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October 30, 2026

Honorable Craig T. Goldblatt, U.S.B.J.
824 North Market Street
5th Floor, Courtroom 5
Wilmington, DE 19801

Re: Noble Supply & Logistics, LLC v. Defense Logistics Agency
Adv. Proc No. 26-50885 (CTG) (Bankr. D. Del.)

Dear Judge Goldblatt:

On behalf of Debtor Noble Supply & Logistics, LLC ("Noble"), and further to Your Honor's direction at the October 28 hearing on the *Motion of Noble Supply & Logistics, LLC for Partial Summary Judgment* [Adv. D.I. 3] (the "Summary Judgment Motion"),[1] Noble respectfully submits this post-hearing letter brief to address certain questions raised by the Court and to identify the portions of the evidentiary record applicable to the relevant arguments raised in opposition to the Summary Judgment Motion.

Summary of Evidence

In support of the Summary Judgment Motion, Noble submitted the *Declaration of Robert Albergotti* [Adv. D.I. 5] (the "Albergotti Declaration") along with the following exhibits: (A) the Contracts (Exhibits A-1 through A-2); (B) the Cure Notices (Exhibits B-1 through B-8); (C) the responses to the Cure Notices (Exhibits C-1 through C-8); (D) the Termination Notices (Exhibits D-1 through D-4); and (E) a schedule (the "Albergotti Schedule") (Exhibit E). The Albergotti Schedule was prepared utilizing the company's records, which the Court held at the hearing was likely admissible as a voluminous records compilation under FRE 1006 for purposes of summary judgment. The Albergotti Schedule sets forth prima facie evidence that each of the Pre-Termination Delivery Orders was delivered on or before August 27, 2026 (the "Termination Date").

In opposition, the Government submitted the *Declaration of John S. Cuorato, Jr.* [Adv. D.I. 19-2] (the "Cuorato Declaration"), including its Schedule 1 (the "Cuorato Schedule") and Exhibits A-1 – A-11 consisting of certain documents Noble produced to the Government. The

[1] All capitalized terms not otherwise defined herein have the meaning in Noble's brief in support of the Summary Judgment Motion [Adv. D.I. 4].

Cuorato Schedule numbered the Pre-Termination Delivery Orders listed in the Albergotti Schedule by line items 1-108. For convenience, we will address each order by reference to line items 1-108. The Cuorato Declaration contains what it calls a "line-by-line" review of the Albergotti Schedule and raises eight separate categories of objections, found at paragraphs 9-17. The eight objections raised in the Cuorato Declaration were a focal point of the dialogue at the hearing.

In support of its reply, Noble submitted the supplemental transmittal declaration of Mr. Albergotti, which attached five exhibits (A, B-1, B-2, C-1, and C-2) [Adv. D.I. 36] (the "Transmittal Declaration"). As detailed in Noble's reply brief [Adv. D.I. 35] (the "Reply"), except for Exhibit A, which was simply a correction of the proof of delivery for line item 48, these exhibits were contained in Noble's production of documents used to compile the Albergotti Schedule that was made to the Government on October 7, 2026 pursuant to FRE 1006.

The Government's Eight Objections

Many of the 108 line items in the Cuorato Schedule are subject to overlapping objections. Thus, as discussed at the hearing, we believe the best approach is to address each of the eight objections in turn to determine, in the end, which line items should be included in the final turnover order after ruling on the respective objections. Below we address these eight objections with specific references to the record, as requested by the Court, and provide further analysis of the open legal issues, as applicable. For the Court's convenience, we enclose a chart as **Exhibit A** summarizing the line items associated with each objection.

Proof of Delivery (Cuorato Decl. ¶ 9)

The Government asserts that Noble's proof of delivery was insufficient for 73 Pre-Termination Delivery Orders. The line items associated with this objection are not expressly identified in the Cuorato Declaration, but they are evidenced by the 73 lines containing a "No" in the "Proofs Acceptable" column of the Cuorato Schedule. The Court ruled at the hearing that a conclusory objection to the sufficiency of Noble's proof of delivery, without further explanation, does not give rise to a material factual or *bona fide* dispute.[2] As such, the generic and conclusory objections to the proofs of delivery at the end of paragraph 9, as well as the mere notation of the word "No" in the "Proofs Acceptable" column of the Cuorato Schedule, are insufficient to overcome Noble's prima facie showing that the goods and services were delivered on the dates specified in the Albergotti Schedule.

In addition to paragraph 9, paragraph 20 of the Cuorato Declaration alleges that "DLA questioned or rejected some of Noble's proofs of delivery." Cuorato Decl., ¶ 20 (citing Exhibits A-1 through A-3 thereto). The Cuorato Declaration does not identify which line items these three e-mails correspond to, but in reviewing the invoice numbers, Noble was able to determine that Exhibit A-1 relates to line items 1-6, A-2 relates to line item 10, and A-3 relates to line item 8. Those e-mails show that Noble sent corrected proofs of delivery in response to the DLA's inquiries, and the Government submitted no evidence that the corrected documentation failed to

[2] Hr'g Tr. 136:7-15 (Oct. 28, 2026).

address the DLA's issues or was otherwise insufficient. In fact, the Cuorato Schedule provides that the proofs of delivery for the line items associated with Exhibits A-1 (line items 1-6) and A-2 (line item 10) were ultimately acceptable. Thus, it does not appear that the Government is raising these challenges to dispute the sufficiency of the proofs of delivery. The only line item that appears to have not been resolved by these e-mails is line item 8 (associated with Exhibit A-3), but even as to this, the declaration provides no explanation as to *why* the delivery was unacceptable and therefore does not give rise to a *bona fide* dispute. As such, the Court should treat the "No" in the "Proofs Acceptable" column for line 8 the same as the others. The attachment of Exhibit A-2 does not change that outcome, because no explanation as to the problem with the corrected proof of delivery was provided.

Receiving Reports (Cuorato Decl. ¶ 10)

The Government next asserts that Noble provided a receiving report for 21 of the 108 Pre-Termination Delivery Orders. The Government further claims, again without explanation, that Noble provided insufficient proof of delivery for 71 of the remaining 87 proof of delivery orders. These 71 orders overlap entirely with the 73 Pre-Termination Delivery Orders referenced above, as the Government objects to two of the 21 receiving reports as well (totaling the same 73 line items objected to in paragraph 9, as discussed above).

The Government conceded at the hearing that Noble is not legally required to provide a receiving report in order to be entitled to payment on a delivery order, and that a receiving report is only relevant to a claim for payment of interest, which Noble is not seeking.[3] In other words, whether the proofs of delivery came from shippers or the customer receiving report has no legal significance with respect to Noble's right to payment. Thus, while it is not clear if the Government intended for paragraph 10 to raise an independent objection to the one raised in paragraph 9, at best paragraph 10 raises the same conclusory challenges to proofs of delivery that the Court has already rejected.

When Noble Sent its Proof (Cuorato Decl. ¶ 11)

As an initial matter, the Court ruled at the hearing that it would order turnover regarding line items 1-6, 23-25, 27-31, 51, and 56 because the proofs of delivery for those line items were provided on or before the Termination Date and were acceptable to the Government. Noble proposes to include all line items for which turnover is ultimately ordered in a single order granting summary judgment, rather than requesting that the Court enter multiple turnover orders.

The vast majority of Noble's proofs of delivery were provided after the Termination Date, but more than 30 days prior to the date hereof. At the hearing, counsel for the Government represented that the date in the Cuorato Schedule under the column "Proof first received" represents either the date acceptable proof was submitted or, where the DLA deemed proof unacceptable, the first date by which proof of delivery was submitted.

[3] Hr'g Tr. 78:17-79:5 (Oct. 28, 2026).

The Court reserved decision on whether Noble's submission of proof of delivery after the Termination Date has any impact on its right to payment of orders the Government concedes were delivered prior to the Termination Date. The Court asked for post-hearing submissions on this issue. For the reasons set forth below, the Court should reject the Government's argument that Noble has no right to be paid for Pre-Termination Delivery Orders where it provided proof of delivery after the Termination Date.

To support its position that the Government does not have to pay for Pre-Termination Delivery Orders that were not "receipted" by the Termination Date, counsel for the Government relied on FAR 52.212-4(m), which governs "Commercial Items" and provides in relevant part that "[i]n the event of termination for cause, the Government shall not be liable to the Contractor for any amounts for supplies or services not accepted …."[4] As the Court properly observed at the hearing, this provision says nothing about what acceptance actually means.

Both Contracts incorporate FAR 52.212-4 *in its entirety*[5] and that section therefore controls on the issue of what constitutes acceptance. Acceptance is specifically addressed in FAR 52.212-4(a), titled *Inspection/Acceptance*, which was discussed in the parties' briefs.[6] Under FAR 52.212-4(a), "[t]he Contractor shall only tender for acceptance those items that conform to the requirements of this contract."[7] In the event the Government determines the goods or services are defective or nonconforming, FAR 52.212-4(a) provides the Government with the *post-acceptance* rights to: (i) require repair or replacement at no additional cost; or (ii) if that is not possible, accept the nonconforming goods for a lower price or seek adequate consideration for its acceptance of nonconforming supplies.[8] The Government is required to exercise its *post-acceptance* rights (1) within a reasonable time after the defect was discovered or should have been discovered; and (2) before any substantial change occurs in the condition of the item, unless the change is due to the defect in the item.[9]

The rationale behind FAR 52.212-4(a)'s acceptance regime is explained in FAR 12.402(a):

> The acceptance paragraph in 52.212–4 is based upon the *assumption that the Government will rely on the contractor's assurances* that the commercial product or commercial service tendered for acceptance conforms to the contract requirements. … Additionally, although the paragraph does not address the issue of rejection, the Government always has the right to refuse acceptance of nonconforming items. *This paragraph is generally appropriate*

4 48 C.F.R. § 52.212-4(m).

5 Albergotti Decl., Ex. A-1 at p. 10 of 205, Ex. A-2 at p. 72 of 205.

6 *See* Adv. D.I. 4, ¶ 41; Adv. D.I. 19, ¶ 50.

7 48 C.F.R. § 52.212-4(a).

8 *Id.*

9 *Id.*

> *when the Government is acquiring noncomplex commercial products or commercial services.*[10]

The Government asserts that an affirmative act is required for acceptance under the Contracts. This is plainly incorrect. As FAR 12.402(a) explains in relation to 52.212-4, the Government's acceptance of the noncomplex commercial goods at issue here is *assumed* because the Contracts expressly incorporate FAR 52.212-4 without modification, and the Government is therefore bound to rely on Noble's assurances that the goods and services are conforming for purposes of acceptance, subject to the Government's right to refuse delivery or assert post-acceptance rights as to non-conforming goods (neither of which were exercised here as to any Pre-Termination Delivery Order). As such, the Court should overrule the Government's argument that acceptance under the Contracts is conditioned upon the Government's affirmative act of "receipting" Noble's proofs of delivery prior to termination. Any other holding would render meaningless the assumed acceptance process under FAR 52.212-4, as expressly incorporated by the Contracts.

Here, the Government has accepted the Pre-Termination Delivery Orders because it has not even attempted to demonstrate that the Government refused delivery of non-conforming goods. Nor could it. As set forth in the Albergotti Declaration, "[t]he Government has not raised any defects or nonconformities with respect to the goods and services associated with the Pre-Termination Delivery Orders as of the date hereof [October 6, 2026]."[11] The Government presented no evidence to the contrary.[12] Thus, the Court must find that the Government is, in fact, presumed to have accepted upon delivery.[13]

For the foregoing reasons, the Court should hold that the administrative act of providing proofs of delivery after the Termination Date has no bearing on Noble's right to payment.

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[10] 48 C.F.R. § 12.402(a) (emphasis added).

[11] Albergotti Decl., ¶ 17.

[12] There was a substantial amount of discussion at the hearing about the text of the Termination Notices themselves. To be clear, they do not contradict the terms of Contracts or the FAR on the issue of Noble's right to payment for deliveries made through the Termination Date. The notices expressly address how deliveries made *after* the date of the notice would be handled. And while the Termination Notices do not expressly say how deliveries through the Termination Date would be addressed, as the Court recognized at the hearing, they certainly imply that they would be processed and paid for in the ordinary course under the terms of the Contracts.

[13] In the alternative, the Court should hold that the Government impliedly accepted the Pre-Termination Delivery Orders. *See* Reply [Adv. D.I. 35, ¶ 17] (discussing FAR 46.407(g)). At the hearing and in the briefing, the parties discussed the concept of implied acceptance under part 46 of the FAR. *See* Opposition, ¶ 52; Reply, ¶ 17. Noble respectfully submits that the Court does not need to reach the concept of implied acceptance due to the inclusion and direct applicability of FAR 52.212-4(a) in the Contracts. While the concept of implied acceptance is helpful guidance to highlight the Government's failure to timely reject, part 46 of the FAR does not govern the Contracts given their express incorporation of part 12 (*i.e.*, 52.212-4). Under part 12 of the FAR, acceptance is effective upon delivery unless refused, with the Government having post-acceptance rights to address non-conformities, as discussed *infra*. But even if part 46 did apply here, the Government's inaction post-delivery constitutes implied acceptance, as detailed in Noble's reply brief.

Destinations (Cuorato Decl. ¶ 12)

Even post-acceptance, as stated in the Albergotti Declaration, "[t]he Government has not raised any defects or nonconformities with respect to the goods and services associated with the Pre-Termination Delivery Orders as of the date hereof [October 6, 2026]." Adv. D.I. 5, ¶ 17. Since October 6, 2026, when the Summary Judgment Motion was filed, the Government still has not raised any post-acceptance nonconformities.

In fact, the only substantive issue raised to any of the orders relates to delivery destinations that are purportedly inconsistent with the destinations provided for in the contract orders (line items 48, 79, 82-84, and 91-93). The Government's evidence is limited to its contention that "DLA has approved none of these changes." Adv. D.I. 19-2, ¶ 12. Importantly, the Government makes no contention that these orders were not delivered by Noble, that it refused delivery of any such order, or that the goods are not currently in the Government's possession. And while Noble disagrees with the Government's contention that it did not approve destination changes, resolution of this factual issue is not necessary, and turnover is appropriate. For the reasons discussed above, the Government was presumed to accept the deliveries under FAR 52.212-4(a) (as explained in FAR 12.402(a)). Moreover, the Government has presented no evidence that it exercised any post-acceptance rights in a reasonable period of time (or at all) after delivery (such as to request redelivery to a different destination). As the Government has not (and cannot) present any evidence showing that Noble failed to correct any delivery destination the Government requested post-acceptance, the Government has not (and cannot) establish any basis to obtain a post-acceptance price reduction due to Noble's failure to redeliver the goods to a different address.

Indeed, evidence in the record demonstrates that the Government used certain goods the DLA claims were improperly delivered to Fort Bragg, North Carolina. Exhibit A-7 to the Cuorato Declaration attaches a September 3, 2026 email from an employee at Anduril (one of Noble's vendors) to a member of the 82nd Airborne Division requesting confirmation that the Government received the goods associated with line items 82-84, which were delivered to Fort Bragg on August 24, 2026. In response, the member of the 82nd Airborne Division states "I am confirming receipt for the below that *supported the 82nd event at Ft. Bragg*." This is more than sufficient to demonstrate acceptance under FAR 52.212-4(a).

Similarly, an email from the DLA attached to the Cuorato Declaration as Exhibit A-6 demonstrates that the DLA expressly approved the address change for line item 92. That email provides:

> These additional DODAAC changes *are approved. As these are only address changes, an additional formal mod should not be needed. Please use this email as authorization to ship* the following to the below approved DODAACs:
>
> 1. SPE8EJ21D1022 - SPE8EL26FW06X (CLIN 0001) Part# 1602765 from DODAAC W91ZKV to W81UHH.

2. SPE8EJ21D1022 - SPE8EL26FW06Y (CLIN 0007) Part# 1602769 from DODAAC W81UHH to W91ZKV.

The second item in the email corresponds exactly to line item 92 in the Cuorato Schedule, as it contains the same Delivery Order Number (SPE8EL26FW06Y) and CLIN (7). Accordingly, the record demonstrates the DLA accepted the address change for this order and there can be no *bona fide* dispute to the contrary.

Finally, Exhibit A to the transmittal Declaration provides a corrected proof of delivery for line item 48 demonstrating that the item in question was in fact delivered to Cannon Air Force Base, New Mexico.

Goods Receipts (Cuorato Decl. ¶¶ 13-14)

The Government asserts that it has only posted a goods receipt for nine Pre-Termination Delivery Orders. As explained above, the Government accepted the goods and services underlying the Pre-Termination Delivery Orders upon delivery, and posting a goods receipt is not a condition to Noble's right to payment. Accordingly, the Government's failure to post a goods receipt does not give rise to a *bona fide* dispute as to Noble's right to payment for the remaining 99 delivery orders.

The Government indicates that four of the nine orders for which a goods receipt was posted were not subject to the Termination Notices (line items 8, 9, 86, and 108). Noble has not located these goods receipts and thus asks the Court to include these line items in the summary judgment order in an abundance of caution to the extent Noble is otherwise not able to submit invoices. Noble has also confirmed that the remaining five orders were recently paid (line items 7, 54, and 60-62). Accordingly, Noble does not intend to seek payment on account of the nine orders for which the DLA posted a goods receipt through the Summary Judgment Motion.

Dates (Cuorato Decl. ¶ 15)

The Government identifies certain discrepancies between the delivery date indicated on the Schedule attached to the Albergotti Declaration, on the one hand, and the delivery date indicated in either the DLA's records or the October 7 Production, on the other hand, for 26 Pre-Termination Delivery Orders. The DLA did not attach any of its own records to the Cuorato Declaration and relies solely on certain documents contained in the October 7 Production to support its objection. The Government's issues with Noble's delivery dates are either based on a misreading of the relevant delivery documents or are immaterial to Noble's right to payment.

The Government organizes the alleged date discrepancies into three buckets (denoted as (a), (b), and (c) in Paragraph 15 of the Cuorato Declaration). Bucket (a) includes nine delivery orders (line items 9, 27-31, 52, 59, and 90) for which the proofs of delivery Noble provided to the DLA show a later date. The "Notes" column in the Cuorato Schedule for these line items shows a delivery date on or before the August 27, 2026 termination date. Because these delivery orders were all fulfilled prior to termination, the date discrepancies do not give rise to a *bona fide* dispute as to Noble's right to payment.

Bucket (b) includes two orders (line items 83 and 84) that the Government claims were fulfilled post-termination on September 4, 2026 based on a bullet point in an email attached to the Cuorato Declaration as Exhibit A-5. However, the packing slip and proof of delivery attached to that email—which Noble included in the October 7 Production and which are attached to the Transmittal Declaration as Exhibits B-1 and B-2, respectively—confirm that the goods underlying these orders were in fact delivered on August 24, 2026. An errant statement in an email from a Noble employee does not create a *bona fide* dispute when the date of delivery is clear on the face of the actual delivery documents.

Bucket (c) includes fifteen orders (line items 94-108) that were included in a folder in the October 7 Production titled "Delivery Aug 28 + After." The "Notes" column in the Cuorato Schedule for these orders confirms that the Government's objection is limited to the production folder in which the delivery documents were placed, rather than any assertion that the delivery orders were actually fulfilled post-termination. Had the Government raised a substantive objection to the actual date of delivery for these orders, Noble would have included the underlying delivery documents in the Transmittal Declaration. However, a mere objection to the production folder in which the delivery documents appear, by itself, does not give rise to a *bona fide* dispute as to the underlying delivery date.

Errors on the Schedule (Cuorato Decl. ¶ 16)

The Government identifies supposed errors involving four Pre-Termination Delivery Orders. The Government organizes these orders into three buckets (denoted as (a), (b), and (c) in Paragraph 16 of the Cuorato Declaration).

Bucket (a) includes two orders (line items 63 and 68) for which the Government alleges Noble double-billed the Government. But, in fact, the proofs of service—which were produced to the Government in the October 7 Production and subsequently attached to the Transmittal Declaration as Exhibits C-1 and C-2—show that these orders were for two separate training courses (one was held on August 13 and 14, 2026 and the other was held on August 17 and 18, 2026).

Bucket (b) includes a single order (line item 9) for which the Government alleges a discrepancy between the quantity delivered in the Schedule and the quantity identified on the packing slip. That is because this particular delivery order contained a mix of physical products and training services, and the Schedule only lists the physical product, while the packing slip lists both.

Bucket (c) also includes a single order (line item 10) for which the Government alleges a $1,200 pricing discrepancy between the Schedule and a transaction document for one delivery order. While Noble believes the higher amount listed in the Schedule is correct, Noble will accept the lower amount on account of this delivery order given the *de minimis* amount at issue.

Customer Records (Cuorato Decl. ¶ 17)

The Government indicates the customers that received the Pre-Termination Delivery Orders keep their own receiving and inspection records at more than 30 locations, including bases in Germany, Japan, and South Korea. Though not expressly framed as such, the Government's observation appears to be aimed at establishing a right to further discovery under Rule 56(d). At the Hearing, the Court indicated that it is disinclined to treat the Government's request for discovery as a dispute.[14] The Court's instinct is, of course, correct.

Any claim that a proposed fishing expedition would somehow uncover evidence that Noble did not in fact deliver the goods or provide the services underlying the Pre-Termination Delivery Orders, or that the Government did not in fact accept them, is purely speculative, and cannot establish a right to Rule 56(d) relief.[15] The Government's request for discovery is particularly futile here because, under FAR 52.212-4(a) discussed *supra*, it accepted the goods and services upon delivery, and there is no discovery the Government could hope to uncover to undo that acceptance.

Moreover, the information the Government purportedly seeks is already in its possession, custody, or control. Indeed, most if not all the documents referenced in Paragraphs 21-27 of the Cuorato Declaration, such as bills of lading, proof of delivery, and packing slips, were already provided to the Government through the October 7 Production. The Government has provided no explanation as to why it has been unable to obtain any additional documents supposedly needed to validate Noble's deliveries in the more than 60 days since the Pre-Termination Delivery Orders were fulfilled or indicated that it has made any effort to do so.[16]

Accordingly, the Government has failed to show that additional discovery would aid the Government in opposing summary judgment or that it acted diligently in pursuing its purported discovery needs, and its request for Rule 56(d) relief should be denied.

Maturity of the Debt

As set forth above, Noble has established that it delivered the goods and provided the services underlying the Pre-Termination Delivery Orders on or before the Termination Date. Under the FAR, the Government also accepted such goods and services upon delivery and in fact has not even purported to attempt to reject any such deliveries on the basis of a non-conformity or defect. Accordingly, Noble has established its contractual right to payment. Only one question

[14] *See* Hr'g Tr. 79:23-80:9 (Oct. 28, 2026).

[15] *See Paddington Partners v. Bouchard*, 34 F.3d 1132, 1138 (2d Cir. 1994) (denying Rule 56(d) relief where the request rested on speculation that further discovery might uncover evidence creating a triable issue).

[16] *See McGoveran v. Amazon Web Servs., Inc.*, 175 F.4th 434, 441 n.2 (3d Cir. 2026) ("The District Court's refusal to postpone summary judgment under Federal Rule of Civil Procedure 56(d) was not an abuse of discretion, given Plaintiffs' failure to conduct diligent discovery."); *see also Koplove v. Ford Motor Co.*, 795 F.2d 15, 18 (3d Cir. 1986) ("Movant[s] under Rule 56[ ] must have used discovery mechanisms in timely fashion ... a request for relief under Rule 56[ ] is extremely unlikely to succeed when the party seeking the delay has failed to take advantage of discovery" (cleaned up)).

remains: is Noble's right to payment matured? That question should be answered in the affirmative.

A debt is "matured" for turnover purposes where it is "presently payable, as opposed to … contingent and [] payable only upon the occurrence of a certain act or event."[17] Here, Noble's right to payment of the Pre-Termination Delivery Orders is not contingent on any future act or event, as its contractual performance obligations were complete upon delivery.[18]

The Government argues that Noble's right to payment is not "matured" because Noble has not invoiced the DLA for the Pre-Termination Delivery Orders.[19] In its opposition to summary judgment, the Government cites the Prompt Payment Act, which provides that payment is on the later of 30 days after (a) receipt of a proper invoice or (b) acceptance.[20] As Noble has made clear throughout this proceeding, Noble is *unable* to invoice the DLA due solely to the DLA's refusal to validate the orders for which proofs of delivery have been provided. The Court correctly recognized at the hearing that the Government's failure to take a ministerial step to trigger Noble's right to payment is insufficient to render a debt unmatured for turnover purposes.[21] That is precisely what happened here.

The DLA's refusal to accept Noble's invoices is rooted in the untenable legal position that it is not required to engage in the ordinary course reconciliation process for *any* orders subject to the Termination Notices—including the Pre-Termination Delivery Orders, all of which were fully performed on the August 27, 2026 termination date.

As demonstrated by the column in the Cuorato Schedule titled "Proof first received", Noble provided the Government with proof of delivery for each Pre-Termination Delivery Order at least 30 days ago. Had the Government performed its obligations to validate delivery and allowed Noble to invoice, payment for the Pre-Termination Delivery Orders would indisputably be due and owing (*i.e.*, matured).

The Government's unjustified refusal to accept invoices for payment is tantamount to refusing to pay an amount that is due by the ministerial act of blocking the payment process.

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[17] *In re MF Glob. Inc.*, 531 B.R. 424, 438 (Bankr. S.D.N.Y. 2015).

[18] *See In re: Polished.com Inc.*, No. 24-10353 (TMH), 2026 WL 2547238, at *5 (Bankr. D. Del. Aug. 27, 2026) ("[T]urnover is available where 'all acts necessary to create the debt have occurred, such as delivery of goods or performance of services,' even if the defendant disputes that anything is ultimately owed."); *In re Kids World of Am., Inc.*, 349 B.R. 152, 164 (Bankr. W.D. Ky. 2006) ("The Plaintiff provided the services and expected monthly payments in return for those services. There is no future event or act that it needed to make this money due and owing; the Plaintiff has provided its consideration. This case, therefore, presents a valid claim for turnover as contemplated under 11 U.S.C. § 542.").

[19] Hearing Tr. 80:18-81:2 (Oct. 28, 2026).

[20] Opposition, ¶ 52 (citing 31 U.S.C. § 3903).

[21] *Id.* at 102:17-24 ("If there is evidence in the record that the debt didn't mature because there's a bona fide dispute about what your obligations are, then I'm inclined to say it hasn't matured. If the reason the debt hasn't matured is simply because the Government hasn't taken a ministerial step that it's legally obligated to take, then I'm less inclined to say that's an unmatured debt.").

Summary judgment should be granted in favor of Noble as to all Pre-Termination Delivery Orders that have not been resolved by other means.[22]

Conclusion

Noble respectfully requests that the Court grant summary judgment on turnover with respect to all line items except lines 7, 54, and 60-62. Given the Court's preliminary ruling as to jurisdiction on Count II, Noble further requests that the Court order a without prejudice dismissal of all orders that are not part of the summary judgment order, such that the adversary proceeding would be fully resolved by the summary judgment order and the order would be final.

Respectfully submitted,

/s/ G. David Dean

G. David Dean

[22] As set forth in the section above titled "Goods Receipts," Noble is not seeking payment of Lines 7, 8, 9, 54, 60-62, 86, and 108 through the Summary Judgment Motion.

EXHIBIT A

Government's Objection	Relevant Line Items
Proof of Delivery (Cuorato Decl., ¶ 9)	7, 10, 16-22, 26, 33-50, 54-55, 59-62, 65-67, 70-75, 77-80, 82-107
Receiving Reports (Cuorato Decl., ¶ 10)	7, 10, 16-22, 26, 33-50, 54-55, 59-62, 67 70-75, and 77-80, 82-107
When Noble Sent Its Proof (Cuorato Decl., ¶ 11)	7-9, 11-17, 26, 32-50, 52-53, 57-58, 60-62, 69, 76-89, and 91-108
Destinations (Cuorato Decl., ¶ 12)	48, 79, 82-84, 91-93
Goods Receipts (Cuorato Decl., ¶¶ 13-14)	1-6, 10-53, 55-59, 63-85, 87-107
Date (Cuorato Decl., ¶ 15)	9, 27-31, 52, 59, 83-84, 90, 94-108
Errors on the Schedule (Cuorato Decl., ¶ 16)	9, 10, 63, 68
Customer Records (Cuorato Decl., ¶ 17)	N/A