

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BOY SCOUTS OF AMERICA AND
DELAWARE BSA, LLC¹

Debtors.

Chapter 11

Case No. 20-10343 (LSS)

(Jointly Administered)

Hearing Date: December 14, 2021 at 10:00 a.m. (ET)

Response Deadline: November 5, 2021 at 4:00 p.m. (ET)

**DEBTORS' FIFTH OMNIBUS (SUBSTANTIVE) OBJECTION TO
CERTAIN (I) SUBSTANTIVE DUPLICATE CLAIMS, (II) NO LIABILITY
CLAIMS, AND (III) REDUCE AND ALLOW CLAIMS (NON-ABUSE CLAIMS)**

TO THE CLAIMANTS LISTED ON SCHEDULE 1, SCHEDULE 2, AND SCHEDULE 3, ATTACHED TO THE PROPOSED ORDER (AS DEFINED HEREIN): YOUR RIGHTS MAY BE AFFECTED BY THIS OBJECTION AND BY ANY FURTHER OBJECTION(S) THAT MAY BE FILED BY THE DEBTORS. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON SCHEDULE 1, SCHEDULE 2, AND/OR SCHEDULE 3, TO THE PROPOSED ORDER AND, IF APPLICABLE, FILE A RESPONSE BY THE RESPONSE DEADLINE FOLLOWING THE INSTRUCTIONS SET FORTH HEREIN. THE RELIEF SOUGHT HEREIN IS WITHOUT PREJUDICE TO THE DEBTORS' RIGHTS TO PURSUE FURTHER SUBSTANTIVE OR NON-SUBSTANTIVE OBJECTIONS AGAINST THE CLAIMS LISTED ON SCHEDULE 1, SCHEDULE 2, AND SCHEDULE 3 TO THE PROPOSED ORDER. TO THE EXTENT APPLICABLE.

Boy Scouts of America (the "BSA") and Delaware BSA, LLC, ("Delaware BSA") the non-profit corporations that are debtors and debtors in possession in the above-captioned chapter 11 cases (together, the "Debtors") hereby file this omnibus objection (this "Objection") and respectfully state as follows:

RELIEF REQUESTED

1. By this Objection, the Debtors seek entry of an order, substantially in the form attached hereto as Exhibit A (the "Proposed Order"), disallowing and expunging or reassigning,

¹ The Debtors in these chapter 11 cases, together with the last four digits of each Debtor's federal tax identification number, are as follows: Boy Scouts of America (6300) and Delaware BSA, LLC (4311). The Debtors' mailing address is 1325 West Walnut Hill Lane, Irving, Texas 75038.

as applicable: (i) the substantive duplicate claims identified on **Schedule 1** thereto (the “**Substantive Duplicate Claims**”), (ii) the no liability claims identified on **Schedule 2** thereto (the “**No Liability Claims**”), and (iii) the reduce and allow claims identified on **Schedule 3** thereto (the “**Reduce and Allow Claims**” and, collectively with the Substantive Duplicate Claims and the No Liability Claims, “the **Disputed Claims**”). In support of this Objection, the Debtors submit the *Declaration of Stephanie Phillips in Support of Debtors’ Fifth Omnibus (Substantive) Objection to Certain (I) Substantive Duplicate Claims, (II) No Liability Claims, (III) Reduce and Allow Claims (Non-Abuse Claims)* (the “**Phillips Declaration**”), annexed hereto as **Exhibit B**.

STATUS OF THE CASES AND JURISDICTION

2. The Court has jurisdiction to consider this Objection pursuant to 28 U.S.C. § 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012. This is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2), and the Debtors confirm their consent, pursuant to Rule 9013-1(f) of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “**Local Rules**”), to the entry of a final order or judgment by the Court in connection with this Objection if it is determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The statutory and other bases for the relief requested by this Objection are section 502 of title 11 of the United States Code (the “**Bankruptcy Code**”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and Local Rule 3007-1.

GENERAL BACKGROUND

4. The Debtors commenced these cases on February 18, 2020 (the “Petition Date”), and they continue to operate their non-profit organization and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. These chapter 11 cases are being jointly administered for procedural purposes only pursuant to Bankruptcy Rule 1015(b) and Local Rule 1015-1.

5. On March 5, 2020, the United States Trustee for the District of Delaware (the “U.S. Trustee”) appointed an official committee of tort claimants (the “Tort Claimants’ Committee”) and an official committee of unsecured creditors (the “Creditors’ Committee”) pursuant to section 1102 of the Bankruptcy Code.

6. On April 24, 2020, the Court appointed James L. Patton, Jr. (the “Future Claimants’ Representative”) as the representative of future claimants pursuant to sections 105(a) and 1109(b) of the Bankruptcy Code.

7. Additional information regarding the Debtors’ non-profit operations, capital structure and the circumstances preceding the Petition Date may be found in the *Declaration of Brian Whittman in Support of the Debtors’ Chapter 11 Petitions and Day Pleadings* [Docket No. 16] and the *Debtors’ Informational Brief* [Docket No. 4].

CLAIMS PROCESS

8. On the Petition Date, the Debtors filed a motion to establish bar dates in these chapter 11 cases and approve procedures to provide notice of the bar dates to all claimants, including survivors of abuse [Docket No. 18]. On April 8, 2020, the Debtors filed their schedules of assets and liabilities and statements of financial affairs [Docket No. 375–378] (collectively, the “Schedules”).

9. On May 26, 2020, the Court entered the *Order, Pursuant to 11 U.S.C. § 502(b)(9), Bankruptcy Rules 2002 and 3003(c)(3), and Local Rules 2002-1(e), 3001-1, and 3003-1, (I) Establishing Deadlines for Filing Proofs of Claim, (II) Establishing the Form and Manner of Notice Thereof, (III) Approving Procedures for Providing Notice of Bar Date and Other Important Information to Survivors, and (IV) Approving Confidentiality Procedures for Survivors* [Docket No. 695] (the “Bar Date Order”).²

10. The Bar Date Order established, among other things: (i) November 16, 2020, at 5:00 p.m. (Eastern Time) as the deadline by which all persons or entities must file proofs of claim in these chapter 11 cases except governmental units (as that term is defined in section 101(27) of the Bankruptcy Code) and Sexual Abuse Survivors (the “General Bar Date”), (ii) August 17, 2020, at 5:00 p.m. (Eastern Time) as the deadline for governmental units to file proofs of claim in these chapter 11 cases (the “Governmental Bar Date”), and (iii) November 16, 2020, at 5:00 p.m. (Eastern Time) as the deadline by which Sexual Abuse Survivors must file Sexual Abuse Survivor Proofs of Claim (the “Abuse Claims Bar Date”).

11. In accordance with the Bar Date Order, the Debtors engaged in extensive noticing of the Bar Dates to provide notice to known and unknown creditors. From June 10, 2020, to June 19, 2020, Omni Agent Solutions (“Omni”), the Debtors’ Court-appointed claims and noticing agent, mailed the Bar Date Notice and proofs of claim to, among others, all known holders of potential claims and their counsel (if known) and provided email notice to the same [Docket No. 1112]. On June 15, 2020, the Debtors published notice of the Bar Dates in *USA Today*, *The Wall Street Journal*, and *The New York Times* [Docket No. 854]. In addition, and as described more

² Capitalized terms used in this section but not otherwise defined herein shall have the meanings ascribed to such terms in the Bar Date Order.

fully in the Supplemental Notice Plan, the *Declaration of Shannon R. Wheatman, Ph. D in Support of Procedures for Providing Direct Notice and Supplemental Notice Plan to Provide Notice of Bar Date to Abuse Survivors*, and the declaration describing the implementation of the Supplemental Notice Plan [Docket Nos. 556, 557, 1758], through the execution of the Supplemental Notice Plan, the Debtors reached an estimated 95.8% of men 50 years of age or older through a variety of media sources to provide notice of the Abuse Claims Bar Date.

12. More than 100,000 General Proofs of Claim and Sexual Abuse Survivor Proofs of Claim have been filed in these chapter 11 cases. The Debtors, with the assistance of their advisors, have been reviewing and reconciling Proofs of Claim, including any supporting documentation attached thereto, and reconciling the Proofs of Claim with the Debtors' Schedules and books and records to determine the validity of the asserted claims. While this analysis and reconciliation is ongoing, the Debtors have determined that the Disputed Claims should be disallowed or modified for one or more reasons set forth herein. Accordingly, the Debtors file this Objection seeking the relief requested herein.³

BASIS FOR RELIEF

13. Pursuant to section 101 of the Bankruptcy Code, a creditor holds a claim against a bankruptcy estate only to the extent that (a) it has a "right to payment" for the asserted liabilities and (b) is otherwise allowable. 11 U.S.C. §§ 101(5) and 101(10).

³ Prior to the date of filing hereof, the Debtors filed one notice of satisfaction and two omnibus claims objections [Docket Nos. 2019, 2020]. The Court entered two orders with respect to these objections [Docket Nos. 2323, 2866]. Contemporaneously herewith, the Debtors have filed the *Debtors' Second Notice of Satisfaction (Non-Abuse Claims)*, the *Debtors' Third Omnibus (Non-Substantive) Objection to Certain (I) No Liability Delaware BSA Claims and (II) Substantive Duplicate Claims (Non-Abuse Claims)*, and the *Debtors' Fourth Omnibus (Non-Substantive) Objection to Certain (I) Amended and Superseded Claims and (II) Incorrect Debtor Claims (Non-Abuse Claims)*.

14. Section 502(a) of the Bankruptcy Code provides that a filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). When asserting a proof of claim against a bankrupt estate, a claimant must allege facts that, if true, would support a finding that the debtor is legally liable to the claimant. *In re Allegheny Int’l, Inc.*, 954 F.2d 167, 173 (3d Cir. 1992). Where the claimant alleges sufficient facts to support its claim, its claim is afforded *prima facie* validity. *Id.* A party wishing to dispute a claim’s validity must produce evidence sufficient to negate the claim’s *prima facie* validity. *Id.* at 173–74. Once an objecting party produces such evidence, the burden shifts back to the claimant to prove the validity of his or her claim by a preponderance of the evidence. *Id.* at 174. Ultimately, the burden of persuasion is on the claimant. *Id.*

A. Substantive Duplicate Claims

15. As set forth in the Phillips Declaration, based upon a review and analysis of the Substantive Duplicate Claims listed on **Schedule 1** to the Proposed Order, the Debtors have determined that each Substantive Duplicate Claim asserts the same liability that is asserted by the same claimant in a subsequently filed proof of claim identified in the “Remaining Claim” column, but with certain differences (*e.g.*, the claim reasserted in a subsequently-filed proof of claim did not indicate that it amends the initial proof of claim). The Debtors are not obligated to pay twice on account of the same liability. The claims listed under the column “Remaining Claim” will remain on the claims register. Any disallowance or expungement of the Substantive Duplicate Claims will not prejudice any claimants or their substantive rights against the Debtors because each Remaining Claim will remain on the claims register, subject to the Debtors’ ongoing rights to object to the Remaining Claims on these or any other applicable grounds, including other grounds set forth in the Debtors’ subsequent omnibus objections.

16. Therefore, the Debtors (a) object to the Substantive Duplicate Claims listed on **Schedule 1** to the Proposed Order and (b) request that each such Substantive Duplicate Claims under the column titled “Substantive Duplicate Claim to be Disallowed” be disallowed and expunged in its entirety.⁴

B. No Liability Claims

17. As set forth in the Phillips Declaration, based upon a review and analysis of the No Liability Claims listed on **Schedule 2** to the Proposed Order, the Debtors have determined that the Debtors have no liability with respect to such claims. Failure to disallow and expunge the No Liability Claims will result in claimants receiving improper recoveries on account of such No Liability Claims to the detriment of creditors with valid claims. The No Liability Claims set forth on **Schedule 2** (a) assert liability against Debtor BSA for which the Debtors are not liable and/or assert liability against a non-debtor third party, or (b) assert liability against Delaware BSA, which is properly asserted against Debtor BSA. With respect to the No Liability Claims asserted against Delaware BSA listed on **Schedule 2**, disallowance of these No Liability Claims will not prejudice the claimants or their substantive rights against the Debtors because each of these claimants has asserted a claim on account of the same liability against BSA, each of which will remain on the claims register subject to the Debtors’ ongoing rights to object to such claims on any applicable grounds, including other grounds set forth in the Debtors’ subsequent omnibus objections.

18. Therefore, the Debtors (a) object to the No Liability Claims listed on **Schedule 2** to the Proposed Order and (b) request that each such No Liability Claims be disallowed and expunged in its entirety.

⁴ For the avoidance of doubt, the Debtors reserve all rights to object to the Remaining Claims on any grounds permitted under applicable law.

C. Reduce and Allow Claims

19. As set forth in the Phillips Declaration, based upon a review and analysis of the Reduce and Allow Claims listed on **Schedule 3** to the Proposed Order and the Debtors' books and records, the Debtors have determined that each Reduce and Allow Claim asserts an amount that is higher than the corresponding amount of liability that is due and owing to the claimant. Failure to reduce the Reduce and Allow Claims to comport with the liability actually reflected in the Debtors' books and records will result in creditors receiving improper recoveries on account of those claims to the detriment of other similarly situated creditors.

20. Therefore, the Debtors (a) object to the Reduce and Allow Claims listed on **Schedule 3** to the Proposed Order and (b) request that such Reduce and Allow Claims be reduced to and allowed in the amounts listed in the column titled "Modified."

RESPONSES TO THIS OBJECTION

21. Filing and Service of Responses: To contest the Objection, a Claimant must file and serve a written response to the Objection (a "Response") so that it is actually received by the Clerk of the Court and the parties in the following paragraph no later than 4:00 p.m. (Eastern Time) on November 5, 2021 (the "Response Deadline"). Claimants should locate their names and Disputed Claims on **Schedule 1**, **Schedule 2**, and **Schedule 3** to the Proposed Order, and carefully review the Objection. A Response must address each ground upon which the Debtors object to a particular Disputed Claim. A hearing to consider the Debtors' Objection, if necessary, will be held on December 14, 2021 at 10:00 a.m. (Eastern Time), before the Honorable Laurie Selber Silverstein, Chief Judge of The United States Bankruptcy Court for the District of Delaware, via telephone or videoconference (the "Hearing").

22. Each Response must be filed with Office of the Clerk of the United States Bankruptcy Court for the District of Delaware: 824 Market Street, 3rd Floor Wilmington, Delaware, 19801 and served upon the following entities via email:

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23. Content of Responses: Each Response to this Objection must, at a minimum, contain the following information:

- i. a caption setting forth the name of the Court, the name of the Debtors, the case number, and the title of the Objection to which the Response is directed;
- ii. the name of the claimant, the claim number, and a description of the basis for the amount of the claim;
- iii. the specific factual basis and supporting legal argument upon which the party will rely in opposing this Objection;
- iv. all documentation and other evidence in support of the claim, not previously filed with the Court or the claims and noticing agent, upon which the claimant will rely in opposing this Objection; and
- v. the name, address, telephone number, fax number and/or email address of the person(s) (which may be the claimant or the claimant's legal representative) with whom counsel for the Debtors should communicate with respect to the claim or the Objection and who possesses authority to reconcile, settle, or otherwise resolve the objection to the claim on behalf of the claimant.

24. Timely Response Required; Hearing; Replies: If a Response is properly and timely filed and served in accordance with the above procedures, the Debtors will endeavor to reach a consensual resolution with the claimant. If no consensual resolution is reached, the Court will conduct a hearing with respect to the Objection and the Response on December 14, 2021 at 10:00 a.m. (Eastern Time), or such other date and time as parties filing Responses may be notified. Only those Responses made in writing and timely filed and received will be considered by the Court at any such hearing.

25. Adjournment of Hearing: The Debtors reserve the right to seek an adjournment of the hearing on any Response to this Objection, which adjournment will be noted on the notice of agenda for the hearing. The agenda will be served on the person designated by the Claimant in its Response.

26. If a claimant fails to timely file a Response by the Response Deadline, the Debtors may present to the Court an appropriate order disallowing and expunging or otherwise modifying the Disputed Claims without further notice to the claimant or a hearing.

27. Separate Contested Matter: The objection by the Debtors to each claim shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Any order entered by the Court regarding an objection asserted in this Objection shall be deemed a separate order with respect to each claim subject thereto.

RESERVATION OF RIGHTS

28. The Debtors expressly reserve the right to amend, modify, or supplement this Objection, and to file additional objections to any other claims (filed or not) that may be asserted against the Debtors and their estates. Should one or more of the grounds of objection stated in the Objection be dismissed or overruled, the Debtors reserve the right to object to each of the Disputed

Claims or any other proofs of claim on any other grounds that the Debtors discover or elect to pursue.

29. Notwithstanding anything contained in the Objection, or the exhibits and schedules attached hereto, nothing herein will be construed as a waiver of any rights that the Debtors, or any successor to the Debtors, may have to enforce rights of setoff against the claimants.

30. Nothing in this Objection, Order or the Phillips Declaration shall be deemed or construed: (a) as a waiver of the Debtors' rights to dispute or otherwise object to any claim on any grounds or basis; (b) to waive or release any right, claim, defense, or counterclaim of the Debtors, or to estop the Debtors from asserting any right, claim, defense, or counterclaim; (c) as an approval or assumption of any agreement, contract, or lease, pursuant to section 365 of the Bankruptcy Code; or (d) as an admission that any obligation is entitled to administrative priority or any such contract or agreement is executory or unexpired for purposes of section 365 of the Bankruptcy Code or otherwise.

COMPLIANCE WITH LOCAL RULE 3007-1

31. To the best of the Debtors' knowledge and belief, this Objection complies with Local Rule 3007-1. To the extent this Objection does not comply in all respects with the requirements of Local Rule 3007-1, the undersigned respectfully requests that any such requirement be waived.

NOTICE

32. Notice of this Objection will be provided to (i) the Office of the United States Trustee for the District of Delaware; (ii) counsel to the Tort Claimants' Committee; (iii) counsel to the Creditors' Committee; (iv) counsel to the Future Claimants' Representative; (v) counsel to the Ad Hoc Committee of Local Councils; (vi) counsel to JPMorgan Chase Bank National

Association; (vii) the County Commission of Fayette County (West Virginia), as issuer of those certain Commercial Development Revenue Bonds (Arrow WV Project), Series 2010A, 2010B and 2012; (viii) any party that has requested notice pursuant to Bankruptcy Rule 2002; and (ix) each of the claimants listed on **Schedule 1**, **Schedule 2**, and **Schedule 3** to the Proposed Order. The Debtors submit that, in light of the nature of the relief requested herein, no other or further notice need be given.

CONCLUSION

WHEREFORE the Debtors respectfully request that the Court sustain the Objection and grant such other and further relief as it deems just and proper.

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Dated: October 15, 2021
Wilmington, Delaware

MORRIS, NICHOLS, ARSHT & TUNNELL LLP

/s/ Paige N. Topper

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Attorneys for the Debtors and Debtors in Possession

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BOY SCOUTS OF AMERICA AND
DELAWARE BSA, LLC,¹

Debtors.

Chapter 11

Case No. 20-10343 (LSS)

(Jointly Administered)

Hearing Date: December 14, 2021 at 10:00 a.m. (ET)

Response Deadline: November 5, 2021 at 4:00 p.m. (ET)

**NOTICE OF DEBTORS' FIFTH OMNIBUS (SUBSTANTIVE) OBJECTION TO
CERTAIN (I) SUBSTANTIVE DUPLICATE CLAIMS, (II) NO LIABILITY
CLAIMS, AND (III) REDUCE AND ALLOW CLAIMS (NON-ABUSE CLAIMS)**

PLEASE TAKE NOTICE that today, the above-captioned debtors and debtors in possession (the “Debtors”) filed the *Debtors’ Fifth Omnibus (Substantive) Objection to Certain (I) Substantive Duplicate Claims, (II) No Liability Claims, and (III) Reduce and Allow Claims (Non-Abuse Claims)* (the “Objection”).

PLEASE TAKE FURTHER NOTICE that responses, if any, to the Objection must be (a) in writing; (b) filed with the Clerk of the Bankruptcy Court, 824 N. Market Street, 3rd Floor, Wilmington, Delaware 19801, on or before **November 5, 2021, at 4:00 p.m. (ET)** (the “Response Deadline”); and (c) served so as to be received on or before the Response Deadline by the undersigned counsel to the Debtors.

PLEASE TAKE FURTHER NOTICE that only responses made in writing and timely filed and received, in accordance with the procedures above, will be considered by the Bankruptcy Court at such hearing.

PLEASE TAKE FURTHER NOTICE that a telephonic hearing on the Objection will be held on **December 14, 2021, at 10:00 a.m. (ET)** before the Honorable Laurie Selber Silverstein of the United States Bankruptcy Court for the District of Delaware.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE OBJECTION WITHOUT FURTHER NOTICE OR HEARING.

¹ The Debtors in these chapter 11 cases, together with the last four digits of each Debtor’s federal tax identification number, are as follows: Boy Scouts of America (6300); and Delaware BSA, LLC (4311). The Debtors’ mailing address is 1325 West Walnut Hill Lane, Irving, Texas 75038.

Dated: October 15, 2021
Wilmington, Delaware

MORRIS, NICHOLS, ARSHT & TUNNELL LLP

/s/ Paige N. Topper

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**ATTORNEYS FOR THE DEBTORS AND
DEBTORS IN POSSESSION**

Exhibit A

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BOY SCOUTS OF AMERICA AND
DELAWARE BSA, LLC¹

Debtors.

Chapter 11

Case No. 20-10343 (LSS)

(Jointly Administered)

Ref. Docket No. ____

**ORDER SUSTAINING DEBTORS' FIFTH OMNIBUS (SUBSTANTIVE) OBJECTION
TO CERTAIN (I) SUBSTANTIVE DUPLICATE CLAIMS, (II) NO LIABILITY
CLAIMS, AND (III) REDUCE AND ALLOW CLAIMS (NON-ABUSE CLAIMS)**

Upon the *Debtors' Fifth Omnibus (Substantive) Objection to Certain (I) Substantive Duplicate Claims, (II) No Liability Claims, and (III) Reduce and Allow Claims (Non-Abuse Claims)* (the "Objection"),² of the debtors and debtors in possession (together, the "Debtors") in the above-captioned chapter 11 cases, pursuant sections 105 and 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rule 3007-1; and the Court having jurisdiction to consider the Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated as of February 29, 2012; and consideration of the Objection and the relief requested therein being a core proceeding in accordance with 28 U.S.C. § 157(b)(2); and venue being proper in this District pursuant to 28 U.S.C. §§ 1408 and 1409; and notice of the Objection being adequate and appropriate under the particular circumstances; and the Court having considered the Phillips Declaration and found and determined that the relief sought in the

¹ The Debtors in these chapter 11 cases, together with the last four digits of each Debtor's federal tax identification number, are as follows: Boy Scouts of America (6300) and Delaware BSA, LLC (4311). The Debtors' mailing address is 1325 West Walnut Hill Lane, Irving, Texas 75038.

² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Objection.

Objection is in the best interests of the Debtors, the Debtors' estates and creditors, and other parties in interest and that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Objection is sustained as provided herein.
2. Any Response to the Objection not otherwise withdrawn, resolved, or adjourned is overruled on the merits.
3. Each Substantive Duplicate Claim listed in the column titled "Substantive Duplicate Claims to be Disallowed" identified on **Schedule 1** hereto is disallowed and expunged in its entirety. The Duplicate Claim listed in the column titled "Remaining Claim" identified on **Schedule 1** hereto shall remain on the claims register, subject to the Debtors' further objections on any substantive or non-substantive grounds and further order of the Court.
4. Each No Liability Claim identified on **Schedule 2** hereto is disallowed and expunged in its entirety.
5. Each Reduce and Allow Claim identified on **Schedule 3** hereto is reduced as set forth on **Schedule 3** under the column titled "Modified."
6. The objection by the Debtors to the Disputed Claims, as addressed in the Objection and the schedules hereto, constitutes a separate contested matter with respect to each such claim, as contemplated by Bankruptcy Rule 9014 and Local Rule 3007-1. This Order shall be deemed a separate Order with respect to each Disputed Claim.
7. Any stay of this Order pending appeal by any holder of a Disputed Claim or any other party with an interest in such claims that are subject to this Order shall only apply to the

contested matter which involves such party and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters arising from the Objection or this Order.

8. The Debtors and Omni are authorized to modify the official claims register for these chapter 11 cases in compliance with the terms of this Order and to take all steps necessary or appropriate to carry out the relief granted in this Order.

9. Nothing in this Order or the Objection is intended or shall be construed as a waiver of any of the rights the Debtors may have to enforce rights of setoff against the claimants.

10. Nothing in this Order, the Objection or the Phillips Declaration shall be deemed or construed: (a) as a waiver of the Debtors' rights to dispute or otherwise object to any claim on any grounds or basis; (b) to waive or release any right, claim, defense, or counterclaim of the Debtors, or to estop the Debtors from asserting any right, claim, defense, or counterclaim; (c) as an approval or assumption of any agreement, contract, or lease, pursuant to section 365 of the Bankruptcy Code; or (d) as an admission that any obligation is entitled to administrative priority or any such contract or agreement is executory or unexpired for purposes of section 365 of the Bankruptcy Code or otherwise.

11. This Order is immediately effective and enforceable.

12. The Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation and/or enforcement of this Order.

Schedule 1

Substantive Duplicate Claims

Fifth Omnibus Objection (Substantive)
 Schedule 1 - Substantive Duplicate Claims

SUBSTANTIVE DUPLICATE CLAIM TO BE DISALLOWED

REMAINING CLAIM **

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
1	PARK, FRANCES LYNNE ADDRESS REDACTED	11/11/20	Boy Scouts of America 20-10343 (LSS)	C343-13442	\$ 164,377.08	FRANCES LYNNE PARK ADDRESS REDACTED	11/15/20	Boy Scouts of America 20-10343 (LSS)	C343-7286	\$ 164,377.08
Reason: Claim No. C343-13442 asserts the same liability with respect to Retirement Benefit Restoration Plan obligations as Claim No. 7286. As such, Claim No. 13442 is a duplicative claim on account of the same obligation as Claim No. 7286, and the Debtors should not be required to pay a claimant twice on account of the same obligation or debt. Claim No. C343-13442 should be disallowed and Claim No. C343-7286 should remain on the claims register.										
2	WILLIAMS, ROY L ADDRESS REDACTED	09/15/20	Boy Scouts of America 20-10343 (LSS)	C343-3263	\$ 2,386,986.12*	ROY L WILLIAMS ADDRESS REDACTED	09/29/20	Boy Scouts of America 20-10343 (LSS)	C343-369	\$ 2,386,986.12
Reason: Claim No. 3263 asserts the same liability with respect to Retirement Benefit Restoration Plan as Claim No. 369. As such, Claim No. 3263 is a duplicative claim on account of the same obligation as Claim No. 369, and the Debtors should not be required to pay a claimant twice on account of the same obligation or debt. Claim No. 3263 should be disallowed and Claim No. 369 should remain on the claims register.										

This Schedule contains certain redactions to personal contact information in compliance with the confidentiality procedures, as set forth in the *Final Order (I) Authorizing Debtors to File (A) A Consolidated List of Counsel Representing the Largest Numbers of Abuse Victims and (B) A Consolidated List of Other Unsecured Creditors of the Debtors, (II) Authorizing and Approving Special Noticing and Confidentiality Procedures, and (III) Granting Related Relief* [Docket No. 274].

* Indicates claim contains unliquidated and/or undetermined amounts

** The Debtors reserve all rights to object to the Remaining Claims on any grounds permitted under applicable law.

Schedule 2

No Liability Claims

Fifth Omnibus Objection (Substantive)
Schedule 2 - No Liability Claims

	NAME	DATE FILED	DEBTOR	CLAIM #	CLAIM AMOUNT	REASON FOR DISALLOWANCE**
1	AUSTEN SMITH ADDRESS REDACTED	11/13/2020	Boy Scouts of America	C343-10194	\$ 3,000.00	According to the Debtors' books and records, the claimant has already been disbursed \$2,000 and can access the remaining \$1,000 by contacting the National Eagle Scout Association.
2	CENTERPOINT ENERGY ATTN: ANGELA B THOMPSON P.O. BOX 1700 HOUSTON, TX 77251	3/3/2020	Boy Scouts of America	C343-14	\$ 2,404.02	According to the Debtors' books and records, the Debtors have no liability on the asserted claim. Liability, if any, belongs to non-debtors Caddo Area Council and Sam Houston Area Council.
3	CITY OF FORT WORTH ATTN: STEPHEN A CUMBIE 200 TEXAS ST FORT WORTH, TX 76102	7/31/2020	Boy Scouts of America	C343-298	\$ 277.56	According to the Debtors' books and records, the Debtors have no liability on the asserted claim. Liability, if any, belongs to non-debtor Longhorn Council.
4	CITY OF FRESNO FRESNO CITY ATTORNEYS OFFICE 2600 FRESNO ST, RM 2031 FRESNO, CA 93721	11/2/2020	Boy Scouts of America	C343-1743	\$ 188.00	According to the Debtors' books and records, the Debtors have no liability on the asserted claim. Liability, if any, belongs to non-debtor local council, Sequoia Council.
5	COLORADO PRINTING COMPANY AKA CPC NEUTEK C/O FAIR HARBOR CAPITAL LLC P.O. BOX 237037 NEW YORK, NY 10023	11/2/2020	Boy Scouts of America	C343-1642	\$ 34,533.74	Based on discussions with CPCNeutek, the Debtors understand that this amended claim asserted by Fair Harbor Capital, LLC was unauthorized by the principals of CPCNeutek and was asserted without their knowledge. The name of the claimant, Colorado Printing Company, listed on the amended claim, is not affiliated with CPCNeutek. The Debtors understand that the employee who purportedly authorized the amended claim is no longer with CPCNeutek.
6	EDWARD G MILLS II C/O STARK & STARK PC ATTN: DAVID SCHMID 993 LENOX DR, BLDG 2 LAWRENCEVILLE, NJ 08648	11/9/2020	Delaware BSA, LLC	C342-408	\$ 50,000,000.00	Claimant asserts liabilities against Delaware BSA, LLC that are also asserted against BSA. The claim is asserted with respect to the same personal injury liabilities as Claim 3084. The Debtors have determined that Delaware BSA, LLC is not jointly liable with the BSA for such obligation and is not a guarantor of such obligation. The Debtors have determined that Claim 408 should be disallowed and Claim 3084, which is properly asserted against the BSA, should remain.

This Schedule contains certain redactions to personal contact information in compliance with the confidentiality procedures, as set forth in the *Final Order (I) Authorizing Debtors to File (A) A Consolidated List of Counsel Representing the Largest Numbers of Abuse Victims and (B) A Consolidated List of Other Unsecured Creditors of the Debtors, (II) Authorizing and Approving Special Noticing and Confidentiality Procedures, and (III) Granting Related Relief* [Docket No. 274]

** The Debtors reserve all rights to object to the Remaining Claims on any grounds permitted under applicable law.

Fifth Omnibus Objection (Substantive)
Schedule 2 - No Liability Claims

NAME	DATE FILED	DEBTOR	CLAIM #	CLAIM AMOUNT	REASON FOR DISALLOWANCE**
7 ESTATE OF RODOLFO R TREVINO ADDRESS REDACTED	11/19/2020	Delaware BSA, LLC	C342-1260	\$ 1,000,000.00	Claimant asserts liabilities against Delaware BSA, LLC that are also asserted against BSA. The Debtors have determined that Delaware BSA, LLC is not jointly liable with the BSA for such obligation and is not a guarantor of any such obligation. The Debtors have determined that Claim 1260 should be disallowed and Claim 12615, which is properly asserted against the BSA, should remain.
8 ESTATE OF RODOLFO R TREVINO	11/16/2020	Delaware BSA, LLC	C342-1300	\$ 1,000,000.00	The Claimant asserts liabilities against Delaware BSA, LLC that are also asserted against BSA. The Debtors have determined that Delaware BSA, LLC is not jointly liable with the BSA for such obligation and is not a guarantor of any such obligation. The Debtors have determined that Claim 1300 should be disallowed and Claim 12615, which is properly asserted against the BSA, should remain.
9 ILLINOIS DEPARTMENT OF EMPLOYMENT SECURITY ATTN: BANKRUPTCY UNIT 33 S STATE ST, 10TH FL CHICAGO, IL 60603	12/22/2020	Boy Scouts of America	C343-13712	\$ 16,991.00	Based on subsequent documentation received from the claimant, the Debtors have no liability on the asserted claim. Following the filing of the claim, the Debtors received a statement of amounts due for benefits paid from the claimant, dated 2/26/21, indicating that \$16,991.00 from the prior quarter was canceled due to COVID-19 and instructing the Debtors not to pay this amount.
10 PAUL A BROCKLAND ADDRESS REDACTED	10/24/2020	Delaware BSA, LLC	C342-1320	Undetermined*	The Claimant asserts liabilities against Delaware BSA, LLC that are also asserted against BSA. The claim asserts the same liabilities with respect to BSA's pension plan as claim 1760. The Debtors have determined that Delaware BSA, LLC is not jointly liable with the BSA for such obligation and is not a guarantor of such obligation. The Debtors have determined that Claim 1320 should be disallowed and Claim 1760, which is properly asserted against the BSA, should remain.

* - Indicates claim contains unliquidated and/or undetermined amounts

** The Debtors reserve all rights to object to the Remaining Claims on any grounds permitted under applicable law.

Fifth Omnibus Objection (Substantive)
Schedule 2 - No Liability Claims

NAME	DATE FILED	DEBTOR	CLAIM #	CLAIM AMOUNT	REASON FOR DISALLOWANCE**
11 REDACTED CLAIM 1072 ADDRESS REDACTED	11/9/2020	Delaware BSA, LLC	C342-1072	Undetermined*	Claimant asserts liabilities against Delaware BSA, LLC that are also asserted against BSA. The claim is asserted with respect to the same wrongful death claim as Claim 14023. The Debtors have determined that Delaware BSA, LLC is not jointly liable with the BSA for such obligation and is not a guarantor of such obligation. The Debtors have determined that Claim 1072 should be disallowed and Claim 14023, which is properly asserted against the BSA, should remain.
12 REDACTED, A MINOR CHILD (DAVID DALE PARENT) ADDRESS REDACTED	11/16/2020	Delaware BSA, LLC	C342-916	\$ 100,000.00	Claimant asserts liabilities against Delaware BSA, LLC that are also asserted against BSA. The claim is asserted with respect to the same personal injury liabilities as Claim 17529. The Debtors have determined that Delaware BSA, LLC is not jointly liable with the BSA for such obligation and is not a guarantor of such obligation. The Debtors have determined that Claim 916 should be disallowed and Claim 17529, which is properly asserted against the BSA, should remain.
13 THOMAS R MEYERING ADDRESS REDACTED	10/24/2020	Delaware BSA, LLC	C342-1318	\$ 776.50*	Claimant asserts liabilities against Delaware BSA, LLC that are also asserted against the BSA. The claim asserts the same liabilities with respect to BSA's pension plan as Claim 2650. The Debtors have determined that Delaware BSA, LLC is not jointly liable with the BSA for such obligation and is not a guarantor of such obligation. The Debtors have determined that Claim 1318 should be disallowed and Claim 2650, which is properly asserted against the BSA, should remain.
TOTAL				\$ 52,158,170.80*	

* - Indicates claim contains unliquidated and/or undetermined amounts

** The Debtors reserve all rights to object to the Remaining Claims on any grounds permitted under applicable law.

Schedule 3

Reduce and Allow Claims

Fifth Omnibus Objection (Substantive)
 Schedule 3 - Reduce and Allow Claims

NAME	CLAIM#	ASSERTED CLAIM			MODIFIED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 GEROLAMO, MCNULTY, DIVIS & LEWBART ATTN: KELLY FOX 121 S BROAD ST, STE 1400 PHILADELPHIA, PA 19107	C343-14471	Boy Scouts of America	Unsecured	\$2,360.00	Boy Scouts of America	Unsecured	\$800.00
Reason: According to the Debtors' books and records, the valid claim amount is \$800. Prepetition invoices 65863 and 65864 were claimed in the amounts \$1,460 and \$100, and were paid in full via ACH no. 00000765 on 2/12/2020 totaling \$1,560. Therefore, the claim should be reduced by that paid amount.							
2 PCM C/O INSIGHT DIRECT USA INC ATTN: MICHAEL L. WALKER 6820 S HARL AVE TEMPE, AZ 85283	C343-86	Boy Scouts of America	Unsecured	\$17,162.94	Boy Scouts of America	Unsecured	\$2,536.23
Reason: According to the Debtors' books and records, the valid claim amount is \$2,536.23. Invoices 900467836 and 900472201, totaling \$2,990, were paid in full via ACH no. 00063754 dated 7/30/2019. Invoices 901092241 and 901097280, totaling \$11,636.71, were charged to non-debtor local council, Laurel Highlands Council and have been paid. Therefore, the claimed amount should be reduced by \$14,626.71.							
3 TEXAS WORKFORCE COMMISSION REGULATORY INTEGRITY DIVISION - SAU OFFICE OF THE ATTORNEY GENERAL BANKRUPTCY COLLECTION DIV MC 008 P.O. BOX 12548 AUSTIN, TX 78711-2548	C343-353	Boy Scouts of America	Administrative	\$535,036.35	Boy Scouts of America	Administrative	\$495,112.34
Reason: Based on subsequent documentation received from the claimant, the valid claim amount is \$495,112.34. Claimant filed claim 353 prior to the end of Q3 of 2020 and included an estimated amount for Q3 of 2020. When the amount for Q3 subsequently became due and owing, the Claimant invoiced the Debtors \$119,738.15 for actual Q3 liabilities, which is \$39,924.01 lower than the estimated amount asserted in Claim 353.							
TOTAL				\$ 554,559.29	TOTAL		\$ 498,448.57

Exhibit B

Phillips Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BOY SCOUTS OF AMERICA AND
DELAWARE BSA, LLC¹

Debtors.

Chapter 11

Case No. 20-10343 (LSS)

(Jointly Administered)

**DECLARATION OF STEPHANIE PHILLIPS IN SUPPORT OF DEBTORS' FIFTH
OMNIBUS (SUBSTANTIVE) OBJECTION TO CERTAIN (I) SUBSTANTIVE
DUPLICATE CLAIMS, (II) NO LIABILITY CLAIMS, AND (III) REDUCE AND
ALLOW CLAIMS (NON-ABUSE CLAIMS)**

I, Stephanie Phillips, pursuant to 28 U.S.C. § 1746, hereby declare under penalty of perjury that the following is true and correct to the best of my knowledge, information, and belief:

1. I am the Controller at the Boy Scouts of America (the "BSA") and have served in this capacity for 11 years. I submit this declaration (this "Declaration") in support of the *Debtors' Fifth Omnibus (Substantive) Objection to Certain (I) Substantive Duplicate Claims, (II) No Liability Claims, and (III) Reduce and Allow Claims (Non-Abuse Claims)* (the "Objection"),² dated as of the date hereof and filed contemporaneously herewith.

2. I am over the age of eighteen and am authorized by the BSA and Delaware BSA, LLC ("Delaware BSA") to submit this Declaration. All statements in this Declaration are based upon my personal knowledge, my review (or the review of others under my supervision) of (a) business books and records kept by the Debtors in the ordinary course of business, (b) the relevant proofs of claim, (c) the Schedules, and/or (d) the official register of claims filed in the

¹ The Debtors in these chapter 11 cases, together with the last four digits of each Debtor's federal tax identification number, are as follows: Boy Scouts of America (6300) and Delaware BSA, LLC (4311). The Debtors' mailing address is 1325 West Walnut Hill Lane, Irving, Texas 75038.

² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Objection.

chapter 11 cases. If called as a witness, I could and would competently testify to the facts set forth in this Declaration.

3. To the best of my knowledge, information, and belief, insofar as I have been able to ascertain after reasonable inquiry, considerable time and resources have been expended to review and reconcile the proofs of claim filed against the Debtors in these chapter 11 cases. The proofs of claim subject to the Objection were carefully reviewed and analyzed in good faith using due diligence by myself, appropriate personnel of the Debtors, Alvarez & Marsal North America, LLC, Omni, White & Case LLP, and Morris, Nichols, Arsht & Tunnell LLP.

SUBSTANTIVE DUPLICATE CLAIMS

4. Based upon a review and analysis of the Substantive Duplicate Claims listed on **Schedule 1** to the Proposed Order by myself and my team, the Substantive Duplicate Claims listed under the column “Substantive Duplicate Claims to be Disallowed” is duplicative of amounts or liabilities requested in another filed proof of claim, but with certain differences (*e.g.*, a claim reasserted in a subsequently-filed proof of claim that was not denoted as amending the initial proof of claim).

5. Failure to disallow and expunge the Substantive Duplicate Claims could result in the applicable claimants receiving multiple recoveries against the Debtors’ estates, to the detriment of other similarly situated creditors. Moreover, elimination of the Substantive Duplicate Claims will enable the Debtors to maintain a more accurate claims register.

NO LIABILITY CLAIMS

6. Based upon a careful review and analysis of the Debtors’ books and records, the Schedules, and the claims register, the Debtors have determined that the Debtors have no liability with respect to the No Liability Claims listed on **Schedule 2** to the Proposed Order. Failure to

disallow and expunge the No Liability Claims will result in claimants receiving improper recoveries on account of such No Liability Claims to the detriment of creditors with valid claims.

33. The No Liability Claims set forth on Schedule 2 (a) assert liability against Debtor BSA for which the Debtors are not liable and/or assert liability against a non-debtor third party, or (b) assert liability against Delaware BSA, which is properly asserted against Debtor BSA. Delaware BSA is a non-operating entity and is not jointly and severally liable with BSA with respect to any liabilities, except as a guarantor of certain prepetition secured obligations of the BSA owed to JPMorgan Chase Bank, National Association. With respect to the No Liability Claims asserted against Delaware BSA listed on Schedule 2, disallowance of these No Liability Claims will not prejudice the claimants or their substantive rights against the Debtors because each of these claimants has asserted a claim on account of the same liability against BSA, each of which will remain on the claims register subject to the Debtors' ongoing rights to object to such claims on any applicable grounds, including other grounds set forth in the Debtors' subsequent omnibus objections.³ I respectfully submit the following additional detail for certain of the aforementioned No Liability Claims.

7. Claim No. 408, which was filed by Edward G. Mills II against Delaware BSA in the amount of \$50,000,000.00, asserts the same liability with respect to a personal injury claim as Claim No. 3084, which is properly asserted against the BSA. Delaware BSA is a non-operating entity and is not jointly liable with the BSA with respect to any such personal injury obligations and is not a guarantor of any such personal injury obligations. As such, Claim 408 against Delaware BSA should be disallowed. Failure to disallow and expunge Claim No. 408 could result

³ For the avoidance of doubt, the Debtors reserve all rights to object to the Remaining Claims on any grounds permitted under applicable law.

in the applicable claimant receiving multiple recoveries against the Debtors' estates, to the detriment of other similarly situated creditors. Moreover, the claimant's properly asserted claim will remain on the claims register. Elimination of the claim asserted against Delaware BSA will enable the Debtors to maintain a more accurate claims register.

8. Claim Nos. 1260 and 1300, which were filed by the Estate of Rodolfo R. Trevino against Delaware BSA each in the amount of \$1,000,000.00, assert the same liability as Claim 12615, which is properly asserted against the BSA. Delaware BSA is a non-operating entity and is not jointly liable with the BSA with respect to any claims and is not a guarantor of any claims, except as a guarantor of certain prepetition secured obligations of the BSA owed to JPMorgan Chase Bank, National Association. As such, Claim Nos. 1260 and 1300 should be disallowed. Failure to disallow and expunge Claim Nos. 1260 and 1300 could result in the applicable claimant receiving multiple recoveries against the Debtors' estates, to the detriment of other similarly situated creditors. Moreover, the claimant's properly asserted claim will remain on the claims register. Elimination of the claims asserted against Delaware BSA will enable the Debtors to maintain a more accurate claims register.

9. Claim No. 1320, which was filed by Paul Brockland against Delaware BSA in a contingent amount, asserts the same liability with respect to the BSA's pension plan as Claim No. 1760, which is properly asserted against the BSA. Delaware BSA does not have any employees and is not a sponsor nor guarantor of the BSA's pension plan. As such, Claim No. 1320 should be disallowed. Failure to disallow and expunge Claim No. 1320 could result in the applicable claimant receiving multiple recoveries against the Debtors' estates, to the detriment of other similarly situated creditors. Moreover, the claimant's properly asserted claim will remain on the

claims register. Elimination of the claims asserted against Delaware BSA will enable the Debtors to maintain a more accurate claims register.

10. Claim No. 1072, which was filed by a redacted claimant against Delaware BSA in a contingent amount, asserts the same liability with respect to a wrongful death claim as Claim No. 14023, which is properly asserted against the BSA. Delaware BSA is a non-operating entity and is not jointly liable with the BSA with respect to any such obligation and is not a guarantor of any such obligation. As such, Claim 1072 against Delaware BSA should be disallowed. Failure to disallow and expunge Claim No. 1072 could result in the applicable claimant receiving multiple recoveries against the Debtors' estates, to the detriment of other similarly situated creditors. Moreover, the claimant's properly asserted claim will remain on the claims register. Elimination of the claim asserted against Delaware BSA will enable the Debtors to maintain a more accurate claims register.

11. Claim No. 916, which was filed by a redacted claimant against Delaware BSA in the amount of \$100,000.00, asserts the same liability with respect to a personal injury claim as Claim No. 17529, which is properly asserted against the BSA. Delaware BSA is a non-operating entity and is not jointly liable with the BSA with respect to any such personal injury obligations and is not a guarantor of any such personal injury obligations. As such, Claim 916 against Delaware BSA should be disallowed. Failure to disallow and expunge Claim No. 916 could result in the applicable claimant receiving multiple recoveries against the Debtors' estates, to the detriment of other similarly situated creditors. Moreover, the claimant's properly asserted claim will remain on the claims register. Elimination of the claim asserted against Delaware BSA will enable the Debtors to maintain a more accurate claims register.

12. Claim No. 1318, which was filed by Thomas R. Meyering against Delaware BSA in the amount of \$776.50, asserts the same liability with respect to the BSA's pension plan as Claim No. 2650, which is properly asserted against the BSA. Delaware BSA does not have any employees and is not a sponsor nor guarantor of the BSA's pension plan. As such, Claim 1318 against Delaware BSA should be disallowed. Failure to disallow and expunge Claim No. 1318 could result in the applicable claimant receiving multiple recoveries against the Debtors' estates, to the detriment of other similarly situated creditors. Moreover, the claimant's properly asserted claim will remain on the claims register. Elimination of the claim asserted against Delaware BSA will enable the Debtors to maintain a more accurate claims register.

13. For these reasons, the No Liability Claims identified on **Schedule 2** attached to the Proposed Order should be disallowed and expunged, as they are claims for which (a) the Debtors are not liable and/or assert liability against a non-debtor third party, or (b) assert liability against Delaware BSA, which is properly asserted against Debtor BSA.

REDUCE AND ALLOW CLAIMS

14. Based upon a careful review and analysis of the Debtors' books and records, the Schedules, and the claims register, the Debtors have determined that the Reduce and Allow Claims, as set forth on **Schedule 3** to the Proposed Order, were filed for amounts that differ from and are greater than the amounts reflected in the Debtors' books and records. Therefore, the Reduce and Allow Claims should be reduced to the extent set forth on **Schedule 3** to the Proposed Order. Failure to do so would result in the applicable claimants receiving recoveries against the Debtors' estates that are greater than the amounts due to such claimants.

15. The information contained in the Objection and in the schedules attached to the Proposed Order is true and correct to the best of my knowledge, information and belief.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Date: October 15, 2021

/s/ Stephanie Phillips _____

Stephanie Phillips
Controller
BOY SCOUTS OF AMERICA