

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

In re:)	CASE NO. 23-02871-TOM11
)	
PREMIER KINGS, INC., et al.)	CHAPTER 11
)	Jointly Administered
Debtors.)	
_____)	

OBJECTION TO PROOF OF CLAIM NUMBERS 102 AND 128
FILED BY JOE ALMAND

COMES NOW, Mark Smith, in his capacity as Plan Administrator for the above-styled Debtors (the “Plan Administrator”), by and through counsel, and files this *Objection to Proof of Claim Numbers 102 and 128 Filed by Joe Almand* (“Objection”), showing the Court the following:

JURISDICTION AND VENUE

1. The Court has jurisdiction in this matter pursuant to 28 U.S.C. Section 1334, 28 U.S.C. Section 151, and 28 U.S.C. Section 157.
2. This Court is the proper venue for this matter pursuant to 28 U.S.C. Section 1409.
3. This matter is a core proceeding within the contemplation of 28 U.S.C. Section 157.

BACKGROUND

4. On October 25, 2023 (the “Petition Date”), the above-styled Debtors filed their voluntary petition for relief with this Court under chapter 11 of the Bankruptcy Code (this “Chapter 11 Case”).

5. On March 20, 2024 the Debtors filed *The Debtors’ Second Amended Plan Of Liquidation Under Chapter 11 Of The Bankruptcy Code Proposed By The Debtors* (the “Plan”).
Doc. No. 554.



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6. On May 1st, 2024, the Court entered the *Findings Of Fact, Conclusions Of Law And Order Confirming The Debtors' Second Amended Plan Of Liquidation Under Chapter 11 Of The Bankruptcy Code Proposed By The Debtors* (the "Confirmation Order"). Doc. No. 627.

7. Pursuant to the Plan and the Confirmation Order, Mark Smith was appointed as the Plan Administrator. Doc. No. 554, § 1.49. Section 7.1 of the Plan provides that the Plan Administrator is entitled to object to all Claims other than Allowed Class 1 Claims.

8. On or about December 21, 2023, Joe Almand ("Almand") filed a proof of claim (Claim # 102 on the Claims Register) ("Claim # 102") in the amount of \$15,126.68. Claim #102 asserts a priority claim of \$15,126.68 pursuant to 11 U.S.C. § 507(a)(8). The basis for Claim # 102 is listed as "property taxes" and the attachment indicates that the claim relates to 2023 property taxes for the property located at 247 Forest Parkway in Clayton County, Georgia.

9. On or about December 29, 2023, Almand filed a proof of claim (Claim # 128 on the Claims Register) ("Claim # 128") in the amount of \$15,126.68. Claim #128 asserts a priority claim of \$15,126.68 pursuant to 11 U.S.C. § 507(a)(8). The basis for Claim # 211 is listed as "Property Taxes for Clay County, Ga" and the attachment indicates that the claim relates to 2023 property taxes for the property located at 247 Forest Parkway in Clayton County, Georgia. Claim #128 indicates that it amends Claim #102.

10. The store located at 247 Forest Parkway in Clayton County, Georgia was sold to Moasic Gold Crown Group, LLC during the sale process and the related lease was assumed and assigned to Mosaic. *See* Docket No. 355. On information and belief, a cure payment was made to satisfy the 2023 property taxes.

BASIS FOR OBJECTION

11. As the lease at issue was cured as part of the assumption and assignment process and the 2023 property taxes paid, the claim that is the subject of Claim #102 and 128 has been satisfied. Accordingly, Claim #102 and 128 should be disallowed.

12. The Debtor reserves the right to assert additional objections to Claim # 102 and 128 and to brief in more detail the bases for the Debtor's objection to Claim # 102 and 128.

WHEREFORE, the Debtor prays that following proper notice and a hearing, if necessary, this Honorable Court:

- a) Sustain this Objection;
- b) Disallow Claim # 102 and 128 in their entirety;
- c) Grant such other relief as it may deem just and proper.

Respectfully submitted, this the 23rd day of October, 2024.

BURR & FORMAN LLP

/s/ Marc P. Solomon

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Counsel for Mark Smith as Plan Administrator

CERTIFICATE OF SERVICE

I hereby certify that on October 23, 2024, I filed the foregoing document with the Clerk of Court via the CM/ECF electronic filing system which will send notification of such filing to all parties requesting electronic service and that I served a copy of the forgoing on the following individual in the manner indicated below:

Via U.S. Mail, first class, postage prepaid:

Joe Almand
1521 Annapolis Way
Grayson, GA 30017

/s/ Marc P. Solomon

OF COUNSEL