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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 FOURTH OMNIBUS OBJECTION
TO CLAIMS ASSERTED**

THIS IS AN OBJECTION TO YOUR CLAIM. YOU SHOULD LOCATE YOUR CLAIM ON EXHIBITS A–B 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 Exhibits A–B (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–B. 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 Case (the “Claims Register”). All claim numbers referenced in Exhibits A–B 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–B. A proposed form of order approving the relief requested herein is annexed hereto as Exhibit C (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 – Overstated Claims: The proofs of claim listed in Exhibit A (the “Overstated Claims”) are claims that (a) are inconsistent with the books and records in the Liquidation Trustee’s possession and Schedules filed by the Debtor, and should be reduced and allowed in the amount consistent with the Schedules, (b) exceed the permissible allowed amount of such claims under the Bankruptcy Code, or (c) are based on amounts that, based on the books and records in the Liquidation Trustee’s possession, were satisfied during the Chapter 11 Case.

Exhibit B – Late-Filed/No-Liability Tax Claims: The proofs of claim listed in Exhibit B (the “Late-Filed/No-Liability Tax Claims”) are *tax claims* that (a) are not consistent with the books and records in the Liquidation Trustee’s possession, (b) cover periods after which the Debtor sold substantially all of its assets on November 8, 2016 and thereafter ceased doing business and incurring liabilities, or (c) were filed after the applicable Claims Bar Date (as defined in the Plan). Specifically, 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. Further, pursuant to the Plan and Confirmation Order, claims filed after the Claims Bar Date 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 claims.

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 C (a) sustaining this Objection; (b) disallowing and expunging the Disputed Claims in whole or in part as set forth in Exhibits A–B; (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

[Overstated Claims]

**EXHIBIT A
OVERSTATED CLAIMS**

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Amarillo Mall LLC	398	1/25/17	\$132,969.11 General Unsecured Claim	\$63,920.63 General Unsecured Claim	Claimant's General Unsecured Claim for rejection damages and attorneys fees should be allowed. However, Claimant asserts \$42,596.87 for "Landlord Work" and \$17,173.90 for "Prepetition Claim" that is inconsistent with the Trustee's records and for which the Claimant does not provide sufficient documentation.
Amarillo Mall LLC	464	6/23/17	\$19,833.43 Administrative Claim	\$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Bowie Mall Company, LLC	432	1/30/17	\$126,325.34 General Unsecured Claim \$1,650.26 Administrative Claim	\$126,325.34 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Cherryvale Mall, LLC, by CBL & Associates Management,	227	11/9/16	\$51,411.76 General Unsecured Claim	\$51,411.76 General Unsecured Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Inc., as Managing Agent			\$119.89 Administrative Claim	\$0 Administrative Claim	is not supported by applicable books and records.
Danbury Mall, LLC	317	11/15/16	\$305,476.91 General Unsecured Claim \$13,539.86 Administrative Claim	\$305,476.91 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
DDRA Arrowhead Crossing LLC	250	11/11/16	\$4,328.48 Administrative Claim	\$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Dulles Town Center Mall, LLP	453	3/15/17	\$48,089.03 General Unsecured Claim	\$8,266.67 General Unsecured Claim	Further, based on a review of the Trustee's records, Claimant's General Unsecured Claim should be reduced to \$8,266.67.
Eastgate Mall CMBS, LLC, by CBL & Associates Management,	230	11/9/16	\$52,098.20 General Unsecured Claim	\$52,098.20 General Unsecured Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
Inc., as Managing Agent			\$122.78 Administrative Claim	\$0 Administrative Claim	is not supported by applicable books and records.
Fairfax Company of Virginia LLC	261	11/14/16	\$176,445.27 General Unsecured Claim	\$168,195.66 General Unsecured Claim	Further, based on a review of the Trustee's records, Claimant's General Unsecured Claim should be reduced to \$168,195.66 .
Fairfax Company of Virginia LLC	264	11/14/16	\$38,918.07 Administrative Claim	\$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Greenbrier Mall II, LLC, by CBL & Associates Management, Inc., as managing agent	407	1/27/17	\$95,613.40 General Unsecured Claim \$18,298.38 Administrative Claim	\$95,613.40 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Hixson Mall, LLC, by CBL & Associates Management,	236	11/9/16	\$53,722.79 General Unsecured Claim	\$45,201.63 General Unsecured Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which

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

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

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

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

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

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

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

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

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

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
			\$13,761.84 Administrative Claim	\$0 Administrative Claim	
Southpark Mall CMBS, LLC, by CBL & Associates Management, Inc., as Managing Agent	232	11/9/16	\$52,560.94 General Unsecured Claim \$124.73 Administrative Claim	\$52,560.94 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
St. Clair Square SPE, LLC, by CBL & Associates Management, Inc., as managing agent	231	11/19/16	\$65,018.78 General Unsecured Claim \$114.58 Administrative Claim	\$65,018.78 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
Stroud Mall, LLC, by CBL & Associates Management, Inc., as Managing Agent	219	11/9/16	\$58,970.17 General Unsecured Claim \$95.10 Administrative Claim	\$45,523.17 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
					Further, based on a review of the Trustee's records, Claimant's General Unsecured Claim should be reduced to \$45,523.17.
Sun Valley Shopping Center LLC	263	11/14/16	\$3,663.55 Administrative Claim	\$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.
VF Mall LLC	307	11/15/16	\$138,029.93 General Unsecured Claim	\$107,198.93 General Unsecured Claim	Further, based on a review of the Trustee's records, Claimant's General Unsecured Claim should be reduced to \$107,198.93. The Claim asserts \$35,977.09 in "Legal Fees," including one amount of \$30,831.54. Claimant has not provided sufficient information regarding the reasonableness of these fees, and the Claim should be reduced by \$30,831.54.
Wind Related	254	11/14/16	\$15,147.92 General Unsecured Claim	\$0 General Unsecured Claim	The Debtor's books and records do not reflect a claim owing to Claimant.
York Galleria Limited Partnership, by CBL & Associates Management, Inc.	221	11/9/16	\$45,716.40 General Unsecured Claim	\$45,716.40 General Unsecured Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.

Claimant	Claim #	Date Filed	Filed Claim Amount	Allowed Claim Amount	Reason for Disallowance
as Managing Partner			\$95.92 Administrative Claim	\$95.92 Administrative Claim	
YTC Mall Owner, LLC	300	11/15/16	\$13,186.68 General Unsecured Claim \$7,075.45 Administrative Claim	\$13,186.68 General Unsecured Claim \$0 Administrative Claim	The Trustee's records provide that postpetition rent, including for any "stub" period, was paid current during the Chapter 11 cases. Claimant is asserting a claim for postpetition rent, which is not supported by applicable books and records.

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EXHIBIT B

[Late-Filed/No-Liability Tax Claims]

EXHIBIT B
LATE-FILED/NO-LIABILITY TAX CLAIMS

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

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

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

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

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

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

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EXHIBIT C

[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 FOURTH OMNIBUS OBJECTION
TO CLAIMS ASSERTED**

Upon the *Liquidation Trustee’s Fourth 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–B;² and the Court having found that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and the Court having 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 B attached hereto is allowed in the amount and priority set forth in such Exhibit, with any excess amount asserted disallowed and expunged in its entirety pursuant to sections 502(b) and 507 of the Bankruptcy Code.
3. The Liquidation Trustee, or the claims agent, Kurtzman Carson Consultants LLC, as applicable, is authorized to update the Claims Register in these Chapter 11 Case consistent with this Order.
4. This Order shall be immediately effective and enforceable upon its entry.
5. The Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation and enforcement of this Order.
6. Each of the Disputed Claims and the objections by the Liquidation Trustee to such Disputed Claims, constitutes a separate contested matter as contemplated by Bankruptcy Rule

9014. This Order shall be deemed a separate Order with respect to each of the Disputed Claims.

End of Order