

ALSTON & BIRD LLP

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*Counsel to the Debtors and
Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	CHAPTER 11
)	
KG WINDDOWN, LLC, <i>et al.</i> , ¹)	
)	CASE NO. 20-11723 (MG)
Debtors.)	
)	(Jointly Administered)

**NOTICE OF FILING OF REVISED PROPOSED
ORDER GRANTING DEBTORS’ FIRST OMNIBUS OBJECTION
TO (A) DUPLICATIVE CLAIMS, (B) CLAIMS INCONSISTENT WITH THE
DEBTORS’ BOOKS AND RECORDS, AND (C) RECLASSIFIED CLAIMS**

PLEASE TAKE NOTICE that on April 28 2021, KG Winddown, LLC and its affiliated debtors and debtors in possession (each a “**Debtor**” and collectively, the “**Debtors**”), by and through their undersigned counsel, filed the *Debtors’ First Omnibus Objection to (A) Duplicative Claims, (B) Claims Inconsistent with the Debtors’ Books and Records, and (C) Reclassified Claims* (the “**First Omnibus Objection to Claims,**” Docket No. 469). Attached to

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number (if any), include: KG Winddown, LLC (8556); KG USA Winddown, LLC (1682); KG III Winddown, LLC (2613); KG LV Winddown, LLC (9805); KG Florida Winddown, LLC (9385); KG Puerto Rico Winddown, LLC (0901); KG AC Winddown, LLC (5082); KG Products Winddown, LLC (0303); KG LI Restaurant Group Winddown, LLC (1623); KG LI Winddown, LLC (1488); KG Franchise Winddown, LLC (0565); KG 60th St Holdings Winddown, LLC (9997); KG Broadway Winddown, LLC (4335); KG Hamptons Winddown, LLC (0423) and KG Payroll Winddown, LLC (0807). For the purpose of these chapter 11 cases, the service address for the Debtors is: 12 Penns Trail, Suite 125, Newton, PA 18940.

the First Omnibus Objection to Claims as Exhibit D was a proposed order granting the relief requested in the First Omnibus Objection to Claims (the “**Original Proposed Order**”).

PLEASE TAKE FURTHER NOTICE that attached hereto as **Exhibit 1** is the revised proposed order granting the relief requested in the First Omnibus Objection to Claims (the “**Revised Proposed Order**”). A blackline of the Revised Proposed Order indicating the changes made from the Original Proposed Order is attached hereto as **Exhibit 2**.

PLEASE TAKE FURTHER NOTICE that the Debtors intend to seek approval of the First Omnibus Objection to Claims and entry of the Revised Proposed Order at the hearing scheduled for **June 7, 2021 at 11:00 a.m. (Prevailing Eastern Time)** (the “**Hearing**”) before the Honorable Martin Glenn, United States Bankruptcy Judge, at the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004-1408.

PLEASE TAKE FURTHER NOTICE that in light of the COVID-19 pandemic in the Court’s General Order M-543 (“**General Order M-543**”), dated March 20, 2020, the Hearing will only be conducted telephonically. Parties wishing to participate in the Hearing must make arrangements through CourtSolutions LLC. Instructions to register for CourtSolutions are attached at General Order M-543.

PLEASE TAKE FURTHER NOTICE that copies of the First Omnibus Objection to Claims and the Revised Proposed Order can be viewed and/or obtained by (i) accessing the Court’s website at <http://www.nysb.uscourts.gov/>, (ii) contacting the Office of the Clerk of the Clerk, (iii) or from the Debtors’ claims and noticing agent, Omni Agent Solutions, at <https://omniagentsolutions.com/ilmulino>. Note that a PACER password is needed to access documents on the Court’s website.

Dated: June 4, 2021

ALSTON & BIRD LLP

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	CHAPTER 11
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KG WINDDOWN, LLC, <i>et al.</i> , ¹)	
)	CASE NO. 20-11723 (MG)
Debtors.)	
)	(Jointly Administered)

**ORDER GRANTING DEBTORS’ FIRST OMNIBUS OBJECTION
TO (A) DUPLICATIVE CLAIMS, (B) CLAIMS INCONSISTENT WITH THE
DEBTORS’ BOOKS AND RECORDS, AND (C) RECLASSIFIED CLAIMS**

Upon the objection (the “**Objection**”)² of the above captioned debtors and debtors-in-possession (the “**Debtors**”), pursuant to Bankruptcy Code section 502(b) and Bankruptcy Rules 3007 seeking entry of an order disallowing, expunging, and/or reclassifying the claims set forth on Exhibit A, Exhibit B, and Exhibit C attached hereto, and the Court having subject matter jurisdiction to consider and determine the Objection, and grant the requested relief in accordance with 28 U.S.C. §§ 157 and 1334; and consideration of the Objection being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409 and it appearing that due and sufficient notice of the Objection has been given and upon the record of the hearings on the Objection and all of the proceedings had before this Court; and all responses to the Objection having been withdrawn, resolved, or overruled; and the Court having determined that the legal and factual bases set forth in the Objection establish just

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² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Motion.

cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor,

FOUND AND DETERMINED THAT:

A. Each holder of a claim listed on Exhibit A , Exhibit B, and Exhibit C hereto (each, a “**Claimant**”) was properly and timely served with a copy of the First Omnibus Objection to Claims, the proposed order and the accompanying exhibits.

B. The First Omnibus Objection to Claims is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

NOW, THEREFORE, IT IS ORDERED, ADJUDGED AND DECREED THAT:

1. Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007, the claims listed in the “Claims to be Expunged” columns of Exhibit A hereto are disallowed and expunged.

2. Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007, the claims set forth on Exhibit B hereto are disallowed and expunged.

3. Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007, the claims set forth on Exhibit C are hereby reclassified as provided in Exhibit C.

4. Omni Agent Solutions, the official claims agent appointed in the Debtors’ chapter 11 cases, is hereby authorized and directed to make such revisions to the official Claims Register as are necessary to reflect the relief granted pursuant to this Order.

5. The Debtors’ objection to each Objectionable Claim addressed in the First Omnibus Objection to Claims constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This Order shall be deemed a separate order with respect to each Objectionable Claim. Any stay of the Order pending appeal by any of the Claimants who’s Objectionable Claim is subject to this Order shall only apply to the contested matter which involves such

claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters covered hereby.

6. This Order is without prejudice to the Debtors' rights to object to, seek subordination or reclassification of, or otherwise contest any claims, including those referenced herein, other than claims allowed pursuant to this Order, on any grounds.

7. This Court shall retain jurisdiction with respect to any and all matters arising from or relating to the implementation or interpretation of this Order.

Dated: _____
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A

Duplicative Claims Chart

EXHIBIT A DUPLICATIVE CLAIMS

Claim to be Expunged						Surviving Claim					
	Creditor Name	Date Filed	Claim No.	Claim Amount	Nature		Creditor Name	Date Filed	Claim No.	Amount	Nature
1	Patricia E. Fischer 14-18 113rd Pl College Point, NY 11356	11/9/2020	C724-5	\$7,255.06 (Priority)	Unpaid Wages	1	Patricia E. Fischer 14-18 113rd Pl College Point, NY 11356	11/9/2020	C778-1	\$7,255.06 (Priority)	Unpaid Wages
2	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C725-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	2	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt
3	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C733-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	3	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt
4	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C735-3	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	4	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt
5	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C732-4	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	5	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt

EXHIBIT A Duplicative Claims

Claim to be Expunged						Surviving Claim					
	Creditor Name	Date Filed	Claim No.	Claim Amount	Nature		Creditor Name	Date Filed	Claim No.	Amount	Nature
6	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C736-5	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	6	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt
7	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C726-5	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	7	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt
8	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C728-5	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	8	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt
9	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C778-6	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	9	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt
10	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C734-6	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	10	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt

EXHIBIT A DUPLICATIVE CLAIMS

Claim to be Expunged						Surviving Claim					
	Creditor Name	Date Filed	Claim No.	Claim Amount	Nature		Creditor Name	Date Filed	Claim No.	Amount	Nature
11	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C731-6	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	11	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt
12	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C727-8	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	12	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt
13	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C729-14	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	13	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt
14	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C724-16	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	14	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt
15	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C723-23	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	15	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt

EXHIBIT B

Books and Records Claims Chart

EXHIBIT B BOOKS AND RECORDS

Claim to be Expunged						
	Creditor Name	Date Filed	Claim No.	Claim Amount	Nature	Reason
1	Department of the Treasury Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	8/12/2020	C729-3	\$167,548.82 (Priority)	Taxes	Inconsistent with the Company's books and records.
2	Department of the Treasury Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	11/1/2020	C727-3	\$203,684.81 (Priority)	Taxes	Inconsistent with the Company's books and records.
3	Miami Dade County Tax Collector 200 NW 2nd Avenue Miami, FL 33128 Attn: Wendy Montoya wendy.montoya@miamidade.gov	9/25/2020	C724-2	\$16,785.30 (Secured)	Taxes	Inconsistent with the Company's books and records.
4	NYS Department of Labor State Campus Bldg. 12 Room 256 Albany, NY 12240 Attn: Suzanne Fay	11/17/2020	C731-2	\$80.40 (Priority)	Unemployment Insurance Contributions	Inconsistent with the Company's books and records.
5	NYS Department of Labor State Campus Bldg. 12 Room 256 Albany, NY 12240	11/17/2020	C735-1	\$0.00	Unemployment Insurance Contributions	Inconsistent with the Company's books and records.
6	NYS Department of Labor State Campus Bldg. 12 Room 256 Albany, NY 12240	11/17/2020	C736-3	\$0.00	Unemployment Insurance Contributions	Inconsistent with the Company's books and records.

EXHIBIT B BOOKS AND RECORDS

Claim to be Expunged						
	Creditor Name	Date Filed	Claim No.	Claim Amount	Nature	Reason
7	NYS Department of Labor State Campus Bldg. 12 Room 256 Albany, NY 12240	3/18/2020	C778-8	\$6,804.92 (Priority)	Unemployment Insurance Contributions	Inconsistent with the Company's books and records.
8	State of Florida – Department of Revenue Frederick F. Rudzik, Esq. PO Box 6668 Tallahassee, FL 32314 Fred.Rudzik@floridarevenue.com	10/19/2020	C727-1	\$24,858.79 (Priority)	Sales and Use Tax	Inconsistent with the Company's books and records.

EXHIBIT C

Reclassified Claims Chart

Claim as Filed						Proposed Claim Treatment					
	Creditor Name	Date Filed	Claim No.	Claim Amount	Nature	Creditor Name	Date Filed	Claim No.	Claim Amount	Nature	Objection Basis
1	Amazing Flowers Miami 252 Sunny Isles Blvd #28 Sunny Isles Beach, FL 33160 Attn: Lior Klepach info@amazingflowersmiami.com	12/7/2020	C723-18	\$1,075.93 (Priority)	Goods Sold Prepetition between March and June 2020	1 Amazing Flowers Miami 252 Sunny Isles Blvd #28 Sunny Isles Beach, FL 33160 Attn: Lior Klepach info@amazingflowersmiami.com	12/7/2020	C723-18	\$946.95 (General Unsecured)	Goods Sold Prepetition between March and June 2020	\$946.95 of the claim was asserted as 503(b)(9) and should have been filed as a general unsecured claim. \$128.98 of the claim has been paid.
2	Capital Floors LLC 649 North Egg Harbor Road Hammonton, NJ 08037	1/26/2021	C729-20	\$11,788.28 (Administrative Expense Claim)	Balance due work completed prepetition	2 Capital Floors LLC 649 North Egg Harbor Road Hammonton, NJ 08037	1/26/2021	C729-20	\$11,788.28 (General Unsecured)	Balance due work completed	Claim was asserted as administrative expense claim and should have been filed as a general unsecured claim.
3	Freedom Fresh LLC 11001 NW 124th Street Medley, FL 33178	2/5/2021	C723-34	\$13,499.50 (Administrative Expense Claim)	Goods sold prior to July 27, 2020	3 Freedom Fresh LLC 11001 NW 124th Street Medley, FL 33178	2/5/2021	C723-34	\$13,499.50 (General Unsecured)	Goods sold prior to July 27, 2020	Claim was asserted as administrative expense claim and should have been filed as a general unsecured claim.
4	Kramer Beverage Company 161 S. 2nd Road Hammonton, NJ 08087 Attn: Karen Bryant kbryant@kramerbev.com	12/4/2020	C729-11	\$1,178.00 (Priority)	Goods Sold Prepetition between Feb and March 2020	4 Kramer Beverage Company 161 S. 2nd Road Hammonton, NJ 08087 Attn: Karen Bryant kbryant@kramerbev.com	12/4/2020	C729-11	\$1,178.00 (General Unsecured)	Goods Sold Prepetition between Feb and March 2020	Claim was asserted as 503(b)(9) and should have been filed as a general unsecured claim.
5	Mighty Sun West Inc dba Red Rock Wines 10300 W. Charleston Blvd. Suite 13-A24 Las Vegas, NV 89135	1/25/2021	C726-8	\$1,628.00 (Administrative Expense Claim)	Prepetition Unpaid Invoices	5 Mighty Sun West Inc dba Red Rock Wines 10300 W. Charleston Blvd. Suite 13-A24 Las Vegas, NV 89135	1/25/2021	C726-8	\$1,628.00 (General Unsecured)	Prepetition Unpaid Invoices	Claim was asserted as administrative expense claim and should have been filed as a general unsecured claim.
6	NY Department of Labor and Workforce Development NJDOLEmployerAccounts, Bankruptcy Unit PO Box 379 Trenton, NJ 08625 linda.worsfold@dol.nj.gov	2/8/2021	C729-21	\$430.57 (Administrative Expense Claim)	Taxes	6 NY Department of Labor and Workforce Development NJDOLEmployerAccounts, Bankruptcy Unit PO Box 379 Trenton, NJ 08625 linda.worsfold@dol.nj.gov	2/8/2021	C729-21	\$430.57 (Priority)	Taxes	Claim was asserted as administrative expense claim and should have been filed as a priority claim.
7	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	7 Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (General Unsecured) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	Portion of the claim was classified as priority and should have filed as general unsecured claim.
8	Siena Foods PO Box 96333 Las Vegas, NV 89193	2/8/2021	C726-10	\$19,054.03 (Administrative Expense Claim)	Prepetition Unpaid Invoices	8 Siena Foods PO Box 96333 Las Vegas, NV 89193	2/8/2021	C726-10	\$19,054.03 (General Unsecured)	Prepetition Unpaid Invoices	Claim was asserted as administrative expense claim and should have been filed as a general unsecured claim.

EXHIBIT 2

BLACKLINE OF REVISED PROPOSED ORDER

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	CHAPTER 11
)	
KG WINDDOWN, LLC, <i>et al.</i> , ¹)	
)	CASE NO. 20-11723 (MG)
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**ORDER GRANTING DEBTORS' FIRST OMNIBUS OBJECTION
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Upon the objection (the “**Objection**”)² of the above captioned debtors and debtors-in-possession (the “**Debtors**”), pursuant to Bankruptcy Code section 502(b) and Bankruptcy Rules 3007 seeking entry of an order disallowing, expunging, and/or reclassifying the claims set forth on **Exhibit A**, **Exhibit B**, and **Exhibit C** attached hereto, and the Court having subject matter jurisdiction to consider and determine the Objection, and grant the requested relief in accordance with 28 U.S.C. §§ 157 and 1334; and consideration of the Objection being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409 and it appearing that due and sufficient notice of the Objection has been given and upon the record of the hearings on the Objection and all of the proceedings had before this Court; and all responses to the Objection having been withdrawn, resolved, or overruled; and the Court having determined that the legal and factual bases set forth in the Objection establish just

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NOW, THEREFORE, IT IS ORDERED, ADJUDGED AND DECREED THAT:

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3. Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007, the claims set forth on Exhibit C are hereby reclassified as provided in Exhibit C.

4. Omni Agent Solutions, the official claims agent appointed in the Debtors’ chapter 11 cases, is hereby authorized and directed to make such revisions to the official Claims Register as are necessary to reflect the relief granted pursuant to this Order.

5. The Debtors’ objection to each Objectionable Claim addressed in the First Omnibus Objection to Claims constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This Order shall be deemed a separate order with respect to each Objectionable Claim. Any stay of the Order pending appeal by any of the Claimants who’s Objectionable Claim is subject to this Order shall only apply to the contested matter which involves such

claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters covered hereby.

6. This Order is without prejudice to the Debtors' rights to object to, seek subordination or reclassification of, or otherwise contest any claims, including those referenced herein, other than claims allowed pursuant to this Order, on any grounds.

7. This Court shall retain jurisdiction with respect to any and all matters arising from or relating to the implementation or interpretation of this Order.

Dated: _____
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A

Duplicative Claims Chart

EXHIBIT A ~~DUPLICATE~~ CLAIMS

Claim to be Expunged						Surviving Claim					
	Creditor Name	Date Filed	Claim No.	Claim Amount	Nature		Creditor Name	Date Filed	Claim No.	Claim Amount	Nature
1	Patricia E. Fischer 14-18 113rd Pl College Point, NY 11356	11/9/2020	C724-5	\$7,255.06 (Priority)	Unpaid Wages	1	Patricia E. Fischer 14-18 113rd Pl College Point, NY 11356	11/9/2020	C778-1	\$7,255.06 (Priority)	Unpaid Wages
2	State of New Jersey Division of Taxation Bankruptcy Section State of NJ Division of Taxation Bankruptcy PO Box 245 Trenton, NJ 08695 Attn: Munir A. Samad	10/5/2020	C724-7	\$208,938.78- (Secured)- \$16,017.94 (Priority)- \$15,955.69 (General- Unsecured)	State Taxes-	2	State of New Jersey Division of Taxation Bankruptcy Section State of NJ Division of Taxation Bankruptcy PO Box 245 Trenton, NJ 08695 Attn: Munir A. Samad	10/5/2020	C724-8	\$208,938.78- (Secured)- \$16,017.94 (Priority)- \$15,955.69 (General- Unsecured)	State Taxes-
3	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C725-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	3	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt
4	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C733-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	4	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt
5	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C735-3	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	5	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt

EXHIBIT A DUPLICATIVE CLAIMS

Claim to be Expunged						Surviving Claim					
	Creditor Name	Date Filed	Claim No.	Claim Amount	Nature		Creditor Name	Date Filed	Claim No.	Amount	Nature
6	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C732-4	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	6	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt
7	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C736-5	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	7	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt
8	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C726-5	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	8	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt
9	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C728-5	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	9	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt
10	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C778-6	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	10	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt

EXHIBIT A ~~DUPLICATE~~ CLAIMS

Claim to be Expunged						Surviving Claim					
	Creditor Name	Date Filed	Claim No.	Claim Amount	Nature		Creditor Name	Date Filed	Claim No.	Amount	Nature
11	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C734-6	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	11	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt
12	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C731-6	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	12	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt
13	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C727-8	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	13	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt
14	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C729-14	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	14	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt
15	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C724-16	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	15	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt
16	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C723-23	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	16	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt

EXHIBIT B

Books and Records Claims Chart

EXHIBIT B BOOKS AND RECORDS

Claim to be Expunged						
	Creditor Name	Date Filed	Claim No.	Claim Amount	Nature	Reason
1	Department of the Treasury Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	8/12/2020	C729-3	\$167,548.82 (Priority)	Taxes	Inconsistent with the Company's books and records.
2	Department of the Treasury Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	11/1/2020	C727-3	\$203,684.81 (Priority)	Taxes	Inconsistent with the Company's books and records.
3	Miami Dade County Tax Collector 200 NW 2nd Avenue Miami, FL 33128 Attn: Wendy Montoya wendy.montoya@miamidade.gov	9/25/2020	C724-2	\$16,785.30 (Secured)	Taxes	Inconsistent with the Company's books and records.
4	New Jersey Dept of Labor and Workforce Division of Employer Accounts PO Box 379 Trenton, NJ 08625-0379 and Office of the Attorney General of New Jersey Richard J. Hughes Complex PO Box 106 Trenton, NJ 08625-0106	9/28/2020	C729-8	\$587.31 (Secured) \$311.24 (Priority)	State Taxes	Inconsistent with the Company's books and records.
5	New Jersey Dept of Labor and Workforce Division of Employer Accounts PO Box 379 Trenton, NJ 08625-0379 and Office of the Attorney General of New Jersey Richard J. Hughes Complex PO Box 106 Trenton, NJ 08625-0106	9/30/2020	C729-7	\$31,655.29 (Secured)	State Taxes	Inconsistent with the Company's books and records.

EXHIBIT B BOOKS AND RECORDS

Claim to be Expunged						
	Creditor Name	Date Filed	Claim No.	Claim Amount	Nature	Reason
6	NYS Department of Labor State Campus Bldg. 12 Room 256 Albany, NY 12240 Attn: Suzanne Fay	11/17/2020	C731-2	\$80.40 (Priority)	Unemployment Insurance Contributions	Inconsistent with the Company's books and records.
7	NYS Department of Labor State Campus Bldg. 12 Room 256 Albany, NY 12240	11/17/2020	C735-1	\$0.00	Unemployment Insurance Contributions	Inconsistent with the Company's books and records.
8	NYS Department of Labor State Campus Bldg. 12 Room 256 Albany, NY 12240	11/17/2020	C736-3	\$0.00	Unemployment Insurance Contributions	Inconsistent with the Company's books and records.
9	NYS Department of Labor State Campus Bldg. 12 Room 256 Albany, NY 12240	3/18/2020	C778-8	\$6,804.92 (Priority)	Unemployment Insurance Contributions	Inconsistent with the Company's books and records.
10	State of Florida – Department of Revenue Frederick F. Rudzik, Esq. PO Box 6668 Tallahassee, FL 32314 Fred.Rudzik@floridarevenue.com	10/19/2020	C727-1	\$24,858.79 (Priority)	Sales and Use Tax	Inconsistent with the Company's books and records.

EXHIBIT B BOOKS AND RECORDS

Claim to be Expunged						
	Creditor Name	Date Filed	Claim No.	Claim Amount	Nature	Reason
11	State of New Jersey Division of Taxation- Bankruptcy Section State of NJ Division of Taxation Bankruptcy PO Box 245 Trenton, NJ 08695 Attn: Munir A. Samad	10/5/2020	C724-8	\$208,938.78 (Secured) \$16,017.94 (Priority) \$15,955.69 (General Unsecured)	State Taxes	Inconsistent with the Company's books and records.

EXHIBIT C

Reclassified Claims Chart

Claim as Filed						Proposed Claim Treatment					
	Creditor Name	Date Filed	Claim No.	Claim Amount	Nature	Creditor Name	Date Filed	Claim No.	Claim Amount	Nature	Objection Basis
1	Amazing Flowers Miami 252 Sunny Isles Blvd #28 Sunny Isles Beach, FL 33160 Attn: Lior Klepach info@amazingflowersmiami.com	12/7/2020	C723-18	\$1,075.93 (Priority)	Goods Sold Prepetition between March and June 2020	1 Amazing Flowers Miami 252 Sunny Isles Blvd #28 Sunny Isles Beach, FL 33160 Attn: Lior Klepach info@amazingflowersmiami.com	12/7/2020	C723-18	\$946.95 (General Unsecured)	Goods Sold Prepetition between March and June 2020	\$946.95 of the claim was asserted as 503(b)(9) and should have been filed as a general unsecured claim. \$128.98 of the claim has been paid.
2	Capital Floors LLC 649 North Egg Harbor Road Hammonton, NJ 08037	1/26/2021	C729-20	\$11,788.28 (Administrative Expense Claim)	Balance due work completed prepetition	2 Capital Floors LLC 649 North Egg Harbor Road Hammonton, NJ 08037	1/26/2021	C729-20	\$11,788.28 (General Unsecured)	Balance due work completed	Claim was asserted as administrative expense claim and should have been filed as a general unsecured claim.
3	Freedom Fresh LLC 11001 NW 124th Street Medley, FL 33178	2/5/2021	C723-34	\$13,499.50 (Administrative Expense Claim)	Goods sold prior to July 27, 2020	3 Freedom Fresh LLC 11001 NW 124th Street Medley, FL 33178	2/5/2021	C723-34	\$13,499.50 (General Unsecured)	Goods sold prior to July 27, 2020	Claim was asserted as administrative expense claim and should have been filed as a general unsecured claim.
4	Kramer Beverage Company 161 S. 2nd Road Hammonton, NJ 08087 Attn: Karen Bryant kbryant@kramerbev.com	12/4/2020	C729-11	\$1,178.00 (Priority)	Goods Sold Prepetition between Feb and March 2020	4 Kramer Beverage Company 161 S. 2nd Road Hammonton, NJ 08087 Attn: Karen Bryant kbryant@kramerbev.com	12/4/2020	C729-11	\$1,178.00 (General Unsecured)	Goods Sold Prepetition between Feb and March 2020	Claim was asserted as 503(b)(9) and should have been filed as a general unsecured claim.
5	Mighty Sun West Inc dba Red Rock Wines 10300 W. Charleston Blvd. Suite 13-A24 Las Vegas, NV 89135	1/25/2021	C726-8	\$1,628.00 (Administrative Expense Claim)	Prepetition Unpaid Invoices	5 Mighty Sun West Inc dba Red Rock Wines 10300 W. Charleston Blvd. Suite 13-A24 Las Vegas, NV 89135	1/25/2021	C726-8	\$1,628.00 (General Unsecured)	Prepetition Unpaid Invoices	Claim was asserted as administrative expense claim and should have been filed as a general unsecured claim.
6	NY Department of Labor and Workforce Development NJ DOL Employer Accounts, Bankruptcy Unit PO Box 379 Trenton, NJ 08625 linda.worsfold@dol.nj.gov	2/8/2021	C729-21	\$430.57 (Administrative Expense Claim)	Taxes	6 NY Department of Labor and Workforce Development NJ DOL Employer Accounts, Bankruptcy Unit PO Box 379 Trenton, NJ 08625 linda.worsfold@dol.nj.gov	2/8/2021	C729-21	\$430.57 (Priority)	Taxes	Claim was asserted as administrative expense claim and should have been filed as a priority claim.
7	Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (Priority) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	7 Sysco Corporation and its Affiliates c/o Darryl Laddin Arnall Golden Gregory LLP 171 17th Street NW, Suite 2100 Atlanta, GA 30363 darryl.laddin@agg.com	12/15/2020	C730-2	\$22,370.61 (General Unsecured) \$371,045.53 (General Unsecured)	Goods Sold/Trade Debt	Portion of the claim was classified as priority and should have filed as general unsecured claim.
8	Siena Foods PO Box 96333 Las Vegas, NV 89193	2/8/2021	C726-10	\$19,054.03 (Administrative Expense Claim)	Prepetition Unpaid Invoices	8 Siena Foods PO Box 96333 Las Vegas, NV 89193	2/8/2021	C726-10	\$19,054.03 (General Unsecured)	Prepetition Unpaid Invoices	Claim was asserted as administrative expense claim and should have been filed as a general unsecured claim.

Claim as Filed						Proposed Claim Treatment						
	Creditor Name	Date Filed	Claim No.	Claim Amount	Nature		Creditor Name	Date Filed	Claim No.	Claim Amount	Nature	Objection Basis
9	State of New Jersey Division of Taxation - Bankruptcy Section PO Box 245 Trenton, NJ 08695 Attn: Munir Samad munir.samad@treas.nj.gov	10/5/2020	C724-7	\$208,938.78 (Secured)	Taxes	9	State of New Jersey Division of Taxation - Bankruptcy Section PO Box 245 Trenton, NJ 08695 Attn: Munir Samad munir.samad@treas.nj.gov	10/5/2020	C724-7	\$208,938.78 (General Unsecured)	Taxes	Claim was asserted as secured claim and should have been filed as a general unsecured claim.