

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

In re:

HRI HOLDING CORP., *et al.*,¹

Debtors.

Chapter 11

Case No. 19-12415 (MFW)
(Jointly Administered)

RE: D.I. 908, 927

**AMENDED REVISED DECLARATION OF ANTHONY M. SACCULLO IN SUPPORT
OF FIRST OMNIBUS OBJECTION (SUBSTANTIVE) OF THE
PLAN ADMINISTRATOR TO CERTAIN PROOFS OF CLAIM**

I, Anthony M. Saccullo, hereby declare under penalty of perjury:

1. I am the Plan Administrator (“Plan Administrator”) for the estate of HRI Holding Corp., et al. (the “Debtors”), under the Debtors’ confirmed plan of reorganization. In such capacity, I have become, and am, generally familiar with the Debtors’ overall day-to-day operations, business and financial affairs, and books and records. I am above 18 years of age, and I am competent to testify.

2. I have read the *First Omnibus Objection (Substantive) of the Plan Administrator* (the “Objection”)² and am directly, or by and through the advisors, consultants, and personnel of the Plan Administrator, the Debtor, and KCC (the “Claims Agent”), familiar with the information contained therein and the exhibits attached thereto. Except as otherwise indicated, all facts set

¹ The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: HRI Holding Corp. (4677), Houlihan’s Restaurants, Inc. (8489), HDJG Corp. (3479), Red Steer, Inc. (2214), Houlihan’s of Ohio, Inc. (6410), HRI O’Fallon, Inc. (4539), Houlihan’s Texas Holdings, Inc. (5485). On November 17, 2021, the Court entered a final decree closing certain of the original affiliated Debtors’ Chapter 11 Cases. The Debtors’ mailing address is HRI Holdings Corp., c/o Saccullo Business Consulting, LLC, 27 Crimson King Drive, Bear, Delaware 19701.

² Capitalized terms used but not otherwise defined in this Declaration have the meanings given to them in the Objection.



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forth in this Declaration are based on my personal knowledge of the Debtors' business and financial affairs, information learned from my review of relevant documents, and information I have received from my own advisors, consultants, and personnel as well as Debtors' and Claim Agent's advisors, consultants, and personnel. If I were called upon to testify, I could and would competently testify to the facts set forth herein on that basis.

3. On November 5, 2020, the Court confirmed the Debtors' Plan pursuant to its *Findings of Fact, Conclusions of Law and Order (I) Confirming Joint Chapter 11 Plan of HRI Holding Corp. and its Debtor Affiliates and (II) Approving the Disclosure Statement on a Final Basis* [D.I. 735] (the "Confirmation Order").

4. On November 13, 2020 (the "Effective Date"), the plan of reorganization (the "Plan") was substantially consummated.

5. Pursuant to Article IV, Section F and Article VII, Section B of the Plan, the Plan Administrator was vested with standing and authority to object to claims.

6. The Disputed Claims listed on the Exhibit 1 to the proposed order are claims for an amount not found in the Debtors' books and records and are otherwise unsupported. As a result, the books and records claims should be modified as set forth in Exhibit 1 to the proposed Order.

7. In addition to the Disputed Claims not being reflected in the Debtors' books and records, the Plan Administrator contends that there is no liability owed to the Disputed Claim holders listed on Exhibit 2 to the proposed order. Moreover, a review of each Disputed Claim reveals that no Disputed Claim is supplied with sufficient evidence supporting a basis upon which the Disputed Claims could be Allowed. For claims Nos. 170-180 filed by the Department of Treasury each of the claims are estimated 2017-2018 taxes for certain debtor entities, but the tax returns were filed under the consolidated HRI Federal return, and not the individual LLC. With respect to claim No.

201 filed by Euler Hermes, the claim was filed against an entity that is not part of the bankruptcy. With respect to claim no. 105 filed by the Franchise Tax Board, Debtor does not have any locations in California and has never filed a return in California. With respect to claims 155 and 355 filed by Gregory FX Daly, Collector of revenue, Debtor collected and remitted all applicable taxes for the period asserted. Any tax shortfall relates to tips paid in cash to the employees listed on the claim backup for which the Debtor is not liable. With respect to claim no. 674 filed by New Jersey Dept of Labor and Workforce Development, this was a late filed claim. With respect to claim no 286 filed by the Virginia Department of Taxation, there was insufficient documentation submitted and Debtors' books and records show no outstanding balance.

8. In addition to the foregoing, the subset of Disputed Claims on **Exhibit 3** to the proposed order set forth no amount (the "Unliquidated Claims"). The Unliquidated Claims provide no support, methodology or basis upon which such claims may be ascertained. With respect to claim No. 490 filed by 1200 Harbor Boulevard, LLC, the asserted claim amount states "not less than \$1,048,490.00." The attached documents do not support a higher amount, so the Administrator proposes a claim amount of \$1,048,490.00. With respect to claim No. 364 filed by Carla Alvarez, there is no basis asserted for the claim, no claim amount and insufficient documentation. The same is true with respect to Claim No. 306 filed by Javier Arispe. With respect to claim no. 413 filed by Joseph Brancato, the claim asserts no amount and there is insufficient documentation to support any claim. For claim No. 445 filed by Yvonne Campbell, there was no basis asserted for the claim, no claim amount, and insufficient documentation to support the claim. With respect to claim No. 61 filed by Christina's Party Rentals, there was no proof of claim form filed, and the debtor's books and records show no outstanding balance owed. For claim Nos. 561 through 600 filed by CIT Bank NA, these are all duplicates of the surviving claim, No. 560 and should be disallowed.

With respect to claim no. 533 filed by Nicole Claassens, there was no basis asserted for the claim, no claim amount, and insufficient documentation to support a claim. For claim No. 675 filed by Cole Ibrahim, the claim asserts no amount and lacks sufficient documentation in support thereof. For claim nos. 394 and 395 filed by Brian DiMaggio and Joseph DiMaggio, no basis was asserted for these claims, no claim amount was stated and there was insufficient documentation submitted in support thereof. With respect to Claim No. 129 filed by Fabulous Fish Company, the claim amount was left blank, but the general unsecured amount of \$5,643.78 is listed in debtors' books and records and is modified accordingly. With respect to claim No. 671 filed by Lorine Guzman, the claim asserts no amount and debtors' books and records show no outstanding balance. For Claim No. 661 filed by Carrie Licata, the claim asserts no amount and the debtors' books and records show no outstanding balance. With respect to Claim No. 296 filed by Donte Lillard, the claim asserts no amount and there is insufficient documentation in support thereof. With respect to claim no. 315 filed by Miami-Dade County Tax Collector, the debtors' books and records show no outstanding balance. For claim No. 629 filed by Daniel Miranda, the claim asserts no amount and contains insufficient documentation in support thereof. For claim no. 376 filed by Thomas Murphy, there is no basis asserted, no asserted amount and insufficient documentation provided. For claim No. 473 filed by Domonic Nascenti, the claim asserts no amount and contains insufficient documentation. With respect to claim no. 294 filed by Shantwon Neal, there is no basis asserted for this claim, no claim amount asserted, and insufficient documentation to support the claim. For claim no 429 filed by Ernesto Pena, the same holds true.

For claim no. 617 filed by Steven Rambo, the claim asserts no amount and contains insufficient documentation in support thereof. With respect to claim no. 316 filed by Victoria Rodriguez, no basis for the claim was asserted, no claim amount asserted and insufficient documentation was

provided. The same holds true with claim number 677 asserted by Julian Roy. With respect to claim no. 103 filed by Rodolfo Ruiz-Molina, the claim asserts no amount and contains insufficient documentation in support thereof. For claims nos. 442 and 449 filed by Dora Soto, the claims assert no amount owed and contain insufficient documentation. With respect to claim no. 624 filed by Mya Washington, the claim asserts no amount and contains insufficient documentation in support thereof.

9. To the best of my knowledge, information, and belief, the assertions made in the Objection are accurate.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing statements are true and correct to the best of my knowledge, information, and belief.

Dated: October 5, 2022

/s/ Anthony M. Saccullo
Anthony M. Saccullo, Plan Administrator