#### IN THE UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

	X	
	:	Chapter 9
In re	:	
	:	Case No. 13-53846
CITY OF DETROIT, MICHIGAN,	:	
	:	Hon. Thomas J. Tucker
Debtor	:	
	Y	

#### DEBTOR'S FIFTEENTH OMNIBUS OBJECTION TO CERTAIN CLAIMS

(No Basis Claims)

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OBJECTION SHOULD CAREFULLY REVIEW THIS OBJECTION AND LOCATE THEIR NAMES AND CLAIMS ON THE EXHIBIT ATTACHED TO THIS OBJECTION.

SPECIAL NOTICE REGARDING PENSION CLAIMS, RETIREE HEALTHCARE CLAIMS AND CERTAIN OTHER CLAIMS: THIS OBJECTION DOES NOT AFFECT ANY CLAIM (INCLUDING PENSION CLAIMS AND RETIREE HEALTHCARE CLAIMS) THAT IS NOT SUBJECT TO THE TREATMENT PROVIDED FOR CLAIMS IN CLASSES 3, 14 OR 15 UNDER THE PLAN. SEE PAGES 5-6 OF THIS OBJECTION FOR MORE INFORMATION.

The Debtor, the City of Detroit (the "<u>City</u>"), by and through its undersigned counsel, for its objection to claims (the "<u>Objection</u>") and its request for an order disallowing certain claims on the basis that they do not identify a valid basis for any liability of the City, substantially in the form attached hereto as <u>Exhibit 1</u>, respectfully states as follows:

#### **JURISDICTION AND VENUE**

1. This Court has jurisdiction over this Objection pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

#### **BACKGROUND FACTS**

- 2. On July 18, 2013 (the "<u>Petition Date</u>"), the City filed a petition for relief in this Court, thereby commencing the largest Chapter 9 bankruptcy case in history.
- 3. Information regarding the City's economic challenges and the events leading up to the filing of this case can be found in the *Declaration of Kevyn D. Orr in Support of City of Detroit, Michigan's Statement of Qualifications Pursuant to Section 109(c) of the Bankruptcy Code* filed on July 18, 2013 (Dkt. No. 11).
- 4. On December 5, 2013, this Court held that the City was eligible for relief under Chapter 9 of the Bankruptcy Code. *See Order for Relief Under Chapter 9 of the Bankruptcy Code* (Dkt. No. 1946).
- 5. On November 12, 2014, this Court entered an Order Confirming the Eighth Amended Plan for the Adjustment of Debts of the City of Detroit (Dkt. 8272) (the "Plan").
  - 6. The Plan became effective on December 10, 2014 (the "Effective Date").
- 7. On November 21, 2013, this Court issued its *Order, Pursuant to Sections 105, 501, and 503 of the Bankruptcy Code and Bankruptcy Rules 2002 and 3003(c), Establishing Bar Dates for Filing Proofs of Claim and Approving Form and Manner of Notice Thereof (Dkt. No. 1782) (the "Bar Date Order") establishing deadlines to file certain proofs of claim in this case. The Bar Date Order set the deadline to file proofs of claim as February 21, 2014 at 4:00 p.m., Eastern Time (the "Bar Date").*

- 8. On July 9, 2014, this Court entered its *Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 3007 Approving Claim Objection Procedures* (Dkt. No. 5872) (the "Claims Procedures Order"), allowing the City to file an omnibus objection with respect to claims which do not identify a valid basis for any liability of the City. (Claim Procedures Order at 2.)
- 9. Each of the Claims listed on Exhibit 2 do not identify a valid basis for any liability of the City ("No Basis Claims").
- 10. Notwithstanding the fact that many of the claimants did not provide sufficient supporting documentation for their claims, the City reviewed each of the No Basis Claims and determined that there was no potential liability on the part of the City on the basis stated in the respective proofs of claim.

#### **RELIEF REQUESTED**

- 11. The City files this Objection pursuant to the Bar Date Order, Sections 502(b) of the Bankruptcy Code<sup>1</sup>, Rule 3007(c) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and the Claims Procedures Order, seeking entry of an order disallowing and expunging the No Basis Claims set forth in Exhibit 2 annexed hereto because they do not identify a valid basis for any liability of the City for the reasons set forth on Exhibit 2.
- 12. To the extent the Court does not disallow one or more of the No Basis Claims on the basis that they were filed without identifying a valid basis for any liability of the City, the City reserves all of its rights to object, on any basis, to any of the No Basis Claims, including beyond those bases set forth in this Objection.

<sup>&</sup>lt;sup>1</sup> Sections 502 of the Bankruptcy Code are made applicable to Chapter 9 proceedings through Section 901(a) of the Bankruptcy Code.

#### **BASIS FOR RELIEF REQUESTED**

- 13. Only proofs of claim that comply with Bankruptcy Rule 3001 are presumed to be valid in the amount filed. Bankruptcy Rule 3001(f).
- 14. In order to meet the requirements of Rule 3001(f), a properly-filed proof of claim must contain the following: (1) the creditor's name and address; (2) the basis for the claims; (3) the date the debt was incurred; (4) the amount of the claim; (5) classification of the claim; and (6) supporting documents. *In re Hughes*, 313 B.R. 205, 209 (Bankr. E.D. Mich. 2004) (McIvor, J.) (citing *In re Dow Corning Corp.*, 250 B.R. 298, 321 (Bankr. E.D. Mich. 2000)).
- 15. The City has reviewed each of the No Basis Claims, the stated basis, and the available data sources in order to determine whether such claim may be valid and outstanding, including: the City's Vendor Database, the City's accounts payable records, the City's disbursement records, and the City's lists of active and retired employees (collectively, the "Data Sources"). In each case, the City has confirmed that the claims do not identify a valid basis for any liability of the City, even after it reviewed the Data Sources in order to determine whether there was a potential basis for the claim.
- 16. The Declaration of John Naglick, Finance Director with the City of Detroit, (the "<u>Declaration</u>") explains the process undertaken by the City and confirms that none of the No Basis Claims identify a valid basis for any liability of the City. *See Declaration of John Naglick*, attached hereto as <u>Exhibit 3</u>.
- 17. The claimants who filed the No Basis Claims have failed to meet the requirements of Bankruptcy Rule 3001(f) because they do not identify a valid basis for any liability of the City. Therefore, the No Basis Claims should be disallowed and expunged.
- 18. The Claims Procedures Order and Bankruptcy Rule 3007(c) allow the City to file this Objection as an omnibus objection. Specifically, Bankruptcy Rule 3007(c) authorizes the

Court to allow for omnibus objections beyond those circumstances itemized in Bankruptcy Rule 3007(d) and the Claims Procedures Order expressly permits the City to file an omnibus objection with respect to claims which do not identify a valid basis for any liability of the City. (Claims Procedures Order at 2.)

- 19. This Court has the authority to enter an order approving this Objection. Moreover, the streamlined process afforded by an omnibus objection (in lieu of individual objections to each No Basis Claim), as well as the proper classification of such claims, will result in material costs savings that will inure to the benefit of the City. Furthermore, an important goal of the Bankruptcy Code will be met: only valid and verifiable claims against the City will be paid. Accordingly, the City believes that the relief sought by this Objection is in the best interests of the City and its creditors.
- 20. Based upon the foregoing, the City seeks entry of an order, substantially in the form annexed hereto as Exhibit 1, disallowing and expunging the No Basis Claims. Accordingly, pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007(c), the Court should grant the relief requested.

# NO EFFECT ON CLAIMS THAT ARE NOT SUBJECT TO TREATMENT IN CLASSES 3, 14 OR 15 UNDER THE PLAN

21. The City cannot in all cases determine the proper classification of the No Basis Claims under the Plan because, in some instances, the No Basis Claims were filed without adequate supporting documentation. Nevertheless, the City seeks the disallowance of the liabilities asserted in the No Basis Claims solely to the extent such liabilities, if allowed, would be subject to treatment in Classes 3 (Other Secured Claims), 14 (Other Unsecured Claims) or 15 (Convenience Claims) under the Plan. The disallowance of the proofs of claim identified on

Exhibit 2 shall have no effect on any types of claims – including, for example, Pension Claims<sup>2</sup> or OPEB<sup>3</sup>/Retiree Healthcare Claims – that are specifically allowed in other classes pursuant to Plan or subject to other specific treatment under the Plan.

#### **SEPARATE CONTESTED MATTERS**

22. To the extent that a response is filed regarding any claim listed in this Objection and the City is unable to resolve the response, each one of such claims, and the objection by the City to each one of such claims asserted, shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Any order entered by the Court regarding an objection asserted in this Objection shall be deemed a separate order with respect to each claim.

#### **RESERVATION OF RIGHTS**

23. The City files this Objection without prejudice to or waiver of its rights pursuant to section 904 of the Bankruptcy Code, and nothing herein is intended to, shall constitute or shall be deemed to constitute the City's consent, pursuant to section 904 of the Bankruptcy Code, to this Court's interference with (a) any of the political or governmental powers of the City, (b) any of the property or revenues of the City or (c) the City's use or enjoyment of any income-producing property.

#### **NOTICE**

24. The City has provided notice of this Objection to each of the claimants identified in Exhibit 2 at each address set forth in Exhibit 2, and all other parties who have requested notice

<sup>&</sup>lt;sup>2</sup> "Pension Claims" are defined by the Plan as GRS Pension Claims or PFRS Pension Claims. Plan, Art. I.A.267. "OPEB Claims" are defined by the Plan as any claims against the City for OPEB Benefits held by a retiree who

<sup>&</sup>lt;sup>3</sup> "OPEB Claims" are defined by the Plan as any claims against the City for OPEB Benefits held by a retiree who retired on or before December 31, 2014 and is otherwise eligible for OPEB Benefits, and any eligible surviving beneficiaries of such retiree. Plan, Art. I.A.260. "OPEB Benefits" are post-retirement health, vision, dental, life and death benefits provided to retired employees of the City, the Detroit Public Library or the Detroit Regional Conventional Facility Authority and their surviving beneficiaries pursuant to the Employee Health and Life Insurance Benefit Plan, the Employees Death Benefit Plan or any comparable plan, including the members of the certified class in the action captioned *Weiler et al. v. City of Detroit*, Case No. 06-619737-CK (Wayne County Circuit Court), pursuant to the "Consent Judgment and Order of Dismissal" entered in that action on August 26,

pursuant to Bankruptcy Rule 2002. Each address reflects the address set forth by each of the claimants on its respective proof of claim. Given the nature of the relief requested, the City respectfully submits that no other or further notice of this Objection need be given.

#### **NO PRIOR REQUEST**

25. No previous request for the relief requested herein has been made to this or any other court.

WHEREFORE, the City respectfully requests that this Court enter an order, substantially in the form annexed hereto as Exhibit 1, granting the relief requested herein and granting the City such other and further relief as this Court may deem just and proper.

Dated: April 23, 2015

**FOLEY & LARDNER LLP** 

By: /s/ John A. Simon
John A. Simon (P61866)
Jeffrey S. Kopp (P59485)
Tamar N. Dolcourt (P73425)
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Counsel for the Debtor, City of Detroit, Michigan

# IN THE UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

	X	
	:	Chapter 9
In re	:	
	:	Case No. 13-53846
CITY OF DETROIT, MICHIGAN,	:	
	:	Hon. Thomas J. Tucker
Debtor	:	
	X	

# NOTICE OF DEBTOR'S FIFTEENTH OMNIBUS OBJECTION TO CERTAIN CLAIMS

(No Basis Claims)

PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS HERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR CLAIM(S).

**PLEASE TAKE NOTICE THAT** the City, by and through its undersigned counsel, has filed an objection to certain no basis claims (the "<u>Fifteenth Omnibus Objection</u>") and for an order disallowing and expunging such claims.

YOUR CLAIM MAY BE REDUCED, MODIFIED OR ELIMINATED.

PURSUANT TO FED. R. BANKR. P 3007(e)(1) AND PRIOR ORDERS OF THIS

COURT. YOU SHOULD REVIEW EXHIBIT 2 OF THE FIFTEENTH OMNIBUS

OBJECTION TO FIND YOUR NAME AND CLAIM. YOU SHOULD READ THESE

PAPERS CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY, IF YOU HAVE ONE.

4830-9223-2739.

If you do not want the court to eliminate or change your claim, or grant the relief request in the Fifteenth Omnibus Objection, then on or before **May 20, 2015**, you or your lawyer must:

1. File with the court, at the address below, a written response to the objection. Unless a written response is filed and served by the date specified, the court may decide that you do not oppose the objection to your claim.

Clerk of the Court United States Bankruptcy Court 211 W. Fort Street, Suite 2100 Detroit, MI 48226

If you mail your response to the Court for filing, you must mail it early enough so that the Court will <u>receive</u> it on or before the date stated above. All attorneys are required to file pleadings electronically.

2. A copy of your response must also be mailed to counsel for the City:

John A. Simon
Jeffrey S. Kopp
Tamar N. Dolcourt
Leah R. Imbrogno
Foley & Lardner LLP
500 Woodward Ave., Ste. 2700
Detroit, MI 48226

3. You must also attend the hearing on the objection scheduled to be held on <u>May 27, 2015</u> at 1:30 p.m. in Courtroom 1925, 211 W. Fort Street, Detroit, MI 48226 unless your attendance is excused by mutual agreement between yourself and the objector's attorney.

If you or your attorney do not take these steps, the court may decide that you do not oppose the objection to your claim, in which event the hearing will be canceled and the objection sustained.

2 4830-9223-2739.

Date: April 23, 2015

#### FOLEY & LARDNER LLP

By: /s/ John A. Simon
John A. Simon (P61866)
Jeffrey S. Kopp (P59485)
Tamar N. Dolcourt (P73425)
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Counsel for the Debtor, City of Detroit, Michigan

### **EXHIBIT 1: PROPOSED ORDER**

4819-6952-2467.1

#### IN THE UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

	X	
	:	Chapter 9
in re	:	
	:	Case No. 13-53846
CITY OF DETROIT, MICHIGAN,	:	
	:	Hon. Thomas J. Tucker
Debtor	:	
	Y	

# ORDER GRANTING DEBTOR'S FIFTEENTH OMNIBUS OBJECTION TO CERTAIN CLAIMS (No Basis Claims)

Upon the fifteenth omnibus objection to claims, dated April 23, 2015 (the "Objection"), of the Debtor, City of Detroit, Michigan, (the "City"), seeking entry of an order disallowing and expunging certain claims no basis claims as described in the Objection, and it appearing that this Court has jurisdiction over the Objection pursuant to 28 U.S.C. §§ 157 and 1334; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and the Court having found that venue of this proceeding and the Objection in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that the relief requested in the Objection is in the best interests of the City, and its creditors; and due and proper notice of the Objection having been given as provided in the Objection; and it appearing that no other or further notice of the Objection need be given; and a hearing on the Objection having been held before the Court; and any objections to the Objection having been overruled or withdrawn; and the Court finding that the legal and factual bases set forth in the

<sup>&</sup>lt;sup>1</sup> Capitalized terms used but not otherwise defined herein shall have the meaning ascribed to them in the Objection.

Objection and at the hearing establish just cause for the relief granted; and after due deliberation and good and sufficient cause appearing therefore;

#### IT IS ORDERED that:

- 1. The Objection is sustained as set forth herein.
- 2. All of the proofs of claim listed in the "No Basis Claims" spreadsheet in Exhibit 2 annexed to the Objection (the "No Basis Claims") are disallowed and expunged in their entirety, under to Section 502(b).
- 3. The City's claims agent is authorized to update the claims register to reflect the relief granted in this Order.
- 4. The City is authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.
- 5. This Order will affect only those claims that are subject to treatment in Classes 3, 14, or 15 under the Plan.
- 6. Each claim and the objections by the City to each claim as addressed in the Objection and set forth in Exhibit 2 constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each claim. Any stay of this Order shall apply only to the contested matter that involves such creditor and shall not act to stay the applicability or finality of this Order with respect to the other contested matters covered hereby, and further provided that the City shall have the right to submit a separate order with respect to contested matters or claims.
- 7. Notice of the Objection as provided therein is good and sufficient notice of such objection, and the requirements of Bankruptcy Rule 3007(a) and the local rules of the Court are satisfied by such notice.

## **EXHIBIT 2: NO BASIS CLAIMS TO BE DISALLOWED**

4819-6952-2467.1

## **NO BASIS CLAIMS**

Claim No.	Creditor Name and Address	Claim Amount as State on Proof of Claim Form	Classification as Stated on Proof of Claim Form	Stated Basis of Claim as Stated on Proof of Claim	Reason Basis Invalid
2262	George Lyons 17553 Tracey Detroit, MI 48235	\$165.35	General Unsecured	Stated Basis:  "Notice of referral of delinquent water bill property tax roll. \$165.35 bill paid in full."	Claimant states that the City sent him an notice alleging an unpaid water bill, but that he paid that water bill. Claimant does not allege that the City owes him money.
767	Wendell Nolen 11341 Portlance Detroit, MI 48205	\$200,000.00	503(b)(9)	Stated Basis: "Real estate."	Claimant appears to request that the City pay for the Claimant's real estate allegedly valued at \$200,000, but provides no basis for payment. The proof of claim also does not contain any supporting documentation. It does not appear to be based on the sale of goods as required under 11 U.S.C. § 503(b)(9).
3833	Extended Arms LLC/Bobby DeAndre Davis-Bey (AR) 17381 Stout St. Detroit, MI 48219	\$35,000.00	Secured	Stated Basis: "Property Interest/RPOI"	Claimant appears to request that the City pay for the Claimant's property interest allegedly valued at \$35,000, but

4819-6952-2467.1

					provides no basis for payment. The proof of claim also does not contain any supporting documentation. In addition, this claim was filed on March 24, 2014, over a month after the General Bar Date.
272	Property Owner Douglas Jones 21514 Bennett Detroit, MI 48219	\$1,000.00	Secured	Stated Basis:  "Services performed. Tree fell on fence. I'm on fix income."	Claimant appears to request that the City pay for services performed allegedly valued at \$1,000, but provides no basis for payment. The proof of claim also does not contain any supporting documentation.
242	Nicole Lynn Spencer 15864 Novara St. Detroit, MI 48205	\$8,000.00	Secured	Stated Basis:  "Past due/current taxes of property"	Claim appears to be for claimant's unpaid taxes. An individual's failure to pay taxes to the City is not the subject of this bankruptcy claims administration process. Claimant does not appear to be alleging that the City owes her money. To the extent the claimant is alleging overpayment of

					property taxes, such claims are to be handled in the ordinary course, pursuant to Plan Plan Art. IV.T.
429	Patricia Harrington 20429 Warrington Detroit, MI 48221	\$126,000.00	Admin priority	Stated Basis: "Taxes & Mortgage."	Claim appears to be for claimant's unpaid taxes. An individual's failure to pay taxes to the City is not the subject of this bankruptcy claims administration process. Claimant does not appear to be alleging that the City owes her money. To the extent the claimant is alleging overpayment of property taxes, such claims are to be handled in the ordinary course, pursuant to Plan Plan Art. IV.T.
575	Property Owner Lisa D. Edwards 2987 Fullerton Detroit, MI 48238	\$1,692.20	Secured	Stated Basis: "1,692.20 paid 6/28/00 to State. None."	Claim appears to be for claimant's unpaid taxes. An individual's failure to pay taxes to the City is not the subject of this bankruptcy claims administration process. Claimant does not appear to be alleging that the City owes her money. To the

					extent the claimant is alleging overpayment of property taxes, such claims are to be handled in the ordinary course, pursuant to Plan Plan Art. IV.T.
2177	Property Owner 15741 Lamphere Detroit, MI 48223  AND  Pamela Booker 16227 Wildemere Detroit, MI 48221	\$5,450.00	General Unsecured	Stated Basis:  "Property damage from fallen tree."	Claimant provides information regarding alleged property damage caused by a fallen tree. Claimant provides no basis for stating that the City owes her money for any alleged property damage. Other support attached to the Claim appears to regard claimant's taxes and or foreclosure of property. An individual's failure to pay taxes and/or the foreclosure of the Claimant's property is not the subject of this bankruptcy claims administration process
2780	Thomas M. Nunley 14850 Linwood Detroit, MI 48238	\$28,724.24	General Unsecured	Stated Basis:  "Claim arising out of improper waste/sewer bill	Claim appears to be for claimant's unpaid taxes. An individual's failure to pay

				that became an improper tax assessment for years 2010 - present."	taxes to the City is not the subject of this bankruptcy claims administration process. Claimant does not appear to be alleging that the City owes her money. To the extent the claimant is alleging overpayment of property taxes, such claims are to be handled in the ordinary course, pursuant to Plan Plan Art. IV.T.
3087	Mario Ross 19400 Tireman St.	\$8,500.00	Secured	Stated Basis:	Claimant appears to request that the
	Detroit, MI 48228			"Sewerage	City pay for
	,			service	services
				performed"	performed
					allegedly valued
					at \$8,500, but
					provides no basis
					for payment. The
					proof of claim
					also does not
					contain any
					supporting documentation.
546	Debola Burdis	Blank	General	Stated Basis:	Claim appears to
340	10038 Balfour Rd.	Dimin	Unsecured	Stated Dasis.	be for claimant's
	Detroit, MI 48224			"Because I owed	unpaid taxes. An
	,			my tax."	individual's
					failure to pay
					taxes to the City
					is not the subject
					of this bankruptcy
					claims
					administration
					process. Claimant
					does not appear to

- 4						
						be alleging that
						the City owes her
						money. To the
						extent the
						claimant is
						alleging
						overpayment of
						property taxes,
						such claims are to
						be handled in the
						ordinary course,
						pursuant to Plan
						Plan Art. IV.T.
	167	Evelyn Gibson	"Do not	General	Stated Basis:	Claim does not
		19370 Evergreen	know"	Unsecured		contain a basis for
		Detroit, MI 48215			None.	relief nor any
						supporting
						documentation.

## **EXHIBIT 3: DECLARATION OF JOHN NAGLICK REGARDING NO BASIS CLAIMS**

#### IN THE UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

	X	
	:	Chapter 9
IN RE	:	-
	:	Case No. 13-53846
CITY OF DETROIT, MICHIGAN,	:	
	:	Hon. Thomas J. Tucker
DEBTOR	:	
	X	

# <u>DECLARATION OF JOHN NAGLICK IN SUPPORT OF DEBTOR'S FIFTEENTH</u> <u>OMNIBUS OBJECTION TO CERTAIN CLAIMS</u>

#### (No Basis Claims)

I, John Naglick, pursuant to 28 U.S.C. § 1746, hereby declare under penalty of perjury that the following is true and correct to the best of my knowledge, information and belief:

- 1. I am a Finance Director with the City of Detroit. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein.
- 2. The City's ongoing claims reconciliation process involves the collective effort of a team of employees assembled from personnel specifically familiar with the operations and liabilities of the City. This team works together and in conjunction with City's counsel, the City's financial advisor, and the City's claims agent, to review proofs of claim filed against the City (each, a "Claim" and collectively, the "Claims").
- 3. In connection with the preparation of the Fifteenth Omnibus Objection to Certain Claims (No Basis Claims) (the "Fifteenth Omnibus Objection"), the City and its financial professionals reviewed the claims at issue, as described on Exhibit 2 of the Fifteenth Omnibus Objection. I have also personally reviewed the Fifteenth Omnibus Objection and the exhibits attached thereto. Accordingly, I am familiar with the information contained therein.

- 4. City employees, working with certain of the City's professionals, compared each of the claims listed in Exhibit 2 of the Fifteenth Omnibus Objection (the "No Basis Claims") to the following City data sources in order to determine whether such claim may be valid and outstanding: the City's Vendor Database, the City's accounts payable records, the City's disbursement records, and the City's lists of active and retired employees (collectively, the "Data Sources").
- 5. After comparing each of the No Basis Claims to the Data Sources, the City believes that the No Basis Claims do not identify a valid basis for any liability of the City for the reasons stated in Exhibit 2 to the Fifteenth Omnibus Objection.

[SIGNATURE PAGE FOLLOWS]

6. I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge and belief.

Dated: April 23, 2015