Docket #0836 Date Filed: 11/05/2026

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
AGDP HOLDING INC., *et al.*,[1]	Case No. 25-11446 (MFW)
Debtors.	(Jointly Administered)
	Ref. Docket Nos. 780, 794, & 820

ORDER DISALLOWING CLAIMS AS SET FORTH IN THE PLAN ADMINISTRATOR'S SECOND OMNIBUS OBJECTION TO CERTAIN CLAIMS (SUBSTANTIVE; NO LIABILITY, RECLASSIFIED)

Upon consideration of the objection (the "Objection")[2] of the Plan Administrator pursuant to section 502(b) of the Bankruptcy Code and Rule 3007 of the Bankruptcy Rules, seeking entry of an order (this "Order") disallowing and expunging certain Disputed Claims; and this Court having jurisdiction over this matter 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 as of February 29, 2012; and this Court having found that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and this Court may enter a final order consistent with Article III of the United States Constitution; and the Court having found that venue of this proceeding and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and due and sufficient notice of the Objection having been given under the particular circumstances; and it

[1] The Debtors in these chapter 11 cases, together with the last four digits of the Debtors' federal tax identification number, are AGDP Holding Inc. (6504); Avant Gardner, LLC (6504); AG Management Pool LLC (9962); EZ Festivals LLC (8854); Made Event LLC (6272); and Reynard Productions, LLC (5431). The Debtors' service address is 140 Stewart Ave, Brooklyn, NY 11237, Attn: General Counsel.

[2] Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

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appearing that no other or further notice is necessary; and this Court having reviewed the Objection, the Williams Declaration, the Disputed Claims listed on **Exhibits 1** and **2** attached hereto, and any responses thereto; and upon the record of these chapter 11 cases; and this Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and is in the best interests of the Debtors, their estates, their creditors, and other parties in interest; and upon all of the proceedings had before this Court; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Objection is SUSTAINED as set forth herein.

2. The No Liability Claims listed on **Exhibit 1** are hereby disallowed and expunged in their entirety.

3. The Reclassified Claims listed on **Exhibit 2** are hereby modified to reflect the classification and amounts set forth in the column titled "*Modified Classification Status*" in **Exhibit 2.**

4. Verita, the Debtors' claims and noticing agent, shall update the claims register to reflect the relief granted in this Order.

5. The Plan Administrator's rights to file additional objections to the Disputed Claims or any other proofs of claim that have been or may be filed against the Debtors are preserved. Additionally, should one or more of the grounds of objection stated in the Objection be dismissed, the Plan Administrator's rights to object on other stated grounds or on any other grounds that the Plan Administrator discovers during the pendency of these chapter 11 cases are further preserved.

6. Each Disputed Claim and the objection by the Plan Administrator to such Disputed Claims, as addressed in the Objection and as set forth **Exhibits 1** and **2** attached hereto, constitutes

a separate contested matter as contemplated by Bankruptcy Rule 9014 and Local Rule 3007-1. This Order shall be deemed a separate Order with respect to each Disputed Claim. Any stay of this Order pending appeal by any claimant whose Disputed Claim is subject to this Order shall only apply to the contested matter that involves such claimant and Disputed Claim and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters or Disputed Claims listed in the Objection or this Order.

7. The terms and conditions of this Order shall be immediately effective and enforceable, and the time to appeal this Order shall commence upon its entry. All time periods set forth in this Order shall be calculated in accordance with Bankruptcy Rule 9006(a).

8. This Court shall retain jurisdiction with respect to all matters related to or arising from the Objection or the implementation of this Order.

Dated: November 5th, 2026
Wilmington, Delaware

MARY F. WALRATH
UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

No Liability Claims

Exhibit 1

No Liability Exhibit

#	Name of Claimant and Address	Claim Number	Debtor	Claim Date	Claim Amount (Proof of Claim as Filed)	Reason for Disallowance
1	Almira Jones 1825 Princeton Lakes Dr #1210, Apt 104 Brandon, FL 33511-2045	136	AGDP Holding Inc.	10/13/2025	Secured $0.00 Admin Priority $3,138.00 Priority $0.00 General Unsecured $0.00 Total Claim $3,138.00	The Proof of Claim asserts a claim for "goods sold" but is not accompanied by any invoice, purchase order, bill of sale, or other documentation evidencing the sale or delivery of any goods to the Debtors, and the Debtors' records reflect no transaction with, and no amount owing to, this claimant. Having failed to allege facts sufficient to establish the Debtors' liability, the Proof of Claim lacks prima facie validity and should be disallowed and expunged in its entirety.
2	Department of Treasury - Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	114	Avant Gardner, LLC	10/6/2025	Secured $0.00 Admin Priority $0.00 Priority $1,548,747.69 General Unsecured $1,415,583.91 Total Claim $2,964,331.60	The Proof of Claim constitutes a 1042 Withholding Tax Claim as defined by the Second Amended Joint Chapter 11 Plan of Liquidation for AGDP Holding Inc. and its Affiliated Debtors [D.I. 589, Ex. A] (the "Plan"). Liability for this claim was assumed by and assigned to AG Acquisition 1 LLC (the "Purchaser") pursuant to the following documents: •the Sale Order [D.I. 371], ¶ 28; •the Asset Purchase Agreement between the Debtors and the Purchaser [D.I. 371, Ex. A], § 2.3(l) and § 2.3(m); •the Plan, § II.C; and •the Confirmation Order [D.I. 589], ¶¶ 27, 53, and 98. Accordingly, the Debtors have no further liability, and the Proof of Claim should be disallowed and expunged as against the Debtors.
3	Department of Treasury - Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	349	Avant Gardner, LLC	5/19/2026	Secured $0.00 Admin Priority $0.00 Priority $1,548,747.69 General Unsecured $1,109,088.68 Total Claim $2,657,836.37	The Proof of Claim constitutes a 1042 Withholding Tax Claim as defined by the Second Amended Joint Chapter 11 Plan of Liquidation for AGDP Holding Inc. and its Affiliated Debtors [D.I. 589, Ex. A] (the "Plan"). Liability for this claim was assumed by and assigned to AG Acquisition 1 LLC (the "Purchaser") pursuant to the following documents: •the Sale Order [D.I. 371], ¶ 28; •the Asset Purchase Agreement between the Debtors and the Purchaser [D.I. 371, Ex. A], § 2.3(l) and § 2.3(m); •the Plan, § II.C; and •the Confirmation Order [D.I. 589], ¶¶ 27, 53, and 98. Accordingly, the Debtors have no further liability, and the Proof of Claim should be disallowed and expunged as against the Debtors.
4	Department of Treasury - Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	352	Avant Gardner, LLC	7/6/2026	Secured $0.00 Admin Priority $0.00 Priority $1,548,747.69 General Unsecured $833,657.17 Total Claim $2,382,404.86	The Proof of Claim constitutes a 1042 Withholding Tax Claim as defined by the Second Amended Joint Chapter 11 Plan of Liquidation for AGDP Holding Inc. and its Affiliated Debtors [D.I. 589, Ex. A] (the "Plan"). Liability for this claim was assumed by and assigned to AG Acquisition 1 LLC (the "Purchaser") pursuant to the following documents: •the Sale Order [D.I. 371], ¶ 28; •the Asset Purchase Agreement between the Debtors and the Purchaser [D.I. 371, Ex. A], § 2.3(l) and § 2.3(m); •the Plan, § II.C; and •the Confirmation Order [D.I. 589], ¶¶ 27, 53, and 98. Accordingly, the Debtors have no further liability, and the Proof of Claim should be disallowed and expunged as against the Debtors.
5	Department of Treasury - Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	115	Reynard Productions, LLC	10/6/2025	Secured $0.00 Admin Priority $0.00 Priority $297,407.72 General Unsecured $99,891.97 Total Claim $397,299.69	The Proof of Claim constitutes a 1042 Withholding Tax Claim as defined by the Second Amended Joint Chapter 11 Plan of Liquidation for AGDP Holding Inc. and its Affiliated Debtors [D.I. 589, Ex. A] (the "Plan"). Liability for this claim was assumed by and assigned to AG Acquisition 1 LLC (the "Purchaser") pursuant to the following documents: •the Sale Order [D.I. 371], ¶ 28; •the Asset Purchase Agreement between the Debtors and the Purchaser [D.I. 371, Ex. A], § 2.3(l) and § 2.3(m); •the Plan, § II.C; and •the Confirmation Order [D.I. 589], ¶¶ 27, 53, and 98. Accordingly, the Debtors have no further liability, and the Proof of Claim should be disallowed and expunged as against the Debtors.
6	Department of Treasury - Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	309	EZ Festivals LLC	12/24/2025	Secured $0.00 Admin Priority $0.00 Priority $180,382.28 General Unsecured $86,816.60 Total Claim $267,198.88	The Proof of Claim constitutes a 1042 Withholding Tax Claim as defined by the Second Amended Joint Chapter 11 Plan of Liquidation for AGDP Holding Inc. and its Affiliated Debtors [D.I. 589, Ex. A] (the "Plan"). Liability for this claim was assumed by and assigned to AG Acquisition 1 LLC (the "Purchaser") pursuant to the following documents: •the Sale Order [D.I. 371], ¶ 28; •the Asset Purchase Agreement between the Debtors and the Purchaser [D.I. 371, Ex. A], § 2.3(l) and § 2.3(m); •the Plan, § II.C; and •the Confirmation Order [D.I. 589], ¶¶ 27, 53, and 98. Accordingly, the Debtors have no further liability, and the Proof of Claim should be disallowed and expunged as against the Debtors.
7	Department of Treasury - Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	316	EZ Festivals LLC	1/13/2026	Secured $0.00 Admin Priority $0.00 Priority $180,382.28 General Unsecured $92,921.60 Total Claim $273,303.88	The Proof of Claim constitutes a 1042 Withholding Tax Claim as defined by the Second Amended Joint Chapter 11 Plan of Liquidation for AGDP Holding Inc. and its Affiliated Debtors [D.I. 589, Ex. A] (the "Plan"). Liability for this claim was assumed by and assigned to AG Acquisition 1 LLC (the "Purchaser") pursuant to the following documents: •the Sale Order [D.I. 371], ¶ 28; •the Asset Purchase Agreement between the Debtors and the Purchaser [D.I. 371, Ex. A], § 2.3(l) and § 2.3(m); •the Plan, § II.C; and •the Confirmation Order [D.I. 589], ¶¶ 27, 53, and 98. Accordingly, the Debtors have no further liability, and the Proof of Claim should be disallowed and expunged as against the Debtors.
8	Department of Treasury - Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	141	EZ Festivals LLC	10/14/2025	Secured $0.00 Admin Priority $0.00 Priority $41,719.64 General Unsecured $36,755.60 Total Claim $78,475.24	The Proof of Claim constitutes a 1042 Withholding Tax Claim as defined by the Second Amended Joint Chapter 11 Plan of Liquidation for AGDP Holding Inc. and its Affiliated Debtors [D.I. 589, Ex. A] (the "Plan"). Liability for this claim was assumed by and assigned to AG Acquisition 1 LLC (the "Purchaser") pursuant to the following documents: •the Sale Order [D.I. 371], ¶ 28; •the Asset Purchase Agreement between the Debtors and the Purchaser [D.I. 371, Ex. A], § 2.3(l) and § 2.3(m); •the Plan, § II.C; and •the Confirmation Order [D.I. 589], ¶¶ 27, 53, and 98. Accordingly, the Debtors have no further liability, and the Proof of Claim should be disallowed and expunged as against the Debtors.
9	Department of Treasury - Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	113	EZ Festivals LLC	10/6/2025	Secured $0.00 Admin Priority $0.00 Priority $48.82 General Unsecured $7,250.00 Total Claim $7,298.82	The Proof of Claim constitutes a 1042 Withholding Tax Claim as defined by the Second Amended Joint Chapter 11 Plan of Liquidation for AGDP Holding Inc. and its Affiliated Debtors [D.I. 589, Ex. A] (the "Plan"). Liability for this claim was assumed by and assigned to AG Acquisition 1 LLC (the "Purchaser") pursuant to the following documents: •the Sale Order [D.I. 371], ¶ 28; •the Asset Purchase Agreement between the Debtors and the Purchaser [D.I. 371, Ex. A], § 2.3(l) and § 2.3(m); •the Plan, § II.C; and •the Confirmation Order [D.I. 589], ¶¶ 27, 53, and 98. Accordingly, the Debtors have no further liability, and the Proof of Claim should be disallowed and expunged as against the Debtors.

Exhibit 1

No Liability Exhibit

#	Name of Claimant and Address	Claim Number	Debtor	Claim Date	Claim Amount (Proof of Claim as Filed)		Reason for Disallowance
10	Dynamic Hoisting and Scaffolding Inc. 2174 Pond Road Ronkonkoma, NY 11779	288	AGDP Holding Inc.	10/31/2025	Secured Admin Priority Priority General Unsecured Total Claim	$35,930.00 $0.00 $0.00 $0.00 $35,930.00	The Proof of Claim asserts a secured claim. The support attached to this claim indicates that the party responsible for payment is McAlpine Contracting Co. While the claimant asserts that the claim is secured by a mechanics' lien on the Debtors' real property (which was sold during these chapter 11 cases), a review of the title report for the real property does not reflect any perfected lien. Accordingly, the Debtors are not liable for this claim as the claimant has failed to establish that it holds a secured claim against the Debtors' assets, and the Proof of Claim should be disallowed and expunged in its entirety.
11	Jonah Flint 60 S 8th St Brooklyn, NY 11249	10	AGDP Holding Inc.	8/12/2025	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $17,150.00 $5,350.00 $22,500.00	The Proof of Claim asserts an entitlement to certain performance-based bonuses pursuant to the claimant's employment agreement with the Debtors. The performance-based targets were not met, and the claimant has failed to provide any support for his position that he is entitled to this performance-based bonus. Specifically, the claimant's employment agreement provides that a bonus would be earned if certain shows played at the Debtors' venue and, per the Debtors' inability to operate the Brooklyn Mirage, no such shows did perform. Accordingly, the Plan Administrator submits that this Proof of Claim should be disallowed and expunged in its entirety.
12	New York State Dept. of Tax and Finance PO Box 5300 Albany, NY 12205	51	Avant Gardner, LLC	9/11/2025	Secured Admin Priority Priority General Unsecured Total Claim	$2,234,093.28 $0.00 $12.72 $624.29 $2,234,730.29	The Proof of Claim constitutes a New York State Sales Tax Claim as defined by the Second Amended Joint Chapter 11 Plan of Liquidation for AGDP Holding Inc. and its Affiliated Debtors [D.I. 589, Ex. A] (the "Plan"). Liability for this claim was assumed by and assigned to AG Acquisition 1 LLC (the "Purchaser") pursuant to the following documents: •the Sale Order [D.I. 371], ¶ 28; •the Asset Purchase Agreement between the Debtors and the Purchaser [D.I. 371, Ex. A], § 2.3(l) and § 2.3(m); •the Plan, § II.C; and •the Confirmation Order [D.I. 589], ¶¶ 27, 53, and 98. Accordingly, the Debtors have no further liability, and the Proof of Claim should be disallowed and expunged as against the Debtors.

Exhibit 2

Reclassified Claims

Exhibit 2

Reclassified Claim Exhibit

#	Name of Claimant and Address	Claim Number	Debtor	Claim Date	Claim Amount (Proof of Claim as Filed)		Modified Status (Proof of Claim as Modified Upon Entry of Order)		Reason for Disallowance
1	Caleb Olson 54 Noll Street, Unit 655 Brooklyn, NY 11206	135	Avant Gardner, LLC	10/12/2025	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $20,245.00 $0.00 $20,245.00	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $0.00 $20,245.00 $20,245.00	The Proof of Claim asserts priority under section 507(a)(4) of the Bankruptcy Code. While the claimant may have performed services for the Debtor as an independent contractor, the Debtors contend that the claimant does not meet the requirements of section 507(a)(4)(B). Specifically, the claimant has failed to demonstrate that, during the twelve-month period preceding the earlier of the Petition Date or cessation of the Debtor's business, at least 75% of the amount the claimant earned as an independent contractor was earned from the Debtor. Absent support for the claimant's position, the claim is not entitled to priority treatment and should be reclassified as a General Unsecured Claim.
2	Clarkson Sears Holdings LLC 747 Grand St, 406 Jersey City, NJ 07304	83	Avant Gardner, LLC	9/17/2025	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $78,596.48 $0.00 $78,596.48	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $0.00 $78,596.48 $78,596.48	The Proof of Claim asserts priority under section 507(a)(4) of the Bankruptcy Code. While the claimant may have performed services for the Debtor as an independent contractor, the Debtors contend that the claimant does not meet the requirements of section 507(a)(4)(B). Specifically, the claimant has failed to demonstrate that, during the twelve-month period preceding the earlier of the Petition Date or cessation of the Debtor's business, at least 75% of the amount the claimant earned as an independent contractor was earned from the Debtor. Absent support for the claimant's position, the claim is not entitled to priority treatment and should be reclassified as a General Unsecured Claim.
3	Danny Wu 69-33 175th Street Flushing, NY 11365	118	Avant Gardner, LLC	10/8/2025	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $3,000.00 $0.00 $3,000.00	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $0.00 $3,000.00 $3,000.00	The Proof of Claim asserts priority treatment pursuant to section 507(a)(4) of the Bankruptcy Code but is not accompanied by any supporting documentation, and the Debtors' records reflect no basis for the asserted priority. Accordingly, the claim should be reclassified as a General Unsecured Claim.
4	Echoo GmbH Stieracker 20 Frick, Aargau 5070 Switzerland	247	Avant Gardner, LLC	10/31/2025	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $17,500.00 $0.00 $0.00 $17,500.00	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $0.00 $17,500.00 $17,500.00	The Proof of Claim asserts administrative priority under section 503(b)(9) of the Bankruptcy Code for the value of goods sold. Section 503(b)(9) affords administrative priority treatment to claims on account of goods delivered to the Debtors within 20 days prior to the Petition Date. The claimant's alleged basis for the claim is "Filming the Production in Germany, Hungary and Switzerland," and does not identify any goods that were delivered to the Debtor within the 20-day period before the Petition Date. Additionally, the invoice included with the Proof of Claim is dated February 4, 2025, six months before the Petition Date. Accordingly, this claim is not entitled to priority under section 503(b)(9) and should be reclassified as a General Unsecured Claim.
5	Eventbrite, Inc. 95 Third Street 2nd Floor San Francisco, CA 94103	295	Avant Gardner, LLC	11/14/2025	Secured Admin Priority Priority General Unsecured Total Claim	$23,632.04 $0.00 $0.00 $0.00 $23,632.04	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $0.00 $23,632.04 $23,632.04	The Proof of Claim asserts secured status premised on an alleged right of setoff. The support included in the claimant's Proof of Claim does not contain any documentation to establish the mutual, prepetition obligations necessary to support a right of setoff. Absent such mutual prepetition obligations, no secured status exists, and the claim should be reclassified as a General Unsecured Claim.
6	Geometry Gardens 44 Grand Street Brooklyn, NY 11249	122	Avant Gardner, LLC	10/9/2025	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $2,086.33 $0.00 $0.00 $2,086.33	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $0.00 $2,086.33 $2,086.33	The Proof of Claim asserts administrative priority under section 503(b)(9) of the Bankruptcy Code for the value of goods sold. Section 503(b)(9) affords administrative priority treatment to claims on account of goods delivered to the Debtors within the 20-day period preceding the Petition Date. The goods identified in the Proof of Claim were delivered outside the twenty (20) day period before the Petition Date. Accordingly, the claim is not entitled to section 503(b)(9) priority and should be reclassified as a General Unsecured Claim.
7	Geraldine Clerfe 285 Hawthorne Street, Apt 603 Brooklyn, NY 11225	26	AGDP Holding Inc.	8/26/2025	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $17,150.00 $3,745.84 $20,895.84	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $9,274.05 $11,621.79 $20,895.84	The Proof of Claim asserts priority under section 507(a)(4) of the Bankruptcy Code. Upon the Plan Administrator's review of the Proof of Claim, the alleged basis for priority treatment is (a) a prepetition severance agreement between the Debtors and this claimant and (b) certain performance based bonuses set forth in the claimant's employment agreement with the Debtors. Pursuant to the severance agreement, the agreed severance owing to this claimant is $9,274.05. The balance of the alleged priority claim is based on bonuses that were not earned, as the performance-based targets were not met. The claim asserted in the Proof of Claim is therefore not entitled to priority treatment in the full amount asserted. Accordingly, the Plan Administrator submits that this claim should be allowed as a priority claim in the amount of the agreed severance.
8	Home Video Global LLC 154 Engert Ave, Apt 3F Brooklyn, NY 11222	351	Avant Gardner, LLC	6/30/2026	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $12,500.00 $0.00 $12,500.00	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $0.00 $12,500.00 $12,500.00	The Proof of Claim asserts priority under section 507(a)(4) of the Bankruptcy Code. While the claimant may have performed services for the Debtor as an independent contractor, the Debtors contend that the claimant does not meet the requirements of section 507(a)(4)(B). Specifically, the claimant has failed to demonstrate that, during the twelve-month period preceding the earlier of the Petition Date or cessation of the Debtor's business, at least 75% of the amount the claimant earned as an independent contractor was earned from the Debtor. Absent support for the claimant's position, the claim is not entitled to priority treatment and should be reclassified as a General Unsecured Claim.
9	Josh Wyatt 2333 Brickell Apt 1111, 20e Miami, FL 33129	93	Avant Gardner, LLC	9/24/2025	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $305,819.80 $0.00 $305,819.80	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $17,150.00 $288,669.80 $305,819.80	The Proof of Claim asserts a priority claim for severance by the Debtor's former Chief Executive Officer. Priority for such compensation under section 507(a)(4) is limited to the statutory cap of $17,150.00. In addition, the Claimant has failed to include any support for the amount he contends is owed on account of an employee benefit plan. The Plan Administrator submits that the claim asserted in the Proof of Claim should be allowed as a priority claim only to the extent of section 507(a)(4) cap.

Exhibit 2

Reclassified Claim Exhibit

#	Name of Claimant and Address	Claim Number	Debtor	Claim Date	Claim Amount (Proof of Claim as Filed)		Modified Status (Proof of Claim as Modified Upon Entry of Order)		Reason for Disallowance
10	Loupe Digital Inc. 117 East 24th Street, 5th Floor New York, NY 10010	298	Avant Gardner, LLC	11/14/2025	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $17,200.00 $53,182.24 $70,382.24	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $0.00 $70,382.24 $70,382.24	The Proof of Claim asserts priority under section 507(a)(4) of the Bankruptcy Code. While the claimant may have performed services for the Debtor as an independent contractor, the Debtors contend that the claimant does not meet the requirements of section 507(a)(4)(B). Specifically, the claimant has failed to demonstrate that, during the twelve-month period preceding the earlier of the Petition Date or cessation of the Debtor's business, at least 75% of the amount the claimant earned as an independent contractor was earned from the Debtor. Absent support for the claimant's position, the claim is not entitled to priority treatment and should be reclassified as a General Unsecured Claim.
11	Lucii LLC 3669 Watercrest Dr Longwood, FL 32779	138	AGDP Holding Inc.	10/11/2025	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $5,000.00 $0.00 $5,000.00	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $0.00 $5,000.00 $5,000.00	The Proof of Claim asserts priority treatment pursuant to section 507(a)(4) of the Bankruptcy Code but is not accompanied by any supporting documentation, and the Debtors' records reflect no basis for the asserted priority. Accordingly, the claim should be reclassified as a General Unsecured Claim.
12	Meghan OMalley 3575 Wadena Street Seaford, NY 11783	328	Avant Gardner, LLC	3/8/2026	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $11,216.00 $5,784.00 $17,000.00	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $1,216.00 $15,784.00 $17,000.00	The Proof of Claim, filed by a former employee, asserts priority for lost tips resulting from a change in the Debtor's tip-payout policy and for lost wages on account of the claimant's terminated employment. The Plan Administrator submits that Proof of Claim should be allowed priority treatment for the lost-tip component of the claim, but that the claimant holds no priority claim for lost wages since her employment was terminated and the claimant was otherwise paid in full through the date of the claimant's termination.
13	Metro Group Maritime as Agent for Maersk Shipping Agency Metro Group Maritime 49 West Mount Pleasant Ave Box 2371 Livingston, NJ 07039	331	Avant Gardner, LLC	3/13/2026	Secured Admin Priority Priority General Unsecured Total Claim	$16,320.00 $0.00 $0.00 $0.00 $16,320.00	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $0.00 $16,320.00 $16,320.00	The Proof of Claim asserts secured status. While the support entitles the claimant to a secured claim to the extent of any freight charges, the Claimant has failed to identify any property securing its claim or describe the basis for perfection of its lien. Accordingly, absent such support, no secured status exists, and the claim should be reclassified as a General Unsecured Claim.
14	Security Wholesalers Inc DBA Sherlock Security Systems 212 Minna Street Brooklyn, NY 11218	296	Avant Gardner, LLC	11/17/2025	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $891.56 $0.00 $891.56	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $0.00 $891.56 $891.56	The claimant asserts that the amount specified in the Proof of Claim is entitled to priority treatment for unspecified reasons. Upon review of the support included with the Proof of Claim, the claim arises from certain monitoring services that the claimant provided to the Debtor in April and July 2025. The Plan Administrator submits that, absent additional information, nothing in the Proof of Claim or the support attached thereto creates an entitlement to priority treatment the claim should be reclassified as a General Unsecured Claim.
15	Sign Design Group of New York, Inc. 395 Moreland Rd Hauppauge, NY 11788	109	Avant Gardner, LLC	10/7/2025	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $28,017.67 $0.00 $0.00 $28,017.67	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $0.00 $28,017.67 $28,017.67	The Proof of Claim asserts administrative priority under section 503(b)(9) of the Bankruptcy Code for the value of goods sold. Section 503(b)(9) affords administrative priority treatment to claims on account of goods delivered to the Debtors within the 20-day period preceding the Petition Date. Pursuant to the invoices included with the Proof of Claim, any goods that the claimant sold to the Debtors were delivered in June 2025, outside the twenty (20) day period before the Petition Date. Accordingly, the claim is not entitled to section 503(b)(9) priority and should be reclassified as a General Unsecured Claim.
16	Silent Volume LLC 110 East 25th Street New York, NY 10010	15	Avant Gardner, LLC	8/18/2025	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $51,682.57 $0.00 $51,682.57	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $17,150.00 $34,532.57 $51,682.57	The Proof of Claim asserts priority under section 507(a)(4) of the Bankruptcy Code. Upon review of the Debtors' books and records, the Plan Administrator, has determined that this claimant is entitled to a priority claim up to the $17,150.00 statutory cap set forth in section 507(a)(4) of the Bankruptcy Code. Accordingly, any amount in excess of that cap should be reclassified as a General Unsecured Claim.
17	Sirkkas LLC 100 Carr 115 Unit 624 Rincon, PR 00677 Puerto Rico	182	Avant Gardner, LLC	10/29/2025	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $15,384.61 $35,384.61 $24,615.39 $75,384.61	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $17,150.00 $58,234.61 $75,384.61	The Proof of Claim was filed by a former consultant in the Debtor's finance department and asserts priority pursuant to sections 507(a)(4) and (5) of the Bankruptcy Code. Priority for compensation under section 507(a)(4) is limited to the statutory cap of $17,150. With respect to amounts that the claimant asserts are entitled to priority treatment under section 507(a)(5) of the Bankruptcy Code, the Proof of Claim does not include any support for such unpaid amounts. Accordingly, the Plan Administrator submits that any amount asserted in excess of the $17,150 priority cap should be reclassified as a General Unsecured Claim.
18	Wiss Janney Elstner Associates Inc 330 Pfingsten Rd Northbrook, IL 60062	50	Avant Gardner, LLC	9/10/2025	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $19,390.00 $0.00 $19,390.00	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $0.00 $19,390.00 $19,390.00	The Proof of Claim asserts priority under section 507(a)(4) of the Bankruptcy Code. The claimant, however, is trade vendor rather than an independent contractor within the scope of section 507(a)(4) and does not qualify for priority treatment on that basis. Accordingly, the claim is not entitled to priority treatment and should be reclassified as a General Unsecured Claim.

Exhibit 2

Reclassified Claim Exhibit

#	Name of Claimant and Address	Claim Number	Debtor	Claim Date	Claim Amount (Proof of Claim as Filed)		Modified Status (Proof of Claim as Modified Upon Entry of Order)		Reason for Disallowance
19	Wool Ventures LLC 168 Wythe Ave 2A Brooklyn, NY 11249	95	Avant Gardner, LLC	9/25/2025	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $12,500.00 $0.00 $12,500.00	Secured Admin Priority Priority General Unsecured Total Claim	$0.00 $0.00 $0.00 $12,500.00 $12,500.00	The Proof of Claim asserts priority under section 507(a)(4) of the Bankruptcy Code. While the claimant may have performed services for the Debtor as an independent contractor, the Debtors contend that the claimant does not meet the requirements of section 507(a)(4). Specifically, the claimant has failed to demonstrate that, during the twelve-month period preceding the earlier of the Petition Date or cessation of the Debtor's business, at least 75% of the amount the claimant earned as an independent contractor was earned from the Debtor. Absent support for the claimant's position, the claim is not entitled to priority treatment and should be reclassified as a General Unsecured Claim.