

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re

WESCO AIRCRAFT HOLDINGS, INC.,
et al.,¹

Reorganized Debtor.

Case No. 23-90611 (MI)

Chapter 11

(Jointly Administered)

**REORGANIZED DEBTORS'
TENTH OMNIBUS OBJECTION TO CLAIMS**

**(AMENDED CLAIMS, PARTIALLY SATISFIED CLAIMS,
AND RECLASSIFIED AND PARTIALLY SATISFIED
CLAIMS)**

This is an objection to each of the claims set forth on Schedules 1-3 to the proposed order that is attached to this objection. This objection asks the Court to disallow, reduce, or reclassify each of those claims. If your claim is listed on Exhibit A and you do not file a response at or before 4:00 p.m. (Central Time) on October 31, 2025, your claim may be disallowed, reduced, or reclassified without a hearing.

¹ The above-captioned Reorganized Debtor is Incora Intermediate II LLC, the successor by merger to Wesco Aircraft Holdings, Inc. Its employer identification number is 33-2921953. Its principal office address and service address in this case is 2601 Meacham Blvd., Ste. 400, Fort Worth, TX 76137.



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The above-captioned reorganized debtor (the “***Reorganized Debtor***” and, together with its subsidiaries, “***Incora***” and, together with its affiliated former debtors and their successors, as applicable, the “***Reorganized Debtors***”) respectfully state as follows.

RELIEF REQUESTED

1. By this omnibus objection (the “***Objection***”), the Reorganized Debtors seek entry of an order, disallowing, reducing, and/or reclassifying each of the claims (the “***Disputed Claims***”) listed on **Schedules 1-3** (the “***Schedules***”) to the proposed form of order (the “***Proposed Order***”) that is attached to this Objection.

2. More specifically, the Reorganized Debtors seek entry of an Order:

- a. disallowing the claims identified on **Schedule 1** to the Order (collectively, the “***Amended Claim***”) on the grounds that each such claim was amended by a claim, as identified in the column entitled “Remaining Claims” on **Schedule 1** to the Order;
- b. modifying the claim identified on **Schedule 2** to the Order (the “***Partially Satisfied Claim***”) on the grounds that the claim has been partially satisfied and should remain in the amount identified in the column entitled “Modified” on **Schedule 2** to the Order; and
- c. modifying the claim identified on **Schedule 3** to the Order (the “***Reclassified and Partially Satisfied Claim***”) on the grounds that (i) the claim has been partially satisfied and (ii) a certain portion of that claim is incorrectly or improperly classified, and should remain in the amount identified in the column entitled “Modified” on **Schedule 3** to the Order.

3. The principal bases for this Objection are section 502(a) of title 11 of the U.S. Code (the “***Bankruptcy Code***”), Rule 3007 of the Federal Rules of Bankruptcy Procedures (the “***Bankruptcy Rules***”), Rule 3007-1 of the Bankruptcy Local Rules of the U.S. Bankruptcy Court for the Southern District of Texas (the “***Local Rules***”), and the Court’s *Order Approving Claim Objection and Settlement Procedures* [Dkt. No. 918] (the “***Claim Procedures Order***”). This Objection is supported by the *Declaration of Christopher Kelly in Support of the Debtors’ Tenth Omnibus Objection to Proofs of Claim* (the “***Kelly Declaration***”), attached to this Objection as **Exhibit A**.

4. Each objection to a Disputed Claim is intended to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. If any claimant files and properly serves a timely response to this Objection, the Debtors will request the Court to schedule a hearing on that response. In that case, the Debtors reserve the right to file a certificate of no objection with respect to each Disputed Claim for which no response has been filed or served.

JURISDICTION AND VENUE

5. The Court has jurisdiction over this Motion pursuant to 28 U.S.C. § 1334. This Motion is a core proceeding under 28 U.S.C. § 157(b). Venue in the Court is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

6. On September 11, 2023, the Court entered the *Order (I) Setting Bar Dates for Filing Proofs of Claim, (II) Approving the Form of Proofs of Claim and the Manner of Filing, (III) Approving Notice of Bar Dates, and (IV) Granting Related Relief* [Dkt. No. 750] (the “**Bar Date Order**”). The Bar Date Order established certain deadlines for the filing of proofs of claim in these chapter 11 cases. On November 3, 2023, the Court entered the Claims Procedures Order, which established procedures for the Debtors to object to multiple claims within a single objection.

7. The Debtors and their advisors are comprehensively reviewing and reconciling all claims, including the Disputed Claims. To date, the claims register maintained by the Debtors’ claims agent indicates that approximately 2,100 proofs of claim have been filed against the Debtors. To determine the validity of the asserted claims, the Debtors and their advisors are reviewing the information provided in each proof of claim and comparing that information to the Debtors’ books and records.

BASIS FOR RELIEF

8. Section 502(a) of the Bankruptcy Code provides that any claim for which a proof of claim has been filed shall be deemed allowed unless a party in interest objects. 11 U.S.C. § 502(a). A properly executed and filed proof of claim constitutes *prima facie* evidence of the

validity and amount of the claim for purposes of section 502(a). *See* Fed. R. Bankr. P. 3001(f); *In re Allegheny Int'l, Inc.*, 954 F.2d 167, 173 (3d Cir. 1992). However, a proof of claim is entitled to the presumption of validity only until an objecting party produces evidence to negate its *prima facie* validity. *See In re Avaya, Inc.*, 608 B.R. 366, 369-370 (Bankr. S.D.N.Y. 2019).

9. If an objection is filed, the court, upon notice and a hearing, must determine the validity, amount and priority of the asserted claim. *See* 11 U.S.C § 502(b). Once the objecting party refutes an allegation critical to the claim, the burden reverts to the claimant to prove up its claim by a preponderance of the evidence. *See Allegheny*, 954 F.2d at 173. In other words, once the *prima facie* validity has been 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).

10. A debtor in possession has the duty to object to any improperly asserted claim. *See* 11 U.S.C. § 1106(a)(1). Section 502(b)(1) of the Bankruptcy Code provides that a claim may not be allowed to the extent that it “is unenforceable against the debtor,” and the Claim Procedures Order (together with Bankruptcy Rule 3007(d)) permits the Debtors to file an objection to more than one claim on certain specified bases.

I. THE AMENDED CLAIMS

11. The Reorganized Debtors object to the Amended Claims. As set forth herein and in the Kelly Declaration, the Reorganized Debtors and their advisors thoroughly reviewed the claims register and believe that the Amended Claims are superseded by the claims identified in the column entitled “Remaining Claims” on **Schedule 1** to the Order (collectively, the “**Remaining Amended Claims**”). Disallowing the Amended Claims will reduce the risk of inadvertent duplicative distributions and provide the Reorganized Debtors and the affected claimant with certainty regarding which Remaining Amended Claims will control for purposes of distributions and further objections.

12. Accordingly, the Reorganized Debtors request that the Court enter an order disallowing the Amended Claims identified on **Schedule 1** to the Order. This Objection does not

affect the Remaining Amended Claims, and the Reorganized Debtors reserve their right to object to the Remaining Amended Claims on any grounds whatsoever.

II. THE PARTIALLY SATISFIED CLAIM

13. The Reorganized Debtors object to the Partially Satisfied Claims. As set forth herein and in the Kelly Declaration, the Reorganized Debtors and their advisors thoroughly reviewed the claims register and believe that a portion of the Partially Satisfied Claim is not due and owing to the claimant with respect to such claim. The Reorganized Debtors have paid certain invoices that were included within the Partially Satisfied Claim, which are specified on **Schedule 2**. Certain other invoices, also specified on **Schedule 2**, were not reflected in the Reorganized Debtors' books and records, and the claimant was not able to substantiate the invoices with valid purchase orders. As such, the Reorganized Debtors and their advisors believe that the Partially Satisfied Claim should remain in the amounts identified in the column entitled "Modified" on **Schedule 2** to the Order. Modifying the Partially Satisfied Claim will provide the Reorganized Debtors and the affected claimant with certainty regarding the accuracy of the Partially Satisfied Claim, the correct and controlling amount of each Partially Satisfied Claim for distribution purposes, and will avoid diluting the pool of recovery for other claimants due to recoveries for inaccurate claim amounts.

14. Accordingly, the Reorganized Debtors request that the Court enter an order modifying the Partially Satisfied Claim identified on **Schedule 2** to the Order. This Objection does not affect the remaining modified Partially Satisfied Claims, and the Reorganized Debtors reserve their right to object to the modified Partially Satisfied Claim on any grounds whatsoever.

III. THE RECLASSIFIED AND PARTIALLY SATISFIED CLAIM

15. The Reorganized Debtors object to the classification of the Reclassified and Partially Satisfied Claim. As set forth herein and in the Kelly Declaration, the Reorganized Debtors and their advisors thoroughly reviewed the claims register and believe that, as identified on **Schedule 3**, (i) the Debtors have paid certain invoices that were included within the Reclassified and Partially Satisfied Claim, which are specified on **Schedule 3**, and (ii) certain invoices, also specified on **Schedule 3**, should not be classified as priority claims under section 503(b)(9) of the

Bankruptcy Code because the corresponding goods were delivered more than 20 days before the Petition Date.

RESERVATION OF RIGHTS

16. The Reorganized Debtors reserve the right to modify, supplement, or amend this Objection as it pertains to any of the Disputed Claims. Nothing in this Objection shall be understood as (a) a finding as to the validity of any claim against any of the Reorganized Debtors, (b) a waiver of the right of the Reorganized Debtors to dispute any claim against any of the now-Reorganized Debtors on any grounds whatsoever at a later date, (c) a requirement for any Reorganized Debtors to pay any claim, (d) a waiver of any claim or cause of action any of the Reorganized Debtors or other parties of interest may have against any entity; (e) a waiver of any rights of the Reorganized Debtors under the Bankruptcy Code or other applicable law; (f) an implication or admission that any particular claim is of a type specified or defined in the Objection or any order granting the relief requested in the Objection; or (g) an implication, admission, or concession (i) that any particular claim is of a type specified or defined in this Objection or any lien, security interest, or other encumbrance on property of any of the Reorganized Debtors or (ii) that any lien, security interest, other encumbrance on property of any of the Reorganized Debtors or right of setoff is valid, enforceable, or perfected (and the Reorganized Debtors and all other parties in interest expressly reserve and preserve their rights to contest or seek avoidance of the same).

NOTICE

17. Pursuant to Article XII.C of the Further Modified Second Amended Joint Chapter 11 Plan of Wesco Aircraft Holdings, Inc. [Dkt. No. 2517] (the “**Plan**”),² the Claims Procedures Order, and Rule 3007 of the Bankruptcy Rules, notice of this Objection will be provided (a) by filing on the Court’s Electronic Court Filing system, (b) by mail, to the Office of

² Capitalized terms used but not defined in this Objection have the meanings ascribed to them in the Plan.

the U.S. Trustee, (c) by email, to counsel to the General Unsecured Claims Observer, the First Lien Noteholder Group, and those parties that, following the Effective Date, have filed renewed requests for notices pursuant to Bankruptcy Rule 2002, and (d) by individualized notice, in the form appended to the Claims Procedures Order via mail, to each claimant and on each such claimant's counsel, if listed on the Claimant's Proof of Claim, affected by this Objection. The Reorganized Debtors respectfully submit that no further notice is required under the circumstances

[Remainder of page intentionally blank]

Upon the foregoing Objection, the Debtors respectfully request that the Court (a) enter an order sustaining this Objection, substantially in the form attached to this Objection and (b) grant such other relief as is just and proper.

Dated: October 20, 2025
Houston, Texas

Respectfully submitted,

/s/ Charles A. Beckham, Jr.

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*Counsel to the Reorganized Debtors Solely
Regarding the Objection to Claims 474 and 773*

- and -

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*Counsel to the Reorganized Debtors Regarding
the Objection to Claims 474, 773, 1431, and 1434*

CERTIFICATE OF SERVICE

I certify that, on October 20, 2025, a true and correct copy of the foregoing document was served through the Electronic Case Filing system of the United States Bankruptcy Court for the Southern District of Texas, and will be served as set forth in the Affidavit of Service to be filed by the Debtors' noticing agent.

/s/ Charles A. Beckham, Jr.

Charles A. Beckham, Jr.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re

WESCO AIRCRAFT HOLDINGS, INC.,
et al.,¹

Reorganized Debtors.

Case No. 23-23-90611 (MI)

Chapter 11

(Jointly Administered)

**ORDER SUSTAINING THE
REORGANIZED DEBTORS' TENTH
OMNIBUS OBJECTION TO CLAIMS**

**(AMENDED CLAIMS, PARTIALLY SATISFIED CLAIMS,
AND RECLASSIFIED CLAIMS)**

¹ The above-captioned Reorganized Debtor is Incora Intermediate II LLC, the successor by merger to Wesco Aircraft Holdings, Inc. Its employer identification number is 33-2921953. Its principal office address and service address in this case is 2601 Meacham Blvd., Ste. 400, Fort Worth, TX 76137.

Upon the *Debtors' Tenth Omnibus Objection to Claims* (the “**Objection**”);² and the Court having jurisdiction to decide the Objection and to enter this Order pursuant to 28 U.S.C. § 1334; and consideration of the Objection being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper in the Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided, such notice being adequate and appropriate under the circumstances; and after notice and a hearing, as defined in section 102 of the Bankruptcy Code; and the Court having determined that the legal and factual bases set forth in the Motion and in the record establish just cause for entry of this Order; and it appearing that entry of this Order is in the best interests of the Debtors' estates; it is hereby **ORDERED** that:

1. The Objection is sustained as set forth in this Order. Any response to the Objection not otherwise withdrawn, resolved or adjourned is hereby overruled on the merits.
2. Each Amended Claim identified on **Schedule 1** attached to this Order is disallowed in its entirety for all purposes in these chapter 11 cases.
3. Each Disputed Claim identified on **Schedules 2-3** attached to this Order is modified (and, as to the Disputed Claim on Schedule 3, reclassified) as set forth on **Schedules 2-3**.
4. The Reorganized Debtors shall not object to any Remaining Amended Claim on the basis that it was late-filed if the corresponding Amended Claim identified on **Schedule 1** was filed timely.
5. Notwithstanding any provision of the Bankruptcy Rules or Local Rules, the terms of this Order shall be immediately effective and enforceable upon its entry.
6. This Order shall constitute a separate final order as to each of the Disputed Claims.
7. The Reorganized Debtors and their agents are authorized to take all steps necessary or appropriate to carry out this Order, including by updating the claims register to reflect the relief granted by this Order.

² Capitalized terms used but not defined in this Order have the meanings ascribed to them in the Objection.

8. Except as provided in this Order, nothing in this Order shall be deemed (a) a finding as to the validity of any claim against any of the Reorganized Debtors, (b) a waiver of the right of the Reorganized Debtors to dispute any claim against any of the Reorganized Debtors on any grounds whatsoever at a later date, (c) a requirement for any of the Reorganized Debtors to pay any claim, (d) a waiver of any claim or cause of action any of the Reorganized Debtors or other parties of interest may have against any entity; (e) a waiver of any rights of the Reorganized Debtors under the Bankruptcy Code or other applicable law; (f) an implication or admission that any particular claim is of a type specified or defined in the Objection or any order granting the relief requested in the Objection; or (g) an implication, admission, or concession (i) that any particular claim is of a type specified or defined in this Objection or any lien, security interest, or other encumbrance on property of any of the Reorganized Debtors or (ii) that any lien, security interest, other encumbrance on property of any of the Reorganized Debtors or right of setoff is valid, enforceable, or perfected (and the Reorganized Debtors and all other parties in interest expressly reserve and preserve their rights to contest or seek avoidance of the same). The Court shall retain exclusive jurisdiction over all matters arising from or related to the implementation, interpretation or enforcement of this Order.

9. The Court retains jurisdiction over all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

Dated: _____
Houston, Texas

MARVIN ISGUR
UNITED STATES BANKRUPTCY JUDGE

**SCHEDULE 1 TO
TENTH OMNIBUS CLAIM OBJECTION ORDER
AMENDED CLAIMS**

Wesco Aircraft Holdings, Inc. Case No. 23-90611 (MI)

Tenth Omnibus Objection - Schedule 1

Amended Claims

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	
1	OHIO DEPARTMENT OF TAXATION BANKRUPTCY DIVISION P.O. BOX 530 COLUMBUS, OH 43216	07/18/23	23-90677 Wesco Aircraft Hardware Corp.	474	\$12,924.30*	Ohio Department of Taxation P.O. Box 530 Columbus, OH 43216	05/14/25	23-90677 Wesco Aircraft Hardware Corp.	2169	\$12,924.30	
2	VW CREDIT LEASING, LTD VW CREDIT, INC. PO BOX 9013 ADDISON, TX 75001	08/29/23	23-90677 Wesco Aircraft Hardware Corp.	773	\$37,620.00	VW CREDIT LEASING, LTD VW CREDIT, INC. PO BOX 9013 ADDISON, TX 75001	04/08/25	23-90677 Wesco Aircraft Hardware Corp.	2167	\$21,945.87	
TOTAL					\$50,544.30*	TOTAL					\$34,870.17

*Indicates claim contains unliquidated and/or undetermined amounts

**SCHEDULE 2 TO
TENTH OMNIBUS CLAIM OBJECTION ORDER
PARTIALLY SATISFIED CLAIM**

Wesco Aircraft Holdings, Inc. Case No. 23-90611 (MI)

Tenth Omnibus Objection - Schedule 2

Partially Satisfied Claims

ASSERTEDMODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1	EXXONMOBIL MEXICO S.A. DE C.V. PONIENTE 146, NO. 760 INDUSTRIAL VALLEJO AZCAPOTZALCO, 02300	1431	Haas TCM de Mexico, S. de R.L. de C.V. Haas TCM de Mexico, S. de R.L. de C.V.	503(b)(9) Unsecured	\$66,909.14 \$210,975.81 <u>Subtotal</u>	Haas TCM de Mexico, S. de R.L. de C.V.	Unsecured	\$210,975.81
					\$277,884.95			

Reason: Proof of claim asserts unpaid invoices in the amount of \$277,884.95. Invoices 9072137327, 9072137443, 9072137607, 9072140849, 9072186734, 9072193227, 9072193576, 9072193819, 9072195053, 9072213536, 9072239941, 9072239942, 9072239943, 9072240316, 9072279341, 9072282569, 9072322591 and 9072401770 were paid on 08/18/2023 in the amount of \$55,523.66 via payment numbers 76984 and 76985 pursuant to an order of the Court authorizing payment of such claim (ECF No. 128). In order to validate the asserted goods sold related to invoices 9072207303, 9072328253, 9072361151 and 9072361152, the Debtors requested the claimant provide adequate PO information. After numerous attempts at outreach, the claimant was unable to provide sufficient PO information related to the invoices which total \$11,385.48. As such, these invoices are not valid. This reduces the total claim amount to \$210,975.81.

**SCHEDULE 3 TO
TENTH OMNIBUS CLAIM OBJECTION ORDER
RECLASSIFIED AND PARTIALLY SATISFIED CLAIM**

Tenth Omnibus Objection - Schedule 3
Reclassified and Partially Satisfied Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1	EXXONMOBIL OIL CORPORATION PO BOX 841067 DALLAS, TX 75284-1067	1434	Haas Group International, LLC Haas Group International, LLC	503(b)(9) Unsecured	\$297,220.69 \$253,968.25	Haas Group International, LLC Haas Group International, LLC	503(b)(9) Unsecured	\$192,222.73 \$307,713.86
				Subtotal	\$551,188.94		Subtotal	\$499,936.59

Reason: Modified priority reflects goods that were received by the Debtor more than 20 days before the petition date, claims for which are ineligible for 503(b)(9) priority status. \$62,732.52 worth of goods were ineligible for 503(b)(9) priority status, thus reclassified to unsecured. Proof of claim asserts unpaid invoices in the amount of \$551,188.94. Invoices 32486576, 32345686, 32384940, 32707114, 32778250, 32801464, 32801470, 32801473, 32801475, 32801478, 32951979, 33037718, 33063995, 33064000, 33064002, 33071374, 33091522, 33091524, 33091526, 33091518, 33092360 and 33105191 were paid on 10/13/2023, 2/16/2024, 6/29/2023, 7/28/2023, 1/19/2024 and 7/21/2023 in the amount of \$51,252.35 via payment numbers 4156593, 4164209, 4149260, 4156593, 4150887, 4149260, 4149260, 4149260, 4149260, 4149260, 4150887, 4162729, 4150420, 4149260, 4149260, 4150887, 4149260, 4149260, 4149260, 4150887, 4150420 and 4150887 pursuant to an order of the Court authorizing payment of such claim (ECF No. 128). This reduces the total claim amount to \$499,936.59.

EXHIBIT A TO TENTH OMNIBUS CLAIM OBJECTION

KELLY DECLARATION

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re

WESCO AIRCRAFT HOLDINGS, INC.,
et al.,¹

Reorganized Debtor.

Case No. 23-90611 (MI)

Chapter 11

(Jointly Administered)

**DECLARATION OF CHRISTOPHER KELLY
IN SUPPORT OF THE DEBTORS' TENTH
OMNIBUS OBJECTION TO CLAIMS**

**(AMENDED CLAIMS, PARTIALLY SATISFIED CLAIMS,
AND RECLASSIFIED CLAIMS)**

¹ The above-captioned Reorganized Debtor is Incora Intermediate II LLC, the successor by merger to Wesco Aircraft Holdings, Inc. Its employer identification number is 33-2921953. Its principal office address and service address in this case is 2601 Meacham Blvd., Ste. 400, Fort Worth, TX 76137.

I, Christopher Kelly, make this declaration pursuant to 28 U.S.C. § 1746 and state as follows:

BACKGROUND

1. I am a Managing Director with Alvarez & Marsal North America, LLC (together with its wholly-owned subsidiaries and independent contractors and also with employees of its professional service provider affiliates, all of which are wholly-owned by its parent company and employees, “**A&M**”), a restructuring advisory services firm with multiple offices throughout the country. Since 1983, A&M has been a global provider of turnaround advisory services to companies in crisis or in need of performance improvement in specific financial and operational areas. A&M’s debtor advisory services have encompassed a wide range of activities targeted at stabilizing and improving a company’s financial position, including: developing and validating forecasts and business plans; monitoring and managing cash, cash flow, and supplier relationships; assessing and recommending cost reduction strategies; and designing and negotiating financial restructuring packages.

2. I received a Bachelor’s Degree in Commerce from the McIntire School of Commerce at the University of Virginia and a Masters of Business Administration from Columbia University. I have more than 17 years of restructuring experience. I specialize in the development, evaluation and execution of restructuring plans; cash flow forecasting and liquidity management; and operational performance improvement. I have assisted clients across a variety of industries, including financial services, government contracting, transportation and logistics, manufacturing, business services, and retail and apparel.

3. In addition to acting as the financial advisor to the Reorganized Debtors in these cases, some of my other most notable publicly disclosed restructuring assignments include Anna Holdings Inc. (Acosta), Arcapita Investments, Intelsat S.A., and Lehman Brothers Holdings Inc. I am a senior member of the A&M team advising the Reorganized Debtors. I have worked closely with the Reorganized Debtors’ management and other professionals with respect to the Reorganized Debtors’ restructuring efforts, including assisting the Reorganized Debtors in

preparing cash flow projections, budgets, and other financial information. I am generally familiar with the Reorganized Debtors' day-to-day operations, financing arrangements, business affairs, and accounting records that reflect, among other things, the Reorganized Debtors' liabilities and the amount thereof owed to their creditors as June 1, 2023 (the "**Petition Date**"). I have read the Reorganized Debtors' Tenth Omnibus Objection to Proofs of Claim (Amended Claims, Partially Satisfied Claims, and Reclassified Claims) (the "Objection"),² and exhibits attached thereto, and I submit this supplemental declaration in support thereof.³

4. In my capacity as an advisor to the Debtors, I am authorized to submit this declaration (this "**Declaration**") in support of the *Debtors' Tenth Omnibus Objection to Claims* (the "**Objection**").

5. To the best of my knowledge, information, and belief, and after investigation and review, the assertions made in the Objection are accurate. In evaluating the Amended Claims, Partially Satisfied Claim, and the Reclassified and Partially Satisfied Claim (collectively, the "**Disputed Claims**"), the Reorganized Debtors and their advisors thoroughly reviewed the claims register, the relevant proofs of claim, as well as the supporting documentation provided by each claimant, and believe that the Reorganized Debtors are not liable for the Disputed Claims. As set forth further below, I have reviewed the claims and the amounts reflected as owing in the Reorganized Debtors' books and records in connection with each of the claims that are the subject of the Objection. To the best of my knowledge, the amounts reflected by the Reorganized Debtors in the claims register are accurate. As such, I believe that the disallowance or modification of the Disputed Claims on the terms set forth in the Objection is appropriate in each instance, for the specific factual reasons set forth below.

² Capitalized terms used but not otherwise defined herein shall have the same meaning ascribed to them in the Objection.

³ Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at A&M and are based on information provided by them.

THE AMENDED CLAIMS

6. On July 18, 2023, the Ohio Department of Taxation, Bankruptcy Division (“**Ohio Tax**”) filed unliquidated Claim No. 474 for \$12,924.30 (the “**Ohio Tax Claim**”). On May 14, 2025, Ohio Tax filed an Amended Claim No. 2169 for \$12,924.30 (the “**Remaining Ohio Tax Claim**”), which has now been liquidated. On August 29, 2023, VW Credit Leasing, Ltd (“**VW**”) filed Claim No. 773 for \$37,620.00 (the “**VW Claim**,” and together with the Ohio Tax Amended Claim, the “**Amended Claims**”). On April 8, 2025, VW filed Amended Claim No. 2167 for \$21,945.87 (the “**Remaining VW Claim**,” and together with the Remaining Ohio Tax Claim, the “**Remaining Claims**”).

7. The Reorganized Debtors object to the Amended Claims. I have thoroughly reviewed the claims register and believe that the Amended Claims are superseded by the claims identified in the column entitled “Remaining Claims” on **Schedule 1** to the Order. Disallowing the Amended Claims will reduce the risk of inadvertent duplicative distributions and provide the Reorganized Debtors and the affected claimant with certainty regarding which Remaining Amended Claims will control for purposes of distributions and further objections.

8. Accordingly, I believe the disallowance of the Amended Claims as set forth in the Objection and **Schedule 1** is appropriate.

THE PARTIALLY SATISFIED CLAIM

9. On October 10, 2023, ExxonMobil Mexico S.A. De C.V. (“**ExxonMobil Mexico**”) filed Claim No. 1431 for \$277,884.95 in unpaid invoices. Invoices 9072137327, 9072137443, 9072137607, 9072140849, 9072186734, 9072193227, 9072193576, 9072193819, 9072195053, 9072213536, 9072239941, 9072239942, 9072239943, 9072240316, 9072279341, 9072282569, 9072322591 and 9072401770 were paid on 08/18/2023 in the amount of \$55,523.66 via payment numbers 76984 and 76985 pursuant to an order of the Court authorizing payment of such claim (Docket No. 128). In order to validate the asserted goods sold related to invoices 9072207303, 9072328253, 9072361151 and 9072361152, the Debtors requested that ExxonMobil Mexico provide adequate purchase order information. After numerous attempts at outreach, ExxonMobil

Mexico was unable to provide sufficient purchase order information related to the invoices, which total \$11,385.48. As such, these invoices are not valid. This reduces the total claim amount to \$210,975.81.

10. The Reorganized Debtors object to the Partially Satisfied Claims. I have thoroughly reviewed the claims register and believe that a portion of the Partially Satisfied Claim is not due and owing to the claimant with respect to such claim. As set forth above, the Reorganized Debtors have paid certain invoices that were included within the Partially Satisfied Claim, which are specified on **Schedule 2**. Certain other invoices, also specified on **Schedule 2**, were not reflected in the Reorganized Debtors' books and records, and the claimant was not able to substantiate the invoices with valid purchase orders. As such, the Reorganized Debtors and their advisors believe that the Partially Satisfied Claim should remain in the amounts identified in the column entitled "Modified" on **Schedule 2** to the Order. Modifying the Partially Satisfied Claim will provide the Reorganized Debtors and the affected claimant with certainty regarding the accuracy of the Partially Satisfied Claim, the correct and controlling amount of each Partially Satisfied Claim for distribution purposes, and will avoid diluting the pool of recovery for other claimants due to recoveries for inaccurate claim amounts.

11. Accordingly, I believe the reduction of the Partially Satisfied Claim as set forth in the Objection and **Schedule 2** is appropriate.

THE RECLASSIFIED AND PARTIALLY SATISFIED CLAIM

12. On October 10, 2023, ExxonMobil Oil Corporation filed Claim No. 1434 for \$551,188.94 in unpaid invoices. For a certain portion of the claim, \$62,732.52 worth of goods that were received by the Debtor more than 20 days before the petition date are ineligible for 503(b)(9) priority status, and thus should be reclassified to unsecured. For another portion of the claim, invoices 32486576, 32345686, 32384940, 32707114, 32778250, 32801464, 32801470, 32801473, 32801475, 32801478, 32951979, 33037718, 33063995, 33064000, 33064002, 33071374, 33091522, 33091524, 33091526, 33091518, 33092360 and 33105191 were paid on 10/13/2023, 2/16/2024, 6/29/2023, 7/28/2023, 1/19/2024 and 7/21/2023 in the amount of \$51,252.35 via

payment numbers 4156593, 4164209, 4149260, 4156593, 4150887, 4149260, 4149260, 4149260, 4149260, 4149260, 4150887, 4162729, 4150420, 4149260, 4149260, 4150887, 4149260, 4149260, 4149260, 4150887, 4150420 and 4150887 pursuant to an order of the Court authorizing payment of such claim (Docket No. 128). A portion of the \$51,252.35 in payments totaling \$42,265.44 were related to goods received in the 20 days preceding the petition date and satisfied 503(b)(9) claims. An additional portion of the payments totaling \$8,986.91 were related to the satisfaction of general unsecured claims. This reduces the total claim amount to \$499,936.59, with \$192,222.73 of the remaining claim relating to 503(b)(9) and \$307,713.86 relating to general unsecured claims.

13. The Reorganized Debtors object to the classification of the Reclassified and Partially Satisfied Claim. I have thoroughly reviewed the claims register and believe that, as identified on **Schedule 3**, (i) the Debtors have paid certain invoices that were included within the Reclassified and Partially Satisfied Claim, which are specified on **Schedule 3**, and (ii) certain invoices, also specified on **Schedule 3**, should not be classified as priority claims under section 503(b)(9) of the Bankruptcy Code, because the corresponding goods were delivered more than 20 days before the Petition Date.

14. Accordingly, I believe the reduction and reclassification of the Reclassified and Partially Satisfied Claim as set forth in the Objection and **Schedule 3** is appropriate.

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I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: October 20, 2025

/s/ Christopher Kelly

Christopher Kelly