

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

VILLAGE ROADSHOW ENTERTAINMENT
GROUP USA INC., *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 25-10475 (TMH)
)
) (Jointly Administered)
)
) **Obj. Deadline:** January 9, 2026 at 4:00 p.m. (ET)
) **Hearing Date:** January 26, 2026 at 2:00 p.m. (ET)

**DEBTORS' FIRST OMNIBUS (SUBSTANTIVE) OBJECTION TO
CLAIMS PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY CODE,
BANKRUPTCY RULES 3003 AND 3007, AND LOCAL RULE 3007-1**

**CLAIMANTS RECEIVING THIS OBJECTION SHOULD CAREFULLY REVIEW
THIS OBJECTION AND THE EXHIBITS AND SCHEDULES ATTACHED HERETO
TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIMS.
CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES
AND CLAIMS ON EXHIBIT 1 TO EXHIBIT A ATTACHED HERETO.**

**IF YOUR CLAIM IS SUBJECT TO THIS OBJECTION, YOUR SUBSTANTIVE
RIGHTS MAY BE AFFECTED BY THIS OBJECTION AND BY ANY FURTHER
OBJECTION THAT MAY BE FILED.**

The above-captioned debtors and debtors in possession (collectively, the “Debtors”),² hereby file this omnibus (substantive) objection to claims (this “Objection”) and request the entry of an order, substantially in the form attached hereto as Exhibit A (the “Proposed Order”), pursuant to section 502(b) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532

¹ The last four digits of Village Roadshow Entertainment Group USA Inc.’s federal tax identification number are 0343. The mailing address for Village Roadshow Entertainment Group USA Inc. is 750 N. San Vicente Blvd., Suite 800 West, West Hollywood, CA 90069. Due to the large number of debtors in these cases, which are being jointly administered for procedural purposes only, a complete list of the Debtors and the last four digits of their federal tax identification is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent at <https://www.veritaglobal.net/vreg>.

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the First Day Declaration (as defined herein).



(the “Bankruptcy Code”), Rules 3003 and 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”). In support of this Objection, the Debtors rely upon the *Declaration of Kevin Berg in Support of the Debtors’ First Omnibus (Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, and Local Rule 3007-1* (the “Berg Declaration”), attached hereto as **Exhibit B**. In further support of the Objection, the Debtors represent and set forth as follows:

JURISDICTION AND VENUE

1. The United States Bankruptcy Court for the District of Delaware (the “Court”) has jurisdiction to consider the Objection pursuant to 28 U.S.C. §§ 157 and 1334, and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012 (the “Amended Standing Order”). This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and the Debtors confirm their consent, pursuant to Local Rule 9013-1(f), to the entry of a final order by the Court in connection with this Objection to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

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

3. The statutory and legal predicates for the relief requested herein are section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, and Local Rule 3007-1.

BACKGROUND

A. General Background

4. On March 17, 2025 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are managing their properties and operating their businesses as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On March 27, 2025, the United States Trustee for the District of Delaware (the “U.S. Trustee”) appointed an Official Committee of Unsecured Creditors (the “Committee”) [Docket No. 103]. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases.

5. Additional information regarding the Debtors, their business, capital structure, and the circumstances leading to the commencement of these chapter 11 cases are set forth in the *Declaration of Keith Maib in Support of First Day Relief* [Docket No. 2] (the “First Day Declaration”), which is fully incorporated herein by reference.

B. Bar Date and Proofs of Claim

6. On April 17, 2025, the Court entered an order [Docket No. 208] appointing Kurtzman Carson Consultants, LLC dba Verita Global (“Verita”) as the claims and noticing agent in these cases. Verita is authorized to maintain (i) all proofs of claim filed against the Debtors and (ii) an official claims register by docketing all proofs of claim in a claims database containing, among other things, information regarding the name and address of each claimant, the date that the proof of claim was received by Verita, the claim number assigned to the proof of claim, and the asserted amount and classification of the claim.

7. On May 23, 2025, each Debtor filed its respective schedules of assets and liabilities and statements of financial affairs pursuant to Bankruptcy Rule 1007 and Local Rule 1007-1 [Docket Nos. 403-436] (collectively, the “Schedules”).

8. On June 13, 2025, the Court entered an order [Docket No. 514] (the “Bar Date Order”), which, among other things, established (i) July 18, 2025 at 5:00 p.m. (prevailing Eastern time) (the “General Bar Date”) as the bar date by which parties must file with Verita a proof of claim for all claims that arose or are deemed to have arisen prior to the Petition Date, including Secured, Priority, and 503(b)(9) Claims, against the Debtors and (ii) September 15, 2025 at 5:00 p.m. (Prevailing Eastern time) (the “Governmental Bar Date” and, together with the General Bar Date, the “Bar Dates”) as the bar date by which governmental units must file with Verita a proof of claim for all claims that arose or are deemed to have arisen prior to the Petition Date. To date, approximately 98 Claims³ have been filed in these cases.

OBJECTION

9. The Debtors submit this Objection, pursuant to Bankruptcy Code section 502(b), Bankruptcy Rules 3003 and 3007, and Local Rule 3007-1, requesting entry of the Proposed Order disallowing each of the claims identified on Exhibit 1 to the Proposed Order (collectively, the “Disputed Claims”), as set forth in further detail below and in the exhibit attached to the Proposed Order.

10. Section 502(a) of the Bankruptcy Code provides that “[a] claim or interest, proof of which is filed under section 501 of this title, is deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). The burden of proof for determining the validity of claims rests on

³ This total includes certain master proofs of claims, which detail multiple claims in one filing.

different parties at different stages of the claims objection process. As explained by the United States Court of Appeals for the Third Circuit:

The burden of proof for claims brought in the bankruptcy court under 11 U.S.C.A. § 502(a) rests on different parties at different times. Initially, the claimant must allege facts sufficient to support the claim. If the averments in his filed claim meet this standard of sufficiency, it is ‘*prima facie*’ valid [citations omitted]. In other words, a claim that alleges facts sufficient to support legal liability to the claimant satisfies the claimants’ initial obligation to go forward. The burden of going forward then shifts to the objector to produce evidence sufficient to negate the *prima facie* validity of the filed claim. . . . In practice, the objector must produce evidence which, if believed, would refute at least one of the allegations that is essential to the claim’s legal sufficiency. If the objector produces sufficient evidence to negate one or more of the sworn facts in the proof of claim, the burden reverts to the claimant to prove the validity of the claim by a preponderance of the evidence.

In re Allegheny Int’l Inc., 954 F.2d 167, 173–74 (3d Cir. 1992) (citation omitted).

I. No Liability Claims

11. The Debtors object to the claims listed on Exhibit 1 to the Proposed Order as claims for which the Debtors are not liable (collectively, the “No Liability Claims”). Following a review of each No Liability Claim, the supporting materials attached thereto, and the Debtors’ books and records, the Debtors have determined that they are not liable for the No Liability Claims for the reasons set forth below and under the column labeled “Reason for Disallowance” on Exhibit 1 to the Proposed Order.

12. Certain of the No Liability Claims are asserted by the Franchise Tax Board. However, such Claims were paid in the ordinary course of business pursuant to *the Final Order (I) Authorizing the Payment of Certain Prepetition Taxes and Fees and Related Obligations, (II) Authorizing Banks to Honor and Process Check and Electronic Transfer Requests Related Thereto, and (III) Granting Related Relief* [Docket No. 187].

13. Certain of the No Liability Claims are asserted by individual members of the Writers Guild of America (the “WGA”). However, these claims are also included in a master proof of claim filed by the WGA [Claim No. 82]. Therefore, the claims asserted by individual members of the WGA are duplicative of the amounts included in Claim No. 82. To prevent these claimants from receiving double recovery on account of their claims, the claims of the individual claimants should be disallowed.

14. Certain of the No Liability Claims relate to agreements that have been assumed and assigned to Alcon Media Group LLC. On June 20, 2025, the Court entered the *Order (I) Approving the Sale of Library Assets Free and Clear of Liens, Claims, Interests, and Encumbrances, (II) Approving the Assumption and Assignment of Certain Executory Contracts and Unexpired Leases in Connection Therewith, and (III) Granting Related Relief* [Docket No. 562] (the “Sale Order”), thereby approving the sale of the Debtors’ Library Assets (as defined in the Sale Order) to Alcon. The sale closed on July 23, 2025 [Docket No. 689]. Therefore, the Debtors no longer have any liability to these claimants.

15. Failure to disallow the No Liability Claims would result in the applicable claimants receiving an unwarranted recovery against the Debtors’ estates to the detriment of other creditors in these cases. Accordingly, the Debtors request entry of the Proposed Order disallowing each No Liability Claim identified on Exhibit 1 to the Proposed Order as set forth thereon.

RESPONSES TO THIS OBJECTION

16. To contest the Debtors’ determinations with respect to the relief requested in this Objection, a claimant must file and serve a written response to this Objection (a “Response”) so that it is received no later than **January 9, 2026 at 4:00 p.m. (Prevailing Eastern Time)** (the “Response Deadline”).

17. Each Response to this Objection must, at a minimum, contain the following information:

- A. a caption setting forth the name of the Court, the name of the Debtor, the above captioned case number, and the title of the Objection to which the Response is directed;
- B. the name of the claimant, the claim number, and a description of the basis for the amount of the claim;
- C. the specific factual basis and supporting legal argument upon which the party will rely in opposing this Objection;
- D. all documentation and other evidence, to the extent it was not included with the proof of claim previously filed with the clerk or Verita, upon which the claimant will rely to support the basis for and amounts asserted in the proof of claim and in opposing this Objection; and
- E. the name, address, telephone number, fax number or email address of the person(s) (which may be the claimant or the claimant's legal representative) with whom counsel for the Debtors should communicate with respect to the claim or the Objection and who possesses authority to reconcile, settle, or otherwise resolve the objection to the applicable Reclassified Claims on behalf of the claimant.

18. If a claimant fails to timely file and serve a Response by the Response Deadline, the Debtors will present to the Court an appropriate order substantially in the form of the Proposed Order without further notice to the claimant or, potentially, a hearing.

19. The Debtors reserve the right to seek an adjournment of the hearing on any Response to this Objection, which adjournment will be noted on the notice of agenda for the hearing.

SEPARATE CONTESTED MATTERS

20. To the extent a Response is filed regarding any claim affected by this Objection and the Debtors are unable to resolve the Response, the objection by the Debtors to such claim asserted herein shall constitute a separate contested matter as contemplated by Bankruptcy Rule

9014. Any order entered by the Court regarding an objection asserted in this Objection shall be deemed a separate order with respect to each claim subject thereto.

COMPLIANCE WITH LOCAL RULE 3007-1

21. To the best of the Debtors' knowledge and belief, this Objection and related exhibits comply with Local Rule 3007-1. To the extent that this Objection does not comply in all respects with the requirements of Local Rule 3007-1, the undersigned believes such deviations are not material and respectfully requests that any such requirement be waived.

RESERVATION OF RIGHTS

22. The Debtors expressly reserve the right to amend, modify, or supplement this Objection, and to file additional objections to any claims filed in these cases including, without limitation, the Disputed Claims that are the subject of this Objection. Should one or more of the grounds for this Objection be dismissed or overruled, the Debtors reserve the right to object to any Disputed Claim on any other ground.

23. In addition, nothing herein, including the resolution of the Objection as to any particular claim that is the subject of this Objection, shall have any effect on any additional proceedings, including but not limited to proceedings under section 502(d), 510, 542, 543, 544, 545, 547, 548, 549, 550, and 553 of the Bankruptcy Code, that have been, or will be, commenced with respect to the proofs of claim that are subject to this Objection.

NOTICE

24. The Debtors will provide notice of this Objection to: (a) the U.S. Trustee; (b) counsel to the Committee; (c) counsel to the ABS Trustee; (d) counsel to the Ad Hoc Group of ABS Noteholders; (e) counsel to the DIP Lenders; (f) the holders of the Disputed Claims identified

on Exhibit 1 to the Proposed Order; and (g) any party that requests service pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, no other or further notice need be given.

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CONCLUSION

WHEREFORE, the Debtors respectfully request that the Court enter the Proposed Order, granting the relief requested herein and such other and further relief as the Court may deem just and proper.

Dated: December 19, 2025
Wilmington, Delaware

/s/ Brynna M. Gaffney

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

In re:

VILLAGE ROADSHOW ENTERTAINMENT
GROUP USA INC., *et al.*,¹

Debtors.

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) **Obj. Deadline:** January 9, 2026 at 4:00 p.m. (ET)
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**NOTICE OF DEBTORS' FIRST OMNIBUS (SUBSTANTIVE) OBJECTION TO
CLAIMS PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY CODE,
BANKRUPTCY RULES 3003 AND 3007, AND LOCAL RULE 3007-1**

PARTIES RECEIVING THIS NOTICE SHOULD LOCATE THEIR NAMES AND THEIR DISPUTED CLAIMS IDENTIFIED ON <u>EXHIBIT 1</u> TO THE PROPOSED ORDER

PLEASE TAKE NOTICE that on the date hereof, the above-captioned debtors and debtors in possession (collectively, the “Debtors”) filed the attached *Debtors’ First Omnibus (Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, and Local Rule 3007-1* (the “Objection”) with the United States Bankruptcy Court for the District of Delaware (the “Court”).

PLEASE TAKE FURTHER NOTICE that any responses (each, a “Response”) to the relief requested in the Objection must be filed on or before **January 9, 2026 at 4:00 p.m. (ET)** (the “Response Deadline”) with the United States Bankruptcy Court for the District of Delaware, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801. At the same time, any party submitting a Response (each, a “Respondent”) must serve a copy of its Response upon the undersigned counsel to the Debtors so as to be received on or before the Response Deadline.

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PLEASE TAKE FURTHER NOTICE that any Response must contain, at a minimum, the following:

- a. a caption setting forth the name of the Court, the above-referenced case number, and the title of the Objection to which the Response is directed;
- b. the name of the Respondent and a description of the basis for the amount and classification asserted in the Disputed Claims, if applicable;
- c. a concise statement setting forth the reasons why the particular Disputed Claim should not be disallowed, reclassified, or otherwise modified for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which the claimant will rely in opposing the Objection at the Hearing (as defined below);
- d. all documentation or other evidence of the particular Disputed Claim or asserted amount and classification thereof, to the extent not already included with the proof of claim previously filed, upon which the Respondent will rely in opposing the Objection; and
- e. the name, address, telephone number, and email address of the person(s) (who may be the Respondent or a legal representative thereof) (i) possessing ultimate authority to reconcile, settle, or otherwise resolve disputes related to the Disputed Claim on behalf of the Respondent, and (ii) to whom the Debtors should serve any reply to the Response.

PLEASE TAKE FURTHER NOTICE THAT A HEARING ON THE OBJECTION WILL BE HELD ON JANUARY 26, 2026 AT 2:00 P.M. (ET) BEFORE THE HONORABLE THOMAS M. HORAN, UNITED STATES BANKRUPTCY JUDGE, IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE, 824 N. MARKET STREET, 5TH FLOOR, COURTROOM NO. 5 WILMINGTON, DE 19801.

PLEASE TAKE FURTHER NOTICE THAT, IF YOU ARE A CLAIMANT AND FAIL TO TIMELY FILE AND SERVE A RESPONSE IN ACCORDANCE WITH THE ABOVE REQUIREMENTS, YOU WILL BE DEEMED TO HAVE CONCURRED WITH AND CONSENTED TO THE OBJECTION AND THE RELIEF REQUESTED THEREIN, AND THE DEBTORS WILL PRESENT TO THE COURT, WITHOUT FURTHER NOTICE TO YOU, THE PROPOSED ORDER SUSTAINING THE OBJECTION.

PLEASE TAKE FURTHER NOTICE THAT QUESTIONS CONCERNING THE OBJECTION SHOULD BE DIRECTED TO THE UNDERSIGNED COUNSEL FOR THE DEBTORS. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE COURT TO DISCUSS THE MERITS OF THEIR DISPUTED CLAIMS OR THE OBJECTION.

Dated: December 19, 2025
Wilmington, Delaware

/s/ Brynna M. Gaffney

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*Co-Counsel for the Debtors and
Debtors in Possession*

EXHIBIT A

Proposed Order

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

In re:

VILLAGE ROADSHOW ENTERTAINMENT
GROUP USA INC., *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 25-10475 (TMH)
)
) (Jointly Administered)
)
) **Ref. Docket No. __**

**ORDER SUSTAINING DEBTORS' FIRST OMNIBUS (SUBSTANTIVE) OBJECTION
TO CLAIMS PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY CODE,
BANKRUPTCY RULES 3003 AND 3007, AND LOCAL RULE 3007-1**

Upon consideration of the objection (the “Objection”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of an order (this “Order”), pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, and Local Rule 3007-1, disallowing the Disputed Claims identified on **Exhibit 1** hereto; and upon consideration of all pleadings related thereto; and due and proper notice of the Objection having been given; and it appearing that no other or further notice of the Objection is required; and it appearing that the Court has jurisdiction to consider the Objection in accordance with 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order; and it appearing that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and it appearing that venue of this proceeding and the Objection is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that the relief requested in the Objection

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² Capitalized terms used but not otherwise defined herein shall have the meaning ascribed to them in the Objection.

and provided for herein is in the best interests of the Debtors, their estates, and their creditors; and after due deliberation and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Objection is sustained to the extent provided herein.
2. The No Liability Claims identified on the attached **Exhibit 1** are hereby disallowed as set forth on Exhibit 1.
3. The Debtors' objection to each Disputed Claim addressed in the Objection constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each claim. Any stay of this Order pending appeal by any of the claimants subject to this Order shall only apply to the contested matter that involves such claimant and shall not act to stay the applicability or finality of this Order with respect to the other contested matters covered hereby.
4. Nothing in the Objection or this Order constitutes a waiver of the Debtors' rights to object to any claims not previously disallowed or to assert any claims, counterclaims, rights of offset or recoupment, or any other claims against the claimants listed on **Exhibit 1** hereto, all of which rights are expressly preserved.
5. Nothing in the Objection or this Order, including the resolution of the Objection as to any particular claim that is the subject of the Objection, shall have any effect on any additional proceedings, including but not limited to proceedings under Bankruptcy Code sections 502(d), 510, 542, 543, 544, 545, 547, 548, 549, 550, 551, and 553, that have been, or will be, commenced with respect to the proofs of claim that are subject to the Objection.
6. This Court shall retain jurisdiction with respect to all matters arising from or relating to the implementation of this Order.

EXHIBIT 1

No Liability Claims

Name of Claimant	Claim Number	Disallowed Claim Amount	Reason for Disallowance
Franchise Tax Board	52	\$1,656.78	Claim was paid in the ordinary course of business pursuant to the <i>Final Order (I) Authorizing the Payment of Certain Prepetition Taxes and Fees and Related Obligations, (II) Authorizing Banks to Honor and Process Check and Electronic Transfer Requests Related Thereto, and (III) Granting Related Relief</i> [Docket No. 187].
Franchise Tax Board	53	\$1,656.78	Claim was paid in the ordinary course of business pursuant to the <i>Final Order (I) Authorizing the Payment of Certain Prepetition Taxes and Fees and Related Obligations, (II) Authorizing Banks to Honor and Process Check and Electronic Transfer Requests Related Thereto, and (III) Granting Related Relief</i> [Docket No. 187].
Franchise Tax Board	54	\$1,656.78	Claim was paid in the ordinary course of business pursuant to the <i>Final Order (I) Authorizing the Payment of Certain Prepetition Taxes and Fees and Related Obligations, (II) Authorizing Banks to Honor and Process Check and Electronic Transfer Requests Related Thereto, and (III) Granting Related Relief</i> [Docket No. 187].
Franchise Tax Board	55	\$1,656.78	Claim was paid in the ordinary course of business pursuant to the <i>Final Order (I) Authorizing the Payment of Certain Prepetition Taxes and Fees and Related Obligations, (II) Authorizing Banks to Honor and Process Check and Electronic Transfer Requests Related Thereto, and (III) Granting Related Relief</i> [Docket No. 187].
Franchise Tax Board	56	\$1,656.78	Claim was paid in the ordinary course of business pursuant to the <i>Final Order (I) Authorizing the Payment of Certain Prepetition Taxes and Fees and Related Obligations, (II) Authorizing Banks to Honor and Process Check and Electronic Transfer Requests Related Thereto, and (III) Granting Related Relief</i> [Docket No. 187].
Franchise Tax Board	57	\$1,656.78	Claim was paid in the ordinary course of business pursuant to the <i>Final Order (I) Authorizing the Payment of Certain Prepetition Taxes and Fees and Related Obligations, (II) Authorizing Banks to Honor and Process Check and Electronic Transfer Requests Related Thereto, and (III) Granting Related Relief</i> [Docket No. 187].

Franchise Tax Board	58	\$1,656.78	Claim was paid in the ordinary course of business pursuant to the <i>Final Order (I) Authorizing the Payment of Certain Prepetition Taxes and Fees and Related Obligations, (II) Authorizing Banks to Honor and Process Check and Electronic Transfer Requests Related Thereto, and (III) Granting Related Relief</i> [Docket No. 187].
Franchise Tax Board	59	\$1,656.78	Claim was paid in the ordinary course of business pursuant to the <i>Final Order (I) Authorizing the Payment of Certain Prepetition Taxes and Fees and Related Obligations, (II) Authorizing Banks to Honor and Process Check and Electronic Transfer Requests Related Thereto, and (III) Granting Related Relief</i> [Docket No. 187].
Franchise Tax Board	60	\$1,656.78	Claim was paid in the ordinary course of business pursuant to the <i>Final Order (I) Authorizing the Payment of Certain Prepetition Taxes and Fees and Related Obligations, (II) Authorizing Banks to Honor and Process Check and Electronic Transfer Requests Related Thereto, and (III) Granting Related Relief</i> [Docket No. 187].
Franchise Tax Board	61	\$1,656.78	Claim was paid in the ordinary course of business pursuant to the <i>Final Order (I) Authorizing the Payment of Certain Prepetition Taxes and Fees and Related Obligations, (II) Authorizing Banks to Honor and Process Check and Electronic Transfer Requests Related Thereto, and (III) Granting Related Relief</i> [Docket No. 187].
Franchise Tax Board	62	\$1,656.78	Claim was paid in the ordinary course of business pursuant to the <i>Final Order (I) Authorizing the Payment of Certain Prepetition Taxes and Fees and Related Obligations, (II) Authorizing Banks to Honor and Process Check and Electronic Transfer Requests Related Thereto, and (III) Granting Related Relief</i> [Docket No. 187].
Kendall Milton	3	\$138,272.15	This claim is included in the claim of the Writers Guild of America [Claim No. 82].
Keyon E. Tehrani	14	\$2,773.82	Claim was resolved and paid pursuant to that certain <i>Settlement and Release Agreement</i> dated October 15, 2024.
Lily Drew	93	\$3,666.50	This claim is included in the claim of the Writers Guild of America [Claim No. 82].
Lions Gate Films Inc.	18	\$85,641.00	Claim relates to amounts owed under co-distribution agreements for which the Debtors are not liable.

Mediabrat Productions, Inc.	12	\$10,653.00	This claim is included in the claim of the Writers Guild of America [Claim No. 82].
Moonshot Entertainment f/s/o Bryan Cranston	31	\$797,420.50	This claim is included in the claim of the Writers Guild of America [Claim No. 82].
The G.O.A.T. Media, LLC	16	Unliquidated	The Debtors have reviewed their books and records and determined that they do not have a contract or agreement with the claimant and do not have any development materials related to the projects in this claim. Further, Debtors have not and do not intend to assert any claims to properties that were listed.
The G.O.A.T. Media, LLC	17	Unliquidated	The Debtors have reviewed their books and records and determined that they do not have a contract or agreement with the claimant and do not have any development materials related to the projects in this claim. Further, Debtors have not and do not intend to assert any claims to properties that were listed.
William Morris Endeavor Entertainment, LLC	5	Unliquidated	This claim is included in the claim of the Writers Guild of America [Claim No. 82].
William Morris Endeavor Entertainment, LLC	6	Unliquidated	This claim is included in the claim of the Writers Guild of America [Claim No. 82].
William Morris Endeavor Entertainment, LLC	7	\$23,340	This claim is included in the claim of the Writers Guild of America [Claim No. 82].

EXHIBIT B

Berg Declaration

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

In re:)	
)	Chapter 11
VILLAGE ROADSHOW ENTERTAINMENT GROUP USA INC., <i>et al.</i> , ¹)	Case No. 25-10475 (TMH)
)	
Debtors.)	(Jointly Administered)
)	
)	
)	

**DECLARATION OF KEVIN BERG IN SUPPORT OF DEBTORS' FIRST OMNIBUS
(SUBSTANTIVE) OBJECTION TO CLAIMS PURSUANT TO SECTION 502(b) OF
THE BANKRUPTCY CODE, BANKRUPTCY RULES 3003
AND 3007, AND LOCAL RULE 3007-1**

I, Kevin Berg, pursuant to 28 U.S.C. § 1746, declare:

1. I am the general counsel of the above-captioned debtors and debtors in possession (the "Debtors").

2. In my capacity as general counsel, I am one of the persons responsible for overseeing the claims-reconciliation and objection process in these chapter 11 cases. I have read and participated in the preparation of the *Debtors' First Omnibus (Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, and Local Rule 3007-1* (the "Objection"),² and am directly, or by and through other personnel or representatives of the Debtors, familiar with the information contained therein, the proposed form of order (the "Proposed Order") and the exhibit attached thereto.

¹ The last four digits of Village Roadshow Entertainment Group USA Inc.'s federal tax identification number are 0343. The mailing address for Village Roadshow Entertainment Group USA Inc. is 750 N. San Vicente Blvd., Suite 800 West, West Hollywood, CA 90069. Due to the large number of debtors in these cases, which are being jointly administered for procedural purposes only, a complete list of the Debtors and the last four digits of their federal tax identification is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at <https://www.veritaglobal.net/vreg>.

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

3. Considerable resources and time have been expended in reviewing and reconciling the proofs of claim filed or pending against the Debtors in these cases. The claims were carefully reviewed and analyzed in good faith utilizing due diligence by the appropriate personnel, including the Debtors' claims agent, Verita. These efforts resulted in the identification of the Disputed Claims.

4. The information contained in Exhibit 1 to the Proposed Order is true and correct to the best of my knowledge, information, and belief.

5. The Debtors and their professionals reviewed the Debtors' books and records and determined that the Debtors do not have any liability for the No Liability Claims as set forth on Exhibit 1 to the Proposed Order for the reasons set forth therein. As set forth more fully in the Objection and on Exhibit 1 to the Proposed Order, certain of the No Liability Claims are asserted by individual members of the WGA. However, these claims are also included in a master proof of claim filed by the WGA [Claim No. 82]. In addition, certain of the No Liability Claims relate to agreements that have been assumed and assigned to Alcon Media Group LLC.

6. Accordingly, to prevent the applicable claimants from receiving an unwarranted recovery, the Debtors seek to disallow the No Liability Claims as set forth on Exhibit 1 to the Proposed Order.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on December 19, 2025

/s/ Kevin Berg
Kevin Berg