

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

In re

PBS BRAND CO., LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 20-13157 (JKS)

Jointly Administered

**Hearing Date: December 9, 2021 at 10:00 a.m.
(EST)**

**Response Deadline: December 2, 2021 at 4:00
p.m. (EST)**

**GUC TRUSTEE'S FIRST OMNIBUS OBJECTION (NON-
SUBSTANTIVE) TO (I) AMENDED CLAIMS, (II)
DUPLICATE CLAIMS, AND (III) LATE-FILED CLAIMS**

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS OBJECTION SHOULD REVIEW THE OBJECTION AND SCHEDULES 1 THROUGH 3 TO THE PROPOSED ORDER ATTACHED TO THIS OBJECTION TO DETERMINE IF THEIR NAME(S) AND/OR CLAIM(S) ARE SUBJECT TO THE OBJECTION. SUBSTANTIVE RIGHTS MAY BE AFFECTED BY THIS OBJECTION AND BY ANY FURTHER OBJECTION THAT MAY BE FILED.

Amanda Demby of Province, LLC, in her capacity as the GUC Trustee (the "GUC Trustee") of the GUC Trust (the "GUC Trust") established by the *Second Modified First Amended Combined Disclosure Statement And Joint Chapter 11 Plan Of Liquidation* in the above-captioned Chapter 11 bankruptcy proceeding of the above captioned debtors and debtors-in-possession (each a

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number are (1) PBS Brand Co., LLC, a Delaware limited liability company (7897), (2) Punch Bowl Social, Inc., a Delaware corporation (9826), (3) Punch Bowl Arlington, LLC, a Delaware limited liability company (7250), (4) Punch Bowl Atlanta Battery, LLC, a Delaware limited liability company (8973), (5) Punch Bowl Austin, LLC, a Delaware limited liability company (0366), (6) Punch Bowl Chicago West Loop, LLC, a Delaware limited liability company (4024), (7) Punch Bowl Cleveland, LLC, a Delaware limited liability company (8583), (8) Punch Bowl Dallas Deep Ellum, LLC, a Delaware limited liability company (8239), (9) Punch Bowl, LLC, a Colorado limited liability company (2287), (10) Punch Bowl Indianapolis, LLC, a Delaware limited liability company (0144), (11) Punch Bowl Minneapolis, LLC, a Delaware limited liability company (9815), (12) Punch Bowl Sacramento, LLC, a Delaware limited liability company (8092), (13) Punch Bowl San Diego, LLC, a Delaware limited liability company (6440), (14) Punch Bowl Austin Congress, LLC a Delaware limited liability company (0964), and (15) Punch Bowl Ranchocucamonga, LLC, a Delaware limited liability company (6646).

"Debtor" and collectively, the "Debtors"), by and through her counsel, hereby submits this *First Omnibus Objection (Non-Substantive) to Claims Filed on Account of Amended, Duplicate, and Late-Filed Claims* (the "First Omnibus Objection") and requests entry of an order, substantially in the form attached hereto as **Exhibit "A"** (the "Proposed Order"), disallowing and expunging those claims listed on Schedules 1, 2, and 3 to the Proposed Order. In support of the First Omnibus Objection, the GUC Trustee submits and incorporates herein the *Declaration of Amanda Demby* attached hereto as **Exhibit "B"** (the "Demby Declaration") and respectfully represents as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider the First Omnibus Objection pursuant to 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 February 29, 2012. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and the First Omnibus Objection in this District is proper under 28 U.S.C. §§ 1408 and 1409.

2. The legal predicates for the relief requested herein are section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Bankruptcy Rules").

3. Pursuant to Local Bankruptcy Rule 9013-1(f), the GUC Trustee consents to the entry of a final judgment or order with respect to the First Omnibus Objection if it is determined that the Court, absent consent of the parties, cannot enter final orders or judgments consistent with Article III of the United States Constitution.

BACKGROUND

4. On December 21, 2020 (the "Petition Date"),² the Debtors each filed voluntary petitions for relief under Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the New Jersey (the "Bankruptcy Court").

5. On March 12, 2021, the Court entered the *Order Establishing Bar Dates and Related Procedures for Filing Claims (Including Administrative Expense Claims Arising Under Section 503(b)(9) of the Bankruptcy Code) and Approving Form and Manner of Notice Thereof* [Docket No. 398] (the "Bar Date Order").

6. The Bar Date Order established April 5, 2021, at 5:00 p.m. (ET) (the "General Bar Date") as the deadline for creditors to file proofs of claim for each claim they assert against any Debtor that arose before the Petition Date, and June 29, 2021 at 5:00 pm (ET) (the "Governmental Bar Date") as the deadline for governmental units to file proofs of claim against any Debtor. Additionally, the Bar Date Order approved the form of proof of claim to be filed and the manner of giving notice of the bar dates (the "Bar Date Notice"). The Bar Date Notice was mailed to all known creditors of the Debtors and published in USA Today. *See* Docket Nos. 427, 436 and 440.

7. On April 28, 2021, the Court entered *Findings of Fact and Conclusions of Law (i) Approving Disclosure Statement on a Final Basis; and (ii) Confirming Second Modified First Amended Combined Disclosure Statement and Chapter 11 Plan of Liquidation of PBS Brand Co., LLC and Affiliated Debtors* [Docket No. 552] (the "Confirmation Order"), confirming the Debtors' plan of liquidation [Docket No. 537] (the "Plan"). The Plan became effective on April 30, 2021 (the "Effective Date") [Docket No. 571].

8. Among other things, the Plan and Confirmation Order provide for the establishment

² Punch Bowl Austin Congress, LLC and Punch Bowl Ranchocucamonga, LLC filed their petitions on December 31, 2020.

of the GUC Trust and the appointment of the GUC Trustee on the Effective Date according to the terms and conditions of the GUC Trust Agreement [Docket No. 482].

9. Section 8.01(a) of the Plan states that:

Right to Object to Claims. Notwithstanding anything to the contrary herein, notwithstanding any requirements that may be imposed pursuant to Bankruptcy Rule 9019, except insofar as a Claim is Allowed under the Plan on and after the Effective Date, the GUC Trustee will have the exclusive authority, but not the obligation, to do any of the following with respect to any Class 5, or Class 6 Claims, while the Plan Administrator,^[3] and Supporting Lender, as applicable, shall have the exclusive authority, but not the obligation, to do any of the following with respect to the remaining Classes of Claims: (1) file, withdraw or litigate to judgment objections to and requests for estimation of Claims; (2) settle or compromise any Disputed Claim without any further notice to or action, order or approval by the Bankruptcy Court; and (3) administer and adjust the Claims register to reflect any such settlements or compromises without any further notice to or action, order or approval by the Bankruptcy Court.

Plan, § 8.01(a).

10. The Plan also provides for a final administrative claim bar date and final rejection damages bar date of May 30, 2021. *See* Plan, §§ 1.4 & 7.03; Confirmation Order ¶¶ 13 & 31; *see also, Notice of (I) Entry of Order Confirming, and Occurrence of Effective Date of First Modified Amended Combined Disclosure Statement and Chapter 11 Plan of PBS Brand Co., LLC And Affiliated Debtors* [Docket No. 571].

11. All proofs of claim are recorded on the official claims register (the "Claims Register") maintained by Omni Agent Solutions. *See* Docket No. 32. The GUC Trustee and her professionals have been reviewing and analyzing the Debtors' books and records ("Books and Records"), the Claim Register, and the individual proofs of claim to determine the validity of the proofs of claim. *See* Demby Declaration at ¶ 3.

³ Pursuant to the Plan Administrator Agreement, the Plan Administrator is Holley & Co., LLC.

RELIEF REQUESTED

12. The GUC Trustee seeks entry of an order pursuant to Bankruptcy Code section 502(b), Bankruptcy Rule 3007, and Local Bankruptcy Rule 3007-1 disallowing and expunging the proofs of claim described more fully below and on Schedule 1, 2, and 3 of the Proposed Order.

13. The claims identified in Schedule 1 of the Proposed Order (the "Amended Claims") have been amended by separately filed claims that were filed on the same basis. Accordingly, the GUC Trustee seeks to disallow and expunge the Amended Claims.

14. The claims identified on Schedule 2 of the Proposed Order (the "Duplicate Claims") were filed in the same dollar amount and based on the same obligation. The Duplicate Claims were filed more than once against the same or multiple Debtors on account of the same liability and have no valid and independent basis for allowance. Accordingly, the GUC Trustee seeks to disallow and expunge the Duplicate Claims.

15. Each of the claims listed on Schedule 3 of the Proposed Order (the "Late-Filed Claims") were filed after the applicable bar date. Accordingly, the GUC Trustee seeks to disallow and expunge the Late-Filed Claims filed after the bar date.

16. This First Omnibus Objection complies in all respects with Local Bankruptcy Rule 3007-1.

CLAIMS OBJECTION

(A) Amended Claims

17. Based upon review and analysis of the Amended Claims listed on Schedule 1 of the Proposed Order, the Debtors' Books and Records, and the Claims Register, the GUC Trustee has determined that the Amended Claims have been amended by separate filed claims made against the Debtor by the same claimant for the same liability. Failure to disallow and expunge the

Amended Claims could result in double recovery to the creditor. Therefore, the GUC Trustee submits that the Amended Claims should be disallowed and expunged and only the remaining claims listed in the schedule should remain on the Claims Register, subject to any further objection.

18. Specifically, on March 2, 2021, ARAMARK Uniform & Career Apparel, LLC ("ARAMARK") filed claim number 32 against PBS Brand Co., LLC (Case No. 20-13157) in the Debtors' Claim Register relating to goods provided/services rendered in the amount of \$9,527.14. Later, on May 6, 2021, ARAMARK filed claim number 76 in the amount of \$16,198.95 based on what appears to also relate to goods provided/services rendered, as well as liquidated damages for rejection of contact. Accordingly, claim number 76 amended ARAMARK's initial claim number 32. Therefore, claim number 32 against PBS Brand Co., LLC should be disallowed and expunged.

19. On February 3, 2021, Governors Highway Safety Association ("Governors") filed claim number 17 against PBS Brand Co., LLC (Case No. 20-13157) in the Debtors' Claim Register relating to payment for services not performed in the amount of \$12,179.37. Later, on April 1, 2021, Governors filed claim number 4 in the amount of \$12,179.37 based on what appears to also relate to payment for services not performed, listing Punch Bowl, LLC as the debtor. Accordingly, claim number 4 amended Governors initial claim number 17. Therefore, claim number 17 should be disallowed and expunged.

20. On March 31, 2021, VRsenal, Inc. ("VRsenal") filed claim number 3 in against Punch Bowl LLC (Case No. 20-13167) relating to a Master License Agreement/Statement of Work in an unliquidated amount. Later, on May 26, 2021, VRsenal filed claim number 9 in the amount of \$197,531.25 against Punch Bowl LLC relating to a Master License Agreement/Statement of Work. Accordingly, claim number 9 amended VRsenal's initial claim number 3. Therefore, claim number 3 against Punch Bowl LLC should be disallowed and expunged.

21. On March 31, 2021, VRsenal, Inc. ("VRsenal") filed claim number 4 against Punch Bowl Chicago West Loop LLC (Case No. 20-13164) in the Debtors' Claim Register relating to a Master License Agreement/Statement of Work in an unliquidated amount. Later, on May 26, 2021, VRsenal filed claim number 7 in the amount of \$148,781.25 against Punch Bowl Chicago West Loop LLC relating to a Master License Agreement/Statement of Work. Accordingly, claim number 7 amended VRsenal's initial claim number 4. Therefore, claim number 4 against Punch Bowl Chicago West Loop LLC should be disallowed and expunged.

22. On March 31, 2021, VRsenal, Inc. ("VRsenal") filed claim number 5 against Punch Bowl Atlanta Battery LLC (Case No. 20-13162) in the Debtors' Claim Register relating to a Master License Agreement/Statement of Work in an unliquidated amount. Later, on May 26, 2021, VRsenal filed claim number 11 in the amount of \$99,187.50 relating to a Master License Agreement/Statement of Work against Punch Bowl Atlanta Battery LLC. Accordingly, claim number 11 amended VRsenal's initial claim number 5. Therefore, claim number 5 against Punch Bowl Atlanta Battery LLC should be disallowed and expunged.

23. On March 31, 2021, VRsenal, Inc. ("VRsenal") filed claim number 5 in the Debtors' Claim Register against Punch Bowl Sacramento LLC (Case No. 20-13170) relating to a Master License Agreement/Statement of Work in an unliquidated amount. Later, on May 26, 2021, VRsenal filed claim number 170-11 in the amount of \$119,187.50 relating to a Master License Agreement/Statement of Work. Accordingly, claim number 11 against Punch Bowl Sacramento LLC amended VRsenal's initial claim number 5. Therefore, claim number 5 against Punch Bowl Sacramento LLC should be disallowed and expunged.

24. On March 31, 2021, VRsenal, Inc. ("VRsenal") filed claim number 50 against PBS Brand Co., LLC (Case No. 20-13157) in the Debtors' Claim Register relating to a Master License

Agreement/Statement of Work in an unliquidated amount. Later, on May 26, 2021, VRsenal filed claim number 78 against PBS Brand Co., LLC in the amount of \$869,213.23 relating to a Master License Agreement/Statement of Work. Accordingly, claim number 78 amended VRsenal's initial claim number 50. Therefore, claim number 50 against PBS Brand Co., LLC should be disallowed and expunged.⁴

(B) Duplicate Claims

25. Based upon the GUC Trustee's review and analysis of the Duplicate Claims listed on Schedule 2 to the Proposed Order (the "Duplicate Claims"), the Books and Records, and the Claims Register, the GUC Trustee has determined the Duplicate Claims listed on Schedule 2 to the Proposed Order is duplicative of another claim submitted by the same claimant asserting a claim for the same liability in the same amount and priority.

26. Should the Duplicate Claims not disallowed and expunged from the Claims Register, the holder of such claim could receive a double recovery to the detriment of other creditors. Accordingly, the GUC Trustee submits that the Duplicate Claims should be disallowed and expunged, and only the remaining claims should remain on the Claims Register at this time,

⁴ Pursuant to the terms of the confirmed Plan, the Debtors rejected the agreements between the Debtors and VRsenal as unexpired leases. On May 27, 2021, VRsenal filed a *Motion for Allowance and Payment of Administrative Expense Claim(s) Pursuant to 11 U.S.C. § 365(d)(5) and 11 U.S.C. § 503(b)(1)(A)* [Docket No. 599], seeking allowance of an administrative expense claims based on rental payments allegedly owed by certain of the Debtors collectively totaling \$54,032.26 (specifically, against Punch Bowl LLC (Case No. 20-13167) in the amount of \$16,209.68, Punch Bowl Chicago West Loop LLC (Case No. 20-13164) in the amount of \$16,209.68, Punch Bowl Atlanta Battery LLC (Case No. 20-13162) in the amount of \$10,806.46, and Punch Bowl Sacramento LLC (Case No. 20-13170) in the amount of \$10,806.45). Pursuant to a September 27, 2021 order approving a stipulation negotiated between and VRsenal [Docket No. 669-1] (the "VRsenal Order"), VRsenal was allowed an administrative expense claim in the Chapter 11 Cases in the total amount of \$25,000.00. *See* VRsenal, ¶1. The VRsenal Order further states that "[t]he remainder of the VRsenal Alleged Administrative Claim shall be deemed withdrawn with prejudice; provided, that the Plan Administrator will not object to an amendment by VRsenal Inc. of its general unsecured claim to account for the remainder of the VRsenal Alleged Administrative Claim." VRsenal Order, ¶2. The VRsenal Order further states that "The Plan Administrator makes no representations or warranties with respect to potential objections by other interested parties to the validity and/or the amendment of VRsenal's general unsecured claims." VRsenal Order, ¶3. Accordingly, the VRsenal Order did not impact the GUC Trustee's rights to object to claims. As of the date of filing this Motion, the Claims Register reflects VRsenal has not yet amended its proofs of claim and that the last proof of claim filed by VRsenal was dated June 1, 2021. The GUC Trustee's rights to object to VRsenal's claims, including any future amended claim referenced in the VRsenal Order, are hereby reserved.

subject to further objection. Accordingly, any claimant holding a Duplicate Claim would not be prejudiced by this relief.

27. Specifically, Otto Orsak, d/b/a Westar Electric Company ("Otto Orsak") filed claim number 11, claim number 21, and claim number 68 on the Debtors' Claim Register, all in the same amount of \$120,785.07. The sole difference between the claims is that claim number 11 listed Punch Bowl Austin Congress, LLC as debtor, claim number listed Punch Bowl Austin, LLC as debtor, and claim number 68 listed PBS Brand Co., LLC as debtor. As such, in the event that Otto Orsak has an allowed claim in the Debtors' Chapter 11 Cases based on the subject matter of claim numbers 11, 12, and 68, it should be limited to one allowed claim.

(C) **Late Filed Claims**

28. Based upon the GUC Trustee's review and analysis of the Late Filed Claims listed on Schedule 3 to the Proposed Order, the GUC Trustee identified certain proofs of claim for which there is no basis to accept as timely in light of the Bar Date Order and Confirmation Order. The Late Filed Claims were filed after the applicable bar date. The failure by the GUC Trustee to seek and obtain disallowance of the Late Filed Claims could result in the filing of additional Late Filed Claims, undermining the certainty that is intended to be afforded by the bar dates and negatively affecting the Debtors legitimate creditors whose claims were either listed on the Debtors' filed schedules of liabilities or who complied with the bar dates.

29. On April 20, 2021, Vanguard Fire Systems, LP ("Vanguard") filed claim number 75 against PBS Brand Co., LLC (Case No. 20-13157) in the Debtors' Claim Register as a general unsecured claim in the amount of \$730.59. Accordingly, Vanguard's claim was filed after the General Bar Date and should be disallowed.

30. On May 3, 2021, Rachel Thomas (Schoenfeld) ("Ms. Thomas") filed claim number

10 against Punch Bowl Sacramento, LLC (Case No. 20-13170) in the Debtors' Claim Register as a general unsecured claim in the amount of \$1,800.00. Accordingly, Ms. Thomas's claim was filed after the General Bar Date and should be disallowed.

BASIS FOR RELIEF

31. Section 502 of the Bankruptcy Code provides, in pertinent part:

(a) A claim or interest, proof of which is filed under section 501 of this title, is deemed allowed, unless a party in interest, including a creditor of a general partner in a partnership that is a debtor in a case under chapter 7 of this title, objects.

(b) [I]f such objection to a claim is made, the court, after notice and a hearing, shall determine the amount of such claim in lawful currency of the United States as of the date of the filing of the petition, and shall allow such claim in such amount, except to the extent that—

(1) such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law for a reason other than because such claim is contingent or unmatured

11 U.S.C. § 502.

32. Pursuant to Bankruptcy Rule 3007(d), a debtor is permitted to file an omnibus objection to more than one claim if the objections are based on enumerated grounds, including that "they duplicate other claims . . . have been amended by subsequently filed proofs of claim . . . were not timely filed . . . were presented in a form that does not comply with applicable rules, and the objection states that the objector is unable to determine the validity of the claim because of the noncompliance . . . [or] they are interests, rather than claims . . ." Fed. R. Bankr. P. 3007(d)(1), (3), (4), (5), (6) & (7).

33. Furthermore, Local Rule 3007-1 provides in relevant part that non-substantive objections to claims may be combined in the same omnibus objection:

An Objection is deemed to be on a substantive basis unless it is based on one or more of the following:

- i. A duplicate claim; provided, however, that a claim filed against two different debtors is not a duplicate claim unless the cases have been substantively consolidated by order of the Court;
- ii. A claim filed in the wrong case;
- iii. An amended or superseded claim;
- iv. A late filed claim;
- v. A claim filed by a shareholder based on ownership of stock; provided, however, that an Objection with respect to a claim filed by a shareholder for damages shall be deemed a substantive Objection;
- vi. A claim that does not have a basis in the debtor's books and records and does not include or attach sufficient information or documentation to constitute *prima facie* evidence of the validity and amount of the claim, as contemplated by Fed. R. Bankr. P. 3001(f); provided, however, that if the Court determines that the claim attaches or includes sufficient information or documentation and is otherwise in compliance with applicable rules, then the Objection shall be deemed substantive. Any Objection under this subsection must be supported by an affidavit or declaration that states that affiant or declarant has reviewed the claim and all supporting information and documentation provided therewith, made reasonable efforts to research the claim on the debtor's books and records and believes such documentation does not provide *prima facie* evidence of the validity and amount of the claim;. . . .

Del. Bankr. L.R. 3007-1(d)(i)-(vi). Additionally, Section 502(b)(1) of the Bankruptcy Code provides that a claim must be disallowed if "such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law" 11 U.S.C. § 502(b)(1). For the reasons set forth below, there is ample evidence to rebut the *prima facie* validity of each Claim.

Amended Claims

34. The Bankruptcy Rules and Local Rules specifically provide for the disallowance of the Amended Claims on the basis asserted by the GUC Trustee. Bankruptcy Rule 3007(d)(3) provides for omnibus claims objections based on the ground that the claims should be disallowed because "they have been amended by subsequently filed proofs of claim." Fed. R. Bankr. P.

3007(d)(3). Local Rule 3007-1(d)(iii) likewise provides that an objection is non-substantive if it is based on "[a]n amended or superseded claim." Del. Bankr. L.R. 3007-1(d)(iii).

35. With respect to the Amended Claims, the GUC Trustee and her professionals have determined that the Amended Claims have been amended by a separately filed claim made against the Debtors by the same claimant for the same liability. Failure to obtain disallowance of the Amended Claims could result in double recovery to creditors. Therefore, the Debtors submit that the Amended Claims listed on Schedule 1 to the Proposed Order, should be disallowed and expunged and only the remaining claim should remain on the Claims Register at this time, subject to further objection.

Duplicate Claims

36. The GUC Trustee and her professionals have identified claims that are duplicates of other claims filed by or on behalf of the same claimant in respect of the same liabilities. The GUC Trustee should not be required to pay a claimant twice on the same obligation or debt. Moreover, elimination of redundant claims will enable the Claims Register to reflect more accurately the claims asserted against the Debtors.

37. Accordingly, the GUC Trustee seeks to disallow in full the Duplicate Claims listed on Schedule 2 to the Proposed Order, and thereby: (a) prevent the claimants from obtaining a double recovery on account of any single obligation; and (b) limit the claimants to a single claim for those amounts currently asserted by the claimant in respect of the same liabilities. Bankruptcy Rule 3007(d)(1) states that an objection based on the ground that the claims were duplicates filed against the same debtor may be joined in an omnibus objection. Local Rule 3007-1(d)(i) provides that duplicate claims may be objected to in a non-substantive objection. Accordingly, the Duplicate Claims are properly subject to this Objection.

Late Filed Claims

38. The Late Filed Claims listed on Schedule 3 are unenforceable against the Debtors as filed for the reasons stated herein and for the reasons set forth on the schedules to the Proposed Order. Section 502(b)(9) of the Bankruptcy Code states:

Except as provided in subsections (e)(2), (f), (g), (h) and (i) of this section, if such objection to a claim is made, the court, after notice and a hearing, shall determine the amount of such claim in lawful currency of the United States as of the date of the filing of the petition, and shall allow such claim in such amount, except to the extent that—(9) proof of such claim is not timely filed, except to the extent tardily filed as permitted under paragraph (1), (2), or (3) of section 726(a) of this title or under the Federal Rules of Bankruptcy Procedure, except that a claim of a governmental unit shall be timely filed if it is filed before 180 days after the date of the order for relief or such later time as the Federal Rules of Bankruptcy Procedure may provide, and except that in a case under chapter 13, a claim of a governmental unit for a tax with respect to a return filed under section 1308 shall be timely if the claim is filed on or before the date that is 60 days after the date on which such return was filed as required.

11 U.S.C. § 502(b)(9).

39. Each of the Late Filed Claims listed on Schedule 3 to the Order was filed by or on behalf of a creditor who was served with the Bar Date Notice or Effective Date Notice, either directly or through their respective counsel; was subject to the requirement that proofs of claim be filed no later than the applicable bar dates, was nonetheless filed after the applicable bar dates, as indicated by the dates identified in the column labeled "Date Filed" in Schedule 3 to the Order. Upon information and belief, none of the creditors holding claims identified on Schedule 3 have sought—much less obtained—relief from the Court pursuant to Bankruptcy Rule 9006 to file a late Proof of Claim. Accordingly, the Late Filed Claims listed in Schedule 3 are untimely and should be disallowed in their entirety pursuant to section 502(b)(9) of the Bankruptcy Code and Bankruptcy Rule 3007(d)(4).

RESPONSES TO OMNIBUS OBJECTIONS

40. To contest a claim objection, a claimant must file and serve a written response to this First Omnibus Objection (a "Response") so that it is received no later than December 2, 2021 at 4:00 p.m. (Prevailing Eastern Time) (the "Response Deadline"). Every Response must be filed with the Office of the Clerk of the United States Bankruptcy Court for the District of Delaware: 824 North Market Street, Wilmington, Delaware 19801, and served upon the following entities, so that the Response is received no later than the Response Deadline, at the following addresses:

Cheryl A. Santaniello, Esq.
Porzio, Bromberg & Newman, P.C.
300 Delaware Avenue, Suite 1220
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Telephone: (302) 526-1235
Facsimile: (302) 416-6064

– and –

Warren J. Martin, Jr., Esq.
John S. Mairo, Esq.
Kelly D. Curtin, Esq.
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Facsimile: (973) 538-5146

41. Any such response must (1) be in writing; (2) conform to the applicable Bankruptcy Rules and Local Bankruptcy Rules; (3) state the name and address of the claimant and description of the basis for the amount of the claim; (4) include a concise statement for the reason why the claim should not be expunged or reclassified for the reasons set forth in the First Omnibus Objection, including, but not limited to, the specific factual and legal bases upon which the claimant will rely in opposing the First Omnibus Objection; (5) include all documentation or other

evidence of the claim, to the extent not included with the proof of claim previously filed with the Bankruptcy Court, upon which the claimant will rely in opposing the First Omnibus Objection at any hearing; and (6) the name, address, and telephone number of the person (which may be the claimant or the claimant's legal representative) possessing ultimate authority to reconcile, settle, or otherwise resolve the claim on behalf of the claimant.

42. If a claimant fails to file and serve a timely Response by the Response Deadline, the GUC Trustee will present to the Court the proposed order disallowing such claimant's claim, or reclassifying such claimant's claim as set forth in **Exhibit "A"**, without further notice to the claimant.

43. Consistent with Local Rule 9006-1(d), the GUC Trustee may, at her option, file and serve a reply to a Response no later than 4:00 p.m. (Prevailing Eastern Time) one (1) day prior to the deadline for filing the agenda for any hearing to consider the First Omnibus Objection.

SEPARATE CONTESTED MATTERS

44. To the extent that a Response is filed regarding any claim listed in this First Omnibus Objection and the GUC Trustee is unable to resolve the Response, the objection by the GUC Trustee to each such Amended Claims, Duplicate Claims, and Late Filed Claims asserted herein shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Any order entered by the Court regarding an objection asserted in the First Omnibus Objection shall be deemed a separate order with respect to each Amended Claims, Duplicate Claims, and Late Filed Claims.

RESERVATION OF RIGHTS

45. The GUC Trustee reserves the right to amend, modify, or supplement this First Omnibus Objection and to file additional substantive or non-substantive objections to any claims, including the Amended Claims, Duplicate Claims, and Late Filed Claims.

46. Moreover, should the ground for objection stated in this First Omnibus Objection be dismissed, overruled, or withdrawn or should any claimant submit additional information supporting its respective Amended Claims, Duplicate Claims, and Late Filed Claims, the GUC Trustee reserves the right to object further to the Amended Claims, Duplicate Claims, and Late Filed Claims on any other applicable substantive or non-substantive ground.

NOTICE

47. Notice of this First Omnibus Objection will be given to: (a) the U.S. Trustee, (b) the Plan Administrator, (c) all parties that have requested notice pursuant to Local Bankruptcy Rule 2002 and section 13.07 of the Plan and (d) each claimant listed on Schedules 1, 2, and 3 to the Proposed Order. The GUC Trustee submits that no other or further notice is required.

WHEREFORE, the GUC Trustee respectfully requests that the Court enter an order, substantially in the form attached hereto as **Exhibit "A"**, (i) granting this First Omnibus Objection; and (ii) granting such other and further relief as the Court may deem just and proper.

Dated: October 20, 2021

/s/ Cheryl A. Santaniello
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-and-

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*Counsel to GUC Trustee for the GUC Trust
of PBS Brand Co., LLC, et al.*

Exhibit A
(Proposed Order)

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

In re

PBS BRAND CO., LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 20-13157 (JKS)

Jointly Administered

**Hearing Date: December 9, 2021 at 10:00 a.m.
(EST)**

**Response Deadline: December 2, 2021 at 4:00
p.m. (EST)**

**ORDER GRANTING GUC TRUSTEE'S FIRST OMNIBUS OBJECTION
(NON-SUBSTANTIVE) TO CLAIMS FILED ON ACCOUNT
OF AMENDED, DUPLICATE, AND LATE-FILED CLAIMS**

Upon consideration of the *GUC Trustee's First Omnibus Objection (Non-Substantive) to Claims Filed on Account of Amended, Duplicate, and Late-Filed Claims* (the "First Omnibus Objection");² and the Court having jurisdiction to consider the First Omnibus Objection and the relief requested therein pursuant to 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 February 29, 2012; and the matter being a core proceeding within the meaning of 28 U.S.C. § 157(b)(2); and the Court being able to issue a final order consistent with Article III of the United States

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

Constitution; and venue of this proceeding and the First Omnibus Objection being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and due and sufficient notice of the First Omnibus Objection having been given under the particular circumstances; and it appearing that no other or further notice is necessary; and the Court having considered the First Omnibus Objection, the claims listed on Schedules 1, 2, and 3 attached thereto, and any responses thereto, and upon the record herein; and after due deliberation thereon; and good and sufficient cause appearing therefor; it is hereby

ORDERED, ADJUDGED, AND DECREED:

1. The relief requested in the First Omnibus Objection is **GRANTED** to the extent set forth herein.

2. The Amended Claims listed on Schedule 1 attached hereto listed under the column "Amended Claims to be Disallowed" are hereby disallowed in their entirety.

3. The Duplicate Claims listed on Schedule 2 attached hereto listed under the column "Duplicate Claims to be Disallowed" are hereby disallowed in their entirety.

4. The Late Filed Claims listed on Schedule 3 attached hereto are hereby disallowed in their entirety.

5. The GUC Trustee's right to object to any claims, including the Amended Claims, Duplicate Claims, and Late Filed Claims, as defined in the First Omnibus Objection, on any and all grounds and/or for any other purposes is hereby expressly preserved. The GUC Trustee's right to object to any remaining claims listed on the schedules or otherwise on any basis is hereby expressly preserved.

6. The GUC Trustee's objection to each of the claims addressed in the First Omnibus Objection constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each claim. Any stay of this Order pending

appeal by any of the claimants 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.

**SCHEDULE 1
AMENDED CLAIMS**

(1) Name of Claimant	(2) Remaining Claim Number*	Debtor (Case No.) Claims Filed Against	Amended Claims to be Disallowed	(3) Amount of Amended Claims to be Disallowed	(4) Reason for Disallowance of Amended Claims
ARAMARK Uniform & Career Apparel, LLC	76	PBS Brand Co., LLC (Case No. 20-13157)	32	\$9,527.14	A review of the Debtors' books and records, the Claim Register, and the individual proofs of claim reflect that the disallowed claim has been amended by the remaining claim.
Governors Highway Safety Association	4	PBS Brand Co., LLC (Case No. 20-13157)	17	\$12,179.37	A review of the Debtors' books and records, the Claim Register, and the individual proofs of claim reflect that the disallowed claim has been amended by the remaining claim.
VRsenal, Inc.	78	PBS Brand Co., LLC (Case No. 20-13157)	50	Unliquidated	A review of the Debtors' books and records, the Claim Register, and the individual proofs of claim reflect that the disallowed claim has been amended by the remaining claim.
VRsenal, Inc.	11	Punch Bowl Atlanta Battery LLC (Case No. 20-13162)	5	Unliquidated	A review of the Debtors' books and records, the Claim Register, and the individual proofs of claim reflect that the disallowed claim has been amended by the remaining claim.
VRsenal, Inc.	7	Punch Bowl Chicago West Loop LLC (Case No. 20-13164)	4	Unliquidated	A review of the Debtors' books and records, the Claim Register, and the individual proofs of claim reflect that the disallowed claim has been amended by the remaining claim.
VRsenal, Inc.	9	Punch Bowl LLC (Case No. 20-13167)	3	Unliquidated	A review of the Debtors' books and records, the Claim Register, and the individual proofs of claim reflect that the disallowed claim has been amended by the remaining claim.
VRsenal, Inc.	11	Punch Bowl Sacramento LLC (Case No. 20-13170)	5	Unliquidated	A review of the Debtors' books and records, the Claim Register, and the individual proofs of claim reflect that the disallowed claim has been amended by the remaining claim.

* The GUC Trustee reserves the right to object to any remaining claim, whether in this objection or otherwise.

SCHEDULE 2
DUPLICATE CLAIMS

(1) Name of Claimant	(2) Remaining Claim Number*	Duplicate Claims to be Disallowed	(3) Amount of Duplicate Claims to be Disallowed	(4) Reason for Disallowance of Duplicate Claims
Otto Orsak dba Westar Electric Company	68 (filed against PBS Brand Co., LLC (Case No. 20- 13157))	11 (filed against Punch Bowl Austin Congress (Case No. 20- 13204))	\$120,785.07	A review of the Debtors' books and records, the Claim Register, and the individual proofs of claim reflect that the Duplicate Claim asserted arises from the same factual nexus and is in the identical amounts to the Remaining Claim.
Otto Orsak dba Westar Electric Company	68 (filed against PBS Brand Co., LLC (Case No. 20- 13157))	21 (filed against Punch Bowl Austin, LLC (Case No. 20-13163))	\$120,785.07	A review of the Debtors' books and records, the Claim Register, and the individual proofs of claim reflect that the Duplicate Claim asserted arises from the same factual nexus and is in the identical amounts to the Remaining Claim.

* The GUC Trustee reserves the right to object to any remaining claim, whether in this objection or otherwise.

SCHEDULE 3
LATE FILED CLAIMS

(1) Name of Claimant	(2) Date Claim Filed	(3) Claim Number	(4) Claim Amount	(5) Reason for Disallowance
Rachel Thomas (Schoenfeld)	5/3/2021	10 (filed against Punch Bowl Sacramento, LLC (Case No. 20-13170))	\$1,800.00	The Claim was filed after the applicable bar date.
Vanguard Fire Systems, LP	4/20/2021	75 (filed against PBS Brand Co., LLC (Case No. 20-13157))	\$730.69	The Claim was filed after the applicable bar date.

Exhibit B

(Declaration of Amanda Demby)

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

In re

PBS BRAND CO., LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 20-13157 (JKS)

Jointly Administered

Hearing Date: December 9, 2021 at 10:00

a.m. (EST)

Response Deadline: December 2, 2021 at 4:00

p.m. (EST)

**DECLARATION OF AMANDA DEMBY IN SUPPORT OF
GUC TRUSTEE'S FIRST OMNIBUS OBJECTION
(NON-SUBSTANTIVE) TO CLAIMS FILED ON ACCOUNT
OF AMENDED, DUPLICATE, AND LATE-FILED CLAIMS**

Pursuant to 28 U.S.C. § 1746, I, Amanda Demby, submits this declaration (the "Declaration") under penalty of perjury and state that the following is true to the best of my knowledge, information, and belief:

1. I am a Principal of the consulting firm Province, LLC, and the GUC Trustee (the "GUC Trustee") appointed for the GUC Trust of PBS Brand Co., LLC, *et al.* (the "GUC Trust").
2. I submit this Declaration in support of the *GUC Trustee's First Omnibus Objection (Non-Substantive) to Claims Filed on Account of Amended, Duplicate, and Late-Filed Claims* (the

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"First Omnibus Objection"),² and state that the information contained in such First Omnibus Objection and the exhibits thereto is true and correct to the best of my knowledge and belief and based on the information and records available to me.

3. I assisted in the preparation of the First Omnibus Objection. Through my review or with the assistance of employees and professionals under my direction, I am personally and generally familiar with, *inter alia*, the Debtors' liabilities and amounts owed to their creditors. I am also generally familiar with the Claims Register prepared and provided by the noticing and claims agent in these Chapter 11 Cases, Omni Agent.

4. My employees, professionals and I have been reviewing and analyzing the Debtors' books and records, the Claim Register, and the individual proofs of claim to determine the validity of the proofs of claim.

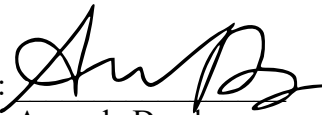
5. I believe the Amended Claims, Duplicate Claims, and Late Filed Claims should be disallowed as is further set forth in the First Omnibus Objection.

[remainder of page is left intentionally blank]

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

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

Dated: October 20, 2021

By: 
Amanda Demby

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

In re

PBS BRAND CO., LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 20-13157 (JKS)

Jointly Administered

**Hearing Date: December 9, 2021 at 10:00
a.m. (EST)**

**Response Deadline: December 2, 2021 at
4:00 p.m. (EST)**

**NOTICE OF GUC TRUSTEE'S FIRST OMNIBUS OBJECTION
(NON-SUBSTANTIVE) TO CLAIMS FILED ON ACCOUNT
OF AMENDED, DUPLICATE, AND LATE-FILED CLAIMS**

PLEASE TAKE NOTICE that, on October 20, 2021, Amanda Demby, in her capacity as the GUC Trustee (the "GUC Trustee") of the GUC Trust of PBS Brand Co., LLC, *et al.* (the "GUC Trust"), filed the *GUC Trustee's First Omnibus Objection (Non-Substantive) to Claims Filed on Account of Amended, Duplicate, and Late-Filed Claims* (the "First Omnibus Objection"),² with the United States Bankruptcy Court for the District of Delaware (the "Court").

PLEASE TAKE FURTHER NOTICE that each claimant that has filed a claim that is affected by the First Omnibus Objection is receiving a copy of the First Omnibus Objection. Affected claimants should read the First Omnibus Objection and Schedules 1, 2, and 3 to the proposed order attached thereto, which detail the claims subject to the First Omnibus Objection and the grounds for such objections.

RESPONSES TO CLAIM OBJECTIONS

PLEASE TAKE FURTHER NOTICE that any party wishing to oppose the relief requested in the First Omnibus Objection must file a response to the First Omnibus Objection with

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

the Clerk of the Bankruptcy Court for the District of Delaware, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801, and serve a copy of the response on Counsel to the GUC Trustee, Porzio, Bromberg & Newman, P.C., 300 Delaware Avenue, Suite 1210, Wilmington, DE 19801 Attention: Cheryl A. Santaniello, Esq. (casantaniello@pbnlaw.com) and Porzio, Bromberg & Newman, P.C., 100 Southgate Parkway, P.O. Box 1997, Morristown, NJ 07962-1997, Attention: Warren J. Martin, Jr., Esq. (wjmartin@pbnlaw.com), John S. Mairo, Esq. (jsmairo@pbnlaw.com), Kelly D. Curtin, Esq. (kdcurtin@pbnlaw.com), and Rachel A. Parisi, Esq. (raparisi@pbnlaw.com), so as to be received on or before **December 2, 2021 at 4:00 P.M. (ET)**. **Only those responses timely filed with the Court and received by the Notice Parties identified above will be considered by the Court.**

PLEASE TAKE FURTHER NOTICE that any response to the First Omnibus Objection that is filed with the Court must:

- i. be in writing;
- ii. conform to the applicable Federal Rules of Bankruptcy Procedure and Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware;
- iii. state the name and address of the claimant and describe the basis for the amount of the claim;
- iv. include a concise statement setting forth the reason(s) why the claim should not be disallowed for the reasons set forth in the First Omnibus Objection, including, but not limited to, the specific factual and legal bases upon which the claimant will rely in opposing the First Omnibus Objection;
- v. include all documentation or other evidence of the claim, to the extent not included with the proof of claim previously filed with the Court, upon which the claimant will rely in opposing the First Omnibus Objection at the Claims Hearing (as defined below); and
- vi. set forth the name, address, and telephone number of the person (which may be the claimant or the claimant's legal representative) possessing ultimate authority to reconcile, settle, or otherwise resolve the claim on behalf of the claimant.

PLEASE TAKE FURTHER NOTICE that, if you fail to respond in accordance with this Notice, the Court may grant the relief requested by the First Omnibus Objection without further notice or hearing.

PLEASE TAKE FURTHER NOTICE that, if a response is filed, a hearing (the "Claims Hearing") on the First Omnibus Objection will be held on **December 9, 2021 at 10:00 a.m. (ET)** before The Honorable Janet K. Stickles, United States Bankruptcy Judge, United States Bankruptcy Court for the District of Delaware, 824 North Market Street, 3rd Floor, Courtroom No. 7, Wilmington, Delaware 19801.

PLEASE TAKE FURTHER NOTICE that if you file a response to the First Omnibus Objection, you should be prepared to argue that response at the Claims Hearing. You need not appear at the Claims Hearing if you do not object to the relief requested.

PLEASE TAKE FURTHER NOTICE that the Claims Hearing may be continued from time to time upon written notice to you or as declared orally at the Claims Hearing.

Dated: October 20, 2021

/s/ Cheryl A. Santaniello
Cheryl A. Santaniello, Esq. (DE Bar No. 5062)
Porzio, Bromberg & Newman, P.C.
300 Delaware Avenue, Suite 1220
Wilmington, DE 19801
Telephone: (302) 526-1235
Facsimile: (302) 416-6064
E-mail: casantaniello@pbnlaw.com

-and-

Warren J. Martin Jr., Esq.
John S. Mairo, Esq.
Kelly D. Curtin, Esq.
Rachel A. Parisi, Esq.
Porzio, Bromberg & Newman, P.C.
100 Southgate Parkway
P.O. Box. 1997
Morristown, New Jersey 07962
Telephone: (973) 538-4006
Facsimile: (973) 538-5146
E-mail: wjmartin@pbnlaw.com
E-mail: jsmairo@pbnlaw.com
E-mail: kdcurtin@pbnlaw.com
E-mail: raparisi@pbnlaw.com

*Counsel to GUC Trustee for the GUC Trust
of PBS Brand Co., LLC, et al.*

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

In re

PBS BRAND CO., LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 20-13157 (JKS)

(Jointly Administered)

CERTIFICATION OF SERVICE

I hereby certify that on this 20th day of October, 2021, I caused to be filed with the Court electronically, and I caused to be served a true and correct copy of the:

GUC TRUSTEE'S FIRST OMNIBUS OBJECTION (NON-SUBSTANTIVE) TO (I) AMENDED CLAIMS, (II) DUPLICATE CLAIMS, AND (III) LATE-FILED CLAIMS

upon the parties that are registered to receive notice via the Courts' CM/ECF notification system, and additional service was completed by U.S. Mail on the parties listed on **Exhibit A** attached hereto.

Dated: October 20, 2021

By: /s/ Cheryl A. Santaniello
Cheryl A. Santaniello

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Exhibit A

Crowd Out
Attn: Alexander Schoenbaum, CEO
3001 S Larma Blvd, Ste A-300
Austin, TX 78704

Delaware State Treasury
820 Silver Lake Blvd, Ste 100
Dover, DE 19904

Faegre Drinker Biddle & Reath LLP
Attn: Kayla Britton
600 E 96th St, Ste 600
Indianapolis, IN 46240

Faegre Drinker Biddle & Reath LLP
Attn: Patrick Jackson
Attn: Ian Bambrick
Attn: Kaitlin W. MacKenzie
222 Delaware Ave, Ste 1410
Wilmington, DE 19801-1621

Foley & Lardner LLP
Attn: Stephen A McCartin
2021 McKinney Ave Ste 1600
Dallas, TX 75201

Internal Revenue Service
Centralized Insolvency Operation
P.O. Box 7346
Philadelphia, PA 19101-1734

MGG Investment Group
And its Affiliated Entities
c/o Crowd Out Capital, LLC
Attn: Alexander Schoenbaum, CEO
3001 S Larma Blvd, Ste A-300
Austin, TX 78704

Morris James, LLP
Attn: Jeffrey Waxman/ Eric Monzo
Attn: Brya Keilson/ Sarah Ennis
500 Delaware Ave, Ste 1500
Wilmington, DE 19801

Norton Rose Fulbright US LLP
Attn: Daryl L Lansdale
Attn: Jason L Boland
Attn: Bryan C Wittman
1301 McKinney St, Ste 5100
Houston, TX 77010

Norton Rose Fulbright US LLP
Attn: Gregory M Wilkes
2200 Ross Ave, Ste 3600
Dallas, TX 75201-7932

Norton Rose Fulbright US LLP
Attn: Jason L Boland
Attn: Julie Goodrich Harrison
1301 McKinney, Ste 5100
Houston, TX 77010-3095

Office of the United States Trustee
Attn: Timothy J Fox, Jr
J Caleb Boggs Federal Building
844 N King St, Rm 2207
Lockbox 35
Wilmington, DE 19801

Porzio, Bromberg & Newman, PC
Attn: Cheryl A Santaniello
300 Delaware Ave, Ste 1220
Wilmington, DE 19801

Porzio, Bromberg & Newman, PC
Attn: Warren Martin Jr/ John Mario
Attn: Kelly Curtin/ Rachel Parisi
100 Southgate Pkwy
P.O. Box 1997
Morristown, NJ 07962

Secretary of State
Division of Corporations
Franchise Tax
P.O. Box 898
Dover, DE 19903

Securities & Exchange Commission
100 F Street, NE
Washington, DC 20549

Securities and Exchange Commission
New York Regional Office
Attn: Andrew Calamari, Regional Director
Brookfield Place
200 Vesey St, Ste 400
New York, NY 10281-1022

Stafford Fund Nominees Pty Ltd
And its Affiliated Entities
c/o Crowd Out Capital, LLC
Attn: Alexander Schoenbaum, CEO
3001 S Larma Blvd, Ste A-300
Austin, TX 78704

State of California Attorney General
Office of the Attorney General
Attn: Bankruptcy Dept
P.O. Box 944255
Sacramento, CA 94244-2550

State of Colorado Attorney General
Office of the Attorney General
Attn: Bankruptcy Dept
1300 Broadway, 10th Fl
Denver, CO 80203

State of Delaware Attorney General
Office of the Attorney General
Attn: Bankruptcy Dept
Carvel State Bldg
820 N French St
Wilmington, DE 19801

State of Georgia Attorney General
Office of the Attorney General
Attn: Bankruptcy Dept
40 Capitol Sq, SW
Atlanta, GA 30334

State of Illinois Attorney General
Attn: Bankruptcy Dept
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Chicago, IL 60601

State of Indiana Attorney General
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Office of the Attorney General
Indiana Government Ctr S
302 W Washington St, 5th Fl
Indianapolis, IN 46204

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445 Minnesota St, Ste 1400
St Paul, MN 55101-2131

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30 E Broad St, 14th Fl
Columbus, OH 43215

State of Texas Attorney General
Office of the Attorney General
Attn: Bankruptcy Dept
P.O. Box 12548
Austin, TX 78711-2548


State of Virginia Attorney General
Office of the Attorney General
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202 N 9th St
Richmond, VA 23219

Womble Bond Dickinson (US) LLP
Attn: Matthew P Ward
Attn: Morgan L Patterson
1313 N Market St, Ste 1200
Wilmington, DE 19801

ARAMARK Uniform & Career Apparel,
LLC
c/o Sheila R. Schwager
Hawley Troxell Ennis & Hawley LLP
P.O. Box 1617
Boise, ID 83701

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c/o Peter C. Wolk, Esq.
1735 20th Street, NW
Washington, DC 20009

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c/o B. Weldon Ponder, Jr., Esq.
4408 Spicewood Springs Road
Austin, TX 78759

Rachel Thomas Schoenfeld


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2340 Patterson Industrial Drive
Pflugerville, TX 78660

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Daniel W. Alexander, PLLC
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Fort Collins, CO 80525