### IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF MARYLAND (Baltimore Division)

| In re:                     |   |     |   |       |   |   |   |                       |   |   |   |   |  |
|----------------------------|---|-----|---|-------|---|---|---|-----------------------|---|---|---|---|--|
| E. E. MARR ERECTORS, INC., |   |     |   |       |   | * |   | Case No. 25-11237-NVA |   |   |   |   |  |
|                            |   | Deb |   | otor. |   | * |   |                       |   |   |   |   |  |
| *                          | * | *   | * | *     | * | * | * | *                     | * | * | * | * |  |

## TRUSTEE'S MOTION FOR AUTHORITY TO SELL DEBTOR'S WORK TRUCKS AND TRAILERS FREE AND CLEAR OF <u>ALL LIENS, CLAIMS, ENCUMBRANCES AND INTERESTS</u>

Morgan W. Fisher, the Chapter 7 Trustee herein (the "Trustee"), by his undersigned counsel, pursuant to 11 U.S.C. § 363(f) and Fed. R. Bankr. P. 6004(c), files this Motion for Authority to Sell Debtor's Work Trucks and Trailers Free and Clear of All Liens, Claim, Encumbrances and Interests (the "Motion"). In support of the Motion, the Trustee states as follows:

#### **Introduction**

As discussed herein, the Trustee seeks entry of an order authorizing the sale of the Debtor's work trucks to R. Hollenshead Auto Sales and the Debtor's trailers to Integrity Auto Group. The work trucks and trailers are encumbered only by tax liens in favor of the State of Maryland and the Internal Revenue Service, the payoffs of which exceed the value of the work trucks and trailers. For the reasons discussed below, this sale is authorized under section 363(f)(5) and/or will be authorized under section 363(f)(2).

In this Motion, the Trustee also seeks to have this Court find that the purchasers are a "good faith" purchaser under 11 U.S.C. § 363(m).

#### **Jurisdiction and Venue**

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. Venue is appropriate in this Court pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2)(A), (N) and (O).

### **Parties and Background**

2. The debtor herein (the "Debtor") commenced the above-captioned bankruptcy case (the "Bankruptcy Case") by filing of a voluntary petition under chapter 7 of the Bankruptcy Code on February 14, 2025 (the "Petition Date").

3. The Trustee was appointed to serve as interim trustee in the Bankruptcy Case, and no other trustee was appoint at the Debtor's meeting of creditors held on March 26, 2025.

4. The Trustee has entered into two agreements, the first dated March 25, 2025 (the "Hollenshead Agreement"), providing for the sale of the Debtor's ten (10) work trucks (the "Work Trucks") to R. Hollenshead Auto Sales ("Hollenshead"), and the second dated March 28, 2025 (the "AIG Agreement"), providing for the sale of the Debtor's four (4) trailers (the "Trailers") to Integrity Auto Group ("AIG") (together with Hollenshead, the "Purchasers"). The Hollenshead Agreement and the AIG Agreement are attached hereto, respectively, as *Exhibits A and B*, and are incorporated herein by reference.

## A. <u>The Work Trucks and Trailers</u>

#### 1. The Work Trucks

5. The Work Trucks to be sold to Hollenshead, the prices for which they are being purchased, and their scheduled values are as follows:

2003 Chevrolet Express Cargo Van, VIN 1GBFG25TX31227669 Mileage 354,905, for \$350.00 (scheduled value \$5,000.00);

2004 GMC Sierra 2500 HD, VIN 1GTHK23114F100690

2

#### Case 25-11237 Doc 33 Filed 03/31/25 Page 3 of 10

Mileage 181,006,<sup>1</sup> for \$3,000.00 (scheduled value \$7,000.00)

- 2013 Ford F-150 Super Crew XLT, VIN 1FTFW1ET5DFD77699 Mileage 451,011, for \$4,000.00 (scheduled value \$11,200.00);
- 2013 Ford F-150 Reg Cab XL, VIN 1FTMF1CM0DKG03786 mileage 335,359; \$1,000.00 (scheduled value \$11,200.00);
- 2013 Ford F-150 Reg Cab XL, VIN 1FTMF1CM2DKG03787 Mileage 214,498, for \$2,225.00 (scheduled value \$11,200.00);
- 2014 Ford F-150 Reg Cab XL, VIN 1FTMF1CMXEKE33468 Mileage 371,800, for \$1,200.00 (scheduled value \$12,400.00);
- 2014 Ford F-150 Super Crew Lariat, VIN 1FTFW1ET7EFC63852 Mileage 365,228, for \$5,000.00 (scheduled value \$12,400.00);
- 2014 Ford F-150 Reg Cab XL, VIN 1FTMF1CM3EKE33456 Mileage 229,699, for \$700.00 (scheduled value \$12,400.00);
- 2016 Ford F-150, VIN 1FTMF1C80GKD46488, Mileage 217,944, for \$1,500.00 (scheduled value \$20,900.00);

2018 Ford F-750 Super Duty Straight Frame, VIN 1FDWF7DE3JDF03731 Mileage 131,888, for \$21,000.00 (scheduled value \$34,500.00);

6. The Work Trucks have not been appraised. The scheduled values appear to be based on Edmunds (an online valuation platform similar to Kelly Blue Book). However, the Trustee believes that the values used by the Debtor are far from accurate. The Word Trucks are "end of life," heavily used work trucks with extremely high mileage and damaged interior. The undersigned met with the Debtor's counsel and a representative of the Debtor at the Debtor's business premises on February 21, 2025, to, among other things, take a video inventory of the Work Trucks and the Trailers as well as other assets on the Debtor's schedules. The video inventory of the Work Trucks and the Trailers can be viewed at https://www.leaverslaw.com/trustee-cases.

<sup>&</sup>lt;sup>1</sup> The Trustee doubts the accuracy of the mileage as noted on this truck's odometer, because the Carfax service and maintenance records reflects oil changes and other maintenance occurring on the vehicle at times when it had more than 200,000 - 400,000 miles on it.

# 2. The Trailers

7. The Trailers to be sold to AIG, the prices for which they are being purchased, and

their scheduled values are as follows:

1981 4'x11' utility trailer (no VIN), for \$200.00 (not on debtor's schedules);

1988 8'x20' homemade deck over, double-axle, tandem trailer, VIN AC241121MD, for \$750.00 (scheduled value \$1,000.00)

1999 6'x12' Trinity standard utility/landscape trailer, VIN 1F9AU1210XF180157, for \$500.00 (scheduled value \$2,200.00)

2002 7'x14' Homesteader Hercules enclosed cargo trailer, VIN 5HABH14262N023800, for \$1,000.00 (scheduled value \$800.00)

8. The Trailers have not been appraised. The Debtor does not state the basis of its values. The only notable discrepancy between the purchase price and the scheduled value is for the 1999 6'x12' Trinity standard utility/landscape trailer (purchase price \$500.00/scheduled value \$2,200.00) It is not clear how the Debtor arrived at its value of \$2,200.00 for this trailer. According to the Debtor's books and records, it was purchased on September 3, 1999, from Taylor Farm Equipment for \$950.00.

# B. Liens Encumbering the Work Trucks and Trailers

9. The Work Trucks and Trailers are encumbered only by tax liens in favor of the Internal Revenue Service and the State of Maryland (the "Lienholders"), the payoffs of which exceed the value of the Work Trucks and Trailers. *See* Proof of Claim No. 1 filed by the Internal Revenue Service (\$1,197,651.06); *State of Maryland v. E.E. Marr Erectors, Inc.*, Case Nos. 24-L-21-001363 (\$302,635.00), 24-L-21-001370 (\$65,378.00), 24-L-22-001975 (\$227,577.00), 24-L-22-006496 (\$26,335.00), 24-L-22-006985 (\$29,287.00), 24-L-22-010105 (\$27,942.00), and 24-L-22-012507 (\$14,573.00).<sup>2</sup>

<sup>&</sup>lt;sup>2</sup> A judgment and lien search did not disclose the existence of any other tax liens.

# C. <u>The Proposed Sale</u>

10. The Purchasers have agreed to purchase the Work Trucks and the Trailers "as is" and "where is", with all faults, hidden or visible, and with no representations or warranties of any kind whatsoever, express or implied, and with no right of setoff or reduction in the Purchase Price. The Purchasers are responsible for paying all taxes, tag, title and transfer fees.

11. The Trustee desires to sell the Work Trucks and the Trailers privately due to (1) the noted issues with the Work Trucks and Trailers in paragraphs 6 and 8 above; (2) the cost and expense to alternatively get the Work Trucks and the Trailers to and prepared for an auction, and (3) the cost to the estate in having to alternatively employ a professional to sell the Work Trucks and the Trailers, to specifically include the professional's commission, costs and expenses to auction/sell the Work Trucks and the Trailers. Stated a bit differently, with the possible exception of the 2018 Ford F-750 Super Duty Straight Frame,<sup>3</sup> the Work Trucks and the Trailers are "end of life," heavily used work trucks and trailers that do not have the sort of value and/or appeal worthy of an auction. The Trustee believes that, if auctioned, only some of the Trucks and/or trailers would sell, resulting in having incurred expenses to unsuccessfully sell unsaleable trucks and trailers.

## D. <u>The Purchasers</u>

12. The Debtor does not have, and has never had, an interest in either of the Purchasers. The Purchasers are disinterested entities unrelated to the Debtor and the Trustee. The Trustee believes that each of the Purchasers are a "good faith" purchaser under 11 U.S.C. § 363(m).

<sup>&</sup>lt;sup>3</sup> The 2018 Ford F-750 Super Duty Straight Frame is the only truck that may have auctionable value. However, this truck has air brakes and therefore requires a CDL license to operate it. As such, according to the Trustee's auctioneer, these types of trucks are not highly sought after at auctions. Models such as the F-650, F-550, F-450, and F-350 have hydraulic or four-wheel disc brakes that anybody with a regular driver's license can operate.

### Legal Standard

13. Section 363(f) of the Bankruptcy Code provides that "[t]he trustee may sell property . . . free and clear of any interest in such property of an entity other than the estate, only if . . . "(2) such entity consents; [or] (5) such entity could be compelled, in a legal or equitable proceeding, to accept a money satisfaction of such interest." 11 U.S.C. § 363(f)(2), (5).

14. Section 363(f) of the Bankruptcy Code is stated in the disjunctive. Thus, it is only necessary for the Trustee to satisfy one of the five conditions set forth in section 363(f).

15. "A sale under § 363 'requires notice and a hearing and is subject to court approval and must be supported by an articulated business justification, good business judgment, or sound business reasons." *Matter of VCR I, L.L.C.*, 922 F.3d 323, 326 (5<sup>th</sup> Cir. 2019) (quoting *The Cadie Co. v Mims (In re Moore)*, 608 F.3d 253, 263 (5<sup>th</sup> Cir. 2010)); see also, In re Riffin, No. 10-11248-DK, 2010 WL 3260131, at \*4 (Bankr. D. Md. Aug. 18, 2010) (J. Keir), subsequently aff'd sub nom. Riffin v. Friedman, 446 F. App'x 614 (4<sup>th</sup> Cir. 2011) ("The test for approval of an agreement by the Trustee affecting property of the estate is whether the agreement is within reasonable business judgment. The court does not substitute its own judgment as to what would be best for the estate but rather determines if the Trustee's proposed agreement falls within reasonable judgment under the circumstances of the case.").

# **Relief Requested**

16. The Trustee seeks entry of an Order (1) authorizing the private sale of the Work Trucks and the Trailers free and clear of all liens, claim, encumbrances and interests and (2) finding that the each of the Purchasers is a "good faith" purchaser under 11 U.S.C. § 363(m).

# A. <u>Authority Under 11 U.S.C. § 363(f)</u>

17. As discussed below, the Trustee believes that the sale of the Work Trucks and the Trailers is authorized under section 363(f)(5) and/or will be authorized under section 363(f)(2).

6

## 1. § 363(f)(2) - Consent

18. The Trustee believes and avers that the Lienholders will consent to the sale of the Work Trucks and the Trailers. The Trustee is currently discussing this matter with the Lienholders. To the extent the Trustee can obtain a consent from the Lienholders, the sale will be authorize under section 363(f)(2).

## 2. § 363(f)(5) - Legal Proceeding/Compelled to Accept Money Satisfaction

19. Even if the Lienholders will not consent, their tax liens are subject to subordination under 11 U.S.C. <sup>724</sup>(b). Therefore, the sale of the Work Trucks and the Trailers is authorized under section 363(f)(5).

20. Subordinating a tax lien under Section 724(b)(2) is a legal proceeding within the meaning of Section 363(f)(5). In re Grand Slam U.S.A., Inc., 178 B.R. 460, 464 (E.D. Mich. 1995) ("Although Section 724(b)(2) contains 'distribution' language, its operation falls squarely within the language of Section 363(f)(5), inasmuch as it creates a mechanism by which lien creditors are compelled to receive less than full payment for their interest. Thus, the subordination provision within this Section is as much 'a legal ... proceeding [that forces the lien holder] to accept a money satisfaction of such interest' ....") (alteration in original); In re A.G. Van Metre, Jr., Inc., 155 B.R. 118, 121 (Bankr. E.D. Va. 1993), subsequently aff'd, 16 F.3d 414 (4th Cir. 1994) ("It would be illogical to require full satisfaction of statutory tax liens as a condition to the approval of sales pursuant to § 363(f)(3) when § 724(b) explicitly provides otherwise. Although the defendant correctly states §§ 361(3) and 363(e) generally require 'indubitable equivalence' as 'adequate protection' of perfected secured claims, § 724(b) sets forth a definite exception to this general rule in cases involving statutory tax liens.").

## B. <u>Business Judgment</u>

21. The sale of the Work Trucks and the Trailers will result in \$42,425.00 that will be used to pay claims of the bankruptcy estate. For the reasons discussed in paragraph 11 above, the Trustee has determined that a private sale of the Work Trucks and the Trailers is the best and most cost effective manner to sell the Work Trucks and the Trailers.

# C. <u>Purchaser a "Good Faith" Purchaser</u>

22. The Debtor does not have, and have never had, an interest in the Purchasers. Both of the Purchasers are a disinterested entity unrelated to the Debtor and the Trustee. The Trustee believes that both of the Purchasers are a "good faith" purchaser under 11 U.S.C. § 363(m).

23. As required by Local Bankruptcy Rule 9013-2, the Trustee hereby states that no memorandum will be filed and that he will rely solely upon this Motion.

WHEREFORE, Morgan W. Fisher, the Chapter 7 Trustee, respectfully requests the following relief:

A. That the Purchase Agreements be approved;

B. That the Trustee be authorized to sell the Work Trucks to R. Hollenshead Auto Sales and the Trailers to Integrity Auto Group free and clear of all liens, claims, encumbrances and interests pursuant to their respective Purchase Agreements, with such liens, claims, encumbrances and interests attaching to the proceeds of sale, subject to their normal priority;

C. That the Trustee be authorized to take all actions necessary to consummate the Purchase Agreement; and

D. That R. Hollenshead Auto Sales and Integrity Auto Group be found to be a "good faith" purchaser under 11 U.S.C. § 363(m); and

8

E. That the Trustee be granted such other and further relief as is just and equitable.

/s/ Craig B. Leavers Craig B. Leavers, Bar No. 26914 P.O. Box 306 Cockeysville, Maryland 21030 (443) 318-4526 Craig@LeaversLaw.com

(Attorney for the Trustee)

# **CERTIFICATE OF MAILING**

I HEREBY CERTIFY that on the 31<sup>st</sup> day of March, 2025, a copy of the foregoing was

served on the parties listed below by electronic service via CM/ECF:

Daniel Alan Staeven, Esq. Frost & Associates, LLC 839 Bestgate Road, Suite 400 Annapolis, Maryland 21401 (*Attorney for Debtor*)

And on the parties listed below by first class mail, postage prepaid:

Office of the United States Trustee 101 West Lombard Street, Suite 2625 Baltimore, Maryland 21201

E. E. Marr Erectors, Inc. 2039 Hollins Ferry Road Baltimore, Maryland 21230 *(Debtor)* 

Douglas O'Donnell, Commissioner Internal Revenue Service 1111 Constitution Avenue, NW Washington, DC 20224

Erek L. Barron United States Attorney for District of Maryland 36 South Charles Street, 4<sup>th</sup> Floor Baltimore, Maryland 21021 Renee Nacrelli, Esq. Assistant Attorney General Office of the Maryland Attorney General St. Paul Plaza 200 St. Paul Place Baltimore, Maryland 21202 (Principal Counsel for Comptroller of Maryland)

Brooke Lierman Comptroller of Maryland Goldstein Treasury Building 80 Calvert Street Annapolis, Maryland 21404-0466

Integrity Auto Group ATTN: Philip Burns 1203 Baltimore Blvd. Westminster, Maryland 21157

R. Hollenshead Auto Sales ATTN: Stuart Pollack 1373 Lancaster Road Manheim, PA 17545

And on the parties listed below by certified mail:<sup>4</sup>

The Honorable Pamela Bondi Attorney General of the United States U.S. Department of Justice 950 Pennsylvania Avenue, NW Washington, DC 20530

> <u>/s/ Craig B. Leavers</u> Craig B. Leavers

<sup>&</sup>lt;sup>4</sup> Pursuant to Fed. R. Civ. P. 4(i)(1)(B) and the Department of Justic manual 5-5.124, service must be made upon the U.S. Attorney General by certified mail.

# EXHIBIT A

#### PURCHASE AGREEMENT

**THIS PURCHASE AGREEMENT** ("Purchase Agreement") is made on this <u>25th</u> day of March, 2025, by and between Morgan W. Fisher ("Trustee"), as Chapter 7 Trustee for and on behalf of the Chapter 7 bankruptcy estate of E.E. Marr Erectors, Inc. (the "Debtor"), and R. Hollenshead Auto Sales (the "Buyer"). The Trustee and the Buyer are hereinafter sometimes collectively referred to as the "Parties".

#### **RECITALS**

A. The Debtor filed a voluntary petition under Chapter 7 of the Bankruptcy Code in the United States Bankruptcy Court for the District of Maryland ("Bankruptcy Court") on February 14, 2025 (the "Petition Date"), thereby commencing that bankruptcy proceeding styled *In re E.E. Marr Erectors, Inc.*, Case No. 25-11237-NVA ("Bankruptcy Case").

B. The Trustee has been appointed to serve and is serving as the Chapter 7 trustee in the Bankruptcy Case.

C. The Debtor does not have, and has never had, an interest in the Buyer. The Buyer is a disinterested entity unrelated to the Debtor and the Trustee.

D. The Buyer wishes to purchase certain assets of the bankruptcy estate. Specifically, the Buyer wishes to purchase for the following amount the following ten (10) vehicles, referred to hereinafter as the "Vehicles":

2003 Chevrolet Express Cargo Van, VIN 1GBFG25TX31227669 Mileage 354,905, for \$350.00;

2004 GMC Sierra 2500 HD, VIN 1GTHK23114F100690 Mileage 181,006, for \$3,000.00

2013 Ford F-150 Super Crew XLT, VIN 1FTFW1ET5DFD77699 Mileage 451,011, for \$4,000.00;

2013 Ford Reg Cab XL, VIN 1FTMF1CM0DKG03786 mileage 335,359; \$1,000.00;

2013 Ford F-150 Reg Cab XL, VIN 1FTMF1CM2DKG03787 Mileage 214,498, for \$2,225.00;

- 2014 Ford F-150 Reg Cab XL, VIN 1FTMF1CMXEKE33468 Mileage 371,800, for \$1,200.00;
- 2014 Ford F-150 Super Crew Lariat, VIN 1FTFW1ET7EFC63852 Mileage 365,228, for \$5,000.00;
- 2014 Ford F-150 Reg Cab XL. VIN 1FTMF1CM3EKE33456 Mileage 229,699, for \$700.00;

2016 Ford F-150, VIN 1FTMF1C80GKD46488. Mileage 217.944, for \$1.500.00;

2018 Ford F-750 Super Duty Straight Frame, VIN 1FDWF7DE3JDF03731 Mileage 131,888, for \$21,000.00;

**NOW, THEREFORE**, the Trustee and the Buyer agree as follows:

# 1. Terms of Sale.

**1.1.** <u>Purchase Price</u>. The Buyer will pay the total sum of Thirty-Nine Thousand Nine Hundred and Seventy-Five Dollars (\$39,975.00) to the Trustee in exchange for the Vehicles (the "Purchase Price"). The Buyer is responsible for paying all taxes, tag, title and transfer fees.

**1.2.** <u>Remittance of Purchase Price</u>. The Purchase Price shall be remitted to the Trustee *via* a cashier's check made payable to "Morgan W. Fisher. Trustee" (the "Purchase Funds") and shall delivered to 18 West Street. Annapolis. Maryland 21401. The Purchase Funds shall be delivered to the Trustee so that the Trustee shall receive them within ten (10) business days after entry of the Approval Order (defined herein).

**1.3.** <u>Court Approval of Sale Required</u>. The Trustee shall, at the earliest possible date, file a motion with the Bankruptcy Court seeking entry of an Order authorizing the sale of the Vehicles to the Buyer in accordance with the terms of this Purchase Agreement (the "Approval Order"). The Parties acknowledge that this Purchase Agreement is subject to entry of the Approval Order.

**1.4.** <u>Effectuating Transfer of the Vehicles</u>. Upon entry of the Approval Order, the Trustee shall immediately execute and deliver to the Buyer any and all documents necessary to effectuate the transfer of the Vehicles from the estate to the Buyer. to include executing and delivering a Bills of Sale and the back of the Certificates of Title under the Assignment of Ownership section.

# 2. <u>"As Is/Where Is" Sale</u>.

The Vehicles shall be sold, and the Buyer shall accept possession of the Vehicles, "as is" and "where is", with all faults, hidden or visible, and with no representations or warranties of any kind whatsoever, express or implied, and with no right of setoff or reduction in the Purchase Price. Without limiting the foregoing, neither the Debtor or the Trustee, nor any of their agents or representatives, have or shall be deemed to have made any verbal or written representations, warranties, promises or guarantees (whether express, implied, statutory or otherwise) to the Buyer with respect to the Vehicles.

The Buyer hereby acknowledges that it has had the opportunity to independently verify the condition of the Vehicles. As such, this Purchase Agreement is not contingent upon an satisfactory inspection of the Vehicles. Having acknowledged the foregoing, the Buyer expressly understands

# Case 25-11237 Doc 33-1 Filed 03/31/25 Page 4 of 5

and acknowledges that it is possible that unknown issues may exist with respect to the Vehicles and that the Buyer explicitly took that possibility into account in determining and agreeing to the Purchase Price.

# 3. <u>Miscellaneous</u>.

**3.1.** <u>Cooperation, Further Assurances</u>. The Parties agree to execute and deliver such instruments and take such further actions as another party may, from time to time, reasonably request in order to effectuate the purposes and to carry out the terms of this Purchase Agreement.

**3.2.** <u>Legal Counsel</u>. The Parties agree that each of them has been represented by legal counsel in connection with this Purchase Agreement, and that each party has participated in the drafting and negotiation of this Purchase Agreement, and, accordingly, any claims of ambiguity may not be construed for or against any party.

**3.3.** <u>Governing Law.</u> The laws of the State of Maryland shall govern the rights and obligations of the Parties under this Purchase Agreement, and the interpretation and construction and enforceability thereof, and any issues relating to the transactions contemplated herein, without giving effect to the principles of conflicts of laws that would require the application of laws of another jurisdiction. The Parties acknowledge and agree that the Bankruptcy Court shall have the exclusive jurisdiction over this Purchase Agreement and that any claims arising out of or related in any manner to this Purchase Agreement shall be properly brought only before the Bankruptcy Court.

**3.4.** Entire Purchase Agreement. This Purchase Agreement shall constitute the entire agreement among the Parties with respect to the subject matter hereof and shall supersede all prior negotiations, agreements, arrangements and understandings, both oral and written, between the Parties with respect to such matter.

**3.5.** <u>**Future Amendment.**</u> This Purchase Agreement may not be amended or modified in any respect, except by the mutual written agreement of the Parties. No course of conduct by any Party or among the Parties shall be deemed to amend the terms and conditions of this Purchase Agreement, except if such is reduced to writing and executed by all the Parties (and, if required, approved by the Bankruptcy Court).

**3.6.** <u>Severability</u>. If any provision or any part of any provision of this Purchase Agreement shall for any reason be held invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision of this Purchase Agreement and this Purchase Agreement shall be construed as if such invalid, illegal or unenforceable provision or part thereof had never been contained herein, but only to the extent of its invalidity, illegality or unenforceability.

**3.7.** <u>Rule of Construction</u>. The Parties hereby agree that the normal rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this Agreement or any amendments or exhibits hereto.

3

**3.8.** <u>Captions and Headings.</u> The captions. headings and titles in this Agreement are inserted only as a matter of convenience and for reference and in no way define or limit the scope of this Agreement, and shall not be used in construing this Agreement.

**3.9.** <u>Execution of Purchase Agreement/Counterparts</u>. This Purchase Agreement may be executed in separate counterparts, each of which shall be an enforceable document, but all of which together shall constitute one and the same document. In the event that any signature is delivered by e-mail delivery of a ".pdf" format data file. such signature shall create a valid and binding obligation of the party executing with the same force and effect as if such ".pdf" signature page were an original thereof.

**IN WITNESS WHEREOF.** the Parties, being authorized to do so, have executed this Purchase Agreement on the date first written above.

WITNESS

(SEAL)

By: Morgan W. Fisher Chapter 7 Trustee for Estate of E.E. Marr Erectors, Inc.

WITNESS

(Signature)

(SEAL)

Stuart Pollack Senior Buyer for R. Hollenshead Auto Sales

MICHELLE LINCOLN

(Print Name)

# EXHIBIT B

#### PURCHASE AGREEMENT

THIS PURCHASE AGREEMENT ("Purchase Agreement") is made on this <u>28th</u> day of March, 2025, by and between Morgan W. Fisher ("Trustee"), as Chapter 7 Trustee for and on behalf of the Chapter 7 bankruptcy estate of E.E. Marr Erectors, Inc. (the "Debtor"), and Integrity Auto Group (the "Buyer"). The Trustee and the Buyer are hereinafter sometimes collectively referred to as the "Parties".

#### RECITALS

A. The Debtor filed a voluntary petition under Chapter 7 of the Bankruptcy Code in the United States Bankruptcy Court for the District of Maryland ("Bankruptcy Court") on February 14, 2025 (the "Petition Date"), thereby commencing that bankruptcy proceeding styled In re E.E. Marr Erectors, Inc., Case No. 25-11237-NVA ("Bankruptcy Case").

B. The Trustee has been appointed to serve and is serving as the Chapter 7 trustee in the Bankruptcy Case.

C. The Debtor does not have, and has never had, an interest in the Buyer. The Buyer is a disinterested entity unrelated to the Debtor and the Trustee.

D. The Buyer wishes to purchase certain assets of the bankruptcy estate. Specifically, the Buyer wishes to purchase for the following amount the following four (4) trailers, referred to hereinafter as the "Trailers":

1981 4'x11' utility trailer (no VIN), for \$200.00;

1988 8'x20' deck over, double-axle, tandem trailer, last 6 VIN 1121MD, for \$750.00

1999 6'x12' standard landscape trailer, last 6 VIN 180157, for \$500.00

2002 7'x14' carry enclosed cargo trailer, last 6 VIN 023800, for \$1,000.00

NOW, THEREFORE, the Trustee and the Buyer agree as follows:

1. Terms of Sale.

1.1. <u>Purchase Price</u>. The Buyer will pay the total sum of Two Thousand Four Hundred and Fifty Dollars (\$2,450.00) to the Trustee in exchange for the Trailers (the "Purchase Price"). The Buyer is responsible for paying all taxes, tag, title and transfer fees.

1.2. Remittance of Purchase Price. The Purchase Price shall be remitted to the Trustee via a cashier's check made payable to "Morgan W. Fisher, Trustee" (the "Purchase Funds") and shall delivered to 18 West Street, Annapolis, Maryland 21401. The Purchase Funds shall be delivered to the Trustee so that the Trustee shall receive them within ten (10) business days after entry of the Approval Order (defined herein).

1.3. <u>Court Approval of Sale Required</u>. The Trustee shall, at the earliest possible date, file a motion with the Bankruptcy Court seeking entry of an Order authorizing the sale of the Trailers to the Buyer in accordance with the terms of this Purchase Agreement (the "Approval Order"). The Parties acknowledge that this Purchase Agreement is subject to entry of the Approval Order.

1.4. <u>Effectuating Transfer of the Trailers</u>. Upon entry of the Approval Order, the Trustee shall immediately execute and deliver to the Buyer any and all documents necessary to effectuate the transfer of the Trailers from the estate to the Buyer, to include executing and delivering a Bills of Sale and the back of the Certificates of Title under the Assignment of Ownership section.

### 2. "As Is/Where Is" Sale.

The Trailers shall be sold, and the Buyer shall accept possession of the Trailers, "as is" and "where is", with all faults, hidden or visible, and with no representations or warranties of any kind whatsoever, express or implied, and with no right of setoff or reduction in the Purchase Price. Without limiting the foregoing, neither the Debtor or the Trustee, nor any of their agents or representatives, have or shall be deemed to have made any verbal or written representations, warranties, promises or guarantees (whether express, implied, statutory or otherwise) to the Buyer with respect to the Trailers.

The Buyer hereby acknowledges that it has had the opportunity to independently verify the condition of the Trailers. As such, this Purchase Agreement is not contingent upon an satisfactory inspection of the Trailers. Having acknowledged the foregoing, the Buyer expressly understands and acknowledges that it is possible that unknown issues may exist with respect to the Trailers and that the Buyer explicitly took that possibility into account in determining and agreeing to the Purchase Price.

#### 3. Miscellaneous.

3.1. <u>Cooperation, Further Assurances</u>. The Parties agree to execute and deliver such instruments and take such further actions as another party may, from time to time, reasonably request in order to effectuate the purposes and to carry out the terms of this Purchase Agreement.

3.2. <u>Legal Counsel</u>. The Parties agree that each of them has been represented by legal counsel in connection with this Purchase Agreement, and that each party has participated in the drafting and negotiation of this Purchase Agreement, and, accordingly, any claims of ambiguity may not be construed for or against any party.

**3.3.** <u>Governing Law.</u> The laws of the State of Maryland shall govern the rights and obligations of the Parties under this Purchase Agreement, and the interpretation and construction and enforceability thereof, and any issues relating to the transactions contemplated herein, without giving effect to the principles of conflicts of laws that would require the application of laws of another jurisdiction. The Parties acknowledge and agree that the Bankruptcy Court shall have the exclusive jurisdiction over this Purchase Agreement and that any claims arising out of or related in any manner to this Purchase Agreement shall be properly brought only before the Bankruptcy Court.

3.4. Entire Purchase Agreement. This Purchase Agreement shall constitute the entire agreement among the Parties with respect to the subject matter hereof and shall supersede all prior negotiations, agreements, arrangements and understandings, both oral and written, between the Parties with respect to such matter.

3.5. <u>Future Amendment</u>. This Purchase Agreement may not be amended or modified in any respect, except by the mutual written agreement of the Parties. No course of conduct by any Party or among the Parties shall be deemed to amend the terms and conditions of this Purchase Agreement, except if such is reduced to writing and executed by all the Parties (and, if required, approved by the Bankruptcy Court).

3.6. <u>Severability</u>. If any provision or any part of any provision of this Purchase Agreement shall for any reason be held invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision of this Purchase Agreement and this Purchase Agreement shall be construed as if such invalid, illegal or unenforceable provision or part thereof had never been contained herein, but only to the extent of its invalidity, illegality or unenforceability.

3.7. <u>Rule of Construction</u>. The Parties hereby agree that the normal rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this Agreement or any amendments or exhibits hereto.

**3.8.** <u>Captions and Headings.</u> The captions, headings and titles in this Agreement are inserted only as a matter of convenience and for reference and in no way define or limit the scope of this Agreement, and shall not be used in construing this Agreement.

3.9. Execution of Purchase Agreement/Counterparts. This Purchase Agreement may be executed in separate counterparts, each of which shall be an enforceable document, but all of which together shall constitute one and the same document. In the event that any signature is delivered by e-mail delivery of a ".pdf" format data file, such signature shall create a valid and binding obligation of the party executing with the same force and effect as if such ".pdf" signature page were an original thereof.

Case 25-11237 Doc 33-2 Filed 03/31/25 Page 5 of 5

IN WITNESS WHEREOF, the Parties, being authorized to do so, have executed this Purchase Agreement on the date first written above.

WITNESS

(\$EAL)

By: Morgan W. Fisher Chapter 7 Trustee for Estate of E.E. Marr Erectors, Inc.

WITNESS

nature)

INTEGRITY AUTO GROUP 1203 BALTIMORE BLVD WESTMINSTER, MD 21157

(SEAL)

By: Philip Burns President of Integrity Auto Group

## IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF MARYLAND (Baltimore Division)

| In re                      | : |   |         |   |   | * |   |                       |   |   |   |   |  |
|----------------------------|---|---|---------|---|---|---|---|-----------------------|---|---|---|---|--|
| E. E. MARR ERECTORS, INC., |   |   |         |   |   | * |   | Case No. 25-11237-NVA |   |   |   |   |  |
|                            |   |   | Debtor. |   |   | * |   |                       |   |   |   |   |  |
| *                          | * | * | *       | * | * | * | * | *                     | * | * | * | * |  |

# ORDER GRANTING TRUSTEE'S MOTION FOR AUTHORITY TO SELL DEBTOR'S WORK TRUCKS AND TRAILERS FREE AND CLEAR OF <u>ALL LIENS, CLAIMS, ENCUMBRANCES AND INTERESTS</u>

Upon consideration of the Trustee's Motion for Authority to Sell Debtor's Work Trucks and Trailers Free and Clear of All Liens, Claim, Encumbrances and Interests (the "Motion"), and having found that notice of the Motion was duly given and that no objection to the Motion has been filed, and for good cause shown, it is, by the United States Bankruptcy Court for the District of Maryland,

**ORDERED**, that, pursuant to 11 U.S.C. § 363(f), the Trustee be and is hereby authorized to sell the Debtor's interests in the following work trucks (the "Work Trucks") free and clear of all liens, claim, encumbrances and interests to R. Hollenshead Auto Sales (the "Hollenshead") in an "as is" and "where is" condition, with all faults, hidden or visible, and with no representations or warranties of any kind whatsoever, express or implied, and with no right of setoff or reduction, for the following amounts under the terms and conditions of the Purchase Agreement dated March 25, 2025, attached to the Motion as **Exhibit A**, said Purchase Agreement of which

be and is hereby approved:

2003 Chevrolet Express Cargo Van, VIN 1GBFG25TX31227669 Mileage 354,905, for \$350.00,

2004 GMC Sierra 2500 HD, VIN 1GTHK23114F100690 Mileage 181,006, for \$3,000.00,

2013 Ford F-150 Super Crew XLT, VIN 1FTFW1ET5DFD77699 Mileage 451,011, for \$4,000.00,

- 2013 Ford F-150 Reg Cab XL, VIN 1FTMF1CM0DKG03786 mileage 335,359; \$1,000.00,
- 2013 Ford F-150 Reg Cab XL, VIN 1FTMF1CM2DKG03787 Mileage 214,498, for \$2,225.00,
- 2014 Ford F-150 Reg Cab XL, VIN 1FTMF1CMXEKE33468 Mileage 371,800, for \$1,200.00,
- 2014 Ford F-150 Super Crew Lariat, VIN 1FTFW1ET7EFC63852 Mileage 365,228, for \$5,000.00,
- 2014 Ford F-150 Reg Cab XL, VIN 1FTMF1CM3EKE33456 Mileage 229,699, for \$700.00,
- 2016 Ford F-150, VIN 1FTMF1C80GKD46488, Mileage 217,944, for \$1,500.00,

2018 Ford F-750 Super Duty Straight Frame, VIN 1FDWF7DE3JDF03731 Mileage 131,888, for \$21,000.00

; and it is further

**ORDERED**, that, pursuant to 11 U.S.C. § 363(f), the Trustee be and is hereby authorized to sell the Debtor's interests in the following trailers (the "Trailers") free and clear of all liens, claim, encumbrances and interests to Integrity Auto Group (the "IAG") (together with Hollenshead, the "Purchasers") in an "as is" and "where is" condition, with all faults, hidden or visible, and with no representations or warranties of any kind whatsoever, express or implied, and with no right of setoff or reduction, for the following amounts under the terms and conditions of the Purchase Agreement dated March 28, 2025, attached to the Motion as **Exhibit** 

#### Case 25-11237 Doc 33-3 Filed 03/31/25 Page 3 of 6

**<u>B</u>**, said Purchase Agreement of which be and is hereby approved:

1981 4'x11' utility trailer (no VIN), for \$200.00;1988 8'x20' homemade deck over, double-axle, tandem trailer, VIN AC241121MD, for \$750.00

1999 6'x12' Trinity standard utility/landscape trailer, VIN 1F9AU1210XF180157, for \$500.00

2002 7'x14' Homesteader Hercules enclosed cargo trailer, VIN 5HABH14262N023800, for \$1,000.00

; and it is further

**ORDERED**, that the Trustee be and is hereby authorized to take any and all actions and to execute any and all documents necessary and appropriate to effectuate and consummate the terms of sale of the Work Trucks and the Trailers pursuant to the Purchase Agreements, including without limitation, executing a title conveying the interests of the Debtor in the Work Trucks and the Trailers to the Purchasers; and it is further

**ORDERED**, that this Order shall be binding in all respects upon the Purchasers, the Trustee, the Debtor, all creditors of the Debtor (known or unknown), and all interested parties, including, but not limited to, any party asserting interests in the Work Trucks and the Trailers or the proceeds thereof, and upon the successors and assigns of any of the foregoing; and it is further

**ORDERED**, that except as expressly provided herein, the Work Trucks and the Trailers shall be transferred to the Purchasers upon closing free and clear of all interests pursuant to § 363(f)(5) of the Bankruptcy Code, with the Lienholders' tax liens being subrogated under § 724(b) of the Bankruptcy Code, with all such interests to attach to the proceeds of each sale with the same validity, priority, extent, and effect that such interests had immediately prior to closing, subject to all rights, claims, defenses, and objections of the Trustee, the bankruptcy estate, its creditors, and all interested parties with respect to the interests and the proceeds; and it is further

#### Case 25-11237 Doc 33-3 Filed 03/31/25 Page 4 of 6

**ORDERED**, that, except as expressly provided herein, (i) no purchaser of the Work Trucks and the Trailers shall be liable for any interests against the Work Trucks and the Trailers, and (ii) the transfer of the Work Trucks and the Trailers by the Trustee does not and shall not subject the Purchasers to any liability as successor to the Debtor; and it is further

**ORDERED**, that the sole and exclusive remedy available to any person or entity asserting interests against the Work Trucks and the Trailers shall be a right to assert in this Court any interests against the sale proceeds, and the holders of any such interests are hereby barred from asserting such interests against the Work Trucks and the Trailers, the Debtor, the Trustee, the bankruptcy estate, any purchaser, and/or their respective successors and assigns; and it is further

**ORDERED**, that the private sales consummated hereunder shall be binding upon and govern the acts of all persons and entities, including, without limitation, all filing agents, filing officers, title agents, title companies, administrative agencies, governmental departments, secretaries of state, federal and local officials, and all other persons and entities who may be required by operation of law, or duties of office or contract to accept, file, register or otherwise record or release any documents or instruments or who may be required to report or insure any title or state of title in or to any of the property sold pursuant to this Order; and each of the foregoing persons and entities is hereby directed to accept for filing any and all of the documents and instruments necessary and appropriate to consummate the transactions contemplated by the Motion; and it is further

#### Case 25-11237 Doc 33-3 Filed 03/31/25 Page 5 of 6

#### ORDERED, that the Purchasers are hereby found to be a good faith purchaser within the

meaning of 11 U.S.C. §363(m).

Cc: Craig B. Leavers, Esq. via CM/ECF

Daniel Alan Staeven, Esq. via CM/ECF

Office of the United States Trustee 101 West Lombard Street, Suite 2625 Baltimore, Maryland 21201

E. E. Marr Erectors, Inc. 2039 Hollins Ferry Road Baltimore, Maryland 21230 *(Debtor)* 

Douglas O'Donnell, Commissioner Internal Revenue Service 1111 Constitution Avenue, NW Washington, DC 20224

Erek L. Barron United States Attorney for District of Maryland 36 South Charles Street, 4<sup>th</sup> Floor Baltimore, Maryland 21021

Renee Nacrelli, Esq. Assistant Attorney General Office of the Maryland Attorney General St. Paul Plaza 200 St. Paul Place Baltimore, Maryland 21202

Brooke Lierman Comptroller of Maryland Goldstein Treasury Building 80 Calvert Street Annapolis, Maryland 21404-0466

The Honorable Pamela Bondi Attorney General of the United States U.S. Department of Justice 950 Pennsylvania Avenue, NW Washington, DC 20530

# Case 25-11237 Doc 33-3 Filed 03/31/25 Page 6 of 6

Integrity Auto Group ATTN: Philip Burns 1203 Baltimore Blvd. Westminster, Maryland 21157

R. Hollenshead Auto Sales ATTN: Stuart Pollack 1373 Lancaster Road Manheim, PA 17545

# **END OF ORDER**

## IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF MARYLAND (Baltimore Division)

| In re:                     |   |   |   |   |   |   |   |                       |   |   |   |   |  |
|----------------------------|---|---|---|---|---|---|---|-----------------------|---|---|---|---|--|
| E. E. MARR ERECTORS, INC., |   |   |   |   |   | * |   | Case No. 25-11237-NVA |   |   |   |   |  |
| Debtor.                    |   |   |   |   |   | * |   |                       |   |   |   |   |  |
| *                          | * | * | * | * | * | * | * | *                     | * | * | * | * |  |

# NOTICE OF TRUSTEE'S MOTION FOR AUTHORITY TO SELL DEBTOR'S WORK TRUCKS AND TRAILERS FREE AND CLEAR OF <u>ALL LIENS, CLAIMS, ENCUMBRANCES AND INTERESTS</u>

**NOTICE IS HEREBY GIVEN** that Morgan W. Fisher, the Chapter 7 Trustee in the above-captioned case (the "Trustee"), has filed a motion (the "Motion")<sup>1</sup> for authority to sell via a private sale the Debtor's work trucks (the "Work Trucks") to R. Hollenshead Auto Sales ("Hollenshead") and the Debtor's trailers (the "Trailers") to Integrity Auto Group ("IAG", together with Hollenshead, the "Purchasers").

The Work Trucks and the Trailers have not been appraised. The Work Trucks to be sold to Hollenshead, the prices for which they are being purchased, and their scheduled values are as follows:

> 2003 Chevrolet Express Cargo Van, VIN 1GBFG25TX31227669 Mileage 354,905, for \$350.00 (scheduled value \$5,000.00);

2004 GMC Sierra 2500 HD, VIN 1GTHK23114F100690 Mileage 181,006,<sup>2</sup> for \$3,000.00 (scheduled value \$7,000.00)

2013 Ford F-150 Super Crew XLT, VIN 1FTFW1ET5DFD77699 Mileage 451,011, for \$4,000.00 (scheduled value \$11,200.00);

2013 Ford Reg Cab XL, VIN 1FTMF1CM0DKG03786 mileage 335,359; \$1,000.00 (scheduled value \$11,200.00);

2013 Ford F-150 Reg Cab XL, VIN 1FTMF1CM2DKG03787 Mileage 214,498, for \$2,225.00 (scheduled value \$11,200.00);

<sup>&</sup>lt;sup>1</sup> A copy of the Motion and its exhibits, as well as the video inventory of the Work Trucks and the Trailers, can be viewed at <u>https://www.leaverslaw.com/trustee-cases</u>.

 $<sup>^{2}</sup>$  The Trustee doubts the accuracy of the mileage as noted on this truck's odometer, because the Carfax service and maintenance records reflects oil changes and other maintenance occurring on the vehicle at times when it had more than 200,000 – 400,000 miles on it.

2014 Ford F-150 Reg Cab XL, VIN 1FTMF1CMXEKE33468 Mileage 371,800, for \$1,200.00 (scheduled value \$12,400.00);

2014 Ford F-150 Super Crew Lariat, VIN 1FTFW1ET7EFC63852 Mileage 365,228, for \$5,000.00 (scheduled value \$12,400.00);

2014 Ford F-150 Reg Cab XL, VIN 1FTMF1CM3EKE33456 Mileage 229,699, for \$700.00 (scheduled value \$12,400.00);

2016 Ford F-150, VIN 1FTMF1C80GKD46488, Mileage 217,944, for \$1,500.00 (scheduled value \$20,900.00);

2018 Ford F-750 Super Duty Straight Frame, VIN 1FDWF7DE3JDF03731 Mileage 131,888, for \$21,000.00 (scheduled value \$34,500.00);

The Trailers to be sold to AIG, the prices for which they are being purchased, and their scheduled values are as follows:

1981 4'x11' utility trailer (no VIN), for \$200.00 (not on debtor's schedules);

1988 8'x20' homemade deck over, double-axle, tandem trailer, VIN AC241121MD, for \$750.00 (scheduled value \$1,000.00)

1999 6'x12' Trinity standard utility/landscape trailer, VIN 1F9AU1210XF180157, for \$500.00 (scheduled value \$2,200.00)

2002 7'x14' Homesteader Hercules enclosed cargo trailer, VIN 5HABH14262N023800, for \$1,000.00 (scheduled value \$800.00)

The scheduled values of the Work Trucks appears to be based on Edmunds (an online valuation platform similar to Kelly Blue Book). However, the Trustee believes that the values used by the Debtor are far from accurate. The Word Trucks are "end of life," heavily used work trucks with extremely high mileage and damaged interior. The undersigned met with the Debtor's counsel and a representative of the Debtor at the Debtor's business premises on February 21, 2025, to, among other things, take a video inventory of the Work Trucks and the Trailers as well as other assets on the Debtor's schedules. The video inventory of the Work Trucks and the Trucks and the Trailers can be viewed at https://www.leaverslaw.com/trustee-cases.

The Debtor does not state the basis of its values for the Trailers. The only notable discrepancy between the purchase price and the scheduled value is for the 1999 6'x12' Trinity standard utility/landscape trailer (purchase price \$500.00/scheduled value \$2,200.00) It is not clear how the Debtor arrived at its value of \$2,200.00 for this trailer. According to the Debtor's

books and records, it was purchased on September 3, 1999, from Taylor Farm Equipment for \$950.00.

The Purchasers have agreed to purchase the Work Trucks and the Trailers "as is" and "where is", with all faults, hidden or visible, and with no representations or warranties of any kind whatsoever, express or implied, and with no right of setoff or reduction in the Purchase Price. The Purchasers are responsible for paying all taxes, tag, title and transfer fees.

**NOTICE IS FURTHER GIVEN** that if you wish to object to the Motion, you must do so in writing, stating specifically the factual and legal grounds of your objection, and file your written objection by **April 21, 2025**, with the Clerk of the Bankruptcy Court, 101 West Lombard Street, Suite 8530, Baltimore, Maryland 21201. A copy of your written objection must also be mailed to: Craig B. Leavers, Esq., The Law Offices of Craig B. Leavers, LLC, P.O. Box 306, Cockeysville, Maryland 21030. If you mail rather than deliver your objection to the Clerk of the Bankruptcy Court for filing, you must mail it early enough so that the Court will receive it by the date stated above.

**NOTICE IS FURTHER GIVEN** that if any response or objection is filed, a hearing will be held on the Motion and that objection on **May 8, 2025, at 1:30 p.m.**, in Courtroom 2-A, United States Bankruptcy Court (Baltimore), U.S. Courthouse, 101 West Lombard Street, Baltimore, Maryland 21201. The Court, in its discretion, may conduct a hearing or determine the matter without a hearing regardless of the filing of an objection. If no objections are timely filed, the proposed sale may be conducted in accordance with the terms recited herein, without further notice.

Creditors and other parties-in-interest desiring further information may review the Court files relating to this case, or may contact the undersigned counsel.

Date: March 31, 2025

/s/ Craig B. Leavers

Craig B. Leavers, Bar No. 26914 P.O. Box 306 Cockeysville, Maryland 21030 (443) 318-4526 Craig@LeaversLaw.com

(Attorney for the Trustee)

## **CERTIFICATE OF MAILING**

I HEREBY CERTIFY that on the 31st day of March, 2025, a copy of the foregoing was

served on the parties listed below by electronic service via CM/ECF:

Daniel Alan Staeven, Esq. Frost & Associates, LLC 839 Bestgate Road, Suite 400 Annapolis, Maryland 21401 (*Attorney for Debtor*)

And on the parties listed below by first class mail, postage prepaid:

Office of the United States Trustee 101 West Lombard Street, Suite 2625 Baltimore, Maryland 21201

E. E. Marr Erectors, Inc. 2039 Hollins Ferry Road Baltimore, Maryland 21230 *(Debtor)* 

Douglas O'Donnell, Commissioner Internal Revenue Service 1111 Constitution Avenue, NW Washington, DC 20224

Erek L. Barron United States Attorney for District of Maryland 36 South Charles Street, 4<sup>th</sup> Floor Baltimore, Maryland 21021

Renee Nacrelli, Esq. Assistant Attorney General Office of the Maryland Attorney General St. Paul Plaza 200 St. Paul Place Baltimore, Maryland 21202 (Principal Counsel for Comptroller of Maryland) Brooke Lierman Comptroller of Maryland Goldstein Treasury Building 80 Calvert Street Annapolis, Maryland 21404-0466

Integrity Auto Group ATTN: Philip Burns 1203 Baltimore Blvd. Westminster, Maryland 21157

R. Hollenshead Auto Sales ATTN: Stuart Pollack 1373 Lancaster Road Manheim, PA 17545

Those on the attached creditors matrix

And on the parties listed below by certified mail:<sup>3</sup>

The Honorable Pamela Bondi Attorney General of the United States U.S. Department of Justice 950 Pennsylvania Avenue, NW Washington, DC 20530

> /s/ Craig B. Leavers Craig B. Leavers

<sup>&</sup>lt;sup>3</sup> Pursuant to Fed. R. Civ. P. 4(i)(1)(B) and the Department of Justic manual 5-5.124, service must be made upon the U.S. Attorney General by certified mail.

Label Matrix for local noticing 0416-1 Case 25-11237 District of Maryland Baltimore Wed Feb 26 14:41:02 EST 2025 Clark Hill PLC C/O Andrew Giel 301 Grant St Ste 14

Darlene A. Earehart 676 D St Pasadena, MD 21122-4418

Pittsburgh, PA 15219-1408

Dionicio A. Fernandez 6833 Dyer Court Springfield, VA 22150-2007

Gregory T. Payne 212 Henrico Road Front Royal, VA 22630-4200

Jose Alvarado 8907 Sonnet Hill Court Richmond, VA 23236-4429

Jose Rocha 817 S. Glebe Rd Arlington, VA 22204-2444

Kirk Eugene Edwards 12332 Woodsboro Pike Keymar, MD 21757-8716

Mark R. Williams 12626 Deerfield Drive Lusby, MD 20657-3345

Steve Dupree 6507 Holly Ridge Rd Rougemont, NC 27572-8977

#### Case 25-11237 Doc 33-5 Filed 03/31/25 Page 1 of 2 E.E. Marr Erectors, Inc. Page 1 of 2

2039 Hollins Ferry Road Baltimore, MD 21230-1606

(p)COMPTROLLER OF MARYLAND BANKRUPTCY UNIT 7 ST PAUL STREET SUITE 230 BALTIMORE MD 21202-1626

Dewight Watson 8602 Tabb Court Bowie, MD 20720-4444

Edwin Rodriguez 1024 Allen Drive Winchester, VA 22601-5832

Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346

Jose M. Andrade Maltez 883 Clopper Rd Apt. T1 Gaithersburg, MD 20878-4424

Josue N. Guzman 4324 Eileen Court Woodbridge, VA 22193-2670

MARR HOLDINGS, LLC 2039 Hollings Ferry Road Baltimore, MD 21230-1606

Maxim Crane Works PO Box Box 845389 Minneapolis, MN 55485-0001

Wilmer L. Vargas 5704 Hamilton Street Hyattsville, MD 20781-2930 Je 1 of 2 AMERICAN EXPRESS PO BOX 981537 El Paso, TX 79998-1537

Danny P. Benjamin 1779 Sam Mason Road Bunker Hill, WV 25413-3437

Dillon Edwards 10130 Hutzell St Ijamsville, MD 21754-8818

Grace K. Wetzel 10130 Hutzell St Ijamsville, MD 21754-8818

Jane Edwards 17018 Taylors Landing Road Sharpsburg, MD 21782-1123

Jose O. Rodriguez 55 Milton Ct Inwood, WV 25428-4374

Kevin R. Edwards 1324 Commerce Street Winchester, VA 22601-4410

Manuel D. Rosales 58 Spring Lake Drive Stafford, VA 22556-6554

State of New Jersey Division of Employer Accounts Po Box 59 Trenton, NJ 08646-0059

Daniel Alan Staeven Frost & Associates, LLC 839 Bestgate Road Suite 400 Annapolis, MD 21401-3474 Morgan W. Fisher Law Offices of Morgan Fisher LLC 18 West St Annapolis, MD 21401-2421

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g) (4).

Comptroller of Maryland Bankruptcy Unit 301 W Preston St Ste 409 Baltimore, MD 21201-2396

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u) Marr Holdings, LLC

End of Label Matrix Mailable recipients 30 Bypassed recipients 1 Total 31