

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

In re:	§	
	§	Chapter 11
	§	
SPEEDCAST INTERNATIONAL LIMITED, <i>et al.</i> ,	§	
	§	Case No. 20-32243 (MI)
	§	
Reorganized Debtors. ¹	§	(Jointly Administered)
	§	

**REORGANIZED DEBTORS' OBJECTION TO PROOF OF CLAIM
NO. 1237 FILED BY STATE OF FLORIDA – DEPARTMENT OF REVENUE**

THIS IS AN OBJECTION TO YOUR CLAIM. THIS OBJECTION ASKS THE COURT TO DISALLOW THE CLAIM THAT YOU FILED IN THIS BANKRUPTCY CASE. YOU SHOULD IMMEDIATELY CONTACT THE OBJECTING PARTY TO RESOLVE THE DISPUTE. IF YOU DO NOT FILE A RESPONSE WITHIN 30 DAYS AFTER THE OBJECTION WAS SERVED ON YOU, YOUR CLAIM MAY BE DISALLOWED WITHOUT A HEARING.

SpeedCast International Limited and its affiliates in the above-captioned chapter 11 cases (collectively, the “**Debtors**” and, as reorganized, the “**Reorganized Debtors**”), file this objection (this “**Objection**”), pursuant to sections 105(a) and 502(b) of title 11 of the United States Code (the “**Bankruptcy Code**”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”) and Rule 3007-1 of the Bankruptcy Local Rules for the United States Bankruptcy Court for the Southern District of Texas (the “**Bankruptcy Local Rules**”), and respectfully submit in support of the Objection the *Declaration of Michael Healy in Support of the Reorganized Debtors’ Objection to Proof of Claim No. 1237 Filed by State of Florida –*

¹ A complete list of the Reorganized Debtors in these chapter 11 cases may be obtained on the website of the Reorganized Debtors’ claims and noticing agent at <http://www.kccllc.net/speedcast>. The Reorganized Debtors’ service address for the purposes of these chapter 11 cases is 4400 S. Sam Houston Parkway East, Houston, Texas 77048.



Department of Revenue attached hereto as **Exhibit A** (the “**Healy Declaration**”), and request entry of an order, substantially in the form attached hereto as **Exhibit B** (the “**Proposed Order**”) disallowing Proof of Claim No. 1237 (the “**Florida Claim**”) filed by State of Florida – Department of Revenue (the “**State of Florida**”) against NewCom International, Inc (“**NewCom**”).

Jurisdiction

1. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Relief Requested

2. The Florida Claim was filed on August 11, 2020. The Florida Claim and the information attached thereto indicate that NewCom owes the State of Florida sales and use tax in the amount of \$728.05. Following discussions, the State of Florida advised the Reorganized Debtors that the relevant tax return pertaining to the Florida Claim had been processed by the State of Florida, and that NewCom has no liability in respect to the Florida Claim.

3. Disallowing the Florida Claim will not prejudice the State of Florida, as the Florida Claim does not reflect an existing obligation of the Debtors. Failure to disallow the Florida Claim would result in the State of Florida receiving an unwarranted recovery against the Debtors under the *Third Amended Joint Chapter 11 Plan of SpeedCast International Limited and its Debtor Affiliates* (ECF No. 1394) (the “**Plan**”).

4. Accordingly, the Reorganized Debtors respectfully request that the Court enter the Proposed Order disallowing the Florida Claim.

Reservation of Rights

5. This Objection is limited to the grounds stated herein and accordingly is without prejudice to the rights of the Reorganized Debtors or any other party in interest to object

to any claim, including the Florida Claim, on any grounds whatsoever, and the Reorganized Debtors expressly reserve all other substantive or procedural objections that they may have. Nothing contained herein is intended to be or shall be deemed as (i) an admission as to the validity of any claim against the Debtors, (ii) a waiver of the Reorganized Debtors' or any appropriate party-in-interest's rights to dispute the amount of, basis for, or validity of any claim, (iii) a waiver of the Reorganized Debtors' or any other party-in-interest's rights under the Bankruptcy Code or any other applicable nonbankruptcy law, or (iv) an approval, adoption, assumption, or rejection of any agreement, contract, program, policy, or lease under section 365 of the Bankruptcy Code.

Notice

6. Notice of this Objection will be provided to (i) any party that has requested notice pursuant to Bankruptcy Rule 2002, (ii) the affected claimant, and (iii) any other party entitled to notice pursuant to Bankruptcy Local Rule 9013-1(d).

No Previous Request

7. No previous request for the relief sought herein has been made by the Reorganized Debtors to this or any other court.

WHEREFORE the Reorganized Debtors respectfully request entry of the Proposed Order granting the relief requested herein and such other and further relief as the Court may deem just and appropriate.

[Remainder of page intentionally left blank]

Dated: June 28, 2022
Houston, Texas

Respectfully submitted,

/s/ Alfredo R. Pérez
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Attorneys for the Reorganized Debtors

Certificate of Service

I hereby certify that, on June 28, 2022, a true and correct copy of the foregoing document was served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Alfredo R. Pérez _____
Alfredo R. Pérez

Exhibit A

The Healy Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
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In re:	§	
	§	Chapter 11
	§	
SPEEDCAST INTERNATIONAL LIMITED, et al.,	§	
	§	Case No. 20-32243 (MI)
	§	
Reorganized Debtors.²	§	(Jointly Administered)
	§	

**DECLARATION OF MICHAEL HEALY IN SUPPORT
OF REORGANIZED DEBTORS' OBJECTION TO PROOF OF
CLAIM NO. 1237 FILED BY STATE OF FLORIDA – DEPARTMENT OF REVENUE**

I, Michael Healy, hereby declare:

1. I am the Chief Restructuring Officer of the Reorganized Debtors. I am knowledgeable about and familiar with the Reorganized Debtors' businesses and financial affairs.
2. Except as otherwise indicated, the facts set forth in this Declaration are based upon my personal knowledge, my discussions with other employees of the Reorganized Debtors and/or their advisors, and based upon my experience and knowledge related to the Reorganized Debtors' business operations and books and records. If called upon to testify, I would testify competently to the facts set forth herein. I am authorized to submit this Declaration on behalf of the Reorganized Debtors. I am familiar with the *Reorganized Debtors' Objection to*

² A complete list of the Reorganized Debtors in these chapter 11 cases may be obtained on the website of the Reorganized Debtors' claims and noticing agent at <http://www.kccllc.net/speedcast>. The Reorganized Debtors' service address for the purposes of these chapter 11 cases is 4400 S. Sam Houston Parkway East, Houston, Texas 77048.

Proof of Claim No. 1237 Filed by State of Florida – Department of Revenue (the “**Objection**”), filed on June 28, 2022.³

3. To the best of my knowledge, information, and belief, the assertions made in the Objection are accurate. In evaluating the Florida Claim (as defined in the Objection), I reviewed the Objection, and can confirm that (i) the Reorganized Debtors and the Reorganized Debtors’ advisors have reviewed the Reorganized Debtors’ books and records, the relevant proof of claim, and the supporting documentation provided by the claimant, and (ii) the Reorganized Debtors have been advised by the State of Florida that the relevant tax return pertaining to the Florida Claim has been processed, and with respect to the Florida Claim, the Reorganized Debtors have no liability.

4. Disallowing the Florida Claim will not prejudice the State of Florida, as the Florida Claim does not reflect an existing obligation of the Debtors. Failure to disallow the Florida Claim would result in the State of Florida receiving an unwarranted recovery against the Debtors under the Plan.

5. Moreover, disallowance of this claim will enable the Reorganized Debtors to maintain a claims register that more accurately reflects the claims that exist against the Debtors. As such, I believe that the disallowance of the Florida Claim is appropriate.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the facts set forth in the foregoing declaration are true and correct to the best of my knowledge, information, and belief.

³ Capitalized terms used but not defined in this declaration shall have the meaning ascribed to them in the Objection.

Dated: June 28, 2022
New York, New York

/s/ Michael Healy

Name: Michael Healy

Title: Chief Restructuring Officer

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SPEEDCAST INTERNATIONAL LIMITED, et al.,	§	
	§	Case No. 20-32243 (MI)
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Reorganized Debtors.¹	§	(Jointly Administered)
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**ORDER SUSTAINING REORGANIZED DEBTORS' OBJECTION TO PROOF OF
CLAIM NO. 1237 FILED BY STATE OF FLORIDA – DEPARTMENT OF REVENUE**

Upon the objection, dated June [●], 2022 (the “**Objection**”),² of SpeedCast International Limited and its affiliates in the above-captioned chapter 11 cases (collectively, the “**Debtors**” and, as reorganized, the “**Reorganized Debtors**”), seeking entry of an order (this “**Order**”) disallowing the Proof of Claim No. 1237 filed by State of Florida – Department of Revenue and granting related relief, all as more fully set forth in the Objection, and upon the *Declaration of Michael Healy in Support of the Reorganized Debtors’ Objection to Proof of Claim No. 1237 Filed by State of Florida – Department of Revenue*; and after due deliberation,

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² All capitalized terms used, but not otherwise defined, herein shall have the meanings ascribed to such terms in the Objection.

IT IS HEREBY ORDERED THAT:

1. Proof of Claim No. 1237 filed by State of Florida – Department of Revenue is disallowed.

2. Kurtzman Carson Consultants LLC, as claims, noticing and solicitation agent, is authorized and directed to update the claims register maintained in these chapter 11 cases to reflect the relief granted in this Order.

3. This Court shall retain exclusive jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

Dated: _____, 2022

Houston, Texas

MARVIN ISGUR
UNITED STATES BANKRUPTCY JUDGE