

**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)

**FISKER LIQUIDATING TRUST'S SECOND NOTICE OF CLAIMS FOR WHICH
REQUISITE TAX INFORMATION HAS NOT BEEN PROVIDED AND NO
DISTRIBUTION WILL BE MADE**

PLEASE TAKE NOTICE that on October 17, 2024, the Fisker Liquidating Trust (the "**Liquidating Trust**") was established pursuant to the fourth amended *Combined Disclosure Statement and Chapter 11 Plan of Liquidation of Fisker Inc. and its Debtor Affiliates* (as confirmed, the "**Plan**")² and the *Liquidating Trust Agreement* dated October 16, 2024 (the "**Trust Agreement**"), and Matthew Dundon was appointed as trustee of the Liquidating Trust (the "**Liquidating Trustee**").³

PLEASE TAKE FURTHER NOTICE that pursuant to the Plan and the Trust Agreement, the Liquidating Trust is required to comply with all tax withholding and reporting requirements imposed by any federal, state, local and foreign taxing authority and to take all actions appropriate

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 See D.I. 713. Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Plan.

³ See *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], ¶ 73.



to comply with such withholding and reporting requirements, including withholding distributions pending receipt of information necessary to facilitate distributions.⁴

PLEASE TAKE FURTHER NOTICE that pursuant to the Plan and the Trust Agreement, the Liquidating Trustee may require any Liquidating Trust Beneficiary and/or holder of certain other Claims,⁵ as a condition to the receipt of a distribution, to provide tax information and the specifics of their holdings, including requiring that the Liquidating Trust Beneficiary and/or holder of certain other Claims complete the appropriate IRS Form W-8 or IRS Form W-9, as applicable (collectively referred to herein as “**Tax Information**”).⁶

PLEASE TAKE FURTHER NOTICE that pursuant to the Trust Agreement, if a Liquidating Trust Beneficiary and/or holder of certain other Claims fails to comply with such a request from the Liquidating Trustee for Tax Information (a “**TIN Solicitation Request**”) within one-hundred eighty (180) days, any distribution to the Liquidating Trust Beneficiary and/or holder of certain other Claims shall be deemed and treated in accordance with Section 5.4(b) of the Trust Agreement.⁷

PLEASE TAKE FURTHER NOTICE that pursuant to Section 5.4(b) of the Trust Agreement, “[a]ny holder of an Allowed Claim that does not assert its right to an undeliverable distribution prior to the date that is six months after the applicable distribution date will be forever barred from asserting any such Claim against the Liquidating Trust and the Liquidating Trust

⁴ See Plan, § XV.I; Trust Agreement, § 9.4.

⁵ For the avoidance of doubt, nothing herein shall be construed to mean that a Liquidating Trust Beneficiary holds an Allowed Claim against the Debtors’ estates and/or the Liquidating Trust. Further, the Liquidating Trustee reserves any and all of his rights with respect to all Claims and nothing herein is or shall be deemed to constitute an admission or acknowledgement regarding the amount, validity, or priority of any Claim. In that regard, the Liquidating Trustee expressly reserves any and all of his rights to dispute, for any reason and at any time, any Claim held by a Liquidating Trust Beneficiary.

⁶ See Plan, § XV.I; Trust Agreement, § 9.4(a).

⁷ See Trust Agreement, § 9.4(b).

Assets. In such cases, (a) the undeliverable distribution shall be deemed to be unclaimed property under section 347(b) of the Bankruptcy Code and vest in the Liquidating Trust (notwithstanding any applicable federal or state escheat, abandoned or unclaimed property laws to the contrary), (b) the Allowed Claims with respect to such distribution shall be automatically cancelled, (c) the right of the holders entitled to those distributions shall be discharged and forever barred, and (d) the undeliverable distribution shall be reserved or distributed in accordance with the Plan and this Agreement.”⁸

PLEASE TAKE FURTHER NOTICE that on November 11, 2025, the Liquidating Trust filed a first notice identifying certain Liquidating Trust Beneficiaries and/or holders of certain other Claims who failed to comply with the Liquidating Trust’s first request for Tax Information (the “**First TIN Non-Compliance Notice**”), pursuant to the above requirements of the Plan and the Trust Agreement.⁹

PLEASE TAKE FURTHER NOTICE that attached hereto as **Exhibit A** is a second schedule of additional Liquidating Trust Beneficiaries and/or holders of certain other Claims from which the Liquidating Trustee requested Tax Information,¹⁰ but no such requested Tax Information was provided within the allotted time period outlined in the Trust Agreement. Thus, each of these claimants is not entitled to any future distribution from the Liquidating Trust under the Plan and the Trust Agreement, and, thus, none will be made.

⁸ See Trust Agreement, § 5.4(b).

⁹ See D.I. 1176. A Certificate of Service relevant to the First TIN Non-Compliance Notice is filed at D.I. 1179.

¹⁰ On June 30, 2025, the Liquidating Trust sent a TIN Solicitation Request, including a letter and a blank IRS Form W-9, by regular U.S. first-class mail, to five-hundred seventy (570) Liquidating Trust Beneficiaries and/or holders of certain other Claims, requesting submission of Tax Information to the Liquidating Trust. A copy of the second TIN Solicitation Request letter is attached hereto as **Exhibit B**. A Certificate of Service relevant to the second TIN Solicitation Request is filed at D.I. 1155.

PLEASE TAKE FURTHER NOTICE that, notwithstanding the foregoing, the Liquidating Trustee may, in his sole discretion, and without any promise of supplying a distribution, consider properly-submitted Tax Information from the Liquidating Trust Beneficiaries and/or holders of certain other Claims listed on **Exhibit A** hereto, **but only if such Tax Information is actually received by the Liquidating Trust not later than April 17, 2026,** at the following address: (i) by E-mail: jordan.olsen@dundon.com, to the attention of the Fisker Liquidating Trust; and/or (ii) by U.S. first-class mail or other recognized mail carrier, including overnight mail services: Fisker Liquidating Trust, c/o Dundon Advisers, LLC, 10 Bank Street Suite 1100, White Plains, NY 10606. Liquidating Trust Beneficiaries and/or holder of certain other Claims are required to write Fisker Liquidating Trust on the Form W-9 or cover page.

[REMAINDER OF PAGE LEFT INTENTIONALLY BLANK]

Dated: March 17, 2025
Wilmington, Delaware

COLE SCHOTZ P.C.

/s/ Melissa M. Hartlipp

Justin R. Alberto (No. 5126)
Melissa M. Hartlipp (No. 7063)
500 Delaware Avenue, Suite 600
Wilmington, Delaware 19801
Telephone: (302) 652-3131
Facsimile: (302) 652-3117
Email: jalberto@coleschotz.com
mhartlipp@coleschotz.com

-and-

ASK LLP

Jason C. DiBattista (admitted *pro hac vice*)
Brigette G. McGrath (admitted *pro hac vice*)
Rebecca Stark (admitted *pro hac vice*)
2600 Eagan Woods Drive, Suite 400
St. Paul, Minnesota 55121
Telephone: (651) 406-9665
Facsimile: (651) 406-9676
Email: jdibattista@askllp.com
bmcgrath@askllp.com
rstark@askllp.com

-and-

Marianna Udem (admitted *pro hac vice*)
60 East 42nd Street, 46th Floor
New York, New York 10165
Telephone: (212) 267-7342
Facsimile: (212) 918-3427
Email: mudem@askllp.com

Co-Counsel to the Liquidating Trustee

Exhibit A

Schedule #	Claim #	Claimant	Tax Form Status
3369304	1001	Abuliak, Pablo	Not received
3341561	2327	Ackles, Adrian	Not received
3361196	720	Allen, Jessica	Not received
	807	Arnold, Gary	Not received
3362858	1741	Ascher, Julie	Not received
	1230	Baraiya, Hiteshkumar	Not received
3373350	1233	Bharani, Santosh	Not received
	2349	Bui, Tuyen	Not received
3363158	3516	Chandler, Kara	Not received
	2108	Cheek, Dale E.	Not received
3342486	1009	Cheung-Wu, Amy	Not received
3357103	2737	Choi, Esther	Not received
	2048	Chowdhry, Attaul Mujeeb	Not received
3374165	2772	Dave, Shashwat	Not received
	952	Day, Lawrence	Not received
3355083	1018	Delrahimnia, David	Not received
3377514	1405	Dohleman, Victor	Not received
3371167	1540	Dusa, Raul	Not received
	1081	Eddy, Wayne G	Not received
	1140	Edmonds, Bradley J	Not received
3342412	1105	Etemadnia, Amirali	Not received
	2745	Ferouz-Colborn, Aliya	Not received
3356567	1719	Frachtenberg, Eitan	Not received
3373619	770	Francis, Scott	Not received
3358852	755	Freasier, Heather	Not received
3341454	977	Gabay, Adam	Not received
3355130	2350	Gatlin, David	Not received
	3687	Grosse, Javier F / Grosse, Freddy	Not received
	945	Halem, Howard	Not received
3378012	1174	Hammond, Wayne	Not received
3357923	1772	Harris, George	Not received
3343594	2224	Hirsch, Kyle	Not received
3373655	948	Jackson, Scott	Not received
3353736	1651	James-Zorn, Christina	Not received
	3580	Jarrett, Stephen	Not received
3370376	1055	Kumar, Prashant	Not received
3371302	662	Lee, Raymond	Not received
	1170	Lefranc, Hugues	Not received
3357480	763	Lexa, Frank	Not received
3359076	1417	Luebsen, Holger	Not received
	739	Maddox, Scott	Not received
3370140	937	Mettler, Philip	Not received
	786	Mizyed, Sabha	Not received

3376151	902	Motiwala, Tess	Not received
3374811	799	Naini, Srinivas	Not received
3367779	817	Newman, Mike	Not received
3376450	2652	Nguyen, Tiffani	Not received
3373854	909	Oh, Sejin	Not received
3373956	1414	Olmessekian, Sevak	Not received
	698	Paakki, Travis	Not received
	3083	Parikh, Ashish	Not received
	3035	Patel, Bhavin	Not received
3370744	1270	Patel, Rajan	Not received
3368120	781	Price, Monte	Not received
	1177	Reyes, Stephanie	Not received
3359523	2826	Rogers, Jack & Tracey	Not received
	1069	Singh, Pankaj P	Not received
	3466	Staples, Gerard	Not received
	1056	Sulik Jr, Kenneth	Not received
3364237	1183	Tata, Korey	Not received
3368767	2214	Tran, Ngoc	Not received
	823	Umland, Kenneth	Not received
3343770	897	Vellozzi, Larry	Not received
	1255	White, Laura Neumeier	Not received
	1356	Wissuchek, Donald	Not received
3351610	882	Wynant, Ben	Not received

Exhibit B

Fisker Liquidating Trust
c/o Dundon Advisers, LLC
10 Bank Street Suite 1100
White Plains, NY 10606

TIN SOLICITATION NOTICE

June 30, 2025

Re: FISKER INC., et al.,
Case No. 24-11390 (TMH)

Dear Claim Holder:

On June 17 and 19, 2024, Fisker Inc. and certain affiliates (collectively, the “Debtors”) filed voluntary petitions for relief under Chapter 11 of the United States Bankruptcy Code with the United States Bankruptcy Court for Delaware (the “Court”). On October 16, 2024, the Court entered an order confirming the Joint Chapter 11 Plan of Liquidation [D.I. 722] (the “Plan”). The Plan became effective and was substantially consummated on October 17, 2024 (the “Effective Date”).¹

Pursuant to the Plan, on the Effective Date, the Fisker Liquidating Trust (the “Trust”) was established and I was appointed as the Liquidating Trustee. Additionally, on the Effective Date, the Debtors and their Estates irrevocably transferred to the Trust for the benefit of the Liquidating Trust Beneficiaries title and interest in certain of the Debtors’ assets, including, without limitation, all Causes of Action of each of the Debtors, free and clear of all Claims, Liens, encumbrances, charges, and other interests. Pursuant to the Plan, the Trust exists to, among other things, resolve all Claims against the Debtors’ estates and to make distributions to holders of allowed Claims against the Debtors’ Estates.

Pursuant to Article 9.4 of the Trust Agreement, the Liquidating Trustee is authorized to collect such tax information (including social security numbers or other tax identification numbers) as it deems necessary in its sole discretion to effectuate the Plan, the Confirmation Order, and the Trust Agreement. All Holders of Claims shall be required to provide the information necessary to allow the Liquidating Trustee to comply with all withholding, payment, and reporting requirements with respect to such taxes. The Liquidating Trustee is further authorized to take any and all actions that may be necessary or appropriate to comply with the tax withholding, payment, and reporting requirements imposed by any federal, state, local, or foreign taxing authority.

In particular, the Liquidating Trustee may refuse to make a Distribution to any Holder that fails to furnish such information in a timely fashion and, until such information is delivered, may treat such Holder’s Claim as disputed; *provided, however*, that, subsequent to the delivery of such information by a Holder, the Liquidating Trustee shall make such Distribution to which the Holder is entitled, without additional interest occasioned by such Holder’s delay in providing tax information; *provided, further*, that, if such information is not furnished to the Liquidating Trustee within 180 days of the original request to furnish such information no further Distributions shall be made to the Holder of Claim; *provided, further*, that, if the Liquidating Trustee fails to withhold in respect of amounts received or distributable with respect to any

¹ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Plan.

Fisker Liquidating Trust
TIN Solicitation Notice
Page 2 of 2

such Holder and the Liquidating Trustee is later held liable for the amount of such withholding, such Holder shall reimburse the Liquidating Trustee for such liability.

Accordingly, you must return a completed I.R.S Form W-9 or its equivalent, to effect the necessary reporting for the Liquidating Trustee to evaluate the withholding of applicable taxes with respect to Distributions to be made under the Plan. Enclosed for your convenience is a blank I.R.S. Form W-9. Please return a completed form to the attention of the Liquidating Trustee by E-mail to jolsen@dundon.com or mail to Fisker Liquidating Trust, c/c Dundon Advisers, LLC at 10 Bank Street Suite 1100, White Plains, NY 10606. Please write Fisker Liquidating Trust on the Form W-9 or cover page.

Notwithstanding the requirement to submit a Form W-9, each Holder receiving a Distribution pursuant to the Plan has the responsibility for the tax obligations on account of such Distribution. Further, the Liquidating Trustee reserves any and all of its rights with respect to all Claims and nothing herein is or shall be deemed to constitute an admission or acknowledgement regarding the amount, validity, or priority of any Claim.

Sincerely,

Matthew Dundon
Liquidating Trustee