

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

| | | |
|---------------------------------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <p>In re:</p> <p>PREMIER KINGS, INC, et al.,</p> <p>Debtors.</p> | <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> | <p>Case No. 23-02871-TOM11</p> <p>Chapter 11</p> <p>Jointly administered</p> |
|---------------------------------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------|

**OFFICIAL COMMITTEE OF UNSECURED CREDITORS’ OMNIBUS OBJECTION TO
CERTAIN (I) SATISFIED CLAIMS (II) RECLASSIFIED CLAIMS, AND (III)
DUPLICATE CLAIMS**

The Official Committee of Unsecured Creditors (the “Committee”) of Premier Kings, Inc., (“PKI”), Premier Kings of North Alabama, LLC (“PKNA”), and Premier Kings of Georgia, Inc. (“PKG” and together with PKI, and PKNA, collectively, the “Debtors”), by and through its undersigned counsel, submits this objection (the “Objection”) to certain claims filed against the Debtors’ estates on the ground that the Debtors have satisfied the claims or the claims are due to be reclassified as general unsecured claims. The Committee seeks entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Order”) that (i) disallows and expunges each proof of claim identified on Schedule 1 to the Order (collectively, the “Satisfied Claims”) in their entirety because the Debtors have fully satisfied such proofs of claims, (ii) reclassifies each proof of claim identified in Schedule 2 to the Order (collectively, the “Reclassified Claims”) because each such proof of claim erroneously asserts a right to priority payments, (iii) disallows and expunges each proof of claim identified on Schedule 3 to the Order (collectively, the “Duplicate Claims”) which are duplicative of, and essentially identical to, the filed claims identified in Schedule 3 under the heading “Surviving Claims” (the “Surviving Claims”) and only the claims Surviving Claims should remain. In support of this Objection, the Committee respectfully states as follows:



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JURISDICTION AND VENUE

1. The United States Bankruptcy Court for the Northern District of Alabama (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b). The Committee confirms its consent, pursuant to rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the Court’s entry of a final order in connection with this motion.

2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The bases for the relief requested herein are sections 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Bankruptcy Rule 3007, Rule 3007-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Northern District of Alabama (the “Local Rules”).

BACKGROUND FOR THE DEBTORS

A. General Background.

4. On October 25, 2023 (the “Petition Date”), the Debtors initiated the above-captioned chapter 11 cases (the “Chapter 11 Cases”) in the Court, creating the bankruptcy estates pursuant to section 541 of the Bankruptcy Code.

5. The Debtors continue to operate their business and manage their properties as debtors-in-possession pursuant to section 1107(a) and 1108 of the Bankruptcy Code.

6. On November 6, 2023, the United States Bankruptcy Administrator for the Northern District of Alabama (the “BA”) appointed the Official Committee of Unsecured Creditors (the “Committee”) in these cases. *See* Docket. No. 135. To date, no request for the appointment of a trustee or examiner has been made in the Chapter 11 Cases.

B. Claims Background

7. On November 27, 2023, the Debtors filed their Motion of the Debtors for Entry of an Order (I) Setting Bar Dates for Filing Proofs of Claim, and (II) Approving Notice of Bar Dates, ECF No. 252 (the “Bar Date Motion”). On November 29, 2023, the Court entered an order granting the relief sought in the Bar Date Motion (ECF 263) (the “Bar Date Order”) and established the general bar date as January 2, 2024, at 5:00 p.m., prevailing Central Time (the “General Bar Date”) for each person or entity, other than governmental units, asserting claims against the Debtors.

8. The bar date for all governmental units holding claims against the Debtors that arose (or were deemed to have arisen) before the Petition Date was set for April 22, 2024, at 5:00 p.m., prevailing Central Time (the “Governmental Bar Date”).

9. On November 28, 2023, the Debtors filed their consolidated schedules and statements of financial affairs (ECF 257 and 258) (the “Schedules and Statements”).

10. By January 1, 2024, the Debtors had closed the sales of substantially all of their assets and assigned certain contracts and leases to the buyers (the “Buyers”). See ECF 4054 and 415.

11. On March 20, 2024, the Debtors filed the *Second Amended Plan of Liquidation Under Chapter 11 of the Bankruptcy Code Proposed by Debtors* (ECF 554) (as modified and amended, the “Plan”) and the *Second Amended Disclosure Statement for Plan of Liquidation Under Chapter 11 of the Bankruptcy Code Proposed by the Debtors* (ECF 556) (as modified and amended, the “Disclosure Statement”).

OBJECTION TO CLAIMS

12. Section 502 of the Bankruptcy Code provides, in pertinent part, as follows: “[a] claim or interest, proof of which is filed under section 501 of [the Bankruptcy Code], is deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). Moreover, Bankruptcy Rule 3007 provides certain grounds upon which “objections to more than one claim may be joined in an omnibus objection,” which includes when “the objections are based solely on the grounds that the claims should be disallowed, in whole or in part, because . . . they duplicate other claims” or “they have been amended by subsequently filed proofs of claim” or “they have been filed in the wrong case.” Fed. R. Bankr. P. 3007(d).

13. As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes *prima facie* evidence of the validity and the amount of the claim under section 502(a) of the Bankruptcy Code. *See, e.g., Universal Am. Mort. Co. v. Bateman (In re Bateman)*, 331 F.3d 821, 827 (11th Cir. 2003). However, a proof of claim loses the presumption of *prima facie* validity under Bankruptcy Rule 3001(f) if an objecting party refutes at least one of the allegations that are essential to the claim’s legal sufficiency. *Id.* Once such an allegation is refuted, the burden reverts to the claimant to prove the validity of its claim by a preponderance of the evidence. *See id.* Despite this shifting burden during the claim objection process, the ultimate burden of proof always lies with the claimant. *In re Roberts*, No. 18-83442-CRJ-7, 2022 Bankr. LEXIS 3265, at *20 (Bankr. N.D. Ala. Nov. 18, 2022).

14. As set forth herein and in the declaration of [], [] of the Debtors (the “Declaration”), attached hereto as **Exhibit B**, the Court should modify or disallow and expunge the disputed claims reflected on the schedules to the Order (collectively, the “Disputed Claims”). If the Disputed Claims are not formally modified or disallowed and expunged as

requested herein, the potential exists for the applicable claimants to receive recoveries they are not entitled to, to the detriment of the Debtors' other stakeholders. Thus, the relief requested herein is necessary to prevent the inappropriate distribution of estate funds and to facilitate the efficient administration of the claims allowance process.

A. Satisfied Claims

15. The Debtors object to twenty-nine Satisfied Claims listed on Schedule 1 to the Order as claims for which the Debtors have fully paid all amounts requested under the proofs of claim. The Debtors should not be required to pay a claimant twice on the same obligation or debt. The Debtors have reviewed the Satisfied Claims, all documents furnished by the claimants with respect to the Satisfied Claims, and the Debtors' books and records, and have determined that each of the Satisfied Claims was satisfied during these Chapter 11 Cases in full. Failure to disallow and expunge the Satisfied Claims as indicated would result in the applicable claimants receiving an unwarranted recovery against the Debtors to the detriment of other similarly situated creditors.

16. Accordingly, the Debtors request that the Court enter an order expunging the Satisfied Claims identified on Schedule 1 to the Order.

B. Reclassified Claims

17. The Debtors object to the seven Reclassified Claims identified on Schedule 2 to the Order which erroneously assert a right to a priority payment where no basis for priority payment exists.

18. Upon reviewing the proofs of claim filed against the Debtors in these Chapter 11 Cases, supporting documentation attached thereto, and the Debtors' books and records, the Debtors have identified the Reclassified Claims that erroneously assert a right to priority of payment when

such claimant is not entitled to such priority. Certain Reclassified Claims assert a right to priority payment where none exists, either without identifying a basis for priority status or erroneously asserting a basis for priority under 11 U.S.C. § 507.

19. Specifically, each of the Reclassified Claims asserts a tax priority related to real or personal property that the Debtors leased pursuant to leases that the Debtor has rejected. To the extent that the Debtors owe such obligations, the proper claimant is the landlord for the rejected lease, and the rejection claim – even to the extent such claim is related to taxes – is a general unsecured claim pursuant to section 365(g). *See generally In re Winn-Dixie Stores, Inc.*, 345 B.R. 402, 405 (Bankr. M.D. Fla. 2006) (Funk, J) (recognizing that “If Debtors choose to reject the Lease, then Winn-Dixie must turn over the Property to Sarria, who would then have an unsecured claim pursuant to § 365(g)(1) for the unpaid balance of the Disputed Tax Liability.”).

20. Failure to appropriately classify such claims would entitle such holders to recoveries on account of such “claims” to which such holders are not entitled. Reclassifying the claims will ensure that each claimant recovers according to their rights after taking into account senior interests. The Debtors and any Plan Administrator appointed pursuant to the Plan reserves the right to further object to the amount or validity of such claims.

21. Accordingly, the Debtors request that the Court enter an order disallowing and expunging the Superseded Claims identified on Schedule 2 to the Order.

C. Duplicate Claims.

22. As set forth in the Declaration, based upon a review of the Duplicate Claims, the Debtors’ books and records, and the claims register, the Debtors have determined that each Duplicate Claim listed in Schedule 3 is duplicative of, and essentially identical to, the

corresponding Surviving Claim filed on behalf of the same claimant(s). Claimants should not be allowed to maintain their Duplicate Claims and their Surviving Claims.

23. If so, the Debtors would be subject to multiple recoveries by such claimant for a single claim or liability. Accordingly, to avoid the possibility of multiple recoveries and to maintain an accurate claims register, the Debtors submit that the Duplicate Claims should be disallowed and expunged in their entirety from the claims register.

RESERVATION OF RIGHTS

24. Nothing in this Objection: (a) is intended or shall be deemed to constitute an admission as to the validity of any claim against the Debtors or their estates; (b) shall impair, prejudice, waive, or otherwise affect the rights of the Debtors or their estates to contest the validity, priority, or amount of any claim against the Debtors or their estates; (c) shall impair, prejudice, waive, or otherwise affect the rights of the Debtors or their estates with respect to any and all claims or causes of action against any third party; or (d) shall be construed as a promise to pay a claim or continue any applicable program post-petition, which decision shall be in the discretion of the Debtors. Any payment made pursuant to an order of the Court granting the relief requested herein is not intended to be nor should it be construed as an admission as to the validity of any claim or a waiver of the Debtors' rights to subsequently dispute such claim.

25. This Objection does not affect any of the Surviving Claims and does not constitute an admission or acknowledgement by the Committee that any such claims should be allowed. Unless the Surviving Claim was previously allowed, the Debtors retain their rights to later object on any basis to any Surviving Claim and to any Duplicate Claim as to which the Court does not grant the relief requested herein.

CONCLUSION

WHEREFORE, for the reasons set forth herein, the Committee respectfully request that the Court (a) enter the Order, substantially in the form attached hereto as **Exhibit A**, and (b) grant such other and further relief as is just and proper.

/s/ Bill D. Bensinger

Bill D. Bensinger
Thomas B. Humphries
Attorneys for the Official Committee of
Unsecured Creditors

OF COUNSEL:
CHRISTIAN & SMALL LLP
1800 Financial Center
505 North 20th Street
Birmingham, Alabama 35203
Tel: 205-250-6626
Email: bdbeninger@csattorneys.com
ddsparks@csattorneys.com

Certificate of Service

Service of the foregoing shall be made via e-mail, and if e-mail is not available via U.S. mail, upon the Master Service List with the addition of any other parties requiring service as set forth in the *Order (i) Authorizing the Debtors to File a Consolidated List of Unsecured Creditors for Giving Notice in Lieu of Submitting a Separate List for Each Debtor, (ii) Authorizing the Debtors to Implement Certain Notice and Case Management Procedures, and (iii) Granted Related Relief* (ECF 86), on this the 6th day of December, 2023.

/s/ Bill D. Bensinger _____

OF COUNSEL

Exhibit A

Proposed Order

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

| | | |
|------------------------------------|---|--------------------------------|
| In re: |) | |
| |) | Case No. 23-02871-TOM11 |
| |) | |
| PREMIER KINGS, INC, et al., |) | Chapter 11 |
| |) | |
| Debtors. |) | Jointly administered |

**ORDER SUSTAINING OFFICIAL COMMITTEE OF UNSECURED CREDITORS’
OMNIBUS OBJECTION TO CERTAIN (I) SATISFIED CLAIMS (II) RECLASSIFIED
CLAIMS, AND (III) DUPLICATE CLAIMS**

Upon the objection (the “Objection”) of the Official Committee of Unsecured Creditors (the “Objection”)¹ for entry of an order (this “Order”): (a) expunging the claims identified on Schedule 1 (collectively, the “Satisfied Claims”); (b) reclassifying the claims identified on Schedule 2 (collectively, the “Reclassified Claims”), (c) disallowing and expunging in their entirety the Duplicate Claims set forth in Schedule 3 attached hereto (collectively, the “Duplicate Claims”) in each case pursuant to sections 105(a) and 502(b) of the Bankruptcy Code, all as more fully set forth in the Objection; and upon the Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. § 1334; and this matter being a core proceeding within the meaning of 28 U.S.C. § 157(b)(2); and the Court being able to issue a final order consistent with Article III of the United States Constitution; and venue of this proceeding being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and appropriate notice of and opportunity for a hearing on the Objection having been given; and the relief requested in the Objection being in the best interests of the Debtors’ estates, their creditors and other parties in interest; and this Court having found that the Committee’s notice of the Objection and opportunity for a hearing on the Objection were

¹ All defined terms used in this Order that are not otherwise defined, shall have the meaning ascribed to such defined terms in the Objection.

appropriate and that no other notice need be provided; and this Court having reviewed the Objection and having heard the statements in support of the relief requested therein at a hearing, if any, before this Court (the “Hearing”); and the Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Objection is sustained to the extent set forth herein.
2. Each Satisfied Claim identified on Schedule 1 attached hereto is disallowed and expunged in its entirety.
3. Each Reclassified Claim identified on Schedule 2 attached hereto is reclassified in its entirety as set forth on Schedule 2.
4. Each Duplicate Claim set forth in Schedule 3 attached hereto is disallowed and expunged in its entirety. The claims listed in the column titled “Surviving Claims” identified on Schedule 3 attached hereto shall remain on the claims register, subject to the Debtors’ further objections on any substantive or non-substantive grounds.
5. This Order has no *res judicata*, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object to or defend on any basis are expressly reserved with respect to any Duplicate Claims referenced or identified in the Objection that is not listed on Schedule 3 attached hereto.
6. Entry of this Order is without prejudice to the Debtors’, or any successor in interests’, right to object to any other claims in these Chapter 11 Cases or to further object to the Disputed Claims (to the extent they are not disallowed and expunged pursuant to this Order) on any grounds whatsoever, at a later date.

7. Each Disputed Claim and the Objection by the Debtors to each Disputed Claim identified on Schedules 1–3 attached hereto constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each Disputed Claim. Any stay of this Order shall apply only to the contested matter which involves such creditor and shall not act to stay the applicability or finality of this Order with respect to the other contested matters covered hereby.

8. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

9. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

10. This Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: _____

Tamara O. Mitchell
United States Bankruptcy Judge

Schedule 1

Satisfied Claims

| Creditor | Claim # | Filing Date | Claim Amount | Debtor | Comments |
|-------------------------------------------------|----------------|--------------------|---------------------|-------------------------------------|--------------------------------------|
| State of Alabama Department of Revenue | 1 | 10/30/2023 | \$44,143.76 | Premier Kings, Inc. | Paid through tax portal |
| Appling County Tax Commissioner | 2 | 11/1/2023 | \$7,549.21 | Premier Kings, Inc. | Check #23861 & 23899, cleared 1/4/24 |
| City of Loretto | 4 | 11/2/2023 | \$1,064.00 | Premier Kings, Inc. | Check #32217, cleared 1/4/24 |
| DeKalb County Revenue Commissioner Office | 8 | 11/7/2023 | \$16,332.21 | Premier Kings, Inc. | Check #32205 & 32220, cleared 1/4/24 |
| Lawrence County Government | 9 | 11/2/2023 | \$1,592.00 | Premier Kings, Inc. | Check # 32217, cleared 1/4/24 |
| Lawrence County Government | 10 | 11/2/2023 | \$4,508.00 | Premier Kings, Inc. | Check # 32203, cleared 1/4/24 |
| Lawrence County Government | 11 | 11/2/2023 | \$6,480.00 | Premier Kings, Inc. | Check # 32203, cleared 1/4/24 |
| Lauderdale County Revenue Commissioner | 15 | 11/8/2023 | \$4,287.50 | Premier Kings, Inc. | Check #32213, cleared 1/8/24. |
| Lauderdale County Revenue Commissioner | 16 | 11/8/2023 | \$1,372.00 | Premier Kings, Inc. | Check #32213, cleared 1/8/24. |
| Lauderdale County Revenue Commissioner | 17 | 11/8/2023 | \$1,032.92 | Premier Kings, Inc. | Check #32213, cleared 1/8/24. |
| City of Lawrenceburg | 21 | 11/20/2023 | \$869.00 | Premier Kings, Inc. | Check # 32212, cleared 1/5/24 |
| City of Lawrenceburg | 22 | 11/20/2023 | \$2,461.00 | Premier Kings, Inc. | Check #32264, cleared 2/2/24 |
| Ware Co. | 30 | 11/28/2023 | \$2,222.04 | Premier Kings, Inc. | Check #23939, cleared 1/8/24 |
| Greene County Tax Commissioner | 34 | 11/30/2023 | \$880.58 | Premier Kings, Inc. | Check #23923, cleared 1/9/24 |
| Tennessee Department of Revenue | 36 | 12/1/2023 | \$35,816.33 | Premier Kings of North Alabama, LLC | Paid through tax portal |
| Bulloch County Tax Commissioner | 38 | 12/4/2023 | \$728.57 | Premier Kings of Georgia, Inc. | Check #23903, cleared on 1/8/2024 |
| Tyler Wilks, Dekalb County Revenue Commissioner | 47 | 12/7/2023 | \$5,673.78 | Premier Kings of North Alabama, LLC | Check #32220, cleared on 1/4/24 |
| Curtais Blair, Pike County Revenue Commissioner | 56 | 12/6/2023 | \$497.35 | Premier Kings, Inc. | Check #42766, cleared 12/28/23 |

| Creditor | Claim # | Filing Date | Claim Amount | Debtor | Comments |
|-----------------------------------------|----------------|--------------------|---------------------|-------------------------------------|--------------------------------------------------|
| Glynn County Tax Commissioner | 58 | 12/8/2023 | \$10,726.57 | Premier Kings, Inc. | Check # 23879 & 23922, cleared 1/10/24 |
| Town of Ridgeland Treasurer | 63 | 12/11/2023 | \$7,574.93 | Premier Kings of Georgia, Inc. | Check #24161, cleared on 3/19/24 |
| Paulding County Tax Commissioner | 67 | 12/12/2023 | \$3,210.66 | Premier Kings, Inc. | Check #23934, cleared 1/4/24 |
| Camden County Tax Commissioner | 91 | 12/21/2023 | \$29,608.46 | Premier Kings of Georgia, Inc. | Check #23867 & 23905, cleared on 1/11/24 |
| Wayne County Tax Commissioner | 101 | 12/22/2023 | \$4,844.35 | Premier Kings, Inc. | Check # 23940, cleared 1/9/24 |
| Liberty County Tax Commissioner | 127 | 12/29/2023 | \$7,223.24 | Premier Kings of Georgia, Inc. | Check #23929, cleared 1/8/24 |
| Joe Almand | 130 | 12/29/2023 | \$7,788.17 | Premier Kings of Georgia, Inc. | Check #23872, cleared 1/9/24 |
| Giles County Trustee | 137 | 1/1/2024 | \$4,739.00 | Premier Kings of North Alabama, LLC | Check # 32201 & 32215, cleared 1/5/24 |
| Susan D. Jones, Tax Collector | 199 | 2/14/2024 | \$1,666.98 | Premier Kings, Inc. | According to Property Record search all is paid. |
| Madison County, Alabama - Tax Collector | 203 | 3/6/2024 | \$584.82 | Premier Kings of North Alabama, LLC | Paid online. |
| Randy Wilson | 103 | 12/21/2023 | \$1.00 | Premier Kings of North Alabama, LLC | Assumed and assigned; no cure due. |

Schedule 2

Reclassified Claims

| Creditor | Claim # | Filing Date | Claim Amount | Debtor | Comments |
|---------------------------------------------------|----------------|--------------------|---------------------|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Covington County Revenue Commissioner | 7 | 11/3/2023 | \$687.96 | Premier Kings, Inc. | Rejected lease, Store #8457 |
| Newton County Tax Commissioner | 13 | 11/8/2023 | \$14,726.57 | Premier Kings, Inc. | Rejected Lease, Store #10728 |
| Evans County Tax Commissioner | 25 | 11/17/2023 | \$6,452.73 | Premier Kings, Inc. | Rejected Lease, Store #25882 |
| Eugene Broome, Jr. | 54 | 12/10/2023 | \$2,800.00 | Premier Kings, Inc. | Rejected Lease, Coastal office |
| Starla Moss Revenue Commissioner | 70 | 12/13/2023 | \$3,281.64 | Premier Kings, Inc. | Rejected Lease, Store ## 6534 & 12279 |
| Ronald L. Burns, Revenue Commissioner | 87 | 12/19/2023 | \$911.57 | Premier Kings, Inc. | Rejected Lease, Store #4848 |
| Gwinnett County Tax Commissioner | 193 | 1/24/2024 | \$168.99 | Premier Kings, Inc. | Rejected Lease, Store 20519 |
| Chatham County Tax Commissioner | 123 | 12/28/2023 | \$25,140.99 | Premier Kings of Georgia, Inc. | Check #23941 for \$20,927 paid and cleared 1/8/24; Balance of claim is a general unsecured claim for rejection damages. |
| Department of Treasury - Internal Revenue Service | 12 | 11/8/2023 | \$5,704.19 | Premier Kings, Inc. | This is for a penalty for late filing of income tax return for FYE 12/31/2022, and is therefore not entitled to a priority claim and should be reclassified as a general unsecured claim. |

Schedule 3

Duplicate Claims

| Claims to be Disallowed | | | | | Surviving Claims | | | | |
|-------------------------------------------------|------------|-------------------------------------|---------|--------------|----------------------------------------|------------|---------------------|---------|--------------|
| Claimant | Date Filed | Debtor | Claim # | Claim Amount | Claimant | Date Filed | Debtor | Claim # | Claim Amount |
| George L. Pallterson, Jr., Revenue Commissioner | 12/11/2023 | Premier Kings, Inc. | 61 | \$687.96 | Covington County Revenue Commissioner | 11/3/2023 | Premier Kings, Inc. | 7 | \$687.96 |
| Billy Hammock, Revenue Commissioner | 1/5/2024 | Premier Kings of North Alabama, LLC | 184 | \$4,312.50 | Lauderdale County Revenue Commissioner | 11/8/2023 | Premier Kings, Inc. | 15 | 4,287.50 |
| Revenue Commissioner | 1/5/2024 | Premier Kings of North Alabama, LLC | 185 | \$1,397.00 | Lauderdale County Revenue Commissioner | 11/8/2023 | Premier Kings, Inc. | 16 | \$1,372.00 |
| Revenue Commissioner | 1/5/2024 | Premier Kings of North Alabama, LLC | 186 | \$1,037.92 | Lauderdale County Revenue Commissioner | 11/8/2023 | Premier Kings, Inc. | 17 | \$1,032.92 |

Exhibit B

Declaration

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

In re:)
) **Case No. 23-02871-TOM11**
)
 PREMIER KINGS, INC, et al.,) **Chapter 11**
)
) **Jointly administered**
 Debtors.)

**DECLARATION IN SUPPORT OF OFFICIAL COMMITTEE OF UNSECURED
CREDITORS' OMNIBUS OBJECTION TO CERTAIN (I) SATISFIED CLAIMS (II)
RECLASSIFIED CLAIMS, AND (III) DUPLICATE CLAIMS**

I, Laura Kendall, as Deputy Restructuring Officer of the Debtors, hereby declare under penalty of perjury:

1. I am a Senior Managing Director at Aurora Management Partners, Inc., a restructuring advisory services firm specializing in interim management, crisis management, turnaround consulting, operational due diligence, creditor advisory services, and financial and operation restructuring.

2. I have more than ten years of restructuring experience across various industries, including food and beverage and quick service restaurants. Prior to joining Aurora Management Partners, I served for a number of years as a financial officer for a number of businesses, gaining significant operating experience.

3. Since joining Aurora Management Partners I have been involved in a number of Chapter 11 proceedings and restructurings.

4. I submit this declaration (the “Declaration”) in support of the Official committee of Unsecured Creditors’ Omnibus Objection to Certain (I) Satisfied Claims, (II) Reclassified Claims, and (III) Duplicate Claims (the “Objection”)

5. I am not being compensated separately for this testimony other than through payments received by Aurora as financial advisor retained by the Premier Kings, Inc., and its affiliated debtors and debtors-in-possession (collectively, the “Debtors”).

6. Except as otherwise indicated herein, all of the facts set forth in this Declaration are based upon my personal knowledge, my review of relevant documents, information provided to me by the Debtors’ management, the Debtors’ and other Debtor professionals, including the Aurora team, involved in advising the Debtors in the above-captioned case (the “Chapter 11 Case”). If called upon to testify, I could and would testify to the facts set forth herein on that basis. I am authorized to submit this Declaration on behalf of the Debtors.

7. The Satisfied Claims, Reclassified Claims, and Duplicate Claims subject to the Objection were reviewed and analyzed in good faith using due diligence by appropriate personnel of Aurora. These efforts resulted in, among other things, identifying the Satisfied Claims, the Reclassified Claims, and the Duplicate Claims set forth in Schedules 1, 2 and 3 to the proposed order related to the Objection.

8. Based on Aurora’s ongoing analysis and review, Aurora has determined that the Debtors have paid or otherwise satisfied in full each of the Satisfied Claims identified in Schedule 1.

9. Based on Aurora's ongoing analysis and review, Aurora has determined that the Debtors have rejected the leases that gave rise to the Debtors' lease obligations related to the Reclassified Claims identified in Schedule 2.

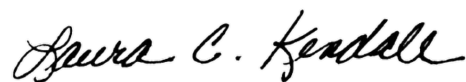
10. Based on Aurora's ongoing analysis and review, Aurora has determined that certain claimants submitted two distinct, but essentially identical, claims. Based on this review, each of the Duplicate Claims listed in Schedule 3 includes details indicating that it is based on the same underlying claim as its corresponding Surviving Claim. Therefore, I believe that the Duplicate Claims should be disallowed and expunged in their entirety, and only the Surviving Claims should survive.

11. Based on Aurora's review of the Debtors' books and records, the Debtors are each pass-through entities and do not report or have tax liability themselves. Rather, all tax liability belongs to its sole member – the decedent estate of Manraj Sidhu.

12. If each of these categories of claims are not disallowed, the corresponding claimants may receive double recovery from the Debtors' estates to which they are not entitled. Further, I believe the administration of these claims would be more efficient and fair to all parties if the Debtors have the ability to expunge and disallow the Duplicate Claims in their entirety.

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: April 24, 2024



Laura Kendall, Deputy Restructuring Officer