

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:

GRITSTONE BIO, INC.,<sup>1</sup>

Reorganized Debtor.

Chapter 11

Case No. 24-12305 (KBO)

Hearing Date: August 15, 2025 at 2:00 p.m. (ET)  
Objection Deadline: August 1, 2025 at 4:00 p.m. (ET)

REORGANIZED DEBTOR'S OBJECTION  
TO CLAIM NO. 156 FILED BY CITY OF CAMBRIDGE REAL ESTATE TAX

**THIS OBJECTION SEEKS TO DISALLOW CERTAIN CLAIMS. THE CLAIMANT RECEIVING THIS OBJECTION SHOULD REVIEW THE OBJECTION, AND IF DESIRED, FILE A RESPONSE BY THE RESPONSE DEADLINE CONSISTENT WITH THE INSTRUCTIONS SET FORTH IN THE OBJECTION.**

The above-captioned reorganized debtor (the "Reorganized Debtor," and prior to confirmation of the Plan (as defined herein), the "Debtor") states as follows in support of this objection (this "Objection"):

**Relief Requested**

1. By this Objection, the Reorganized Debtor seeks entry of an order (the "Proposed Order"), substantially in the form annexed hereto as **Exhibit A**, disallowing claim number 156 (the "Claim") filed by City of Cambridge Real Estate Tax (the "Claimant" or "City of Cambridge"), pursuant to sections 502 and 507 of title 11 of the United States Code (the "Bankruptcy Code") and Rules 3007, 3012, and 9014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

2. The Reorganized Debtor has reviewed the Claim and its books and records, and the Reorganized Debtor believes that the Claim and supporting documentation attached thereto does

<sup>1</sup> The Debtor's mailing address is 4698 Willow Road, Pleasanton, CA 94588, and the last four digits of the Debtor's federal tax identification number is 9534.



not provide prima facie evidence of the validity and amount of the claim. Additionally, the Reorganized Debtor cannot ascertain the basis for the Claim after a review of its books and records.

3. In support of this Objection, the Reorganized Debtor relies upon and incorporates by reference the *Declaration of Jenna Sattar in Support of Reorganized Debtor's Objection to Claim No. 156 Filed by City of Cambridge Real Estate Tax* (the "Sattar Declaration"), attached hereto as **Exhibit B**.

### **Jurisdiction and Venue**

4. The United States District Court for the District of Delaware has jurisdiction over this matter pursuant to 28 U.S.C. § 1334, which was referred to the United States Bankruptcy Court for the District of Delaware (the "Court") under 28 U.S.C. § 157 pursuant to the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated February 29, 2012. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2), and the Debtor confirms its consent pursuant to Rule 9013-1(f) of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Rules") to the entry of a final order by the Court in connection with this Objection to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

5. Venue in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

6. The bases for the relief requested are sections 502(b), 503(b), and 507 of the Bankruptcy Code and Bankruptcy Rules 3007, 3012, and 9014.

## **Background**

### **A. General Background**

7. On October 10, 2024 (the “Petition Date”), the Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code (the “Chapter 11 Case”). The Debtor operated its business and managed its property as debtor in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code until confirmation of the Plan (as defined herein). No request for the appointment of a trustee or examiner was made in the Chapter 11 Case.

8. On October 16, 2024, the Court issued an order [Docket No. 38] appointing Kurtzman Carson Consultants, LLC, dba Verita Global (“Verita” or the “Claims Agent”) as the claims and noticing agent in the Chapter 11 Case.

9. On October 29, 2024, the Office of the United States Trustee (the “U.S. Trustee”) appointed an official committee of unsecured creditors (the “Committee”), including the following members: BMR-Sidney Research Campus LLC; Presidio; and Murigenics, Inc.

10. On November 15, 2024, the Debtor filed its schedules of assets and liabilities and statement of financial affairs [Docket Nos. 193-194] (collectively, the “Schedules”).

11. Prior to the sale of substantially all of the Debtor’s assets (*see e.g.*, Docket Nos. 286, 288, and 293), Gritstone was a clinical-stage biotechnology company that aimed to develop potent vaccines for oncology and infectious diseases. A detailed description of the Debtor’s business and facts precipitating the filing of the Debtor’s chapter 11 proceeding are set forth in the *Declaration of Celia Economides in Support of the Debtor’s Chapter 11 Petition and First Day Relief* [Docket No. 17] (the “First Day Declaration”).

12. On April 3, 2025, the Court entered an Order [Docket No. 601] confirming *Gritstone bio, Inc.’s Second Modified Chapter 11 Plan of Reorganization* [Docket No. 585] (the “Plan”). On April 4, 2025, the Effective Date (as defined in the Plan) of the Plan occurred.

**B. The Claims Reconciliation Process**

13. On November 20, 2024, the Debtor filed a motion seeking entry of an order establishing deadlines to file proofs of claim in the Chapter 11 Case and approval of related procedures [Docket No. 200]. On December 10, 2024, the Court entered an order [Docket No. 238] (the “Bar Date Order”) establishing certain deadlines for the filing of proofs of claim in the Chapter 11 Case. By the Bar Date Order, the Court established: (i) January 13, 2025 (the “General Bar Date”) as the general deadline for all entities (other than governmental units, as defined in section 101(27) of the Bankruptcy Code (“Governmental Units”)) to file proofs of claim in the Chapter 11 Case for all claims against the Debtor (each such claim, a “Claim”); and (ii) April 8, 2025 (the “Governmental Bar Date,” and together with the General Bar Date, the “Claims Bar Dates”) as the general deadline for all Governmental Units to file proofs of claim in the Chapter 11 Case for all claims against the Debtor.

14. On December 23, 2024, the Debtor filed a motion seeking entry of an order establishing a deadline for the filing of requests for allowance of administrative expenses in the Chapter 11 Case [Docket No. 294]. On January 9, 2025, the Court entered an order [Docket No. 336] (the “Administrative Expense Bar Date Order”) establishing February 14, 2025 (the “Administrative Expense Bar Date”) as the deadline for each entity that holds or wishes to assert a claim against the Debtor that is or may be an administrative expense pursuant to section 503(b) of the Bankruptcy Code (each, an “Administrative Expense Claim”), other than a claim arising under section 503(b)(9) of the Bankruptcy Code, for which such Administrative Expense Claim arose during the period from the Petition Date through and including December 31, 2024.

**C. The City of Cambridge Claim**

15. On April 2, 2025, the City of Cambridge filed the Claim. By the Claim, the City of Cambridge is seeking a priority unsecured claim in the amount of \$20,618.12 arising from personal

property taxes with respect to the value of personal property that is presumably located in the City of Cambridge from January 1, 2024 through June 30, 2025 (the “Applicable Period”). The attachments to the Claim reflect that the personal property is located at “660 Beacon St.”

16. Prior to and after the Petition Date, the Debtor did not lease or own any real property located in the City of Cambridge. The location listed in the Claim (i.e., “660 Beacon St.”) presumably refers to a location that the Debtor leased in the City of Boston, not the City of Cambridge. Prior to the Petition Date, the Debtor leased real property located at The Beacon Building, 648-660 Beacon Street, Boston, Massachusetts (the “Beacon Property”). The Debtor rejected this lease during the bankruptcy case. *See Order (A) Authorizing Rejection of Unexpired Lease of Non-Residential Real Property Nunc Pro Tunc to October 31, 2024; (B) Abandoning Any Remaining Personal Property Located at the Leased Premises; and (C) Granting Related Relief* [Docket No. 228].

17. In the ordinary course of business, the Debtor, and now the Reorganized Debtor, maintain books and records that reflect, among other things, the nature and amount of the liabilities owed to its creditors. The Reorganized Debtor and its professionals have been reviewing, comparing, and reconciling proofs of claim (including any supporting documentation) with the Schedules and books and records. This reconciliation process includes identifying particular claims that may be subject to objection.

18. As set forth in the Sattar Declaration, based upon a careful review and analysis of the Claim, the books and records, and the claims register, the Reorganized Debtor has determined that the Claim does not provide prima facie evidence of the validity and amount of the Claim and the Reorganized Debtor cannot ascertain a basis for the Claim after a reasonable review of the books and records. The Debtor did not have any personal property located in the City of Cambridge during the Applicable Period. Consequently, the Reorganized Debtor does not believe that the

Claim is enforceable on account of property is located in the City of Boston and not in the City of Cambridge.

### **Basis for Relief**

19. Section 502(a) of the Bankruptcy Code provides that a “claim or interest, proof of which is filed under section 501 of this title, is deemed allowed, unless a party in interest . . . objects.”<sup>2</sup> In adjudicating claim objections, courts apply “a burden-shifting framework.”<sup>3</sup> The Third Circuit Court of Appeals has described this framework as follows:

Initially, the claimant must allege facts sufficient to support the claim. If the averments in his filed claim meet this standard of sufficiency, it is “*prima facie*” valid. In other words, a claim that alleges facts sufficient to support a legal liability to the claimant satisfies the claimant’s initial obligation to go forward. The burden of going forward then shifts to the objector to produce evidence sufficient to negate the *prima facie* validity of the filed claim. It is often said that the objector must produce evidence equal in force to the *prima facie* case. In practice, the objector must produce evidence which, if believed, would refute at least one of the allegations that is essential to the claim’s legal sufficiency. If the objector produces sufficient evidence to negate one or more of the sworn facts in the proof of claim, the burden reverts to the claimant to prove the validity of the claim by a preponderance of the evidence.<sup>4</sup>

20. Further, 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 . . . .”<sup>5</sup> The failure to allege facts and to provide adequate support for a claim eliminates the claim’s *prima facie* validity.<sup>6</sup>

21. As set forth in the Sattar Declaration, based upon a careful review and analysis of the Claim, the books and records, and the claims register, the Reorganized Debtor has determined

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<sup>2</sup> 11 U.S.C. § 502(a).

<sup>3</sup> *In re Devonshire PGA Holdings LLC*, 548 B.R. 689, 697 (Bankr. D. Del. 2016).

<sup>4</sup> *In re Allegheny Int’l Inc.*, 954 F.2d 167, 173–74 (3d Cir. 1992) (citations omitted).

<sup>5</sup> 11 U.S.C. § 502(b)(1).

<sup>6</sup> *See, e.g., In re Jorczak*, 314 B.R. 474, 481–82 (Bankr. D. Conn. 2004) (discussing the evidentiary requirements and burden of proof with respect to the allowance of claims).

that the Claim should be disallowed, because the documentation attached to the Claim does not provide prima facie evidence of the validity and amount of the claim, and the Reorganized Debtor cannot ascertain a basis for the claim after a reasonable review of the books and records. The Debtor did not have any personal property located in the City of Cambridge during the Applicable Period. Consequently, the Reorganized Debtor does not believe that the Claim is enforceable on account of property that is located in the City of Boston and not in the City of Cambridge.

22. Failure to disallow the Claim will result in the Claimant to receive a recovery from the Reorganized Debtor to which they are not entitled to, to the detriment of the estate and the Reorganized Debtor. Accordingly, to avoid the possibility of unwarranted recoveries and to maintain an accurate claims register, the Debtor submits that the Claim should be disallowed.

#### **Reservation of Rights**

23. The Reorganized Debtor expressly reserves the right to amend, modify, or supplement this Objection and to file additional objections to any other claims (filed or not) that may be asserted against the Reorganized Debtor. Should one or more of the grounds of objection stated in the Objection be dismissed or overruled, the Reorganized Debtor reserves the right to object to the Claim or any other proofs of claim on any other grounds that the Reorganized Debtor discovers or elects to pursue.

24. Nothing in this Objection will be deemed or construed: (a) as an admission as to the validity of any claim or interest against the Reorganized Debtor; (b) as a waiver of the Reorganized Debtor's or any other party's rights to dispute or otherwise to object to any claim or proof of interest on any grounds or basis; (c) a promise or requirement to pay any claim; (d) an implication or admission that any claim is of a type referenced or defined in this Objection; (e) a waiver or limitation of any of the Reorganized Debtor's rights under the Bankruptcy Code or applicable law, or (f) to waive or release any right, claim, defense, or counterclaim of the

Reorganized Debtor, or to estop the Reorganized Debtor from asserting any right, claim, defense, or counterclaim (including setoff).

**Notice**

25. Notice of this Objection will be provided to: (a) the Claimant and their counsel, if known; (b) the U.S. Trustee; and (c) all parties entitled to notice pursuant to Bankruptcy Rule 2002. The Reorganized Debtor submits that, under the circumstances, no other or further notice is required.

**No Prior Request**

26. No prior request for the relief sought herein has been made by the Reorganized Debtor to this Court or any other court.

**Conclusion**

**WHEREFORE**, for the reasons set forth herein, the Reorganized Debtor respectfully requests that the Court enter the Proposed Order, substantially in the form attached hereto as **Exhibit A**, granting the relief requested and such other and further relief as is just and proper.

Dated: July 11, 2025

**PACHULSKI STANG ZIEHL & JONES LLP**

/s/ James E. O'Neill

Debra I. Grassgreen, (admitted *pro hac vice*)

John W. Lucas, (admitted *pro hac vice*)

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*Counsel to the Reorganized Debtor*



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

In re:

GRITSTONE BIO, INC.,<sup>1</sup>

Reorganized Debtor.

Chapter 11

Case No. 24-12305 (KBO)

Hearing Date: August 15, 2025 at 2:00 a.m. (ET)  
Objection Deadline: August 1, 2025 at 4:00 p.m. (ET)

**NOTICE OF REORGANIZED DEBTOR'S OBJECTION TO CLAIM NO. 156  
FILED BY CITY OF CAMBRIDGE REAL ESTATE TAX**

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**PLEASE TAKE NOTICE** that on July 11, 2025, the above-captioned reorganized debtor (the “Reorganized Debtor”) filed the attached *Objection to Claim No. 156 Filed by City of Cambridge Real Estate Tax* (the “Objection”) with the United States Bankruptcy Court for the District of Delaware (the “Court”). A copy of the Objection is attached hereto. **Your claim may be disallowed as a result of the Objection. Therefore, you should read the attached Objection carefully.**

**PLEASE TAKE FURTHER NOTICE** that any responses to the Objection must be in writing, conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware, and be filed with the Court, 824 North Market Street, 3<sup>rd</sup> Floor, Wilmington, Delaware 19801, on or before **August 1, 2025 at 4:00 p.m. (Eastern Time).**

**PLEASE TAKE FURTHER NOTICE THAT** that at the same time, you must also serve a copy of such response or objection upon: (a) counsel for the Debtor, Pachulski Stang Ziehl & Jones LLP, Attn: James E. O’Neill (joneill@pszjlaw.com) and John W. Lucas

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<sup>1</sup> The Debtor’s mailing address is 4698 Willow Road, Pleasanton, CA 94588, and the last four digits of the Debtor’s federal tax identification number is 9534.

(jlucas@pszjlaw.com), 919 N. Market Street, 17th Floor, P.O. Box 8705, Wilmington, DE 19899-8705; (b) the Office of the United States Trustee for the District of Delaware, 844 King Street, Suite 2207, Wilmington, Delaware 19801, Attn.: Timothy Jay Fox, Jr. (timothy.fox@usdoj.gov); and (c) counsel for the Liquidating Trustee, (i) ArentFox Schiff LLP, 1301 Avenue of the Americas, Floor 42, New York, New York 10019, Attn.: Andrew I. Silfen (andrew.silfen@afslaw.com), Beth M. Brownstein (beth.brownstein@afslaw.com), James E. Britton (james.britton@afslaw.com), and Patrick Feeney (patrick.feeney@afslaw.com) and (ii) Potter Anderson & Corroon LLP, 1313 N. Market Street, 6th Floor, Wilmington, Delaware 19801, Attn.: Christopher M. Samis (csamis@potteranderson.com), Aaron H. Stulman (astulman@potteranderson.com), Katelin A. Morales (kmorales@potteranderson.com), and Ethan H. Sulik (esulik@potteranderson.com).

**PLEASE TAKE FURTHER NOTICE** that every response must contain, at a minimum, the following information:

- a. a caption setting forth the name of the Court, the name of the Debtor, and the case number and the title of the objection to which the Response is directed;
- b. the name of the claimant and description of the basis for the amount of the disputed claim;
- c. a concise statement setting forth the reasons why the disputed claim should not be disallowed for reasons set forth in the Objection including, but not limited to, the specific factual and legal bases upon which the claimant relies in opposing the Objection;
- d. all documentation or other evidence supporting the disputed claim not included with the proof of claim previously filed with the Bankruptcy Court, upon which the claimant relies in opposing the Objection; and
- e. the name, address, telephone number and fax number of the person(s) (which may be the claimant or a legal representative thereof) to whom counsel for the Reorganized Debtor should serve a reply to the Response and who possesses authority to reconcile, settle or otherwise resolve the objection to the disputed 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 IN THE OBJECTION WITHOUT FURTHER NOTICE OR HEARING.

**PLEASE TAKE FURTHER NOTICE** THAT A HEARING TO CONSIDER THE RELIEF SOUGHT IN THE OBJECTION IS SCHEDULED FOR **AUGUST 15, 2025 AT 2:00 P.M. (EASTERN TIME)** BEFORE THE HONORABLE KAREN B. OWENS, UNITED STATES BANKRUPTCY JUDGE, UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE, 824 NORTH MARKET STREET, 6<sup>TH</sup> FLOOR, COURTROOM NO. 3, WILMINGTON, DE 19801.

**PLEASE TAKE FURTHER NOTICE** that copies of each pleading can be viewed and/or obtained by: (i) accessing the Court's website at [www.deb.uscourts.gov](http://www.deb.uscourts.gov), or (ii) from the Debtor's noticing and claims agent, at <https://www.veritaglobal.net/gritstone> or by calling (877) 709-4754 (U.S./Canada) or (424) 236-7233 (International). Note that a PACER password is needed to access documents on the Court's website.

Dated: July 11, 2025

**PACHULSKI STANG ZIEHL & JONES LLP**

*/s/ James E. O'Neill*

Debra I. Grassgreen (admitted *pro hac vice*)

John W. Lucas (admitted *pro hac vice*)

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*Counsel to the Reorganized Debtor*

**Exhibit A**

**Proposed Order**

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

In re:

GRITSTONE BIO, INC.,<sup>1</sup>

Reorganized Debtor.

Chapter 11

Case No. 24-12305 (KBO)

**Related Docket No.**

**ORDER SUSTAINING REORGANIZED DEBTOR'S OBJECTION TO  
CLAIM NO. 156 FILED BY CITY OF CAMBRIDGE REAL ESTATE TAX**

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Upon consideration of the *Objection to Claim No. 156 filed by City of Cambridge Real Estate Tax* (the “Objection”)<sup>2</sup> filed by the above-captioned reorganized debtor (the “Reorganized Debtor”) for entry of an order (this “Order”) pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rules 3007, 3012, and 9014, disallowing claim number 156 (the “Claim 156”) filed by City of Cambridge Real Estate Tax (the “Claimant”), all as more fully set forth in the Objection; and the Court having reviewed the Sattar Declaration in support of the Objection; and the United States District Court for the District of Delaware having jurisdiction over this matter pursuant to 28 U.S.C. § 1334, which was referred to this Court under 28 U.S.C. § 157 pursuant to the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated February 29, 2012; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and the Court having found that it may enter a final order consistent with Article III of the United States Constitution; and the Court having found that venue of this proceeding and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and notice of the Objection and of the hearing on the Objection was sufficient under the

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<sup>1</sup> The Reorganized Debtor’s mailing address is 4698 Willow Road, Pleasanton, CA 94588, and the last four digits of the Debtor’s federal tax identification number is 9534.

<sup>2</sup> Capitalized terms used but not defined in this Order shall have the meanings ascribed to them in the Objection.

circumstances and in full compliance with the requirements of the Bankruptcy Code, the Bankruptcy Rules and the Local Rules; and the Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein;

**IT IS HEREBY ORDERED THAT:**

1. The Objection is **SUSTAINED** as set forth herein.
2. Any response to the Objection not otherwise withdrawn, resolved, or adjourned is hereby overruled on its merits.
3. Claim 156 is hereby disallowed.
4. The Claims Agent is authorized to update the claims register to reflect the relief granted in this Order.
5. Nothing in this Order shall be deemed (i) an admission as to the validity of any claim or interest against the Debtor; (ii) a waiver of the Reorganized Debtor's or any other party's rights to dispute or otherwise to object to any claim or proof of interest on any grounds or basis; (iii) a promise or requirement to pay any claim; (iv) an implication or admission that any claim is of a type referenced or defined in the Objection; (v) a waiver or limitation of any of the Reorganized Debtor's rights under the Bankruptcy Code or applicable law, or (vi) to waive or release any right, claim, defense, or counterclaim of the Reorganized Debtor, or to estop the Reorganized Debtor from asserting any right, claim, defense, or counterclaim (including setoff).
6. The Reorganized Debtor and the Claims Agent are authorized to take all actions necessary to effectuate the relief granted in this Order.
7. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

8. The Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

**Exhibit B**

**Declaration**



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

In re:

GRITSTONE BIO, INC.,

Debtor.

Chapter 11

Case No. 24-12305 (KBO)

**DECLARATION OF JENNA SATTAR IN SUPPORT OF  
REORGANIZED DEBTOR'S OBJECTION TO CLAIM NO. 156 FILED BY  
CITY OF CAMBRIDGE REAL ESTATE TAX**

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I, Jenna Sattar, hereby declare as follows:

1. I am a consultant of the above-captioned reorganized debtor, Gritstone Bio, Inc. (the "Reorganized Debtor," and prior to confirmation of the Plan, the "Debtor"), and have served in this capacity since May 2025. Previously, I was an employee of the Debtor and served as the Controller of the Debtor from May 2024 to April 2025 and as Assistant Controller of the Debtor from April 2022 to May 2024.

2. I received a bachelor's degree in accounting from the University of Washington and am a certified public accountant in the state of California.

3. I submit this declaration (the "Declaration") in support of the Reorganized Debtor's *Objection to Claim No. 156 filed by City of Cambridge Real Estate Tax* (the "Objection")<sup>1</sup> and the claim objected to therein, (the "Claim"), filed contemporaneously herewith.

4. Except as otherwise indicated, the statements in this Declaration are based on: (a) my personal knowledge of the Reorganized Debtor's operations, financing arrangements, and business affairs; (b) the books and records of the Reorganized Debtor that reflect the amounts owed to its creditors as of the Petition Date, including the Claims Register, and the Schedules;

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<sup>1</sup> A capitalized terms used but not otherwise defined herein shall have the meaning ascribed to it in the Objection.

(c) my review of the Objection; (d) information provided to me by, or discussions with, professionals retained by the Reorganized Debtor; (e) information provided to me by, or discussions with, members of the Reorganized Debtor's management team, the Reorganized Debtor's other employees, or the Reorganized Debtor's other advisors; and (f) my general experience and knowledge. As to matters regarding state and federal law, including bankruptcy law, I have relied on the advice of counsel.

5. I am authorized to submit this Declaration in support of the Objection. If called upon to testify, I can and would testify competently as to the facts set forth herein.

### **The Claims Objection**

6. The Debtor did not have any personal property located in the City of Cambridge during the Applicable Period. Consequently, the Reorganized Debtor does not believe that the Claim is enforceable on account of property that is located in the City of Boston and not in the City of Cambridge.

7. In the ordinary course of business, the Reorganized Debtor maintains books and records that reflect, among other things, the nature and amount of the liabilities owed to its creditors. I, along with the Reorganized Debtor's team of professionals, have been reviewing, comparing, and reconciling the claims filed against the Reorganized Debtor (including any supporting documentation) with the Schedules and its books and records. This reconciliation process includes identifying categories of claims that may be subject to objection. Time and resources have been expended in the Reorganized Debtor's ongoing efforts reviewing and reconciling the proofs of claim filed against the Debtor in this Chapter 11 Case.

8. In evaluating the Claims, I, or members of the Gritstone finance and accounting departments, have reviewed the Reorganized Debtor's Schedules and applicable books and records, including the Claims Register and the Claim (as well any supporting documentation), and

discussed the results of our analysis with counsel and professionals of the Reorganized Debtor. Based on the review process and advice from counsel, members of the Reorganized Debtor's finance and accounting team have determined that the Claim should be disallowed because it does not provide prima facie evidence of the validity and amount of the Claim, and the Reorganized Debtor cannot ascertain a basis for the Claim after a reasonable review of the Reorganized Debtor's books and records. The Debtor did not have any personal property located in the City of Cambridge during the Applicable Period. Consequently, the Reorganized Debtor does not believe that the Claim is enforceable on account of property is located in the City of Boston and not in the City of Cambridge.

9. Failure to disallow the Claim could result in the City of Cambridge receiving unwarranted recoveries to the detriment of the Reorganized Debtor and the Debtor's estate.

10. Moreover, disallowance of these claims will enable the Claims Agent to maintain a claims register that more accurately reflects the claims that exist against the Reorganized Debtor. As such, I believe that disallowance of the Claim is appropriate.

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

Dated: July 11, 2025

/s/ Jenna Sattar

Jenna Sattar