

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

In re:) Chapter 11
)
PREMIER KINGS, INC., *et al.*,¹) Case No. 23-02871 (TOM)
)
Debtors.)
)

**BURGER KING COMPANY LLC’S LIMITED OBJECTION
AND RESERVATION OF RIGHTS IN CONNECTION WITH CONFIRMATION OF
THE DEBTORS’ SECOND AMENDED PLAN OF LIQUIDATION**

Burger King Company LLC (“BKC”), by and through its undersigned counsel, files this Limited Objection and Reservation of Rights (the “Limited Objection”) in Connection with Confirmation of the Debtors’ Second Amended Plan of Liquidation [ECF No. 554] (the “Plan”),² and respectfully states as follows.

PRELIMINARY STATEMENT

1. As a preliminary matter, BKC does not oppose confirmation of the Plan provided that BKC is paid the remaining post-petition amounts due and owing to BKC in its capacity as a landlord to the Debtors under certain unexpired leases, including specifically those leases that were assumed and assigned to purchasers of the Debtors’ restaurants pursuant to this Court’s Sale Order [ECF No. 355]. BKC was landlord to the Debtors under forty-one (41) leases that were the subject of the Sale Order. In connection therewith, BKC is owed an aggregate amount

¹ The Debtors in these jointly administered cases are Premier Kings, Inc., Premier Kings of Georgia, Inc., and Premier Kings of North Alabama, LLC.

² All capitalized terms used and not otherwise defined herein shall have the meaning set forth in the Plan.



equal to \$176,972.58 for post-petition real property taxes due to BKC under such leases (the “Post-Petition R/E Taxes”).

2. As discussed in more detail below, the Post-Petition R/E Taxes owed to BKC are required to be paid (i) pursuant to the terms of the BKC Settlement Agreement (as defined below) approved by this Court, (ii) because they constitute a post-petition Administrative Expense Claim that is required to be paid under the Plan as a condition to confirmation thereof, and (iii) because they constitute Cure Costs under the Sale Order.³

3. BKC has worked in good faith with counsel to the Debtors and counsel to the Prepetition Lenders to resolve the issues related to the Post-Petition R/E Taxes. As of the date hereof, the Debtors have acknowledged and agreed that the Post-Petition R/E Taxes should be paid to BKC, including as an allowed Administrative Expense Claim in connection with confirmation of the Plan. However, counsel to the Prepetition Lenders has not yet indicated an agreement to such payment. BKC will continue to work with the Prepetition Lenders to resolve the issues herein prior to the hearing on confirmation of the Plan on May 1, 2024.

LIMITED OBJECTION AND RESERVATION OF RIGHTS

A. The Bankruptcy Cases, the Bid Procedures Order, the Auction and the Sale Order.

4. On October 25, 2023 (the “Petition Date”), each of Premier Kings, Inc., Premier Kings of Georgia, Inc., and Premier Kings of North Alabama, LLC (collectively, the “Debtors”) filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. On

³ Two of BKC’s 41 leases included in the calculation of Post-Petition R/E Taxes were rejected and closed on January 15, 2024 after the entry of the Sale Order by the proposed purchaser thereof, and therefore the Post-Petition R/E Taxes associated with those two leases are technically not Cure Costs, but rather are required to be paid as a post-petition Administrative Expense Claim and pursuant to the terms of the BKC Settlement Agreement.

November 6, 2023, the Office of the United States Trustee appointed an Official Committee of Unsecured Creditors (the “Committee”) for the Debtors’ cases.

5. As of the Petition Date, the Debtors operated one-hundred seventy-two (172) BURGER KING® restaurants (the “Restaurants”) in the states of Alabama, Georgia and Florida under separate franchise agreements (the “Franchise Agreements”) with BKC. Each of the Restaurants is also subject to its own lease agreement (the “Leases”). As of the Petition Date, BKC was the landlord under forty-seven (47) leases related to the Debtors’ Restaurants. Ultimately, forty-one (41) of such leases (the “BKC Leases”) were subject of an assumption and assignment to purchasers of the Debtors’ Restaurants pursuant to the Sale Order, although two of the BKC Leases (BK Store Nos. 521 and 7121) were related to Restaurants that were ultimately closed on January 15, 2024, pursuant to the rights of the purchaser thereof, RRG of Jacksonville, LLC, under its asset purchase agreement.

6. On October 26, 2023, the Debtors filed a *Motion for Entry of an Order (I) Approving Asset Purchase Agreements and Authorizing the Sale of All or Substantially All of the Debtors’ Assets Under 11 U.S.C. §§ 363(b) and (m); (II) Authorizing the Sale of Assets Free and Clear of all Liens, Claims, Encumbrances, and Interests Pursuant to 11 U.S.C. § 363(f); (III) Approving the Assumption and Assignment of Certain Executory Contracts and Unexpired Leases Pursuant to 11 U.S.C. § 365; and (IV) Granting Related Relief* [ECF No. 43] (the “Sale Motion”).

7. On November 20, 2023, the Court entered its *Order (I) Approving Bidding Procedures for the Sale of All or Substantially All the Debtors’ Assets Free and Clear of All Liens, Claims, Encumbrances, and Interests; (II) Approving Bid Protections for Stalking Horse*

Bidders; (III) Approving Procedures for Assumption and Assignment of Executory Contracts and Unexpired Leases; (IV) Scheduling an Auction for, and Hearing to Approve, the Sale of All or Substantially All of the Debtors' Assets Free and Clear of All Liens, Claims, Encumbrances, and Interests; (V) Approving the Form and Manner of Sale Notice; and (VI) Granting Related Relief [Doc. No. 232] (the "Bidding Procedures Order").

8. Pursuant to the Bidding Procedures Order, the Debtors conducted an all-day auction on December 4, 2023 (the "Auction").

9. Based on the results of the Auction, the Court held the sale hearing on December 11, 2023, and on December 13, 2023, entered its Sale Order [ECF No. 355] approving the sale of substantially all of the Debtors' remaining Restaurants to BKC, Mosaic Gold Crown Group, LLC, RRG of Jacksonville, LLC and Bulldog Restaurants, LLC as the winning bidders.

B. The BKC Settlement Agreement.

10. While the Auction was ongoing throughout the day on December 4, 2023, the Debtors, BKC and the Prepetition Lenders also negotiated the terms of a global settlement, the terms of which were memorialized in a Term Sheet, dated and signed December 4, 2023 (the "Term Sheet"). The Term Sheet was thereafter incorporated into a more fulsome Settlement Agreement, dated December 7, 2023, among the Debtors, BKC and the Prepetition Lenders (the "BKC Settlement Agreement"). A copy of the BKC Settlement Agreement is attached hereto as **Exhibit A** for ease of reference.

11. On December 10, 2023, the Debtors filed their *Amended Motion Pursuant to Bankruptcy Rule 9019 for Approval of Settlement* [ECF No. 341], pursuant to which the Debtors sought approval of the BKC Settlement Agreement.

12. On January 2, 2024, the Court entered an Order approving the BKC Settlement Agreement [ECF No. 391], pursuant to the terms of which the Court retained jurisdiction with respect to all matters arising from or related to the implementation thereof.

13. Pursuant to the BKC Settlement Agreement, BKC made substantial monetary and non-monetary concessions to the Debtors and the Prepetition Lenders, thereby resolving BKC's objections to the sales of the Debtors' Restaurants and enabling the sale process for the Debtors' Restaurants to be successful.

14. Pursuant to the BKC Settlement Agreement, BKC was to be paid the *pre-petition* cure costs set forth on Exhibit C to the BKC Settlement Agreement, which pre-petition cure costs were segregated by category under both the Franchise Agreements and the BKC Leases. Importantly, one of the specific categories of Cure Costs for the BKC Leases set forth in Exhibit C to the BKC Settlement Agreement was for "Property Tax" due under the BKC Leases.

15. Consistent with the BKC Settlement Agreement, the Debtors paid BKC the pre-petition Cure Costs set forth in Exhibit C thereto.

16. In addition to the pre-petition Cure Costs, the BKC Settlement Agreement also provided that that Debtors "shall pay, or cause to be paid, on timely basis and in accordance with the terms of the BKC Franchise Agreements and Leases, all ordinary course *post-petition administrative expenses* due and owing to BKC related to royalty, advertising, rent, *property taxes* and other line item charges (the categories of such other lime item charges are as set forth in Exhibit C) which accrue through the closing of the sales of the stores (the "Post-Petition Amounts")." *See* BKC Settlement Agreement, §2(e) (emphasis added).

17. The BKC Settlement Agreement also provided that payment of the Post-Petition Amounts was required to be “subject to and consistent with” the terms of the Court’s Final Cash Collateral Order [ECF No. 205], including the budget attached thereto (the “Budget”). *Id.*

18. Importantly, the Debtors represented and warranted to BKC in the BKC Settlement Agreement that the Budget related to the Final Cash Collateral Order contained the Post-Petition Amounts. *Id.* at §2(f). As a result, BKC understood that it would be paid the Post-Petition R/E Taxes.

C. The Post-Petition R/E Taxes Are Due and Payable to BKC.

19. Over the course of several weeks, the Debtors and BKC worked cooperatively together to reconcile the Post-Petition Amounts due under the Franchise Agreements and the BKC Leases. As part of that reconciliation process, BKC provided the Debtors with a schedule setting forth the Post-Petition R/E Taxes owed to BKC under the BKC Leases for the post-petition period. Attached hereto as **Exhibit B** is a detailed schedule setting forth the amount of the Post-Petition R/E Taxes due to BKC under the BKC Leases by restaurant.

20. The Post-Petition R/E Taxes represent the pro-rata amounts due for the post-petition time period to BKC under the BKC Leases. Specifically, the amounts set forth on Exhibit B are based on the underlying real estate tax bills received by BKC from the various government entities where the Restaurants are located. In some cases, the government entity issues bills for such real estate taxes on an annual basis for the entire year 2023 and in some cases the government entity issued bills for the real estate taxes in two semi-annual invoices. BKC calculated the amounts due on Exhibit B by using the applicable annual or semi-annual invoice received from the government entity and then pro-rated such amounts for the time period

from the Petition Date through the date of the closing of the sale of the applicable Restaurant to the ultimate purchaser under the Sale Order. As a result, the amounts set forth on Exhibit B consist only of the *post-petition* amounts due for real estate taxes under the BKC Leases. BKC also provided the Debtors with the underlying tax bills for each amount set forth on Exhibit B. BKC has also provided such calculation and the supporting documentation to the Prepetition Lenders.

21. Ultimately, the Debtors and BKC agreed upon the Post-Petition Amounts due to BKC, and, other than the Post-Petition R/E Taxes, the Debtors have paid BKC the other Post-Petition Amounts. For purposes of this Limited Objection, undersigned counsel has been advised by counsel to the Debtors that the Debtors agree that BKC should be paid the Post-Petition R/E Taxes, which are included in the Post-Petition Amounts.

22. Despite the above and the Debtors' agreement that BKC should be paid the Post-Petition R/E Taxes, the Prepetition Lenders, as of the date hereof, have not agreed to such payment. The Prepetition Lenders have asserted that (i) the manner in which the Post-Petition R/E Taxes have been pro-rated between the pre-petition and post-petition period is not appropriate, and that the date of the actual invoice from the applicable government entity is the determinative factor as to whether such real estate taxes should be treated as pre-petition or post-petition, and (ii) even if the pro-ration performed by BKC and agreed to by the Debtors on Exhibit B hereto is correct, then the amount of the Post-Petition R/E Taxes was not included in the Budget and therefore should not be paid under the BKC Settlement Agreement.

23. As set forth above, BKC will continue to work with the Prepetition Lenders to resolve this Limited Objection through the confirmation hearing. In the interim, however, BKC

disagrees with the arguments that the Prepetition Lenders have advanced to date. First, because the real estate tax bills are issued by the government entities on either an annual or semi-annual basis, it is axiomatic that the only legitimate and appropriate way to determine the amount of the annual or semi-annual real estate taxes due under a lease that are applicable to the *post-petition* period is to pro-rate such annual or semi-annual bills between the pre-petition period and the post-petition period based on the actual number of days in each such period, in this case from the Petition Date through the date of the sale of the Debtors' Restaurants as set forth in the BKC Settlement Agreement. If, however, BKC were to calculate the real estate taxes using the argument advanced by the Prepetition Lenders, which uses the date of the actual invoice as the determinative factor, then the amounts due BKC would be substantially higher than the Post-Petition R/E Taxes asserted by BKC herein, including because it would include amounts that are conceptually covered the pre-petition period. Even though such calculation would provide a higher recovery to BKC, BKC does not believe that using the invoice date is the correct methodology.

24. Second, with respect to whether the Post-Petition R/E Taxes were included in the Budget, BKC believes that they were in fact included in the Budget based on the representation and warranty from the Debtors contained in the BKC Settlement Agreement, which BKC relied on. BKC has reviewed the Budget and notes that there is a line item for "rent" that does not differentiate between the different rent obligations under the BKC Leases, including base rent, percentage rent, CAM expenses and property taxes. Again, BKC notes that the Debtors have agreed that the Post-Petition R/E Taxes are due to BKC.

25. However, even if the Post-Petition R/E Taxes were somehow not included in the Budget, then BKC is still owed such amounts as an Administrative Expense Claim under the Plan, including because of the Debtors' representation and warranty in the BKC Settlement Agreement.

26. The term "Administrative Expense Claim" is defined in the Plan to include, among other things, "any right to payment constituting a cost or expense of administration of the Cases allowed under sections 503(b), 507(a)(2), and 1114(e) of the Bankruptcy Code, including, without limitation, ... *any indebtedness or obligations incurred or assumed by the Debtors, as debtors-in-possession, during the Cases including, without limitation, for the acquisition or lease of property* or an interest in property;" See Plan at §1.1 (emphasis added). Based on such definition, the Post-Petition R/E Taxes incurred and owed by the Debtors under the BKC Leases are and should be allowed as an Administrative Expense Claim.

27. To that end, pursuant to the terms of the Plan (§2.2) and under Section 1129(a)(9)(a) of the Bankruptcy Code, all allowed Administrative Expenses Claims – including the Post-Petition R/E Taxes – are required to be paid as a condition to confirmation of the Plan.

28. As a result, unless the Post-Petition R/E Taxes are paid to BKC in connection with confirmation of the Plan, the Plan cannot be confirmed.

29. Still further, under the Court's Sale Order, all Undisputed Cure Amounts (as defined in the Sale Order) were required to be paid on or promptly after the closings of each sale of the Debtors' Restaurants. See Sale Order at § 24. The Post-Petition R/E Taxes sought by

BKC hereunder have not been disputed by the Debtors and therefore constitute Undisputed Cure Amounts that are required to be paid under the terms of the Sale Order.⁴

30. Lastly, BKC reserves all of its rights to supplement this Limited Objection through the hearing on confirmation of the Plan, to raise any other arguments related hereto and to respond to any arguments from any parties-in-interest.⁵

WHEREFORE, BKC respectfully requests that the Court sustain this Limited Objection, direct the Debtors to promptly pay the Post-Petition R/E Taxes to BKC, and grant such other and further relief as the Court deems appropriate.

Respectfully submitted on April 24, 2024.

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⁴ BKC acknowledges that the amounts set forth on Exhibit B for BK Store Nos. 521 and 7121 are not technically Cure Amounts. However, the amounts associated with those two Restaurants are nevertheless Administrative Expense Claims and required to be paid under the BKC Settlement Agreement.

⁵ While BKC believes that the issues set forth herein with respect to the payment of the Post-Petition R/E Taxes can be resolved by the Court in connection with this Limited Objection, including because the Debtors do not object to such relief, BKC reserves the right, if required by the Court, to file a motion to compel the payment of the Post-Petition R/E Taxes as an Administrative Expense Claim. In that case, BKC requests that the Debtors be required to reserve an amount equal to the Post-Petition R/E Taxes from the funds that are required to be paid to the Prepetition Lenders pursuant to Section 9.1(d) of the Plan (ie. \$2,281,000.00).

EXHIBIT A

BKC SETTLEMENT AGREEMENT

SETTLEMENT AGREEMENT

This settlement agreement (this “Agreement”) is executed as of the 7th day of December, 2023, by and among (i) Wells Fargo Bank, National Association, as administrative agent (“Agent”), (ii) Wells Fargo Bank, National Association, Bank of America, N.A., City National Bank, Truist Bank, MUFG Bank, Ltd., and PNC Bank, N.A., in each case as a prepetition lender (each individually, a “Lender” and collectively, the “Prepetition Lenders” or the “Lender Group”), (iii) Burger King Company LLC, a Florida limited liability company (“BKC”), and (iv) Premier Kings, Inc., an Alabama corporation, Premier Kings of Georgia Inc., a Georgia corporation, and Premier Kings of North Alabama LLC, an Alabama limited liability company, in each case as a debtor (each individually, a “Debtor” and collectively, the “Debtors”). Each of the Debtors, Agent, Prepetition Lenders and BKC are sometimes individually referred to in this Agreement as a “Party” and collectively as the “Parties.”

RECITALS

WHEREAS, on October 25, 2023, the Debtors 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 Northern District of Alabama (Southern Division) (the “Bankruptcy Court”), which commenced chapter 11 bankruptcy cases for Debtors (collectively, the “Bankruptcy Case”) pending as jointly administered Case No. 23-02871 (TOM) in the Bankruptcy Court;

WHEREAS, the Agent, Debtors, as borrowers, Prepetition Lenders, and other parties from time to time party thereto, entered into that certain Second Amended and Restated Credit Agreement, dated as of February 25, 2021 (the “Credit Agreement”), pursuant to which the Prepetition Lenders extended credit to the Debtors prior to the Petition Date;

WHEREAS, the Debtors, as applicable, are party to those certain Franchise Agreements by and among BKC, as franchisor, and the applicable Debtor, as franchisee (the “BKC Franchise Agreements”), and those certain Leases by and among BKC, as landlord, and the applicable Debtor, as tenant (the “BKC Leases”, and together with the BKC Franchise Agreements, the “BKC Franchise Agreements and Leases”);

WHEREAS, during the pendency of the Bankruptcy Case, the Debtors filed the *Motion of the Debtors and Debtors-in-Possession for Entry of an Order (I) Approving Bidding Procedures for the Sale of All or Substantially All the Debtors’ Assets Free and Clear of All Liens, Claims, Encumbrances, and Interests; (II) Approving Bid Protections for Stalking Horse Bidders; (III) Approving Procedures for Assumption and Assignment of Executory Contracts and Unexpired Leases; (IV) Scheduling an Auction for, and Hearing to Approve, the Sale of All or Substantially All of the Debtors’ Assets Free and Clear of All Liens, Claims, Encumbrances, and Interests; (V) Approving the Form and Manner of Sale Notice; and (VI) Granting Related Relief* [Docket No. 42] (the “Bidding Procedures Motion”);

WHEREAS, certain of the Debtors, as sellers, entered into that certain Asset Purchase Agreement (“Newell APA”), with Newell-Berg Alliance AL, LLC and Newell-Berg Alliance TN II, LLC, as buyers (the “Newell Purchasers”), dated on or about October 25, 2023, pursuant to which certain Debtors agreed to, subject to a higher or better offer at the Auction, sell the Assets (as defined in the Newell APA) to the Newell Purchasers on the terms and conditions set forth therein [Docket No. 47];

WHEREAS, certain of the Debtors, as sellers, entered into that certain Asset Purchase Agreement (“RRG APA”), with RRG of Jacksonville, LLC or its nominee(s), as buyer(s) (“RRG Purchaser”), dated on or about October 25, 2023, pursuant to which certain of the Debtors agreed to, subject to a higher or better offer at the Auction, sell the Assets (as defined in the RRG APA) to the RRG Purchaser on the terms and conditions set forth therein [Docket No. 47];

WHEREAS, certain Debtors, as sellers, entered into that certain Asset Purchase Agreement (“Bulldog APA”), with Bulldog Restaurants, LLC, as buyer (the “Bulldog Purchaser”), dated on or about October 26, 2023, pursuant to which certain of the Debtors agreed to, subject to a higher or better offer at the Auction, sell the Assets (as defined in the Bulldog APA) to the Bulldog Purchaser on the terms and conditions set forth therein [Docket No. 47];

WHEREAS, in connection with the relief requested in the Bidding Procedures Motion, the Bankruptcy Court entered the *Order (I) Approving Bidding Procedures for the Sale of All or Substantially All the Debtors’ Assets Free and Clear of All Liens, Claims, Encumbrances, and Interests; (II) Approving Bid Protections for Stalking Horse Bidders; (III) Approving Procedures for Assumption and Assignment of Executory Contracts and Unexpired Leases; (IV) Scheduling an Auction for, and Hearing to Approve, the Sale of All or Substantially All of the Debtors’ Assets Free and Clear of All Liens, Claims, Encumbrances, and Interests; (V) Approving the Form and Manner of Sale Notice; and (VI) Granting Related Relief* [Docket No. 232] (the “Bidding Procedures Order”);

WHEREAS, on November 13, 2023, BKC filed an Objection to the Bidding Procedures Motion [Dkt. No. 200]. As part of its Objection, BKC alleges that the Debtors cannot assume and assign the subject BKC Franchise Agreements without its consent, or sell the franchise locations without signed BKC Franchise Agreements. The Debtors’ dispute BKC’s contentions. BKC also alleges that the Debtors owe substantial prepetition cure costs under the subject BKC Franchise Agreements.

WHEREAS, on November 28, 2023, the Debtors filed their Schedules of Assets and Liabilities (“Schedules”), and Statement of Financial Affairs (“SOFAs”). The Debtors scheduled, among other things, a claim against BKC as an asset of the estates in the Schedules based on allegations that BKC breached the governing BKC Franchise Agreements, and breached the duty of good faith and fair dealing, through its conduct during the Debtors’ marketing and sale of its assets (the “Dispute”). BKC asserts that there is no factual basis for the claims asserted by the Debtors and denies any and all liability with respect to the Dispute.

WHEREAS, on November 30, 2023, Mosaic Gold Crown Group, LLC (“Mosaic”) submitted a Qualified Bid (the “Mosaic Bid”) to purchase the restaurants in the metro-Atlanta region that are listed on Exhibit A attached hereto (the “Atlanta Stores”);

WHEREAS, on November 30, 2023, as amended, BKC submitted a Qualified Bid (the “BKC Atlanta Bid”) to purchase the Atlanta Stores pursuant to that certain Asset Purchase Agreement (the “BKC Atlanta APA”), dated as of November 30, 2023, as amended, submitted by BKC in support of its BKC Atlanta Bid, which BKC Atlanta Bid the Parties agree and acknowledge (i) was submitted by BKC as a “back stop” bid so that the Debtors would have a bid of at least \$7,000,000.00 for the Atlanta Stores, and (ii) that BKC was not obligated to and did not intend to increase the BKC Atlanta Bid at the Auction;

WHEREAS, on November 30, 2023, as amended, BKC submitted a Qualified Bid (the “BKC North Alabama Bid”) to purchase the restaurants in the northern-Alabama region that are listed on Exhibit B attached hereto (the “Northern Alabama Stores”) pursuant to that certain Asset Purchase Agreement (the “BKC Alabama APA”), dated as of November 30, 2023, as amended, submitted by BKC in support of its BKC Alabama Bid;

WHEREAS, in connection with the BKC Alabama APA (i) BKC was the Successful Bidder for the purchase of the Northern Alabama Stores pursuant to the BKC Successful Alabama Bid (defined below), (ii) the Closing Date for the BKC Successful Alabama Bid is extended to January 16, 2024, and (iii) the purchase price under the BKC Successful Alabama Bid is comprised of: (a) \$23,756,221 in cash, (b) up to a maximum of \$150,000 in reimbursement of substantiated expenses incurred by the Newell Purchasers in connection with the Newell APA, (c) BKC’s waiver of the Cure Costs attributed to pre-petition rents, royalty, and advertising cures on the Additional Stores (defined below), which amount is estimated to be \$145,996.00 (the “BKC Additional Store Cure Waiver”), and (d) BKC’s agreement to pay an amount equal to the pre-petition landlord cures related to such Additional Stores, excluding BK Store 25564 (the “BKC Landlord Cure Payment”). As used herein, the term “Additional Stores” shall mean: Store Nos. 22814, 23235, 24564, 23237, 25564, 251, and 29513.

WHEREAS, the Auction commenced on December 4, 2023;

WHEREAS, at the Auction, (i) Mosaic was designated as the Successful Bidder for the Atlanta Stores with a bid of \$7,250,000.00 and BKC was designated the Back-up Bidder for the Atlanta Stores with a bid of \$7,000,000.00 (“BKC Back-up Atlanta Bid”) and (ii) BKC was designated as the Successful Bidder for the Northern Alabama Stores with an aggregate bid of \$24,199,942.00 (“BKC Successful Alabama Bid”);

WHEREAS, capitalized terms used herein and not otherwise defined herein shall have the meanings given such terms in the Bidding Procedures Order; and

WHEREAS, in connection with the Auction and any Sale of any Purchased Assets by the Debtors, the Parties have agreed to certain other terms and conditions as set forth herein.

NOW, THEREFORE, for and in consideration of the mutual promises and covenants contained herein and for other good and valuable consideration, the receipt and sufficiency of which by each Party is acknowledged, and intending to be legally bound, the Parties agree as follows:

AGREEMENT

1. Recitals. The Parties agree that the foregoing Recitals, which are incorporated herein by reference, are true and correct.

2. Settlement Terms. The Debtors, on behalf of themselves and their respective bankruptcy estates, the Agent, each of the Prepetition Lenders and BKC hereby stipulate and agree that, effective as of the Effective Date (defined below):

a. Waiver and Auction.

- i. The Debtors represent to BKC that the maximum amount of the BKC Landlord Cure Payment is \$147,725.00, provided that if the actual amount is less than \$147,725.00, then BKC shall not be required to pay any such excess.
- ii. BKC represents and warrants to Debtors and Agent that it did not discourage, collude with or otherwise disincentivize the Newell Purchasers, as a Stalking Horse Bidder, or any other Qualified Bidder approved by BKC from bidding at the Auction.

b. BKC Franchise Agreements and Leases.

- i. The Debtors and BKC agree that the only pre-petition Cure Costs that shall be payable to BKC are set forth on the attached Exhibit C for those stores that are sold by the Debtors, whether pursuant to the BKC Successful Alabama Bid, the Mosaic Bid, the BKC Back-up Atlanta Bid, the RRG APA, the Bulldog APA, the Newell APA or otherwise. BKC shall not receive payment of any pre-petition Cure Costs for stores that are not sold or for the Additional Stores.
- ii. All BKC Franchise Agreements and Leases that govern store locations purchased in any sale approved by the Bankruptcy Court shall be assumed and assigned by the Debtors to the applicable purchaser in accordance with section 365 of the Bankruptcy Code and all applicable Cure Costs shall be paid to BKC subject to the terms and the waivers set forth in this Agreement. In addition to the waiver associated with the Additional Stores, BKC shall waive: (a)

\$2,000,000.00 in pre-petition Cure Costs that would otherwise be due and payable in connection with the sales, with such waiver to be applied to payable Cure Costs to be apportioned as follows: (i) solely with respect to the BKC Successful Alabama Bid under the BKC Alabama APA, to the Cure Costs on such Northern Alabama Stores until fully exhausted, (ii) then to the BKC Back-up Atlanta Bid, as applicable, and (iii) otherwise by the Debtors with the consent of the Agent; (b) any right to attorneys' fees, other than pursuant to the prevailing party fee provision in the BKC Alabama APA and/or the BKC Atlanta APA; and (c) other than as specifically provided for herein, any assignment fees, transfer fees, or other charges associated with any of the sales arising under the BKC Franchise Agreements and Leases.

- iii. Upon the Effective Date, BKC shall be deemed to have waived all non-monetary defaults under the BKC Franchise Agreements and Leases solely with respect to the Debtors and the stores being sold by the Debtors so as to enable the Debtors to assume and assign the BKC Franchise Agreements and Leases in connection with such sales.
- c. BKC Cooperation. Subject to the terms of this Agreement, BKC shall reasonably cooperate and assist in the facilitation of the closing of the sale of the Debtors' stores consistent with the terms of the bids submitted at the Auction that are ultimately approved by the Bankruptcy Court.
- d. BKC Consideration. Prior to the Auction, BKC agreed to contribute an additional \$1.0 million of value to resolve the Dispute with the Debtors by increasing its initial bid for the restaurants located in north Alabama. This amount was allocated to the BKC North Alabama Bid. This is in addition to the other payments and waivers agreed to herein.
- e. Administrative Expenses. The Debtors shall pay, or cause to be paid, on timely basis and in accordance with the terms of the BKC Franchise Agreements and Leases, all ordinary course post-petition administrative expenses due and owing to BKC related to royalty, advertising, rent, property taxes and other line item charges (the categories of such other line item charges are as set forth on Exhibit C) which accrue through the closing date of the sales of the stores (the "Post-Petition Amounts"); provided, that such payments shall be subject to and consistent with the terms and conditions contained in that certain *Final Order (A) Authorizing Postpetition use of Cash Collateral, (B) Granting Adequate Protection to Prepetition Secured Parties, (C) Scheduling a Final Hearing Pursuant to Bankruptcy Rule 4001(b) and (D) Granting Related Relief* [Dkt. No. 205], including compliance with the budget attached thereto as Exhibit A (the "Budget").

Apart from the Post-Petition Amounts and the Cure Costs described above, no other payments shall be made to BKC from the Debtors or the Prepetition Lenders.

- f. Debtors' Representation. The Debtors represent and warrant to BKC that the Budget contains the Post-Petition Amounts.
- g. Plan Support. In the event the Debtors file a Plan of Liquidation, BKC shall not object to such Plan or Disclosure Statement unless they contain terms which deviate from the terms of this Agreement, or otherwise impair the rights of, or contain provisions that are adverse to, BKC without its written consent.

3. Condition Precedent. This Agreement shall not be binding upon the Agent, Lender Group, BKC, or the Debtors until the satisfaction of the following condition (the date upon which such condition shall have been satisfied, the "Effective Date"):

- a. entry by the Bankruptcy Court of an order, in form and substance reasonably acceptable to the Parties, approving this Agreement pursuant to Rule 9019 of the Federal Rules of Bankruptcy Procedure (the "Settlement Order"). The Parties hereto agree to use their joint commercially reasonable efforts to support, seek and obtain Bankruptcy Court approval of the terms of this Agreement and the transactions set forth herein and obtain entry of the Settlement Order at the currently set Sale Hearing on December 11, 2023.

4. Mutual Release. Effective on and as of the Effective Date:

- a. Each of the Debtors, individually and on behalf of their bankruptcy estates, successors, and assigns (the "Debtor Releasors"), hereby forever releases BKC and each of its successors, assigns, parents, shareholders, members, partners, direct and indirect subsidiaries, affiliates, officers, managers, employees, directors, agents and attorneys, and each of them (the "BKC Releasees"), from any and all debts, claims, demands, liabilities, responsibilities, disputes, damages, actions and causes of action (whether at law or in equity) and obligations of every kind and nature whatsoever, including the Dispute (the "Claims"), whether liquidated or unliquidated, known or unknown, matured or unmatured, fixed or contingent that the Debtor Releasors may have against the BKC Releasees arising prior to the Effective Date, but excluding the agreements and obligations of the BKC Releasees under this Agreement, the BKC Atlanta APA, the BKC Alabama APA and all documents, covenants and agreements entered into in connection herewith or therewith (the "Excluded Agreements").
- b. Each Lender, individually and on behalf of their successors and assigns (the "Lender Releasors"), hereby forever releases each BKC Releasee from any and all Claims, whether liquidated or unliquidated, known or unknown, matured or

unmatured, fixed or contingent that the Lender Releasers may have against the BKC Releasees arising prior to the Effective Date solely to the extent that such Claims relate in any way to or arise out of the Debtors, the Debtors' businesses, BKC's actions or omissions in connection with and related to the Debtors or the Debtors' businesses, including related to the BKC Franchise Agreements and Leases, but excluding the agreements and obligations of the BKC Releasees under the Excluded Agreements. For the avoidance of doubt, nothing in Section 4(a) or 4(b) shall release or relieve BKC from its obligations after the Effective Date under the BKC Franchise Agreements and Leases or any Intercreditor Agreement between BKC and Agent related to the Debtors.

- c. On the Effective Date, BKC, individually and on behalf of its successors and assigns (the "BKC Releasers"), hereby forever releases (i) the Agent, its successors, assigns, parents, shareholders, members, partners, direct and indirect subsidiaries, affiliates, officers, managers, employees, directors, agents and attorneys, and each of them, (ii) each Prepetition Lender, their respective successors, assigns, parents, shareholders, members, partners, direct and indirect subsidiaries, affiliates, officers, managers, employees, directors, agents and attorneys, and (iii) each Debtor and each of their respective successors, assigns, attorneys and Bankruptcy Court-approved professionals (collectively, the "Non-BKC Releasees"), from any and all Claims, whether liquidated or unliquidated, known or unknown, matured or unmatured, fixed or contingent that the BKC Releasers may have against the Non-BKC Releasees arising prior to the Effective Date solely to the extent that such Claims relate in any way to or arise out of the Debtors, the Debtors' businesses, BKC's actions or omissions in connection with and related to the Debtors or the Debtors' businesses, including related to the BKC Franchise Agreements and Leases, provided however, that the release by the BKC Releasers hereunder shall not release the Agent, each Prepetition Lender or the Debtors from their obligations under the Excluded Agreements. For the avoidance of doubt, nothing in this Section 4(c) shall release or relieve (i) the Debtors from their obligations under the BKC Franchise Agreements and Leases, or (ii) the Agent from its obligations under any Intercreditor Agreement between BKC and Agent related to the Debtors; provided, however, that BKC's release of the Debtors herein includes a release of any and all general unsecured claim against the Debtors and their bankruptcy estates, including general unsecured claims that may arise after the date hereof.

5. Disclaimer of Admission of Liability. No Party is admitting liability of any sort by entering into this Agreement, except liability for the promises made herein.

6. No Assignment of Claims. Each Party represents and warrants that it is the sole owner of and has not transferred, assigned, or hypothecated any of the Claims released by it herein, and that no other person or entity owns, holds, or has any interest in any of such Claims released herein.

7. Joint Authorship. This Agreement is the product of the negotiation of all of the Parties and their respective counsel. By agreement of the Parties, this Agreement shall be deemed to have been drafted jointly by the Parties, and any ambiguity in this Agreement shall not be construed for or against any party by virtue of the identity of any drafter.

8. Consent. The Parties represent that they have read this Agreement and have consulted with their respective attorneys about the meaning and effect of this Agreement, have been represented by counsel with respect to this Agreement, and that they understand this Agreement and agree to the terms and conditions thereof and sign them freely of their own will.

9. Authority and Binding Effect. By their signatures below, each respective signatory represents that he or she has the express authority of the Party for which he or she executes this Agreement, and further has the express authority to bind his or her principals to the terms of this Agreement. This Agreement shall be binding upon the Parties and their successors and assigns.

10. Entire Agreement. This Agreement, and the documents referred to herein, contain the entire understanding of the Parties with respect to the subject matter hereof and there have been no representations, warranties, statements, or promises, express or implied, upon which any Party hereto has relied except as specifically provided in this Agreement.

11. Severability. The Parties agree that, if any single immaterial section or provision of this Agreement should be found unenforceable, it shall be severed and the remaining sections and provisions shall be enforced in accordance with the terms of this Agreement.

12. Amendments or Modifications of this Agreement. This Agreement may not be amended, modified, or changed, nor shall any waiver of any provision hereof be effective, except by an instrument in writing and signed by all of the Parties.

13. No Waiver. No waiver of any breach of any one or more of the conditions or covenants of this Agreement by any Party shall be deemed to imply or constitute a waiver of any breach of any other condition or covenant in this Agreement, or a waiver of a breach of the same condition or covenant in the future.

14. Governing Law. This Agreement, and all claims or causes of action (whether in contract, tort, or statute) that may be based upon, arise out of, or relate to this Agreement shall be governed by, and shall be construed and enforced in accordance with, the internal laws of the State

of Alabama without regard to any laws, rules, or provisions of the State of Alabama that would cause the application of the laws of any jurisdiction other than the State of Alabama.

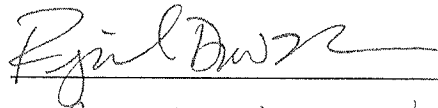
15. Jurisdiction. Any dispute, action or proceeding arising out of or relating to this Agreement shall be within the jurisdiction of the Bankruptcy Court. In the event the Bankruptcy Court declines jurisdiction, the Parties agree that jurisdiction is proper in the state or federal courts of the State of Alabama.

16. Counterparts. The Parties agree that this Agreement may be signed in multiple parts and by facsimile or electronic signatures (e-mail or .pdf signatures), and the multiple parts, when taken together, shall form the complete Agreement of the Parties.

[Remainder of Page Left Intentionally Blank]

IN WITNESS WHEREOF, the undersigned have caused this Agreement to be executed as of the day and year first above written.

WELLS FARGO BANK, NATIONAL
ASSOCIATION, as Agent

By: 
Name: REGINA DAWSON
Title MANAGING DIRECTOR

[Signature Page to Settlement Agreement]

WELLS FARGO BANK, NATIONAL
ASSOCIATION, a Prepetition Lender

By: Reginald Dawson
Name: REGINALD DAWSON
Title MANAGING DIRECTOR

BANK OF AMERICA, N.A.,
a Prepetition Lender

By: _____
Name: _____
Title _____

CITY NATIONAL BANK,
a Prepetition Lender

By: _____
Name: _____
Title _____

TRUIST BANK,
a Prepetition Lender

By: _____
Name: _____
Title _____

[Signature Page to Settlement Agreement]

WELLS FARGO BANK, NATIONAL
ASSOCIATION, a Prepetition Lender

By: _____

Name: _____

Title _____

BANK OF AMERICA, N.A.,
a Prepetition Lender

By: John P. McDuffie

Name: John P. McDuffie

Title Senior Vice President

CITY NATIONAL BANK,
a Prepetition Lender

By: _____

Name: _____

Title _____

TRUIST BANK,
a Prepetition Lender

By: _____

Name: _____

Title _____

[Signature Page to Settlement Agreement]

WELLS FARGO BANK, NATIONAL
ASSOCIATION, a Prepetition Lender

By: _____
Name: _____
Title _____

BANK OF AMERICA, N.A.,
a Prepetition Lender

By: _____
Name: _____
Title _____

CITY NATIONAL BANK,
a Prepetition Lender

By: Michael Rosenheck
Name: Michael Rosenheck
Title Senior Vice President

TRUIST BANK,
a Prepetition Lender

By: _____
Name: _____
Title _____

[Signature Page to Settlement Agreement]

WELLS FARGO BANK, NATIONAL
ASSOCIATION, a Prepetition Lender

By: _____

Name: _____

Title _____

BANK OF AMERICA, N.A.,
a Prepetition Lender

By: _____

Name: _____

Title _____

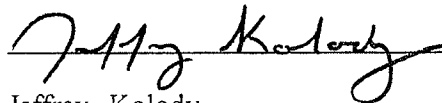
CITY NATIONAL BANK,
a Prepetition Lender

By: _____

Name: _____

Title _____

TRUIST BANK,
a Prepetition Lender


By:  _____

Name: Jeffrey Kolody

Title Senior Vice President

[Signature Page to Settlement Agreement]

MUFG Bank, Ltd.,
a Prepetition Lender

By: 
Name: CONSTANTIN NICOLAE
Title DIRECTOR

PNC Bank, N.A.,
a Prepetition Lender

By: _____
Name: _____
Title _____

[Signature Page to Settlement Agreement]

MUFG Bank, Ltd.,
a Prepetition Lender

By: _____

Name: _____

Title _____

PNC Bank, N.A.,
a Prepetition Lender

By: Alexander Nunley

Name: Alexander Nunley

Title Relationship Manager

[Signature Page to Settlement Agreement]

PREMIER KINGS, INC.

By: *Laura Kendall*
Name: LAURA KENDALL
Title *Deputy Restructuring Officer*

PREMIER KINGS OF GEORGIA INC.


By: *Laura Kendall*
Name: LAURA KENDALL
Title *Deputy Restructuring Officer*

PREMIER KINGS OF NORTH ALABAMA LLC

By: *Laura Kendall*
Name: LAURA KENDALL
Title *Deputy Restructuring Officer*

65533/0002-46639597v4

BURGER KING COMPANY LLC

By: 

Name: D. Nicholas Henrich

Title VP Finance

[Signature Page to Settlement Agreement]

Exhibit A

Atlanta Stores

Store #	Address	Postal Code
247	2304 North Druid Hills Road, Atlanta, GA	30329
634	199 North Side Drive NW, Atlanta, GA	30313
828	544 West Pike Street, Lawrenceville, GA	30045
987	5267 Highway 78, Stone Mtn, GA	30087
2377	6038 Memorial Drive, Stone Mtn, GA	30083
2430	5068 Old National Hwy College Park, GA	30349
2544	4622 Memorial Drive, Decatur, GA	30032
3155	4094 Lawrenceville Highway, Tucker, GA	30084
3276	3542 Memorial Drive, Decatur, GA	30032
3641	2701 Metropolitan Ave, Atlanta, GA	30315
3643	4734 Highway 29, Lilburn, GA	30047
3988	2111 Pleasant Hill Road, Duluth, GA	30096
4003	5141 Jonesboro Rd, Lake City, GA	30260
4027	655 N Glynn St, Fayetteville, GA	30214
4283	386 North Avenue NE, Atlanta, GA	30308
4487	2807 Panola Road, Lithonia, GA	30058
4834	247 Forest Parkway, Forest Pky, GA	30297
4939	3994 Pleasantdale Road, Doraville, GA	30340
5090	1086 Hwy 20 West, McDonough, GA	30253
5266	2357 Main Street, Snellville, GA	30078
6207	2230 Salem Road, Conyers, GA	30013

6455	1950 Eatonton Highway, Madison, GA	30650
6584	472 East 3rd Street, Jackson, GA	30233
6684	1690 Pleasant Hill Road, Duluth, GA	30096
12294	1840 Cruse Road, Lawrenceville, GA	30044
13272	571 DeKalb Industrial Way, Decatur, GA	30030
13368	81 Fairview Rd, Ellenwood, GA	30294
14210	3580 Centerville Highway, Snellville, GA	30039
16171	1130 Moreland Avenue SE, Atlanta, GA	30316
17090	3928 Flat Shoals Parkway, Decatur, GA	30034
22426	2060 West Spring St, Monroe, GA	30655
25532	1073 Merchants Drive, Dallas, GA	30132
25607	1010 Hospitality Drive, Greensboro, GA	30642
26113	5301 Hwy 278, Covington, GA	30417
26748	515 Carrolton St, Temple, GA	30179

Exhibit B

Northern Alabama Stores

Store #	Address	Postal Code
435	1244 Florence Blvd. Florence, Alabama	35630
1225	308 Jordan Lane NW, Huntsville, Alabama	35805
1486	1605 Town Square, Cullman Alabama	35055
2261	3204 S Broad St., Jackson Alabama	35769
2297	2116 Whitesburg Dr., Huntsville Alabama	35801
3242	7300 Hwy 431 N, Albertville, Alabama	35950
3942	8895 Madison Blvd., Madison, Alabama	35758
4272	1111 Jefferson St. SE, Athens, Alabama	35611
4705	1929 Gunter Ave., Guntersville, Alabama	35976
4885	2057 Beltline Rd., Decatur, Alabama	35601
6150	1506 Glenn Blvd SW, Fort Payne, Alabama	35968
6468	3541 N Memorial Pkwy., Huntsville, Alabama	35810
8173	2331 Jordan Ln. NW, Huntsville, Alabama	35805
9306	376 Hughes Rd., Madison, Alabama	35758
9694	3105 Woodward Ave., Muscle Shoals, Alabama	35661
9783	601 Hwy 31 NW, Hartselle, Alabama	35640
10714	807 Cox Creek Pkwy. Florence, Alabama	35630
11000	11157 Alabama Hwy 157, Moulton, Alabama	35650
11664	554 Brindlee Mountain Pkwy, Arab, Alabama	35016
11914	5940 Alabama Hwy 157, Cullman, Alabama	35058
12710	6363 University Dr., Huntsville, Alabama	35806
13084	11952 S Memorial Pkwy., Huntsville, Alabama	35803

13212	323 Main Street, W. Rainsville, Alabama	35986
13277	1600 Hwy 72 E, Athens, Alabama	35611
13512	105 Hwy 72 W, Tuscumbia, Alabama	35674
14433	2313 6th Ave. SE, Decatur, Alabama	35601
21340	14637 Hwy. 231, Hazel Green, Alabama	35750
22937	8670 Highway 72 W, Madison, Alabama	35758
23952	5615 Alabama Hwy 68, Collinsville, Alabama	35961
25817	1214 N Locust Ave., Lawrenceburg, Tennessee	38464
29043	4240 Florence Blvd, Florence, Alabama	35634
22814	26383 Main St. Ardmore, Tennessee	38449
23235	3035 Jeff Rd., Harvest, Alabama	35749
24564	5960 Hwy. 72 E, Gurley, Alabama	35748
23237	43137 US Hwy. 72, Stevenson, Alabama	35772
25564	100 Peter Lane, New Hope, Alabama	35760
251	1004 N Memorial Pkwy, Huntsville, Alabama	35801
29513	103 N Military, St Loretto, Tennessee	38469

Exhibit C

BKC Cure Costs

See attached.

Pre-Paid Paid Over (US \$'000s) Earned by BKIC Before October 25, 2023																		
BK#	Royalty	Advertising	Base Reprt	Percent Reprt	CAM Expense	Escrow	Property Tax	Total Rent	Training Fees	Miscellaneous	Loyalty DF	Digital Offer DF	Mobile Order DF	White Label DF	ODMBs	Other	Total	
247	14,758	12,978	15,125	5,713	-	-	36,545	57,382	-	90	15	218	420	58	-	809	85,927	
251	9,885	5,720	10,978	(25)	-	-	-	10,953	-	15	7	124	135	6	-	287	26,845	
322	16,404	16,293	-	-	-	-	-	-	-	16	12	156	237	35	-	456	35,153	
435	11,781	10,452	10,062	(17)	-	-	-	10,046	-	142	7	128	145	13	-	435	32,715	
461	8,070	11,136	23,333	(67)	-	-	-	23,266	-	546	6	100	131	10	-	793	43,264	
469	20,936	18,558	12,532	3,887	-	-	-	16,419	-	6	25	386	369	22	-	808	56,723	
521	13,504	9,539	16,896	2,400	-	-	7,516	26,813	-	21	11	141	220	17	-	410	50,266	
634	21,948	18,561	24,447	8,729	-	-	20,834	54,010	-	581	19	255	319	46	-	1,221	95,740	
826	7,800	6,920	13,750	(31)	-	-	-	17,674	31,393	-	112	10	126	160	13	-	421	46,534
987	10,977	9,733	15,885	(61)	-	-	-	18,985	34,809	-	15	17	165	180	18	-	394	55,914
1069	10,099	16,102	28,177	10,478	-	-	-	38,655	-	994	15	194	291	9	-	1,503	66,359	
1197	17,069	15,110	12,840	(34)	-	-	-	12,806	-	8	21	320	343	28	-	721	45,706	
1225	13,208	12,045	-	-	-	-	-	-	-	9	14	203	347	28	-	601	25,854	
1226	16,238	14,414	-	-	-	-	-	-	-	2	9	180	165	21	-	376	31,027	
1404	4,626	3,328	15,867	500	-	-	6,888	23,255	-	25	2	41	56	4	-	128	31,336	
1471	13,722	15,666	-	-	-	-	-	-	-	106	15	158	265	14	-	559	29,947	
1486	21,724	19,280	-	-	-	-	-	-	-	539	20	189	331	19	-	1,098	42,102	
1551	14,896	10,548	17,055	4,208	-	-	3,267	24,530	-	28	6	170	197	13	-	415	50,389	
1577	23,152	14,959	21,492	(55)	-	-	-	21,437	-	96	7	236	227	9	-	574	60,122	
1691	3,358	2,983	-	-	-	-	-	-	-	5	5	43	46	2	-	101	6,446	
1724	14,870	5,183	7,845	19,205	-	-	-	27,050	-	76	31	310	356	43	-	816	47,918	
2124	15,074	13,387	-	-	-	-	-	-	-	89	13	164	184	7	-	458	28,919	
2261	15,884	14,109	-	-	-	-	-	-	-	2	12	116	244	6	-	380	30,373	
2297	9,033	8,236	-	-	-	-	-	-	-	3	6	120	217	13	-	360	17,628	
2377	10,835	9,406	20,574	(122)	-	-	40,150	60,602	-	81	10	180	187	26	-	484	81,127	
2397	12,765	11,610	17,894	4,029	-	-	-	21,924	-	4	12	142	170	4	-	332	46,650	
2430	14,305	14,378	14,161	19,518	-	-	10,809	44,488	-	3,892	21	244	304	36	-	4,497	77,668	
2544	12,003	10,626	15,425	471	-	-	-	32,887	48,783	-	169	16	209	194	22	-	611	72,023
2616	15,558	13,826	-	-	-	-	-	-	-	598	20	356	395	2	-	1,373	30,757	
2872	9,117	13,120	23,667	(14)	-	-	-	23,653	-	1,188	10	58	136	5	-	1,397	47,287	
2873	11,427	10,139	-	-	-	-	-	-	-	14	8	85	169	9	-	284	21,850	
3048	12,308	10,935	-	-	-	-	-	-	-	2	9	77	96	2	-	187	23,430	
3155	10,390	9,196	12,303	2,056	-	-	31,623	45,982	-	11	16	165	238	19	-	449	66,017	
3242	32,615	28,955	-	-	-	-	-	-	-	543	25	307	334	17	-	1,227	62,798	
3276	9,156	8,382	10,786	(81)	-	-	-	29,121	47,826	-	5	7	131	159	19	-	321	65,685
3345	11,095	9,258	-	-	-	-	-	-	-	20	7	96	151	12	-	286	20,639	
3510	10,895	9,746	-	-	-	-	-	-	-	609	7	77	88	5	-	787	21,527	
3641	18,793	16,675	14,755	15,215	-	-	12,009	41,979	-	2,388	18	271	251	16	-	2,944	80,390	
3643	13,049	11,566	14,458	5,375	-	-	15,032	34,866	-	18	15	195	255	19	-	503	59,984	
3942	13,733	12,457	-	-	-	-	-	-	-	201	19	266	359	29	-	814	27,004	
3988	14,346	12,712	20,764	(73)	-	-	17,471	38,162	-	19	20	214	336	25	-	614	65,834	
4003	11,555	11,614	12,550	13,007	-	-	-	22,852	48,410	-	24	13	184	213	21	-	455	72,033
4027	12,025	12,117	-	-	-	-	-	-	-	954	22	185	281	17	-	1,460	25,603	
4058	13,633	18,554	-	-	-	-	-	-	-	1,236	9	141	284	4	-	1,674	33,861	
4272	21,367	18,952	-	-	-	-	-	-	-	4	16	212	282	19	-	532	40,851	
4283	14,143	12,472	13,733	8,819	-	-	25,860	48,412	-	249	25	229	303	43	-	849	75,876	
4431	15,997	12,421	10,550	1,150	-	-	-	11,700	-	210	20	179	373	22	-	804	40,923	
4487	18,859	16,653	28,218	(275)	-	-	-	47,483	75,426	-	14	18	263	250	38	-	581	111,520
4705	12,092	10,271	-	-	-	-	-	-	-	174	10	148	151	6	-	488	22,851	
4834	6,154	6,212	-	-	-	-	-	-	-	137	5	113	131	14	-	400	12,767	
4848	6,292	8,955	-	-	-	-	-	-	-	572	5	46	101	7	-	732	15,979	
4885	18,212	18,180	-	-	-	-	-	-	-	512	12	251	349	21	-	1,145	37,537	
4939	10,941	10,970	-	-	-	-	-	-	-	6	11	217	285	31	-	551	22,462	
5090	10,874	10,768	-	-	-	-	-	-	-	34	16	194	229	22	-	495	21,937	
5238	12,359	10,965	-	-	-	-	-	-	-	533	16	172	271	10	-	1,002	24,326	
5266	12,129	10,669	-	-	-	-	-	-	-	45	20	208	247	19	-	538	23,337	
5571	10,275	9,114	-	-	-	-	-	-	-	24	7	90	124	12	-	264	19,653	
6065	10,621	9,413	-	-	-	-	-	-	-	577	11	158	166	12	-	824	20,958	
6150	20,892	18,550	-	-	-	-	-	-	-	15	15	166	234	8	-	439	39,860	
6207	22,108	19,583	-	-	-	-	-	-	-	249	35	343	342	37	-	1,005	42,696	
6455	8,818	8,902	-	-	-	-	-	-	-	50	6	74	90	1	-	220	17,937	
6468	10,549	9,744	-	-	-	-	-	-	-	3	9	179	176	20	-	387	20,780	
6594	16,601	14,733	-	-	-	-	-	-	-	1,041	14	145	211	16	-	1,428	32,762	
6642	16,216	11,529	16,494	7,364	-	-	-	23,857	-	167	6	65	102	3	-	343	51,945	
6604	16,245	14,366	-	-	-	-	-	-	-	87	39	265	379	32	-	822	31,434	
6966	11,844	7,868	-	-	-	-	-	-	-	4	18	175	323	16	-	535	20,240	
7068	12,526	11,110	20,028	(94)	-	-	-	19,934	-	41	11	145	207	15	-	420	43,980	
7121	11,678	7,758	8,917	3,082	-	-	-	11,999	-	36	13	190	290	22	-	550	31,985	
7390	7,846	6,939	-	-	-	-	-	-	-	618	6	71	119	12	-	826	15,611	
7564	9,205	12,559	-	-	-	-	-	-	-	590	4	97	123	3	-	817	22,581	
8173	10,291	9,127	-	-	-	-	-	-	-	507	8	153	142	6	-	816	20,233	
8907	13,398	13,509	-	-	-	-	-	-	-	7	28	234	368	20	-	656	27,564	
9305	9,462	8,398	-	-	-	-	-	-	-	562	7	112	267	10	-	958	18,818	
9694	16,807	14,923	-	-	-	-	-	-	-	51	10	193	227	9	-	480	32,220	
9783	13,912	12,354	-	-	-	-	-	-	-	507	7	111	207	7	-	839	27,105	
9834	8,165	7,235	11,758	(49)	-	-	-	11,700	-	577	3	85	88	11	-	764	27,873	
9942	11,569	10,262	-	-	-	-	-	-	-	33	21	155	230	13	-	452	22,283	
10241	11,661	10,365	-	-	-	-	-	-	-	217	13	87	138	-	-	455	22,482	
10327	11,022	9,768	14,385	(32)	-	-	-	14,354	-	1,469	6	94	172	13	-	1,755	36,898	
10422	9,042	8,747	-	-	-	-	-	-	-	11	8	90	118	2	-	229	18,619	
10714	18,891	16,780	-	-	-	-	-	-	-	57	13	215	347	8	-	642	36,312	
10881	8,610	7,881	-	-	-	-	-	-	-	181	15	173	172	8	-	549	17,040	

10893	26,468	23,469	-	-	-	-	-	-	14	17	285	416	50	-	782	50,719
11000	14,001	12,404	-	-	-	-	-	-	611	8	115	180	3	-	925	27,330
11309	12,051	10,705	-	-	-	-	-	-	9	21	144	149	10	-	333	23,088
11401	10,994	15,034	-	-	-	-	-	-	1,285	11	88	159	2	-	1,545	27,574
11664	12,649	11,525	-	-	-	-	-	-	6	8	101	212	1	-	326	24,502
11914	15,444	12,948	-	-	-	-	-	-	518	15	137	183	3	-	856	29,247
12003	8,905	12,069	15,833	3,076	3,435	-	22,345	-	509	11	89	47	5	-	661	43,979
12107	27,911	24,733	-	-	-	-	-	-	109	32	400	514	36	-	1,091	53,736
12294	18,107	15,962	-	-	-	-	-	-	5	32	305	452	49	-	843	34,912
12427	7,124	8,511	12,500	5,390	-	-	17,890	-	229	11	77	72	7	-	395	33,920
12520	10,111	14,076	-	-	-	-	-	-	509	7	95	103	4	-	718	24,905
12710	14,184	12,628	-	-	-	-	-	-	2	23	240	420	21	-	706	27,518
12792	8,558	7,809	-	-	-	-	-	-	623	12	45	109	1	-	789	17,156
12906	15,994	14,217	-	-	-	-	-	-	13	18	121	138	-	-	291	30,501
13084	16,051	14,246	-	-	-	-	-	-	14	20	147	471	17	-	670	30,967
13106	12,583	11,168	-	-	-	-	-	-	61	18	153	294	12	-	539	24,291
13212	13,269	11,788	-	-	-	-	-	-	93	10	133	203	6	-	444	25,501
13243	14,062	14,716	-	-	-	-	-	-	47	9	120	146	3	-	325	29,103
13272	11,619	10,297	20,025	(66)	-	-	45,596	-	320	14	152	249	23	-	758	88,228
13277	10,208	9,065	-	-	-	-	-	-	500	9	94	140	-	-	742	20,015
13368	10,980	11,065	-	-	-	-	-	-	9	8	149	176	17	-	359	22,426
13512	9,963	10,516	-	-	-	-	-	-	2	9	103	159	5	-	278	20,757
14209	11,525	10,229	-	-	-	-	-	-	24	10	56	151	11	-	252	22,006
14210	15,714	15,682	-	-	-	-	-	-	353	19	207	210	22	-	811	32,207
14433	18,166	16,111	-	-	-	-	-	-	122	8	173	289	15	-	618	34,895
14614	20,556	18,217	-	-	-	-	-	-	89	21	125	251	12	-	490	39,272
15499	15,168	10,071	-	-	-	-	-	-	16	13	212	238	28	-	508	25,747
15760	10,820	9,613	-	-	-	-	-	-	111	10	106	151	7	-	385	20,817
16171	11,615	10,270	24,404	(109)	-	-	28,395	-	498	10	142	185	28	-	864	75,439
16437	17,837	15,827	20,896	3,931	-	-	-	-	1,425	11	108	178	8	-	1,731	60,222
16751	12,471	11,082	-	-	-	-	-	-	35	11	106	166	3	-	321	23,974
17003	8,836	7,836	10,433	(15)	-	-	-	-	1,350	4	74	147	5	-	1,579	28,869
17090	18,343	16,234	27,445	(101)	-	-	29,757	-	561	20	322	294	31	-	1,229	92,907
17389	5,955	8,657	20,394	(15)	-	-	-	-	875	5	67	115	5	-	1,066	36,056
17831	11,828	10,320	-	-	-	-	-	-	3	16	178	282	12	-	490	22,438
18108	13,335	11,842	-	-	-	-	-	-	505	5	135	126	4	-	775	25,951
18307	21,591	16,730	-	-	-	-	-	-	170	25	322	250	23	-	789	39,110
19242	12,337	10,933	-	-	-	-	-	-	501	7	178	154	12	-	851	24,121
19411	10,139	9,005	-	-	-	-	-	-	9	8	77	107	4	-	205	19,349
19875	10,470	8,303	-	-	-	-	-	-	542	2	74	86	1	-	706	20,479
19958	12,669	11,215	-	-	-	-	-	-	1,088	2	104	180	19	-	1,393	25,277
21983	11,699	10,375	-	-	-	-	-	-	1,774	10	114	238	8	-	2,142	24,216
22426	10,130	8,996	-	-	-	-	-	-	70	7	88	155	7	-	325	19,450
21654	9,576	8,502	-	-	-	-	-	-	679	7	135	130	2	-	953	19,032
21471	14,210	12,614	-	-	-	-	-	-	789	11	186	222	9	-	1,218	28,042
21340	15,209	13,509	-	-	-	-	-	-	296	10	124	260	15	-	705	29,423
23155	13,083	11,586	-	-	-	-	-	-	3	10	89	195	23	-	321	24,990
23135	5,311	7,297	-	-	-	-	-	-	901	6	57	63	1	-	1,028	13,636
22803	6,389	8,590	-	-	-	-	-	-	528	6	78	77	8	-	696	15,676
22837	15,270	13,515	-	-	-	-	-	-	1	21	206	443	29	-	701	29,486
22834	6,377	8,762	-	-	-	-	-	-	1,018	6	73	94	5	-	1,196	16,335
25937	8,487	13,565	-	-	-	-	-	-	6	21	158	215	11	-	412	22,464
25532	7,615	12,145	-	-	-	-	-	-	18	18	174	256	30	-	497	20,258
23203	10,079	13,799	-	-	-	-	-	-	1,308	6	43	85	2	-	1,443	25,322
24123	9,286	8,251	-	-	-	-	-	-	429	11	55	166	1	-	661	18,198
22814	10,776	9,575	-	-	-	-	-	-	101	8	79	129	2	-	319	20,670
23805	9,891	8,747	-	-	-	-	-	-	833	4	85	151	11	-	1,084	19,722
24564	12,584	11,183	-	-	-	-	-	-	3	3	91	169	1	-	297	24,034
23649	13,119	11,631	-	-	-	-	-	-	16	13	127	269	17	-	462	25,213
23235	11,101	9,843	-	-	-	-	-	-	507	8	113	226	13	-	867	21,811
23237	10,786	9,586	-	-	-	-	-	-	16	16	62	129	1	-	226	20,597
23806	12,501	11,097	-	-	-	-	-	-	9	9	141	287	11	-	457	24,055
24565	6,498	8,975	-	-	-	-	-	-	113	4	43	66	1	-	220	15,701
24560	17,262	15,299	-	-	-	-	-	-	342	10	186	222	25	-	785	33,347
23952	16,150	14,353	-	-	-	-	-	-	5	15	116	154	2	-	292	30,796
25426	10,181	10,775	-	-	-	-	-	-	1	21	140	200	6	-	366	21,325
24563	5,799	7,925	-	-	-	-	-	-	81	4	52	75	-	-	211	13,936
25564	5,829	9,322	-	-	-	-	-	-	29	10	60	146	1	-	245	15,396
26860	8,208	13,116	-	-	-	-	-	-	9	14	124	209	9	-	366	21,690
25743	4,627	11,581	-	-	-	-	-	-	1,087	6	32	96	0	-	1,223	17,431
26113	5,431	8,663	-	-	-	-	-	-	4	11	132	184	15	-	346	14,440
25665	2,480	6,171	-	-	-	-	-	-	40	2	23	57	1	-	122	8,774
25607	9,313	(4)	-	-	-	-	-	-	90	4	71	79	2	-	246	9,555
25817	5,802	9,269	-	-	-	-	-	-	4	6	120	180	5	-	315	15,385
26579	5,866	14,363	-	-	-	-	-	-	1,212	6	72	142	1	-	1,433	21,664
25882	5,880	9,417	-	-	-	-	-	-	21	10	105	129	3	-	268	15,574
26749	6,500	10,399	-	-	-	-	-	-	4	17	105	161	-	-	287	17,186
26748	7,687	12,283	-	-	-	-	-	-	135	14	131	166	13	-	458	20,428
27281	2,636	6,708	-	-	-	-	-	-	136	6	30	49	-	-	221	9,585
26914	5,473	8,756	-	-	-	-	-	-	155	7	85	68	-	-	314	14,542
27690	8,943	14,308	-	-	-	-	-	-	51	27	254	276	1	-	610	23,861
29513	1,558	6,231	-	-	-	-	-	-	37	0	8	86	-	-	131	7,920
29043	2,485	9,938	-	-	-	-	-	-	47	4	60	156	1	-	268	12,691
28964	1,941	11,936	-	-	-	-	-	-	26	40	137	162	1	-	366	14,243

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EXHIBIT B

POST-PETITION R/E TAXES

Store	Invoice	Due Date	Amount Due	Description	Business Area	Petition	Amount Due Post-Petition
247	11/15/2023	\$ 22,339.60	*2023_RE_INST_2_DEKALB COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 8,134.53	
251	10/1/2023	\$ 9,712.68	*2023_RE_INST_1_MADISON COUNTY TAX COLLECTOR	Property Tax	Post-Petition	\$ 1,782.88	
251	12/31/2023	\$ 702.96	*2023_RE_INST_1_MADISON COUNTY TAX COLLECTOR	Property Tax	Post-Petition	\$ 129.04	
435	12/31/2023	\$ 7,882.14	*2023_RE_INST_1_LAUDERDALE COUNTY REVENUE COMMISSI	Property Tax	Post-Petition	\$ 1,446.86	
435	12/31/2023	\$ 2,497.04	*2023_RE_INST_1_LAUDERDALE COUNTY REVENUE COMMISSI	Property Tax	Post-Petition	\$ 458.36	
461	10/1/2023	\$ 11,757.00	*2023_RE_INST_1_JEFFERSON COUNTY TAX COLLECTOR	Property Tax	Post-Petition	\$ 2,158.13	
469	12/31/2023	\$ 9,998.94	*2023_RE_INST_1_REVENUE COMMISSIONER ETOWAH COUNTY	Property Tax	Post-Petition	\$ 1,835.42	
521	11/15/2023	\$ 8,337.71	*2023_RE_INST_2_CHATHAM COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 3,036.01	
521	11/15/2023	\$ 3,482.86	*2023_RE_INST_2_CITY OF SAVANNAH	Property Tax	Post-Petition	\$ 1,268.22	
634	10/31/2023	\$ 5,639.60	*2023_RE_INST_1_FULTON COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 1,035.21	
634	10/31/2023	\$ 19,878.80	*2023_RE_INST_1_FULTON COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 3,648.99	
828	10/15/2023	\$ 21,648.24	*2023_RE_INST_1_GWINNETT COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 3,973.79	
987	10/15/2023	\$ 23,252.95	*2023_RE_INST_1_GWINNETT COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 4,268.35	
1069	12/31/2023	\$ 27,796.59	*2023_RE_INST_1_JEFFERSON COUNTY TAX COLLECTOR	Property Tax	Post-Petition	\$ 5,102.39	
1197	11/30/2023	\$ 25,727.85	*2023_RE_INST_1_DUVAL CO TAX COLLECTOR	Property Tax	Post-Petition	\$ 4,722.65	
1404	11/15/2023	\$ 7,640.27	*2023_RE_INST_2_CHATHAM COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 2,782.05	
1404	11/15/2023	\$ 3,191.52	*2023_RE_INST_2_CITY OF SAVANNAH	Property Tax	Post-Petition	\$ 1,162.13	
1551	11/15/2023	\$ 5,138.46	*2023_RE_INST_2_CHATHAM COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 1,871.07	
1577	12/31/2023	\$ 10,996.30	*2023_RE_INST_1_DALLAS COUNTY COLLECTOR	Property Tax	Post-Petition	\$ 2,018.50	
1724	11/30/2023	\$ 18,994.59	*2023_RE_INST_1_DUVAL CO TAX COLLECTOR	Property Tax	Post-Petition	\$ 3,486.68	
2377	11/15/2023	\$ 22,833.52	*2023_RE_INST_2_DEKALB COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 8,314.38	
2377	11/15/2023	\$ 1,709.94	*2023_RE_INST_2_DEKALB COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 622.64	
2397	12/15/2023	\$ 7,388.01	*2023_RE_INST_1_WAYNE COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 1,356.16	
2430	11/15/2023	\$ 13,239.54	*2023_RE_INST_1_FULTON COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 2,430.27	
2544	11/15/2023	\$ 34.17	*2023_RE_INST_2_DEKALB COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 12.44	
2544	11/15/2023	\$ 20,069.74	*2023_RE_INST_2_DEKALB COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 7,308.00	
2872	12/31/2023	\$ 7,115.20	*2023_RE_INST_1_WALKER COUNTY REVENUE COMMISSIONER	Property Tax	Post-Petition	\$ 1,306.08	
3155	11/15/2023	\$ 19,331.13	*2023_RE_INST_2_DEKALB COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 7,039.05	
3276	11/15/2023	\$ 17,801.76	*2023_RE_INST_2_DEKALB COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 6,482.16	
3641	10/31/2023	\$ 11,458.48	*2023_RE_INST_1_FULTON COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 2,103.34	
3641	10/31/2023	\$ 3,250.76	*2023_RE_INST_1_FULTON COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 596.71	
3643	11/15/2023	\$ 1,961.82	*2023_RE_INST_1_CITY OF LILBURN	Property Tax	Post-Petition	\$ 360.11	
3643	10/15/2023	\$ 16,450.09	*2023_RE_INST_1_GWINNETT COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 3,019.61	
3988	10/15/2023	\$ 21,398.90	*2023_RE_INST_1_GWINNETT COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 3,928.02	
4003	11/15/2023	\$ 8,276.47	*2023_PP_INST_1_CLAYTON COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 1,519.24	
4003	11/15/2023	\$ 19,713.88	*2023_RE_INST_1_CLAYTON COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 3,618.71	
4283	10/31/2023	\$ 24,674.01	*2023_RE_INST_1_FULTON COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 4,529.20	
4283	11/15/2023	\$ 7,000.00	*2023_RE_INST_1_FULTON COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 1,284.93	
4431	12/31/2023	\$ 17,933.29	*2023_RE_INST_1_JEFFERSON COUNTY TAX COLLECTOR	Property Tax	Post-Petition	\$ 3,291.86	
4487	11/15/2023	\$ 29,026.03	*2023_RE_INST_2_DEKALB COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 10,569.26	
6642	12/31/2023	\$ 7,882.90	*2023_RE_INST_1_BUTLER COUNTY	Property Tax	Post-Petition	\$ 1,447.00	
7068	11/30/2023	\$ 31,862.76	*2023_RE_INST_1_DUVAL CO TAX COLLECTOR	Property Tax	Post-Petition	\$ 5,848.78	
7121	11/30/2023	\$ 22,270.68	*2023_RE_INST_1_DUVAL CO TAX COLLECTOR	Property Tax	Post-Petition	\$ 4,088.04	
9834	10/1/2023	\$ 15,516.47	*2023_RE_INST_1_ASSISTANT TAX COLLECTOR	Property Tax	Post-Petition	\$ 2,848.23	
10327	12/31/2023	\$ 10,190.88	Settlement 01/25/2024 010327 JAN 01/01/24 TO 01/	Property Tax	Post-Petition	\$ 1,870.65	
12427	12/31/2023	\$ 11,174.43	*2023_RE_INST_1_JEFFERSON COUNTY TAX COLLECTOR	Property Tax	Post-Petition	\$ 2,051.20	
13272	11/15/2023	\$ 27,872.44	*2023_RE_INST_2_DEKALB COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 10,149.20	
16171	11/15/2023	\$ 560.52	*2023_RE_INST_2_DEKALB COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 204.10	
16171	11/15/2023	\$ 4,223.34	*2023_RE_INST_1_DEKALB COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 775.24	
16171	11/15/2023	\$ 986.08	*2023_RE_INST_1_DEKALB COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 181.01	
16171	11/15/2023	\$ 86.29	*2023_RE_INST_2_DEKALB COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 31.42	
16171	11/15/2023	\$ 3,156.95	*2023_RE_INST_2_DEKALB COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 1,149.54	
16171	11/15/2023	\$ 21,947.74	*2023_RE_INST_1_DEKALB COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 4,028.76	
16437	10/1/2023	\$ 19,057.43	*2023_RE_INST_1_JEFFERSON COUNTY TAX COLLECTOR	Property Tax	Post-Petition	\$ 3,498.21	
17003	10/1/2023	\$ 27,055.32	*2023_RE_INST_1_ASSISTANT TAX COLLECTOR	Property Tax	Post-Petition	\$ 4,966.32	
17090	11/15/2023	\$ 18,190.15	*2023_RE_INST_2_DEKALB COUNTY TAX COMMISSIONER	Property Tax	Post-Petition	\$ 6,623.59	
17389	12/31/2023	\$ 17,421.10	*2023_RE_INST_1_JEFFERSON COUNTY TAX COLLECTOR	Property Tax	Post-Petition	\$ 3,197.85	