehicles was 73%.¹⁸

21. Next, Fisker’s decline in market value was compared to the decline in market value for each comparable EV model. For example, for the 2023 Tesla Model Y, two trims fit the screening criteria, the “Model Y – Long Range” and the “Model Y – Performance Range.” As shown in **Table 4** below, the average decline in market value for the Model Y trims that matched

¹⁶ **Exhibit 4.**

¹⁷ **Exhibit 5.** The US Sales Database was provided as US customer sold cars Fisker 1.xlsx.

¹⁸ $(\$19,180 - \$71,160) / \$71,160 = 73\%$

the screening criteria is approximately 40.4% and 38.6%, based on trade-in values and private party values respectively.

Table 4: Tesla Model Y Decline in Market Value¹⁹

	a	b	c = (b - a) / a	d	e = (d - a) / a
Model / Trim	Base MSRP	Average Trade-in Value	% Decline in Value (Trade-In)	Average Trade-in Value	% Decline in Value (Private Party)
2023 Tesla Model Y - Long Range	\$ 50,630	\$ 30,460	(39.8%)	\$ 31,140	(38.5%)
2023 Tesla Model Y - Performance Range	54,130	31,975	(40.9%)	33,200	(38.7%)
	<u>\$ 104,760</u>	<u>\$ 62,435</u>	<u>40.4%</u>	<u>\$ 64,340</u>	<u>38.6%</u>

22. The benchmark market decline for each comparable model is then compared to the average market decline for Fisker vehicles. **Table 5** below illustrates this calculation using the decline in trade-in value for Tesla Model Y as a benchmark.

Table 5: Fisker Expected Diminution in Value²⁰

	a	b	c = a * b	d = a + c	e	f = a * e	g = a + f	h = g - d
Car Model and Trim	Fisker Ocean Average Paid Price	Fisker Ocean Average Decline in Value %	Fisker Ocean Average \$ Value Decline	Fisker Ocean Average Price	Comp Average Decline in Value %	Fisker Ocean Expected Decline in Value	Fisker Ocean Expected Average Price	Fisker Ocean Expected Diminution in Value
2023 Tesla Model Y	\$ 72,129	-73.0%	\$ (52,688)	\$ 19,441	-40.4%	\$ (29,128)	\$ 43,001	\$ 23,560

23. This same calculation was applied to each of the 9 comparables, as shown in the attached **Exhibit 7**. The average incremental difference in value relative to all comparable models and trims is \$15,937 per vehicle based on trade-in values, and \$19,316 per vehicle based on private party values.

¹⁹ **Exhibit 6.**

²⁰ **Exhibit 7.**

Fisker Warranty Reserve

24. Fisker reported a Warranty Reserve of \$7,054,000 at the year-end 2023 with 4,847 vehicles delivered.²¹ Automotive manufacturers generally record a single warranty reserve in the period of sale for each vehicle, rather than booking additional amounts in subsequent years for the same car.²² Dividing \$7,054,000 by 4,847 yields a Warranty per vehicle cost of \$1,455, which therefore represents the total expected cost of an individual warranty to Fisker. A 100% markup on the per vehicle cost yields a Warranty per vehicle cost of \$2,910. This amount is below the calculated range for a Fisker vehicle Warranty, further supporting the reasonableness and fairness of the established valuation range.

Conclusion

25. As described in detail above, a reasonable estimate of the range of value for Fisker vehicle Warranty is between \$9,126 and \$14,296, which is consistent with the diminution in value of a Fisker Ocean compared to other comparable luxury EV SUVs, and Fisker's warranty reserves reflected in its public financial statements. **Table 6** below shows the per-vehicle value for each methodology.

Table 6: Per-Vehicle Value for a Fisker by Methodology

Methodology	Per-Vehicle Value
Battery Replacement	\$ 14,296
EDU Cost	10,883
Forecast of Actual Warranty Costs	\$ 9,126

²¹ Fisker 10-K for fiscal year end December 31, 2023, pp. 61 and 94.

²² 8.3 *Warranties*, PWC Viewpoint, available at

https://viewpoint.pwc.com/dt/us/en/pwc/accounting_guides/revenue_from_contrac/revenue_from_contrac_US/chapter_8_practical_US/83warranties_US.html.

Dated: January 13, 2026

A handwritten signature in black ink, appearing to read 'Kenneth B. Mathieu', with a long horizontal stroke extending to the right.

Kenneth B. Mathieu, CPA/CFF, ABV, MBA



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Fisker Ocean Pre-Order Agreement Terms and Conditions Addendum

This Fisker Ocean Preorder Agreement Terms and Conditions Addendum ("Addendum") supplements the terms and conditions of the binding contract to purchase the Fisker Ocean that you previously entered into. This Addendum and all supplemental agreements referred to herein together form the complete agreement for the purchase of your Fisker Ocean and use of Fisker services supplemental to ownership. Capitalized terms not defined in this Addendum have the same meaning as in the PreOrder Agreement. One of our sustainability goals is to reduce paper use. By executing this document electronically, you are agreeing that your electronic signature is binding upon you and that you will accept all executed documents delivered to you electronically. All documents will be stored in your account in your MyFisker App. If you would prefer a paper copy of all documents, please inform your Fisker Vehicle Admin Coordinator. We are excited to deliver your Fisker Ocean to you!

1. **Final Configuration and Purchase Price.** Your final configuration is as set out in the Configurator when you locked down the configuration and chose your accessories. This configuration with the final purchase price including chosen options, applicable taxes, delivery and governmental fees together with any credits you are entitled is as indicated in your Motor Vehicle Sales Agreement. Full payment is required prior to delivery of your Fisker Ocean. If you are financing your balance due through Fisker Finance, you authorize your loan proceeds to be paid directly to Fisker. Likewise, if you traded-in a prior vehicle, you agree that any proceeds from the sale of your vehicle are paid directly to Fisker in consideration for the trade-in credit you received towards your Fisker Ocean. In the event that your vehicle is delivered to you prior to full payment being made or if a payment is withdrawn, Fisker retains a security interest in the vehicle and may repossess the vehicle if the remaining balance is not paid within five business days.

2. **Place of Sale; Delivery.** Fisker and its model of direct consumer sales is prohibited from selling in many states due to restrictive laws protecting the dealership system. Your Fisker Ocean is sold and delivered to you within the State of California. At your request Fisker can help arrange shipping to you after conclusion of the sale to your chosen location. If you would like to make additional delivery arrangements, please coordinate with your Fisker Vehicle Admin Coordinator. Fisker reserves the right to reschedule the delivery window if an unseen event occurs. If you need to reschedule due to an unseen event, please contact your Fisker Vehicle Admin Coordinator at least 48 hours prior to the scheduled delivery time. You must be physically present with government issued ID in order to receive delivery of your Fisker Ocean.

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3. **Payment Terms.** You may now and in the future use your MyFisker App to pay for Fisker and third-party services related to your Fisker Ocean by storing your payment method directly in the MyFisker App. By using your MyFisker App to store payment methods and make payments, you agree to the Payment Terms attached.
4. **Warranty and Roadside Assistance Terms.** Your Fisker Ocean warranty is as set out in the PreOrder Agreement and is subject to the terms and conditions of the Fisker Limited Warranty. Roadside Assistance is available pursuant to the terms and conditions set forth in the Fisker Roadside Assistance Policy.
5. **Service Terms.** Fisker provides authorized repairs, maintenance, warranty service and other services for your Fisker Ocean through over-the-air diagnostics, Fisker owned Center Plus locations and mobile repair vehicles, and third-party service providers. By scheduling any one of these services, you agree to the Service Terms that are attached.
6. **Premium Connectivity Services.** Every Fisker Ocean comes with standard connectivity services. Your Fisker Ocean comes with three years of Premium Connectivity Services at no charge to you commencing on your delivery date. After expiration of the three-year period, you may choose to purchase a subscription plan to continue Premium Connectivity Services. The agreement to provide three years of Premium Connectivity Services at no charge is personal to you and may not be transferred to any third party. The Premium Connectivity Services plan enables certain to support certain third-party content. Enabling the third-party content will also require you to establish an account with the applicable content provider. Such accounts may be free, have a charge, or have a free trial period followed by a subscription fee. Provision of the third-party content and your account with the third-party content provider will be subject to the terms and conditions and privacy policies of the third-party provider. Your use of the Premium Subscription Connectivity is subject to the attached Premium Connectivity Terms.
7. **Collection of Data and Privacy.** Your Fisker Ocean is a "connected vehicle" which can connect and communicate either through a cellular network or a wi-fi network. When available, we ask that you connect to wi-fi so that the updates can be made quicker and more reliably. You will be asked to consent to the collection and use of vehicle and personal data upon activation of your vehicle account through the vehicle HMI when you first use your Fisker Ocean. You may remove your consent at any time through the HMI settings. Collection of the data is necessary to provide important services such as mapping, charger location, advanced diagnostics, over-the-air software updates and improvements. The vehicle also has a legally required event data recorder that records certain information in the event

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of a vehicle accident. The type of data collected and how Fisker utilizes the data is set forth in the [Fisker Privacy Policy for Connected Cars](#). During your use of the Fisker website and MyFisker App, Fisker also collects and utilizes certain personally identifiable data pursuant to its [Privacy Policy](#). Your use of third-party services is subject to the terms and conditions and privacy policy of the third-party service provider. The Fisker Terms of Use have been updated to address in-vehicle services. By use of the in-vehicle services, you agree that use of the services is subject to the Fisker [Terms of Use](#).

Linked Terms Reviewed and Agreed:


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8. **Accessories.** Fisker sells certain Fisker owned and Fisker authorized third-party after-market products and accessories ("Accessory" or "Accessories") through the Configurator and the Fisker Store. Each Accessory is subject to the warranty terms particular to that Accessory and is not incorporated into or subject to the Fisker Ocean limited warranty. Third-Party Accessories are subject to the terms of the third-party provider and are not warranted by Fisker. Solely in the event that the Accessory is installed by a Fisker authorized representative, use and installation of the Accessory will not void or alter the Fisker Limited Warranty applicable to the Fisker Ocean. Please note that certain Accessories when used with your Fisker Ocean may affect weight and aerodynamics of the vehicle altering its range capability and may also affect ride comfort and noise.
9. **ADAS and Other Features.** Your Fisker Ocean is hardware capable to deliver the feature set in your FI Pilot package. These FI Pilot features are expected to delivered in Quarter 1, 2024. Fisker will update the ADAS system and provide these features via an OTA update upon completion of validation and homologation of the system features.
10. **Consent to Electronic Documentation and Signatures.** You agree that the documents referred to herein and provided to you electronically through provision of a hyperlink to such documents is valid delivery and your signature (electronic or otherwise) below is consent to be bound by the terms and conditions located within such documents. You may remove this consent by contacting your Fisker Vehicle Admin Coordinator. You acknowledge that you have been provided access to the supplemental agreement documents at least forty-eight hours prior to completion of the sale transaction.
11. **Incorporated Provisions.** This Addendum is incorporated in and a part of the Fisker Ocean PreOrder Agreement Terms and Conditions and all such terms and conditions apply herein. To the extent of any conflict between this Addendum and the Fisker Ocean

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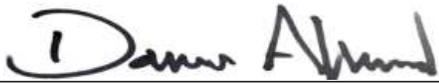
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PreOrder Agreement Terms and Conditions, the terms of this Addendum shall prevail. All hyperlinked documents are also incorporated into the Fisker Ocean PreOrder Agreement Terms and Conditions. To the extent of any conflict between a hyperlinked document and the Fisker Ocean PreOrder Agreement Terms and Conditions, the terms of the particular hyperlinked document shall prevail.

By signing below, you agree to the terms and conditions of this Addendum, as incorporated into the Ocean PreOrder Terms and Conditions. You represent that your signature confirms you have read and consent to the terms of all other agreements referenced herein and to the terms of use contained within each of the hyperlinked documents. You further agree that Fisker may contact you via SMS messaging or voice call to the phone number linked to your account to update you regarding payment and delivery of your Fisker Ocean and any purchased accessories. Standard data and messaging rates may apply. You may opt out of SMS messaging by replying 'STOP' to the SMS message and contacting your Fisker Vehicle Admin Coordinator regarding your alternative means of communication.

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Purchaser

By 



Dawn Ahmed



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Co-Purchaser

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- Attachments:
- California Lemon Law Notice
- California Service Bulletin Notice
- California Tire Chains Disclaimer
- California Cooling Off Notice
- Payment Terms
- Premium Connectivity Terms
- Service Terms



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California Lemon Law Dispute Resolution Notice

The California Lemon Law requires a vehicle manufacturer to replace the vehicle or repurchase the vehicle when the manufacturer is unable to repair a vehicle to conform to the manufacturer's original warranty after a reasonable number of repair attempts.

To help resolve potential issues, Fisker offers its customers third-party arbitration free of charge:

National Center for Dispute Settlement, LLC ("NCDS")
PO Box 515811
Dallas, TX 75251-5811
Telephone: (866) 979-2441

Fisker provides this dispute resolution at no charge to enable you to have your concerns reviewed by an impartial third party. Any decision made by NCDS is binding on Fisker but not on you.

The NCDS program consists of professionals who are trained in arbitration and mediation. NCDS officials will hear the facts of your case, the nature of your unresolved issue(s), inspect the vehicle if necessary, and render a fair and impartial decision. The time period during which you can file a request for arbitration through NCDS varies by state. You should reference your state's applicable law or contact NCDS to determine your deadline for filing for arbitration. If your issue is eligible for arbitration through NCDS, the process is designed to take no longer than forty (40) days. This timeframe may be delayed if, for instance, you fail to provide information required by NCDS or you fail to make your vehicle available to NCDS for inspection.

To request arbitration through NCDS, you must complete the NCDS customer claim form and mail it to NCDS at the address listed above. You may also request a form by calling NCDS at (866) 979-2441. You should have your vehicle's information on hand if you call NCDS including but not limited to, the vehicle's year and model, your vehicle identification number, the vehicle's current mileage, and a description of the unresolved issue(s) that are the subject of your arbitration request. Additionally, if you seek reimbursement for repairs or incidental expenses, provide copies of your receipts to the address listed above. Once NCDS receives your request for arbitration, NCDS will contact you regarding your case's eligibility for arbitration and, if eligible, NCDS will provide additional details about its arbitration program.

Once NCDS receives your request, NCDS may schedule an inspection of your vehicle. This

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may include inspection by an independent expert with a Fisker representative present. The independent examiner will provide an evaluation of the vehicle to NCDS as part of the arbitration process. A hearing may be held in-person or virtually before the NDCS official provides a decision. At the hearing, you and Fisker will be allowed to present all relevant evidence regarding your unresolved issue(s). You and Fisker will be given an opportunity to provide testimony and documentary evidence. Rebuttal evidence will also be considered by the NCDS official. After hearing all testimony and documentary evidence, the arbitrator will review the legal standards applicable to your issue(s) and render a decision within ten (10) days. Potential remedies granted by the arbitrator include (but are not limited to) additional repairs, reimbursement for repairs and expenses, or repurchase or replacement of your vehicle. Throughout the entire NCDS process, you remain free to negotiate a settlement with Fisker directly.

You must use NCDS before exercising rights or seeking remedies under the Magnuson-Moss Warranty Act in the United States. Your use of NCDS may not be required, however, if you seek redress under other laws, but NCDS remains available to you.

If you accept the decision of NCDS, Fisker will be bound by and comply with the decision within 30 days after receiving notice of your acceptance of the decision. If you reject the decision of NCDS, the decision and any findings may be admissible in any subsequent legal action.

All issues not resolved by the NCDS process, or if you choose not to participate in the NCDS process, must be resolved under the procedure of binding arbitration that you agreed to in your vehicle purchase documents.

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California Service Bulletin Notice

Fisker provides the following notice in compliance with California Civil Code 1795.01.

Federal law requires manufacturers to furnish the national highway traffic safety administration (nhtsa) with bulletins describing any defects in their vehicles. These bulletins are not recalls.

You may obtain copies of these technical service bulletins from the nhtsa, the manufacturer (ask your dealer for the toll-free number), or

Certain consumer publications, which publish these bulletins. Some companies will send them to you, for a fee.

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California Tire Chains Disclaimer

As equipped, this vehicle may not be operated with tire chains but may accommodate some other type of tire traction device. See the owner's manual for details.

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California Cooling Off Notice

Fisker provides the following notice pursuant to California Civil Code 11709.2:

There is no cooling-off period unless you obtain a contract cancellation option.

California law does not provide for a "cooling-off" or other cancellation period for vehicle lease or purchase contracts. Therefore, you cannot later cancel such a contract simply because you change your mind, decide the vehicle costs too much, or wish you had acquired a different vehicle. After you sign a motor vehicle purchase or lease contract, it may only be canceled with the agreement of the seller or lessor or for legal cause, such as fraud.

However, California law does require a seller to offer a 2-day contract cancellation option on used vehicles with a purchase price of less than \$40,000, subject to certain statutory conditions. This contract cancellation option requirement does not apply to the sale of a recreational vehicle, a motorcycle, or an off-highway motor vehicle subject to identification under California law. See the vehicle contract cancellation option agreement for details.

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Payment Terms

These payment terms describe your agreement for use of the payment features in your MyFisker App and use of your stored payment method ("Payment Method") to pay for goods and services purchased from Fisker or third-party providers. By using the stored payment feature, you accept these Payment Terms and the [Terms of Use](#), incorporated by reference herein, which apply and govern your use of stored payment methods to pay for goods and services associated with Fisker or use of your vehicle. Your use of your Payment Method is also governed by the terms of our third party payment processors, the issuer of your Payment Method and your financial institutions. Fisker may amend these Payment Terms from time to time and such amended Payment Terms shall be effective upon posting to this page.

1. In order to use certain services or pay for certain services through your MyFisker App (such as charging), or pay for recurring services and subscriptions, you authorize Fisker to verify, store, and recover funds from your Payment Method. You must keep at least one valid Payment Method in your Fisker account at all times.
2. When you register your Payment Method with Fisker, you agree to provide true and accurate information. To verify the information entered, Fisker may submit a low dollar authorization which will disappear from your Payment Method account without charge in a few days.
3. When you register your Payment Method, certain information, including device location, device identification number, and card information may be sent to Fisker and shared with Fisker payment processors. When the stored Payment Method is used to pay charges, the necessary information to process payment will be shared with Fisker's global payment processors and banking partners to make the payment, comply with regulations, deter fraud and troubleshoot any payment issues. For information on how Fisker retains and uses your payment and other personal information, please see Fisker's [Privacy Policy](#).
4. For services or charges that require automatic or recurring payments (such as a subscription), you understand that your Payment Method will be billed automatically on a specified schedule unless you cancel the underlying service or subscription within forty-eight hours prior to the end of the paid term. Your recurring payments and billing authorization will continue indefinitely unless you terminate the underlying services or authorization to charge your Payment Method. Third parties that you authorized to use your account, or your vehicle may also use the services subject to these Payment Terms. You remain responsible for payment of the services used.

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5. You agree that Fisker or its third-party providers may resubmit a transaction one or more times in the event the transaction was declined or returned. In the event that the attempt to recover payment from your Payment Method should fail, you agree that you will otherwise pay Fisker for the goods or services using an alternate payment method and that Fisker may contact you to arrange alternate payment. If payment is not received, Fisker may limit, hold or block your vehicle's ability to use the related services until payment is resolved. Fisker may also suspend or terminate the services if you violate the Payment Terms, provide false information or we or our transaction partners determine you pose an unreasonable fraud risk or suspect unauthorized activity on your account.

6. Transactions are non-refundable and non-reversible. You may have refund or charge-back rights based on a third-party merchant's policies or under your agreement with the issuer of your Payment Method, or applicable state or federal law. You should review your statements from the issuer of your Payment Method periodically to verify your transactions. You agree that any refund you are entitled must be made to the same Payment Method as the underlying transaction.

7. These Payment Terms are governed by the laws of the State of California unless your local jurisdiction requires otherwise. You agree to resolve any dispute regarding these Payment Terms or use thereof in accordance with the dispute resolution provisions set forth in the [Terms of Use](#), including resolution by arbitration and agreement not to join any claim you may have with a claim of any other party, or otherwise participate as a class representative, class member or in a private attorney general capacity. If any term is considered unenforceable, illegal or invalid, then such term will be eliminated, and the remaining terms shall continue in full force and effect. We reserve the right to assign these Payment Terms to any third party without notice or consent and these Payment Terms shall be binding upon such assignee.



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Premium Connectivity Terms

These Premium Connectivity Terms describe your agreement as to the terms applicable to use of premium connectivity (collectively, "Premium Connectivity") for your Fisker vehicle eligible for and receiving Premium Connectivity ("Vehicle"). By receiving Premium Connectivity, you accept these Premium Connectivity Terms and the [Terms of Use](#), which apply and govern your use of the Services. Fisker may amend these Premium Connectivity Terms from time to time and such amended Premium Connectivity Terms shall be effective upon posting to this page.

1. All vehicles come with standard cellular connectivity together with wi-fi connectivity abilities. Premium Connectivity allows receipt of certain premium streaming services. These streaming services are subject to change from time to time at Fisker's discretion.
2. Premium Connectivity is provided at no charge for the initial first three years after your date of purchase of a Fisker Ocean One and Fisker Ocean Extreme. For Fisker Ocean Ultra and Fisker Ocean Sport, Premium Connectivity is provided for the initial first five years after your date of purchase of a vehicle with the Ultimate Package added. After expiration of the applicable initial term, or if made otherwise available to you, your use of Premium Connectivity will be subject to payment of a monthly fee. Payment of the monthly subscription fee will be subject to the Payment Terms.
3. Some features in the future may become restricted or inapplicable due to hardware constraints. Fisker may suspend, modify, or terminate Premium Connectivity at any time, and you will not be entitled to a refund. You may terminate Premium Connectivity at any time, and you will not be entitled to a refund. Premium Connectivity is personal to you and may not be transferred upon sale of the Vehicle or to another person. You must inform Fisker when you sell or transfer your Vehicle. You are responsible for removal of any personal information and content, if any, that you may have stored before you sell or transfer your Vehicle.
4. You are responsible for maintaining the Vehicle in good working order so that Premium Connectivity can be provided. Premium Connectivity requires a third-party wireless service provider. The terms and conditions for any applicable wireless service provider are separate and Fisker is not bound by or responsible for them. Premium Connectivity is provided 'as is' without warranties of any kind and can be limited or discontinued entirely because of technological changes or other circumstances.
5. You are responsible for paying any third-party charges for apps and services you choose to use with Premium Connectivity. Your use of those apps and services will be subject to the terms and conditions of the provider and Fisker is not bound or responsible for them.

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6. You expressly acknowledge and agree that the use of or any reliance upon any information or content available through Premium Connectivity is solely and completely at your own risk and responsibility. It is your sole responsibility to ensure that you (and/or any other occupant of your vehicle) follow instructions for use of Premium Connectivity and applications and services, and exercise good judgment and obey traffic and all other applicable laws and regulations, when operating your vehicle; using the equipment and service; and/or evaluating whether the use of any of the services (or the routing and direction data you receive) is safe and legal under the circumstances.
7. Various conditions beyond Fisker's control may prevent or delay us from providing Premium Connectivity to you, or affect the quality of Premium Connectivity and performance of apps and services. Some examples are atmospheric, geographic, or topographic conditions (such as tall buildings, hills or tunnels), damage to or failure to maintain your Vehicle or the equipment in good working order, government laws, rules or regulations, failure, congestion or outages of utility or wireless networks (including interruption of cellular service), war, act of God, natural disaster, inclement weather, and labor strikes. In the event of any of the foregoing, we may, in our discretion, suspend or terminate the Service, without notice to you and without any liability. We are not responsible for delay or failure in providing Service due to conditions beyond our control and you are not entitled to credit or refund as a result of any such delay or failure.
8. Fisker does not warrant or guarantee that Premium Connectivity will be available at any specific time or at all times or to any geographic location, or that Premium Connectivity will be provided without interruption, delay or error. Neither we or any of our service partners make any warranties, express or implied about (1) the equipment or any other hardware or software used with Premium Connectivity, (2) Premium Connectivity, (3) noninfringement, or (4) an data or information or other services provided with Premium Connectivity. This includes, without limitation, warranties of security, title, content, quality, accuracy, timeliness, completeness, correctness, reliability, merchantability, or fitness for a particular purpose or use. All such warranties are expressly excluded by these terms of service. We expressly disclaim any and all express and implied warranties.
9. These terms are governed by the law of California unless your jurisdiction requires otherwise. You agree to resolve any dispute regarding these Payment Terms or use thereof in accordance with the dispute resolution provisions set forth in the [Terms of Use](#), including resolution by arbitration and agreement not to join any claim you may have with a claim of any other party, or otherwise participate as a class representative, class member or in a private attorney general capacity. If any term is considered unenforceable, illegal or invalid, then such term will be eliminated, and the remaining terms shall continue in full force and effect. We reserve the right to assign these Payment Terms to any third party without notice or consent and these Payment Terms shall be binding upon such assignee.

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Service Terms

These Service Terms describe your agreement as to the terms applicable to maintenance, warranty service, roadside assistance or collision services (collectively, "Services") for the Fisker vehicle you request Services for ("Vehicle"). By using the Services, you accept these Fisker Service Terms and the [Terms of Use](#), which apply and govern your use of the Services. Fisker may amend these Service Terms from time to time and such amended Service Terms shall be effective upon posting to this page.

1. When you make an appointment or arrange for Services to be performed on the Vehicle, you agree that Fisker and its third-party service providers (collectively "Service Providers"), are authorized to conduct the Services on the Vehicle as their discretion dictates in order to accomplish the Services. You grant the Service Providers access to the Vehicle, including all data and information on the Vehicle. You also grant the Service Providers authority to drive and road test the Vehicle as reasonably necessary in their sole discretion to conduct the Services.
2. Services will commence within a reasonable time of you scheduling the Services through your MyFisker App and may commence with no further notice to you thereafter. Services, including diagnostics, may be performed by over-the-air update ("OTA"), a mobile service technician, at a Fisker Center+ or authorized repair facility. Service Providers may perform repairs, OTA or other services in connection with a recall, in addition to the Services you requested. You consent to the Service Provider remotely unlocking or locking the Vehicle in order to gain access to perform the Services, and to the Service Provider removing the Vehicle from your location in order to perform Services on the Vehicle.
3. Services will be completed within a reasonable amount of time. The location of the Vehicle, capabilities and equipment of the nearest Service Provider, and availability of parts and material may affect the time it takes to complete the Services. Service Provider may change the location of performance of the Services to be completed. The Service provider may need to extend the time of performance of the Services in the event that personnel or material is not available, inclement weather, fires, floods, earthquakes, civil unrest, material changes in applicable laws or regulations, or other event out of a Service Provider's reasonable control occurs. Fisker will alert you of any extension of time required and will take commercially reasonable efforts to complete the Services expeditiously. You agree that you will not have a claim for damages should the Services be extended for the foregoing reasons.

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4. Service Providers may block or limit your access to the Vehicle and Vehicle features, in order to properly perform the Services. You agree to maintain a safe distance from the Vehicle while services are performed and to cooperate in reasonable requests during the performance of Services. Video and verbal recordings and photographs of the Services being performed, Service Provider equipment or facilities are prohibited.
5. For mobile services that take place anywhere other than an authorized Fisker service center, you agree to ensure that the Service Provider has a safe, secure and sheltered area to perform the Services. You will take reasonable steps to ensure the Service Provider is safe from traffic, pets, children and threats or accidents while performing Services.
6. The Service Provider may use replacement parts of similar quality and performance to the OEM part, including items that have been remanufactured or reworked.
7. Any payment due for Services is due when the Services are complete and prior to return of the Vehicle. Fisker Payment Terms apply to payments made for Services. You will be charged storage fees in the lesser amount of \$75 per day, or the greatest amount allowed by law, beginning one (1) business day after you are notified that the Services are complete if the Vehicle is not picked up and removed. You are responsible for towing or other transportation costs unless the Services or Roadside Assistance is otherwise covered by your new vehicle warranty, and you arrange the towing or Roadside Assistance through Fisker. Roadside Assistance is subject to the Fisker [Roadside Assistance Policy](#).
8. Fisker may, in its sole discretion, provide you with a loaner vehicle or other alternate transportation (such as a rental or ridesharing services), free of charge up to a set limit as a courtesy. You acknowledge that the vehicle provided may not be identical to the Vehicle or in the same type or class. Charges will accrue in the event that you do not return the loaner or rental vehicle within one business day of the Services being completed. In the event that you are provided with alternate transportation services, such transportation will be further subject to the terms and conditions of the transportation service provider which are binding upon your use of the services.
9. Your Vehicle is equipped with connected vehicle technologies that allow Fisker to diagnose and sometimes repair the Vehicle via OTA. Fisker will collect vehicle data as described in the [Connect Car Privacy Policy](#), and [Privacy Policy](#). The Service Provider may require and will have full access to the Vehicle data systems including video captured by the Vehicle and the event data recorder ("EDR"). You are not entitled to access to any data or information recorded by the Vehicle while Services are performed and the Service Provider may block or delete certain data as part of its standard practices and procedures while performing the Services.

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California 90266
Fiskerinc.com

10. These terms are governed by the law of California unless your jurisdiction requires otherwise you agree to resolve any dispute regarding these Payment Terms or use thereof in accordance with the dispute resolution provisions set forth in the [Terms of Use](#), including resolution by arbitration and agreement not to join any claim you may have with a claim of any other party, or otherwise participate as a class representative, class member or in a private attorney general capacity. If any term is considered unenforceable, illegal or invalid, then such term will be eliminated, and the remaining terms shall continue in full force and effect. We reserve the right to assign these Payment Terms to any third party without notice or consent and these Payment Terms shall be binding upon such assignee.



A Public Service Agency

POWER OF ATTORNEY

VEHICLE/VESSEL DESCRIPTION

IDENTIFICATION NUMBER	YEAR MODEL	MAKE	LICENSE PLATE/CF #	MOTORCYCLE ENGINE #
[REDACTED]	2023	Fisker		

I, [REDACTED] _____
PRINT NAME

I, _____
PRINT NAME

appoint:

Fisker Group Inc.

PRINT NAME

as my attorney in fact, to complete all necessary documents, as needed, to transfer ownership as required by law.

ALL SIGNATURES MUST BE IN INK

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

SIGNATURE REQUIRED BY PERSON APPOINTING POWER OF ATTORNEY	CITY	STATE	ZIP CODE	DATE	DL, ID, OR DEALER #
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	12/20/2023	10326
SIGNATURE REQUIRED BY PERSON APPOINTING POWER OF ATTORNEY	CITY	STATE	ZIP CODE	DATE	DL, ID, OR DEALER #

CUT HERE AND KEEP THIS COPY FOR YOUR RECORDS.



A Public Service Agency

POWER OF ATTORNEY

VEHICLE/VESSEL DESCRIPTION

IDENTIFICATION NUMBER	YEAR MODEL	MAKE	LICENSE PLATE/CF #	MOTORCYCLE ENGINE #
[REDACTED]	2023	Fisker		

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[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	12/20/2023	10326
SIGNATURE REQUIRED BY PERSON APPOINTING POWER OF ATTORNEY	CITY	STATE	ZIP CODE	DATE	DL, ID, OR DEALER #



Fisker Group Inc.
1888 Rosecran Avenue
Manhattan Beach
California 90266
Fiskerinc.com

Date:

Fisker Agent Authorization Letter

The undersigned (Buyer), hereby authorize Fisker Group Inc. and its authorized agent/employee, including any Fisker Group Inc. affiliates, to act on my behalf in any lawful manner with respect to the execution, transacting, and filing of any and all vehicle titling documents required to obtain vehicle registration and vehicle title perfection and to perform any acts necessary or incidental to the execution of the powers expressly granted herein.

Buyer's Name (Print)

[Redacted]

Buyer's Signature

[Redacted]

Co-Buyer's Name (Print)

[Redacted]

Co-Buyer's Signature

[Redacted]



Fisker Ocean One Preorder Agreement Terms and Conditions

PLEASE READ THESE TERMS CAREFULLY. THEY INCLUDE AN AGREEMENT TO MANDATORY ARBITRATION FOR USERS IN THE UNITED STATES, WHICH MEANS THAT YOU AGREE TO SUBMIT ANY DISPUTE RELATED TO YOUR USE OF ANY OF THE SITES TO BINDING INDIVIDUAL ARBITRATION RATHER THAN PROCEED IN COURT. THIS PROVISION ALSO INCLUDES A CLASS ACTION WAIVER, WHICH MEANS THAT YOU AGREE TO PROCEED WITH ANY DISPUTE INDIVIDUALLY AND NOT AS PART OF A CLASS ACTION. THIS AGREEMENT ALSO INCLUDES A JURY WAIVER.

By placing your preorder deposit, you understand and agree to the following:

1. Purchase of a Fisker Ocean One. By placing your deposit, you agree to purchase a Fisker Ocean One together with your selected accessories and services ("your Fisker Ocean One") pursuant to these PreOrder Agreement Terms and Conditions ("Preorder Agreement"). In addition, you verify that you have read and understood the Fisker **Privacy Policy** and **Terms of Use** which are incorporated and made a part of this Preorder Agreement. In the event of any conflict between the **Terms of Use** and this Preorder Agreement, the Preorder Agreement controls. Your Fisker Ocean One preorder becomes effective once Fisker receives your deposit in full.
2. The deposit is payable by credit card, ACH or debit card. A third-party provider, Chase Merchant Services, is used to process the online payment. By accepting the terms of this Preorder Agreement and paying the deposit, you expressly agree to Chase Merchant Services handling the payment transaction, your card details and any other information necessary to process the payment. The deposit, together with any earlier reservation fee will be applied to your final payment price.
3. Preorder Eligibility. To be eligible to preOrder a Fisker Ocean One pursuant to this Preorder Agreement, you must be (i) at least 18 years old; (ii) a current Fisker Ocean reservation holder; and (iii) a resident of the continental United States or Canada with the delivery and registered address of your Fisker Ocean One to occur within this same country of residence. By agreeing to these terms, you are representing and warranting to us that you meet these criteria. We will use the address information you provide for determining delivery and paperwork required for you to register your Fisker Ocean One. It is your responsibility to keep this information current at any time by emailing

support@fiskerinc.com. Fisker is not liable for inaccurate or outdated information. In the event that at any time prior to delivery you change your registration and/or delivery address to be or occur outside of the country you initially designate, this PreOrder Agreement will be terminated.

4. Order Process; Changes; Order Agreements. The Vehicle Configurator describes your Fisker Ocean One subject to this Preorder Agreement. You will have a period of time to change your configuration and we will notify you in advance the date upon which your configuration becomes a 'firm and final order' so that we may place it in the production queue. Prior to that date you may also order accessories which may become available.

This final configuration will describe your Fisker Ocean One subject to this Preorder Agreement, including final price as indicated in the Vehicle Configurator (plus applicable taxes, government fees, destination and handling and delivery fees if applicable). Your Fisker Ocean One purchase agreement will include this Preorder Agreement, Sales Agreement, final Fisker Ocean One Configuration Sheet and the Final Price Sheet, together with other ancillary agreements which may apply for services you choose.

5. Data We Collect From You. The data that we collect from you or about your Fisker Ocean One will be used in accordance with our **Privacy Policy** and **Terms of Use**, each of which is incorporated herein by reference. The types of data that we collect from you and how we use that data may change over time and in such event we will give you notice via the contact information that you have provided to us.
6. Text Messages and Phone Calls. By agreeing to this Preorder Agreement and providing a cell phone number, you expressly consent to receive marketing or non-marketing text messages, including text messages using an automatic telephone dialing system, at the cell phone number you provide. You may opt-out of these text messages at any time. You also consent to receipt of prerecorded artificial voice messages and/or automatic telephone dial devices with non-marketing information about your Fisker Ocean One. You also consent to receipt of e-mails to any e-mail address you provide. Message and data charges by your telecommunications carrier may apply. Fisker text messages are intended to provide you with promotional information regarding Fisker products and services. We may also provide you with transaction-related information. The frequency of text messages from Fisker will vary depending on your account activity and your communication with Fisker.
7. Purchase Price; Incentives. The price of your Fisker Ocean One will be as indicated in the Vehicle Configurator, together with any final accessories and add-ons you choose. In addition to the Fisker Ocean One price, there will be destination and handling fees, government taxes and fees, and delivery charges if applicable for your chosen delivery location. Due to instability in the logistics market, these additional charges are subject to

change up to the time delivery of your Fisker Ocean One is scheduled. The total purchase price must be paid before you take delivery of your Fisker Ocean One.

You may be eligible for federal, state, and local incentives. Upon request we will assist you in identifying those incentives, but we cannot represent or guaranty that you are eligible for these incentives.

8. Delivery. We will notify you when your Fisker Ocean One becomes available for delivery. We may deliver Fisker Ocean One vehicles in order of approximate reservation date, but delivery will also be affected by the manufacturing schedule and the roll out timing for your delivery area. We expect deliveries of Fisker Ocean One to commence in November 2022 with delivery time of your Fisker Ocean One dependent upon manufacturing schedule as well as timing for commencement of deliveries in your region. We cannot guaranty the delivery date of your Fisker Ocean One but will endeavor to conclude deliveries of all Fisker Ocean Ones by September 30, 2023. Fisker Ocean One orders for your region will be delivered prior to any Fisker Ocean Extreme, Ultra or Sport variants in your region. Any estimated delivery date of your Fisker Ocean One, if provided, is only an estimate and not a guaranty.

There are some US states which do not allow Fisker to sell vehicles directly to consumers. If your Fisker Ocean One will be registered in a US state where we are not licensed to sell vehicles, you agree to purchase your Fisker Ocean One from a state in which we are licensed (likely California, though subsequent delivery of your Fisker Ocean One may take place from another state in which Fisker likewise does not have a license for sale). In that event, we will help you coordinate delivery of your Fisker Ocean One, at your cost and on your behalf, to a location of your choosing. You further agree that this is a shipping contract with a third-party common carrier and that delivery of your Fisker Ocean One, including title and risk of loss transfer to you at the time your Fisker Ocean One is loaded on to the carrier. Insurance providing you as its beneficiary will be required to cover any loss or damage to your Fisker Ocean One during this transport. We will retain a security interest in your Fisker Ocean One and any proceeds thereof to secure any of your remaining obligations until concluded.

We are working hard to meet the demand of the Fisker Ocean. If you do not complete payment of your Fisker Ocean One within thirty (30) days of it becoming available to you, we may, at our discretion, terminate your order and retain any funds paid by you, including your reservation fee, order deposit, and any transportation fees required to be paid in advance. If you complete payment but for any reason are not able to accept delivery of your Fisker Ocean One, we will store your Fisker Ocean One in a secure location at your expense.

9. No Assignment or Resellers. The Fisker Ocean One is meant by us to go directly to our early reservation holders who have shown faith and trust in our company and mission to bring technologically advanced, beautifully designed and sustainable vehicles to market. This agreement and your purchase commitment for the Fisker Ocean One is not

assignable. We reserve the right to unilaterally cancel any order and retain deposits and fees paid if we believe that this Preorder Agreement or final sales agreement was entered into with a view toward resale of your Fisker Ocean One or otherwise in bad faith. This includes vehicles which are to be exported to somewhere other than where you tell us the vehicle will be registered.

10. Certain Features and Battery Range; Updates. You understand that we have not yet commenced production of the Fisker Ocean and some advertised features may not be available or may be available after delivery of your Fisker Ocean One via an over-the-air update. You likewise understand that the stated battery range has been estimated using Fisker’s internal simulations. The Fisker Ocean has not yet completed NHTSA certification or certification of the battery range and the advertised battery range is subject to change upon such certification. By agreeing to these terms, you represent and warrant to us that you understand that your Fisker Ocean One configuration may change prior to execution of the final sales agreement.

Additional features may be available for your Fisker Ocean One via over-the-air update. We anticipate that after three years these additional features, should you choose to install them, may require updated or additional hardware. We will provide and install updated hardware available for your Fisker Ocean One at your request and expense.

11. Warranty. Your Fisker Ocean One comes with a new vehicle limited warranty listed below. The warranty will be subject to industry standard limitations which will be in the digital Warranty Guide prior to the time your Fisker Ocean One is delivered.

Category	Years / Mileage	Years / Kilometers
Basic Warranty	6 / 60,000 miles	6 / 100,000 km
Powertrain Warranty	10 / 100,000 miles	10 / 160,000 km
Battery Warranty	10 / 100,000 miles / 75%	10 / 160,000 km / 75%
Corrosion	12 / Unlimited mileage	12 / Unlimited km

Basic Warranty

The cost of all parts and labor necessary for any defective materials are covered for 6 years or 60,000 miles / 6 years or 100,000 kilometers whichever comes first.

Powertrain

Coverage includes the drivetrain and components for 10 years or 100,000 miles / 10 years or 160,000 kilometers, whichever comes first.

Battery Pack

Coverage includes all components inside the high-voltage battery at 75% or more of the battery capacity for 10 years or 100,000 miles / 10 years or 160,000 kilometers, whichever comes first.

Corrosion (Perforation).

Undamaged body panels that are perforated by corrosion will be covered for 12 years with unlimited miles.

12. Force Majeure. The obligations of you and us will be suspended (other than payment obligations) to the extent that performance under this Preorder Agreement is wholly or partially precluded due to a force majeure event. Force majeure includes, but is not restricted to, fire, storm, flood, earthquake, explosion, accident, act of war, rebellion or sabotage, outbreak or public health emergency including quarantine restrictions, labor disputes, labor shortages, transportation embargo or failure, curtailment or delay in transportation, including shortages at ports, acts of any governmental entity (including laws, regulations, orders, or failures to approve), raw material or component part shortages, or any other event beyond such party's control.

By agreeing to this Preorder Agreement, you also expressly agree that we are not responsible for any delay in delivery caused directly or indirectly by the current or future COVID-19 infection event and/or the war in Ukraine, including, without limitation, any delay in delivery by suppliers.

13. Cancellation; Liquidated Damages and Limitation of Liability. You may cancel this Preorder Agreement at any time prior to delivery. Additionally, this Preorder Agreement may be terminated by us if you breach the terms of this Preorder Agreement. In the event that you cancel your agreement to purchase your Fisker Ocean One, or we cancel this Preorder Agreement due to your breach, we will retain your reservation fee, deposit, and transportation fee paid to us as liquidated damages.

In the event that we are unable to perform or unilaterally terminate this Preorder Agreement for a reason other than your default, we will refund your reservation fee, deposit, and transportation fee paid (if any) as your sole, exclusive and liquidated remedy. We are not responsible for any incidental, consequential, special exemplary, punitive, or enhanced damages arising out of or related to this Preorder Agreement, regardless of whether such damages were foreseeable, or the legal or equitable theory upon which the claim is based. In no event shall Fisker, or any of its affiliates, or their respective officers, shareholders, employees, partners and representatives aggregate liability arising out of or related to this Preorder Agreement exceed the total of the amounts you paid to Fisker pursuant to this Preorder Agreement.

14. Dispute Resolution and Class Action Waiver. To the fullest extent permitted by applicable law, this Section 14 shall govern the ways in which we will resolve disputes arising under

this Preorder Agreement, the **Privacy Policy**, **Terms of Use**, or our relationship, including advertising and other communication between you and Fisker entities and representatives, Fisker products or services, and as applicable, the purchase or conditions of your Fisker Ocean One (collectively, "Claims").

Initial Dispute Resolution

We are available by e-mail at support@fiskerinc.com to address any concerns you may have regarding your reservation. Most concerns may be quickly resolved in this manner. You agree to use best efforts to settle any dispute, claim, question, or disagreement directly through consultation and good faith negotiations which shall be a precondition to either party initiating arbitration pursuant to the next paragraph.

Agreement to Binding Arbitration

If we do not reach an agreed-upon solution within a period of thirty (30) days from the time informal dispute resolution is initiated, you and we agree that all Claims will be resolved by binding arbitration according to the provisions of this section. All Claims shall be finally settled by binding arbitration administered on a confidential basis by the American Arbitration Association ("AAA"), in accordance with the AAA Arbitration Rules and Procedures, as modified herein, and excluding any rules or procedures governing or permitting class actions. Each party will have the right to use legal counsel in connection with arbitration at its own expense. The parties shall select a single neutral arbitrator in accordance with the AAA Arbitration Rules and Procedures. The arbitrator, and not any federal, state or local court or agency, shall have exclusive authority to resolve all disputes arising out of or relating to the interpretation, applicability, enforceability or formation of the Agreement, including, but not limited to, any claim that all or any part of the Agreement is void or voidable. The arbitrator shall be empowered to grant whatever relief would be available in a court under law or in equity. The arbitrator's award shall be in writing and provide a statement of the essential findings and conclusions, shall be binding on the parties and may be entered as a judgment in any court of competent jurisdiction. The interpretation and enforcement of this Agreement shall be subject to the Federal Arbitration Act. If you initiate arbitration, to the extent the filing fee for the arbitration exceeds Two Hundred and Fifty U.S. Dollars (\$250), and the claim is found to be non-frivolous, we will pay the additional cost. You will not be required to pay fees and costs incurred by us if you do not prevail in arbitration and the arbitration was not deemed frivolous. The arbitration shall take place in Los Angeles County, California. You understand that, absent this mandatory provision, you would have the right to sue in court and have a jury trial. You further understand that the right to discovery and appeal, among others, may be more limited in arbitration than in court.

The arbitrator may only resolve disputes between you and Fisker entities, and many not consolidate claims without the consent of all parties. The arbitrator cannot preside over

any class, collective, consolidated or representative action.

Any Claim must be brought against the other party within one (1) year that the Claim was, or should have been, discovered.

Confidentiality

Unless otherwise prohibited by law or regulation, any arbitration, and any award issued in arbitration, shall be kept confidential, except to the extent necessary to seek court intervention to enforce an arbitral award.

Class Action Waiver.

You agree that you may only bring Claims against Fisker entities in your individual capacity and that you are not entitled to join or consolidate claims with other consumers in court or in arbitration or otherwise participate in any claim as a class representative, class member or in a private attorney general capacity.

Opt Out Right. You may opt out of this Dispute Resolution and Class Action Waiver Section within thirty days from the date you accept the terms of this Preorder Agreement (by indicating consent electronically), by sending an email to support@fiskerinc.com from the email associated with your Fisker ID with 'Opt Out of Dispute Resolution' in the subject line, and in the body of the email, your full name and address. You agree that such request does not apply to dispute resolution provisions in other agreements with Fisker unless such agreements contain an opt out provision and you follow the requirements of opting out thereof.

15. Entire Agreement; Electronic Acceptance. This Preorder Agreement and the documents incorporated by reference herein contain the entire agreement related to the purchase of your Fisker Ocean One and supersedes all prior and contemporaneous representations or inducements. This Preorder Agreement may only be amended in writing. This Preorder Agreement is entered into and effective as of the date you accept this Preorder Agreement, by electronic means or otherwise.

(v062022 - US)

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Fisker Ocean One Pre-Order Agreement Terms and Conditions Addendum

This Fisker Ocean One Preorder Agreement Terms and Conditions Addendum ("Addendum") supplements the terms and conditions of the binding contract to purchase the Fisker Ocean One that you previously entered into. This Addendum and all supplemental agreements referred to herein together form the complete agreement for the purchase of your Fisker Ocean One and use of Fisker services supplemental to ownership. Capitalized terms not defined in this Addendum have the same meaning as in the PreOrder Agreement. One of our sustainability goals is to reduce paper use. By executing this document electronically, you are agreeing that your electronic signature is binding upon you and that you will accept all executed documents delivered to you electronically. All documents will be stored in your account in your MyFisker App. If you would prefer a paper copy of all documents, please inform your Fisker Vehicle Admin Coordinator. We are excited to deliver your Fisker Ocean One to you!

1. **Final Configuration and Purchase Price.** Your final configuration is as set out in the Configurator when you locked down the configuration and chose your accessories. This configuration with the final purchase price including chosen options, applicable taxes, delivery and governmental fees together with any credits you are entitled is as indicated in your Motor Vehicle Sales Agreement. Full payment is required prior to delivery of your Fisker Ocean One. If you are financing your balance due through Fisker Finance, you authorize your loan proceeds to be paid directly to Fisker. Likewise, if you traded-in a prior vehicle, you agree that any proceeds from the sale of your vehicle are paid directly to Fisker in consideration for the trade-in credit your received towards your Fisker Ocean One. In the event that your vehicle is delivered to you prior to full payment being made or if a payment is withdrawn, Fisker retains a security interest in the vehicle and may repossess the vehicle if the remaining balance is not paid within five business days.
2. **Place of Sale; Delivery.** Fisker and its model of direct consumer sales is prohibited from selling in many states due to restrictive laws protective the dealership system. Your Fisker Ocean One is sold and delivered to you within the State of California. At your request Fisker can help arrange shipping to you after conclusion of the sale to your chosen location. If you would like to make additional delivery arrangements, please coordinate with your Fisker Vehicle Admin Coordinator. Fisker reserves the right to reschedule the delivery window if an unseen event occurs. If you need to reschedule due to an unseen event, please contact your Fisker Vehicle Admin Coordinator at least 48 hours prior to the scheduled delivery time. You must be physically present with government issued ID in order to receive delivery of your Fisker Ocean One.

3. **Payment Terms.** You may now and in the future use your MyFisker App to pay for Fisker and third-party services related to your Fisker Ocean One by storing your payment method directly in the MyFisker App. By using your MyFisker App to store payment methods and make payments, you agree to the Payment Terms attached.

4. **Warranty and Roadside Assistance Terms.** Your Fisker Ocean One warranty is as set out in the PreOrder Agreement and is subject to the terms and conditions of the Fisker Limited Warranty. Roadside Assistance is available pursuant to the terms and conditions set forth in the Fisker Roadside Assistance Policy.

5. **Service Terms.** Fisker provides authorized repairs, maintenance, warranty service and other services for your Fisker Ocean One through over-the-air diagnostics, Fisker owned Center Plus locations and mobile repair vehicles, and third-party service providers. By scheduling any one of these services, you agree to the Service Terms that are attached.

6. **Premium Connectivity Services.** Every Fisker Ocean comes with standard connectivity services. Your Fisker Ocean One comes with three years of Premium Connectivity Services at no charge to you commencing on your delivery date. After expiration of the three-year period, you may choose to purchase a subscription plan to continue Premium Connectivity Services. The agreement to provide three years of Premium Connectivity Services at no charge is personal to you and may not be transferred to any third party. The Premium Connectivity Services plan enables certain to support certain third-party content. Enabling the third-party content will also require you to establish an account with the applicable content provider. Such accounts may be free, have a charge, or have a free trial period followed by a subscription fee. Provision of the third-party content and your account with the third-party content provider will be subject to the terms and conditions and privacy policies of the third-party provider. Your use of the Premium Subscription Connectivity is subject to the attached Premium Connectivity Terms.

7. **Collection of Data and Privacy.** Your Fisker Ocean One is a "connected vehicle" which can connect and communicate either through a cellular network or a wi-fi network. When available, we ask that you connect to wi-fi so that the updates can be made quicker and more reliably. You will be asked to consent to the collection and use of vehicle and personal data upon activation of your vehicle account through the vehicle HMI when you first use your Fisker Ocean One. You may remove your consent at any time through the HMI settings. Collection of the data is necessary to provide important services such as mapping, charger location, advanced diagnostics, over-the-air software updates and improvements. The vehicle also has a legally required event data recorder that records certain information in the event

of a vehicle accident. The type of data collected and how Fisker utilizes the data is set forth in the [Fisker Privacy Policy for Connected Cars](#). During your use of the Fisker website and MyFisker App, Fisker also collects and utilizes certain personally identifiable data pursuant to its [Privacy Policy](#). Your use of third-party services is subject to the terms and conditions and privacy policy of the third-party service provider. The Fisker Terms of Use have been updated to address in-vehicle services. By use of the in-vehicle services, you agree that use of the services is subject to the Fisker [Terms of Use](#).

Linked Terms Reviewed and Agreed:



Purchaser

Co-Purchaser

8. **Accessories.** Fisker sells certain Fisker owned and Fisker authorized third-party after-market products and accessories ("Accessory" or "Accessories") through the Configurator and the Fisker Store. Each Accessory is subject to the warranty terms particular to that Accessory and is not incorporated into or subject to the Fisker Ocean One limited warranty. Third-Party Accessories are subject to the terms of the third-party provider and are not warranted by Fisker. Solely in the event that the Accessory is installed by a Fisker authorized representative, use and installation of the Accessory will not void or alter the Fisker Limited Warranty applicable to the Fisker Ocean One. Please note that certain Accessories when used with your Fisker Ocean One may affect weight and aerodynamics of the vehicle altering its range capability and may also affect ride comfort and noise.
9. **ADAS and Other Features.** So that we may deliver your Fisker Ocean One to you at this time, your Fisker Ocean One is being delivered without several advertised and anticipated ADAS and other features. The delayed ADAS features, and their expected availability date are listed at the Featured Highlights section of <https://www.fiskerinc.com/ocean>. Fisker will update the ADAS system and provide these features via an OTA update upon completion of validation and homologation of the system features.
10. **Consent to Electronic Documentation and Signatures.** You agree that the documents referred to herein and provided to you electronically through provision of a hyperlink to such documents is valid delivery and your signature (electronic or otherwise) below is consent to be bound by the terms and conditions located within such documents. You may remove this consent by contacting your Fisker Vehicle Admin Coordinator. You acknowledge that you have been provided access to the supplemental agreement documents at least forty-eight hours prior to completion of the sale transaction.
11. **Incorporated Provisions.** This Addendum is incorporated in and a part of the Fisker Ocean One PreOrder Agreement Terms and Conditions and all such terms and conditions apply herein. To the extent of any conflict between this Addendum and the Fisker Ocean One

PreOrder Agreement Terms and Conditions, the terms of this Addendum shall prevail. All hyperlinked documents are also incorporated into the Fisker Ocean One PreOrder Agreement Terms and Conditions. To the extent of any conflict between a hyperlinked document and the Fisker Ocean One PreOrder Agreement Terms and Conditions, the terms of the particular hyperlinked document shall prevail.

By signing below, you agree to the terms and conditions of this Addendum, as incorporated into the Ocean One PreOrder Terms and Conditions. You represent that your signature confirms you have read and consent to the terms of all other agreements referenced herein and to the terms of use contained within each of the hyperlinked documents. You further agree that Fisker may contact you via SMS messaging or voice call to the phone number linked to your account to update you regarding payment and delivery of your Fisker Ocean One and any purchased accessories. Standard data and messaging rates may apply. You may opt out of SMS messaging by replying 'STOP' to the SMS message and contacting your Fisker Vehicle Admin Coordinator regarding your alternative means of communication.

Fisker Group Inc.

Purchaser

By



Dawn Ahmed



Print

Co-Purchaser

Print

- Attachments:
California Lemon Law Notice
California Service Bulletin Notice
California Tire Chains Disclaimer
California Cooling Off Notice
Payment Terms
Premium Connectivity Terms
Service Terms

California Lemon Law Dispute Resolution Notice

The California Lemon Law requires a vehicle manufacturer to replace the vehicle or repurchase the vehicle when the manufacturer is unable to repair a vehicle to conform to the manufacturer's original warranty after a reasonable number of repair attempts.

To help resolve potential issues, Fisker offers its customers third-party arbitration free of charge:

National Center for Dispute Settlement, LLC ("NCDS")
PO Box 515811
Dallas, TX 75251-5811
Telephone: (866) 979-2441

Fisker provides this dispute resolution at no charge to enable you to have your concerns reviewed by an impartial third party. Any decision made by NCDS is binding on Fisker but not on you.

The NCDS program consists of professionals who are trained in arbitration and mediation. NCDS officials will hear the facts of your case, the nature of your unresolved issue(s), inspect the vehicle if necessary, and render a fair and impartial decision. The time period during which you can file a request for arbitration through NCDS varies by state. You should reference your state's applicable law or contact NCDS to determine your deadline for filing for arbitration. If your issue is eligible for arbitration through NCDS, the process is designed to take no longer than forty (40) days. This timeframe may be delayed if, for instance, you fail to provide information required by NCDS or you fail to make your vehicle available to NCDS for inspection.

To request arbitration through NCDS, you must complete the NCDS customer claim form and mail it to NCDS at the address listed above. You may also request a form by calling NCDS at (866) 979-2441. You should have your vehicle's information on hand if you call NCDS including but not limited to, the vehicle's year and model, your vehicle identification number, the vehicle's current mileage, and a description of the unresolved issue(s) that are the subject of your arbitration request. Additionally, if you seek reimbursement for repairs or incidental expenses, provide copies of your receipts to the address listed above. Once NCDS receives your request for arbitration, NCDS will contact you regarding your case's eligibility for arbitration and, if eligible, NCDS will provide additional details about its arbitration program.

Once NCDS receives your request, NCDS may schedule an inspection of your vehicle. This

may include inspection by an independent expert with a Fisker representative present. The independent examiner will provide an evaluation of the vehicle to NCDS as part of the arbitration process. A hearing may be held in-person or virtually before the NDCS official provides a decision. At the hearing, you and Fisker will be allowed to present all relevant evidence regarding your unresolved issue(s). You and Fisker will be given an opportunity to provide testimony and documentary evidence. Rebuttal evidence will also be considered by the NCDS official. After hearing all testimony and documentary evidence, the arbitrator will review the legal standards applicable to your issue(s) and render a decision within ten (10) days. Potential remedies granted by the arbitrator include (but are not limited to) additional repairs, reimbursement for repairs and expenses, or repurchase or replacement of your vehicle. Throughout the entire NCDS process, you remain free to negotiate a settlement with Fisker directly.

You must use NCDS before exercising rights or seeking remedies under the Magnuson-Moss Warranty Act in the United States. Your use of NCDS may not be required, however, if you seek redress under other laws, but NCDS remains available to you.

If you accept the decision of NCDS, Fisker will be bound by and comply with the decision within 30 days after receiving notice of your acceptance of the decision. If you reject the decision of NCDS, the decision and any findings may be admissible in any subsequent legal action.

All issues not resolved by the NCDS process, or if you choose not to participate in the NCDS process, must be resolved under the procedure of binding arbitration that you agreed to in your vehicle purchase documents.

ADS
ADS

Initials



Purchaser

Co-Purchaser

California Service Bulletin Notice

Fisker provides the following notice in compliance with California Civil Code 1795.01.

Federal law requires manufacturers to furnish the national highway traffic safety administration (nhtsa) with bulletins describing any defects in their vehicles. These bulletins are not recalls.

You may obtain copies of these technical service bulletins from the nhtsa, the manufacturer (ask your dealer for the toll-free number), or

Certain consumer publications, which publish these bulletins. Some companies will send them to you, for a fee.

ADS Initials

ADS



Purchaser

Co-Purchaser

California Tire Chains Disclaimer

As equipped, this vehicle may not be operated with tire chains but may accommodate some other type of tire traction device. See the owner's manual for details.

ADS Initials
ADS



Purchaser

Co-Purchaser

California Cooling Off Notice

Fisker provides the following notice pursuant to California Civil Code 11709.2:

There is no cooling-off period unless you obtain a contract cancellation option.

California law does not provide for a "cooling-off" or other cancellation period for vehicle lease or purchase contracts. Therefore, you cannot later cancel such a contract simply because you change your mind, decide the vehicle costs too much, or wish you had acquired a different vehicle. After you sign a motor vehicle purchase or lease contract, it may only be canceled with the agreement of the seller or lessor or for legal cause, such as fraud.

However, California law does require a seller to offer a 2-day contract cancellation option on used vehicles with a purchase price of less than \$40,000, subject to certain statutory conditions. This contract cancellation option requirement does not apply to the sale of a recreational vehicle, a motorcycle, or an off-highway motor vehicle subject to identification under California law. See the vehicle contract cancellation option agreement for details.

ADS
ADS

Initials

[Redacted Signature]

Purchaser

Co-Purchaser

ADS
ADS

Initials

[Redacted Signature]

Purchaser

Co-Purchaser

Payment Terms

These payment terms describe your agreement for use of the payment features in your MyFisker App and use of your stored payment method ("Payment Method") to pay for goods and services purchased from Fisker or third-party providers. By using the stored payment feature, you accept these Payment Terms and the [Terms of Use](#), incorporated by reference herein, which apply and govern your use of stored payment methods to pay for goods and services associated with Fisker or use of your vehicle. Your use of your Payment Method is also governed by the terms of our third party payment processors, the issuer of your Payment Method and your financial institutions. Fisker may amend these Payment Terms from time to time and such amended Payment Terms shall be effective upon posting to this page.

1. In order to use certain services or pay for certain services through your MyFisker App (such as charging), or pay for recurring services and subscriptions, you authorize Fisker to verify, store, and recover funds from your Payment Method. You must keep at least one valid Payment Method in your Fisker account at all times.
2. When you register your Payment Method with Fisker, you agree to provide true and accurate information. To verify the information entered, Fisker may submit a low dollar authorization which will disappear from your Payment Method account without charge in a few days.
3. When you register your Payment Method, certain information, including device location, device identification number, and card information may be sent to Fisker and shared with Fisker payment processors. When the stored Payment Method is used to pay charges, the necessary information to process payment will be shared with Fisker's global payment processors and banking partners to make the payment, comply with regulations, deter fraud and troubleshoot any payment issues. For information on how Fisker retains and uses your payment and other personal information, please see Fisker's [Privacy Policy](#).
4. For services or charges that require automatic or recurring payments (such as a subscription), you understand that your Payment Method will be billed automatically on a specified schedule unless you cancel the underlying service or subscription within forty-eight hours prior to the end of the paid term. Your recurring payments and billing authorization will continue indefinitely unless you terminate the underlying services or authorization to charge your Payment Method. Third parties that you authorized to use your account, or your vehicle may also use the services subject to these Payment Terms. You remain responsible for payment of the services used.

5. You agree that Fisker or its third-party providers may resubmit a transaction one or more times in the event the transaction was declined or returned. In the event that the attempt to recover payment from your Payment Method should fail, you agree that you will otherwise pay Fisker for the goods or services using an alternate payment method and that Fisker may contact you to arrange alternate payment. If payment is not received, Fisker may limit, hold or block your vehicle's ability to use the related services until payment is resolved. Fisker may also suspend or terminate the services if you violate the Payment Terms, provide false information or we or our transaction partners determine you pose an unreasonable fraud risk or suspect unauthorized activity on your account.

6. Transactions are non-refundable and non-reversible. You may have refund or charge-back rights based on a third-party merchant's policies or under your agreement with the issuer of your Payment Method, or applicable state or federal law. You should review your statements from the issuer of your Payment Method periodically to verify your transactions. You agree that any refund you are entitled must be made to the same Payment Method as the underlying transaction.

7. These Payment Terms are governed by the laws of the State of California unless your local jurisdiction requires otherwise. You agree to resolve any dispute regarding these Payment Terms or use thereof in accordance with the dispute resolution provisions set forth in the [Terms of Use](#), including resolution by arbitration and agreement not to join any claim you may have with a claim of any other party, or otherwise participate as a class representative, class member or in a private attorney general capacity. If any term is considered unenforceable, illegal or invalid, then such term will be eliminated, and the remaining terms shall continue in full force and effect. We reserve the right to assign these Payment Terms to any third party without notice or consent and these Payment Terms shall be binding upon such assignee.

Premium Connectivity Terms

These Premium Connectivity Terms describe your agreement as to the terms applicable to use of premium connectivity (collectively, "Premium Connectivity") for your Fisker vehicle eligible for and receiving Premium Connectivity ("Vehicle"). By receiving Premium Connectivity, you accept these Premium Connectivity Terms and the [Terms of Use](#), which apply and govern your use of the Services. Fisker may amend these Premium Connectivity Terms from time to time and such amended Premium Connectivity Terms shall be effective upon posting to this page.

1. All vehicles come with standard cellular connectivity together with wi-fi connectivity abilities. Premium Connectivity allows receipt of certain premium streaming services. These streaming services are subject to change from time to time at Fisker's discretion.
2. Premium Connectivity is provided at no charge for the initial first three years after your date of purchase of a Fisker Ocean One and Fisker Ocean Extreme. For Fisker Ocean Ultra and Fisker Ocean Sport, Premium Connectivity is provided for the initial first five years after your date of purchase of a vehicle with the Ultimate Package added. After expiration of the applicable initial term, or if made otherwise available to you, your use of Premium Connectivity will be subject to payment of a monthly fee. Payment of the monthly subscription fee will be subject to the Payment Terms.
3. Some features in the future may become restricted or inapplicable due to hardware constraints. Fisker may suspend, modify, or terminate Premium Connectivity at any time, and you will not be entitled to a refund. You may terminate Premium Connectivity at any time, and you will not be entitled to a refund. Premium Connectivity is personal to you and may not be transferred upon sale of the Vehicle or to another person. You must inform Fisker when you sell or transfer your Vehicle. You are responsible for removal of any personal information and content, if any, that you may have stored before you sell or transfer your Vehicle.
4. You are responsible for maintaining the Vehicle in good working order so that Premium Connectivity can be provided. Premium Connectivity requires a third-party wireless service provider. The terms and conditions for any applicable wireless service provider are separate and Fisker is not bound by or responsible for them. Premium Connectivity is provided 'as is' without warranties of any kind and can be limited or discontinued entirely because of technological changes or other circumstances.
5. You are responsible for paying any third-party charges for apps and services you choose to use with Premium Connectivity. Your use of those apps and services will be subject to the terms and conditions of the provider and Fisker is not bound or responsible for them.

6. You expressly acknowledge and agree that the use of or any reliance upon any information or content available through Premium Connectivity is solely and completely at your own risk and responsibility. It is your sole responsibility to ensure that you (and/or any other occupant of your vehicle) follow instructions for use of Premium Connectivity and applications and services, and exercise good judgment and obey traffic and all other applicable laws and regulations, when operating your vehicle; using the equipment and service; and/or evaluating whether the use of any of the services (or the routing and direction data you receive) is safe and legal under the circumstances.
7. Various conditions beyond Fisker's control may prevent or delay us from providing Premium Connectivity to you, or affect the quality of Premium Connectivity and performance of apps and services. Some examples are atmospheric, geographic, or topographic conditions (such as tall buildings, hills or tunnels), damage to or failure to maintain your Vehicle or the equipment in good working order, government laws, rules or regulations, failure, congestion or outages of utility or wireless networks (including interruption of cellular service), war, act of God, natural disaster, inclement weather, and labor strikes. In the event of any of the foregoing, we may, in our discretion, suspend or terminate the Service, without notice to you and without any liability. We are not responsible for delay or failure in providing Service due to conditions beyond our control and you are not entitled to credit or refund as a result of any such delay or failure.
8. Fisker does not warrant or guarantee that Premium Connectivity will be available at any specific time or at all times or to any geographic location, or that Premium Connectivity will be provided without interruption, delay or error. Neither we or any of our service partners make any warranties, express or implied about (1) the equipment or any other hardware or software used with Premium Connectivity, (2) Premium Connectivity, (3) noninfringement, or (4) an data or information or other services provided with Premium Connectivity. This includes, without limitation, warranties of security, title, content, quality, accuracy, timeliness, completeness, correctness, reliability, merchantability, or fitness for a particular purpose or use. All such warranties are expressly excluded by these terms of service. We expressly disclaim any and all express and implied warranties.
9. These terms are governed by the law of California unless your jurisdiction requires otherwise. You agree to resolve any dispute regarding these Payment Terms or use thereof in accordance with the dispute resolution provisions set forth in the [Terms of Use](#), including resolution by arbitration and agreement not to join any claim you may have with a claim of any other party, or otherwise participate as a class representative, class member or in a private attorney general capacity. If any term is considered unenforceable, illegal or invalid, then such term will be eliminated, and the remaining terms shall continue in full force and effect. We reserve the right to assign these Payment Terms to any third party without notice or consent and these Payment Terms shall be binding upon such assignee.

Service Terms

These Service Terms describe your agreement as to the terms applicable to maintenance, warranty service, roadside assistance or collision services (collectively, "Services") for the Fisker vehicle you request Services for ("Vehicle"). By using the Services, you accept these Fisker Service Terms and the [Terms of Use](#), which apply and govern your use of the Services. Fisker may amend these Service Terms from time to time and such amended Service Terms shall be effective upon posting to this page.

1. When you make an appointment or arrange for Services to be performed on the Vehicle, you agree that Fisker and its third-party service providers (collectively "Service Providers"), are authorized to conduct the Services on the Vehicle as their discretion dictates in order to accomplish the Services. You grant the Service Providers access to the Vehicle, including all data and information on the Vehicle. You also grant the Service Providers authority to drive and road test the Vehicle as reasonably necessary in their sole discretion to conduct the Services.
2. Services will commence within a reasonable time of you scheduling the Services through your MyFisker App and may commence with no further notice to you thereafter. Services, including diagnostics, may be performed by over-the-air update ("OTA"), a mobile service technician, at a Fisker Center+ or authorized repair facility. Service Providers may perform repairs, OTA or other services in connection with a recall, in addition to the Services you requested. You consent to the Service Provider remotely unlocking or locking the Vehicle in order to gain access to perform the Services, and to the Service Provider removing the Vehicle from your location in order to perform Services on the Vehicle.
3. Services will be completed within a reasonable amount of time. The location of the Vehicle, capabilities and equipment of the nearest Service Provider, and availability of parts and material may affect the time it takes to complete the Services. Service Provider may change the location of performance of the Services to be completed. The Service provider may need to extend the time of performance of the Services in the event that personnel or material is not available, inclement weather, fires, floods, earthquakes, civil unrest, material changes in applicable laws or regulations, or other event out of a Service Provider's reasonable control occurs. Fisker will alert you of any extension of time required and will take commercially reasonable efforts to complete the Services expeditiously. You agree that you will not have a claim for damages should the Services be extended for the foregoing reasons.

4. Service Providers may block or limit your access to the Vehicle and Vehicle features, in order to properly perform the Services. You agree to maintain a safe distance from the Vehicle while services are performed and to cooperate in reasonable requests during the performance of Services. Video and verbal recordings and photographs of the Services being performed, Service Provider equipment or facilities are prohibited.
5. For mobile services that take place anywhere other than an authorized Fisker service center, you agree to ensure that the Service Provider has a safe, secure and sheltered area to perform the Services. You will take reasonable steps to ensure the Service Provider is safe from traffic, pets, children and threats or accidents while performing Services.
6. The Service Provider may use replacement parts of similar quality and performance to the OEM part, including items that have been remanufactured or reworked.
7. Any payment due for Services is due when the Services are complete and prior to return of the Vehicle. Fisker Payment Terms apply to payments made for Services. You will be charged storage fees in the lesser amount of \$75 per day, or the greatest amount allowed by law, beginning one (1) business day after you are notified that the Services are complete if the Vehicle is not picked up and removed. You are responsible for towing or other transportation costs unless the Services or Roadside Assistance is otherwise covered by your new vehicle warranty, and you arrange the towing or Roadside Assistance through Fisker. Roadside Assistance is subject to the Fisker [Roadside Assistance Policy](#).
8. Fisker may, in its sole discretion, provide you with a loaner vehicle or other alternate transportation (such as a rental or ridesharing services), free of charge up to a set limit as a courtesy. You acknowledge that the vehicle provided may not be identical to the Vehicle or in the same type or class. Charges will accrue in the event that you do not return the loaner or rental vehicle within one business day of the Services being completed. In the event that you are provided with alternate transportation services, such transportation will be further subject to the terms and conditions of the transportation service provider which are binding upon your use of the services.
9. Your Vehicle is equipped with connected vehicle technologies that allow Fisker to diagnose and sometimes repair the Vehicle via OTA. Fisker will collect vehicle data as described in the [Connect Car Privacy Policy](#), and [Privacy Policy](#). The Service Provider may require and will have full access to the Vehicle data systems including video captured by the Vehicle and the event data recorder ("EDR"). You are not entitled to access to any data or information recorded by the Vehicle while Services are performed and the Service Provider may block or delete certain data as part of its standard practices and procedures while performing the Services.

10. These terms are governed by the law of California unless your jurisdiction requires otherwise you agree to resolve any dispute regarding these Payment Terms or use thereof in accordance with the dispute resolution provisions set forth in the [Terms of Use](#), including resolution by arbitration and agreement not to join any claim you may have with a claim of any other party, or otherwise participate as a class representative, class member or in a private attorney general capacity. If any term is considered unenforceable, illegal or invalid, then such term will be eliminated, and the remaining terms shall continue in full force and effect. We reserve the right to assign these Payment Terms to any third party without notice or consent and these Payment Terms shall be binding upon such assignee.

Appendix B Curriculum Vitae



KENNETH MATHIEU, CPA, CFF, ABV
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Mr. Mathieu is regularly retained to serve as the expert witness in accounting, damages, and valuation and has extensive experience serving as an advisor to entities facing a crisis, such as high-stakes litigation or government investigations. He provides credible and objective analysis and information to assist in mitigating and resolving the situation. The results of his analysis are utilized by courts, boards, management, insurance companies, arbitrators, and government regulators to assist in making critical decisions.

Mr. Mathieu is a member of the American Institute of Public Accountants (AICPA) and the Illinois CPA Society, where he previously has held several leadership positions. He served as a Commissioner on the National Accreditation Commission of the AICPA, which oversees all specialty credentials issued by the AICPA. He frequently speaks on forensic accounting, valuation, and damages at industry conferences and educational forums. He has published articles for peer-reviewed journals and co-authored chapters in books widely considered reference guides for the forensic accounting and valuation professions. He also served as the editor for AICPA Practice Aids for forensic accounting professionals.

Mr. Mathieu is a Certified Public Accountant (CPA), Accredited in Business Valuation (ABV) by the AICPA, and Certified in Financial Forensics (CFF) by the AICPA. Before joining BRG, he held senior-level positions at international consulting and accounting firms, including PwC's Forensic Services practice, where he served as a GAAP expert.

Appendix B Curriculum Vitae



EDUCATION

MBA - Northwestern University, Kellogg School of Management, 2002

BBA – Loyola University, 1995

EXPERIENCE SUMMARY

Performed financial, accounting, and economic investigations in response to allegations of fraud and misconduct involving GAAP/accounting issues, business valuation, mergers and acquisitions, diminution in value claims, breach of contract claims, lost profits damages, theft of trade secrets claims, unjust enrichment damages, reasonable royalty, earnouts, fraudulent conveyance claims, lost earnings, and indemnity claims.

- Issued GAAP, valuation, and damages expert reports and provided testimony for triers of fact.
- Led and conducted investigations on earnings management, asset misappropriation, accounting irregularities, channel stuffing, and management conduct.
- Assisted companies and governments in conducting investigations and resolving disputes by providing credible and objective facts and analysis.

REPRESENTATIVE ENGAGEMENTS

Big Three Automobile Manufacturer Financing (Dealer Fraud) – Developed a plan to identify and mitigate fraud related to selling cars and not paying the proceeds to the lender at over 2,000 automobile dealers. The plan involved managing several hundred individuals at thousands of dealer locations.

Automobile Dealer (Fraudulent conveyance) – Engaged by a trustee to identify and value pre- bankruptcy assets of what was at the time, the largest truck dealer in the country. Determined the potential parties benefiting from the pre-bankruptcy transfer of the assets and the value of the assets transferred. Performed a business valuation of the bankrupt entity to determine the enterprise value of the assets.

Automobile Manufacturer and Supplier (GAAP/Restatement) – Conducted a fraud investigation on behalf of a Special Committee of the Board of Directors relating to the \$2.4 billion restatement of three years of financial statements for a \$10 billion publicly traded company. The investigation involved interpreting and communicating complex accounting issues such as revenue recognition practices and deferral of costs as well as identifying, interviewing, and collecting electronic data for over 200 current and former employees. An extensive electronic data review was performed with 25 to 30 individuals reviewing emails to identify potentially relevant documents. Findings were reported to the Board of Directors and the SEC. This is one of the largest restatements in the history of the United States.

Appendix B Curriculum Vitae



Private Equity Firm (Reputational harm, Self-dealing, Insider trading, Asset misappropriation) – Engaged by a multi-billionaire individual investor and owner of a mutual fund company with billions under management to investigate the management of a private equity firm with investments in over 30 companies. The investigation revealed apparent self-dealing through the conversion of bonds in a near insolvent company into equity units of the firm, insider trading through email communications with the CEO of a portfolio company and subsequent trading of the stock, asset misappropriation through personal use of the firm’s credit cards, and lack of financial controls through funding companies with repeated losses and evidence of corporate waste. The investigation also uncovered the managing director’s federal criminal background involving securities fraud and his affiliation with individuals having criminal backgrounds. As the client invested \$50 million in the PE fund, the quantification of the impact on his reputation and the value of the mutual fund company was considered and utilized by the client to make decisions on actions to undertake.

Automobile Supplier (Books and records) – Conducted a fraud investigation to determine why the detail inventory records did not tie to the general ledger by a material amount. Discovered the controller was inflating earnings due to inter-company transfer pricing policies. Prepared a report documenting the results of the investigation.

Construction (RWI/GAAP/Investigation/Valuation/Damages) - Engaged by counsel on behalf of the managing group underwriter to assess a \$50 million breach of representation regarding financial statements provided to the buyer in connection with a \$200 million acquisition. The primary issues were the percent complete revenue recognition and the estimates of costs to complete in-process construction. The buyer favorably resolved the matter through representation and warrant insurance.

Environmental Consulting (Theft of Trade Secrets/Valuation) – Engaged to serve as the damages expert by an environmental consulting company that assesses and remediates environmental contamination for both commercial and residential customers to calculate damages related to tortious interference with employee contracts and theft of trade secrets. The analysis included forecasting lost profits that the business unit would have earned had the employees remained with the company and valuing the entire business unit.

Hotel and Gaming (Business valuation/Lost opportunity) – Provided analysis and findings related to a dispute between joint venture partners involving the development of a \$3 billion casino and hotel complex in the Bahamas. Valued the lost opportunity of the joint venture due to the other JV partner not funding the deal. The valuation included calculating the fair market value of the partners’ ownership interests.

Specialty Pharmacy (Kick-back/Valuation) – Engaged by a Federal agency to assess the value of a pharmacy that was sold to a public company to determine the reasonableness of the price. Traced the sale proceeds through numerous bank accounts to determine the ultimate beneficiaries of the sale.

Appendix B Curriculum Vitae



Wholesale Consumer Products (RWI/GAAP/Lost Profits/Diminution in Value) –

Engaged by counsel to serve as an accounting and damages expert witness in a \$500 million transaction to opine on adjusted financial statements to be presented in accordance with GAAP and calculate losses and damages related to the misstatements. The analysis entailed reviewing the accounting for the target company, including inventory, revenue, and accruals as well as revaluing the business. Presented findings to the carriers and the buyer settled favorably through RWI insurance.

Manufacturing (RWI/GAAP/ Investigation/Valuation/Reputational Damages) -

Engaged by a publicly traded company to analyze economic representation and warranty breaches and calculate damages related to a \$450 million acquisition. Opined on the financial statements compliance with GAAP and revalued the business and purchase price, calculated lost profits, and out-of-pocket damages over \$200 million. The buyer favorably resolved the matter through representation and warranty insurance and filed suit against the seller for uncovered losses.

Equity-Based Compensation – Engaged by a multi-billion dollar private equity firm to value the profit interests of former employees of a portfolio company in accordance with the relevant agreements. The company was sold for \$1.2 billion after the employees were terminated and the employees claim \$45 million is owed based on their Class B shares.

TESTIMONY AND EXPERT REPORTS

Optinvest, Ltd. v. Magna Electronics (Sidley Austin) Expert Reports (2025).

Alec and Frances Land 2002 Family Trust v. A.F.B.I. (Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.). Expert Report 2025.

Map Health Holdings v. Espresso Capital, et al. (Reid, Collins, & Tsai LLP) Earn-out dispute/GAAP. Expert Report (2025). Deposition (2025).

Christina Seelye and Thierry Bonnefoi v. Maximum Entertainment AB (Venable/Wistrand) Earn-out dispute/GAAP. Expert Report (2025).

Theodore Lampros v. Innovive Health of Massachusetts et al. (Holland and Knight LLP) Valuation/Damages. Expert Report (2025).

Daniel A. Diermeier and Workplace Analytics v. Harik Vallurupalli et al. (Clark Hill) Defamation/Lost Profits/Diminution in Value. Expert Report (2024). Deposition (2025).

Tanya Brown, et al. v. Cerberus Capital Management, L.P., et al. (Lowenstein Sandler LLP/Rolnick Kramer Sadighi LLP) Breach of contract/profit interests and business valuation. Expert Report (2020); Deposition (2020). Trial Testimony (2024)

Diamondstone, Inc. v. ICP Adhesives and Sealants, Inc. et al. Lost profits damages. (Gordon Reese). Expert Report (2024). Deposition (2024)

Brex, Inc. v. Dizhe Su. Wrongful termination/Derivative valuation. Valuation and damages analysis. (Ballard Spahr) Expert Report (2024). Deposition (2024).

Appendix B Curriculum Vitae



Cannon v. Romeo Power, Inc., et al. Wrongful conversion of a Stock Warrant. Valuation and damages analysis. (Paul Hastings LLP /Abram & Bayliss LLP/Holmes Taylor LLP) Expert Report, Deposition (2022). Trial Testimony (2024).

United States of America v. Rishi Shah et al. Liquidity and proceeds of PE investments. (Quinn Emanuel/Bryan Cave) Valuation, forensic accounting. Affidavit (2020) Reports, Hearing Testimony (2024).

People of the State of Illinois, ex rel. v. Home Depot, Inc., False claims related to Sales and Use Tax. (King & Spalding LLP) False Claims Act. Expert Disclosure (2022) Deposition (2023) Trial Testimony (2023).

Stats, LLC v Spins, LLC, Theft of Trade Secret Damages. (Esbrook P.C.). Lost Profits. Expert Report (2023) Deposition (2023).

Pascal Metrics, Inc. v. Health Catalyst, Inc. Theft of Trade Secret damages. (Holland and Hart LLP) Lost Profits, Unjust Enrichment, Valuation. Expert Report, Deposition (2023).

Department of Justice Canada, The Commissioner of Competition v. Rogers Communications, Inc. and Shaw Communications, Inc. Regarding the application to approve the Rogers/Shaw Merger before the Competition Tribunal. Actual and pro-forma financial condition analysis. Affidavit (2022).

Individual Investor v. International Investment Firm. FINRA Arbitration. Analysis of fees charged compared to fees quoted. Expert Report, Testimony (2022).

Logan v. Salix Pharmaceuticals, LTD, and Valeant Pharma, n/k/a Bausch Health. Wrongful Termination of CEO. GAAP analysis of publicly disclosed information and internal records. (Selendy Gay Elsberg PLLC/Abrams & Bayliss LLP) Expert Report (2022).

Michael K. Desmond, Trustee for Estate of Yellow Cab Affiliation v. Taxi Affiliation Services, Michael Levine, et al. Solvency, fraudulent conveyance, damages, forensic accounting, valuation. (Collins Law Firm) Expert Report, Deposition (2022).

Allscripts Healthcare, LLC, v. Andor Health LLC, Breach of contract, forensic accounting analysis of payments. (Locke Lord LLP) Expert Report, Deposition (2022).

Kumar v. AMID, Breach of contract damages, forensic accounting analysis of payments. (Aronberg Goldgehn) Expert Disclosure, Deposition, Trial Testimony (2022).

Autotech Technologies, LP d/b/a EZAutomation v. Palmer Drives, Controls, and Systems, Inc., et al. Breach of contract/tortious interference lost profits. (Aronberg Goldgehn) Expert Reports (2021, 2022); Deposition (2022). Trial Testimony (2023).

Raya Nshweit v Walmart, Inc., Economic damages. (Aronberg Goldgehn/Sharuzi Law Group) Expert Reports (2021, 2023) Deposition (2023).

Aileron Investment Management, LLC, v. American Lending Center, LLC, Tortious Interference/ Business Valuation/Lost Profits. (Quarles and Brady) Expert Report (2021; 2022); Deposition (2022).

Appendix B Curriculum Vitae



Novartis Pharmaceuticals Corporation v. Handa Neuroscience LLC, et al., Accounting, financial, and economic analysis of alter ego factors. (Gibson Dunn) Sealed Declaration (2021).

Joseph Mizrahi v. Lawrence B. (Ordowner and Ordowner & Ordowner, P.C.) Legal malpractice claim. (Mayer Brown) Expert Reports (2019; 2020; 2021); Deposition (2020); Trial (2021)

Amalgamated Titanium, Inc. et al. v. Mennie Machine Company d/b/a MMC Armory. (Vedder Price) Damages/Forensic Accounting. Expert Report (2021); Deposition (2021).

Private Acquisition Company v. Private Equity Firm 1 and Private Equity Firm 2 (Bass Berry, Quinn Emanuel, Lowenstein Sandler) Business valuation/Forensic accounting/GAAP/ Damages/Breach of contract. Expert Report (2021).

CoreSource, Inc. v. Kelly Services, Inc. (Figari and Davenport, LLP) Breach of contract/lost profits claim. Expert Report (2020).

Multibillion-dollar family investment firm and Multibillion-dollar private equity firm v. Selling Shareholders. Business Valuation/Breach of Indemnity Claims/Fraud. (Vedder Price) Mediation (2019).

Widow of Deceased Individual v. Personal Representative of the Estate. \$600 million estate distribution. Business valuation. (Quarles & Brady; Davis & Kuelthau) Expert Report and Deposition (2018).

Todd A. Stacy v. ASR Corporation. GAAP analysis and calculation of the value of the CEO's shares subject to a put provision. (Jones Day) Expert Report and Response Expert Report. (2017; 2018); Deposition (2018).

CEO vs. \$1 billion bank. GAAP analysis and calculation of the value of the CEO's shares and options subject to a put provision. (Lewis Rice) Arbitration Testimony (2017); Expert Report and Response Expert Report. (2017).

Casey Loop v. Chicago Transit Authority and Doe Defendants 1 – 10. Analysis of the CTA budgeting process and actual financial performance. Expert Report. (2017).

Charities Committee, Inc. v. Norton Healthcare, Inc., et al. Tracing the use of funds provided by a charity to a hospital through the books and records of the entity. Expert Report and Deposition Testimony. (Lynch, Cox, Gilman & Goodman) (2016).

Triton Container International v. Hai Nan P O Shipping Co., Ltd. and the Yangpu Economic Development Zone Construction Investment and Development Co., Ltd. Calculate damages related to a breach of contract arbitration award. Expert Report. (2015).

Industrial Opportunity Partners, L.P. v. Kendrion FAS Controls Holding GmbH. Calculation of EBITDA in connection with an earnout dispute. Expert Report and Rebuttal Expert Report. (Barnes & Thornburg) (2013).

Mattress Retailer v. Mattress Manufacturer. Calculation of damages related to an alleged breach of contract. (Quarles & Brady) Arbitration Testimony (2013); Expert Report and Deposition Testimony. (2012).

Appendix B Curriculum Vitae



Marital Dissolution. Calculate the fair value and fair market value of numerous business interests, including two of the largest restaurants in the United States. (Berger Schatz) Expert Report. Deposition. (2011).

Autotech Technology v. Koyo Electronics Industries et al. Lost profits related to breach of contract, copyright infringement, and theft of trade secrets. Unjust enrichment related to the theft of trade secrets. (Chuhak & Tecson) Mediation. (2011).

Individual v. Hospital. Wrongful Death. Expert Report. Mediation. (2010).

Private Equity Firm v. Multibillion-dollar publicly traded company. Post-acquisition dispute regarding valuation and damages. Mediation. (Reed Smith) (2009).

US Department of Justice v. International Airline, Ability to Pay Analysis related to price-fixing allegations. Settlement Conference. (O'Melveny & Meyers) (2009).

Solo Cup Company v. SF Holdings, Post Acquisition Dispute. Arbitration Testimony. (Latham & Watkins) (2006).

School Bus Operator v. Individual, Solvency Analysis. Mediation. (2004).

Anderson v. Banske and City of Calumet City, Circuit Court of Cook County, Illinois. Wrongful Death claim. Expert Report and Deposition Testimony. (2002).

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"Post-Acquisition Disputes and Related Damages." The Comprehensive Guide to Economic Damages for Experts and Attorneys, 2014, 2016, 2018, 2020, 2022.

"Dispute Resolution as Part of Your Merger Agreement or Your Acquisition Agreement."
Michigan Journal of Private Equity & Venture Capital Law, Spring 2012.

"Benefit of the Bargain Damages." The Comprehensive Guide to Lost Profits for Experts and Attorneys, January 2011.

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"Serving as an Expert Witness or Consultant." AICPA Forensic and Valuation Section Practice Aid.10-1, 2010 (Editor).

"The CPA's Role in Quantifying Post-Acquisition Dispute Damages." Journal of Accountancy, March 2010.

"Introduction to Civil Litigation Services." AICPA Forensic and Valuation Section Special Report 09- 1, 2009 (Editor).

"Material Adverse Change Clauses and the Expert's Role." Litigation Services Handbook, The Role of the Financial Expert, Fourth Edition, 2008 Supplement.

Appendix B Curriculum Vitae



“Key Sources of Post Deal Bitterness.” Mergers and Acquisitions, The Deal Makers Journal, March 2006.

PRESENTATIONS

“The Ideal Risk – Pricing, Process and Perspective” Reps & Warranties & Transactional Liability Insurance ExecuSummit, May 2025.

“Reps & Warranties Claims Trends: Hot Button Issues” Reps & Warranties & Transactional Liability Insurance ExecuSummit, May 2024.

“New Applications of R&W Coverage: Minority Investments, Secondary Transactions” Reps & Warranties & Transactional Liability Insurance ExecuSummit, May 2023.

“Third Line of Defense: Inability to Pay a Government Imposed Fine” Northwestern Pritzker School of Law’s Securities Regulation Institute, January 2022.

“The Collision of Heightened Corporate Fraud Risk in the COVID-19 Era and Recent SEC Enforcement Trends: Is Your Company Prepared to Respond?” Northwestern Pritzker School of Law’s Securities Regulation Institute, January 2021.

“Investigating Liability and Quantifying Losses through Use of Representations and Warranties Insurance.” Northwestern Pritzker School of Law’s Ray Garrett Institute and Corporate Counsel Institute, September 2020.

“Practically Speaking: Insuring Transactions and Monetizing Claims.” Association of Corporate Counsel, June 2020.

“Basics of Accounting for Lawyers.” Practising Law Institute, May 2019.

“Managing High-Stakes Internal & Government Investigations.” ALM SuperConference 2019.

“Accounting For Lawyers.” Ballard Spahr LLP, February 2018.

“Ethics in Accounting.” Edward Jones, December 2017. “Business Valuation Basics.” White & Case LLP, November 2017.

“Earnout and Indemnity Disputes in M&A: Financial and Legal Perspective.” AICPA Forensic and Valuation Services Conference, November 2014.

“Bankruptcy Litigation: Overview and Recent Developments.” AICPA Forensic and Valuation Services Conference, November 2013.

“Financial Examiners in Bankruptcy: The Role of the Professionals.” Illinois CPA Society Fraud Conference, October 2013.

“FCPA: Tales from the Front Line: International Corruption Investigations.” Illinois CPA Society Fraud Conference, September 2012.

Appendix B Curriculum Vitae



“Use of Financial Experts.” Practicing Law Institute, July 2012, July 2013.

“Raw Deal: Purchase Price Disputes.” Business Valuation Resources’ Symposium on Litigation & Economic Damages, April 2012.

“The Revised Model Stock Purchase Agreement: New Business Trends, New Provisions & Lessons from the Drafters.” Pennsylvania Bar Institute, December 2010.

“Inside the Board Room, The War Room, and the Courtroom: A Look at the Dynamics and Roles of the Parties in a White Collar Investigation.” AICPA National Forensic Accounting Conference, September 2010; Illinois CPA Society Fraud Conference, November 2010.

“Valuation Applications and Methodologies.” Pocket MBA: Finance for Lawyers, Practicing Law Institute, September 2010.

“Economic Damages in Commercial Litigation.” FTI Consulting Corporate Training, July 2010. “Pitfalls to Avoid When Assessing Damages in M&A Disputes.” China Appraisal Society, July 2010.

“Internal Investigations: Was it Ignorance, Negligence, or Fraud?” AICPA Forensic and Valuation Services Web Seminar, June 2010.

“Math for Lawyers: Valuation Theory and Practice 101.” Securities Docket, April 2010.

“Math for Lawyers: Accounting and Finance Fundamentals 101.” Securities Docket, March 2010. “Calling off an M&A Deal: Legal and Damage Ramifications.” Securities Docket, May 2009.

“AICPA Task Force on Merger and Acquisition Disputes.” AICPA National Forensic Accounting Conference on Fraud and Litigation Services, September 2008.

“Lawyers Use and Misuse of Financial Language: Avoiding Legal Landmines in Purchase Price Disputes.” Practicing Law Institute Seminar, August 2008.

“Material Adverse Change: Protection or Illusion.” AICPA Forensic and Valuation Services Web Seminar, February 2008.

“Emerging Trends in Mergers and Acquisitions.” Chicago Bar Association, September 2007.

“Insights and Observations into Post Acquisition Disputes.” North Shore General Counsel Association of Chicago, February 2006.

Filename	Description
1 241139024101600000000007 1.pdf	Order Approving Disclosure Statement, Confirming Chapter 11 Liquidation Plan, and Granting Related Relief
2 US20 - OC-TXBF4 - Sales Agreement.pdf	Fisker Ocean Pre-Order Agreement Terms and Conditions
3 Preorder Addendum.pdf	Fisker Ocean One Pre-Order Agreement Terms and Conditions Addendum
4 Preorder T&C.pdf	Fisker Ocean One Preorder Agreement Terms and Conditions
5 US customer sold cars Fisker 1.xlsx	Fisker US Car Sales Database
6 Final Warranty Memo.pdf	Fisker Inc. Warranty Accrual Memo, December 2023
7 Attachment A - Warranty Week - Warranty Data - Aug 23.pdf	Worldwide Auto Warranty Expense Report, Warranty Week - Attachment A to Fisker Inc. Warranty Accrual Memo
8 Attachment B - Q4'23 Warranty Claim Detail 3.11.24.xlsx	Fisker Q4 2023 Warranty Claims - Attachment B to Fisker Inc. Warranty Accrual Memo
9 Warranty Q1 2024 Analysis V2.xlsx	Fisker Q1 2024 Warranty Claims
10 2023 10-K 1.pdf	Fisker Inc. Form 10-K FYE 12/31/2023
11 2024 Q1 Accounting SF Work Order Summary V2.xlsx	Q1 2024 Service Work Orders (Salesforce)
12 Fisker Inc et al Recall Remediation Costs Estimates_10.04.2024.xlsx	Estimated Recall Service/Labor Budget
13 https://www.goldmansachs.com/insights/articles/electric-vehicle-battery-prices-are-expected-to-fall-almost-50-percent-by-2025 .	Goldman Sachs - Electric vehicle battery prices are expected to fall almost 50% by 2026
14 https://about.bnef.com/insights/clean-transport/lithium-ion-battery-pack-prices-fall-to-108-per-kilowatt-hour-despite-rising-metal-prices-bloombergnef/ .	Bloomberg - Lithium-Ion Battery Pack Prices Fall to \$108 Per Kilowatt-Hour, Despite Rising Metal Prices: BloombergNEF
15 https://www.evspecs.org/compare/fisker_ocean_sport,fisker_ocean_ultra,fisker_ocean_one,fisker_ocean_extreme .	EV Tech Specs Comparison
16 https://www.kbb.com/whats-my-car-worth/ .	Kelley Blue Book
17 https://www.cargurus.com/ .	CarGurus
18 https://www.caranddriver.com/ .	Car and Driver
19 https://myautogms.com/blog/auto-repair-labor-rates-by-state-2025-guide .	AutoGMS - 2025 Auto Repair Labor Rates by US State (Updated Report)
20 https://www.getamber.com/blog/how-much-does-it-cost-to-replace-a-tesla-battery .	Amber - How Much Does it Cost to Replace a Tesla Battery?
21 https://greentecauto.com/2020-tesla-model-3-long-range-battery-replacement/ .	GreenTec - 2020 Tesla Model 3 Long Range Battery Replacement
22 https://www.findmyelectric.com/blog/tesla-battery-replacement-cost-explained/ .	Find My Electric - Tesla Battery Replacement Cost Explained
23 https://ev-lectron.com/blogs/blog/tesla-battery-cost-what-you-need-to-know .	Lectron - Tesla Battery Replacement Cost: What You Need to Know
24 https://www.edmunds.com/fisker/ocean/2024/trims/ .	Edmunds
25 IBISWorld	Auto Parts Stores in the US
26 https://www.motortrend.com/features/cheapest-electric-suv .	Motor Trend - The Cheapest Electric SUVs You Can Buy in 2023
27 https://viewpoint.pwc.com/dt/us/en/pwc/accounting_guides/revenue_from_contract/revenue_from_contract_US/chapter_8_practical_US/83warranties_US.html .	PWC - 8.3 Warranties

Declaration of Kenneth Mathieu
Exhibit 1

	Average Battery Pack Prices (\$/kWh)		
	2023	2024	2025
Goldman Sachs ⁽¹⁾	\$ 149	\$ 111	\$ 90
Bloomberg ⁽²⁾	148	118	108
Average	\$ 149	\$ 115	\$ 99

	Gross Battery Capacity (kWh) ⁽³⁾
Fisker Ocean Extreme	113
Fisker Ocean One	113
Fisker Ocean Sport	80
Fisker Ocean Ultra	113

	Estimated Battery Replacement Cost			
	2023	2024	2025	Average
Fisker Ocean Extreme	\$ 16,780.50	\$ 12,938.50	\$ 11,187.00	\$ 13,635.33
Fisker Ocean One	16,780.50	12,938.50	11,187.00	13,635.33
Fisker Ocean Sport	11,880.00	9,160.00	7,920.00	9,653.33
Fisker Ocean Ultra	16,780.50	12,938.50	11,187.00	13,635.33
Average	\$ 15,555.38	\$ 11,993.88	\$ 10,370.25	\$ 12,639.83
Labor Cost	\$ 207	\$ 207	\$ 207	\$ 207
Labor Hours	8	8	8	8
Total Labor Cost	\$ 1,656	\$ 1,656	\$ 1,656	\$ 1,656
Total Battery Replacement	\$ 17,211	\$ 13,650	\$ 12,026	\$ 14,296

Sources:

(1) <https://www.goldmansachs.com/insights/articles/electric-vehicle-battery-prices-are-expected-to-fall-almost-50-percent-by-2025>.

(2) <https://about.bnef.com/insights/clean-transport/lithium-ion-battery-pack-prices-fall-to-108-per-kilowatt-hour-despite-rising-metal-prices-bloombergnef/>.

(3) https://www.evspecs.org/compare/fisker_ocean_sport,fisker_ocean_ultra,fisker_ocean_one,fisker_ocean_extreme. 2023/2024 Fisker Ocean.

**Declaration of Kenneth Mathieu
Exhibit 2**

Electronic Drive Unit (EDU)	Parts Cost		
	2024		
Powertrain Integration - Battery Components Front ⁽¹⁾	\$	3,139	
Powertrain Integration - Battery Components Rear ⁽¹⁾		3,139	
Total	\$	6,278	
Parts Mark-Up		45%	
Total EDU Cost	\$	9,103	
	Labor Cost		
	Hours	Cost	Total Cost
Powertrain Integration - Battery Components Front ⁽¹⁾	4.3	207.0	\$ 890
Powertrain Integration - Battery Components Rear ⁽¹⁾	4.3	207.0	890
Total	8.6	414.0	\$ 1,780
Total Cost	\$	10,883	

Source:

(1) 2024 Q1 Accounting SF Work Order Summary V2.xlsx.

Declaration of Kenneth Mathieu
Exhibit 3

	Forecast of Actual Warranty Costs						
	Q4 2023 ⁽¹⁾	Q1 2024 ⁽²⁾	Q2 2024	Q3 2024	Q4 2024	Q1 2025	Q2 2025
Labor Hours ⁽³⁾	4,377.34	10,762.66	7,570.00	7,570.00	7,570.00	7,570.00	7,570.00
Labor Cost ⁽²⁾	\$ 207	\$ 207	\$ 207	\$ 207	\$ 207	\$ 207	\$ 207
Total Labor Cost	\$ 906,110	\$ 2,227,871	\$ 1,566,991				
Total Part Cost ⁽⁴⁾	\$ 506,786	\$ 568,306	\$ 537,546				
Total Cost	\$ 1,412,897	\$ 2,796,176	\$ 2,104,537				

**Declaration of Kenneth Mathieu
Exhibit 3**

	Forecast of Actual Warranty Costs						
	Q3 2025	Q4 2025	Q1 2026	Q2 2026	Q3 2026	Q4 2026	Q1 2027
Labor Hours ⁽³⁾	7,570.00	7,570.00	7,570.00	7,570.00	7,570.00	7,570.00	7,570.00
Labor Cost ⁽²⁾	\$ 207	\$ 207	\$ 207	\$ 207	\$ 207	\$ 207	\$ 207
Total Labor Cost	\$ 1,566,991	\$ 1,566,991	\$ 1,566,991	\$ 1,566,991	\$ 1,566,991	\$ 1,566,991	\$ 1,566,991
Total Part Cost ⁽⁴⁾	\$ 537,546	\$ 537,546	\$ 537,546	\$ 537,546	\$ 537,546	\$ 537,546	\$ 537,546
Total Cost	\$ 2,104,537	\$ 2,104,537	\$ 2,104,537	\$ 2,104,537	\$ 2,104,537	\$ 2,104,537	\$ 2,104,537

**Declaration of Kenneth Mathieu
Exhibit 3**

	Forecast of Actual Warranty Costs						
	Q2 2027	Q3 2027	Q4 2027	Q1 2028	Q2 2028	Q3 2028	Q4 2028
Labor Hours ⁽³⁾	7,570.00	7,570.00	7,570.00	7,570.00	7,570.00	7,570.00	7,570.00
Labor Cost ⁽²⁾	\$ 207	\$ 207	\$ 207	\$ 207	\$ 207	\$ 207	\$ 207
Total Labor Cost	\$ 1,566,991	\$ 1,566,991	\$ 1,566,991	\$ 1,566,991	\$ 1,566,991	\$ 1,566,991	\$ 1,566,991
Total Part Cost ⁽⁴⁾	\$ 537,546	\$ 537,546	\$ 537,546	\$ 537,546	\$ 537,546	\$ 537,546	\$ 537,546
Total Cost	\$ 2,104,537	\$ 2,104,537	\$ 2,104,537	\$ 2,104,537	\$ 2,104,537	\$ 2,104,537	\$ 2,104,537

Declaration of Kenneth Mathieu
Exhibit 3

	Forecast of Actual Warranty Costs				
	Q1 2029	Q2 2029	Q3 2029	Q4 2029	Total
Labor Hours ⁽³⁾	7,570.00	7,570.00	7,570.00	7,570.00	189,250.06
Labor Cost ⁽²⁾	\$ 207	\$ 207	\$ 207	\$ 207	
Total Labor Cost	\$ 1,566,991	\$ 1,566,991	\$ 1,566,991	\$ 1,566,991	\$ 39,174,763
Total Part Cost ⁽⁴⁾	\$ 537,546	\$ 537,546	\$ 537,546	\$ 537,546	\$ 13,438,653
Total Cost	\$ 2,104,537	\$ 2,104,537	\$ 2,104,537	\$ 2,104,537	\$ 52,613,415
				Number of Cars	5,765
				Per-Vehicle Value	\$ 9,126

Sources:

- (1) Attachment B - Q4'23 Warranty Claim Detail 3.11.24.xlsx.
(2) 2024 Q1 Accounting SF Work Order Summary V2.xlsx.
(3) Labor hours for Q2 2024 and thereafter are projected at an average of Q4 2023 and Q
(4) Part costs include a 45% markup. Beginning in Q2 2024, parts cost is calculated as the average of Q4 2023 and Q1 2024 parts costs.

Declaration of Kenneth Mathieu
Exhibit 4

Trade-In Values

Car Model and Trim ⁽¹⁾	10,000 Miles			15,000 Miles		
	Low	High	Average	Low	High	Average
2023 Tesla Model Y - Long Range	\$ 28,930	\$ 32,630	\$ 30,780	\$ 28,290	\$ 31,990	\$ 30,140
2023 Tesla Model Y - Performance Range	30,910	33,710	32,310	30,240	33,040	31,640
2023 Rivian R1S - Adventure Sport	46,730	56,030	51,380	45,540	54,840	50,190
2023 Jaguar I-Pace	32,700	35,100	33,900	30,970	33,370	32,170
2023 Cadillac Lyriq - Single Motor RWD	27,740	31,640	29,690	27,050	30,950	29,000
2023 Cadillac Lyriq - Dual Motor AWD	27,740	31,640	29,690	27,050	30,950	29,000
2023 Ford Mustang Mach-E - California Route 1 Sport Utility 4D	25,360	27,560	26,460	24,780	26,980	25,880
2023 Ford Mustang Mach-E - GT Sport Utility 4D	28,290	30,690	29,490	27,530	29,930	28,730
2023 Audi Q4 E-Tron - 40 Premium Sport Utility 4D	18,680	20,430	19,555	18,100	19,850	18,975
2023 Audi Q4 E-Tron - 50 Premium Sport Utility 4D	19,850	22,250	21,050	19,020	21,420	20,220
2023 Audi Q4 E-Tron - 40 Premium Plus Sport Utility 4D	20,060	22,810	21,435	19,330	22,080	20,705
2023 Audi Q4 E-Tron - 50 Premium Plus Sport Utility 4D	21,280	24,130	22,705	20,650	23,500	22,075
2023 Audi Q4 E-Tron - 50 Prestige Sport Utility 4D	23,840	25,240	24,540	23,200	24,600	23,900
2023 Mercedes-Benz EQB-Class 250+ - Sport Utility 4D	23,450	27,150	25,300	22,630	26,330	24,480
2023 Mercedes-Benz EQB-Class 300 - Sport Utility 4D	25,240	28,140	26,690	24,100	27,000	25,550
2023 Mercedes-Benz EQB-Class 350 - Sport Utility 4D	25,000	29,000	27,000	24,020	28,020	26,020
2023 Genesis GV60 - Advanced Sport Utility 4D	25,650	30,650	28,150	24,640	29,640	27,140
2023 Genesis GV60 - Performance Sport Utility 4D	27,900	31,800	29,850	26,990	30,890	28,940
2023 BMW iX - xDrive50 Sport Utility 4D	39,950	42,850	41,400	38,870	41,770	40,320

Declaration of Kenneth Mathieu
Exhibit 4

Private Party Values

Car Model and Trim ⁽¹⁾	10,000 Miles			15,000 Miles		
	Low	High	Average	Low	High	Average
2023 Tesla Model Y - Long Range	\$ 29,950	\$ 32,850	\$ 31,400	\$ 29,430	\$ 32,330	\$ 30,880
2023 Tesla Model Y - Performance Range	31,850	35,150	33,500	31,250	34,550	32,900
2023 Rivian R1S - Adventure Sport	55,330	59,230	57,280	54,180	58,080	56,130
2023 Jaguar I-Pace	30,740	41,040	35,890	28,520	38,820	33,670
2023 Cadillac Lyriq - Single Motor RWD	31,380	34,080	32,730	30,930	33,630	32,280
2023 Cadillac Lyriq - Dual Motor AWD	31,380	34,080	32,730	30,930	33,630	32,280
2023 Ford Mustang Mach-E - California Route 1 Sport Utility 4D	27,480	30,480	28,980	26,970	29,970	28,470
2023 Ford Mustang Mach-E - GT Sport Utility 4D	29,340	32,740	31,040	28,790	32,190	30,490
2023 Audi Q4 E-Tron - 40 Premium Sport Utility 4D	24,450	28,350	26,400	23,510	27,410	25,460
2023 Audi Q4 E-Tron - 50 Premium Sport Utility 4D	24,450	25,950	25,200	23,900	25,400	24,650
2023 Audi Q4 E-Tron - 40 Premium Plus Sport Utility 4D	24,730	26,230	25,480	24,050	25,550	24,800
2023 Audi Q4 E-Tron - 50 Premium Plus Sport Utility 4D	25,270	27,670	26,470	24,760	27,160	25,960
2023 Audi Q4 E-Tron - 50 Prestige Sport Utility 4D	28,020	29,720	28,870	27,170	28,870	28,020
2023 Mercedes-Benz EQB-Class 250+ - Sport Utility 4D	26,360	28,960	27,660	25,680	28,280	26,980
2023 Mercedes-Benz EQB-Class 300 - Sport Utility 4D	28,080	31,780	29,930	27,000	30,700	28,850
2023 Mercedes-Benz EQB-Class 350 - Sport Utility 4D	31,920	35,820	33,870	30,840	34,740	32,790
2023 Genesis GV60 - Advanced Sport Utility 4D	28,350	30,850	29,600	27,390	29,890	28,640
2023 Genesis GV60 - Performance Sport Utility 4D	31,250	35,050	33,150	30,360	34,160	32,260
2023 BMW iX - xDrive50 Sport Utility 4D	41,170	46,070	43,620	40,270	45,170	42,720

Source:

(1) <https://www.kbb.com/whats-my-car-worth/>. Searches were based on the following criteria: (1) the mileage used is based on the various mileage levels listed; (2) the zip code is 60602; (3) "Price with the Standard Equipment"; (4) Color as "Black"; (5) "Just curious about my value"; (6) "Get your trade-in & private party values"; and (7) Condition was "Very good".

Declaration of Kenneth Mathieu
Exhibit 5

Count	Current List Price ⁽¹⁾	Mileage ⁽¹⁾	Vin ⁽¹⁾	Date Accessed	Amount Paid - US Database ⁽²⁾	% decrease from Paid Price
1	\$ 15,885	13,891	VCF1UBU2XPG008043	1/12/2026	\$ (55,759)	-72%
2	15,977	8,431	VCF1UBU23PG007106	1/12/2026	(58,991)	-73%
3	16,300	16,616	VCF1ZBU29PG005684	1/12/2026	(76,734)	-79%
4	16,992	17,198	VCF1UBU22PG008876	1/12/2026	(55,771)	-70%
5	16,996	22,925	VCF1UBU23PG008093	1/12/2026	(59,138)	-71%
6	15,800	15,357	VCF1UBU21PG008206	1/12/2026	(49,066)	-68%
7	16,500	15,230	VCF1EBU25PG007363	1/12/2026	(73,008)	-77%
8	16,980	16,862	VCF1EBU29PG007981	1/12/2026	(64,039)	-73%
9	17,595	14,265	VCF1ZBU29PG005281	1/12/2026	(73,173)	-76%
10	17,700	12,081	VCF1ZBU29PG003028	1/12/2026	(79,111)	-78%
11	17,790	17,092	VCF1ZBU25PG001972	1/12/2026	(78,456)	-77%
12	16,450	15,834	VCF1ZBU22PG002786	1/12/2026	(78,230)	-79%
13	17,955	13,503	VCF1ZBU20PG004309	1/12/2026	(79,199)	-77%
14	17,999	5,560	VCF1ZBU27PG003948	1/12/2026	(76,364)	-76%
15	17,895	18,869	VCF1EBU2XPG006855	1/12/2026	(78,921)	-77%
16	17,498	14,270	VCF1EBU2XPG007004	1/12/2026	(70,380)	-75%
17	17,533	11,743	VCF1ZBU24PG004751	1/12/2026	(73,207)	-76%
18	18,290	15,892	VCF1EBU25PG007766	1/12/2026	(73,875)	-75%
19	18,995	5,215	VCF1ZBU20PG004911	1/12/2026	(78,084)	-76%
20	16,999	13,583	VCF1EBU24PG007659	1/12/2026	(69,903)	-76%
21	16,888	18,102	VCF1EBU2XPG006760	1/12/2026	(68,668)	-75%
22	17,904	15,487	VCF1ZBU27PG005392	1/12/2026	(78,249)	-77%
23	18,229	5,446	VCF1UBU2XPG007118	1/12/2026	(51,426)	-65%
24	18,555	20,470	VCF1UBU27PG008887	1/12/2026	(56,072)	-67%
25	18,364	5,748	VCF1EBU29PG009634	1/12/2026	(67,538)	-73%
26	18,364	6,281	VCF1EBU28PG006921	1/12/2026	(65,225)	-72%
27	18,744	11,776	VCF1EBU2XPG008346	1/12/2026	(66,788)	-72%
28	19,549	4,619	VCF1EBU26PG008568	1/12/2026	(69,155)	-72%
29	18,337	9,747	VCF1EBU27PG006831	1/12/2026	(61,623)	-70%
30	17,950	8,800	VCF1EBU22PG008597	1/12/2026	(68,102)	-74%
31	17,921	23,477	VCF1ZBU27PG003352	1/12/2026	(71,680)	-75%
32	17,985	574	VCF1UBU27PG008601	1/12/2026	(55,465)	-68%
33	17,985	2,747	VCF1ZBU26PG005402	1/12/2026	(76,733)	-77%

Declaration of Kenneth Mathieu
Exhibit 5

Count	Current List Price ⁽¹⁾	Mileage ⁽¹⁾	Vin ⁽¹⁾	Date Accessed	Amount Paid - US Database ⁽²⁾	% decrease from Paid Price
34	17,985	3,471	VCF1ZBU23PG002523	1/12/2026	(79,158)	-77%
35	19,985	5,326	VCF1ZBU23PG005681	1/12/2026	(76,543)	-74%
36	18,324	5,526	VCF1EBU21PG009062	1/12/2026	(73,693)	-75%
37	19,250	7,719	VCF1EBU2XPG007276	1/12/2026	(68,979)	-72%
38	20,573	13,557	VCF1ZBU2XPG004270	1/12/2026	(76,398)	-73%
39	19,940	3,274	VCF1ZBU22PG004876	1/12/2026	(73,781)	-73%
40	20,999	19,226	VCF1ZBU25PG004628	1/12/2026	(75,444)	-72%
41	19,954	334	VCF1ZBU23PG003879	1/12/2026	(76,974)	-74%
42	19,987	2,592	VCF1ZBU25PG005083	1/12/2026	(74,224)	-73%
43	21,991	1,185	VCF1EBU20PG007450	1/12/2026	(74,842)	-71%
44	19,900	2,986	VCF1EBU28PG007938	1/12/2026	(73,052)	-73%
45	22,996	12,578	VCF1ZBU25PG005679	1/12/2026	(72,498)	-68%
46	24,990	3,333	VCF1EBU2XPG007066	1/12/2026	(69,250)	-64%
47	23,399	4,965	VCF1ZBU21PG004416	1/12/2026	(76,466)	-69%
48	22,991	9,148	VCF1EBU25PG008934	1/12/2026	(64,608)	-64%
49	23,995	11,092	VCF1EBU26PG007646	1/12/2026	(76,402)	-69%
50	23,995	12,701	VCF1ZBU21PG002522	1/12/2026	(85,186)	-72%
51	23,995	14,345	VCF1EBU26PG007078	1/12/2026	(65,675)	-63%
52	23,995	14,667	VCF1ZBU23PG002165	1/12/2026	(77,586)	-69%
53	23,995	15,118	VCF1EBU26PG009090	1/12/2026	(71,938)	-67%
54	23,995	17,992	VCF1EBU21PG008557	1/12/2026	(66,126)	-64%
55	24,995	8,411	VCF1ZBU24PG002014	1/12/2026	(79,195)	-68%
56	24,995	9,798	VCF1ZBU27PG003318	1/12/2026	(79,292)	-68%
57	24,995	12,593	VCF1ZBU23PG001971	1/12/2026	(79,236)	-68%
58	24,995	14,062	VCF1ZBU29PG002509	1/12/2026	(78,469)	-68%
59	25,700	2,380	VCF1ZBU26PG004850	1/12/2026	(75,430)	-66%
60	25,980	3,664	VCF1EBU2XPG007245	1/12/2026	(75,260)	-65%
61	25,999	13,634	VCF1EBU22PG008566	1/12/2026	(64,230)	-60%
62	27,999	1,013	VCF1ZBU29PG003742	1/12/2026	(77,571)	-64%
63	17,977	7,932	VCF1EBU21PG006971	1/12/2026	(59,992)	-70%
64	17,950	9,992	VCF1EBU22PG007644	1/12/2026	(72,232)	-75%
65	18,800	6,290	VCF1EBU22PG008549	1/12/2026	(72,631)	-74%
66	17,488	10,862	VCF1EBU25PG007010	1/12/2026	(72,892)	-76%

Declaration of Kenneth Mathieu
Exhibit 5

Count	Current List Price ⁽¹⁾	Mileage ⁽¹⁾	Vin ⁽¹⁾	Date Accessed	Amount Paid - US Database ⁽²⁾	% decrease from Paid Price
67	17,977	10,534	VCF1EBU27PG008269	1/12/2026	(68,813)	-74%
68	18,342	22,297	VCF1EBU28PG008958	1/12/2026	(73,780)	-75%
69	18,977	6,695	VCF1EBU29PG006961	1/12/2026	(74,105)	-74%
70	22,995	21,020	VCF1EBU29PG007575	1/12/2026	(75,666)	-70%
71	17,899	19,460	VCF1EBU2XPG007018	1/12/2026	(76,137)	-76%
72	17,980	9,020	VCF1EBU2XPG007830	1/12/2026	(64,069)	-72%
73	17,888	8,077	VCF1SAU27PG011336	1/12/2026	(41,593)	-57%
74	16,499	22,504	VCF1UBU20PG008228	1/12/2026	(53,066)	-69%
75	18,008	14,948	VCF1UBU21PG008528	1/12/2026	(52,718)	-66%
76	15,000	15,845	VCF1UBU23PG007526	1/12/2026	(59,171)	-75%
77	16,977	19,156	VCF1UBU23PG009163	1/12/2026	(56,575)	-70%
78	16,400	19,112	VCF1UBU27PG007335	1/12/2026	(59,745)	-73%
79	16,323	13,985	VCF1UBU27PG008436	1/12/2026	(56,112)	-71%
80	15,998	7,915	VCF1UBU28PG008140	1/12/2026	(46,230)	-65%
81	19,888	5,756	VCF1UBU28PG008204	1/12/2026	(62,321)	-68%
82	16,488	16,389	VCF1ZBU20PG002804	1/12/2026	(78,548)	-79%
83	17,499	21,728	VCF1ZBU21PG001905	1/12/2026	(77,590)	-77%
84	18,620	252	VCF1ZBU21PG002147	1/12/2026	(71,849)	-74%
85	23,995	9,386	VCF1ZBU21PG003119	1/12/2026	(78,304)	-69%
86	17,751	8,572	VCF1ZBU21PG004464	1/12/2026	(76,476)	-77%
87	19,000	14,639	VCF1ZBU21PG005162	1/12/2026	(68,345)	-72%
88	14,977	17,461	VCF1ZBU21PG006232	1/12/2026	(66,648)	-78%
89	15,500	26,636	VCF1ZBU23PG002120	1/12/2026	(69,339)	-78%
90	14,863	18,637	VCF1ZBU24PG004037	1/12/2026	(79,107)	-81%
91	15,500	26,386	VCF1ZBU24PG005110	1/12/2026	(74,392)	-79%
92	14,995	30,621	VCF1ZBU25PG001955	1/12/2026	(77,856)	-81%
93	24,400	1,046	VCF1ZBU25PG004824	1/12/2026	(77,813)	-69%
94	16,990	22,079	VCF1ZBU28PG003201	1/12/2026	(113,940)	-85%
95	20,176	18,945	VCF1ZBU28PG003392	1/12/2026	(79,116)	-74%
96	19,160	2,794	VCF1ZBU28PG003473	1/12/2026	(79,116)	-76%
97	17,751	8,979	VCF1ZBU28PG004154	1/12/2026	(79,166)	-78%
98	13,484	8,788	VCF1ZBU28PG004378	1/12/2026	(76,201)	-82%
99	19,990	10,375	VCF1ZBU28PG005062	1/12/2026	(76,027)	-74%

Declaration of Kenneth Mathieu
Exhibit 5

Count	Current List Price ⁽¹⁾	Mileage ⁽¹⁾	Vin ⁽¹⁾	Date Accessed	Amount Paid - US Database ⁽²⁾	% decrease from Paid Price
100	21,995	4,249	VCF1ZBU29PG002008	1/12/2026	(77,589)	-72%
101	15,980	21,291	VCF1ZBU29PG006141	1/12/2026	(72,957)	-78%
102	17,535	8,976	VCF1ZBU2XPG002051	1/12/2026	(79,681)	-78%
103	17,911	26,526	VCF1ZBU2XPG002776	1/12/2026	(79,662)	-78%
104	16,995	13,783	VCF1ZBU2XPG003586	1/12/2026	(77,483)	-78%
Average	\$ 19,180	\$ 12,061			\$ (71,160)	-73%
Median	\$ 17,992	\$ 12,330			\$ (73,737)	-76%

Sources:

(1) <https://www.cargurus.com/>.

(2) US customer sold cars Fisker 1.xlsx.

Declaration of Kenneth Mathieu
Exhibit 6

Car Model and Trim	Base MSRP	Average Trade-In Value ⁽¹⁰⁾	% Decline in Trade-In Value	Average Private-Party Value ⁽¹⁰⁾	% Decline in Private-Party Value
2023 Tesla Model Y - Long Range	\$ 50,630 (1)	\$ 30,460	-39.8%	31,140	-38.5%
2023 Tesla Model Y - Performance Range	54,130 (1)	31,975	-40.9%	33,200	-38.7%
2023 Rivian R1S - Adventure Sport	79,800 (2)	50,785	-36.4%	56,705	-28.9%
2023 Jaguar I-Pace	72,575 (3)	33,035	-54.5%	34,780	-52.1%
2023 Cadillac Lyriq - Single Motor RWD	62,990 (4)	29,345	-53.4%	32,505	-48.4%
2023 Cadillac Lyriq - Dual Motor AWD	64,990 (4)	29,345	-54.8%	32,505	-50.0%
2023 Ford Mustang Mach-E - California Route 1 Sport Utility 4D	50,695 (5)	26,170	-48.4%	28,725	-43.3%
2023 Ford Mustang Mach-E - GT Sport Utility 4D	54,195 (5)	29,110	-46.3%	30,765	-43.2%
2023 Audi Q4 E-Tron - 40 Premium Sport Utility 4D	50,995 (6)	19,265	-62.2%	25,930	-49.2%
2023 Audi Q4 E-Tron - 50 Premium Sport Utility 4D	54,995 (6)	20,635	-62.5%	24,925	-54.7%
2023 Audi Q4 E-Tron - 40 Premium Plus Sport Utility 4D	57,195 (6)	21,070	-63.2%	25,140	-56.0%
2023 Audi Q4 E-Tron - 50 Premium Plus Sport Utility 4D	61,595 (6)	22,390	-63.6%	26,215	-57.4%
2023 Audi Q4 E-Tron - 50 Prestige Sport Utility 4D	64,095 (6)	24,220	-62.2%	28,445	-55.6%
2023 Mercedes-Benz EQB-Class 250+ - Sport Utility 4D	53,900 (7)	24,890	-53.8%	27,320	-49.3%
2023 Mercedes-Benz EQB-Class 300 - Sport Utility 4D	58,050 (7)	26,120	-55.0%	29,390	-49.4%
2023 Mercedes-Benz EQB-Class 350 - Sport Utility 4D	61,700 (7)	26,510	-57.0%	33,330	-46.0%
2023 Genesis GV60 - Advanced Sport Utility 4D	60,415 (8)	27,645	-54.2%	29,120	-51.8%
2023 Genesis GV60 - Performance Sport Utility 4D	69,145 (8)	29,395	-57.5%	32,705	-52.7%
2023 BMW iX - xDrive50 Sport Utility 4D	85,095 (9)	40,860	-52.0%	43,170	-49.3%

Sources:

- (1) <https://www.caranddriver.com/tesla/model-y-2023>.
- (2) <https://www.caranddriver.com/rivian/r1s-2023>.
- (3) <https://www.caranddriver.com/jaguar/i-pace-2023>.
- (4) <https://www.caranddriver.com/cadillac/lyriq-2023>.
- (5) <https://www.caranddriver.com/ford/mustang-mach-e-2023>.
- (6) <https://www.caranddriver.com/audi/q4-e-tron-2023>.
- (7) <https://www.caranddriver.com/mercedes-benz/eqb-2023>.
- (8) <https://www.caranddriver.com/genesis/gv60-2023>.
- (9) <https://www.caranddriver.com/bmw/ix-2023>.
- (10) Exhibit 4.

Declaration of Kenneth Mathieu
Exhibit 7

Diminution in Value based on Comparable Trade-In Values

	a	b	c = a x b	d = a + c	e	f = a x e	g = a + f	h = g - d
Car Model and Trim	Fisker Ocean Average Paid Price ⁽¹⁾	Fisker Ocean Average Decline in Value %	Fisker Ocean Average \$ Value Decline	Fisker Ocean Average Price	Comp Average Decline in Value %	Fisker Ocean Expected Decline in Value	Fisker Ocean Expected Average Price	Fisker Ocean Expected Diminution in Value
2023 Tesla Model Y	\$ 72,129	-73.0%	\$ (52,688)	\$ 19,441	-40.4%	\$ (29,128)	\$ 43,001	\$ 23,560
2023 Rivian R1S	72,129	-73.0%	(52,688)	19,441	-36.4%	(26,226)	45,903	26,462
2023 Jaguar I-Pace	72,129	-73.0%	(52,688)	19,441	-54.5%	(39,297)	32,832	13,391
2023 Cadillac Lyriq	72,129	-73.0%	(52,688)	19,441	-54.1%	(39,044)	33,086	13,645
2023 Ford Mustang Mach-E	72,129	-73.0%	(52,688)	19,441	-47.3%	(34,140)	37,989	18,548
2023 Audi Q4 E-Tron	72,129	-73.0%	(52,688)	19,441	-62.7%	(45,257)	26,872	7,431
2023 Mercedes-Benz EQB	72,129	-73.0%	(52,688)	19,441	-55.3%	(39,878)	32,251	12,810
2023 Genesis GV60	72,129	-73.0%	(52,688)	19,441	-55.9%	(40,295)	31,834	12,393
2023 BMW iX	72,129	-73.0%	(52,688)	19,441	-52.0%	(37,495)	34,634	15,193
Average	\$ 72,129		\$ (52,688)	\$ 19,441	-50.95%	\$ (36,751)	\$ 35,378	\$ 15,937

Diminution in Value based on Comparable Private Party Values

	a	b	c = a x b	d = a + c	e	f = a x e	g = a + f	h = g - d
Car Model and Trim	Fisker Ocean Average Paid Price ⁽¹⁾	Fisker Ocean Average Decline in Value %	Fisker Ocean Average \$ Value Decline	Fisker Ocean Average Price	Comp Average Decline in Value %	Fisker Ocean Expected Decline in Value	Fisker Ocean Expected Average Price	Fisker Ocean Expected Diminution in Value
2023 Tesla Model Y	\$ 72,129	-73.0%	\$ (52,688)	\$ 19,441	-38.6%	(27,828)	\$ 44,301	\$ 24,860
2023 Rivian R1S	72,129	-73.0%	(52,688)	19,441	-28.9%	(20,875)	51,254	31,813
2023 Jaguar I-Pace	72,129	-73.0%	(52,688)	19,441	-52.1%	(37,563)	34,566	15,125
2023 Cadillac Lyriq	72,129	-73.0%	(52,688)	19,441	-49.2%	(35,481)	36,648	17,207
2023 Ford Mustang Mach-E	72,129	-73.0%	(52,688)	19,441	-43.3%	(31,221)	40,908	21,467
2023 Audi Q4 E-Tron	72,129	-73.0%	(52,688)	19,441	-54.6%	(39,373)	32,756	13,315
2023 Mercedes-Benz EQB	72,129	-73.0%	(52,688)	19,441	-48.2%	(34,782)	37,347	17,906
2023 Genesis GV60	72,129	-73.0%	(52,688)	19,441	-52.3%	(37,688)	34,441	15,000
2023 BMW iX	72,129	-73.0%	(52,688)	19,441	-49.3%	(35,537)	36,592	17,151
Average	\$ 72,129		\$ (52,688)	\$ 19,441	-46.27%	\$ (33,372)	\$ 38,757	\$ 19,316

Source:

(1) US customer sold cars Fisker 1.xlsx. Payment amounts were recorded as negative values. As a result, positive amounts, which may represent returns or rebates, were excluded from the average.