

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

Nikola Corp., *et al.*,¹

Debtors.

Chapter 11

Case No. 25-10258 (TMH)

(Jointly Administered)

Ref. Docket Nos. 231 - 240

CERTIFICATE OF SERVICE

I, AMY HENAULT, hereby certify that:

1. I am employed as a Case Manager by Epiq Corporate Restructuring, LLC, with their principal office located at 777 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On March 21, 2025, I caused to be served the:
 - a. “Monthly Operating Report,” dated March 21, 2025 [Docket No. 231],
 - b. “Monthly Operating Report,” *related to Case No. 25-10259*, dated March 21, 2025 [Docket No. 232],
 - c. “Monthly Operating Report,” *related to Case No. 25-10260*, dated March 21, 2025 [Docket No. 233],
 - d. “Monthly Operating Report,” *related to Case No. 25-10261*, dated March 21, 2025 [Docket No. 234],
 - e. “Monthly Operating Report,” *related to Case No. 25-10262*, dated March 21, 2025 [Docket No. 235],
 - f. “Monthly Operating Report,” *related to Case No. 25-10263*, dated March 21, 2025 [Docket No. 236],

¹ The Debtors in these chapter 11 cases, together with the last four digits of each Debtor’s federal tax identification number, are: Nikola Corporation (registered to do business in California as Nikola Truck Manufacturing Corporation) (1153); Nikola Properties, LLC (3648); Nikola Subsidiary Corporation (1876); Nikola Motor Company LLC (0193); Nikola Energy Company LLC (0706); Nikola Powersports LLC (6771); Free Form Factory Inc. (2510); Nikola H2 2081 W Placentia Lane LLC (N/A); 4141 E Broadway Road LLC (N/A); and Nikola Desert Logistics LLC (N/A). The Debtors’ headquarters are located at 4141 East Broadway Road, Phoenix, AZ 85040.

- g. “Monthly Operating Report,” *related to Case No. 25-10264*, dated March 21, 2025 [Docket No. 237],
- h. “Monthly Operating Report,” *related to Case No. 25-10265*, dated March 21, 2025 [Docket No. 238],
- i. “Monthly Operating Report,” *related to Case No. 25-10266*, dated March 21, 2025 [Docket No. 239], and
- j. “Monthly Operating Report,” *related to Case No. 25-10267*, dated March 21, 2025 [Docket No. 240],

by causing true and correct copies to be:

- i. enclosed securely in separate postage pre-paid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit A, and
 - ii. delivered via electronic mail to those parties listed on the annexed Exhibit B.
3. All envelopes utilized in the service of the foregoing contained the following legend: “LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO THE ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT.”

/s/ Amy Henault
Amy Henault

EXHIBIT A

Name	Address
ALABAMA DEPARTMENT OF REVENUE	CORPORATE TAX SECTION 50 N RIPLEY STREET MONTGOMERY AL 36132
ALABAMA DEPARTMENT OF REVENUE	SALES & USE TAX DIVISION PO BOX 327790 MONTGOMERY AL 36132
ARIZONA DEPARTMENT OF REVENUE	PO BOX 29010 PHOENIX AZ 95038
ARIZONA DEPARTMENT OF REVENUE	1600 W MONROE ST PHOENIX AZ 85007
CALIFORNIA DEPARTMENT OF	TAX & FEE ADMINISTRATION 450 N STREET SACRAMENTO CA 94279
CALIFORNIA FRANCHISE TAX BOARD	PO BOX 942857 SACRAMENTO CA 94257
COLORADO DEPARTMENT OF REVENUE	DENVER CO 80261-0013
COLORADO DEPARTMENT OF REVENUE	1881 PIERCE ST LAKEWOOD CO 80214
CONNECTICUT DEPARTMENT OF REVENUE	PO BOX 2977 HARTFORD CT 06104
CONNECTICUT DEPT OF REVENUE SVCS	450 COLUMBUS BOULEVARD, SUITE 1 HARTFORD CT 06103
DELAWARE DEPARTMENT OF REVENUE	DIVISION OF CORPORATIONS PO BOX 898 DOVER DE 19903
DELAWARE DEPARTMENT OF REVENUE	820 N. FRENCH STREET WILMINGTON DE 19801
DELAWARE DIVISION OF CORPORATIONS	PO BOX 5509 BINGHAMTON NY 13902
FLORIDA DEPARTMENT OF REVENUE	5050 W TENNESSEE ST TALLAHASSEE FL 32399
GEORGIA DEPARTMENT OF REVENUE	PO BOX 105408 ATLANTA GA 30348
GEORGIA DEPARTMENT OF REVENUE	COMPLIANCE DIVISION – CENTRAL COLLECTION SECTION 2595 CENTURY PKWY NE, STE 331 ATLANTA GA 30345-3173
ILLINOIS DEPARTMENT OF REVENUE	555 W MONROE, STE 1100 CHICAGO IL 60661
ILLINOIS DEPARTMENT OF REVENUE	PO BOX 19034 SPRINGFIELD IL 62794
INDIANA DEPARTMENT OF REVENUE	PO BOX 7087 INDIANAPOLIS IN 46207
INDIANA DEPARTMENT OF REVENUE	ATTN: LEGAL DIVISION 100 N SENATE AVENUE MS 102 INDIANAPOLIS IN 46204
IRS	DEPARTMENT OF THE TREASURY 1500 PENNSYLVANIA AVENUE NW WASHINGTON DC 20220
KANSAS DEPARTMENT OF REVENUE	PO BOX 3506 TOPEKA KS 66625
KANSAS DEPARTMENT OF REVENUE	BUSINESS TAXATION SEC SCOTT STATE OFFICE BLDG 120 SE 10TH AVE TOPEKA KS 66612-1103
MARICOPA COUNTY TREASURER	PO BOX 52133 PHOENIX AZ 85072
MARICOPA COUNTY TREASURER	301 W JEFFERSON STREET, SUITE 100 PHOENIX AZ 85003
MARYLAND OFFICE OF THE COMPTROLLER	110 CARROLL ST BOSTON MA 02204
MARYLAND REVENUE ADMIN DIVISION	ADMINISTRATION DIVISION PO BOX 1829 ANNAPOLIS MD 21404
MASSACHUSETTS DEPARTMENT OF REVENUE	PO BOX 419257 BOSTON MA 02241
MASSACHUSETTS DEPARTMENT OF REVENUE	100 CAMBRIDGE ST BOSTON MA 02204
MICHIGAN DEPARTMENT OF TREASURY	BANKRUPTCY UNIT P.O. BOX 30168 LANSING MI 48909
MICHIGAN DEPARTMENT OF TREASURY	PO BOX 30774 LANSING MI 48909
MICHIGAN DEPARTMENT OF TREASURY	AUSTIN BLDG 430 W. ALLEGAN STREET LANSING MI 48933
MINNESOTA DEPARTMENT OF REVENUE	600 N. ROBERT ST. ST. PAUL MN 55101
NY DEPARTMENT OF TAXATION & FINANCE	PO BOX 15163 ALBANY NY 12212
NY DEPARTMENT OF TAXATION & FINANCE	W. A. HARRIMAN CAMPUS ALBANY NY 12227-0125
PENNSYLVANIA DEPARTMENT OF REVENUE	LOBBY STRAWBERRY SQ HARRISBURG PA 17128-0101
PENNSYLVANIA DEPARTMENT OF REVENUE	PO BOX 280905 HARRISBURG PA 17128
PINAL COUNTY TREASURER	31 N PINAL ST E FLORENCE AZ 85132
PINAL COUNTY TREASURER	COUNTY TREASURER PO BOX 729 FLORENCE AZ 85132
SAN BERNADINO COUNTY TAX COLLECTOR	268 W. HOSPITALITY LANE, 1ST FL SAN BERNARDINO CA 92415
SOUTH CAROLINA DEPT OF REVENUE	PO BOX 100153 COLUMBIA SC 29202
SOUTH CAROLINA DEPT OF REVENUE	300A OUTLET POINTE BLVD COLUMBIA SC 29210
TENNESSEE DEPARTMENT OF REVENUE	500 DEADERICK STREET NASHVILLE TN 37242
TEXAS COMPTROLLER - PUBLIC ACCOUNTS	P.O. BOX 13528, CAPITOL STATION AUSTIN TX 78714
TEXAS COMPTROLLER - PUBLIC ACCOUNTS	LYNDON B JOHNSON STATE OFFICE BLDG 111 E 17TH ST AUSTIN TX 78774
UTAH STATE TAX COMMISSION	210 N 1950 W SALT LAKE CITY UT 84134

Name	Address
VIRGINIA DEPARTMENT OF TAXATION	PO BOX 760 RICHMOND VA 23218
VIRGINIA DEPARTMENT OF TAXATION	1957 WESTMORELAND ST RICHMOND VA 23230

Total Count: 48

EXHIBIT B

Case No. 25-10258 (TMH)

Electronic Mail Trustee and UCC Counsel Service List

NAME	EMAIL
US TRUSTEE	TIMOTHY.FOX@USDOJ.GOV
MORRISON & FOERSTER LLP	LMARINUZZI@MOFO.COM
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