Docket #0778 Date Filed: 06/10/2026

IT IS ORDERED as set forth below:

Date: June 10, 2026

Sage M. Sigler
U.S. Bankruptcy Court Judge

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

In re:	)	Chapter 11
	)	
OTB HOLDING LLC,[1]	)	Case No. 25-52415 (SMS)
	)	
Debtor.	)	
	)	
	)	
	)	

ORDER SUSTAINING THE LIQUIDATING TRUSTEE'S FOURTH OMNIBUS OBJECTION TO CERTAIN AMENDED AND SUPERSEDED CLAIMS (EXHIBIT A) AND DUPLICATE CLAIMS (EXHIBIT B)

This matter is before the Court on the *Liquidating Trustee's Fourth Omnibus Objection to Certain Amended and Superseded Claims (Exhibit A) and Duplicate Claims (Exhibit B)* and related

[1] The last four digits of the Debtor's federal tax identification number are 3213. A complete list of each of the former Debtors whose claims are being administered in this chapter 11 case may be obtained on the website of this Debtor's claims and noticing agent at https://www.veritaglobal.net/ontheborder. The mailing address for the Liquidating Trust established pursuant to the Plan and Confirmation Order (each as defined herein) is c/o META Advisors LLC, 7 Giralda Farms, Suite 340, Madison, New Jersey 07940, Attn: James S. Carr, Kristin S. Elliott and Dana P. Kane, with a copy to: Eversheds Sutherland (US) LLP, 999 Peachtree Street NE, Atlanta, Georgia 30309, Attn: Todd C. Meyers, Email: toddmeyers@eversheds-sutherland.com, and Nathaniel T. DeLoatch, Email: natedeloatch@eversheds-sutherland.com.

25524152606100000000000002

papers [Docket No. 761] (the "Objection"),[2] filed by the Liquidating Trustee requesting entry of an order disallowing and expunging the Amended and Superseded Claims identified on **Exhibit A** and the Duplicate Claims identified on **Exhibit B**, attached hereto, all as more fully set forth in the Objection.

The Court having jurisdiction over the Objection pursuant to 28 U.S.C. §§ 1334 and 157(b), the Objection being a core matter pursuant to 28 U.S.C. § 157(b)(2), 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 the Court having found that the relief requested in the Objection is in the best interests of the Liquidating Trust, its beneficiaries, the Debtors, the Estates, and all other parties in interest; and the Court being able to enter a final order consistent with Article III of the United States Constitution; and the Liquidating Trustee having filed a notice setting the Objection and any responses thereto for hearing on June 17, 2026; and the Court having found that notice of the opportunity to respond and for hearing was provided pursuant to the procedures in the Fifth Amended and Restated General Order No. 24-2018; and the Court having considered the Objection and all other matters of record, including the lack of response thereto; and based on the foregoing, no further notice or hearing is required and the Court finds that good cause exists to grant the relief requested in the Objection; and the Court having found that the relief requested in the Objection is in the best interests of the Liquidating Trust, its beneficiaries, the Debtors, the Estates, and all other parties in interest; and upon all of the proceedings had before the Court; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby ORDERED that:

1. The Objection is SUSTAINED and GRANTED as set forth herein.

[2] Capitalized terms not otherwise defined herein shall have the meaning set forth in the Objection.

2. The Amended and Superseded Claims are disallowed and expunged as set forth on **Exhibit A**, and the Duplicate Claims are disallowed and expunged as set forth on **Exhibit B**, each attached hereto. No Claim is allowed by this Order. All rights of the Liquidating Trustee to object to any surviving claim, including the Surviving Claims, on any and all grounds, including, but not limited to, those set forth in the Bankruptcy Code, Bankruptcy Rules, Omnibus Objection Order, Plan, Confirmation Order, and applicable law, are expressly reserved.

3. Each Amended and Superseded Claim and each Duplicate Claim, and the Objection by the Liquidating Trustee to such Claim, as addressed in the Objection and set forth on **Exhibits A and B** 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 Amended and Superseded Claim and each Duplicate Claim. Any stay of this Order pending appeal by any claimant whose Claim is subject to this Order shall only apply to the contested matter that involves such claimant's Claim and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters or Claims listed in the Objection or this Order.

4. The Liquidating Trustee is authorized to take all actions necessary to effectuate the relief granted pursuant to this Order.

5. The Court shall retain jurisdiction with respect to any matters, claims, rights, or disputes arising from or relating to the implementation of this Order.

6. Kurtzman Carson Consultants, LLC d/b/a Verita Global ("Verita") shall, within three (3) days of the entry of this Order, cause a copy of this Order to be served by electronic mail or first-class mail, as applicable, on all parties served with the Objection, and Verita shall file promptly thereafter a certificate of service confirming such service.

[END OF ORDER]

Prepared and Presented by:

EVERSHEDS SUTHERLAND (US) LLP

/s/ Nathaniel T. DeLoatch
Todd C. Meyers (Ga. Bar No. 503756)
Nathaniel T. DeLoatch (Ga. Bar No. 216330)
600 Peachtree Street NE, Suite 5200
Atlanta, Georgia 30308
Telephone: (404) 868-6645
Facsimile: (404) 853-8806
Email: toddmeyers@eversheds-sutherland.com
natedeloatch@eversheds-sutherland.com

Counsel to the Liquidating Trustee
of the OTB Holding Liquidating Trust

EXHIBIT A

(Amended and Superseded Claims)

#	Name of Claimant	Debtor	Disallowed Claim #	Disallowed Asserted Amount and Classification	Basis of Objection	Surviving Amended Claim #	Surviving Asserted Amount and Classification
1	ALLEN ISD	OTB Acquisition LLC	8	Secured ($3,600.50)	Amended and superseded by later filed proof of claim	723	Secured ($1,524.54)
2	CITY OF ALLEN	OTB Acquisition LLC	5	Secured ($1,335.24)	Amended and superseded by later filed proof of claim	724	Secured ($562.53)
3	CITY OF RICHARDSON	OTB Acquisition LLC	285	Secured ($29.27)	Amended and superseded by later filed proof of claim	727	Secured ($26.85)
4	CITY OF RICHARDSON	OTB Acquisition LLC	6	Secured ($56.12)	Amended and superseded by later filed proof of claim	285	Secured ($29.27)
5	CITY OF ROANOKE	OTB Acquisition LLC	7	Secured ($1,519.04)	Amended and superseded by later filed proof of claim	725	Secured ($670.49)
6	Comptroller of Maryland	OTB Acquisition of Howard County LLC	626	Priority ($118,854.00)	Amended and superseded by later filed proof of claim	657	Priority (EXPUNGED) (Docket No. 636)
7	Comptroller of Maryland	OTB Acquisition of Howard County LLC	626	General Unsecured ($12,781.00)	Amended and superseded by later filed proof of claim	657	General Unsecured (EXPUNGED) (Docket No. 636)
8	CrossFirst Bank	OTB Acquisition LLC	529	Secured ($842.19)	Amended and superseded by later filed proof of claim	738	Admin Priority (UNLIQUIDATED)
9	DALLAS COUNTY	OTB Acquisition LLC	9	Secured ($74,455.15)	Amended and superseded by later filed proof of claim	287	Secured ($44,648.15)

Case 25-52415-sms Doc 778 Filed 06/10/26 Entered 06/10/26 14:17:57 Desc Main Document Page 5 of 9

10	DALLAS COUNTY	OTB Acquisition LLC	418	Secured ($45,342.13)	Amended and superseded by later filed proof of claim	732	Secured ($35,206.19)
11	DALLAS COUNTY	OTB Acquisition LLC	287	Secured ($44,648.15)	Amended and superseded by later filed proof of claim	418	Secured ($45,342.13)
12	Discountland, Inc.	OTB Acquisition LLC	292	General Unsecured ($1,848,705.22)	Amended and superseded by later filed proof of claim	751	General Unsecured ($516,439.34)
13	Eagle Mountain-Saginaw Independent School District	OTB Acquisition LLC	153	Secured ($2,942.62)	Amended and superseded by later filed proof of claim	199	Secured ($61,050.79)
14	Florida Department of Revenue	OTB Acquisition LLC	399	General Unsecured ($74.86)	Amended and superseded by later filed proof of claim	685	General Unsecured ($0.00)
15	Florida Department of Revenue	OTB Acquisition LLC	399	Priority ($117.49)	Amended and superseded by later filed proof of claim	685	General Unsecured ($0.00)
16	GREGG COUNTY	OTB Acquisition LLC	279	Secured ($5,130.26)	Amended and superseded by later filed proof of claim	728	Secured ($4,664.75)
17	LEWISVILLE ISD	OTB Acquisition LLC	11	Secured ($4,215.55)	Amended and superseded by later filed proof of claim	726	Secured ($1,785.60)
18	Michigan Department of Treasury	OTB Acquisition LLC	718	Priority ($61,054.76)	Amended and superseded by later filed proof of claim	742	Priority ($59,325.82)
19	Michigan Department of Treasury	OTB Acquisition LLC	661	General Unsecured ($31,360.98)	Amended and superseded by later filed proof of claim	742	General Unsecured ($28,077.47)
20	Michigan Department of Treasury	OTB Acquisition LLC	718	General Unsecured ($30,812.19)	Amended and superseded by later filed proof of claim	742	General Unsecured ($28,077.47)
21	NEW YORK STATE DEPARTMENT OF TAXATION AND	OTB Acquisition LLC	48	General Unsecured ($4,262.64)	Amended and superseded by later filed proof of claim	519	Priority ($124,397.40)

Case 25-52415-sms Doc 778 Filed 06/10/26 Entered 06/10/26 14:17:57 Desc Main Document Page 6 of 9

	FINANCE BANKRUPTCY						
22	NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE BANKRUPTCY	OTB Acquisition LLC	48	Priority ($18.69)	Amended and superseded by later filed proof of claim	519	General Unsecured ($4,262.64)
23	New York State Dept. of Tax and Finance	OTB Acquisition LLC	696	Priority ($182,622.09)	Amended and superseded by later filed proof of claim	743	Priority ($58,243.38)
24	New York State Dept. of Tax and Finance	OTB Acquisition LLC	519	Priority ($124,397.40)	Amended and superseded by later filed proof of claim	679	Priority ($58,243.38)
25	New York State Dept. of Tax and Finance	OTB Acquisition LLC	679	Priority ($58,243.38)	Amended and superseded by later filed proof of claim	696	Priority ($182,622.09)
26	New York State Dept. of Tax and Finance	OTB Acquisition LLC	519	General Unsecured ($4,262.64)	Amended and superseded by later filed proof of claim	679	Priority ($58,243.38)
27	New York State Dept. of Tax and Finance	OTB Acquisition LLC	679	General Unsecured ($4,262.64)	Amended and superseded by later filed proof of claim	696	Priority ($182,622.09)
28	New York State Dept. of Tax and Finance	OTB Acquisition LLC	696	General Unsecured ($4,262.64)	Amended and superseded by later filed proof of claim	743	Priority ($58,243.38)
29	NORTHWEST ISD	OTB Acquisition LLC	12	Secured ($5,364.80)	Amended and superseded by later filed proof of claim	730	Secured ($2,228.45)
30	Rockwall CAD	OTB Acquisition LLC	133	Secured ($57,583.10)	Amended and superseded by later filed proof of claim	417	Secured ($29,760.44)
31	Rockwall CAD	OTB Acquisition LLC	417	Secured ($29,760.44)	Amended and superseded by later filed proof of claim	745	Secured ($29,444.75)

Case 25-52415-sms Doc 778 Filed 06/10/26 Entered 06/10/26 14:17:57 Desc Main Document Page 7 of 9

32	RT Mechanical (dba of MPH Investments, Inc)	OTB Acquisition LLC	2	General Unsecured ($37,401.70)	Amended and superseded by later filed proof of claim	357	General Unsecured ($38,397.11)
33	Shark Properties LLC	OTB Acquisition LLC	365	General Unsecured ($948,926.26)	Amended and superseded by later filed proof of claim	752	General Unsecured ($915,724.17)
34	Smith County	OTB Acquisition LLC	419	Secured ($1,882.95)	Amended and superseded by later filed proof of claim	746	Secured ($1,497.76)
35	TARRANT COUNTY	OTB Acquisition LLC	13	Secured ($319,415.09)	Amended and superseded by later filed proof of claim	286	Secured ($241,928.23)
36	TARRANT COUNTY	OTB Acquisition LLC	286	Secured ($241,928.23)	Amended and superseded by later filed proof of claim	733	Secured ($152,591.33)
37	The County of Brazos, Texas, Collecting Property Taxes for Itself	OTB Acquisition LLC	19	Secured ($2,945.81)	Amended and superseded by later filed proof of claim	650	Secured (1,589.97)
38	The County of Brazos, Texas, Collecting Property Taxes for Itself	OTB Acquisition LLC	650	Secured ($1,589.97)	Amended and superseded by later filed proof of claim	749	Secured ($1,590.96)

Case 25-52415-sms Doc 778 Filed 06/10/26 Entered 06/10/26 14:17:57 Desc Main Document Page 8 of 9

EXHIBIT B

(Duplicate Claims)

#	Name of Claimant	Debtor	Disallowed Claim #	Disallowed Asserted Amount and Classification	Basis of Objection	Surviving Claim #	Surviving Asserted Amount and Classification
1	Refrigeration Plus LLC	OTB Holding LLC	713	Admin Priority ($9,204.55)	Duplicate Claim	717	Admin Priority ($8,814.55)
2	SHAFFER, KAITLYN	OTB Acquisition LLC	557	Admin Priority (UNLIQUIDATED)	Duplicate Claim	558	Admin Priority (UNLIQUIDATED)
3	SHAFFER, KAITLYN	OTB Acquisition LLC	557	Priority (UNLIQUIDATED)	Duplicate Claim	558	Priority (UNLIQUIDATED)

Case 25-52415-sms Doc 778 Filed 06/10/26 Entered 06/10/26 14:17:57 Desc Main Document Page 9 of 9