20-10418-mew Doc 1093-3 Filed 01/15/21 Entered 01/15/21 18:51:14 Notice of Hearing Pg 1 of 4

Hearing Date: February 17, 2021 at 11:00 a.m. (Prevailing Eastern Time) Objection Deadline: February 10, 2021 at 4:00 p.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

NOTICE OF HEARING TO CONSIDER PLAN ADMINISTRATION TRUSTEE'S THIRTIETH OMNIBUS OBJECTION TO CLAIMS (REDUCED CLAIMS, RECLASSIFIED CLAIMS, AND REDUCED AND RECLASSIFIED CLAIMS)

The Wind-Down Debtors in these chapter 11 cases and the last four characters of each Wind-Down Debtor's tax identification number are: JCK Legacy Company (0478) and Herald Custom Publishing of Mexico, S. de R.L. de C.V. (5UZ1). The location of the Plan Administration Trustee's service address for purposes of these chapter 11 cases is: 1201 W Peachtree Street, NW, Suite 500, Atlanta, Georgia 30309.

THIS OBJECTION SEEKS TO REDUCE AND/OR RECLASSIFY CERTAIN CLAIMS. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON EXHIBITS 1-3 TO THE DECLARATION OF SEAN M. HARDING ANNEXED HERETO.

PLEASE TAKE NOTICE that on January 15, 2021, Sean M. Harding, a Senior Managing Director with FTI Consulting, Inc. and the Plan Administration Trustee (the "Plan Administration Trustee") for JCK Legacy Company and certain of its affiliates (collectively, the "Debtors") filed the Plan Administration Trustee's Thirtieth Omnibus Objection to Claims (Reclassified, Reduced, and Reclassified and Reduced Claims) (the "Objection").

PLEASE TAKE FURTHER NOTICE that a hearing on the Objection to consider the entry of an order reducing the amount, reclassifying to general unsecured, or reducing and reclassifying certain disputed claims will be held before the Honorable Michael E. Wiles, United States Bankruptcy Judge in the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Courtroom 617, New York, New York 10004 (the "Bankruptcy Court"), on February 17, 2021 at 11:00 a.m. (prevailing Eastern Time) (the "Hearing"), or as soon thereafter as counsel may be heard, unless the telephonic hearing procedures set forth in General Order M-543 (Morris, C.J.) (as may be amended) remain in effect as of that date, in which case the Hearing shall be held telephonically via Court Solutions LLC. Instructions to register for Court Solutions LLC are attached to Gen. Ord. M-543.

PLEASE TAKE FURTHER NOTICE that Gen. Ord. M-543, along with other temporary procedures implemented by the Bankruptcy Court in connection with the COVID-19 pandemic (including electronic filing procedures for *pro se* parties) can be found by visiting www.nysb.uscourts.gov and clicking on the "Coronavirus COVID-19 Protocol" banner.

PLEASE TAKE FURTHER NOTICE that responses or objections

(the "Responses"), if any, to the Objection, must be made in writing and (a) filed with the

Bankruptcy Court no later than 4:00 p.m. (prevailing Eastern Time) on February 10, 2021 (the "**Response Deadline**") and (b) served so as to be actually received by the following parties by the Response Deadline:

- (i) the Debtors, JCK Legacy Company, c/o FTI Consulting, Inc., 1201 W Peachtree Street, NW, Suite 500, Atlanta, Georgia 30309, Attn.: Sean M. Harding (sean.harding@fticonsulting.com);
- (ii) counsel for the Plan Administration Trustee, Skadden, Arps, Slate, Meagher & Flom LLP, One Manhattan West, New York, New York 10001, Attn.: Shana A. Elberg (shana.elberg@skadden.com) and Bram A. Strochlic (bram.strochlic@skadden.com), 300 South Grand Avenue, Suite 3400, Los Angeles, California 90071, Attn.: Van C. Durrer, II (van.durrer@skadden.com), and Destiny N. Almogue (destiny.almogue@skadden.com) and 525 University Avenue, Palo Alto, California 94301 Attn.: Jennifer Madden (jennifer.madden@skadden.com);
- (iii) co-counsel for the Plan Administration Trustee, Togut, Segal & Segal LLP, One Penn Plaza, Suite 3335, New York, New York 10119, Attn.: Albert Togut (altogut@teamtogut.com) and Kyle J. Ortiz (kortiz@teamtogut.com);
- (iv) the Office of the United States Trustee, U.S. Federal Office Building, 201 Varick Street, Room 1006, New York, New York 10014, Attn.: Benjamin J. Higgins and Brian S. Masumoto;
- (v) counsel to Chatham Asset Management, Paul, Weiss, Rifkind, Wharton & Garrison LLP, 1285 Avenue of the Americas, New York, New York 10019, Attn.: Andrew N. Rosenberg (arosenberg@paulweiss.com) and Elizabeth R. McColm (emccolm@paulweiss.com) and John T. Weber (jweber@paulweiss.com); and
 - (vi) any party that has requested notice pursuant to Bankruptcy Rule 2002.

PLEASE TAKE FURTHER NOTICE that a copy of the Objection can be obtained through the Bankruptcy Court's electronic case filing system at www.nysb.uscourts.gov using a PACER password (to obtain a PACER password, go to the PACER website, www.pacer.gov) or the website maintained by the Debtors' noticing agent, Kurtzman Carson Consultants LLC, at www.kccllc.net/McClatchy.

PLEASE TAKE FURTHER NOTICE that if no timely, written responses are

filed and received in accordance with the foregoing, an order granting the relief sought in the Objection may be entered by the Court.

Dated: New York, New York January 15, 2021

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re

Chapter 11

Case No. 20-10418 (MEW)

Wind-Down Debtors.¹

(Jointly Administered)

PLAN ADMINISTRATION TRUSTEE'S
THIRTIETH OMNIBUS OBJECTION TO CLAIMS
(REDUCED CLAIMS, RECLASSIFIED CLAIMS,
AND REDUCED AND RECLASSIFIED CLAIMS)

The Wind-Down Debtors in these chapter 11 cases and the last four characters of each Wind-Down Debtor's tax identification number are: JCK Legacy Company (0478) and Herald Custom Publishing of Mexico, S. de R.L. de C.V. (5UZ1). The location of the Plan Administration Trustee's service address for purposes of these chapter 11 cases is: 1201 W Peachtree Street, NW, Suite 500, Atlanta, Georgia 30309.



THIS OBJECTION SEEKS TO REDUCE AND/OR RECLASSIFY CERTAIN CLAIMS. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON EXHIBITS 1-3 TO THE DECLARATION OF SEAN M. HARDING ANNEXED HERETO.

TO THE HONORABLE MICHAEL E. WILES, UNITED STATES BANKRUPTCY JUDGE:

Sean M. Harding, a Senior Managing Director with FTI Consulting, Inc. and the Plan Administration Trustee (the "Plan Administration Trustee") for JCK Legacy Company and certain of its affiliates (collectively, the "Debtors" or the "Company"), hereby submits this omnibus claims objection (the "Objection"), pursuant to sections 105(a) and 502 of title 11 of the United States Code (the "Bankruptcy Code") and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), for an order, substantially in the form annexed hereto as Exhibit A (the "Proposed Order"):

- a. reducing certain claims (the "**Reduced Claims**") listed on **Exhibit 1** to the Declaration of Sean M. Harding (the "**Declaration**"), which were filed in the incorrect amount based on the Debtors' books and records;
- b. reclassifying certain claims (the "Reclassified Claims") listed on Exhibit 2 to the Declaration, which do not give rise to priority or administrative status, to general unsecured claims; and
- c. reducing and reclassifying certain claims (the "Reduced and Reclassified Claims" and together with the Reduced Claims and the Reclassified Claims, the "Disputed Claims") listed on Exhibit 3 to the Declaration, which were filed in the incorrect amount based on the Debtors' books and records, and which do not give rise to priority or administrative status, as applicable.

In support of this Objection, the Plan Administration Trustee relies on the Declaration, annexed hereto as **Exhibit B**, and respectfully represents:

JURISDICTION

- 1. This Court has jurisdiction to consider 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.
- 2. The statutory predicates for the relief requested herein are sections 105(a) and 502 of the Bankruptcy Code and Bankruptcy Rule 3007.

BACKGROUND

- 3. On February 13, 2020 (the "**Petition Date**"),² each Debtor commenced a case by filing a petition for relief under chapter 11 of the Bankruptcy Code (collectively, the "**Chapter 11 Cases**"). The Chapter 11 Cases are jointly administered.
- 4. On February 26, 2020, the Office of the United States Trustee for the Southern District of New York appointed a creditors' committee in these Chapter 11 Cases [Docket No. 114].
- 5. Prior to the Petition Date, the Debtors were a diversified digital and print media business, focused on providing strong, independent local journalism to thirty communities in fourteen states, as well as national news coverage through the Debtors' Washington D.C.-based bureau. The Debtors also provided a full suite of both local and nationwide digital marketing services. The Debtors' businesses were comprised of websites and mobile applications, mobile news and advertising, video products, a digital marketing agency, daily newspapers, niche publications, other print and digital direct marketing services,

On March 24, 2020 (the "Additional Petition Date"), Debtor Oak Street Redevelopment Corporation ("Oak Street") also commenced a case by filing a chapter 11 petition. As used herein, the term "Petition Date" encompasses the Additional Petition Date, and the term "Chapter 11 Cases" includes the Oak Street chapter 11 case, which is being jointly administered with the Debtors' chapter 11 cases commenced on February 13, 2020. See Order (I) Directing Joint Administration of Cases and (II) Waiving Requirements of Bankruptcy Code Section 342(c)(1) and Bankruptcy Rules 1005 and 2002(n) [Docket No. 265].

and community newspapers. The Company's business operations, corporate and capital structures, and restructuring efforts are described in greater detail in the *Declaration of Sean M.*Harding in Support of Chapter 11 Petitions and First Day Papers [Docket No. 23].

- 6. On April 28, 2020, the Debtors filed their schedules of assets and liabilities and statement of financial affairs (collectively, the "Schedules and Statements"). On June 16, 2020, the Debtors filed amendments to the Schedules and Statements.
- 7. Pursuant to the *Order Establishing Bar Dates for Filing Proofs of Claim and Approving Form and Manner of Notice Thereof*, dated May 21, 2020 [Docket No. 485] (the "Bar Date Order") and Bankruptcy Rule 3003(c)(3), the Court established July 10, 2020 at 5:00 p.m. (Eastern Time) as the deadline to file proofs of claim against the Debtors' estates on account of claims that arose or were deemed to have arisen prior to the Petition Date (the "General Bar Date"). Pursuant to the Bar Date Order and section 502(b)(9) of the Bankruptcy Code, the Court established August 11, 2020 at 5:00 p.m. (Eastern Time) as the deadline for all governmental units to file proofs of claim against the Debtors' estates on account of claims that arose or were deemed to have arisen prior to the Petition Date (the "Governmental Bar Date," and together with the General Bar Date, the "Bar Dates"). Additionally, the Bar Date Order approved the form of proof of claim to be filed against the Debtors and the manner of giving notice of the Bar Dates.
- 8. Pursuant to the Bar Date Order, publication notice of the Bar Dates appeared in the *New York Times* on May 29, 2020. *See* Docket No. 513.
- 9. On September 21, 2020, the Debtors filed the *First Amended Joint*Chapter 11 Plan of Distribution of JCK Legacy Company and its Affiliated Debtors and

 Debtors in Possession [Docket No. 867, Exhibit A] (as may be amended, modified, and/or

supplemented from time to time, the "Chapter 11 Plan").3

- 10. On September 25, 2020, the Court entered the Findings of Fact,

 Conclusions of Law, and Order Approving the Disclosure Statement and Confirming the First

 Amended Joint Chapter 11 Plan of Distribution of JCK Legacy Company and its Affiliated

 Debtors and Debtors in Possession [Docket No. 879]. The Effective Date of the Chapter 11

 Plan occurred on September 30, 2020 [Docket No. 886].
- 11. The Chapter 11 Plan established the deadline for filing proofs of or requests for payment of Administrative Claims as thirty (30) days after the Effective Date of the Chapter 11 Plan, unless otherwise ordered by the Court.
- 12. Pursuant to Article 6.6 of the Chapter 11 Plan, the Plan Administration

 Trustee was appointed as of the Effective Date. As set forth in the Chapter 11 Plan:

Except as otherwise specifically provided for in the Plan, after the Effective Date, the Plan Administration Trustee shall retain responsibility for (a) administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors, including (i) filing, withdrawing, or litigating to judgment objections to Claims or Interests, (ii) settling or compromising any Disputed Claim without any further notice to or action, order, or approval by the Bankruptcy Court, and (iii) administering and adjusting the claims register to reflect any such settlements or compromises without any further notice to or action, order, or approval by the Bankruptcy Court, and (b) making distributions (if any) with respect to all Claims and Interests; provided, however, that upon the creation of the GUC Recovery Trust, the GUC Recovery Trustee, on behalf of the GUC Recovery Trust, shall have the authority, but not the obligation, to object to, compromise, settle, otherwise resolve, or withdraw any objections to all General Unsecured Claims.

Chapter 11 Plan at Art. 8.2.

13. On October 13, 2020 the Court entered the *Order Authorizing the Debtors*

³ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Chapter 11 Plan.

to File Omnibus Claims Objections on Grounds Other Than as Set Forth in Bankruptcy Rule 3007(d) [Docket No. 908] (the "Omnibus Procedures Order").

Administration Trustee to file omnibus objections to claims on the grounds that: (i) the amounts claimed contradict the Debtors' books and records, so long as the Debtors certify that they have made reasonable inquiry and are not aware of any reasonable basis for the claims; and (ii) the claims were incorrectly classified. *See* Docket No. 908 at ¶ 2(a) and (b).

RELIEF REQUESTED

15. Pursuant to sections 105(a) and 502 of the Bankruptcy Code and Bankruptcy Rule 3007, the Plan Administration Trustee seeks entry of an order, substantially in the form of the Proposed Order, reducing the amount, reclassifying to general unsecured, or reducing and reclassifying each of the Disputed Claims as more fully set forth below.

BASIS FOR RELIEF

- 16. Section 502 of the Bankruptcy Code provides, in pertinent part:
 - (a) A claim or interest, proof of which is filed under section 501 of this title, is deemed allowed, unless a party in interest, including a creditor of a general partner in a partnership that is a debtor in a case under chapter 7 of this title, objects.

11 U.S.C. § 502(a).

17. 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." Fed. R. Bankr. P. 3001(f).

- 18. This Objection is based upon section 502(b)(1) of the Bankruptcy Code, which provides:
 - (b) Except as provided in subsections (e)(2), (f), (g), (h) and (i) of this section, if such objection to a claim is made, the court, after notice and a hearing, shall determine the amount of such claim in lawful currency of the United States as of the date of the filing of the petition, and shall allow such claim in such amount, except to the extent that—
 - (1) such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law for a reason other than because such claim is contingent or unmatured;

11 U.S.C. § 502(b)(1).

- Administration Trustee, and the GUC Recovery Trustee are authorized to file omnibus objections seeking reduction, reclassification, and/or disallowance of secured claims, administrative expense claims, priority claims, unsecured claims, interests, claims pursuant to section 510(b) of the Bankruptcy Code, and all other "claims" as that term is defined in section 101(5) of the Bankruptcy Code (collectively, "Claims"), on the grounds that, *inter alia*, (i) the amounts claimed contradict the Debtors' books and records, so long as the Debtors (or Plan Administration Trustee) certify that they have made reasonable inquiry and are not aware of any reasonable basis for the Claims; and (ii) the Claims were incorrectly classified.
- 20. As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes *prima facie* evidence of the validity and the amount of the claim under section 502(a) of the Bankruptcy Code. *See In re Vanegas*, 290 B.R. 190, 193 (Bankr. D. Conn. 2003) (citing Bankruptcy Rule 3001(f) and holding that the evidence submitted by the debtor was insufficient to overcome the validity and amount of bank's proof of claim); *In re*

Rockefeller Ctr. Props., 272 B.R. 524, 539 n.13, 553 (Bankr. S.D.N.Y. 2000) (citing Bankruptcy Rule 3001(f) in analysis of debtors' objection to former tenant's proof of claim and granting partial summary judgment with respect to the objection where there were no material facts in dispute).

- 21. To receive the benefit of *prima facie* validity, however, "the proof of claim must set forth the facts necessary to support the claim." *In re Marino*, 90 B.R. 25, 28 (Bankr. D. Conn. 1988) (holding that claimant's proof of claim was not entitled to the presumption of *prima facie* validity because it did not set forth the necessary facts); *see also* Fed. R. Bankr. P. 3001(c)(1) (requiring claimant to provide documentation where claim is based on a writing).
- sufficient to negate the *prima facie* validity of the claim by refuting one or more of the facts in the filed claim. *See In re Waterman Steamship Corp.*, 200 B.R. 770, 774–75, 777 (Bankr. S.D.N.Y. 1996) (reopening discovery into asbestos claims due to insufficient information upon which to determine validity of claims). Once this occurs, "the burden reverts to the claimant to prove the validity of the claim by a preponderance of the evidence." *In re WorldCom, Inc.*, No. 02-13533 (AJG), 2005 WL 3832065, at *4, *9 (Bankr. S.D.N.Y. 2005) (citing Bankruptcy Rule 3001(f) and holding that claimant did not meet its burden to prove validity of anticipatory breach and unjust enrichment claims, but that further evidence was needed to assess the merits of lack of good faith claim) (quoting *In re Allegheny Int'l, Inc.*, 954 F.2d 167, 173–74 (3d Cir. 1992)); *see also In re St. Johnsbury Trucking Co.*, 206 B.R. 318, 323, 328 (Bankr. S.D.N.Y. 1997) (citing Bankruptcy Rule 3001(f) and allowing claim where debtor failed to refute any of the material facts in proof of claim).

23. The claimant must prove the claim, not sit back while the objector attempts to disprove it. *See In re Bennett*, 83 B.R. 248, 252 (Bankr. S.D.N.Y. 1988) (holding that debtor presented sufficient evidence to rebut the *prima facie* validity of claimant's claim and that claimant failed to prove claim by a preponderance of credible evidence).

OBJECTION TO DISPUTED CLAIMS

24. The Plan Administration Trustee and his professionals analyzed each of the Disputed Claims, and the Plan Administration Trustee submits that each Disputed Claim should be (a) reduced in amount, (b) reclassified to general unsecured, or (c) reduced in amount and reclassified to general unsecured, in whole or in part, for the reasons set forth below.

A. The Reduced Claims

- 25. Upon reasonable inquiry, the Plan Administration Trustee has determined that the Reduced Claims do not accurately reflect amounts owed by the Debtors according to the Debtors' books and records. Instead, the Plan Administration Trustee believes that the asserted amount of such claims should be reduced to the amounts listed in the column titled "Reduced Amount" on Exhibit 1 to the Declaration.
- 26. The Plan Administration Trustee asserts that the amounts listed in the "Reduced Amount" column for each Reduced Claim represents the fair, accurate, and reasonable value of each respective claim, as reflected in the Debtors' books and records and/or from the information provided by the claimants. Failure to reduce such claims could result in the holders of the Reduced Claims receiving a better recovery than other similarly situated creditors, even though such recovery is not warranted. Accordingly, the Plan Administration Trustee respectfully requests that this Court reduce the amount of the Reduced Claims as indicated on Exhibit 1 to the Declaration.

B. The Reclassified Claims

- 27. Prior to filing this Objection, the Plan Administration Trustee and his professionals reviewed each of the Reclassified Claims and determined that such claims were incorrectly classified, in whole or in part, and no part of such claims is entitled to administrative or priority status. In particular, upon review of the Reclassified Claims and the Debtors' books and records, the Plan Administration Trustee has determined that the applicable claimants provide insufficient support and no basis under the Bankruptcy Code upon which the Reclassified Claims are entitled to administrative or priority status, and the Plan Administration Trustee is not aware of any facts to support the priority status asserted in the Reclassified Claims.
- 28. Instead, the Plan Administration Trustee believes that each of the Reclassified Claims should be reclassified in its entirety as a Class 5 General Unsecured Claim as defined in the Plan. The Plan Administration Trustee asserts that general unsecured is the appropriate class for each of the Reclassified Claims, as reflected in the Debtors' books and records and/or from the information provided by the claimants. Failure to reclassify such claims could result in the relevant claimants receiving a better recovery than other similarly situated creditors, even though such recovery is not warranted. Accordingly, the Plan Administration Trustee respectfully requests that this Court reclassify to General Unsecured Claims the Reclassified Claims listed on **Exhibit 2** to the Declaration.

C. The Reduced and Reclassified Claims

29. Prior to filing this Objection, the Plan Administration Trustee and his professionals reviewed each of the Reduced and Reclassified Claims and determined that such claims do not accurately reflect the correct priority or amounts owed for such claims according

to the Debtors' books and records. Instead, the Plan Administration Trustee believes that the asserted amount of such claims should be reduced to the amounts listed in the column titled "Reduced Amount" on Exhibit 3 to the Declaration, and the asserted priority of such claims should be reclassified entirely to general unsecured claims.

- 30. The Plan Administration Trustee asserts that the amounts listed in the "Reduced Amount" column for each Reduced and Reclassified Claim represents the fair, accurate, and reasonable value of each respective claim, as reflected in the Debtors' books and records and/or from the information provided by the claimants. In addition, the applicable claimants provide insufficient support and no basis under the Bankruptcy Code upon which the Reduced and Reclassified Claims are entitled to administrative or priority status, and the Plan Administration Trustee is not aware of any facts to support the priority status asserted in the Reduced and Reclassified Claims.
- 31. Failure to reduce and reclassify such claims could result in the holders of the Reduced and Reclassified Claims receiving a better recovery than other similarly situated creditors, even though such recovery is not warranted. Accordingly, the Plan Administration Trustee respectfully requests that this Court reduce the amount of, and reclassify to General Unsecured Claims, the Reduced and Reclassified Claims as indicated on **Exhibit 3** to the Declaration.
- 32. For the reasons stated above, the Plan Administration Trustee respectfully requests that this Court (a) reduce in amount, (b) reclassify to general unsecured, or (c) reduce in amount and reclassify to general unsecured, in whole or in part, the Disputed Claims listed on **Exhibits 1-3** to the Declaration.

RESERVATION OF RIGHTS

- 33. The Plan Administration Trustee reserves the right to amend, modify, or supplement this Objection as to any of the Disputed Claims on any basis.
- 34. Additionally, the Plan Administration Trustee reserves the right to further object in the future on any ground to any of the Disputed Claims that are not reduced in amount, reclassified as general unsecured, or reduced and reclassified pursuant to the Proposed Order, including to seek disallowance and expungement of same, and the rights and defenses of the claimants regarding such claims are fully preserved. A separate notice and hearing will be scheduled for any such objection. This Objection does not constitute, and cannot form the basis of, any admission by the Plan Administration Trustee with respect to the validity, basis for, or amount of any of the Disputed Claims.
- 35. Nothing herein shall constitute a waiver of any rights that the Plan Administration Trustee may have to (a) bring avoidance actions under the applicable sections of the Bankruptcy Code against holders of the claims subject to the Objection or (b) exercise his right of setoff against the holders of such claims related to such avoidance actions.

SEPARATE CONTESTED MATTER

36. To the extent that a response is filed regarding any Disputed Claim and the Plan Administration Trustee is unable to resolve any such response, each such Disputed Claim, and the Objection as it pertains to such Disputed Claim, will constitute a separate contested matter as contemplated by Bankruptcy Rule 9014, to the extent applicable. Further, the Plan Administration Trustee requests that any order entered by the Court granting the relief in this Objection be deemed a separate order with respect to each Disputed Claim.

NOTICE

37. Pursuant to Article 8.3 of the Plan, notice of this Objection has been given to: (a) parties on the master service list who have agreed to accept service by email; and (b) each of the parties listed on **Exhibits 1-3** to the Declaration. The Plan Administration Trustee submits that, in view of the facts and circumstances, such notice is sufficient and no other or further notice need be provided.

NO PREVIOUS REQUEST

38. No previous request for the relief sought herein has been made by the Plan Administration Trustee to this or any other court.

[Concluded on Following Page]

CONCLUSION

WHEREFORE the Plan Administration Trustee respectfully requests that the Court enter an order granting the relief requested herein and such other and further relief as the Court deems just and proper.

Dated: New York, New York January 15, 2021

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Counsel for Plan Administration Trustee

20-10418-mew Doc 1093-1 Filed 01/15/21 Entered 01/15/21 18:51:14 Exhibit A: Proposed Order Pg 1 of 4

EXHIBIT A

Proposed Order

20-10418-mew Doc 1093-1 Filed 01/15/21 Entered 01/15/21 18:51:14 Exhibit A: Proposed Order Pg 2 of 4

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

------ X

In re : Chapter 11

JCK LEGACY COMPANY, et al., : Case No. 20-10418 (MEW)

Wind-Down Debtors.¹ : (Jointly Administered)

:

ORDER GRANTING PLAN ADMINISTRATION TRUSTEE'S THIRTIETH OMNIBUS OBJECTION TO CLAIMS (REDUCED CLAIMS, RECLASSIFIED CLAIMS, AND REDUCED AND RECLASSIFIED CLAIMS)

Upon the omnibus claims objection (the "Objection")² of the Plan Administration Trustee, seeking entry of an order (this "Order"), pursuant to sections 105 and 502 of the Bankruptcy Code and Bankruptcy Rule 3007, reducing the asserted amount, reclassifying to general unsecured, or reducing and reclassifying the Disputed Claims, as more fully set forth in the Objection; and the Court having considered the Declaration of Sean M. Harding (the "Declaration") in support thereof; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of New York*, dated January 31, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and that this Court may enter a final order consistent with Article III of the United States Constitution; and this 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 due and sufficient notice of the Objection

The Wind-Down Debtors in these chapter 11 cases and the last four characters of each Wind-Down Debtor's tax identification number are: JCK Legacy Company (0478) and Herald Custom Publishing of Mexico, S. de R.L. de C.V. (5UZ1). The location of the Plan Administration Trustee's service address for purposes of these chapter 11 cases is: 1201 W Peachtree Street, NW, Suite 500, Atlanta, Georgia 30309.

² Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

20-10418-mew Doc 1093-1 Filed 01/15/21 Entered 01/15/21 18:51:14 Exhibit A: Proposed Order Pg 3 of 4

having been given under the particular circumstances; and it appearing that no other or further notice is necessary; and it appearing that the relief requested in the Objection is in the best interests of the Debtors, their estates, their creditors, and other parties in interest; and that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and upon the hearing conducted before this Court to consider the Objection (the "Hearing") and upon the record of the Hearing; and after due deliberation thereon; and good and sufficient cause appearing therefor; it is hereby

ORDERED, ADJUDGED, AND DECREED THAT:

- 1. The relief requested in the Objection is GRANTED as set forth herein.
- 2. The Reduced Claims listed on **Exhibit 1** to the Declaration are hereby reduced to the amounts listed in the column titled "*Reduced Amount*" on **Exhibit 1** to the Declaration.
- 3. The Reclassified Claims listed on **Exhibit 2** to the Declaration are hereby reclassified as Class 5 General Unsecured Claims as defined in the Plan.
- 4. The Reduced and Reclassified Claims listed on **Exhibit 3** to the Declaration are hereby reduced to the amounts listed in the column titled "*Reduced Amount*" on **Exhibit 3** to the Declaration, and reclassified as Class 5 General Unsecured Claims as defined in the Plan.
- 5. Each claim and the objections by the Plan Administration Trustee to each claim as identified and set forth on **Exhibits 1-3** to the Declaration 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 its claim and shall not act to stay the

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applicability or finality of this Order with respect to the other contested matters and

corresponding claims.

6. The Plan Administration Trustee shall have the right to further object in the

future on any ground to any of the Disputed Claims that are not reduced in amount, reclassified as

general unsecured, or reduced and reclassified pursuant to this Order, including to seek

disallowance and expungement of same, and the rights and defenses of the claimants regarding such

claims are fully preserved. Neither the Objection nor this Order shall constitute any admission or

finding with respect to the validity, basis for, or amount of the Disputed Claims that are not reduced

and/or reclassified pursuant to this Order.

7. The claims agent retained in the Debtors' Chapter 11 Cases is authorized

to reflect the reduction in amount and/or reclassification to general unsecured claim of the

Disputed Claims on the official claims register maintained for the Debtors' cases.

8. The terms and conditions of this Order are effective immediately upon

entry.

9. This Court shall retain jurisdiction with respect to all matters arising from

or related to the implementation or interpretation of this Order.

Dated: New York, New York

[Month] __, 2021

HONORABLE MICHAEL E. WILES UNITED STATES BANKRUPTCY JUDGE

3

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EXHIBIT B

Harding Declaration

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UNITE	D STAT	TES BA	NKRU	PTCY	COURT
SOUTH	ERN D	ISTRI	CT OF	NEW	YORK

 X

In re : Chapter 11

JCK LEGACY COMPANY, et al., : Case No. 20-10418 (MEW)

Wind-Down Debtors.¹ : (Jointly Administered)

:

DECLARATION OF SEAN M. HARDING IN SUPPORT OF THE PLAN ADMINISTRATION TRUSTEE'S THIRTIETH OMNIBUS OBJECTION TO CLAIMS ((REDUCED CLAIMS, RECLASSIFIED CLAIMS, AND REDUCED AND RECLASSIFIED CLAIMS)

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

- 1. Pursuant to Article 6.6 of the First Amended Joint Chapter 11 Plan of Distribution of JCK Legacy Company and its Affiliated Debtors and Debtors in Possession [Docket No. 867, Exhibit A] (as may be amended, modified, and/or supplemented from time to time, the "Chapter 11 Plan"), as of the Effective Date (as defined in the Chapter 11 Plan), which occurred on September 30, 2020, I was appointed as the Plan Administration Trustee for JCK Legacy Company and certain of its affiliates (collectively, the "Debtors").
- 2. I am in all respects competent to make this Declaration, which I submit in support of the *Plan Administration Trustee's Thirtieth Omnibus Objection to Claims (Reduced*

The Wind-Down Debtors in these chapter 11 cases and the last four characters of each Wind-Down Debtor's tax identification number are: JCK Legacy Company (0478) and Herald Custom Publishing of Mexico, S. de R.L. de C.V. (5UZ1). The location of the Plan Administration Trustee's service address for purposes of these chapter 11 cases is: 1201 W Peachtree Street, NW, Suite 500, Atlanta, Georgia 30309.

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Claims, Reclassified Claims, and Reduced and Reclassified Claims) (the "**Objection**"),² seeking entry of an order:

- a. reducing certain claims (the "Reduced Claims") listed on Exhibit 1
 annexed hereto, which were filed in the incorrect amount based on the
 Debtors' books and records (the "Books and Records");
- b. reclassifying certain claims (the "Reclassified Claims") listed on Exhibit 2 annexed hereto, which do not give rise to priority or administrative status, to general unsecured claims; and
- c. reducing and reclassifying certain claims (the "Reduced and Reclassified Claims" and together with the Reduced Claims and the Reclassified Claims, the "Disputed Claims") listed on Exhibit 3 annexed hereto, which were filed in the incorrect amount based on the Books and Records, and which do not give rise to priority or administrative status, as applicable.
- 3. Except as otherwise set forth herein, all statements in this Declaration are based on my personal knowledge, my familiarity with the Debtors' Books and Records and the Debtors' Schedules and Statements, my review and reconciliation of the filed proofs of claim, my discussions with legal and financial professionals familiar with the Debtors' Chapter 11 Cases, or my review of relevant documents. If I were called upon to testify, I could and would testify competently to the facts set forth in the Objection.
- 4. I have personally reviewed, caused former members of the Debtors' staff under my supervision to review, or caused professionals under my supervision familiar with these Chapter 11 Cases to review the Disputed Claims and compare the information submitted in support thereof, if any, with the Books and Records, the Schedules and Statements, the official claims register maintained in these Chapter 11 Cases, and/or the facts and circumstances set forth in the Objection regarding the Disputed Claims.

² Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

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Harding Declaration together with Exhibits 1-3 Pq 4 of 13

5. Based upon this review, and for the reasons set forth in the Objection, I

have determined that: (i) the Reduced Claims assert amounts which contradict the Debtors'

Books and Records, (ii) the Reclassified Claims were incorrectly classified, in whole or in part,

and no part of such claims is entitled to administrative or priority status, and (iii) the Reduced

and Reclassified Claims do not accurately reflect the correct priority or amounts owed for such

claims according to the Debtors' Books and Records. Therefore, the Reduced Claims should be

reduced in amount as indicated on Exhibit 1 to this Declaration, the Reclassified Claims listed

on Exhibit 2 to this Declaration should be reclassified as general unsecured claims in their

entirety, and the Reduced and Reclassified Claims listed on Exhibit 3 to this Declaration should

be reduced in amount as indicated on Exhibit 3 and reclassified entirely to general unsecured

claims.

Executed on this 15th day of January, 2021.

/s/ Sean M. Harding

Sean M. Harding

Plan Administration Trustee

EXHIBIT 1

Reduced Claims

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(S) - Secured (A) - Administrative EXHIBIT 1 Reduced Claims

(B) - 503(b)(9)

(P) - Priority (U) - Unsecured

(T) - Total Claimed Objectionable Claims

(-)	Total Calmed	Objectivitude Olumb						
	Name/Address of Claimant	Claim#	Filed Date Debtor/Case	#	Claim Amount	Reduced Amount		
1	Simplifi Holdings, Inc. 128 E Exchange Avenue, Suite 700 Fort Worth, TX 76164	2126	7/9/20 McClatchy Interactive West 20-10440	\$	- (A) - (B) - (P) 527,695.76 (U)	\$ - (S) - (A) - (B) - (P) 1,576.97 (U) \$ 1,576.97 (T)		
2	Urban Olympia 6 LLC 155 NE 100th St., Suite 205 Seattle, WA 98125	113	4/15/20 Olympian Publishing, LLC 20-10455	\$	527,695.76 (T) - (S) - (A) - (B) - (P) 1,080,225.04 (U) 1,080,225.04 (T)	\$ 1,576.97 (T) \$ - (S) - (A) - (B) - (P) 219,032.48 (T) \$ 219,032.48 (T)		
3	CHERRY STREET PROPERTIES, LLC 487 CHERRY ST STE 400 MACON, GA 31201	2238	7/10/20 Macon Telegraph Publishing C 20-10436	ompany \$		\$ - (S) - (A) - (B) - (P) 299,442.63 (U) \$ 299,442.63 (T)		
4	CHIQUITA BRANDS L.L.C. 1855 GRIFFIN ROAD, SUITE C-436 FORT LAUDERDALE, FL 33004	2650	10/7/20 The McClatchy Company 20-10418	\$	402,549.00 (S) - (A) - (B) - (P) 1,409,732.41 (U) 1,812,281.41 (T)	\$ - (S) - (A) - (B) - (P) 1,409,732.41 (U) \$ 1,409,732.41 (T)		
5	The Travelers Indemnity Company and Its Property Casualty Insurance Affiliates One Tower Square 0000-FP15 Hartford, CT 06183	1941	777/20 The McClatchy Company 20-10418		61,000.00 (S) NLIQUIDATED (A) - (B) - (P) NLIQUIDATED (U) 61,000.00 (T)	\$ - (S) (A) - (B) - (P) (U) UNLIQUIDATED (T)		
6	Voltari Real Estate Holding LLC c/o Brown Rudnick LLP One Financial Center Boston, MA 02111	2640	9/29/20 The McClatchy Company 20-10418	\$	403,250.01 (S) - (A) - (B) - (P) 4,917,741.47 (U)	\$ - (S) - (A) - (B) - (P) 4,917,741.47 (U) \$ 4,917,741.47 (T)		

EXHIBIT 2

Reclassified Claims

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(S) - Secured (A) - Administrative

EXHIBIT 2 Reclassified Claims

(B) - 503(b)(9)

(P) - Priority (U) - Unsecured

(T) - Total Claimed

495 N Paraham Rd

Orlando, FL 33458

12 Kent Digital, Inc.

13 KOH, ELIZABETH

Clover, SC 29710-9133

1060 Woodcock Rd. Ste 128 #82956

Objectionable Claims Claim# Filed Date Debtor/Case # Name/Address of Claimant Claim Amount 4/27/20 McClatchy Shared Services, Inc. Adorama Inc (S) - (A) 20-10448 42 West 18th Street 35,494.08 (B) New York, NY 10011 - (P) (U) 35,494.08 (T) APPNEXIO 2390 7/14/20 McClatchy Shared Services, Inc. (S) 1024 IRON POINT ROAD 20-10448 (A) 2,000.00 (B) FOLSOM, CA 95630-8013 (P) (U) 2,000.00 (T) 2565 BellSouth Telecommunications, Inc. 8/10/20 The McClatchy Company (S) One ATT Way, Suite 3A104 20-10418 (A) Bedminster, NJ 07921 553.05 (B) - (P) (U) 553.05 (T) 6/17/20 The State Media Company CENTRAL PAGE PACK INC 963 \$ - (S) PO BOX 304 20-10465 (A) SPRINGVILLE, IA 52336 2,720.00 (B) (P) (U) 2,720.00 (T) CITYSPARK, INC 343 6/8/20 McClatchy Shared Services, Inc. (S) 1737 E IMPERIAL PARK SO 20-10448 (A) 165.52 (B) SALT LAKE CITY, UT 84106 (P) (U) 165.52 (T) 2279 Curtis Heath 7/9/20 McClatchy Newspapers, Inc. (S) 1247 Normandy Road 20-10444 - (A) Macon, GA 31210 (B) 9,434.25 (P) (U) 9,434.25 Dow Jones and Co Inc 7/9/20 Miami Herald Media Company (S) 4300 Rt. 1 N 20-10450 (A) 2,712,232.41 (B) So Brunswick, NJ 08643 (P) 8,954.81 (U) 2,721,187.22 (T) Elite Resources, Inc 158 5/19/20 The McClatchy Company (S) PO Box 410302 20-10418 (A) 2,007.84 (B) Charlotte, NC 28241 - (P) 2,007.84 (T) 1825 Eugene Scalia, Secretary of Labor, United States Department of 7/6/20 The McClatchy Company (S) US Dept of Labor, EBSA 20-10418 - (A) 90 7th St., Ste. 11-300 (B) - (P) San Francisco, CA 94103 - (U) (T) 1040 6/22/20 Idaho Statesman Publishing, LLC 10 INTELLIGENT AUDIENCE DEVELOPMENT, LLC (S) - (A) PO BOX 73515 20-10431 PUYALLUP, WA 98373 (B) 2,775.00 (P) (U) 2,775.00 (T) 11 Katherine M. Hinson 551 6/11/20 McClatchy Newspapers, Inc. \$ (S)

106

785

20-10444

4/13/20 Aboard Publishing, Inc.

6/15/20 Miami Herald Media Company

20-10419

UNLIQUIDATED (A)

(B) (P) (U) (T)

(S)

(A) 408.83 (B)

- (P) (U) 408.83 (T)

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(S) - Secured

EXHIBIT 2 Reclassified Claims

(A) - Administrative

(B) - 503(b)(9)

(P) - Priority (U) - Unsecured

(T) - Total Claimed

Objectionable Claims

114	Name/Address of Claimant 16104 PROMONTORY PLACE LA MIRADA, CA 90638	Claim #	Filed Date Debtor/Case #	C	laim Amount
114			20 10450		
15 16 1	LA MIRADA, CA 90638		20-10430		- (A
15					- (1
15					605.03 (I 200.00 (I
15				\$	805.03
15	LEGALNOTICE ORG	2184	7/9/20 The Charlotte Observer Publishing Company	\$	- (5
15	9901 BELWARD CAMPUS DRIVE, SUITE 175		20-10463		- (1
16	ROCKVILLE, MD 20850				29.67 (I
16					- (I
16				\$	120.33 (U 150.00 (T
16	LEGALNOTICE ORG	2185	7/9/20 Bellingham Herald Publishing, LLC	\$	- (5
16	9901 BELWARD CAMPUS DRIVE, SUITE 175		20-10420	*	- (A
9	ROCKVILLE, MD 20850				150.00 (
9					- (1
9				\$	- (U 150.00 (1
9	LEGALNOTICE ORG	2186	7/9/20 Columbus-Ledger Enquirer, Inc.	\$	- (5
	9901 BELWARD CAMPUS DRIVE, SUITE 175	2100	20-10424	Ψ	- (A
	ROCKVILLE, MD 20850				220.88 (I
					- (I
				c	J) - (U
17	I ECAL NOTICE ODC	2187	7/0/20 11 1	\$ \$	220.88
	LEGALNOTICE ORG 9901 BELWARD CAMPUS DRIVE, SUITE 175	2187	7/9/20 Idaho Statesman Publishing, LLC 20-10431	\$	- (S - (A
	ROCKVILLE, MD 20850		20-10-31		10.00 (1
	,				- (1
					J) -
				\$	10.00 (
	LEGALNOTICE ORG	2188	7/9/20 Lexington H-L Services, Inc.	\$	- (9
	9901 BELWARD CAMPUS DRIVE, SUITE 175 ROCKVILLE, MD 20850		20-10435		- (A 220.88 (I
	ROCK VILLE, WID 20030				- (1
					J) -
				\$	220.88 (
	LEGALNOTICE ORG	2189	7/9/20 The News & Observer Publishing Co.	\$	- (9
	9901 BELWARD CAMPUS DRIVE, SUITE 175		20-10464		- (A
	ROCKVILLE, MD 20850				184.62 (I - (I
					·) I) -
				\$	184.62
20	LEGALNOTICE ORG	2190	7/9/20 Tacoma News, Inc.	\$	- (:
	9901 BELWARD CAMPUS DRIVE, SUITE 175		20-10461		- (1
	ROCKVILLE, MD 20850				150.00 (1
					I) - J) -
				\$	150.00 (
21	LEGALNOTICE ORG	2191	7/9/20 Olympian Publishing, LLC	\$	- (9
1	9901 BELWARD CAMPUS DRIVE, SUITE 175		20-10455		- (/
1	ROCKVILLE, MD 20850				220.88 (I
					- (I - (I
				\$	220.88 (
22	LEGALNOTICE ORG	2211	7/9/20 The McClatchy Company	\$	- (5
	9001 BELWARD CAMPUS DR, SUITE 175		20-10418		- (A
	ROCKVILLE, MD 20850				1,637.26 (I
					- (I
				\$	- (U 1,637.26 (T
23	LEGALNOTICE ORG	2213	7/9/20 Star-Telegram, Inc.	\$	- (5
	9901 BELWARD CAMPUS DRIVE, SUITE 175		20-10460		- (A
1	ROCKVILLE, MD 20850				150.00 (1
					- (I
				\$	- (U 150.00 (T
24	LEGALNOTICE ORG	2214	7/9/20 The State Media Company	\$	- (5
	9901 BELWARD CAMPUS DRIVE, SUITE 175	2217	20-10465	Ψ.	- (A
	ROCKVILLE, MD 20850				70.88 (I
					- (1
				e	- (U
7.5	LECAL NOTICE ORC	2215	7/0/20 Wisking Fortunal Box 18 18 18 17 17	\$ T., \$	70.88 (7
25	LEGALNOTICE ORG 9901 BELWARD CAMPUS DRIVE, SUITE 175	2215	7/9/20 Wichita Eagle and Beacon Publishing Company, 20-10469	ır 5	- (S - (A

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(S) - Secured (A) - Administrative EXHIBIT 2 Reclassified Claims

(A) - Administrat (B) - 503(b)(9)

(P) - Priority

(U) - Unsecured

(T) - Total Claimed Objectionable Claims

-,	Total Claimed	Objectionable Claims					
	Name/Address of Claimant	Claim #	Filed Date Debtor/Case #	(laim Amount	ıt	
	ROCKVILLE, MD 20850				150.00) (
					-	,	
				\$	150.00) (
26	LEGALNOTICE ORG	2216	7/9/20 Cypress Media, LLC	\$	-		
	9901 BELWARD CAMPUS DRIVE, SUITE 175		20-10425	*			
	ROCKVILLE, MD 20850				150.00) (
					-	,	
				¢	150.00		
27	LEGAL NOTICE ORG	1204	6/22/20 mt p 1 + 11 11 1	\$ \$	150.00		
21	LEGALNOTICE.ORG 9901 BELWARD CAMPUS DRIVE SUITE 175	1204	6/22/20 The Bradenton Herald, Inc. 20-10462	Þ	-	(
	ROCKVILLE, MD 20850-4085		20-10-102		220.88		
					-	(
					- 220.00	(
3.0	- 1	100	4/7/20 m > 4 Gt - 1 - G	\$	220.88		
28	Localogy 901 Wilshire Dr Suite 485	100	4/7/20 The McClatchy Company 20-10418	\$	-	(
	Troy, MI 48084		20-10418		871.00		
	1103, 111 10001				-		
						(
			7 P 7 P 2	\$	871.00		
9	Managed Energy Systems LLC	1408	6/26/20 Cypress Media, LLC	\$	-		
	11301 Nall Avenue Suite 210 Leawood, KS 66211		20-10425		5,219.72	, (
	Leawood, KS 00211				5,217.72	_	
					-	(
				\$	5,219.72	2	
0	Martin A. Rubin IRA	1179	6/23/20 The McClatchy Company	\$	-		
	4118 Manchester Lake Dr		20-10418		-	,	
	Wellington, FL 33449				40,000.00		
				\$	40,000.00		
3 1	MP4	359	6/8/20 The McClatchy Company	\$	-		
	3622 Horsehead Bay Dr		20-10418		-	,	
	Gig Harbor, WA 98335					(
					3,025.00 2,379.01		
				\$	5,404.01		
32	Neil Walter Company LLC	143	5/12/20 The McClatchy Company	\$	-		
	PO Box 2181		20-10418		-		
	Tacoma, WA 98401				1,441.85		
					-		
				\$	1,441.85		
33	PRINTING AND PACKAGING TECH INC	452	6/9/20 The State Media Company	\$			
	2003 PERIMETER ROAD UNIT B		20-10465	Ψ	-		
	GREENVILLE, SC 29605				420.37		
					-		
				¢	420.27	, (
24	Professional Print and Mail Inc	136	5/5/20. The McClet-by C	\$ \$	420.37		
, +	Professional Print and Mail, Inc. 2818 E Hamilton Ave	130	5/5/20 The McClatchy Company 20-10418	Ф	-		
	Fresno, CA 93721		20 10 110		806.00		
					-		
					-		
	P.10 a 1 a	1.000	7/2/20 ml	\$	806.00		
3	Public Service Company of North Carolina Incorporated dba Do	1602	7/2/20 The News & Observer Publishing Co. 20-10464	\$	-		
	220 Operation Way, Mail Code C222 Cayce, SC 29033		∠U-1U404		5,428.98		
	Caj Co, Co 27000					,	
					5,648.72	2	
				\$	11,077.70		
6	Robert G. Dulla & Beth R. Davis Dulla	2655	10/9/20 The McClatchy Company	\$	88,000.00		
	2544 Willow Way		20-10418		-		
	Carmichael, CA 95608				-		
					-		
				\$	88,000.00		
37	SACHS, RANDY	399	6/8/20 Star-Telegram, Inc.	\$	-		
) /			20.10460				
,	3145 ROCKWELL LANE FORT WORTH, TX 76179		20-10460		125.00		

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(S) - Secured

(A) - Administrative

EXHIBIT 2 Reclassified Claims

Objectionable Claims

(B) - 503(b)(9) (P) - Priority

(U) - Unsecured (T) - Total Claimed

Claim # Name/Address of Claimant Filed Date Debtor/Case # Claim Amount (P) (U) 125.00 (T) 2164 7/10/20 McClatchy Newspapers, Inc. Sacramento Regional Transit District (S) 1400 29th Street 20-10444 (A) 1,400.00 (B) Sacramento, CA 95816 (P) (U) 1,400.00 (T) 39 Santa Maria Times, Inc. 1737 7/6/20 San Luis Obispo Tribune, LLC (S) 20-10459 3200 Skyway Drive (A) Santa Maria, CA 93455 31,575.04 (B) - (P) - (U) 31,575.04 (T) 8/26/20 The Charlotte Observer Publishing Company SCG Perimeter Woods, L.P. 2595 (S) 18,829.00 (A) 6400 Powers Ferry Road NW #400 20-10463 Atlanta, GA 30339 - (B) (P) 112,915.26 (U) 131,744.26 (T) 491 6/10/20 Cypress Media, LLC Terrys Home and Garden (S) 6200 New Missouri Ave. 20-10425 - (A) 1,965.00 (B) Centreville, IL 62207 - (P) (U) 1,965.00 (T) 6/29/20 Idaho Statesman Publishing, LLC TREASURE VALLEY COFFEE INC 1406 (S) 11875 W PRESIDENT DR 20-10431 (A) BOISE, ID 83713 194.46 (B) - (P) (U) 194.46 <u>(T)</u> 400.00 (S) 6/16/20 The McClatchy Company TROY GARAGE DOOR 9935 HWY 40 20-10418 - (A) ST JACOB, IL 62281 (B) (P) 358.29 (U) 758.29 (T) TRUJILLO, THEREASA 1424 6/29/20 The McClatchy Company (S) 3703 W CHESTNUT AVE 20-10418 - (A) YAKIMA, WA 98902 (B) (P) - (U) (T) VISION COMMUNICATIONS KS 408 6/9/20 Cypress Media, LLC (S) 1235 SOUTH MEAD 20-10425 (A) WICHITA, KS 67211-3321 1,265.85 (B) (P) (U) 1,265.85 (T)

EXHIBIT 3

Reduced and Reclassified Claims

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(S) - Secured

(A) - Administrative

EXHIBIT 3
Reduced and Reclassified Claims

(B) - 503(b)(9)

(P) - Priority

(U) - Unsecured

(T) - Total Claimed

Objectionable Claims

	Name/Address of Claimant	Claim #	Filed Date	Debtor/Case #		Claim Amount	Redu	ced Amount
1	3500 Doral, MRP, LLC 902 Clint Moore Rd, Suite 104 Boca Raton, FL 33487	2222	7/10/20 Mian 20-10	ni Herald Media Company 0450	\$	- (S) 80,617.00 (A) - (B) - (P)	\$	- (S) - (A) - (B) - (P)
					\$	- (U) 80,617.00 (T)	\$	29,800.08 (U) 29,800.08 (T)
2	914 MYRTLE BEACH, MRP, LLC 902 CLINT MOORE ROAD SUITE 104 BOCA RATON, FL 33487	2224	7/10/20 The S 20-10	Sun Publishing Company, Inc. 0466	\$	- (S) 12,586.00 (A) - (B) - (P) - (U)	\$	- (S) - (A) - (B) - (P) 5,463.11 (U)
3	111 W. Hargett, MRP, LLC 902 Clint Moore Rd, Suite 104 Boca Raton, FL 33487	2226	7/10/20 The 1 20-10	News & Observer Publishing Co. 0464	\$ \$ \$	12,586.00 (T) - (S) 12,089.00 (A) - (B) - (P) - (U) 12,089.00 (T)	\$ \$	5,463.11 (T) - (S) - (A) - (B) - (P) 4,872.48 (U) 4,872.48 (T)
4	205 Gulfport, MRP, LLC 902 Clint Moore Rd, Suite 104 Boca Raton, FL 33487	2261	7/10/20 Gulf 20-10	Publishing Company, Inc. 0428	\$	23,177.00 (A) - (B) - (P) - (U) 23,177.00 (T)	\$	- (S) - (A) - (B) - (P) 11,199.72 (U) 11,199.72 (T)
5	132 ROCK HILL MRP LLC 902 CLINT MOORE ROAD SUITE 104 BOCA RATON, FL 33487	2628	9/17/20 East (20-10	Coast Newspapers, Inc. 0426	\$ \$	- (S) 19,885.00 (A) - (B) - (P) - (U) 19,885.00 (T)	\$ \$	- (S) - (A) - (B) - (P) 898.83 (U) 898.83 (T)