




CLERK, U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS

ENTERED

THE DATE OF ENTRY IS ON
THE COURT'S DOCKET

The following constitutes the ruling of the court and has the force and effect therein described.

Signed August 13, 2019


United States Bankruptcy Judge

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

In Re TPP Acquisition, Inc. d/b/a The Picture §
People, § Case No. 16-33437-hdh-11
Debtor. § Chapter 11
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**ORDER GRANTING LIQUIDATION TRUSTEE'S FOURTH OMNIBUS OBJECTION
TO CLAIMS ASSERTED**

Upon the *Liquidation Trustee's Fourth Omnibus Objection to Claims Asserted* [D.I. 739] (the "Objection")¹ of the Liquidation Trustee, seeking disallowance and expungement of the Disputed Claims in whole or in part as set forth in Exhibits A–B;² and the Court having found that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and the Court having

¹ All capitalized terms not defined herein shall have the meanings ascribed to them in the Objection.
² The claim numbers listed in the Exhibits to this Order are in reference to the Claims Register prepared and maintained by Kurtzman Consultants LLC by prior order of the Court.



found that venue of this proceeding and the Objection in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Liquidation Trustee having provided appropriate notice of the Objection and the opportunity for a hearing on the Objection under the circumstances and that no other or further notice is required; and the Court having reviewed the Objection; and no responses to the Objection having been filed with this Court; and the Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor, it is hereby:

ORDERED, ADJUDGED, AND DECREED THAT:

1. The Objection is SUSTAINED, as modified herein.
2. Each of the Disputed Claims identified on Exhibits A and B attached hereto is allowed in the amount and priority set forth in such Exhibit, with any excess amount asserted disallowed and expunged in its entirety pursuant to sections 502(b) and 507 of the Bankruptcy Code.
3. The Liquidation Trustee, or the claims agent, Kurtzman Carson Consultants LLC, as applicable, is authorized to update the Claims Register in these Chapter 11 Case consistent with this Order.
4. This Order shall be immediately effective and enforceable upon its entry.
5. The Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation and enforcement of this Order.
6. Each of the Disputed Claims and the objections by the Liquidation Trustee to such Disputed Claims, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate Order with respect to each of the Disputed Claims.

7. This Order does not disallow, expunge, or reclassify the proofs of claim filed by (i) the State Board of Equalization (Proof of Claim No. 468), or (ii) the Ventura County Tax Collector (Proof of Claim No. 469) (collectively the "Surviving Claims"). The hearing for the Objection as it applies to the Surviving Claims is continued to **September 10, 2019 at 1:30 p.m. (CT)** at the Earle Cabell Federal Building, 14th Floor, Courtroom No. 3, Dallas, Texas 75242. The Trustee shall file a reply in further support of the Objection as it applies to the Surviving Claims on or before **September 3, 2019**. A new notice of hearing for the Objection solely as it relates to the Surviving Claims shall be filed by the Liquidation Trustee.

End of Order

Exhibit A

**EXHIBIT A
OVERSTATED CLAIMS**

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Amarillo Mall LLC	398	1/25/17	\$132,969.11 General Unsecured Claim	\$132,969.11 General Unsecured Claim	This claim has been resolved as set forth herein pursuant to an agreement among the parties.
Amarillo Mall LLC	464	6/23/17	\$19,833.43 Administrative Claim	\$19,833.43 General Unsecured Claim	This claim has been resolved as set forth herein pursuant to an agreement among the parties.
Bowie Mall Company, LLC	432	1/30/17	\$126,325.34 General Unsecured Claim \$1,650.26 Administrative Claim	\$126,325.34 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Cherryvale Mall, LLC, by CBL & Associates Management, Inc., as Managing Agent	227	11/9/16	\$51,411.76 General Unsecured Claim \$119.89 Administrative Claim	\$51,411.76 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Danbury Mall, LLC	317	11/15/16	\$305,476.91 General Unsecured Claim \$13,539.86 Administrative Claim	\$305,476.91 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
DDRA Arrowhead Crossing LLC	250	11/11/16	\$4,328.48 Administrative Claim	\$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Dulles Town Center Mall, LLP	453	3/15/17	\$48,089.03 General Unsecured Claim	\$8,266.67 General Unsecured Claim	Further, based on a review of the Trustee's records, Claimant's General Unsecured Claim should be reduced to \$8,266.67.
Eastgate Mall CMBS, LLC, by CBL & Associates Management, Inc., as Managing Agent	230	11/9/16	\$52,098.20 General Unsecured Claim \$122.78 Administrative Claim	\$52,098.20 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Fairfax Company of Virginia LLC	261	11/14/16	\$176,445.27 General Unsecured Claim	\$168,195.66 General Unsecured Claim	Further, based on a review of the Trustee's records, Claimant's General Unsecured Claim should be reduced to \$168,195.66 .
Fairfax Company of Virginia LLC	264	11/14/16	\$38,918.07 Administrative Claim	\$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Greenbrier Mall II, LLC, by CBL & Associates Management, Inc., as managing agent	407	1/27/17	\$95,613.40 General Unsecured Claim \$18,298.38 Administrative Claim	\$95,613.40 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Hixson Mall, LLC, by CBL & Associates Management, Inc., as managing agent	236	11/9/16	\$53,722.79 General Unsecured Claim \$93.75 Administrative Claim	\$45,201.63 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
JG Randolph II, LLC, by CBL & Associates Management, Inc. as managing agent	441	2/14/17	\$45,201.63 General Unsecured Claim \$93.75 Administrative Claim	\$45,201.63 General Unsecured Claim \$0 Administrative Claim	Further, based on a review of the Trustee's records, Claimant's General Unsecured Claim should be reduced to \$45,201.63. The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
JG Winston-Salem, LLC, by CBL & Associates Management, Inc. as Managing Agent	245	11/10/16	\$55,719.16 General Unsecured Claim \$108.89 Administrative Claim	\$55,719.16 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records. Further, based on a review of the Trustee's records, Claimant's General Unsecured Claim should be reduced to \$46,251.17
Madison/East Towne, LLC, by CBL & Associates Management,	228	11/9/16	\$41,989.13 General Unsecured Claim	\$41,989.13 General Unsecured Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Inc., as Managing Agent			\$93.75 Administrative Claim	\$0 Administrative Claim	
Meridian Mall Limited Partnership, by CBL & Associates Management, Inc., as Managing Agent	217	11/9/16	\$48,564.10 General Unsecured Claim \$106.56 Administrative Claim	\$48,564.10 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Midland Mall, LLC, by CBL & Associates Management, Inc., as Managing Agent	218	11/9/16	\$47,235.78 General Unsecured Claim \$93.75 Administrative Claim	\$47,235.78 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Northwoods Mall CMBS, LLC, by CBL & Associates Management, Inc., as managing agent	235	11/9/16	\$40,637.02 General Unsecured Claim \$83.33 Administrative Claim	\$40,637.02 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Oak Park Mal, LLC, by CBL & Associates Management, Inc., as managing agent	234	11/9/16	\$63,068.39 General Unsecured Claim \$147.51 Administrative Claim	\$63,068.39 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
PR Springfield/Delco, LP	416	1/30/17	\$141,574.50 General Unsecured Claim	\$106,384.48 General Unsecured Claim	Based on a review of the Trustee's records, Claimant's General Unsecured Claim should be reduced to \$106,384.48.
RPI Salisbury Mal, LLC	409	1/27/17	\$416,548.77 General Unsecured Claim	\$233,185.24 General Unsecured Claim	Claimant's Claim is limited under Bankruptcy Code section 502(b)(6), and should be allowed in an amount no greater than \$233,185.24.
RPI Salisbury Mall, LLC	465	6/26/17	\$1,416.27 Administrative Claim	\$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Simon Property Group, Inc.	267	11/11/16	\$210,128.42 General Unsecured Claim	\$210,128.42 General Unsecured Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
			\$1,828.97 Administrative Claim	\$0 Administrative Claim	is not supported by applicable books and records.
Simon Property Group, Inc.	269	11/11/16	\$182,9458.58 General Unsecured Claim \$7,923.64 Administrative Claim	\$182,9458.58 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Simon Property Group, Inc.	270	11/11/16	\$157,750.13 General Unsecured Claim \$3,003.51 Administrative Claim	\$157,750.13 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Simon Property Group, Inc.	271	11/11/16	\$234,870.07 General Unsecured Claim \$1,224.95 Administrative Claim	\$234,870.07 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Simon Property Group, Inc.	272	11/11/16	\$191,151.18 General Unsecured Claim \$1,025.54 Administrative Claim	\$191,151.18 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Simon Property Group, Inc.	273	11/11/16	\$135,430.00 General Unsecured Claim \$982.29 Administrative Claim	\$135,430.00 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Simon Property Group, Inc.	274	11/11/16	\$121,032.26 General Unsecured Claim \$675.02 Administrative Claim	\$121,032.26 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Simon Property Group, Inc.	278	11/14/16	\$134,219.02 General Unsecured Claim	\$134,219.02 General	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
			\$406.26 Administrative Claim	Unsecured Claim \$0 Administrative Claim	is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Simon Property Group, Inc.	302	11/15/16	\$171,238.70 General Unsecured Claim \$11,792.28 Administrative Claim	\$171,238.70 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Simon Property Group, Inc.	313	11/15/16	\$157,472.07 Administrative Claim	\$157,472.07 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Simon Property Group, Inc.	371	1/19/17	\$182,568.32 General Unsecured Claim	\$182,568.32 General Unsecured Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
			\$2,341.64 Administrative Claim	\$0 Administrative Claim	
Simon Property Group, Inc.	372	1/19/17	\$186,875.04 General Unsecured Claim \$34,083.76 Administrative Claim	\$186,875.04 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Simon Property Group, Inc.	373	1/19/17	\$183,187.57 General Unsecured Claim \$1,948.97 Administrative Claim	\$183,187.57 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Simon Property Group, Inc.	374	1/20/17	\$327,286.27 General Unsecured Claim \$4,922.23 Administrative Claim	\$327,286.27 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Simon Property Group, Inc.	375	1/23/17	\$77,306.95 General Unsecured Claim \$6,608.30 Administrative Claim	\$77,306.95 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Simon Property Group, Inc.	376	1/23/17	\$167,354.90 General Unsecured Claim \$1,435.31 Administrative Claim	\$167,354.90 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Simon Property Group, Inc.	377	1/23/17	\$218,549.06 General Unsecured Claim \$100 Administrative Claim	\$218,549.06 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Simon Property Group, Inc.	378	1/23/17	\$138,716.92 General Unsecured Claim	\$138,716.92 General Unsecured Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
			\$720.72 Administrative Claim	Unsecured Claim \$0 Administrative Claim	is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Simon Property Group, Inc.	394	1/23/17	\$325,445.84 General Unsecured Claim \$1,674.76 Administrative Claim	\$325,445.84 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Simon Property Group, Inc.	395	1/23/17	\$213,942.67 General Unsecured Claim \$1,428.31 Administrative Claim	\$213,942.67 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Southlake Indiana LLC	318	11/15/16	\$193,664.22 General Unsecured Claim	\$193,664.22 General Unsecured Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
			\$13,761.84 Administrative Claim	\$0 Administrative Claim	
Southpark Mall CMBS, LLC, by CBL & Associates Management, Inc., as Managing Agent	232	11/9/16	\$52,560.94 General Unsecured Claim \$124.73 Administrative Claim	\$52,560.94 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
St. Clair Square SPE, LLC, by CBL & Associates Management, Inc., as managing agent	231	11/19/16	\$65,018.78 General Unsecured Claim \$114.58 Administrative Claim	\$65,018.78 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Stroud Mall, LLC, by CBL & Associates Management, Inc., as Managing Agent	219	11/9/16	\$58,970.17 General Unsecured Claim \$95.10 Administrative Claim	\$58,970.17 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
					Further, based on a review of the Trustee's records, Claimant's General Unsecured Claim should be reduced to \$45,523.17.
Sun Valley Shopping Center LLC	263	11/14/16	\$3,663.55 Administrative Claim	\$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
VF Mall LLC	307	11/15/16	\$138,029.93 General Unsecured Claim	\$120,114.16 General Unsecured Claim	This claim has been reduced to the allowed amount set forth herein pursuant to an agreement among the parties.
Wind Related	254	11/14/16	\$15,147.92 General Unsecured Claim	\$0 General Unsecured Claim	The Debtor's books and records do not reflect a claim owing to Claimant.
York Galleria Limited Partnership, by CBL & Associates Management, Inc. as Managing Partner	221	11/9/16	\$45,716.40 General Unsecured Claim \$95.92 Administrative Claim	\$45,716.40 General Unsecured Claim \$95.92 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
YTC Mall Owner, LLC	300	11/15/16	\$13,186.68 General Unsecured Claim \$7,075.45 Administrative Claim	\$13,186.68 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.

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Exhibit B

EXHIBIT B
LATE-FILED/NO-LIABILITY TAX CLAIMS

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Arizona Department of Revenue	401	1/26/2017	\$5,654.60 Priority Tax Claim	\$0 Priority Tax Claim	This Proof of Claim was filed after the applicable bar date. The Debtor's books and records do not show any amount owing to Claimant.
Crowley Independent School District	448	2/23/2017	\$1,206.11 Secured Tax Claim/Priority Tax Claim	\$0 Secured Tax Claim/Priority Tax Claim	On November 8, 2016, the Buyer acquired substantially all of the Debtor's assets, and assumed operations of the Debtor's business. This claim appears to be for a period after that date. To the extent it is not, it was filed after the applicable bar date.
Franchise Tax Board	458	2/13/2017	\$1,748.56 Priority Tax Claim	\$0 Priority Tax Claim	On November 8, 2016, the Buyer acquired substantially all of the Debtor's assets, and assumed operations of the Debtor's business. This claim appears to be for a period after that date. The remaining portion of the claim was filed after the applicable bar date.
Indiana Department of State Revenue	360	1/10/2017	\$41,571.09 Priority Tax Claim	\$0 Priority Tax Claim	On November 8, 2016, the Buyer acquired substantially all of the Debtor's assets, and assumed operations of the Debtor's business. This claim appears to be for a period after that date. To the extent it is not, it was filed after the applicable bar date.

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Indiana Department of State Revenue	467	7/14/2017	\$1,131.03 Priority Tax Claim	\$0 Priority Tax Claim	On November 8, 2016, the Buyer acquired substantially all of the Debtor's assets, and assumed operations of the Debtor's business. This claim appears to be for a period after that date. To the extent it is not, it was filed after the applicable bar date.
King County Treasury Operations	472	6/25/2018	\$437.20 Secured Tax Claim/Priority Tax Claim	\$0 Secured Tax Claim/Priority Tax Claim	On November 8, 2016, the Buyer acquired substantially all of the Debtor's assets, and assumed operations of the Debtor's business. This claim appears to be for a period after that date. To the extent it is not, it was filed after the applicable bar date.
Lake County Treasurer	473	9/4/2018	\$455.83 Priority Tax Claim	\$0 Priority Tax Claim	On November 8, 2016, the Buyer acquired substantially all of the Debtor's assets, and assumed operations of the Debtor's business. This claim appears to be for a period after that date. To the extent it is not, it was filed after the applicable bar date.

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Lake County Treasurer	474	9/4/2018	\$2,602.31 Priority Tax Claim	\$0 Priority Tax Claim	On November 8, 2016, the Buyer acquired substantially all of the Debtor's assets, and assumed operations of the Debtor's business. This claim appears to be for a period after that date. To the extent it is not, it was filed after the applicable bar date.
Lake County Treasurer	475	9/4/2018	\$455.83 Priority Tax Claim	\$0 Priority Tax Claim	On November 8, 2016, the Buyer acquired substantially all of the Debtor's assets, and assumed operations of the Debtor's business. This claim appears to be for a period after that date. To the extent it is not, it was filed after the applicable bar date.
Los Angeles County Treasurer and Tax Collector	471	2/21/2018	\$2,285.75 Secured Tax Claim	\$0 Secured Tax Claim	On November 8, 2016, the Buyer acquired substantially all of the Debtor's assets, and assumed operations of the Debtor's business. This claim appears to be for a period after that date. To the extent it is not, it was filed after the applicable bar date.
Massachusetts Department of Revenue	450	3/6/2017	\$31,493.21 General Unsecured Claim	\$0 General Unsecured Claim	On November 8, 2016, the Buyer acquired substantially all of the Debtor's assets, and assumed operations of the Debtor's business.

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
					This claim appears to be for a period after that date. To the extent it is not, it was filed after the applicable bar date.
Orange County Treasurer-Tax Collector	462	6/16/2017	\$1,617.66 Priority Tax Claim	\$0 Priority Tax Claim	On November 8, 2016, the Buyer acquired substantially all of the Debtor's assets, and assumed operations of the Debtor's business. This claim appears to be for a period after that date.
Richardson Independent School District	446	2/23/2017	\$4,790.54 Priority Tax Claim	\$0 Priority Tax Claim	On November 8, 2016, the Buyer acquired substantially all of the Debtor's assets, and assumed operations of the Debtor's business. This claim appears to be for a period after that date. To the extent it is not, it was filed after the applicable bar date.
San Mateo County Tax Collector	433	1/17/2017	\$1,018.60 Priority Tax Claim	\$0 Priority Tax Claim	This Proof of Claim was filed after the applicable bar date.
South Carolina Department of Revenue	444	2/21/2017	\$3,180.48 Priority Tax Claim \$1,163.76 General Unsecured Claim	\$0 Priority Tax Claim \$0 General Unsecured Claim	This Proof of Claim was filed after the applicable bar date.

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
St Louis County Collector of Revenue	455	3/23/2017	\$423.63 Priority Tax Claim	\$0 Priority Tax Claim	This Proof of Claim was filed after the applicable bar date. The Debtor's books and records do not show any amount owing to Claimant.
State Board of Equalization	468	7/31/2017	\$40,983.71 Priority Tax Claim	\$0 Priority Tax Claim	On November 8, 2016, the Buyer acquired substantially all of the Debtor's assets, and assumed operations of the Debtor's business. This claim appears to be for a period after that date. To the extent it is not, it was filed after the applicable bar date.
State of New Jersey Division of Taxation Bankruptcy Section	456	4/4/2017	\$1,283.84 Priority Tax Claim	\$0 Priority Tax Claim	This Proof of Claim was filed after the applicable bar date. The Debtor's books and records do not show any amount owing to Claimant.
Tax Collector, City of Danbury	56	9/26/16	\$4,628.25 Secured Tax Claim	\$0 Secured Tax Claim	This Proof of Claim provides insufficient documentation to assess the validity of this claim.
Utah State Tax Commission	459	4/14/2017	\$258.68 Priority Tax Claim	\$123.02 Priority Tax Claim (Satisfied) \$29.01 General Unsecured Claim	\$152.03 of taxes were assessed for a period during which the Debtor owned its assets and operated its business. The remainder of the claim is either for a period after November 8, 2016, on which date the Buyer acquired substantially all of the

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Ventura County Tax Collector	469	9/8/2017	\$12,831.70 Priority Tax Claim	\$0 Priority Tax Claim	Debtor's assets, and assumed operations of the Debtor's business. This Proof of Claim was filed after the applicable bar date.

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