

ENTERED

May 19, 2025

Nathan Ochsner, Clerk

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

In re:

KAL FREIGHT INC.,

Debtor.

Tax I.D. No. 86-1670249

Chapter 11

Case No. 24-90614 (CML)

In re:

KAL PARTZ INC.,

Debtor.

Tax I.D. No. 86-3420139

Chapter 11

Case No. 24-90616 (CML)

In re:

KAL TRAILERS & LEASING INC.,

Debtor.

Tax I.D. No. 85-1980840

Chapter 11

Case No. 24-90617 (CML)

In re:

KVL TIRES INC.,

Debtor.

Tax I.D. No. 86-3400320

Chapter 11

Case No. 24-90618 (CML)

**FINAL DECREE AND ORDER CLOSING CERTAIN
OF THE DEBTORS' CHAPTER 11 CASES**

Upon consideration of the *Certification of Counsel Regarding Final Decree and Order Closing Certain of the Debtors' Chapter 11 Cases* dated May 14, 2025 [Docket No.] (the "Certification of Counsel"), filed by the KAL GUC Liquidating Trust (the "Liquidating Trust")

requesting, pursuant to and in accordance with the *Modified Fourth Amended and Restated Combined Disclosure Statement and Plan of Liquidation of Kal Freight Inc. and Its Affiliated Debtors Under Chapter 11 of the Bankruptcy Code* [Docket No. 1023, Ex. A] (together with all exhibits, supplements, and schedules thereto, the “Plan”), as confirmed by this Court’s *Order Granting Final Approval of Disclosure Statement and Confirming Plan of Liquidation of Kal Freight Inc. and its Affiliated Debtors Under Chapter 11 of the Bankruptcy Code* [Docket No. 1023] (the “Confirmation Order”), entry of this Final Decree and Order¹ closing each of the Debtors’ chapter 11 cases except the case of Kal Aviation LLC, all as more fully set forth in the Certification of Counsel; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. § 1334; and this matter being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and the Effective Date of the Plan having occurred on April 18, 2025 [*see* Docket No. 1025]; and it appearing that the relief requested is in accordance with the terms of the Plan and Confirmation Order; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. Pursuant to Section 350(a) of the Bankruptcy Code and Bankruptcy Rule 3022, and consistent with Section XIX.A of the Plan and paragraph 33 of the Confirmation Order, each of the following chapter 11 cases of the Debtors (each a “Closed Case” and, collectively, the “Closed Cases”) is hereby closed, effective as of April 18, 2025 (the Effective Date of the Plan):

Name of Debtor	Case Number
Kal Freight Inc.	No. 24-90614 (CML)
Kal Partz Inc.	No. 24-90616 (CML)
Kal Trailers & Leasing Inc.	No. 24-90617 (CML)
KVL Tires Inc.	No. 24-90618 (CML)

¹ Capitalized terms used but not defined in this Final Decree and Order shall have the meanings ascribed to them in the Plan and/or the Confirmation Order, as applicable, unless otherwise noted herein.

2. The Clerk of Court shall enter this Final Decree and Order on each of the dockets of the Closed Cases and thereafter such dockets shall be marked as “Closed.”

3. The remaining chapter 11 case of Kal Aviation LLC, Case No. 24-90615 (CML) (the “Remaining Case”), shall remain open pending this Court’s entry of a final decree and order closing such case.

4. All pending and future matters relating to any of the Debtors (including, without limitation, (i) final fee applications and other Administrative Claim applications, (ii) objections to Claims, (iii) any matters relating to the Liquidating Trust or Liquidating Trust Assets, and (iv) all other matters for which this Court retains jurisdiction under the Plan and Confirmation Order) shall be filed, administered and adjudicated in the Remaining Case. Objections and responses to any motions, applications, or other pleadings currently pending in the Closed Cases shall henceforth be filed in the Remaining Case.

5. The Liquidating Trustee shall file the final monthly operating reports for the Closed Cases covering the period from April 1, 2025, through April 18, 2025, and shall serve a true and correct copy of such reports on the United States Trustee for the Southern District of Texas (the “U.S. Trustee”) no later than thirty (30) days after the date of entry of this Final Decree.

6. The Liquidating Trustee shall, no later than thirty (30) days after the entry of this Final Decree, pay the appropriate sum of quarterly fees due and payable under 28 U.S.C. § 1930(a)(6) for the Closed Cases. The payment shall reflect the Debtor’s account number and shall be transmitted with a “Chapter 11 Quarterly Disbursement and Fee Report” available from the U.S. Trustee. This Court retains jurisdiction to enforce payment of fees assessed under 28 U.S.C. § 1930(a)(6).

7. The Liquidating Trust may undertake all actions and discharge all its duties under the Plan, the Liquidating Trust Agreement [Docket No. 1037-1] and the Confirmation Order in the Remaining Case to the same extent it could have undertaken or performed such actions or duties in any of the Closed Cases.

8. Entry of this Final Decree and Order is without prejudice to (i) the rights of the Liquidating Trust or other parties in interest to seek to reopen any of the Closed Cases for cause pursuant to section 350(b) of the Bankruptcy Code, including, but not limited to, if the reopening of such cases is necessary or desirable, in the judgment of the Liquidating Trustee, to assert any Claims or Causes of Action vested in the Liquidating Trust, or (ii) the rights of the Liquidating Trust or other parties in interest to dispute, object to, or resolve any Claim filed in any of the Debtors' chapter 11 cases.

9. Except as expressly set forth in the Bankruptcy Code, nothing in this Final Decree and Order shall affect the substantive rights of the Liquidating Trustee or other parties in interest in the Closed Cases or with respect to the Debtors in the Closed Cases.

10. This Court retains jurisdiction as provided in the Plan and Confirmation Order, and this Final Decree and Order shall not affect the Court's jurisdiction with respect to any of the Debtors or the Closed Cases. For the avoidance of doubt, this Final Decree and Order shall not affect the Court's jurisdiction over Adversary Proceeding No. 25-03030, Adversary Proceeding No. 25-03048, or any other adversary proceedings currently pending related to any of the Debtors' chapter 11 cases.

11. This Final Decree and Order is intended to facilitate the administration of the Closed Cases and to avoid the incurrence of U.S. Trustee fees and post-confirmation reporting obligations with respect to the Closed Cases; *however*, nothing herein modifies the obligation of

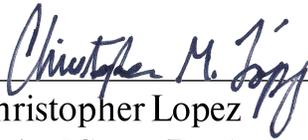
the Debtors or Liquidating Trust, as applicable, under Section XIX.A of the Plan or paragraph 33 of the Confirmation Order with respect to fees due and payable under 28 U.S.C. § 1930(a)(6)(A).

12. The Liquidating Trust and its agents are authorized to take all actions necessary to carry out the relief granted in this Final Decree and Order.

13. The terms and conditions of this Final Decree and Order shall be immediately effective and enforceable upon entry.

14. This Court retains jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Final Decree and Order.

Signed: May 19, 2025



Christopher Lopez
United States Bankruptcy Judge