



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

ENTERED

THE DATE OF ENTRY IS ON
THE COURT'S DOCKET

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

Signed January 14, 2020


United States Bankruptcy Judge

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

In re: § Chapter 11
4 WEST HOLDINGS, INC., et al., §
REORGANIZED DEBTORS. § Case No. 18-30777-HDH
§ (Jointly Administered)

**ORDER SUSTAINING DISTRIBUTION TRUSTEE'S OMNIBUS OBJECTION
TO 503(B)(9) CLAIMS OF MISSISSIPPI DEPARTMENT OF REVENUE**

ON THIS DATE the Court considered *The Distribution Trustee's Omnibus Objection to Tax Claims of Mississippi Department of Revenue* [Docket No. 1732] (the "**Objection**") filed by GlassRatner Advisory & Capital Group, LLC, as Trustee for the 4 West Distribution Trust (the "**Trustee**" of the "**Distribution Trust**") in the above-captioned case. The Court finds that the Objection contains proof sufficient to overcome the presumption of validity imposed by Fed. R. Bankr. P. 3001(f) as to the claims identified on the attached Exhibit A (the "**Claims**"), and was properly served pursuant to the Federal and Local Rules of Bankruptcy Procedure. The Court finds that just cause exists to grant the relief requested in the Objection.

IT IS THEREFORE ORDERED that the Objection is **SUSTAINED** and that the satisfied Claims are **DISALLOWED** as set forth in the attached Exhibit A; and it is further

ORDERED that the Trustee's objection deadline related to the unliquidated Claims identified on Exhibit A is abated and tolled for a period of 30 days following the liquidation of the currently unliquidated tax Claims of the Mississippi Department of Revenue.

###END OF ORDER###

ORDER PREPARED AND SUBMITTED BY:

/s/John J. Kane

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John J. Kane (State Bar No. 24066794)

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EXHIBIT A

Filed Case	Claim No	Claim Date Filed	Priority Claim Amount	Nature of Claim	Reason for Objection	Relief Requested
18-30777	C383	06/06/2019	Unliquidated	Tax	Unliquidated	Abate & Toll
18-30777	C353	05/29/2019	Unliquidated	Tax	Unliquidated	Abate & Toll
18-30789	C20	01/29/2019	\$9,564.40	Tax	Replaces C4	Disallow
18-30791	C27	01/29/2019	\$507.70	Tax	No Tax Support - Satisfied	Disallow
18-30795	C22	01/29/2019	\$51.50	Tax	Replaces C5 – Satisfied	Disallow
18-30780	C19	01/29/2019	\$0.00	Tax	Amends C4 – Satisfied	Disallow
18-30792	C16	01/28/2019	\$0.00	Tax	Amends C2 – Satisfied	Disallow
18-30786	C21	01/28/2019	\$0.00	Tax	Amends C3 – Satisfied	Disallow
18-30779	C16	01/28/2019	\$0.00	Tax	Amends C2 – Satisfied	Disallow
18-30783	C26	01/28/2019	\$0.00	Tax	Amends C2 – Satisfied	Disallow
18-30807	C20	01/24/2019	\$6,474.50	Tax	Replaces C4 – Satisfied	Disallow
18-30803	C16	01/24/2019	\$26.50	Tax	Replaces C3 – Satisfied	Disallow
18-30778	C71	01/24/2019	\$0.00	Tax	Amends C4 – Satisfied	Disallow
18-30800	C24	01/24/2019	\$0.00	Tax	Amends C2 – Satisfied	Disallow
18-30781	C10	01/24/2019	\$0.00	Tax	Zero Dollar Claim	Disallow
18-30793	C21	01/24/2019	\$0.00	Tax	Amends C2 – Satisfied	Disallow
18-30796	C18	01/24/2019	\$0.00	Tax	Zero Dollar Claim	Disallow
18-30793	C19	08/23/2018	\$3,697.00	Tax	Replaces C3 – Satisfied	Disallow
18-30780	C17	08/23/2018	\$3,553.00	Tax	Replaces C5 – Satisfied	Disallow
18-30791	C25	08/23/2018	\$3,111.00	Tax	Replaces C4 – Satisfied	Disallow
18-30789	C18	08/23/2018	\$2,721.00	Tax	Replaces C3 – Satisfied	Disallow
18-30781	C9	08/22/2018	\$79,958.00	Tax	Replaces C4 – Satisfied	Disallow
18-30796	C16	08/22/2018	\$5,977.00	Tax	Replaces C3 – Satisfied	Disallow
18-30783	C23	08/22/2018	\$5,086.00	Tax	Replaces C3 – Satisfied	Disallow
18-30786	C19	08/22/2018	\$4,291.00	Tax	Replaces C4 – Satisfied	Disallow
18-30800	C22	08/22/2018	\$2,387.00	Tax	Replaces C3 – Satisfied	Disallow
18-30779	C14	08/22/2018	\$2,366.00	Tax	Replaces C3 – Satisfied	Disallow
18-30807	C18	08/22/2018	\$2,348.00	Tax	Replaces C3 – Satisfied	Disallow
18-30792	C14	08/22/2018	\$2,045.00	Tax	Replaces C3 – Satisfied	Disallow
18-30795	C20	08/22/2018	\$2,025.00	Tax	Replaces C4 – Satisfied	Disallow
18-30803	C14	08/22/2018	\$1,848.00	Tax	Replaces C4 – Satisfied	Disallow
18-30778	C70	08/09/2018	\$2,362.10	Tax	No Tax Support – Satisfied	Disallow
18-30795	C5	05/15/2018	\$556.50	Tax	Amended by C22 – Satisfied	Disallow
18-30778	C3	05/15/2018	\$530.00	Tax	No Tax Support – Satisfied	Disallow
18-30778	C4	05/15/2018	\$0.00	Tax	Amended by C70 – Satisfied	Disallow

Filed Case	Claim No	Claim Date Filed	Priority Claim Amount	Nature of Claim	Reason for Objection	Relief Requested
18-30789	C4	05/14/2018	\$14,819.40	Tax	Amended by C20 – Satisfied	Disallow
18-30781	C3	05/14/2018	\$13,655.00	Tax	Amended by C10 – Satisfied	Disallow
18-30807	C4	05/14/2018	\$11,332.50	Tax	Amended by C20 – Satisfied	Disallow
18-30887	C5	05/14/2018	\$1,166.00	Tax	No Tax Support – Satisfied	Disallow
18-30800	C2	05/14/2018	\$1,161.00	Tax	Amended by C24 – Satisfied	Disallow
18-30793	C2	05/14/2018	\$593.00	Tax	Amended by C21 – Satisfied	Disallow
18-30792	C2	05/14/2018	\$530.00	Tax	Amended by C16 – Satisfied	Disallow
18-30780	C4	05/14/2018	\$530.00	Tax	Amended by C19 – Satisfied	Disallow
18-30786	C3	05/14/2018	\$530.00	Tax	Amended by C21 – Satisfied	Disallow
18-30779	C2	05/14/2018	\$530.00	Tax	Amended by C16 – Satisfied	Disallow
18-30800	C3	05/14/2018	\$0.00	Tax	Amended by C22 – Satisfied	Disallow
18-30792	C3	05/14/2018	\$0.00	Tax	Amended by C14 – Satisfied	Disallow
18-30780	C5	05/14/2018	\$0.00	Tax	Amended by C17 – Satisfied	Disallow
18-30786	C4	05/14/2018	\$0.00	Tax	Amended by C19 – Satisfied	Disallow
18-30793	C3	05/14/2018	\$0.00	Tax	Amended by C19 – Satisfied	Disallow
18-30779	C3	05/14/2018	\$0.00	Tax	Amended by C14 – Satisfied	Disallow
18-30781	C4	05/14/2018	\$0.00	Tax	Amended by 9 – Satisfied	Disallow
18-30796	C2	05/04/2018	\$530.00	Tax	Amended by C18 – Satisfied	Disallow
18-30783	C2	05/04/2018	\$530.00	Tax	Amended by C26 – Satisfied	Disallow
18-30796	C3	05/04/2018	\$0.00	Tax	Amended by C16 – Satisfied	Disallow
18-30783	C3	05/04/2018	\$0.00	Tax	Amended by C23 – Satisfied	Disallow
18-30791	C3	04/27/2018	\$3,197.86	Tax	Amended by C27 – Satisfied	Disallow
18-30803	C3	04/27/2018	\$556.50	Tax	Amended by C16 – Satisfied	Disallow
18-30803	C4	04/27/2018	\$0.00	Tax	Amended by C14 – Satisfied	Disallow
18-30791	C4	04/27/2018	\$0.00	Tax	Amended by C25 – Satisfied	Disallow
18-30789	C2	04/26/2018	\$9,564.40	Tax	Amended by C4 – Satisfied	Disallow
18-30807	C2	04/26/2018	\$6,474.50	Tax	Amended by C4 – Satisfied	Disallow
18-30795	C3	04/26/2018	\$26.50	Tax	Amended by C5 – Satisfied	Disallow
18-30795	C4	04/26/2018	\$0.00	Tax	Amended by C20 – Satisfied	Disallow
18-30807	C3	04/26/2018	\$0.00	Tax	Amended by C18 – Satisfied	Disallow
18-30789	C3	04/26/2018	\$0.00	Tax	Amended by C18 – Satisfied	Disallow