

GIBSON, DUNN & CRUTCHER LLP
Samuel A. Newman (*admitted pro hac vice*)
snewman@gibsondunn.com
Olivia Adendorff (TX SBN: 24069994)
oadendorff@gibsondunn.com
Michael S. Neumeister (*admitted pro hac vice*)
mneumeister@gibsondunn.com
2100 McKinney Avenue, Suite 1100
Dallas, Texas 75201
Telephone: 214.698.3100
Facsimile: 214.571.2900

*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 THIRD OMNIBUS OBJECTION
TO CLAIMS ASSERTED**

THIS IS AN OBJECTION TO YOUR CLAIM. YOU SHOULD LOCATE YOUR CLAIM ON EXHIBIT A 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 (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 Exhibit A. 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 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 Exhibit A. A proposed form of order approving the relief requested herein is annexed hereto as Exhibit B (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 – Reclassified Filed Claims: The proofs of claim listed in Exhibit A (the “Reclassified Filed Claims”) were filed as, among other things, (a) priority claims that do not satisfy the requirements of Bankruptcy Code section 507, (b) as administrative claims that do not satisfy the requirements in the Plan, (c) claims covering periods after which the Debtor sold substantially all of its assets on November 8, 2016 and thereafter ceased doing business and incurring liabilities, and (d) secured claims secured by assets that were sold by the Debtor and for which the Debtor did not receive any proceeds against which any liens could attach. Specifically, Article II.A.3.b. of the Plan required any “Administrative Claim” to be asserted through a filing separate from a Proof of Claim on or before June 26, 2017. Any Administrative Claim filed in violation of this procedure was disallowed pursuant to the Plan. However, the Liquidation Trustee files this claim out of an abundance of caution. Further, as a result of the Debtor’s sale of substantially all of its assets to TPP Operating, Inc. (“Buyer”), Buyer acquired all assets as to which any creditor could assert a secured claim and did not provide any cash or other property in exchange for such assets. The sale to Buyer closed on November 8, 2016, and assumed all ongoing liabilities and obligations with respect to the Debtor’s prior business. Accordingly, the Reclassified Filed Claims should be disallowed or reclassified as set forth in Exhibit A so as to not provide a windfall to the creditors listed in Exhibit A and to not undermine distributions to unsecured creditors.

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 (ii) 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 B (a) sustaining this Objection; (b) disallowing and expunging the Disputed Claims in whole or in part as set forth in Exhibit A; (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.

Dated: May 15, 2019

Respectfully submitted,

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

[Reclassified Filed Claims]

EXHIBIT A
RECLASSIFIED FILED CLAIMS

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Amarillo Mall LLC	464	6/23/2017	\$19,833.43 Administrative Claim	\$0 Administrative Claim	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant's Proof of Claim has been disallowed. Further, the Claim seeks payment of rent for December, 2016, which is after the Debtor sold substantially all of its assets, and no longer operated business out of the subject premises.
Annapolis Mall Owner LLC	298	11/15/16	\$112,354.79 General Unsecured Claim \$7,950.10 Administrative Claim	\$112,354.79 General Unsecured Claim \$0 Administrative Claim	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i>

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Arden Fair Associates, L.P.	316	11/15/16	\$383,090.08 General Unsecured Claim \$16,815.55 Administrative Claim	\$383,090.08 General Unsecured Claim \$0 Administrative Claim	Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant's Proof of Claim has been disallowed. Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date . . ." <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant's Proof of Claim has been disallowed.
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	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Cary Venture Limited Partnership, by CBL & Associates Management, Inc., as Managing Partner	226	11/9/16	\$51,232.18 General Unsecured Claim \$119.14 Administrative Claim	\$51,232.18 General Unsecured Claim \$0 Administrative Claim	Confirmation Date” <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant’s Proof of Claim has been disallowed. Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. “Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date” <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant’s Proof of Claim has been disallowed.
CBL SM Brownsville, LLC, by CBL & Associates Management, Inc., as Managing Agent	220	11/9/16	\$58,902.19 General Unsecured Claim \$129.97 Administrative Claim	\$58,902.19 General Unsecured Claim \$0 Administrative Claim	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. “Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
					Disallowed in their entirety as of the Confirmation Date” <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant’s Proof of Claim has been disallowed.
Charter Township of Meridian	97	10/11/16	\$60.35 Secured Claim	\$60.35 General Unsecured Claim	Claimant’s purported lien perfected after the Petition Date, and is therefore <i>void abinitio</i> . Claimant’s Claim is purported to be secured by property previously owned by the Debtor. The Debtor sold all of its personal property during the bankruptcy case, and the Debtor did not receive any assets in consideration. As a result, Claimant does not have a claim secured by property in which the Debtor holds an interest.
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	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. “Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
					Confirmation Date . . . ” <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant’s Proof of Claim has been disallowed.
Collin County Tax Assessor/Collector	94	10/7/16	\$44,178.06 Secured Tax Claim	\$44,178.06 General Unsecured Claim	Claimant’s Claim is purported to be secured by property previously owned by the Debtor. The Debtor sold all of its personal property during the bankruptcy case, and the Debtor did not receive any assets in consideration. As a result, Claimant does not have a claim secured by property in which the Debtor holds an interest.
Contra Costa County Treasurer-Tax Collector	17	9/23/16	\$6,913.86 Priority Tax Claim	\$3,619.46 Priority Tax Claim \$3,294.40 General Unsecured Claim	\$3,294.40 of Claimant’s Claims is based on taxes due more than one year prior to the Petition Date, and therefore does not constitute a Priority Tax Claim.
County of Tulare	75	10/3/16	\$2,872.21 Secured Tax Claim	\$2,872.21 General Unsecured Claim	Claimant’s Claim is purported to be secured by property previously owned by the Debtor. The Debtor sold all of its personal property

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
			\$2,297.13 Priority Tax Claim	\$2,297.13 Priority Tax Claim	during the bankruptcy case, and the Debtor did not receive any assets in consideration. As a result, Claimant does not have a claim secured by property in which the Debtor holds an interest.
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	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date . . ." <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant's Proof of Claim has been disallowed.
DDRA Arrowhead Crossing LLC	250	11/11/16	\$4,328.48 Administrative Claim	\$0 Administrative Claim	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
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	Confirmation Date” <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant’s Proof of Claim has been disallowed. Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. “Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date” <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant’s Proof of Claim has been disallowed.
Fairfax Company of Virginia LLC	264	11/14/16	\$38,918.07 Administrative Claim	\$0 Administrative Claim	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. “Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
FMC Stratford Mall Members LLC	439	2/1/17	Unliquidated Administrative Claim \$76,675.00 General Unsecured Claim	\$0 Administrative Claim \$76,675.00 General Unsecured Claim	<p>Disallowed in their entirety as of the Confirmation Date . . .” <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant’s Proof of Claim has been disallowed. Further, the Administrative Claim was listed as Unliquidated, and does not provide sufficient information to satisfy Claimant’s burden with respect to the Administrative Claim.</p> <p>Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. “Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date . . .” <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant’s Proof of Claim has been disallowed. Further, the Administrative Claim was listed as Unliquidated, and does</p>

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Fulton County Tax Commissioner	205	11/4/16	\$3,434.87 Priority Tax Claim	\$1,847.59 General Unsecured Claim \$1,587.28 Priority Tax Claim	not provide sufficient information to satisfy Claimant's burden with respect to the Administrative Claim. \$1,847.59 of Claimant's Claims is based on taxes due more than one year prior to the Petition Date, and therefore does not constitute a Priority Tax Claim.
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	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date . . ." <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such an Administrative Claim in Claimant's Proof of Claim has been disallowed.
Hillsborough County Tax Collector	434	1/23/2017	\$1,570.60 Secured Tax Claim	\$0 Secured Tax Claim	Claimant's Claim is purported to be secured by property previously owned by the Debtor. The Debtor sold all of its personal property during the bankruptcy case, and the

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Hillsborough County Tax Collector	435	1/23/2017	\$421.57 Secured Tax Claim	\$0 Secured Tax Claim	Debtor did not receive any assets in consideration. As a result, Claimant does not have a claim secured by property in which the Debtor holds an interest. Claimant's Claim is purported to be secured by property previously owned by the Debtor. The Debtor sold all of its personal property during the bankruptcy case, and the Debtor did not receive any assets in consideration. As a result, Claimant does not have a claim secured by property in which the Debtor holds an interest.
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	\$53,722.79 General Unsecured Claim \$0 Administrative Claim	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Imagenet Consulting LLC	285	11/15/16	\$5,931.00 Secured Claim	\$5,931.00 General Unsecured Claim	Claimant's Claim is purported to be secured by property previously owned by the Debtor. The Debtor sold all of its personal property during the bankruptcy case, and the Debtor did not receive any assets in consideration. As a result, Claimant does not have a claim secured by property in which the Debtor holds an interest.
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	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant's Proof of Claim has been disallowed.

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
<p>JG Winston-Salem, LLC, by CBL & Associates Management, Inc. as Managing Agent</p>	<p>245</p>	<p>11/10/16</p>	<p>\$55,719.16 General Unsecured Claim \$108.89 Administrative Claim</p>	<p>\$55,719.16 General Unsecured Claim \$0 Administrative Claim</p>	<p>Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant's Proof of Claim has been disallowed.</p>
<p>Macerich Deptford LLC</p>	<p>293</p>	<p>11/15/16</p>	<p>\$458,319.50 General Unsecured Claim \$15,945.52 Administrative Claim</p>	<p>\$458,319.50 General Unsecured Claim \$0 Administrative Claim</p>	<p>Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such</p>

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Madison/East Towne, LLC, by CBL & Associates Management, Inc., as Managing Agent	228	11/9/16	\$41,989.13 General Unsecured Claim \$93.75 Administrative Claim	\$41,989.13 General Unsecured Claim \$0 Administrative Claim	Administrative Claim in Claimant's Proof of Claim has been disallowed. Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such an Administrative Claim in Claimant's Proof of Claim has been disallowed.
Mall Del Norte, LLC, by CBL & Associates Management, Inc., as Managing Agent	216	11/9/16	\$60,625.16 General Unsecured Claim \$126.50 Administrative Claim	\$60,625.16 General Unsecured Claim \$0 Administrative Claim	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
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	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant's Proof of Claim has been disallowed.
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	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i> Claimant did not comply with the requirements of the Plan for

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Mission Valley Shoppingtown LLC	410	1/27/17	\$119,082.10 General Unsecured Claim \$781.19 Administrative Claim	\$119,082.10 General Unsecured Claim \$0 Administrative Claim	submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant's Proof of Claim has been disallowed. Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant's Proof of Claim has been disallowed. Further, the Claim seeks payment of rent for January, 2017, which is after the Debtor sold substantially all of its assets, and no longer operated business out of the subject premises.
Moss, Daniel	247	11/10/16	\$2,377.94 Priority Non-Tax Claim	\$2,377.94 General Unsecured Claim	Claimant asserts a right to priority in payment under Bankruptcy Code sections 507(a)(4) and 507(a)(8). Mr. Moss is not an employee of the Debtor, and is not a governmental

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
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	unit. As a result, Claimant has not satisfied his burden of proving an allowed Priority Non-Tax Claim. Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant's Proof of Claim has been disallowed.
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	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i> Claimant did not comply with the requirements of the Plan for

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
					submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant's Proof of Claim has been disallowed.
PC Connection Sales Corporation	3	9/7/16	\$10,618.80 General Unsecured Claim \$1,265.70 Priority Claim	\$11,884.50 General Unsecured Claim \$0 Priority Claim	The Claim asserts a right to a Priority Claim under 11 U.S.C. § 507(a)(2). Claimant has not demonstrated that it is a Federal reserve bank entitled to priority under 11 U.S.C. § 507(a)(2).
Placer County Tax Collector	166	10/24/16	\$19,389.93 Secured Tax Claim	\$19,389.93 General Unsecured Claim	Claimant's Claim is purported to be secured by property previously owned by the Debtor. The Debtor sold all of its personal property during the bankruptcy case, and the Debtor did not receive any assets in consideration. As a result, Claimant does not have a claim secured by property in which the Debtor holds an interest. Claimant does not provide sufficient information to determine whether any amount of this Claim is entitled to an priority.
Richardson Independent School District	445	2/23/17	\$10,059.47 Secured Tax Claim	\$0 Secured Tax Claim	Claimant's Claim is purported to be secured by property previously owned by the Debtor. The Debtor sold all of its personal property during the bankruptcy case, and the

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Riverside County Tax Collector	51	9/22/16	\$7,605.15 Secured Tax Claim \$1,717.26 Priority Tax Claim	\$0 General Unsecured Claim \$1,717.26 Priority Tax Claim	Debtor did not receive any assets in consideration. As a result, Claimant does not have a claim secured by property in which the Debtor holds an interest. Claimant's Claim is purported to be secured by property previously owned by the Debtor. The Debtor sold all of its personal property during the bankruptcy case, and the Debtor did not receive any assets in consideration. As a result, Claimant does not have a claim secured by property in which the Debtor holds an interest.
RPI Salisbury Mall, LLC	465	6/26/17	\$1,416.27 Administrative Claim	\$0 Administrative Claim	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such an Administrative Claim in Claimant's

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Simon Property Group, Inc.	267	11/11/16	\$210,128.42 General Unsecured Claim \$1,828.97 Administrative Claim	\$210,128.42 General Unsecured Claim \$0 Administrative Claim	Proof of Claim has been disallowed. Further, the support submitted with this Claim is insufficient to establish the validity of the amount of the Claim. Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant's Proof of Claim has been disallowed.
Simon Property Group, Inc.	269	11/11/16	\$182,945.58 General Unsecured Claim \$7,923.64 Administrative Claim	\$182,945.58 General Unsecured Claim \$0 Administrative Claim	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i>

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
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	Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant's Proof of Claim has been disallowed. Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date . . ." <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant's Proof of Claim has been disallowed.
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	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the

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	Confirmation Date” <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant’s Proof of Claim has been disallowed. Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. “Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date” <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant’s Proof of Claim has been disallowed.
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	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. “Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
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	Disallowed in their entirety as of the Confirmation Date . . .” <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant’s Proof of Claim has been disallowed. Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. “Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date . . .” <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant’s Proof of Claim has been disallowed.
Simon Property Group, Inc.	278	11/14/16	\$134,219.02 General Unsecured Claim	\$134,219.02 General Unsecured Claim \$0 Administrative Claim	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. “Requests for payment of Administrative Claims included in a Proof of Claim are of

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
			\$406.26 Administrative Claim		no force and effect, and are Disallowed in their entirety as of the Confirmation Date” <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant’s Proof of Claim has been disallowed.
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	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. “Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date” <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant’s Proof of Claim has been disallowed.
Simon Property Group, Inc.	313	11/15/16	\$157,472.07 Administrative Claim	\$157,472.07 General Unsecured Claim	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. “Requests for payment of Administrative Claims

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
				\$0 Administrative Claim	included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date . . .” <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such an Administrative Claim in Claimant’s Proof of Claim has been disallowed.
Simon Property Group, Inc.	371	1/19/17	\$182,568.32 General Unsecured Claim \$2,341.64 Administrative Claim	\$182,568.32 General Unsecured Claim \$0 Administrative Claim	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. “Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date . . .” <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such an Administrative Claim in Claimant’s Proof of Claim has been disallowed.
Simon Property Group, Inc.	372	1/19/17	\$186,875.04 General Unsecured Claim	\$186,875.04 General Unsecured Claim	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. “Requests for

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
			\$34,083.76 Administrative Claim	\$0 Administrative Claim	payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date . . .” <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such an Administrative Claim in Claimant’s Proof of Claim has been disallowed.
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	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. “Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date . . .” <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such an Administrative Claim in Claimant’s Proof of Claim has been disallowed.
Simon Property Group, Inc.	374	1/20/17	\$327,286.27 General Unsecured Claim	\$327,286.27 General Unsecured Claim	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Simon Property Group, Inc.	375	1/23/17	\$4,922.23 Administrative Claim	\$0 Administrative Claim	Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant's Proof of Claim has been disallowed.
			\$77,306.95 General Unsecured Claim \$6,608.30 Administrative Claim	\$77,306.95 General Unsecured Claim \$0 Administrative Claim	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant's Proof of Claim has been disallowed.

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
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	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant's Proof of Claim has been disallowed.
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	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Simon Property Group, Inc.	378	1/23/17	\$138,716.92 General Unsecured Claim \$720.72 Administrative Claim	\$138,716.92 General Unsecured Claim \$0 Administrative Claim	Administrative Claim in Claimant's Proof of Claim has been disallowed. Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant's Proof of Claim has been disallowed.
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	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
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	an Administrative Claim, and such Administrative Claim in Claimant's Proof of Claim has been disallowed. Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant's Proof of Claim has been disallowed.
Sopher-Phillips, Ghislaine	167	10/24/16	\$294.33 Priority claim	\$294.33 General Unsecured Claim	This Claim is for unpaid wages, with Claimant's final paycheck alleged to be owed in January 2016. This is more than 180 days prior to the Petition Date. As a result, the Claim does not qualify as a Priority Claim under 11 U.S.C. § 507(a)(4).
Southlake Indiana LLC	318	11/15/16	\$193,664.22 General Unsecured Claim	\$193,664.22 General Unsecured Claim	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Southpark Mall CMBS, LLC, by CBL & Associates Management, Inc., as Managing Agent	232	11/9/16	<p>\$13,761.84 Administrative Claim</p> <p>\$52,560.94 General Unsecured Claim</p> <p>\$124.73 Administrative Claim</p>	<p>\$0 Administrative Claim</p> <p>\$0 Administrative Claim</p>	<p>Bankruptcy Court. “Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date” <i>Id.</i></p> <p>Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant’s Proof of Claim has been disallowed.</p> <p>Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. “Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date” <i>Id.</i></p> <p>Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant’s Proof of Claim has been disallowed.</p>

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
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	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant's Proof of Claim has been disallowed.
State of New Jersey	91	9/30/16	\$1,925.43 Secured Tax Claim	\$1,925.43 General Unsecured Claim	Claimant's Claim is purported to be secured by property previously owned by the Debtor. The Debtor sold all of its personal property during the bankruptcy case, and the Debtor did not receive any assets in consideration. As a result, Claimant does not have a claim secured by property in which the Debtor holds an interest.
Stroud Mall, LLC, by CBL & Associates	219	11/9/16	\$58,970.17 General Unsecured Claim	\$58,970.17 General Unsecured Claim	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Management, Inc., as Managing Agent			\$95.10 Administrative Claim	\$0 Administrative Claim	Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant's Proof of Claim has been disallowed.
Sun Valley Shopping Center LLC	263	11/15/16	\$3,663.55 Administrative Claim	\$0 Administrative Claim	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant's Proof of Claim has been disallowed.

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Tax Collector, City of Danbury	454	3/20/2017	\$8,181.40 Secured Tax Claim/ Priority Tax Claim	\$0 Secured Tax Claim/Priority Tax Claim	Claimant's Claim is purported to be secured by property previously owned by the Debtor. The Debtor sold all of its personal property during the bankruptcy case, and the Debtor did not receive any assets in consideration. As a result, Claimant does not have a claim secured by property in which the Debtor holds an interest.
WEA Southcenter LLC	419	1/30/17	\$18,119.93 General Unsecured Claim \$207.18 Administrative Claim	\$18,327.11 General Unsecured Claim \$0 Administrative Claim	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant's Proof of Claim has been disallowed. Further, the Claim seeks allowance of postpetition attorney's fees as an Administrative Claim. The subject lease was rejected, and Claimant has

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Westfield Topanga Owner LLC	422	1/30/17	\$18,829.27 General Unsecured Claim \$184.70 Administrative Claim	\$18,829.27 General Unsecured Claim \$0 Administrative Claim.	not demonstrated that this amount came due prior to rejection pursuant to the terms of the lease, or that such Claim provided any value or benefit to the Debtor or the estate. Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date . . ." <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant's Proof of Claim has been disallowed. Further, the Claim seeks payment of rent for January, 2017, which is after the Debtor sold substantially all of its assets, and no longer operated business out of the subject premises.
Westgate Mall CMBS, LLC, by CBL & Associates	222	11/9/16	\$49,985.62 General Unsecured Claim	\$49,985.62 General Unsecured Claim	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. "Requests for

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Management, Inc., as Managing Agent			\$110.99 Administrative Claim	\$0 Administrative Claim	payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date . . .” <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such an Administrative Claim in Claimant’s Proof of Claim has been disallowed.
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	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the Bankruptcy Court. “Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date . . .” <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such an Administrative Claim in Claimant’s Proof of Claim has been disallowed.
YTC Mall Owner, LLC	300	11/15/16	\$13,186.68 General Unsecured Claim	\$13,186.68 General Unsecured Claim	Article II.A.3.b. requires any Administrative Claim to be filed by motion or application with the

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
			\$7,075.45 Administrative Claim	\$0 Administrative Claim	Bankruptcy Court. "Requests for payment of Administrative Claims included in a Proof of Claim are of no force and effect, and are Disallowed in their entirety as of the Confirmation Date" <i>Id.</i> Claimant did not comply with the requirements of the Plan for submitting a request for payment of an Administrative Claim, and such Administrative Claim in Claimant's Proof of Claim has been disallowed.

103301179.2

EXHIBIT B

[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
	§	
Debtor.	§	Chapter 11
	§	
	§	
	§	

ORDER GRANTING LIQUIDATION TRUSTEE’S THIRD OMNIBUS OBJECTION TO CLAIMS ASSERTED

Upon the *Liquidation Trustee’s Third 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 Exhibit A;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 that

¹ All capitalized terms not defined herein shall have the meanings ascribed to them in the Objection.

² The claim numbers listed in the Exhibit A to this Order are in reference to the Claims Register prepared and maintained by Kurtzman Consultants LLC by prior order of the Court.

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 Exhibit A 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 Cases 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.

End of Order