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*Counsel for Liquidation Trustee for
Liquidation Trust for TPP Acquisition, Inc.*

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

In re §
TPP ACQUISITION, INC. d/b/a § Case No. 16-33437-hdh-11
The Picture People, §
Chapter 11
§
§
§
Debtor. §

**THE LIQUIDATION TRUSTEE’S SECOND OMNIBUS OBJECTION
TO CLAIMS ASSERTED**

THIS IS AN OBJECTION TO YOUR CLAIM. YOU SHOULD LOCATE YOUR CLAIM ON EXHIBITS A–C ATTACHED HERETO. A COPY OF YOUR CLAIM MAY BE OBTAINED FREE OF CHARGE BY CONTACTING THE LIQUIDATION TRUSTEE’S COUNSEL, MICHAEL S. NEUMEISTER AT MNEUMEISTER@GIBSONDUNN.COM. FURTHER, YOU SHOULD REVIEW THE CLAIM OBJECTIONS FILED CONTEMPORANEOUSLY HEREWITH, AS YOUR CLAIM MAY BE OBJECTED TO ON MULTIPLE GROUNDS.

A HEARING WILL BE CONDUCTED ON THIS MATTER ON JULY 11, 2019 AT 2:00 P.M. (CT) AT THE EARLE CABELL FEDERAL BUILDING, 1100 COMMERCE STREET, 14TH FLOOR, COURTROOM NO. 3, DALLAS, TEXAS 75242. YOU MAY OBJECT TO THE RELIEF REQUESTED HEREIN BY SUBMITTING A WRITTEN OBJECTION WITH THE CLERK OF THE BANKRUPTCY COURT ON OR PRIOR TO



JUNE 27, 2019. IF YOU DO NOT TIMELY RESPOND TO THIS OBJECTION, THE COURT MAY TREAT THE PLEADING AS UNOPPOSED AND GRANT THE RELIEF REQUESTED. IN THE EVENT OF A TIMELY OBJECTION WITH RESPECT TO ANY CLAIM, THE HEARING ON JULY 11, 2019 SHALL BE TREATED AS A STATUS CONFERENCE ONLY WITH RESPECT TO SUCH CLAIM.

The Liquidation Trustee for the Liquidation Trust for TPP Acquisition, Inc. (the “Liquidation Trustee”) hereby files this omnibus objection (the “Objection”) pursuant to section 502(b) of the Bankruptcy Code, Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 3007-2 of the Local Bankruptcy Rules of the United States Bankruptcy Court for the Northern District of Texas (the “Local Rules”) to the proofs of claim identified on Exhibit A–C (the “Disputed Claims”). Through this Objection, the Liquidation Trustee seeks entry of an order disallowing and expunging the Disputed Claims in whole or in part as set forth in Exhibits A–C. In support of this Objection, the Liquidation Trustee respectfully states as follows:

JURISDICTION AND VENUE

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 Court retained jurisdiction over this Objection and the relief requested herein pursuant to paragraph 60 of the Court’s *Order (I) Finally Approving Second Amended Disclosure Statement and (II) Confirming Second Amended Joint Chapter 11 Plan of Liquidation of the Debtor and the Committee Under Chapter 11 of the Bankruptcy Code* [D.I. 545] (the “Confirmation Order”).

3. The statutory bases for the relief requested herein is Bankruptcy Code section 502(b), Bankruptcy Rule 3007, and Local Rule 3007-2, and the request contemplated herein is expressly contemplated by the confirmed Plan (as defined in the Confirmation Order).

BACKGROUND

4. On September 2, 2016, TPP Acquisition, Inc. d/b/a The Picture People (the “Debtor”) filed a voluntary petition under chapter 11 of the Bankruptcy Code commencing the above-captioned chapter 11 case (the “Chapter 11 Case”).

5. On September 21, 2016, the Debtor filed its *Schedules of Assets and Liabilities for TPP Acquisition, Inc. (Case No. 16-33437)* [D.I. 137] (the “Schedules”), which were subsequently amended on September 27, 2016 [D.I. 171] and October 28, 2016 [D.I. 323]. On October 14, 2016, the Court entered its *Order (I) Shortening the Bar Date for Filing Proofs of Claim, (II) Establishing Ramifications for Failure to Timely File Claims, (III) Approving Notice of Shortened Bar Date, and (IV) Approving the Mailing of Notices* [D.I. 261] (the “Bar Date Order”). Pursuant to the Bar Date Order, the Court set November 15, 2016 as the deadline for filing proofs of claim, except with respect to governmental entities, against the Debtor. Kurtzman Carson Consultants LLC is the Debtor’s claims agent, and has been maintaining the claims register in these Chapter 11 Cases (the “Claims Register”). All claim numbers referenced in Exhibits A–C are to the claim numbers set forth in the Claims Register.

6. On April 20, 2017, the Court entered the Confirmation Order, pursuant to which the Court confirmed the joint Plan filed by the above captioned debtor and debtor-in-possession (the “Debtor”) and the Official Committee of Unsecured Creditors. The Plan is a liquidating plan, and transferred all or substantially all of the Debtor’s assets to a liquidation trust (the “Liquidation Trust”) for the benefit of the Debtor’s creditors. The Plan also transferred the Debtor’s substantial priority and general unsecured claims to the Liquidation Trust, and granted

the Liquidation Trustee authority to reconcile and object to all claims filed against the Debtor. On May 25, 2017—the effective date of the Plan (the “Effective Date”)—the Liquidation Trust was established, and the Liquidation Trustee took control of the trust assets.

7. On November 20, 2018, the Court entered its *Order Extending the Claims Objection Deadline* [D.I. 713], extending the Liquidation Trustee’s deadline to file objections to claims under the Plan through and including May 15, 2019.

RELIEF REQUESTED

8. By this Objection, the Liquidation Trustee seeks entry of an order disallowing and expunging the Disputed Claims in whole or in part as set forth in Exhibits A–C. A proposed form of order approving the relief requested herein is annexed hereto as Exhibit D (the “Proposed Order”).

BASIS FOR RELIEF

9. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). A properly executed and filed proof of claim constitutes “prima facie evidence of the validity and amount of the claim.” Rule 3001(f); *see also In re O’Connor*, 153 F.3d 258 (5th Cir. 1998); *In re Armstrong*, 347 B.R. 581, 583 (Bankr. N.D. Tex. 2006). If an objection refuting at least one of the essential allegations essential to the claim’s legal sufficiency is asserted, the claimant has the burden of demonstrating the validity of the claim by a preponderance of the evidence. *See In re Starnes*, 231 B.R. 903, 912 (N.D. Tex. 2008); *In re Woodhaven Townhouse Association, Inc.*, 2017 WL 1207529, *3 (Bankr. N.D. Tex. Mar. 31, 2017); *see also In re Armstrong*, 347 B.R. at 583 (“[T]he ultimate burden of proof always lies with the claimant.”).

10. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and

property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). Further, the Plan provides that, “[f]ollowing the Proof of Claim Bar Date, no proofs of claim may be filed in the Chapter 11 Case without prior authorization of the Bankruptcy Court and any such proof of claim which is filed without such authorization shall be deemed null, void and of no force or effect.” Plan, ¶ VII.A.

11. The Disputed Claims should be disallowed and expunged for the reasons set forth below, and as set forth in the Exhibit listing such claims:

Exhibit A – Late-Filed Claims: The proofs of claim listed in Exhibit A (the “Late-Filed Claims”) were all filed after the applicable Claims Bar Date (as defined in the Plan). Pursuant to the Plan and Confirmation Order, such claims are null, void, and of no force or effect. However, out of an abundance of caution, the Liquidation Trustee seeks disallowance and expungement of such Late-Filed Claims.

Exhibit B – Amended and Superseded Claims: The proofs of claim listed in Exhibit B (the “Amended and Superseded Claims”) have all been amended and superseded by subsequently filed proofs of claim listed under the heading titled “Surviving Claim #” on Exhibit B. The Amended and Superseded Claims thus no longer represent valid claims against the Debtor’s estate or the Liquidation Trust. Any failure to disallow the Amended and Superseded Claims will result in the applicable claimants potentially receiving an unwarranted double recovery against the Debtor’s estate or the Liquidation Trust, to the detriment of other creditors.

Exhibit C – No Liability Claims: The proofs of claim listed in Exhibit C (the “No Liability Claims”) are claims that (a) are not consistent with the books and records in the Liquidation Trustee’s possession, (b) do not provide sufficient information to demonstrate an enforceable claim against the Debtor or its or the Liquidation Trust’s property under any agreement or applicable law, or (c) was waived, released, or estopped.

Reservation of Rights

12. The Liquidation Trustee reserves the right to object to any of the Disputed Claims that are not disallowed in their entirety for any reason.

Notice

13. Notice of this Objection has been provided to: (i) all claimants holding the Disputed Claims and counsel, if any; (ii) the Office of the United States Trustee and (iii) the Post Effective Date Service List. No other or further notice need be provided.

Conclusion

WHEREFORE, for the reasons stated in the Objection, the Liquidation Trustee respectfully requests entry of an order in substantially the same form as the proposed order attached hereto as Exhibit D (a) sustaining this Objection; (b) disallowing and expunging the Disputed Claims in whole or in part as set forth in Exhibits A–C; (c) reserving all rights to object on any other ground, and (d) granting such other and further relief as the Court deems just and proper.

Respectfully submitted,

Dated: May 15, 2019

GIBSON, DUNN & CRUTCHER LLP

/s/Olivia Adendorff

Samuel A. Newman
Michael S. Neumeister
Olivia Adendorff

*Counsel for Liquidation Trustee for
Liquidation Trust for TPP Acquisition, Inc.*

EXHIBIT A

[Late-Filed Claims]

EXHIBIT A
LATE-FILED CLAIMS

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Clark Public Utilities	354	1/3/17	\$955.95 General Unsecured Claim	\$0 General Unsecured Claim	Claimant's Proof of Claim was filed after the applicable bar date.
Georgia Power Company	340	12/8/16	\$1,665.53 General Unsecured Claim	\$0 General Unsecured Claim	Claimant's Proof of Claim was filed after the applicable bar date.
Puget Sound Energy	328	11/21/16	\$2,089.81 General Unsecured Claim	\$0 General Unsecured Claim	Claimant's Proof of Claim was filed after the applicable bar date.

EXHIBIT B

[Amended and Superseded Claims]

**EXHIBIT B
AMENDED AND SUPERSEDED CLAIMS**

Claimant	Amended/Superseded Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Surviving Claim #	Reason for Disallowance
Arbor Place II, LLC, by CBL & Associates Management, Inc., as Managing Agent	224	11/9/16	\$7,619.37 General Unsecured Claim \$3,622.32 Administrative Claim	\$55,419.58 General Unsecured Claim	408	Claim #224 was amended and superseded by Claim #408.
Arizona Department of Revenue	14	9/23/16	\$5,654.60 Priority Tax Claim	\$5,654.60 Priority Tax Claim	401	Claim #14 was amended and superseded by Claim #401
Asheville Mall CMBS, LLC, by CBL & Associates Management, Inc., as Managing Agent	225	11/9/16	\$18,756.11 General Unsecured Claim \$2,860.60 Administrative Claim	\$60,699.43 General Unsecured Claim	405	Claim #225 was amended and superseded by Claim #405.
Bexar County	11	9/15/16	\$1,336.59 Secured Claim	\$1,201.45 Secured Claim	327	Claim #11 was amended and superseded by Claim #327.
Bowie Mall Company, LLC	211	11/8/16	\$94,604.52 General	\$126,325.34 General	432	Claim #211 was amended and

Claimant	Amended/Superseded Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Surviving Claim #	Reason for Disallowance
			Unsecured Claim \$23,953.03 Administrative Claim	Unsecured Claim \$0 Administrative Claim		Claim #432 was superseded by Claim #432.
Bristol Broadcasting Company Inc.	33	9/26/16	\$1,512.00 General Unsecured Claim	\$1,512.00 General Unsecured Claim	88	Claim #33 was amended and superseded by Claim #88.
City of Frisco	48	9/23/16	\$81.21 Secured Tax Claim	\$92.57 Secured Claim	295	Claim #48 was amended and superseded by Claim #295.
The County of Williamson, Texas, collecting property taxes for itself and for The City of Austin, Texas, Round Rock Independent School District and Austin Community College	63	9/29/16	\$4,424.72 Secured Tax Claim	\$3,788.94 Secured Tax Claim	451	Claim #63 was amended and superseded by Claim #451.

Claimant	Amended/Superseded Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Surviving Claim #	Reason for Disallowance
Crossgates Mall General Company NewCo, LLC	22	9/26/16	\$291.60 Administrative Claim	\$150,534.19 General Unsecured Claim	366	Claim #22 was amended and superseded by Claim #366. To the extent Claim asserts that Claim #366 did not amend Claim #22, 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.
Crossgates Mall General Company NewCo, LLC	25	9/26/16	\$142,439.89 General Unsecured Claim	\$150,534.19 General Unsecured Claim	366	Claim #25 was amended and superseded by Claim #366.
Crossgates Mall General	27	9/26/16	\$9,624.21 General	\$150,534.19 General	366	Claim #27 was amended and

Claimant	Amended/Superseded Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Surviving Claim #	Reason for Disallowance
Company NewCo, LLC			Unsecured Claim	Unsecured Claim		Claim #366 was superseded by Claim #366.
Crowley Independent School District	10	9/15/16	\$1,471.59 Secured Tax Claim	\$1,096.46 Secured Tax Claim	447	Claim #10 was amended and superseded by Claim #447.
Cumberland Mall Associates	152	10/17/16	\$52,522.13	\$52,772.13 General Unsecured Claim	425	Claim #152 was amended and superseded by Claim #425.
Dallas County	2	9/6/16	\$2,638.65 Secured Claim Unliquidated Priority Tax Claim	\$2,601.96 Secured Claim	296	Claim #2 was amended and superseded by Claim #296.
Department of the Treasury – Internal Revenue Service	21	9/22/16	\$288,118.73 Priority Tax Claim	\$0 Priority Tax Claim	440	Claim #21 was amended and superseded by Claim #440.
Department of the Treasury – Internal Revenue Service	87	10/5/16	\$287,118.73 Priority Tax Claim	\$0 Priority Tax Claim	440	Claim #87 was amended and superseded by Claim #440.

Claimant	Amended/Superseded Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Surviving Claim #	Reason for Disallowance
DDRA Arrowhead Crossing LLC	253	11/11/16	\$149.26 General Unsecured Claim	\$55,032.14 General Unsecured Claim	399	Claim #253 was amended and superseded by Claim #399.
Department of the Treasury – Internal Revenue Service	345	12/22/16	\$31,062.79 Priority Tax Claim	\$0 Priority Tax Claim	440	Claim #345 was amended and superseded by Claim #440.
Douglas County Tax Commissioner	45	9/19/16	\$306.54 General Unsecured Claim \$496.47 Secured Claim	\$0 (Satisfied)	337	Claim #45 was amended and superseded by Claim #337.
FMC Stratford Mall Members LLC	268	11/11/16	Unliquidated	\$76,675.00 General Unsecured Claim	439	Claim #268 was amended and superseded by Claim #439.
Fort Bend County	7	9/13/16	\$223.67 Secured Claim	\$548.61 Secured Claim	330	Claim #7 was amended and superseded by Claim #330.
Greenbrier Mall II, LLC, by CBL	229	11/9/16	\$18,298.38 General	\$95,613.40 General	407	Claim #229 was amended and

Claimant	Amended/Superseded Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Surviving Claim #	Reason for Disallowance
& Associates Management, Inc., as Managing Agent			Unsecured Claim \$8,916.14 Administrative Claim	Unsecured Claim \$0 Administrative Claim		Claim #407 was superseded by Claim #407.
GS Centennial LLC	252	11/11/16	\$86,999.25 General Unsecured Claim	\$97,415.70 General Unsecured Claim	400	Claim #252 was amended and superseded by Claim #400.
Harris County	6	9/13/16	\$803.89 Secured Claim	\$902.70 Secured Claim	329	Claim #6 was amended and superseded by Claim #329.
Imaging Spectrum, Inc.	4	9/12/16	\$214,828.00 General Unsecured Claim	\$103,637.00 General Unsecured Claim	283	Claim #4 was amended and restated by Claim #283, which has been allowed in the amount of \$111,191 [D.I. 478].
Indiana Department of State Revenue	460	6/5/17	\$42,328.01 Priority Tax Claim	\$0 Priority Tax Claim	468	Claim #460 was amended and superseded by Claim #468.

Claimant	Amended/Superseded Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Surviving Claim #	Reason for Disallowance
Jackson County Collector – Bankruptcy	79	10/3/16	\$138.03 Priority Tax Claim	\$138.03 Priority Tax Claim	108	Claim #79 was amended and superseded by Claim #108.
Jackson County Collector – Bankruptcy	106	10/3/16	\$138.03 Priority Tax Claim	\$138.03 Priority Tax Claim	108	Claim #106 was amended and superseded by Claim #108.
JG Randolph II, LLC, by CBL & Associates Management, Inc., as Managing Agent	233	11/9/16	\$45,201.63 General Unsecured Claim \$93.75 Administrative Claim	\$45,201.63 General Unsecured Claim \$0 Administrative Claim	441	Claim #233 was amended and superseded by Claim #441.
JPMG Manassas Mall Owner LLC	23	9/26/16	\$26,332.52 General Unsecured Claim	\$13,396.15 General Unsecured Claim	365	Claim #23 was amended and superseded by Claim #365.
JPMG Manassas Mall Owner LLC	24	9/26/16	\$43,363.22 General Unsecured Claim	\$13,396.15 General Unsecured Claim	365	Claim #24 was amended and superseded by Claim #365

Claimant	Amended/Superseded Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Surviving Claim #	Reason for Disallowance
JPMG Manassas Mall Owner LLC	26	9/26/16	\$5,125.29 Administrative Claim	\$13,396.15 General Unsecured Claim	365	Claim #26 was amended and superseded by Claim #365. To the extent Claim asserts that Claim #365 did not amend Claim #26, 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.
Mainplace Shoppingtown LLC	304	11/15/16	\$92,049.60 General Unsecured Claim \$33,857.06 Administrative Claim	\$233,108.35 General Unsecured Claim	414	Claim #304 was amended and superseded by Claim #414.

Claimant	Amended/Superseded Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Surviving Claim #	Reason for Disallowance
Marion County Tax Collector	36	9/26/16	\$1,121.22 Priority Tax Claim	\$2,557.73 Secured Tax Claim	191	Claim #36 was amended and superseded by Claim #191.
Mission Valley Shoppingtown LLC	292	11/14/16	\$5,429.67 General Unsecured Claim \$20,742.71 Administrative Claim	\$119,082.10 General Unsecured Claim \$0 Administrative Claim	410	Claim #292 was amended and superseded by Claim #410.
Montgomery County	8	9/13/16	\$570.69 Secured Claim	\$1,111.59 Secured Claim	331	Claim #8 was amended and superseded by Claim #331.
New York State Department of Taxation and Finance	66	10/3/16	\$42,281.99 General Unsecured Claim \$2,189.11 Priority Tax Claim \$1,861.84 Secured Claim	\$42,368.98 General Unsecured Claim \$2,958.99 Priority Tax Claim \$0 Secured Claim	355	Claim #66 was amended and superseded by Claim #355

Claimant	Amended/Superseded Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Surviving Claim #	Reason for Disallowance
New York State Department of Taxation and Finance	201	11/3/16	\$42,368.98 General Unsecured Claim \$2,958.99 Priority Tax Claim \$1,865.78 Secured Claim	\$42,368.98 General Unsecured Claim \$2,958.99 Priority Tax Claim \$0 Secured Claim	355	Claim #201 was amended and superseded by Claim #355
Noritsu America Corporation	64	9/30/16	\$138,952.13 General Unsecured Claim	\$138,952.13 General Unsecured Claim	65	Claim #64 was amended and superseded by Claim #65.
OGG Salem Center LLC	251	11/11/16	\$5,695.94 General Unsecured Claim	\$69,949.15 General Unsecured Claim	397	Claim #251 was amended and superseded by Claim #397.
Old Orchard Urban Limited Partnership	324	11/15/16	\$16,176.87 General Unsecured Claim \$15,837.50 Administrative Claim	\$105,227.85 General Unsecured Claim	431	Claim #324 was amended and superseded by Claim #431.

Claimant	Amended/Superseded Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Surviving Claim #	Reason for Disallowance
Plaza Bonita LLC	308	11/15/16	\$5,502.78 General Unsecured Claim \$30,029.93 Administrative Claim	\$189,008.70 General Unsecured Claim	415	Claim #308 was amended and superseded by Claim #415.
PR Beaver Valley Limited Partnership	147	10/17/16	\$51,250.00 General Unsecured Claim	\$51,500.00 General Unsecured Claim	424	Claim # 147 was amended and superseded by Claim #424.
PR Exton Square Property, LP	156	10/17/16	\$31,303.16 General Unsecured Claim	\$148,187.91 General Unsecured Claim	427	Claim #156 was amended and superseded by Claim #427.
PR Financing Limited Partnership (Francis Scott Key)	153	10/17/16	\$53,152.30 General Unsecured Claim	\$53,402.30 General Unsecured Claim	423	Claim #153 was amended and superseded by Claim #423.
PR Logan Valley LP	150	10/17/16	\$52,993.85 General Unsecured Claim	\$53,184.43 General Unsecured Claim	428	Claim #150 was amended and superseded by Claim #428.

Claimant	Amended/Superseded Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Surviving Claim #	Reason for Disallowance
PR North Dartmouth LLC	151	10/17/16	\$51,500.00 General Unsecured Claim	\$51,500.00 General Unsecured Claim	430	Claim #151 was amended and superseded by Claim #430.
PR Patrick Henry LLC	155	10/17/16	\$35,665.59 General Unsecured Claim	\$26,194.62 General Unsecured Claim	426	Claim #155 was amended and superseded by Claim #426.
PR Plymouth Meeting Limited Partnership	148	10/17/16	\$53,276.05 General Unsecured Claim	\$53,556.19 General Unsecured Claim	421	Claim #148 was amended and superseded by Claim #421.
PR Prince Georges Plaza LLC	149	10/17/16	\$88,124.75 General Unsecured Claim	\$88,606.25 General Unsecured Claim	418	Claim #149 was amended and superseded by Claim #418.
PR Springfield/Delco L.P.	154	10/17/16	\$64,252.71 General Unsecured Claim	\$141,574.50 General Unsecured Claim	416	Claim #154 was amended and superseded by Claim #416.
PR Valley Limited Partnership	158	10/17/16	\$70,318.19 General Unsecured Claim	\$70,770.26 General Unsecured Claim	417	Claim #158 was amended and superseded by Claim #417.

Claimant	Amended/Superseded Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Surviving Claim #	Reason for Disallowance
PR Valley View Limited Partnership	157	10/17/16	\$58,422.11 General Unsecured Claim	\$58,708.86 General Unsecured Claim	420	Claim #157 was amended and superseded by Claim #420.
Public Service of Colorado, a Colorado Corp. dba Xcel Energy	12	9/16/16	\$2,889.78 General Unsecured Claim	\$3,261.95 General Unsecured Claim	109	Claim #12 was amended and superseded by Claim #109.
Richardson Independent School District	9	9/15/16	\$9,975.65 Secured Tax Claim	\$10,059.47 Secured Tax Claim (Satisfied)	445	Claim #9 was amended and superseded by Claim #445.
Santa Anita Shoppingtown LP	306	11/15/16	\$22,506.16 General Unsecured Claim \$24,559.83 Administrative Claim	\$25,109.22 General Unsecured Claim	412	Claim #306 was amended and superseded by Claim #412.
Simon Property Group, Inc.	367	1/13/17	\$213,942.67 General Unsecured Claim	\$213,942.67 General Unsecured Claim	395	Claim #367 was amended and superseded by Claim #395.

Claimant	Amended/Superseded Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Surviving Claim #	Reason for Disallowance
			\$6,608.30 Administrative Claim	\$0 Administrative Claim		
Simon Property Group, Inc.	364	1/13/17	\$167,354.90 General Unsecured Claim \$13,433.07 Administrative Claim	\$167,354.90 General Unsecured Claim \$1,435.31 Administrative Claim	376	Claim #364 was amended and superseded by Claim #376.
Simon Property Group, Inc.	368	1/13/07	\$77,306.95 General Unsecured Claim \$6,608.30 Administrative Claim	\$77,306.95 General Unsecured Claim \$0 Administrative Claim	375	Claim #368 was amended and superseded by Claim #375.
Simon Property Group, Inc.	369	1/13/17	\$77,306.95 General Unsecured Claim \$847.03 Administrative Claim	\$77,306.95 General Unsecured Claim \$0 Administrative Claim	375	Claim #369 was amended and superseded by Claim #375.

Claimant	Amended/Superseded Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Surviving Claim #	Reason for Disallowance
Star-West Chicago Ridge, LLC	290	11/15/16	\$91,877.27 General Unsecured Claim \$16,683.98 Administrative Claim	\$201,760.69 General Unsecured Claim	413	Claim #290 was amended and superseded by Claim #413.
Star-West Parkway Mall, LP	291	11/14/16	\$79,939.72 General Unsecured Claim \$4,220.54 Administrative Claim	\$186,943.50 General Unsecured Claim	404	Claim #291 was amended and superseded by Claim #404
Star-West Solano, LLC	305	11/15/16	\$51,934.40 General Unsecured Claim \$13,248.81 Administrative Claim	\$105,798.44 General Unsecured Claim	403	Claim #305 was amended and superseded by Claim #403
Tarrant County	1	9/6/2016	\$2,649.86 Secured Claim	\$6,964.18 Secured Claim	470	Claim #1 was amended and

Claimant	Amended/Superseded Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Surviving Claim #	Reason for Disallowance
			Unliquidated Priority Tax Claim			Claim #470 was superseded by Claim #470
Tarrant County	294	11/15/16	\$3,493.86 Secured Claim	\$6,964.18 Secured Claim	470	Claim #294 was amended and superseded by Claim #470.
Tennessee Department of Revenue	107	10/3/16	\$454.86 General Unsecured Claim \$1,461.14 Priority Tax Claim	\$330.60 General Unsecured Claim \$825.80 Priority Tax Claim	443	Claim #107 was amended and superseded by Claim #443.
TM Northlake Mall, L.P.	289	11/14/16	\$113,233.52 General Unsecured Claim \$6,507.37 Administrative Claim	\$263,891.12 General Unsecured Claim	402	Claim #289 was amended and superseded by Claim #402
TM Wellington Green Mall, L.P.	299	11/15/16	\$73,853.29 General	\$176,293.69 General	411	Claim #299 was amended and

Claimant	Amended/Superseded Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Surviving Claim #	Reason for Disallowance
			Unsecured Claim \$4,221.12 Administrative Claim	Unsecured Claim		Claim #411 was superseded by Claim #411.
Toms River Township	188	10/27/16	\$50.00 Priority Tax Claim	\$50.00 Priority Tax Claim	194	Claim #188 was amended and superseded by Claim #194.
Urban Retail Properties, LLC	145	10/17/16	\$56,140.53 General Unsecured Claim	\$54,286.78 General Unsecured Claim	160	Claim #145 was amended and superseded by Claim #160.
Utah State Tax Commission	237	10/28/16	\$3,367.39 Priority Tax Claim	\$0 Priority Tax Claim	459	Claim #237 was amended and superseded by Claim #459.
Vari Doc, LLP	276	11/14/16	\$14,626.51 General Unsecured Claim	\$15,714.40 General Unsecured Claim	310	Claim #276 was amended and superseded by Claim #310.
WEA Southcenter LLC	303	11/15/16	\$24,014.38 General Unsecured Claim	\$18,327.11 General Unsecured Claim	419	Claim #303 was amended and superseded by Claim #419.

Claimant	Amended/Superseded Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Surviving Claim #	Reason for Disallowance
			\$21,688.06 Administrative Claim	\$0 Administrative Claim		
Westfield Topanga Owner LLC	323	11/15/16	\$18,829.27 General Unsecured Claim \$22,661.91 Administrative Claim	\$18,829.27 General Unsecured Claim \$0 Administrative Claim	422	Claim #323 was amended and superseded by Claim #422.
West County Mall CMBS, LLC, by CBL & Associates Management, Inc., as Managing Agent	223	11/9/16	\$17,842.00 General Unsecured Claim \$8,032.89 Administrative Claim	\$98,087.36 General Unsecured Claim	406	Claim #223 was amended and superseded by Claim #406.

103291758.2

EXHIBIT C

[No Liability Claims]

EXHIBIT C
NO LIABILITY CLAIMS

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Gomar, Ian Robert, individually and on behalf of Pheasant Hill Partners, Inc.	301	11/15/16	Unliquidated General Unsecured Claim	\$0 General Unsecured Claim	Claimant has not articulated, asserted, or provided sufficient supporting information for any claim in any amount that is enforceable against the Debtor or its property under any agreement or applicable law, nor has alleged any facts which, if taken as true, establishes any liability on the part of the Debtor. Further, this claim was released pursuant to that Settlement and Release Agreement, dated as of August 28, 2017, by and between, among others, the Liquidation Trustee and Claimant.
Kolleng, John	280	11/14/16	Unliquidated General Unsecured Claim	\$0 General Unsecured Claim	Claimant has not articulated, asserted, or provided sufficient supporting information for any claim in any amount that is enforceable against the Debtor or its property under any agreement or applicable law, nor has alleged any facts which, if taken as true, establishes any liability on the part of the Debtor. Further, this claim was released pursuant to that Settlement and Release Agreement, dated as of August 28, 2017, by and between, among others, the Liquidation Trustee and Claimant.
Meritain Health, Inc.	281	11/14/16	Unliquidated General Unsecured Claim	\$0 General Unsecured Claim	Claimant has not articulated, asserted, or provided sufficient supporting information for any claim in any amount that is enforceable against the Debtor or its property under any agreement or applicable law, nor has alleged any facts which, if taken as true, establishes any liability on the part of the Debtor.

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Spencer, Keith	286	11/15/16	Unliquidated General Unsecured Claim	\$0 General Unsecured Claim	Claimant has not articulated, asserted, or provided sufficient supporting information for any claim in any amount that is enforceable against the Debtor or its property under any agreement or applicable law, nor has alleged any facts which, if taken as true, establishes any liability on the part of the Debtor. Further, this claim was released pursuant to that Settlement and Release Agreement, dated as of August 28, 2017, by and between, among others, the Liquidation Trustee and Claimant.
Traub, Paul	279	11/14/16	Unliquidated General Unsecured Claim	\$0 General Unsecured Claim	Claimant has not articulated, asserted, or provided sufficient supporting information for any claim in any amount that is enforceable against the Debtor or its property under any agreement or applicable law, nor has alleged any facts which, if taken as true, establishes any liability on the part of the Debtor. Further, this claim was released pursuant to that Settlement and Release Agreement, dated as of August 28, 2017, by and between, among others, the Liquidation Trustee and Claimant.

EXHIBIT D

[Proposed Form of Order]

**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 Chapter 11
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**ORDER GRANTING LIQUIDATION TRUSTEE’S SECOND OMNIBUS
OBJECTION TO CLAIMS ASSERTED**

Upon the *Liquidation Trustee’s Second Omnibus Objection to Claims Asserted* (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–C;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 found

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.

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.
2. Each of the Disputed Claims identified on Exhibits A and C attached hereto is disallowed and expunged in its entirety pursuant to section 502(b) of the Bankruptcy Code.
3. Each of the Disputed Claims identified on Exhibit 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.
4. The Liquidation Trustee, or the claims agent, Kurtzman Carson Consultants LLC, as applicable, is authorized to update the Claims Register in these Chapter 11 Cases consistent with this Order.
5. This Order shall be immediately effective and enforceable upon its entry.
6. The Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation and enforcement of this Order.
7. 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.

End of Order