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Ventura County Tax Collector  
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8 UNITED STATES BANKRUPTCY COURT  
9 FOR THE NORTHERN DISTRICT OF TEXAS  
10 DALLAS DIVISION

11 In re:  
12 TPP ACQUISITION, INC. d/b/a  
13 The Picture People,  
14 Debtor.

Case No.: 16-33437-hdh-11  
Chapter 11  
PRIORITY CREDITOR COUNTY OF  
VENTURA'S AMENDED REQUEST  
FOR LEAVE TO PROCEED WITHOUT  
LOCAL COUNSEL IN CLAIM  
OBJECTION HEARING  
Hearing Date: July 11, 2019  
Hearing Time: 2:00 p.m. (CT)

18 Priority creditor the Ventura County Tax Collector (hereinafter, the "County")  
19 respectfully requests leave of the presiding United States Bankruptcy Court judge, the  
20 Honorable Harlin D. Hale, to proceed without retaining local counsel in this proceeding  
21 for the limited purpose of responding to the liquidating trustee's Fourth Omnibus  
22 Objection to Claims – i.e., specifically, regarding its objection to the County's late-filed  
23 claim.

24 **SUCCINCT STATEMENT OF FACTS**

25 Debtor TPP Acquisition, Inc. d/b/a/ The Picture People ("TPP") operated two  
26 photography studios or stores in Ventura County, California – one inside a mall at 3301  
27 East Main Street, No. 2278, in Ventura, California, and one inside a mall at 1555 Simi  
28



1 Town Center Way, No. 635, in Simi Valley, California. ([Proposed] Declaration of Mary  
2 Barnes (“Barnes Decl.”), ¶ 2.)

3 TPP owes taxes to the County for six different calendar years – 2002, 2003, 2004,  
4 2006, 2015 and 2016. (Barnes Decl., ¶ 3.) TPP owes the County a total of \$12,831.70 in  
5 taxes and fees, which is the amount of the County’s claim in this action. (*Id.*)

6 Ventura County Deputy Tax Collector Mary Barnes is now the designated  
7 employee for handling all bankruptcy claims and matters in the Tax Collector’s office,  
8 and she handles numerous such claims each year in addition to her regular, other duties.  
9 (Barnes Decl., ¶ 1.) Between mid-2016 and mid-2017 the Tax Collector’s office accrued  
10 a backlog of chapter 11 claim filing documents that could not be timely processed  
11 because of a significant loss of staff and reassignment of duties. (Barnes Decl., ¶ 4.)  
12 Because of these office changes, the Tax Collector did not become aware of the  
13 government bar date in this proceeding (March 1, 2017) until after it had passed. (*Id.*)

14 As soon as Ms. Barnes became aware of this matter, she immediately mail-filed a  
15 notice of claim (Claim No. 469) on September 7, 2017; it was stamped received on  
16 September 11, 2017, by TPP’s claims agent. (Barnes Decl., ¶ 5.) No objection was made  
17 to the County’s claim in this action until May 15, 2019, 20 months after the filing of the  
18 County’s claim.

19 **REQUEST TO PROCEED WITHOUT LOCAL COUNSEL**

20 Pursuant to Local Bankruptcy rule 2090-4, the County respectfully seeks leave of  
21 court to proceed in this action without retaining local counsel for the limited purpose of  
22 responding to the liquidating trustee’s Fourth Omnibus Objections to Claims. The  
23 relatively small amount of the County’s claim in this proceeding, approximately \$12,800,  
24 as well as the fact that this claim was admittedly filed late, makes the retention of local  
25 counsel in this proceeding a losing proposition for the County from a cost-benefit  
26 perspective. If the County is required to retain local counsel in order to protect its claim,  
27 i.e., its right to unpaid taxes, the real value of its claim would be greatly reduced, as the  
28 cost of local counsel would significantly reduce any amount received by the County.

1 Also, the County requests leave to proceed without local counsel solely for the  
2 limited purpose of responding to the liquidating trustee's claim objection at the upcoming  
3 July 11, 2019, claim objection hearing and for no other purpose, such as initiating an  
4 adversary proceeding or trial.

5 Finally, the County is represented by experienced counsel in this action who is  
6 admitted in multiple states and multiple district courts and has also appeared and filed  
7 pleadings in the United States Bankruptcy Court for the Central District of California and  
8 the District of Delaware. Undersigned counsel will represent the County in a professional  
9 manner in accordance with both the Federal Rules of Bankruptcy Procedure and the local  
10 rules of this court.

11 For these reasons, the County respectfully requests leave to proceed as stated  
12 without retaining local counsel.

13 LEROY SMITH  
14 County Counsel, County of Ventura

15 Dated: June 27, 2019

16 By /s/ Andrew Gschwind  
17 ANDREW GSCHWIND  
18 Assistant County Counsel

19 Attorneys for Ventura County Tax Collector  
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