

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

In re:

EXIDE TECHNOLOGIES,¹

Reorganized Debtor.

Chapter 11

Case No. 13-11482 (KJC)

Related Docket Nos. 3739, 4024, 4371

**CERTIFICATION OF COUNSEL REGARDING PROPOSED ORDER APPROVING
STIPULATION BETWEEN REORGANIZED DEBTOR AND PENNSYLVANIA
DEPARTMENT OF REVENUE RESOLVING CLAIM NO. 4026**

The undersigned hereby certifies the following:

1. On May 29, 2015, Exide Technologies, the reorganized debtor in the above-captioned case (the “Reorganized Debtor”), filed the *Reorganized Debtor’s (Substantive) Nineteenth Omnibus Objection Pursuant to Bankruptcy Code Section 502(b), Bankruptcy Rule 3007, and Local Rule 3007-1 to Certain (A) Misclassified Claims, (B) Reduce and Allow Claims, (C) Previously Discharged Claims, (D) No Liability Claims, (E) Contingent Contribution Claims, (F) Protective Environmental Claims, and (G) Insufficient Documentation Claims* [Docket No. 3739] (the “Nineteenth Omnibus Claims Objection”).

2. On June 3, 2015, the Pennsylvania Department of Revenue (“PDOR”) filed the *Commonwealth of Pennsylvania, Department of Revenue’s Response in Opposition to Debtor’s Nineteenth (Substantive) Omnibus Claims Objection* [Docket No. 4024] (the “Response”).

¹ The last four digits of the Reorganized Debtor’s taxpayer identification number are 2730. The Reorganized Debtor’s corporate headquarters are located at 13000 Deerfield Parkway, Building 200, Milton, Georgia 30004.

3. On July 2, 2015, the Court entered the *Amended Order Sustaining Reorganized Debtor's (Substantive) Nineteenth Omnibus Objection Pursuant to Bankruptcy Code Section 502(b), Bankruptcy Rule 3007, and Local Rule 3007-1 to Certain (A) Misclassified Claims, (B) Reduce and Allow Claims, (C) Previously Discharged Claims, (D) No Liability Claims, (E) Contingent Contribution Claims, (F) Protective Environmental Claims, and (G) Insufficient Documentation Claims* (the "Order") [Docket No. 4371] adjourning, *inter alia*, claim number 4026 of PDOR (the "PDOR Claim").

4. The Reorganized Debtor and PDOR have resolved the PDOR Claim as memorialized in the *Stipulation Between Reorganized Debtor and Pennsylvania Department of Revenue Resolving Claim No. 4026*.

5. Attached hereto as Exhibit 1 is a proposed form of order (the "Proposed Order") approving the *Stipulation Between Reorganized Debtor and Pennsylvania Department of Revenue Resolving Claim No. 4026* (the "Stipulation") that resolves the Nineteenth Omnibus Claims Objection as it relates to the PDOR Claim. The Stipulation is attached to the Proposed Order as Exhibit A.

6. Accordingly, the Reorganized Debtor respectfully requests entry of the Proposed Order at the Court's earliest convenience.

Dated: September 19, 2017

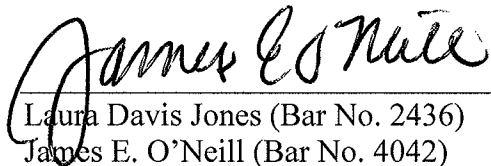
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EXHIBIT 1

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

In re:)	
)	Chapter 11
EXIDE TECHNOLOGIES,)	
)	Case No. 13-11482 (KJC)
Reorganized Debtor.)	
)	Related Docket Nos. 3739, 4371
)	

ORDER APPROVING STIPULATION BETWEEN REORGANIZED DEBTOR AND PENNSYLVANIA DEPARTMENT OF REVENUE RESOLVING CLAIM NO. 4026

Upon consideration of the *Stipulation Between Reorganized Debtor and Pennsylvania Department of Revenue Resolving Claim No. 4026* (the "Stipulation"), a copy of which is attached as **Exhibit A** to this Order; and due and proper notice of the Stipulation having been given; and after due deliberation and it appearing that sufficient cause exists to approve the Stipulation;

IT IS HEREBY ORDERED THAT:

1. The Stipulation is approved; and
2. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

Dated: _____, 2017

The Honorable Kevin J. Carey
United States Bankruptcy Judge

EXHIBIT A

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

In re:)	
)	Chapter 11
EXIDE TECHNOLOGIES,)	
)	Case No. 13-11482 (KJC)
Reorganized Debtor.)	
)	
)	

**STIPULATION BETWEEN REORGANIZED DEBTOR AND PENNSYLVANIA
DEPARTMENT OF REVENUE RESOLVING CLAIM NO. 4026**

Exide Technologies, the reorganized debtor in the above-captioned case (the “Reorganized Debtor”), and Pennsylvania Department of Revenue (the “PDOR” and together with the Reorganized Debtor, the “Parties”), respectfully submit this proposed stipulation and agreed order (“Stipulation”)² for the resolution and disallowance of Claim No. 4026.

RECITALS

WHEREAS, on June 10, 2013 (the “Petition Date”), Exide Technologies filed a voluntary petition for relief under chapter 11 of title 11 of the United States Bankruptcy Code (the “Bankruptcy Code”) with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”) initiating the above-captioned chapter 11 case (“Case”);

WHEREAS, on March 2, 2015, PDOR filed a proof of claim designated as claim number 4026 (the “PDOR Claim”);

WHEREAS, on May 29, 2015, the Reorganized Debtor filed the *Reorganized Debtor’s (Substantive) Nineteenth Omnibus Objection Pursuant to Bankruptcy Code*

² Any capitalized terms not otherwise defined herein shall have the meaning ascribed to such terms in the Objection.

Section 502(b), Bankruptcy Rule 3007, and Local Rule 3007-1 to Certain (A) Misclassified Claims, (B) Reduce and Allow Claims, (C) Previously Discharged Claims, (D) No Liability Claims, (E) Contingent Contribution Claims, (F) Protective Environmental Claims, and (G) Insufficient Documentation Claims [Docket No. 3739] (the “Nineteenth Omnibus Claims Objection”);

WHEREAS, on June 3, 2015, the PDOR filed the *Commonwealth of Pennsylvania, Department of Revenue’s Response in Opposition to Debtor’s Nineteenth (Substantive) Omnibus Claims Objection* [Docket No. 4024] (the “Response”); and

WHEREAS, the Parties have conferred and have agreed to disallow the PDOR Claim and grant the Nineteenth Omnibus Claims Objection with respect to the PDOR Claim.

NOW THEREFORE, it is hereby stipulated and agreed, by and among the Parties, as follows:

STIPULATION

1. Claim No. 4026, the PDOR Claim, is disallowed in its entirety.
2. The Nineteenth Omnibus Claims Objection shall be resolved solely with respect to Claim No. 4026.
3. This Court retains jurisdiction with respect to all matters arising from or related to the enforcement or interpretation of this Stipulation.

AGREED TO AND APPROVED FOR ENTRY:

Dated: September 19, 2017

/s/ Allen J. Guon

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