

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

In re:	)	Chapter 11
LINC USA GP, <i>et al.</i> <sup>1</sup>	)	Case No. 16-32689 (DRJ)
	)	
Debtors.	)	(Jointly Administered)

**CHAPTER 11 CREDITOR TRUSTEE’S SECOND OMNIBUS  
OBJECTION TO CERTAIN PROOFS OF CLAIM (CLAIMS AGAINST DIASU)**

**THIS IS AN OBJECTION TO YOUR CLAIM. THE OBJECTING PARTY IS ASKING THE COURT TO DISALLOW ALL OR A PORTION OF THE CLAIM THAT YOU FILED IN THESE BANKRUPTCY CASES. YOU SHOULD IMMEDIATELY CONTACT THE OBJECTING PARTY TO RESOLVE THE DISPUTE. IF YOU DO NOT REACH AN AGREEMENT, YOU MUST FILE A RESPONSE TO THIS OBJECTION AND SEND A COPY OF YOUR RESPONSE TO THE OBJECTING PARTY WITHIN 30 DAYS AFTER THE OBJECTION WAS SERVED ON YOU. YOUR RESPONSE MUST STATE WHY THE OBJECTION IS NOT VALID. IF YOU DO NOT FILE A RESPONSE WITHIN 30 DAYS AFTER THE OBJECTION WAS SERVED ON YOU, YOUR CLAIM MAY BE DISALLOWED.**

**THIS MATTER HAS BEEN SET FOR HEARING ON NOVEMBER 9, 2017 AT 2:00 P.M. (CENTRAL TIME) BEFORE THE HONORABLE DAVID R. JONES, CHIEF UNITED STATES BANKRUPTCY JUDGE, 515 RUSK AVENUE, 4TH FLOOR, COURTROOM 400, HOUSTON, TEXAS 77002.**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON SCHEDULE 1 ATTACHED TO THIS OBJECTION.**

**To the Honorable David R. Jones,  
United States Chief Bankruptcy Judge:**

Alexandre Zyngier, as the Trustee (the “Trustee”) of the Linc Chapter 11 Creditor Trust (the “Trust”), files this Second Omnibus Objection to Certain Proofs of Claim (Against Diasu

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtors’ federal tax identification number, are: Linc Energy Finance (USA), Inc. (6684); Linc USA GP (5234); Linc Energy Resources, Inc. (9613); Linc Gulf Coast Petroleum, Inc. (6790); Linc Energy Petroleum (Louisiana), LLC (1074); Linc Alaska Resources, LLC (2362); Paen Insula Holdings, LLC (1681); Linc Energy Petroleum (Wyoming), Inc. (9859); and Linc Energy Operations, Inc. (5806).



Holdings, LLC and Diasu Oil & Gas Company, Inc.) (the “Objection”) pursuant to 11 U.S.C. §§ 502 and 507 and Rule 3007 of the Federal Rules of Bankruptcy Procedure.

### **SUMMARY OF OBJECTION**

The Trustee objects to certain claims (“Diasu Claims”), which were filed against entities who have been dismissed from these Cases. The Trustee seeks entry of an order disallowing and expunging the Diasu Claims identified on **Schedule 1**, attached hereto, because such claim are filed against a party who is no longer a debtor in these Chapter 11 cases.

### **JURISDICTION AND VENUE**

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This Objection is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The bases for the relief requested in this objection are sections 105(a) and 502(b) of title 11 of the United States Code §§ 101-1532 (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 3007-1 of the Bankruptcy Local Rules for the Southern Districts of Texas. Pursuant to the Debtors’ Joint Plan of Liquidation (the “Plan”) [Doc. No. 450], this Court retained jurisdiction over claim objections.

### **LEGAL AUTHORITY**

3. Section 502 of the Bankruptcy Code deems the allowance of a claim or interest, proof of which is filed under Section 501 of the Bankruptcy Code “unless a party in interest . . . objects.” 11 U.S.C. § 502. Bankruptcy Rule 3007 provides certain grounds upon which “objections to more than one claim may be joined in an omnibus objection,” which includes objections to claims that “they have been satisfied or released during the case in accordance with the Code, applicable rules, or a court order.” FED. R. BANKR. P. 3007(d)(5).

4. Bankruptcy Rule 3001(f) provides that “[a] proof of claim executed and filed in accordance with [the Bankruptcy Rules] shall constitute prima facie evidence of the validity and amount of the claim.” *See, e.g., In re Jack Kline Co., Inc.*, 440 B.R. 712, 742 (Bankr. S.D. Tex. 2010). A proof of claim loses the presumption under Bankruptcy Rule 3001(f) when an objecting party refutes at least one allegation that is essential to the claim’s legal sufficiency. *See In re Fidelity Holding Co., Ltd.*, 837 F.2d 696, 698 (5th Cir. 1988). The burden then shifts to the claimant to prove the validity of its claim by a preponderance of the evidence. *Id.* Thus, even with the burden shifting framework, “the ultimate burden of proof always lies with the claimant.” *In re Armstrong*, 347 B.R. 581, 583 (Bankr. N.D. Tex. 2006) (citing *Raleigh v. Ill. Dep’t of Rev.*, 530 U.S. 15 (2000)).

5. Moreover, “several courts have specifically recognized that once the bankruptcy case is dismissed, there no longer is any reason to resolve a dispute over the proof of claim.” *Dates v. HSBC Bank U.S.A., N.A.*, 1:13-CV-291, 2014 WL 4377778, at \*1–2 (S.D. Ohio Sept. 3, 2014) (citing *In re Green Goblin, Inc.*, Adv. No. 09-067, 2013 WL 588212, at \*1 (Bankr. E.D. Pa. Feb. 13, 2013)). With the dismissal of a bankruptcy case, property of the bankruptcy estate reverts in the debtor (or other entity that owned the estate property pre-petition). *Dates*, 2014 WL 4377778, at \*1–2 (citing 11 U.S.C. § 349(b)(3)). “The dismissal order terminates the bankruptcy estate,” and “[i]f there is no bankruptcy estate, it is obvious that there is no reason to resolve an objection to a proof of claim that seeks a distribution against the (now) non-existent bankruptcy estate.” *Id.*

### **FACTUAL BACKGROUND**

1. On May 29, 2016 (the “Petition Date”), the Debtors filed voluntary petitions for relief under chapter 11, title 11 of the United States Code (the “Bankruptcy Code”) in the United States Bankruptcy Court for the Southern District of Texas, Houston Division (the “Court”).

2. On February 13, 2017, the Court entered the order (the “Confirmation Order”) [Doc. No. 536], which confirmed the Debtors’ Plan (the “Plan”). [Doc. No. 450]. Pursuant to the Plan and Confirmation Order, the Trustee was vested with the authority to, among other things, review and object to claims.

3. Pursuant to the *Order Granting Extension of Deadline to File Objections to Claims* [Doc. No. 634], the deadline for filing objections to claims under the Debtors’ Joint Plan of Liquidation under Chapter 11 of the Bankruptcy Code is January 2, 2018 (the “Claims Objection Deadline”).

4. As of the date hereof, more than 538 proofs of claim have been filed in Debtors’ Chapter 11 cases. The Trustee and his advisors have commenced a claims reconciliation process that includes identifying particular categories of claims that may be targeted for disallowance and expungement, reduction and allowance, or reclassification and allowance. In addition to the present Objection, the Trustee may file further individual and/or omnibus objections.

### **CLAIMS AND OBJECTION**

5. The claims listed in **Schedule 1** (hereinafter referred to as “Diasu Claims”) were filed against either Diasu Holdings, LLC or Diasu Oil & Gas Company, Inc. (collectively, “Diasu Entities”).

6. On January 26, 2017, Debtors’ counsel sought to dismiss the Diasu Entities from the cases because, in part, neither Diasu Entity had sufficient funds to satisfy the alleged priority

tax claims asserted against them. [Doc. No. 508]. Consequently, the Diasu Entities appeared unable to confirm plans of reorganization or liquidation. [*Id.*].

7. On February 13, 2017, the chapter 11 cases for the Diasu Entities were dismissed by court order. [Doc. No. 535]. Therefore, the claims filed against the Diasu Entities are improper since these debtor-estates no longer exist.

8. The Trustee has reviewed the Diasu Claims listed in Schedule 1 and, therefore, objects to the Diasu Claims, which are invalid claims. Accordingly, the Trustee requests that the Diasu Claims in **Schedule 1** be disallowed and expunged from the Claims Register in their entirety.

#### **RESERVATION OF RIGHTS**

9. The Trustee expressly reserves all rights related to this Objection, including, without limitation, the right to amend, modify, or supplement this Objection and/or raise any additional objections or arguments, prior to or during any hearing(s) regarding the claims, or any hearing regarding payment of any claims. The Trustee also reserves the right to object to any of the claims on any other grounds, and does not admit the validity of any surviving claim (if applicable). All such rights are expressly reserved and preserved.

#### **SEPARATE CONTESTED MATTER**

10. To the extent that a response is filed regarding any Diasu Claim and the Trustee is not able to resolve any such response, each Diasu Claim, and the Objection as it pertains to such Diasu Claim, will constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Further, the Trustee request that any order entered by the Court regarding an objection or other reply asserted in response to this Objection be deemed a separate order with respect to each proof of claim.

**CONCLUSION**

WHEREFORE, the Trustee respectfully requests that this Court grant the Trustee's Objection as set forth above, and grant relief to which the Trustee may be justly entitled.

**Dated: September 30, 2017**

**Porter Hedges LLP**

*/s/ Eric M. English*

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Eric M. English

State Bar No. 24062714

Rachel I. Thompson

State Bar No. 24093258

Porter Hedges LLP

1000 Main Street, 36<sup>th</sup> Floor

Houston, Texas 77002-2764

Telephone: (713) 226-6000

Facsimile: (713) 226-6255

**ATTORNEYS FOR ALEXANDRE  
ZYNGIER, THE TRUSTEE OF THE  
LINC CHAPTER 11 CREDITOR  
TRUST**

**CERTIFICATE OF SERVICE**

I certify that, on September 30, 2017, a true and correct copy of the foregoing document was forwarded by electronic transmission to all registered ECF users appearing in the case and by U.S. first class mail to the parties listed on Exhibit A attached hereto.

*/s/ Rachel I. Thompson*

\_\_\_\_\_  
Rachel I. Thompson

**EXHIBIT A**

AAA Well Service, LLC  
P.O. Box 22588  
Houston, Texas 77227

AFFILIATED TAX CONSULTANTS  
P.O. Box 1627  
Henderson Texas, 75652

Breazeale, Sachse & Wilson  
17168 Frazier Drive  
Batson, Texas 77519

Delaware Trust Company  
Attn: Sandra E. Horwitz, Managing Director  
2771 Centerville Road  
Wilmington, Delaware 19808

Delaware Trust Company  
Arent Fox LLP  
Attn: Leah M. Eisenberg, Esq.  
1675 Broadway  
New York, New York 10019

Department of the Treasury – Internal  
Revenue Service  
P.O. Box 7346  
Philadelphia, Pennsylvania 19101-7346

DUPHILL, INC.  
P.O. Box 458  
Orange, Texas 77631

Emile George Buisson Jr.  
7211 Easy Street  
Arabi, Louisiana 70032

Francis Drilling Fluids, Ltd.  
Eric James Frey  
100 Asma Blvd. #151  
Lafayette, LA 70508

Harris County, et al  
Tara L. Grundemeier  
Linebarger Goggan Blair & Sampson, LLP  
P.O. Box 3064  
Houston, Texas 77253

John Washington Bostick, Jr.  
P.O. Box 233  
Woodville, Texas 75979

K.J. Environmental Management, Inc.  
Sawko & Burroughs, P.C.  
1172 Bent Oaks Dr.  
Denton, Texas 76210

Louisiana Department of Revenue  
P.O. Box 66658  
Baton Rouge, Louisiana 70896-6658

S.A. Mikalson  
c/o Byron Mikalson, Creditor's Trustee  
257 B Avenue  
Coronado, California 92118

Norton Rose Fulbright US LLP  
c/o Jason L. Boland  
1301 McKinney, Suite 5100  
Houston, Texas 77010

Texas Comptroller of Public Accounts  
Office of the Attorney General – Bankruptcy  
& Collections Division  
P.O. Box 12548, MC-008  
Austin, Texas 78711

The Bank of New York Mellon Trust  
Company, N.A. as Trustee and Collateral  
Agent  
Blank Rome LLP  
Attn: Ira L. Herman  
405 Lexington Avenue  
New York, New York 10174



Wainoco Oil & Gas Company  
Johnson Gray McNamara  
Attn: Amy Lee  
200 West Congress St., Suite 900  
Lafayette, Louisiana 70501

**Schedule 1**  
**Diasu Claims**

	<b>Claim Number</b>	<b>Debtor</b>	<b>Name and Address of Claimant</b>	<b>Secured</b>	<b>Administrative</b>	<b>Priority</b>	<b>Unsecured</b>	<b>Total ClaimAmount</b>	<b>Unliquidated</b>
<b>Diasu Claim</b>	8	Diasu Oil & Gas Company, Inc.	<b>Creditor:</b> AAA Well Service, LLC	\$18,080.00	\$0.00	\$0.00	\$0.00	\$18,080.00	
<b>Date Filed</b>	8/2/2016		A. Keith James P.O. Box 22588 Houston, TX 77227						
<b>Diasu Claim</b>	4	Diasu Oil & Gas Company, Inc.	<b>Creditor:</b> AFFILIATED TAX CONSULTANTS	\$0.00	\$0.00	\$0.00	\$1,370.00	\$1,370.00	
<b>Date Filed</b>	7/8/2016		P.O. Box 1627 Henderson TX, 75652						
<b>Diasu Claim</b>	19	Diasu Oil & Gas Company, Inc.	<b>Creditor:</b> Breazeale, Sachse & Wilson	\$0.00	\$0.00	\$0.00	\$5,766.35	\$5,766.35	
<b>Date Filed</b>	11/23/2016		17168 Frazier Drive Batson, TX 77519						
<b>Diasu Claim</b>	5	Diasu Holdings, LLC	<b>Creditor:</b> Delaware Trust Company	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Yes
<b>Date Filed</b>	10/20/2016		Attn Sandra E. Horwitz, Managing Director 2771 Centerville Road Wilmington, DE 19808  Arent Fox LLP Attn Leah M. Eisenberg, Esq. 1675 Broadway New York, NY 10019						
<b>Diasu Claim</b>	14	Diasu Oil & Gas Company, Inc.	<b>Creditor:</b> Delaware Trust Company	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Yes
<b>Date Filed</b>	10/20/2016		Attn Sandra E. Horwitz, Managing Director 2771 Centerville Road Wilmington, DE 19808  Arent Fox LLP Attn Leah M. Eisenberg, Esq. 1675 Broadway New York, NY 10019						
<b>Diasu Claim</b>	1	Diasu Holdings, LLC	<b>Creditor:</b> Department of the Treasury - Internal Revenue Service	\$0.00	\$0.00	\$2,900.00	\$300.00	\$3,200.00	
<b>Date Filed</b>	6/6/2016		Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346						
<b>Diasu Claim</b>	3	Diasu Oil & Gas Company, Inc.	<b>Creditor:</b> DUPHIL, INC	\$0.00	\$0.00	\$0.00	\$11,080.99	\$11,080.99	
<b>Date Filed</b>	7/6/2016		P. O. Box 458 Orange, TX 77631						
<b>Diasu Claim</b>	7	Diasu Oil & Gas Company, Inc.	<b>Creditor:</b> Emile George Buisson Jr.	\$0.00	\$0.00	\$0.00	\$20,058.66	\$20,058.66	
<b>Date Filed</b>	7/25/2016		Emile George Buisson 7211 Easy Street Arabi, LA 70032						
<b>Diasu Claim</b>	12	Diasu Oil & Gas Company, Inc.	<b>Creditor:</b> Francis Drilling Fluids, Ltd.	\$0.00	\$0.00	\$0.00	\$66,243.22	\$66,243.22	
<b>Date Filed</b>	10/6/2016		Eric James Frey 100 Asma Blvd. #151 Lafayette, LA 70508						
<b>Diasu Claim</b>	1	Diasu Oil & Gas Company, Inc.	<b>Creditor:</b> Harris County, et al	\$359.21	\$0.00	\$0.00	\$0.00	\$359.21	
<b>Date Filed</b>	6/20/2016								

**Schedule 1  
Diasu Claims**

Claim Number	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total ClaimAmount	Unliquidated
		Tara L. Grundemeier Linebarger Goggan Blair & Samspon, LLP P.O. Box 3064 Houston, TX 77253-3064						
<b>Diasu Claim</b>	3	Diasu Holdings, LLC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Yes
<b>Date Filed</b>	9/1/2016	<b>Creditor:</b> JOHN WASHINGTON BOSTICK JR.						
		John Washington Bostick Jr. P.O. Box 233 Woodville, TX 75979						
<b>Diasu Claim</b>	11	Diasu Oil & Gas Company, Inc.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Yes
<b>Date Filed</b>	9/1/2016	<b>Creditor:</b> JOHN WASHINGTON BOSTICK JR.						
		John Washington Bostick Jr. P.O. Box 233 Woodville, TX 75979						
<b>Diasu Claim</b>	6	Diasu Oil & Gas Company, Inc.	\$0.00	\$0.00	\$0.00	\$11,519.86	\$11,519.86	
<b>Date Filed</b>	7/28/2016	<b>Creditor:</b> K. J. Environmental Management, Inc.						
		Sawko & Burroughs, P.C. 1172 Bent Oaks Dr. Denton, TX 76210						
<b>Diasu Claim</b>	2	Diasu Oil & Gas Company, Inc.	\$0.00	\$0.00	\$4,199.32	\$2,059.27	\$6,258.59	
<b>Date Filed</b>	11/23/2016	<b>Creditor:</b> Louisiana Department of Revenue						
		Louisiana Department of Revenue P.O. Box 66658 Baton Rouge, LA 70896-6658						
<b>Diasu Claim</b>	9	Diasu Oil & Gas Company, Inc.	\$0.00	\$0.00	\$2,319,961.07	\$619,230.97	\$2,939,192.04	
<b>Date Filed</b>	8/5/2016	<b>Creditor:</b> Louisiana Department of Revenue						
		Louisiana Department of Revenue P.O. Box 66658 Baton Rouge, LA 70896-6658						
<b>Diasu Claim</b>	17	Diasu Oil & Gas Company, Inc.	\$0.00	\$0.00	\$45,867.92	\$17,065.07	\$62,932.99	
<b>Date Filed</b>	11/23/2016	<b>Creditor:</b> Louisiana Department of Revenue						
		Louisiana Department of Revenue P.O. Box 66658 Baton Rouge, LA 70896-6658						
<b>Diasu Claim</b>	7	Diasu Holdings, LLC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Yes
<b>Date Filed</b>	5/3/2017	<b>Creditor:</b> Mr. S. A. Mikalson						
		Byron Mikalson 257 B. Avenue. Coronado, CA 92118						
<b>Diasu Claim</b>	21	Diasu Oil & Gas Company, Inc.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Yes
<b>Date Filed</b>	5/3/2017	<b>Creditor:</b> Mr. S. A. Mikalson						
		Byron Mikalson 257 B. Avenue. Coronado, CA 92118						
<b>Diasu Claim</b>	6	Diasu Holdings, LLC	\$0.00	\$0.00	\$0.00	\$6,140.19	\$6,140.19	
<b>Date Filed</b>	10/24/2016	<b>Creditor:</b> NORTON ROSE FULBRIGHT US LLP						
		Jason L. Boland 1301 McKinney, Suite 5100 Houston, TX 77010						
<b>Diasu Claim</b>	15	Diasu Oil & Gas Company, Inc.	\$0.00	\$0.00	\$0.00	\$6,140.19	\$6,140.19	
<b>Date Filed</b>	10/24/2016	<b>Creditor:</b> NORTON ROSE FULBRIGHT US LLP						
		Jason L. Boland 1301 McKinney, Suite 5100 Houston, TX 77010						
<b>Diasu Claim</b>	2	Diasu Holdings, LLC	\$0.00	\$0.00	\$1,000.00	\$100.00	\$1,100.00	
		<b>Creditor:</b> Texas Comptroller of Public Accounts						

**Schedule 1  
Diasu Claims**

	Claim Number	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total ClaimAmount	Unliquidated
<b>Date Filed</b>	8/18/2016		Office of the Attorney General - Bankruptcy & Collections Division MC-008 P.O. Box 12548, Austin, TX 78711						
<b>Diasu Claim</b>	10	Diasu Oil & Gas Company, Inc.	<b>Creditor:</b> Texas Comptroller of Public Accounts	\$0.00	\$0.00	\$1,000.00	\$100.00	\$1,100.00	
<b>Date Filed</b>	8/18/2016		Office of the Attorney General - Bankruptcy & Collections Division MC-008 P.O. Box 12548, Austin, TX 78711						
<b>Diasu Claim</b>	4	Diasu Holdings, LLC	<b>Creditor:</b> The Bank of New York Mellon Trust Company, N.A. as Trustee and Collateral Agent	\$132,136,032.16	\$0.00	\$0.00	\$0.00	\$132,136,032.16	
<b>Date Filed</b>	10/7/2016		Blank Rome LLP (Attn: Ira L. Herman) 405 Lexington Avenue New York, NY 10174						
<b>Diasu Claim</b>	13	Diasu Oil & Gas Company, Inc.	<b>Creditor:</b> The Bank of New York Mellon Trust Company, N.A. as Trustee and Collateral Agent	\$132,136,032.16	\$0.00	\$0.00	\$0.00	\$132,136,032.16	
<b>Date Filed</b>	10/7/2016		Blank Rome LLP (Attn: Ira L. Herman) 405 Lexington Avenue New York, NY 10174						
<b>Diasu Claim</b>	16	Diasu Oil & Gas Company, Inc.	<b>Creditor:</b> Wainoco Oil & Gas Company	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Yes
<b>Date Filed</b>	10/24/2016		Johnson Gray McNamara, Attn: Amy Lee 200 West Congress St., Suite 900 Lafayette, LA 70501						

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

<b>In re:</b>	)	<b>Chapter 11</b>
<b>LINC USA GP, et al.</b> <sup>1</sup>	)	<b>Case No. 16-32689 (DRJ)</b>
<b>Debtors.</b>	)	<b>(Jointly Administered)</b>

**DECLARATION OF WILLIAM G. WEST**

I, William G. West, hereby declare under penalty of perjury:

1. My name is William G. West, P.C., C.P.A., and I assist the Chapter 11 Creditor Trustee in the above-styled case with certain accounting and reporting services. I have practiced accounting for nearly forty (40) years. Moreover, I have represented Trustees in the Southern, Eastern, Western, and Northern Districts of Texas as a CPA for over twenty-five (25) years. I have also served as a Chapter 7 Trustee, Chapter 11 Trustee, Liquidating Trustee and Examiner in numerous cases.

2. I am generally familiar with the Debtors’ financing arrangements, business affairs and books and records that reflect, among other things, the Debtors’ liabilities and the amounts owed to their creditors as of the Petition Date. I have read the Chapter 11 Creditor Trustee’s second omnibus objection to certain Diasu Claims (“Omnibus Objection”), filed contemporaneously herewith.<sup>2</sup>

3. To the best of my knowledge, information, and belief, the assertions made in the Omnibus Objection are accurate. The Trustee’s counsel and personnel have reviewed the Debtors’ books and records and the relevant proofs of claim, as well as the supporting documentation provided by each claimant, and have determined that each Diasu Claim— as identified on **Schedule 1** of the Omnibus Objection—should be disallowed and expunged.

4. Failure to disallow and expunge the Diasu Claims could result in the disruption of the Debtor’s estates reorganization, to the detriment of other creditors. As such, I believe that the disallowance and expungement of the Diasu Claims on the terms set forth in the Second Omnibus Objection is appropriate.

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtors’ federal tax identification number, are: Linc Energy Finance (USA), Inc. (6684); Linc USA GP (5234); Linc Energy Resources, Inc. (9613); Linc Gulf Coast Petroleum, Inc. (6790); Linc Energy Petroleum (Louisiana), LLC (1074); Linc Alaska Resources, LLC (2362); Paen Insula Holdings, LLC (1681); Linc Energy Petroleum (Wyoming), Inc. (9859); and Linc Energy Operations, Inc. (5806).

<sup>2</sup> Capitalized terms used but not defined in this declaration shall have the meaning ascribed to them in the Omnibus Objection.

5. Accordingly, I request that the Diasu Claims, attached as **Schedule 1** to the Omnibus Objection, be disallowed and expunged.

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

Dated: September 15, 2017

*William G. West*

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William G. West, P.C., C.P.A.

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

In re:	)	Chapter 11
	)	
LINC USA GP, <i>et al.</i> <sup>1</sup>	)	Case No. 16-32689 (DRJ)
	)	
Debtors.	)	(Jointly Administered)

**NOTICE OF CHAPTER 11 CREDITOR TRUSTEE’S SECOND OMNIBUS CLAIMS  
OBJECTION TO CERTAIN PROOFS OF CLAIM (CLAIMS AGAINST DIASU)**

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**THIS MATTER HAS BEEN SET FOR HEARING ON NOVEMBER 9, 2017 AT 2:00 P.M. (CENTRAL TIME) BEFORE THE HONORABLE DAVID R. JONES, CHIEF UNITED STATES BANKRUPTCY JUDGE, 515 RUSK AVENUE, 4TH FLOOR, COURTROOM 400, HOUSTON, TEXAS 77002.**

**Important Information Regarding the Objection**

**Grounds for the Objection.** Pursuant to the *Second Omnibus Claims Objection to Certain Proofs of Claim (Diasu Claims)* (the “Omnibus Objection”), the Trustee is seeking to disallow and expunge certain proofs of claims, as identified in **Schedule 1** attached hereto, on the grounds that such claims are dismissed. The claims subject to this notice may also be found

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on the schedules attached to the Omnibus Objection, a copy of which has been provided with this notice.

**Objection Procedures.** On August 23, 2017, the United States Bankruptcy Court for the Southern District of Texas (the “Court”) entered an order [Docket No. 636] approving procedures for filing and resolving objections to claims asserted against the Debtors in the chapter 11 cases (the “Objection Procedures”). *Please review the Objection Procedures to ensure your response to the Objection, if any, is timely and correctly filed and served.*

## **RESOLVING THE OBJECTION**

### **1. You Must File a Response to Oppose the Objection**

If you disagree with the Omnibus Objection filed with respect to your claim, you must file a response (each a “Response”) with the Court in accordance with the procedures described below and appear at the Hearing (as defined below).

### **2. Contents of Response**

Each Response must contain the following (at a minimum):

- (i) The name of the Omnibus Objection to which the Response is directed;
- (ii) A concise statement setting forth the reasons why the Court should not grant the objection with respect to such claim, including the factual and legal bases upon which the claimant will rely in opposition to the Omnibus Objection;
- (iii) A copy of other documentation or other evidence of the claim, to the extent not already included with the claim, upon which the claimant will rely in opposition to the objection; provided that the claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; and further provided, that the claimant shall disclose to counsel to the Trustee all information and provide copies of all documents



that the claimant believes to be confidential, proprietary, or otherwise protected and upon which the claimant intends to rely in support of its claim, subject to appropriate confidentiality constraints;

- (iv) A declaration or other statement of a person with personal knowledge of the relevant facts that support the Response; and
- (v) The following contact information for the responding party:
  - a. The name, address, telephone number, and email address of the responding claimant or the name, address, telephone number, and email address of the claimant's attorney or designated representative to whom counsel for the Trustee should serve a reply to the Response, if any; or
  - b. The name, address, telephone number, and email address of the party with authority to reconcile, settle, or otherwise resolve the objection on the claimant's behalf.

### **3. You Must Serve the Response on the Notice Party**

A Response will be deemed timely on if it is (a) filed with the Court and served electronically using the Court's electronic filing system and (b) actually received by 4:00 p.m. (Central Time) on the day that is thirty (30) calendar days from the date of the Omnibus Objection is served (the "Response Deadline") unless as otherwise ordered by the Court, by the following party (the "Notice Party"):

- Porter Hedges LLP, Attn: Eric M. English, 1000 Main Street, Floor 36, Houston, Texas 77002.

### **4. Consequences of Failing to File and Serve a Response**

A Response that is not filed and served in accordance with these procedures may not be considered by the Court at the Hearing. Absent reaching an agreement with the Trustee resolving the objection to a claim (as described in the Objection Notice), failure to timely file

and serve a Response as set forth herein or to appear at the Hearing may result in the Court granting the Omnibus Objection without further notice of hearing.

Upon entry of an order sustaining an Omnibus Objection, affected creditors will be served with such order.

**5. A Hearing Will be Held on the Omnibus Objection**

A hearing (the "Hearing") on the Omnibus Objection will be held on November 9, 2017, at 2:00 P.M. (Central Time), before the Honorable David R. Jones, Chief United States Bankruptcy Judge, in Courtroom 400, 515 Rusk, Houston, Texas 77002. The Hearing may be adjourned to a subsequent date in the Trustee's sole discretion. You must attend the Hearing if you disagree with the Omnibus Objection and have filed a Response. Contested claims for which (a) a Response is filed in accordance with the proposed response procedures but such Response is not resolved prior to the Hearing and (b) an appearance is made at the Hearing, may be heard at the Hearing or adjourned to a subsequent hearing in the Trustee's sole discretion. If a subsequent hearing is determined to be necessary, the Trustee shall file with the Court and serve on the affected claimants a notice of the hearing (the date of which shall be determined in consultation with the affected claimant(s)), or announce such adjournment on the record.

**6. Discovery**

If the Trustee determines that discovery is necessary in advance of a hearing on an Omnibus Objection, the Trustee will serve notice on you and/or your counsel of record that the scheduled hearing will be treated as a status conference during which the parties will request that the Court issue a scheduling order to facilitate dismissal or resolution of the litigation. Such notice may be incorporated into the initial agenda letter for the hearing, or may be provided by separate notice.

## **7. Additional Information**

Copies of these procedures, the Motion, the Order, or any other pleadings (the “Pleadings”) filed in this case are available at no cost on the Debtors’ bankruptcy website: <http://www.kccllc.net/linc>. You may also obtain copies of any of the Pleadings filed in this case for a fee at the Court’s website at <http://www.txs.uscourts.gov/bankruptcy>. A login identification and password to the Court’s Public Access to Court Electronic Records can be obtained through the PACER Service Center at <http://www/pacer/psc/uscourts.gov>.

## **8. Reservation of Rights**

Nothing in any Omnibus Objection or Objection Notice is intended or shall be deemed to constitute:

- (i) An admission as to the validity of any prepetition claim against the Debtor;
- (ii) A waiver of any rights of the Trustee to dispute any prepetition claim on any grounds;
- (iii) A promise or requirement to pay any prepetition claim;
- (iv) An implication or admission that any particular claim is of a type specified or defined in the Motion or any order granting the relief requested by the Motion;
- (v) A request for authorization to assume any prepetition agreement, contract, or lease pursuant to § 365 of the Bankruptcy Code; or
- (vi) A waiver of any right of the Trustee under the Bankruptcy Code or any other applicable law.

**Dated: September 30, 2017**

**Porter Hedges LLP**

*/s/ Eric M. English*

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Eric M. English

State Bar No. 24062714

Rachel I. Thompson

State Bar No. 24093258

Porter Hedges LLP

1000 Main Street, 36<sup>th</sup> Floor

Houston, Texas 77002-2764

Telephone: (713) 226-6000

Facsimile: (713) 226-6255

**ATTORNEYS FOR ALEXANDRE  
ZYNGIER, THE TRUSTEE OF THE  
LINC CHAPTER 11 CREDITOR  
TRUST**

**CERTIFICATE OF SERVICE**

I certify that, on September 30, 2017, a true and correct copy of the foregoing document was forwarded by electronic transmission to all registered ECF users appearing in the case and by U.S. first class mail to the parties listed on Exhibit A attached hereto.

*/s/ Rachel I. Thompson*

\_\_\_\_\_  
Rachel I. Thompson

**EXHIBIT A**

AAA Well Service, LLC  
P.O. Box 22588  
Houston, Texas 77227

AFFILIATED TAX CONSULTANTS  
P.O. Box 1627  
Henderson Texas, 75652

Breazeale, Sachse & Wilson  
17168 Frazier Drive  
Batson, Texas 77519

Delaware Trust Company  
Attn: Sandra E. Horwitz, Managing Director  
2771 Centerville Road  
Wilmington, Delaware 19808

Delaware Trust Company  
Arent Fox LLP  
Attn: Leah M. Eisenberg, Esq.  
1675 Broadway  
New York, New York 10019

Department of the Treasury – Internal  
Revenue Service  
P.O. Box 7346  
Philadelphia, Pennsylvania 19101-7346

DUPHILL, INC.  
P.O. Box 458  
Orange, Texas 77631

Emile George Buisson Jr.  
7211 Easy Street  
Arabi, Louisiana 70032

Francis Drilling Fluids, Ltd.  
Eric James Frey  
100 Asma Blvd. #151  
Lafayette, LA 70508

Harris County, et al  
Tara L. Grundemeier  
Linebarger Goggan Blair & Sampson, LLP  
P.O. Box 3064  
Houston, Texas 77253

John Washington Bostick, Jr.  
P.O. Box 233  
Woodville, Texas 75979

K.J. Environmental Management, Inc.  
Sawko & Burroughs, P.C.  
1172 Bent Oaks Dr.  
Denton, Texas 76210

Louisiana Department of Revenue  
P.O. Box 66658  
Baton Rouge, Louisiana 70896-6658

S.A. Mikalson  
c/o Byron Mikalson, Creditor's Trustee  
257 B Avenue  
Coronado, California 92118

Norton Rose Fulbright US LLP  
c/o Jason L. Boland  
1301 McKinney, Suite 5100  
Houston, Texas 77010

Texas Comptroller of Public Accounts  
Office of the Attorney General – Bankruptcy  
& Collections Division  
P.O. Box 12548, MC-008  
Austin, Texas 78711

The Bank of New York Mellon Trust  
Company, N.A. as Trustee and Collateral  
Agent  
Blank Rome LLP  
Attn: Ira L. Herman  
405 Lexington Avenue  
New York, New York 10174

Wainoco Oil & Gas Company  
Johnson Gray McNamara  
Attn: Amy Lee  
200 West Congress St., Suite 900  
Lafayette, Louisiana 70501

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

<b>In re:</b>	)	<b>Chapter 11</b>
	)	
<b>LINC USA GP, et al.</b> <sup>1</sup>	)	<b>Case No. 16-32689 (DRJ)</b>
	)	
<b>Debtors.</b>	)	<b>(Jointly Administered)</b>

**ORDER SUSTAINING CHAPTER 11 CREDITOR TRUSTEE’S  
SECOND OMNIBUS OBJECTION TO CERTAIN PROOFS OF CLAIM  
(CLAIMS AGAINST DIASU)  
[Relates to Doc. No. \_\_\_\_]**

UPON CONSIDERATION of the Chapter 11 Creditor Trustee’s Second Omnibus Objection (the “Objection”)<sup>2</sup> to Certain Proofs of Claim (Diasu Claims), and this Court having jurisdiction to consider the Objection, and venue being proper, and due and sufficient notice of the Objection having been given; and after due deliberation thereon, it is HEREBY ORDERED THAT:

1. The Objection is sustained as set forth herein.
2. Each Diasu Claim identified in **Schedule 1** to this Order is disallowed and expunged in its entirety.
3. The clerk of the Court is authorized and directed to update the claims register maintained in these chapter 11 cases to reflect the relief granted in this Order.
4. Each claim and the objections by the Trustee to each claim identified in **Schedule 1** constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order will be deemed a separate order with respect to each Diasu Claim.

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtors’ federal tax identification number, are: Linc Energy Finance (USA), Inc. (6684); Linc USA GP (5234); Linc Energy Resources, Inc. (9613); Linc Gulf Coast Petroleum, Inc. (6790); Linc Energy Petroleum (Louisiana), LLC (1074); Linc Alaska Resources, LLC (2362); Paen Insula Holdings, LLC (1681); Linc Energy Petroleum (Wyoming), Inc. (9859); and Linc Energy Operations, Inc. (5806).

<sup>2</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Objection.



5. Notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in this Order shall be deemed: (a) an admission as to the validity of any prepetition claim against Debtors; (b) waiver of any party's right to dispute any prepetition claim on any grounds; (c) a promise or requirement to pay any prepetition claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Objection or any order granting relief requested by this Objection; (e) a request or authorization to assume any prepetition agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (f) waiver of the Debtors' rights under the Bankruptcy Code or any other applicable law.

6. The terms and conditions of this Order will be immediately effective and enforceable upon its entry.

7. The Trustee is authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

8. This Court shall retain exclusive jurisdiction to resolve any dispute arising from or related to this Order.

Dated: \_\_\_\_\_, 2017  
Houston, Texas

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THE HONORABLE DAVID R. JONES,  
CHIEF UNITED STATES BANKRUPTCY JUDGE

**Schedule 1  
Diasu Claims**

	<b>Claim Number</b>	<b>Debtor</b>	<b>Name and Address of Claimant</b>	<b>Secured</b>	<b>Administrative</b>	<b>Priority</b>	<b>Unsecured</b>	<b>Total ClaimAmount</b>	<b>Unliquidated</b>
<b>Diasu Claim</b>	8	Diasu Oil & Gas Company, Inc.	<b>Creditor:</b> AAA Well Service, LLC	\$18,080.00	\$0.00	\$0.00	\$0.00	\$18,080.00	
<b>Date Filed</b>	8/2/2016		A. Keith James P.O. Box 22588 Houston, TX 77227						
<b>Diasu Claim</b>	4	Diasu Oil & Gas Company, Inc.	<b>Creditor:</b> AFFILIATED TAX CONSULTANTS	\$0.00	\$0.00	\$0.00	\$1,370.00	\$1,370.00	
<b>Date Filed</b>	7/8/2016		P.O. Box 1627 Henderson TX, 75652						
<b>Diasu Claim</b>	19	Diasu Oil & Gas Company, Inc.	<b>Creditor:</b> Breazeale, Sachse & Wilson	\$0.00	\$0.00	\$0.00	\$5,766.35	\$5,766.35	
<b>Date Filed</b>	11/23/2016		17168 Frazier Drive Batson, TX 77519						
<b>Diasu Claim</b>	5	Diasu Holdings, LLC	<b>Creditor:</b> Delaware Trust Company	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Yes
<b>Date Filed</b>	10/20/2016		Attn Sandra E. Horwitz, Managing Director 2771 Centerville Road Wilmington, DE 19808  Arent Fox LLP Attn Leah M. Eisenberg, Esq. 1675 Broadway New York, NY 10019						
<b>Diasu Claim</b>	14	Diasu Oil & Gas Company, Inc.	<b>Creditor:</b> Delaware Trust Company	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Yes
<b>Date Filed</b>	10/20/2016		Attn Sandra E. Horwitz, Managing Director 2771 Centerville Road Wilmington, DE 19808  Arent Fox LLP Attn Leah M. Eisenberg, Esq. 1675 Broadway New York, NY 10019						
<b>Diasu Claim</b>	1	Diasu Holdings, LLC	<b>Creditor:</b> Department of the Treasury - Internal Revenue Service	\$0.00	\$0.00	\$2,900.00	\$300.00	\$3,200.00	
<b>Date Filed</b>	6/6/2016		Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346						
<b>Diasu Claim</b>	3	Diasu Oil & Gas Company, Inc.	<b>Creditor:</b> DUPHIL, INC	\$0.00	\$0.00	\$0.00	\$11,080.99	\$11,080.99	
<b>Date Filed</b>	7/6/2016		P. O. Box 458 Orange, TX 77631						
<b>Diasu Claim</b>	7	Diasu Oil & Gas Company, Inc.	<b>Creditor:</b> Emile George Buisson Jr.	\$0.00	\$0.00	\$0.00	\$20,058.66	\$20,058.66	
<b>Date Filed</b>	7/25/2016		Emile George Buisson 7211 Easy Street Arabi, LA 70032						
<b>Diasu Claim</b>	12	Diasu Oil & Gas Company, Inc.	<b>Creditor:</b> Francis Drilling Fluids, Ltd.	\$0.00	\$0.00	\$0.00	\$66,243.22	\$66,243.22	
<b>Date Filed</b>	10/6/2016		Eric James Frey 100 Asma Blvd. #151 Lafayette, LA 70508						
<b>Diasu Claim</b>	1	Diasu Oil & Gas Company, Inc.	<b>Creditor:</b> Harris County, et al	\$359.21	\$0.00	\$0.00	\$0.00	\$359.21	
<b>Date Filed</b>	6/20/2016								

**Schedule 1  
Diasu Claims**

Claim Number	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total ClaimAmount	Unliquidated
		Tara L. Grundemeier Linebarger Goggan Blair & Samspon, LLP P.O. Box 3064 Houston, TX 77253-3064						
<b>Diasu Claim</b>	3	Diasu Holdings, LLC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Yes
<b>Date Filed</b>	9/1/2016	<b>Creditor:</b> JOHN WASHINGTON BOSTICK JR.						
		John Washington Bostick Jr. P.O. Box 233 Woodville, TX 75979						
<b>Diasu Claim</b>	11	Diasu Oil & Gas Company, Inc.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Yes
<b>Date Filed</b>	9/1/2016	<b>Creditor:</b> JOHN WASHINGTON BOSTICK JR.						
		John Washington Bostick Jr. P.O. Box 233 Woodville, TX 75979						
<b>Diasu Claim</b>	6	Diasu Oil & Gas Company, Inc.	\$0.00	\$0.00	\$0.00	\$11,519.86	\$11,519.86	
<b>Date Filed</b>	7/28/2016	<b>Creditor:</b> K. J. Environmental Management, Inc.						
		Sawko & Burroughs, P.C. 1172 Bent Oaks Dr. Denton, TX 76210						
<b>Diasu Claim</b>	2	Diasu Oil & Gas Company, Inc.	\$0.00	\$0.00	\$4,199.32	\$2,059.27	\$6,258.59	
<b>Date Filed</b>	11/23/2016	<b>Creditor:</b> Louisiana Department of Revenue						
		Louisiana Department of Revenue P.O. Box 66658 Baton Rouge, LA 70896-6658						
<b>Diasu Claim</b>	9	Diasu Oil & Gas Company, Inc.	\$0.00	\$0.00	\$2,319,961.07	\$619,230.97	\$2,939,192.04	
<b>Date Filed</b>	8/5/2016	<b>Creditor:</b> Louisiana Department of Revenue						
		Louisiana Department of Revenue P.O. Box 66658 Baton Rouge, LA 70896-6658						
<b>Diasu Claim</b>	17	Diasu Oil & Gas Company, Inc.	\$0.00	\$0.00	\$45,867.92	\$17,065.07	\$62,932.99	
<b>Date Filed</b>	11/23/2016	<b>Creditor:</b> Louisiana Department of Revenue						
		Louisiana Department of Revenue P.O. Box 66658 Baton Rouge, LA 70896-6658						
<b>Diasu Claim</b>	7	Diasu Holdings, LLC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Yes
<b>Date Filed</b>	5/3/2017	<b>Creditor:</b> Mr. S. A. Mikalson						
		Byron Mikalson 257 B. Avenue. Coronado, CA 92118						
<b>Diasu Claim</b>	21	Diasu Oil & Gas Company, Inc.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Yes
<b>Date Filed</b>	5/3/2017	<b>Creditor:</b> Mr. S. A. Mikalson						
		Byron Mikalson 257 B. Avenue. Coronado, CA 92118						
<b>Diasu Claim</b>	6	Diasu Holdings, LLC	\$0.00	\$0.00	\$0.00	\$6,140.19	\$6,140.19	
<b>Date Filed</b>	10/24/2016	<b>Creditor:</b> NORTON ROSE FULBRIGHT US LLP						
		Jason L. Boland 1301 McKinney, Suite 5100 Houston, TX 77010						
<b>Diasu Claim</b>	15	Diasu Oil & Gas Company, Inc.	\$0.00	\$0.00	\$0.00	\$6,140.19	\$6,140.19	
<b>Date Filed</b>	10/24/2016	<b>Creditor:</b> NORTON ROSE FULBRIGHT US LLP						
		Jason L. Boland 1301 McKinney, Suite 5100 Houston, TX 77010						
<b>Diasu Claim</b>	2	Diasu Holdings, LLC	\$0.00	\$0.00	\$1,000.00	\$100.00	\$1,100.00	
		<b>Creditor:</b> Texas Comptroller of Public Accounts						

**Schedule 1  
Diasu Claims**

	Claim Number	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total ClaimAmount	Unliquidated
<b>Date Filed</b>	8/18/2016		Office of the Attorney General - Bankruptcy & Collections Division MC-008 P.O. Box 12548, Austin, TX 78711						
<b>Diasu Claim</b>	10	Diasu Oil & Gas Company, Inc.	<b>Creditor:</b> Texas Comptroller of Public Accounts	\$0.00	\$0.00	\$1,000.00	\$100.00	\$1,100.00	
<b>Date Filed</b>	8/18/2016		Office of the Attorney General - Bankruptcy & Collections Division MC-008 P.O. Box 12548, Austin, TX 78711						
<b>Diasu Claim</b>	4	Diasu Holdings, LLC	<b>Creditor:</b> The Bank of New York Mellon Trust Company, N.A. as Trustee and Collateral Agent	\$132,136,032.16	\$0.00	\$0.00	\$0.00	\$132,136,032.16	
<b>Date Filed</b>	10/7/2016		Blank Rome LLP (Attn: Ira L. Herman) 405 Lexington Avenue New York, NY 10174						
<b>Diasu Claim</b>	13	Diasu Oil & Gas Company, Inc.	<b>Creditor:</b> The Bank of New York Mellon Trust Company, N.A. as Trustee and Collateral Agent	\$132,136,032.16	\$0.00	\$0.00	\$0.00	\$132,136,032.16	
<b>Date Filed</b>	10/7/2016		Blank Rome LLP (Attn: Ira L. Herman) 405 Lexington Avenue New York, NY 10174						
<b>Diasu Claim</b>	16	Diasu Oil & Gas Company, Inc.	<b>Creditor:</b> Wainoco Oil & Gas Company	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Yes
<b>Date Filed</b>	10/24/2016		Johnson Gray McNamara, Attn: Amy Lee 200 West Congress St., Suite 900 Lafayette, LA 70501						